ATTACHMENT FOR COLOMBIA

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

   (i) Organic Statute of the Financial System, Decree-Law 663 of 1993, as amended, Part Three, Chapter Sixteen, Articles 102-107, Part Seven, Chapters One-Two, Articles 209-211.
   (iii) Basic Legal Circular Letter of the Banking Superintendency (External Circular Letter 007 of 1996), Title 1, Chapter 9, section 6; Title 5, Preliminary Chapter, section 1.
   (iv) External Resolution 8 of 2000 issued by the Board of Directors of Banco de la República (the Central Bank), Articles 1, 3.
   (v) External Regulatory Circular Letter DCIN 4 of 2001, issued by the Foreign Exchange Department of Banco de la República (the Central Bank), Section 1.3.

The preceding laws and regulations substantively apply to all institutions under the supervision of the Banking Superintendency. Under Colombian law, however, trust companies are currently the only institutions under the supervision of the Banking Superintendency that can manage investments abroad on behalf of their clients.

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) Banking Superintendency of the Ministry of Finance and Public Credit.

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) Personal penalties assessed against directors, managers, external auditors, officials or employees of the Supervised Institutions:

      (a) Fines, payable to the National Treasury, for breaches of any law, regulation, rule, by-law, or other legal provision: up to Col$31,562,472.48.
      (b) Fines, payable to the National Treasury, for violations against the asset laundering prevention and control rules: up to Col$74,760,356.00.
         - Such fines are applied per violation and may be successive.
         - These fines are readjusted based on the Colombian Consumer Price Index (CPI).
(ii) Corporate penalties assessed against the Supervised Institutions:

(a) Fines, payable to the National Treasury, for breaches of any law, regulation, rule, by-law, or other legal provision: minimum Col$15,781,236.23, maximum Col$63,124,944.96.
(b) Fines, payable to the National Treasury, for violations against the asset laundering prevention and control rules: up to Col$1,495,207,128.00.
   - These fines are applied per violation and may be successive.
(c) Additionally, the Banking Superintendent may require the fined institution to devote an amount up to Col$1,495,207,128.00 for the implementation of corrective mechanisms.
   - These fines are readjusted based on the Colombian Consumer Price Index (CPI).

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 a banking, securities, or trust company association in Colombia, may request an amendment of this item 4.

(i) For natural persons:

(a) A passport, or
(b) Cédula de Ciudadanía (Colombian adults' I.D.), Tarjeta de Identidad (Colombian minors' I.D.), Cédula de Extranjería (I.D. card issued by Colombian authorities to resident aliens).

(ii) For legal persons:

(a) Original certificate of existence and legal representation, issued no more than three months back by the Chamber of Commerce or other competent authority,
(b) The company's Tax Identification Card (NIT), issued by the National Customs and Tax Authority (DIAN), or
(c) For a foreign corporation, a certificate of incorporation, or equivalent document, certified by a proper authority.
ATTACHMENT FOR COLOMBIA

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, securities, or trust company association in Colombia, 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), (iv) and (v) 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.

ATTACHMENT FOR COLOMBIA