

ATTACHMENT FOR AUSTRIA

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

- (i) Austrian Banking Act 1993 (as amended in 2000), Sections 39, 40 and 41.
- (ii) Foreign Currency Act, Official Announcement DL 2/91 as amended by DL 1/99 of the Austrian National Bank.
- (iii) Austrian Criminal Code sections 165 and 278.
- (iv) General Business Conditions of the Credit Institutions, Business Conditions for Escrow Accounts of Attorneys, Business Conditions for Escrow Accounts of Notaries, Business Conditions for Escrow Accounts of Accountants, Business Conditions for Escrow Accounts of Real Estate Brokers and Real Estate Administrators, Business Conditions for Escrow Accounts of Chartered Civil Engineers.
- (v) Declaration of Due Diligence dated January 13, 1992.

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) Federal Ministry of Finance.

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.

Under the Austrian Banking Act, fines of up to ATS 300,000 and revocation of license; under the Austrian Criminal Code, up to 5 years imprisonment; under the the Foreign Currency Act, fines of up to ATS 30,000.

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 Austria, may request an amendment of this item 4.

- (i) For natural persons:

- (a) A passport, or

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- (b) A driver's license, or
- (c) An Austrian national identity card, or
- (d) A national identity card of a member state of the European Union.

(ii) For legal persons:

- (a) Extracts from the Commercial Register, or
- (b) Certificate of incorporation.

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 Austria, 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

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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) QI may open an account for natural persons residing outside of Austria who have identified themselves before an employee of i) the Austrian Embassy in that foreign country or ii) an agency of the Federal government of that foreign country, based on the specific documentary evidence listed in item 4 above, provided that the QI receives, prior to the establishment of the account, a declaration from the respective employee that he/she has identified the person based on the appropriate documentary evidence, which declaration shall include the name, address and relevant data from the documentary evidence furnished by the person to the employee.