

ATTACHMENT FOR JAPAN

(1) Japanese Trust Banks

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

- (i) Article 224 and 225 of Income Tax Law
- (ii) Article 6 and 9 of the Law for Prevention of Transfer of Criminal Proceeds and Article 4 of its Enforcement Regulations.

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) National Tax Administration
- (ii) Financial Services Agency

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): imprisonment of up to one year, or fine of up to Y 200,000
- (ii) Item 1 (ii):a) natural persons: imprisonment of up to two years, or fine of up to Y3,000,000, or both
- (b) legal persons: fine of up to Y300,000,000

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, instead, use a Form W-8 in accordance with section 5 of this Agreement. Either QI, or The Trust Companies Association of Japan, may request an amendment of item 4.

(i) For natural persons:

- (a) Copy of the resident card;
- (b) Certificate of the matters noted in the resident card;
- (c) Pensioner's pocketbooks;
- (d) Driver's license;
- (e) Certificate of foreigner's registration, or
- (f) Passport

(ii) For legal persons:

(a) Corporate accounts:

- Document regarding approval of tax-qualified pension regulated under Japanese Corporation Tax Sekorei Supplementary Rule Article 17; or documents regarding approval by Minister of Health, Labor and Welfare under Defined Benefit Corporate Pension Law, Defined Contribution Corporate Pension Law and their Supplementary Rule;
- Attested copy or copy of extract of the company register (Except for the corporations defined under Japanese Income Tax Sekorei Article 335-2)
- Certificate of Seal Impression

(b) Trust accounts (except Jointly Operated Trust defined under Japanese Income Tax Law Article 13):

- Copy of Trust Agreement

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 The Trust Companies Association of Japan, 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.

(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.

(v) In a case account holders provide new documentation for existing accounts other than in person, QI shall confirm the identify of the account holders verifying seal impression on the new documentation with the original seal impression provided to QI upon opening new accounts.