

## The Annex to the UBS Agreement at a Glance

	Direct accounts	Offshore accounts
<b>Fraud</b> - false documentation - scheme of lies  250 accounts	<ul style="list-style-type: none"> <li>• Assets of CHF 250,000 upward</li> </ul>	<ul style="list-style-type: none"> <li>• Assets of CHF 250,000 upward</li> </ul>
<b>Continued serious tax offenses</b>  4,200 accounts	<ul style="list-style-type: none"> <li>• Annual revenues of at least CHF 100,000</li> <li>• For at least 3 years</li> <li>• Assets of CHF 1 million upward</li> </ul>	<ul style="list-style-type: none"> <li>• Annual revenues of at least CHF 100,000</li> <li>• For at least 3 years</li> </ul>