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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, Sr. Tax Manager*

David Walsh, Senior Tax Manager  
Idemia Corporate Tax Dept.