ATTACHMENT FOR JERSEY

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

   (i) Proceeds of Crime (Jersey) Law 1999
   (ii) Money Laundering (Jersey) Order 1999
   (iii) Anti-Money Laundering Guidance Notes for the Finance Sector

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) Jersey Financial Services Commission.
   (ii) Attorney General of Jersey.

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.

   Imprisonment for a term of up to two years, or a fine or both, and imposition of conditions on a license or the revocation of a license granted by the Jersey Financial Services Commission.

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 Jersey Financial Services Commission, may request an amendment of this item 4.

   (i) For natural persons:

      (a) Current valid passport, or
      (b) National identity card, or
      (c) Armed forces identity card, or
      (d) Driving license.

   (ii) For legal persons:

      (a) For partnerships: a copy of the partnership agreement and any subsidiary agreement evidencing the appointment and powers of the current partners, or certified copies of extracts therefrom covering the
ATTACHMENT FOR JERSEY

appointment and powers of the partners.
(b) For corporations: a copy of the certificate of incorporation or the memorandum and articles of association (or foreign equivalent).
(c) For trusts: a copy of the trust deed and any subsidiary deed evidencing the appointment and powers of the current trustees, or certified copies therefrom covering the appointment and powers of the trustees.

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 Jersey Financial Services Commission, 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.
ATTACHMENT FOR JERSEY

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.