

ATTACHMENT FOR LIECHTENSTEIN

- 1. QI is subject to the following laws and regulations of Liechtenstein governing the requirement of the QI to obtain documentation confirming the identity of QI's account holders.**
 - (i) Law of May 22, 1996 on the Professional Due Diligence when Accepting Asset (Due Diligence Act) LLG 1996 No 116**
 - (ii) Law of September 14, 2000 concerning the Amendment of the Law on Professional Due Diligence when Accepting Assets (Due Diligence Act), LLG 2000 No. 213**
 - (iii) Executive Order of December 5, 2000 to the Due Diligence Act (Order on Due Diligence) LLG 2000 No. 236**
 - (iv) Law of October 21, 1992 on Banks and Finance Companies (Banking Act) LLG 1992 No. 108 (applicable to Banks and Finance Companies)**
 - (v) Law of March 21, 1996 on the Amendments to the Criminal Code (Absorption of Enrichment, Money Laundering and Prevention Abusive Exploitation of One's Position as an organ for Unfair Stock Exchange Dealings) LLG 1996 No. 64**
 - (vi) Law of October 25, 2000 to the Amendment of the Criminal Code, LLG 2000 No 256**
 - (vii) Persons and Company Law of January 20, 1926, LLG 1926 No 4**
 - (viii) Guidelines of October 1, 2000 concerning the extension of due diligence obligations with financial transactions of the Liechtenstein Bankers Association (applicable to Member Banks of the Liechtenstein Bankers Association)**
 - (ix) Law of March 14, 2002 concerning the Financial Intelligence Unit (FIU Act) LLG 2002 No 57**
 - (x) Law of May 3, 1996 on Investment Undertakings, LLG 1996 No 89 applicable to Investment Undertakings**
 - (xi) Law of December 6, 1995 on the Supervision of Insurance Companies (Insurance Suspension Act) LLG 1996 No 23 (applicable to Insurance Companies)**
 - (xii) Law of December 9, 1992 on Auditors and Audit Companies LLG 1993 No 44 (applicable to Auditors and Audit Companies)**

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) Due Diligence Unit**
- (ii) Financial Intelligence Unit**

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

Failure to obtain, maintain and evaluate documentation obtained under the Due Diligence Act (and related laws) identified in Item 1 above can result in imprisonment for six months to one year, fines and revocation of the license to operate.

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. Either QI, or a banking or securities association in Liechtenstein, may request an amendment of Item 4.

(i) For Natural person:

- (a) Valid passport**
- (b) Valid national identity card**
- (c) Confirmation of place of residence (Wohnsitzbestätigung) issued by a Liechtenstein governmental authority;**
- (d) Certificate of travel (Reiseausweis) issued by the government of Liechtenstein**
- (e) Passport for foreigners (Pass fur Auslander) issued by the government of Liechtenstein**
- (f) For accounts opened before January 1, 2001 or for accounts opened after February 1, 2005, Drivers license with photograph**

(ii) For legal persons:

- (a) Extract from a public register, certificate of incorporation, statutes (Statuten), foundation files**

- (Grundungsakten), foundation charter (Grundungsvertrag), or other organization documents;
- (b) Inlandische Amtsbestätigung issued by a Liechtenstein governmental authority;
- (c) Only for accounts opened before January 2, 2001, a confirmation of information of the legal person issued by an auditor (Bestätigung der Angaben über die juristische Person durch den gewählten Jahresabschlussprüfer) appointed by the government of Liechtenstein under Art 37 banking Act, Art 54 Law on Investment Undertakings, Art 40 Insurance Supervision Act and Art 1 Law on Auditors and Audit Companies;
- (d) Gewerbebewilligung issued by the National Economy Department of the government of Liechtenstein, and

Bankkonzession Versicherungskonzession,
Treuhanderkonzession issued by the government of Liechtenstein.

5. QI shall follow the procedures set forth below (and also procedures added by an amendment to this item 5 as agreed to by the IRS) to confirm the identity of account holder that do not open accounts in person or who provide new documentation for existing accounts other than in person, in case of a foreign person QI may instead use a Form W-* in accordance with Section 5 of the Agreement. Either QI, or a banking or securities association in Liechtenstein, 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 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 a subject to know-your-customer rules that have been approved by the IRS for purpose of qualified intermediary agreements, provided that the laws and regulation listed in Item 1 permit QI to rely on the other person to identify the account holder.

(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 3 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 know-your-customer rules was actually examined by an employee of QI, 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.

