

ATTACHMENT FOR JAPAN (Rev. November 2002)
(2) Japanese Securities Dealers

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) Articles of Japan Securities Dealers Association (JSDA)
- (ii) Fair Business Practices Regulations of the JSDA
- (iii) Article 54 of the Law for Punishment of Organized Crimes, Control of Crime Proceeds and other matters

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) and (ii) JSDA
- (iii) 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) and (ii): fines, suspension and/or limitation or termination of membership
- (ii) Item 1(iii): imprisonment of up to three years, fine of up to Y1,000,000

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

- (i) For natural persons:
 - (a) Driver's license;
 - (b) Passport;
 - (c) Copy of the resident card;
 - (d) Certificate of the matters noted in the resident card;
 - (e) Certificate of moving out;
 - (f) Certificate of seal impression;
 - (g) Health insurance cards issued under the Japanese Universal Health

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Insurance coverage system, including:

- (i) Seaman's Insurance Card (issued under Seamen's Insurance Law)
- (ii) Mutual Benefit Society Card (issued under applicable Law on Mutual Benefit Society)
- (iii) National Health Insurance Card (issued under National Health Insurance Law)
- (iv) Health Insurance Card (issued under Health Insurance Law)
- (h) Government issued pensioner's pocketbooks
- (i) Welfare-benefit recipient's pocketbooks
- (j) Certificate of foreigner's registration (including copy of registration card)
- (k) Long-term Care Insurance Card (Issued under Long-term Care Insurance Law)
- (l) Receipt of a national or local tax, or tax payment certificate, with respect to accounts opened before January 1, 2001

(ii) For legal persons:

- (a) Attested copy or extract of the company register (including a copy thereof);
- (b) Certificate of seal impression;
- (c) Copy of the Articles of incorporation, Articles of Association, or regulations and constitution (obtained pursuant to the JSDA Fair Business Practice Regulations No. 9);

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 or securities association in 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.

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(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.