

**Memorandum of Understanding (MOU)  
under Article 11(3)(c)(1) of the United States-Japan Income Tax Treaty:  
First publication, dated March 3, 2006, under the MOU, Section E, by the  
Competent Authorities of the United States and Japan concerning notification of  
self-certification of United States and Japanese resident investment banks**

**Japanese Resident Entities**

Pursuant to section E (Confirmation of Benefits) of the MOU between the United States and Japan dated December 27, 2005, the named Japanese resident entities in this publication have self-certified that they meet the conditions provided in the Guidelines of the MOU for entitlement to treaty benefits under Article 11(3)(c)(i). The Japanese Competent Authority has been properly notified of the following self-certifications in accordance with its domestic procedures and has provided the named Japanese resident entities to the United States Competent Authority:

- Nomura Holdings Inc.
- Daiwa Securities Group Inc.

**U.S. Resident Entities**

Pursuant to section E (Confirmation of Benefits) of the MOU between the United States and Japan dated December 27, 2005, the named U.S. resident entities in this publication have self-certified that they meet the conditions provided in the Guidelines of the MOU for entitlement to treaty benefits under Article 11(3)(c)(i). The United States Competent Authority has been properly notified of the following self-certifications in accordance with its domestic procedures and has provided the named U.S. resident entities to the Japanese Competent Authority:

**Bear Stearns**

- The Bear Stearns Companies Inc.
- Bear Stearns Corporate Lending Inc.
- Bear Stearns Investment Products Inc.
- Bear Stearns Forex Inc.

**Citigroup**

- Citigroup Financial Products Inc.
- Citigroup Global Markets Holdings Inc.
- Citigroup Overseas Investment Corporation
- Citigroup Funding Inc.

**Credit Suisse First Boston**

- Credit Suisse Holdings (USA), Inc.

- Credit Suisse (USA), Inc.
- Credit Suisse Financial Corporation
- Column Financial, Inc.
- DLJ Mortgage Capital, Inc.
- DLJ Real Estate Capital Partners, Inc.
- Credit Suisse Premium Finance LLC

#### Goldman Sachs

- The Goldman Sachs Group, Inc.
- Goldman, Sachs & Co.
- Goldman Sachs Mortgage Company
- William Street Commitment Corporation
- William Street Credit Corporation
- William Street Funding Corporation
- Goldman Sachs Credit Partners L.P.
- Goldman Sachs Capital Markets, L.P.

#### JPMorgan Chase

- JPMorgan Chase & Co.
- J.P. Morgan International Finance Limited

#### Lehman Brothers

- Lehman Brothers Holdings Inc.

#### Merrill Lynch

- Merrill Lynch & Co., Inc.
- Merrill Lynch, Pierce, Fenner & Smith Inc.
- Merrill Lynch Capital Corporation
- Merrill Lynch Capital Services, Inc.
- Merrill Lynch Government Securities, Inc.
- Merrill Lynch Mortgage Capital, Inc.
- Merrill Lynch Professional Clearing Corporation
- Merrill Lynch International, Inc.
- Merrill Lynch International Holdings, Inc.
- Merrill Lynch Group, Inc.

#### Morgan Stanley

- Morgan Stanley
- Morgan Stanley International Inc.
- Morgan Stanley International Holdings Inc.
- Morgan Stanley Senior Funding Inc.
- Morgan Stanley Asset Funding Inc.
- Morgan Stanley Capital Group Inc.

- Morgan Stanley Capital Services Inc.
- Morgan Stanley Investment Management Inc.
- Morgan Stanley Principle Funding Inc.