

**INFORMATION STATEMENT PURSUANT TO TREASURY REGULATIONS SECTION  
1.355-5(b) BY A SHAREHOLDER THAT RECEIVED A DISTRIBUTION OF STOCK IN  
AMERIPRISE FINANCIAL, INC.**

On September 30, 2005, American Express Company, a New York corporation ("American Express"), distributed (the "Distribution") all the outstanding shares of common stock of Ameriprise Financial, Inc., a Delaware corporation and a wholly-owned subsidiary of American Express ("Ameriprise"), to the holders of record of American Express common stock as of 5 P.M. EDT on September 19, 2005 (the "Record Time"). As a result of the Distribution, each American Express shareholder of record as of the Record Time was entitled to receive one share of Ameriprise common stock for each five shares of American Express common stock held by such shareholder as of the Record Time.

1. Name, address and employer identification number of the distributing corporation:

American Express Company  
200 Vesey Street  
New York, NY 10285  
EIN: 13-4922250

2. Name, address and employer identification number of the controlled corporation:

Ameriprise Financial, Inc.  
707 2<sup>nd</sup> Avenue, South  
Minneapolis, MN 55474  
EIN: 13-3180631

3. The undersigned was a shareholder owning shares of American Express common stock as of the Record Time and solely received shares of Ameriprise common stock in the Distribution, except possibly for cash received in lieu of a fractional share of Ameriprise common stock, which was aggregated with fractional shares of other shareholders and sold by a transfer agent.
4. The undersigned did not surrender any stock or securities in American Express in connection with the Distribution.
5. American Express received a private letter ruling from the Internal Revenue Service and an opinion of its counsel to the effect that the Distribution will generally qualify as tax-free under Sections 368(a)(1)(D) and 355 of the Internal Revenue Code of 1986, as amended.

\_\_\_\_\_  
Shareholder's Name (please print)

\_\_\_\_\_  
Taxpayer's Signature

\_\_\_\_\_  
Taxpayer's Identification Number or  
Social Security Number

**THIS STATEMENT SHOULD BE COMPLETED AND ATTACHED TO YOUR 2005 FEDERAL INCOME TAX RETURN. IT SHOULD NOT BE SENT TO AMERICAN EXPRESS OR AMERIPRISE.**