

ATTACHMENT FOR CHILE
Chilean Stock Brokers

1. Q.I. is subject to the following laws and regulations of Chile governing the requirements of Q.I. to obtain documentation confirming the identity of Q.I.'s account holders:

- (i) Article 12 of Drug Trafficking and Money Laundering Law (Ley N° 19.366).
- (ii) Article 34 and 179 of the Securities Market Law (Ley N° 18.045 or Ley de Mercado de Valores)
- (iii) General Norm 83 (Norma de Carácter General 83) of the Superintendencia de Valores y Seguros ("SVS")
- (iv) Article 4.f and Article 28 of Decree Law 3.538 (Decreto Ley 3.538)
- (v) Resolution N° 17 dated January 30, 1979 of the Servicio de Impuestos Internos ("SII")
- (vi) Circular N° 70-99 dated December 16, 1999 of the SII

2. Q.I. 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) Item 1(i) Consejo de Defensa del Estado ("CDE")
- (ii) Item 1(ii), (iii), and (iv) Superintendencia de Valores y Seguros ("SVS")
- (iii) Item 1(v) and (vi) Servicio de Impuestos Internos ("SII")

3. Q.I. represents that the following penalties apply to failure to obtain, maintain and evaluate documentation required under the laws and regulations identified in item 1 above.

- (i) Item 1(i): incarceration ranging from 5 years and one day to 15 years, and a fine ranging from approximately US\$ 9,930 to US\$ 46,650.
- (ii) Item 1(ii), (iii), and (iv): issue censorship; fines up to approximately US\$ 30,000 or 5-times said amount in case of a repeat offense, or even as much as 30% of the amount of the transaction; cancellation of stock broker's license; damages
- (iii) Item 1(v) and (vi): fine of between US\$ 5 and US\$ 580, approximately, or up to three times the value of the unpaid tax, if such failure to demand the tax identification number implies the breach of a tax duty.

4. QI shall use the following specific documentary evidence (and 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

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accordance with section 5 of this Agreement. Either QI, or a Chilean stock exchange, may request an amendment of this item 4.

- (i) For natural persons:
 - (a) Passport;
 - (b) National identity card;

- (ii) For legal persons:
 - (a) Copies of certificate of incorporation and business registration certificate, memorandum and articles of association, trust deed, or other organizational document;
 - (b) Copies of extracts from public registers.

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 Chilean stock exchange, 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) 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

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regulations listed in item 1 permit QI to rely on documentation provided by that affiliate or correspondent bank to identify the account holder.

(v) 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.