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RE: Idemia Identity & Security USA LLC: TIN 04-3320515

To Whom It May Concern:

Regarding Idemia Identity & Security USA LLC's taxpayer identification number and how we must complete a Form W-9, please be aware of the following:

1. Idemia Identity & Security USA LLC is a Delaware limited liability company with TIN 04-3320515.
2. Idemia Identity & Security USA LLC. is the operating company which performs all work and is the owner of all bank accounts (thus EFT forms will reference Idemia Identity & Security USA LLC's TIN 04-3320515).
3. Idemia Identity & Security USA LLC. is a single-member limited liability company which is owned by Morpho USA, Inc. (TIN 27-4388807). Morpho USA, Inc. is strictly a holding company which does not perform work nor enter into contracts directly with customers.
4. For federal income tax purposes Idemia Identity & Security USA LLC is treated as disregarded entity (thus taxes are paid at the owner level).
5. When a single member LLC is treated as a disregarded entity, based on the IRS design of the Form W-9, it must complete a Form W-9 using the name and taxpayer ID number of the owner/corporate parent.

W-9 instructions:

Line 1e Disregarded entity. Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity.

Part I. Taxpayer Identification Number (TIN). If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN.

6. As such, Idemia Identity & Security USA LLC's TIN is 04-3320515 but must complete a Form W-9 listing the owner's TIN 27-4388807. Idemia Identity & Security USA LLC will not issue an invalid Form W-9. I urge you to contact your own tax group or the IRS to confirm if you have questions.

If you have additional questions, please contact me at (978)-215-2854 or david.walsh@us.idemia.com.

David Walsh, Snr. Tax Manager

David Walsh, Senior Tax Manager
Idemia Corporate Tax Dept.