FORM 1 - APPLICATION FOR REGISTRATION

Public accounting firms that wish to apply for registration with the PCAOB must do so by completing and submitting this form according to the instructions for Form 1.

APPLICANT PROFILE (OPTIONAL)

1. Applicant audits issuers. ¢

2. Applicant audits broker-dealers. ¢

3. Applicant audits registered employee benefit plans. ¢

4. Applicant plays, or has played, a substantial role in an audit but does not issue audit reports. ¢

5. Applicant has not conducted or played a substantial role in an audit but may do so in the future. ¢

6. Applicant is submitting Form 1 for a reason not listed above (please specify). þ

To audit qualifying private funds in accordance with Chapter 3, Title 10 of California Code of Regulations

PART I - IDENTITY OF THE APPLICANT

IR

ITEM 1.1 - NAME OF APPLICANT

LC

1. APPLICANT LEGAL NAME
Spiegel Accountancy Corp

2. APPLICANT COUNTRY — CA CR
United States

3. OTHER NAME USED — CA CR

ITEM 1.2 - APPLICANT CONTACT INFORMATION

LC

1. HEADQUARTERS PHYSICAL ADDRESS			2. MAILING ADDRESS ☐ Same as physical address		
1a. Country United States	CA	CR	2a. Country	CA	CR
1b. Street Address 1 2033 North Main Street, Suite 365	CA	CR	2b. Street Address 1	CA	CR
1c. Street Address 2	CA	CR	2c. Street Address 2	CA	CR
1d. City Walnut Creek	CA	CR	2d. City	CA	CR
1e-1. State/Province California	CA	CR	2e-1. State/Province	CA	CR
1e-2. Non-U.S. State/Province	CA	CR	2e-2. Non-U.S. State/Province	CA	CR
1f. Zip/Postal Code 94596	CA	CR	2f. Zip/Postal Code	CA	CR
3. TELEPHONE NUMBER (Incl. country and area codes) 925-977-4000	CA	CR	4. FAX NUMBER (Incl. country and area codes) 866-892-6945	CA	CR

5. WEBSITE ADDRESS — CA CR
http://www.spiegelcorp.com/index.htm

Applicant has additional offices	To enter additional offices, use Exhibit 1-5

ITEM 1.3 - PRIMARY CONTACT AND SIGNATORIES INFORMATION

LC

ITEM 1.3.1 - PRIMARY CONTACT INFORMATION

1. PRIMARY CONTACT NAME 1a. Family Name (Last Name)	CA	CR	1b. Given Name (First Name)	CA	CR	2. PRIMARY CONTACT BUSINESS TITLE	CA	CR
Spiegel			Jeffrey			Principal		

3. PHYSICAL ADDRESS			4. MAILING ADDRESS ☐ Same as physical address		
3a. Country	CA	CR	4a. Country	CA	CR
United States					
3b. Street Address 1	CA	CR	4b. Street Address 1	CA	CR
2033 North Main Street, Suite 365					
3c. Street Address 2	CA	CR	4c. Street Address 2	CA	CR
3d. City	CA	CR	4d. City	CA	CR
Walnut Creek					
3e-1. State/Province	CA	CR	4e-1. State/Province	CA	CR
California					
3e-2. Non-U.S. State/Province	CA	CR	4e-2. Non-U.S. State/Province	CA	CR
3f. Zip/Postal Code	CA	CR	4f. Zip/Postal Code	CA	CR
94596					
5. TELEPHONE NUMBER (Incl. country and area codes)	CA	CR	6. FAX NUMBER (Incl. country and area codes)	CA	CR
925-977-4000 x 125			866-892-6945		

7. EMAIL ADDRESS	CA	CR
jeff@spiegelcorp.com		

ITEM 1.3 - PRIMARY CONTACT AND SIGNATORIES INFORMATION (CONTINUED)

1.3.2 - FIRST SIGNATORY INFORMATION (IF DIFFERENT FROM PRIMARY CONTACT)

1. FIRST SIGNATORY NAME 1a. Family Name (Last Name) CA CR	1b. Given Name (First Name) CA CR	2. FIRST SIGNATORY BUSINESS TITLE CA CR

3. PHYSICAL ADDRESS 3a. Country CA CR	4. MAILING ADDRESS Same as Physical Address 4a. Country CA CR
3b. Street Address 1 CA CR	4b. Street Address 1 CA CR
3c. Street Address 2 CA CR	4c. Street Address 2 CA CR
3d. City CA CR	4d. City CA CR
3e-1. State/Province CA CR	4e-1. State/Province CA CR
3e-2. Non-U.S. State/Province CA CR	4e-2. Non-U.S. State/Province CA CR
3f. Zip/Postal Code CA CR	4f. Zip/Postal Code CA CR
5. TELEPHONE NUMBER (incl. country and area codes) CA CR	6. FAX NUMBER (incl. country and area codes) CA CR

7. EMAIL ADDRESS CA CR

1.3.3 - SECOND SIGNATORY INFORMATION (IF DIFFERENT FROM PRIMARY CONTACT)								
1. SECOND SIGNATORY NAME 1a. Family Name (Last Name)	CA	CR	1b. Given Name (First Name)	CA	CR	2.SECOND SIGNATORY BUSINESS TITLE	CA	CR
	€	€		€	€		€	€
3. PHYSICAL ADDRESS 3a. Country	CA	CR	4. MAILING ADDRESS € Same as Physical Address 4a. Country			CA	CR	
	€	€				€	€	
3b. Street Address 1	CA	CR	4b. Street Address 1			CA	CR	
	€	€				€	€	
3c. Street Address 2	CA	CR	4c. Street Address 2			CA	CR	
	€	€				€	€	
3d. City	CA	CR	4d. City			CA	CR	
	€	€				€	€	
3e-1. State/Province	CA	CR	4e-1. State/Province			CA	CR	
	€	€				€	€	
3e-2. Non-U.S. State/Province	CA	CR	4e-2. Non-U.S. State/Province			CA	CR	
	€	€				€	€	
3f. Zip/Postal Code	CA	CR	4f. Zip/Postal Code			CA	CR	
	€	€				€	€	
5. TELEPHONE NUMBER (incl. country and area codes)	CA	CR	6. FAX NUMBER (incl. country and area codes)			CA	CR	
	€	€				€	€	
7. EMAIL ADDRESS						CA	CR	
						€	€	

ITEM 1.4 - APPLICANT'S FORM OF ORGANIZATION		LC
1. APPLICANT LEGAL FORM Corporation	Other	CA CR
2. JURISDICTION California	Other	CA CR

ITEM 1.6 - ASSOCIATED ENTITIES OF APPLICANT		LC
1. ENTITY NAME		CA CR
2. PHYSICAL ADDRESS	3. MAILING ADDRESS	Same as Physical Address
2a. Country	3a. Country	CA CR
2b. Street Address 1	3b. Street Address 1	CA CR
2c. Street Address 2	3c. Street Address 2	CA CR
2d. City	3d. City	CA CR
2e-1. State/Province	3e-1. State/Province	CA CR
2e-2. Non-U.S. State/Province	3e-2. Non-U.S. State/Province	CA CR
2f. Zip/Postal Code	3f. Zip/Postal Code	CA CR

ITEM 1.7 - APPLICANT'S LICENSES	LC
1. LICENSE OR CERTIFICATION NUMBER 6280	CA CR
2. ISSUING STATE, AGENCY, BOARD OR OTHER AUTHORITY California Board of Accountancy	CA CR
3. COUNTRY WHERE ISSUING AUTHORITY IS LOCATED United States	CA CR

PART II - LISTING OF APPLICANT' S PUBLIC COMPANY AUDIT CLIENTS AND RELATED FEES

IR

Please indicate if you would like to include additional information explaining fees provided in Part II.

ITEM 2.1 - ISSUERS FOR WHICH APPLICANT PREPARED AUDIT REPORTS DURING THE PRECEDING CALENDAR YEAR

N/A LC

ISSUER

	CA	CR
1. ISSUER NAME		
2. DATE OF AUDIT REPORT (MM/DD/YYYY)		
3. AUDIT SERVICES FEES		
4. OTHER ACCOUNTING SERVICES FEES		
5. NON-AUDIT SERVICES FES		

6. ISSUER BUSINESS ADDRESS	CA	CR
6a. Country		
6b. Street Address 1		
6c. Street Address 2		
6d. City		
6e-1. State/Province		
6e-2. Non-U.S. State/Province		
6f. Zip/Postal Code		

ITEM 2.2 - ISSUERS FOR WHICH APPLICANT PREPARED AUDIT REPORTS DURING THE CURRENT CALENDAR YEAR

N/A LC

ISSUER

	CA	CR
1. ISSUER NAME		
2. DATE OF AUDIT REPORT (MM/DD/YYYY)		
3. AUDIT SERVICES FEES		
4. OTHER ACCOUNTING SERVICES FEES		
5. NON-AUDIT SERVICES FEES		

6. ISSUER BUSINESS ADDRESS	CA	CR
6a. Country		
6b. Street Address 1		
6c. Street Address 2		
6d. City		
6e-1. State/Province		
6e-2. Non-U.S. State/Province		
6f. Zip/Postal Code		

ITEM 2.3 - ISSUERS FOR WHICH APPLICANT EXPECTS TO PREPARE AUDIT REPORTS DURING THE CURRENT YEAR

N/A LC

ISSUER

	CA	CR
1. ISSUER NAME		

2. ISSUER BUSINESS ADDRESS	CA	CR
2a. Country		
2b. Street Address 1		
2c. Street Address 2		
2d. City		
2e-1. State/Province		
2e-2. Non-U.S. State/Province		
2f. Zip/Postal Code		

ITEM 2.4 - ISSUERS FOR WHICH APPLICANT PLAYED, OR EXPECTS TO PLAY, A SUBSTANTIAL ROLE IN AUDIT
(Complete only if you had no responses to Items 2.1 through 2.3)

N/A ☐ LC ☐

ISSUER

	CA	CR
1. ISSUER NAME	☐	☐
2. PRIMARY AUDITOR	☐	☐
3. DATE OF AUDIT REPORT (IF ISSUED) (MM/DD/YYYY)	☐	☐
4a. TYPE OF ROLE PLAYED	☐	☐
4b. Other Role Type		
5. ISSUER BUSINESS ADDRESS 5a. Country	☐	☐
5b. Street Address 1	☐	☐
5c. Street Address 2	☐	☐
5d. City	☐	☐
5e-1. State/Province	☐	☐
5e-2. Non-U.S. State/Province	☐	☐
5f. Zip/Postal Code	☐	☐

ISSUER

	CA	CR
1. ISSUER NAME	☐	☐
2. PRIMARY AUDITOR	☐	☐
3. DATE OF AUDIT REPORT (IF ISSUED) (MM/DD/YYYY)	☐	☐
4a. TYPE OF ROLE PLAYED	☐	☐
4b. Other Role Type		
5. ISSUER BUSINESS ADDRESS 5a. Country	☐	☐
5b. Street Address 1	☐	☐
5c. Street Address 2	☐	☐
5d. City	☐	☐
5e-1. State/Province	☐	☐
5e-2. Non-U.S. State/Province	☐	☐
5f. Zip/Postal Code	☐	☐

ISSUER

	CA	CR
1. ISSUER NAME	☐	☐
2. PRIMARY AUDITOR	☐	☐
3. DATE OF AUDIT REPORT (IF ISSUED) (MM/DD/YYYY)	☐	☐
4a. TYPE OF ROLE PLAYED	☐	☐
4b. Other Role Type		
5. ISSUER BUSINESS ADDRESS 5a. Country	☐	☐
5b. Street Address 1	☐	☐
5c. Street Address 2	☐	☐
5d. City	☐	☐
5e-1. State/Province	☐	☐
5e-2. Non-U.S. State/Province	☐	☐
5f. Zip/Postal Code	☐	☐

ISSUER

1. ISSUER NAME	CA	CR
	€	€

2. PRIMARY AUDITOR	CA	CR
	€	€

3. DATE OF AUDIT REPORT (IF ISSUED) (MM/DD/YYYY)	CA	CR
	€	€

4a. TYPE OF ROLE PLAYED	CA	CR
	€	€

4b. Other Role Type

5. ISSUER BUSINESS ADDRESS 5a. Country	CA	CR
	€	€

5b. Street Address 1	CA	CR
	€	€

5c. Street Address 2	CA	CR
	€	€

5d. City	CA	CR
	€	€

5e-1. State/Province	CA	CR
	€	€

5e-2. Non-U.S. State/Province	CA	CR
	€	€

5f. Zip/Postal Code	CA	CR
	€	€

PART III - [RESERVED]

This part of the application is reserved for future use.

PART IV - STATEMENT OF APPLICANT'S QUALITY CONTROL POLICIES	IR	
ITEM 4.1 - EXHIBIT 4.1 - APPLICANT'S QUALITY CONTROL POLICIES	LC	
	CA	CR
Furnish, as Exhibit 4.1, a narrative, summary description, in a clear, concise and understandable format, of the quality control policies of the applicant for its accounting and auditing practices, including procedures used to monitor compliance with independence requirements.		

PART V - LISTING OF CERTAIN PROCEEDINGS INVOLVING THE APPLICANT

IR

ITEM 5.1 - CERTAIN CRIMINAL, CIVIL AND ADMINISTRATIVE PROCEEDINGS

LC

CA CR

a. Is the applicant or any associated person of the applicant a defendant or respondent:

1. in any pending criminal proceeding, or was a defendant in any such proceeding in which a judgment was rendered against the applicant or such person, whether by plea or after trial, during the previous five years?

2. in any pending civil or alternative dispute resolution proceeding initiated by a governmental entity (including a non-U.S. jurisdiction) arising out of the applicant's or such person's conduct in connection with an audit report, or a comparable report prepared for a client that is not an issuer, or was a defendant or respondent in any such proceeding in which a judgment or award was rendered against the applicant or such person, whether by consent or otherwise, during the previous five years?

3. in any pending administrative or disciplinary proceeding arising out of the applicant's or such person's conduct in connection with an audit report, or a comparable report prepared for a client that is not an issuer, or was a respondent in any such proceeding in which a finding of violation was rendered, or a sanction entered, against the applicant or such person, whether by consent or otherwise, during the previous five years? Administrative or disciplinary proceedings include those of the Commission; the Board; any other federal, state, or non-U.S. agency, board, or administrative or licensing authority; and any professional association or body. Investigations that have not resulted in the commencement of a proceeding need not be included.

Note: Foreign public accounting firm applicants need only disclose such proceedings for the applicant and any proprietor, partner, principal, shareholder, officer, or manager of the applicant who provided at least ten hours of audit services for any issuer during the last calendar year.

YES NO Legal Conflict

ITEM 5.1 - CERTAIN CRIMINAL, CIVIL AND ADMINISTRATIVE PROCEEDINGS (CONTINUED)

b. In the event of an affirmative response to Item 5.1.a, furnish the following information with respect to each such proceeding:

1. PROCEEDING

1a. Name of Proceeding	CA	CR
	€	€

1b. Type of Proceeding	CA	CR	1c. Filing Date (MM/DD/YYYY)	CA	CR	1d. Docket/Case Number	CA	CR
	€	€		€	€		€	€

2. COURT/TRIBUNAL

2a. Court/Tribunal Name	CA	CR
	€	€

2b. Court/Tribunal Country	CA	CR	2e. City	CA	CR
	€	€		€	€
2c. Street Address 1	CA	CR	2f-1. State/Province	CA	CR
	€	€		€	€
2d. Street Address 2	CA	CR	2f-2. Non-U.S. State/Province	CA	CR
	€	€		€	€
			2g. Zip/Postal Code	CA	CR
				€	€

3. DEFENDANTS/RESPONDENTS

Full Name	CA	CR
	€	€

3a. Statutes/Rules/Requirements

Statute/Rule/Requirement Identification	CA	CR
	€	€

3b. Outcome	CA	CR
	€	€

4. ISSUER

Name	CA	CR
	€	€

ITEM 5.2 - PENDING PRIVATE CIVIL ACTIONS

LC CA CR

a. Is the applicant or any associated person of the applicant a defendant or respondent in any pending civil proceeding or alternative dispute resolution proceeding initiated by a non-governmental entity involving conduct in connection with an audit report, or a comparable report prepared for a client that is not an issuer?

Note: Foreign public accounting firm applicants need only disclose such proceedings for the applicant and any proprietor, partner, principal, shareholder, officer or manager of the applicant who provided at least ten hours of audit services for any issuer during the last calendar year.

- YES
- NO
- Legal Conflict

b. In the event of an affirmative response to Item 5.2.a, furnish the following information with respect to each such proceeding:

1. PROCEEDING

1a. Name of Proceeding

1b. Filing Date (MM/DD/YYYY)

1c. Docket/Case Number

2. COURT/TRIBUNAL

2a. Court/Tribunal Name

2b. Court/Tribunal Country

2e. City

2c. Street Address 1

2f-1. State/Province

2d. Street Address 2

2f-2. Non-U.S. State/Province

2g. Zip/Postal Code

3. DEFENDANTS/RESPONDENTS

Full Name

3a. Statutes/Rules/Requirements

Statute/Rule/Requirement Identification

4. ISSUER

Name

ITEM 5.3 - EXHIBIT 5.3
APPLICANT'S DISCRETIONARY STATEMENT REGARDING PROCEEDINGS INVOLVING THE APPLICANT'S AUDIT PRACTICE

LC CA CR

With respect to any case or proceeding listed in response to Items 5.1 or 5.2, the applicant may, at its discretion, furnish, as Exhibit 5.3, a statement or statements describing the proceeding and the reasons that, in the applicant's view, such proceeding should not be a basis for the denial of its application for registration.

PART VI - LISTING OF FILINGS DISCLOSING ACCOUNTING DISAGREEMENTS WITH PUBLIC COMPANY AUDIT CLIENTS

IR

ITEM 6.1 - EXISTENCE OF DISAGREEMENTS WITH ISSUERS

LC

a. Has the applicant been the former accountant with respect to any disclosure of a disagreement with an issuer made by such issuer during the current or preceding calendar year in a filing with the Commission pursuant to Item 304(a)(1)(iv) of Regulation S-K, 17 C.F.R. 229.304(a)(1)(iv)? ▶ YES / NO — CA CR

b. Has the applicant been the former accountant with respect to any filing made by an issuer during the current or preceding calendar year with the Commission containing a letter submitted by the applicant to the Commission pursuant to Item 304(a)(3) of Regulation S-K, 17 C.F.R. 229.304(a)(3), in which the applicant stated that it disagreed with a statement of the issuer in response to Item 304(a)? ▶ YES / NO — CA CR

ITEM 6.2 - LISTING OF DISAGREEMENTS WITH ISSUERS

LC

In the event of an affirmative response to Item 6.1.a or 6.1.b, furnish the following information with respect to each such filing. Also furnish, as Exhibit 6.3, a copy of every filing described.

DISAGREEMENT

1. Issuer Name	CA CR	2. Filing Date (MM/DD/YYYY)	CA CR

3. Filing Name	CA CR

DISAGREEMENT

1. Issuer Name	CA CR	2. Filing Date (MM/DD/YYYY)	CA CR

3. Filing Name	CA CR

DISAGREEMENT

1. Issuer Name	CA CR	2. Filing Date (MM/DD/YYYY)	CA CR

3. Filing Name	CA CR

DISAGREEMENT

1. Issuer Name	CA CR	2. Filing Date (MM/DD/YYYY)	CA CR

3. Filing Name	CA CR

DISAGREEMENT

1. Issuer Name	CA CR	2. Filing Date (MM/DD/YYYY)	CA CR

3. Filing Name	CA CR

ITEM 6.3 - EXHIBIT 6.3 - COPIES OF FILINGS

LC

Furnish, as Exhibit 6.3, a copy of every filing described in Item 6.2. CA CR

PART VII - ROSTER OF ASSOCIATED ACCOUNTANTS

IR

ITEM 7.1 - LISTING OF ACCOUNTANTS ASSOCIATED WITH APPLICANT

N/A LC

ACCOUNTANT NAME a. Family Name (Last Name)	CA	CR	b. Given Name (First Name)	CA	CR
Spiegel			Jeffrey		

c.	License or Certification Number	Issuing State (U.S. only)	Other Issuing Authority	CA	CR
	35674	California			
	CPA902908	District of Columbia			
	CPA-4169R	Nevada			
	9845	Oregon			

ACCOUNTANT NAME a. Family Name (Last Name)	CA	CR	b. Given Name (First Name)	CA	CR
Chavez			Henry		

c.	License or Certification Number	Issuing State (U.S. only)	Other Issuing Authority	CA	CR
	79609	California			

ACCOUNTANT NAME a. Family Name (Last Name)	CA	CR	b. Given Name (First Name)	CA	CR
Cruz			Margaret		

c.	License or Certification Number	Issuing State (U.S. only)	Other Issuing Authority	CA	CR
	98415	California			

ACCOUNTANT NAME a. Family Name (Last Name)	CA	CR	b. Given Name (First Name)	CA	CR
Hoang			Minh		

c.	License or Certification Number	Issuing State (U.S. only)	Other Issuing Authority	CA	CR
	109628	California			

ITEM 7.2 - NUMBER OF FIRM PERSONNEL		LC
a) Enter the total number of accountants employed by the applicant:	11	CA CR
b) Enter the total number of certified public accountants, or accountants with comparable licenses from non-U.S. jurisdictions, employed by the applicant:	6	CA CR
c) Enter the total number of personnel employed by the applicant:	14	CA CR

PART VIII - CONSENTS OF APPLICANT

ITEM 8.1 - EXHIBIT 8.1
CONSENT TO COOPERATE WITH THE BOARD AND STATEMENT OF ACCEPTANCE OF REGISTRATION CONDITION

LC

Consent to Cooperate with the Board and
Statement of Acceptance of Registration Condition

(a) Spiegel Accountancy Corp consents to cooperate in and comply with any request for testimony or the production of documents made by the Public Company Accounting Oversight Board in furtherance of its authority and responsibilities under the Sarbanes-Oxley Act of 2002.

(b) Spiegel Accountancy Corp agrees to secure and enforce similar consents from each of its associated persons as a condition of their continued employment by or other association with the firm.*

(c) Spiegel Accountancy Corp understands and agrees that cooperation and compliance, as described in the firm's consent in paragraph (a), and the securing and enforcement of such consents from its associated persons in accordance with paragraph (b), shall be a condition to the continuing effectiveness of the registration of the firm with the Public Company Accounting Oversight Board.

Signed By: Jeffrey Spiegel

The Consent Signatory Name must match one of the names entered in Part I - Item 1.3 of this form.

Consent Signatory is a: Partner Officer

_____
Signature

9/18/2012
Date (MM/DD/YYYY)

* The consents required by paragraph (b) of this Item must be secured by the applicant no later than 45 days after submitting this application or, for persons who become associated persons of the firm subsequent to the submission of this application, at the time of the person's association with the firm.

For foreign applicants, the term "associated persons" as used in this Item means all accountants who are a proprietor, partner, principal, shareholder, officer, or manager of the applicant and who provided at least ten hours of audit services for any issuer during the last calendar year.

PART IX - SIGNATURE OF APPLICANT

ITEM 9.1 - SIGNATURE OF PARTNER OR AUTHORIZED OFFICER

I, Jeffrey Spiegel
hereby certify that I have reviewed this application; that the application is, based on my knowledge, complete and does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading, and that I am authorized to execute this application on behalf of the applicant.

My Business Title: Principal

I am a: Partner ☐ Officer ☐

Jeffrey Spiegel
Signature

9/18/2012
Date (MM/DD/YYYY)

The signer above must be one of the persons entered in Part I - Item 1.3 of this form.

PART X - EXHIBITS

IR

EXHIBIT 99.1 - REQUEST FOR CONFIDENTIAL TREATMENT

For each request for confidential treatment of information, include as Exhibit 99.1 a detailed explanation as to why, based on the facts and circumstances of the particular case, the information:

(1) has not otherwise been publicly disclosed, and

(2) either (i) contains information reasonably identified as proprietary information, or (ii) is protected from public disclosure by applicable laws related to confidentiality of proprietary, personal, or other information.

Check here to indicate if you do not want confidential treatment for Exhibit 99.1

EXHIBIT 99.2 - EXPLANATION OF CONFLICTING NON-U.S. LAW

CA CR

For each item that is identified as having information withheld because the submission of such information would cause the applicant to violate a non-U.S. law, include as Exhibit 99.2

(i) a copy of the relevant portion of the conflicting non-U.S. law;

(ii) a legal opinion that submitting the information would cause the applicant to violate the conflicting non-U.S. law; and

(iii) an explanation of the applicant's efforts to seek consents or waivers to eliminate the conflict, if the withheld information could be provided to the Board with a consent or waiver, and a representation that the applicant was unable to obtain such consents or waivers to eliminate the conflict.

The attachments must be in English.

ITEM 1.5 - EXHIBIT 1.5 - ADDITIONAL OFFICES								LC
OFFICE								
1. PHYSICAL ADDRESS				2. MAILING ADDRESS	Same as physical address			
1a. Country		CA	CR	2a. Country		CA	CR	
1b. Street Address 1		CA	CR	2b. Street Address 1		CA	CR	
1c. Street Address 2		CA	CR	2c. Street Address 2		CA	CR	
1d. City		CA	CR	2d. City		CA	CR	
1e-1. State/Province		CA	CR	2e-1. State/Province		CA	CR	
1e-2. Non-U.S. State/Province		CA	CR	2e-2. Non-U.S. State/Province		CA	CR	
1f. Zip/Postal Code		CA	CR	2f. Zip/Postal Code		CA	CR	