

ATTACHMENT FOR DENMARK

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

- (i) Danish Act on Measures to Prevent Money Laundering, Danish Act No. 348 of June 9th 1993
- (ii) Danish Act on Tax Control, Danish Act No. 564 of July 2nd 1999
- (iii) Danish Ministry of Tax Executive Order No. 1069 of December 17th 1999
- (iv) Danish Commercial Banks and Savings Banks Consolidated Act No. 658 of August 12th 1999
- (v) Danish Securities Trading Act No. 591 of July 13th 1999.

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) Item 1 (i): Danish Supervisory Authority of Financial Affairs
- (ii) Item 1 (ii) and (iii): Danish Ministry of Taxation
- (iii) Item 1 (iv): Danish Supervisory Authority of Financial Affairs
- (iv) Item 1 (v): Danish Supervisory Authority of Financial Affairs

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.

Violation of the laws and regulations listed above is punishable by fines.

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. QI shall check its account information at least annually against the information maintained by the Danish Population Register ("Folkeregistret") and the Danish Commerce and Companies Agency ("Erhvervs-og Selskabsstyrelsen"). 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 Denmark, may request an amendment of this item 4.

(i) For natural persons:

- (a) Valid passport,
- (b) Driver's license,

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- (c) Danish social insurance card (“sygesikringsbevis”), or
- (d) Danish bank identity card (“Dankort”).

(ii) For legal persons:

- (a) Copies of the certificate of incorporation, articles of association, or other organizational documents, or
- (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 banking or securities association in Denmark, 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) (a) QI may obtain a photocopy of the specific documentary evidence listed in item 4 by mail or otherwise remotely from an account holder that is a person that who has a CPR number (in the following “a person”) or a person that has a CVR number (“legal person”) or a person acting on behalf of an account holder that is a person or a legal person, provided that within a week QI confirms the account holder as a Danish resident or Danish legal person by comparing the name, address and CPR number or CVR number with the information maintained by the Danish Population Register (“Folkeregistret”) or the Danish Commerce and Companies Agency (Erhvervs-og Selskabsstyrelsen).

(b) 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

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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.