

ATTACHMENT FOR SPAIN

1. QI is subject to the following laws and regulations of Spain governing the requirements of QI to obtain documentation confirming the identity of QI's account holders.

Laws and regulations regarding the utilization and exhibition of TIN:

- (i) Law 33/1987, of December 23, article 113
- (ii) Royal Decree 338/1990, of March 9

Laws and regulations regarding the operations within the Securities Markets:

- (iii) Law 24/1988, of July 28, article 109
- (iv) Royal Decree 629/1993, of May 3
- (v) Order of October 25, 1995, Development of Royal Decree 629/93
- (vi) Circular 1/1996, of March 27

Laws and regulations regarding the prevention of money laundering operations:

- (vii) Law 19/1993, of December 28
- (viii) Royal Decree 925/1995, of June 9

Laws and regulations regarding the regime applicable to transnational economic transactions:

- (ix) Law 40/1979, of December 10
- (x) Royal Decree 1816/1991, of December 20
- (xi) Order of December 27, 1991, development of Royal Decree 1816/1991, of December 20
- (xii) Resolution of the Governing Agency on Trade Policy and Foreign Investment of September 7, 1996

Regulations regarding the opening of accounts by non-residents in Spain:

- (xiii) Circular of Bank of Spain 1/1994, of February 25

2. QI represents that the laws identified above are enforced by the following enforcement bodies and QI shall provide the IRS with an English translation of any reports or other documentation issued by these enforcement bodies that are relevant to QI's functions as a qualified intermediary.

- (i) Item 1 (i) through (xi): Ministerio de Hacienda

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- (ii) Item 1 (i), (ii): Spanish Tax Administration
- (iii) Item 1 (iii) through (vi): Comision Nacional del Mercado de Valores
- (iv) Item 1 (vii), (viii) and (ix): Ministerio de Economia, Comision de Prevencion del Blanqueo de Capitales
- (v) Item 1 (ix) through (xiii): Ministerio de Hacienda, Bank of Spain

3. QI represents that the following penalties apply to failure to obtain, maintain, and evaluate documentation obtained under the laws and regulations identified in item 1 above.

(i) Item 1 (i), (ii) and (xiii): fine of 5 percent on amounts credited or debited in an account that is not properly identified with a minimum of 150,000 pesetas, or a fine between 150,000 and 1,000,000 pesetas if a bank has not closed an account not duly identified within 30 days from date it was opened.

(ii) Item 1 (iii) through (vi): (depending on the importance or seriousness of the breach of the law) public warnings; fines of up to or from the gross amount of profit obtained up to 500 percent of this gross amount of profit, or 5 (or 2) percent of violating entity's own resources or of the funds applied in the breach or 50,000,000 (or 25,000,000) pesetas; up to five (or one) years suspension or limitation of ability to conduct types and volume of operations for which violator is authorized; suspension of license to participate in secondary market for a period not exceeding five (or one) years.

(iii) Item 1 (vii) and (viii): (depending on the importance or seriousness of the breach of the law and without detriment of the penalties included in the Spanish Criminal Law) private and public warnings; fines from 15,000,000 pesetas (or 1,000,000) up to 5 (or 1) percent of the violating entity's own resources or up to 200 (or 150) percent of the funds applied in the breach or up to 250,000,000 (or 25,000,000) pesetas; revocation of the license to act as an authorized entity.

(iv) Item 1 (ix) through (xii): (depending on the importance or seriousness of the breach of the law and without detriment of the penalties included in the Spanish Criminal Law) fines from 10,000 pesetas or 50 percent of the funds applied in the breach up to 100 (or 50) percent of these funds.

4. QI shall use the following specific documentary evidence (and also any specific documentation added by an amendment to this item 4 as agreed to by the IRS) to comply with section 5 of this Agreement, provided that the following specific documentary evidence satisfies the requirements of the laws and regulations identified in item 1 above. In the case of a foreign person, QI may,

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instead, use a Form W-8 in accordance with section 5 of this Agreement. Either QI, or a banking or securities association in Spain, may request an amendment of item 4.

(i) For natural persons:

(a) Spanish citizens or residents:

- (i) Documento Nacional de Identificacion (DNI card)
- (ii) Documento Nacional de Identificacion Extranjeros (NIE card)

(b) non-Spanish citizens or residents:

- (i) Passport or National Identity card with photograph or Driving license with photograph, and
- ii) Certificate of non-residence issued by the Spanish Interior Ministry.
- (iii) Documento Nacional de Identificacion Extranjeros (NIE card)

(c) Corporations:

- (i) Identificacion fiscal (CIF card), and
- (ii) copies of the certificate of incorporation, articles of association, or other organizational documents, or
- (iii) copies of extracts from public registers.

5. QI shall follow the procedures set forth below (and also any procedures added by an amendment to this item 5 as agreed to by the IRS) to confirm the identity of account holders that do not open accounts in person or who provide new documentation for existing accounts other than in person. In the case of a foreign person, QI may, instead, use a Form W-8 in accordance with section 5 of this Agreement. Either QI, or a banking or securities association in Spain, may request an amendment to this item 5.

(i) QI shall not open an account by any means other than by establishing in person the identity of a customer through the account holder's own identity documents, except as permitted in (ii), (iii) and (iv) below.

(ii) QI may obtain by mail or otherwise a copy that is an exact reproduction of the specific documentary evidence listed in item 4 above from another person that is subject to know-your-customer rules that have been approved by the IRS for purposes of qualified intermediary agreements, provided that the laws and regulations listed in item 1 permit QI to rely on the other person to identify the account holder.

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(iii) QI may obtain a photocopy of the specific documentary evidence listed in item 4 by mail or otherwise remotely from the account holder or a person acting on behalf of the account holder, provided that the photocopy has been certified as a true and correct copy by a person whose authority to make such certification appears on the photocopy, and provided that the laws and regulations listed in item 1 permit QI to rely on the certified photocopy to identify the account holder.

(iv) (a) QI may obtain by mail or otherwise a copy that is an exact reproduction of the specific documentary evidence listed in Item 4 from an affiliate of QI or a correspondent bank of QI, provided that the affiliate or correspondent bank has established in person the identity of the account holder and the laws and regulations listed in Item 1 permit QI to rely on documentation provided by that affiliate or correspondent bank to identify the account holder.

(b) For accounts opened prior to January 1, 2001, if QI was not required under its know-your-customer rules to maintain originals or copies of documentation, QI may rely on its account information if it has complied with all other aspects of its know-your-customer rules regarding establishment of an account holder's identity, it has a record that the documentation required under the know-your-customer rules was actually examined by an employee of QI or an employee of an affiliate of QI or a correspondent bank of QI in accordance with the know-your-customer rules, and it has no information in its possession that would require QI to treat the documentation as invalid under the rules of section 5.10(B) of this Agreement.