

Exhibit X

**United States of America vs UBS, United States District Court
Southern District of Florida, Case No. 09-60033-CR-COHN**

1. UBS will waive indictment and consent to the filing of a one-count Information (the "Information") in the United States District Court for the Southern District of Florida (the "Court") charging UBS with participating in a conspiracy to defraud the United States and its agency the Internal Revenue Service ("IRS") in violation of 18 U.S.C. 371. ... Plaintiff UBS is obligated to tell Federal Qualified Intermediary [QI] Agreement compliance officers overseeing Plaintiff probation of these violations. Within this litigation the United States Government asserts:

6. In addition to implementing the Exit Program, UBS agrees to implement and maintain an effective program of internal controls with respect to compliance with UBS's obligations under the Qualified Intermediary (QI) Agreement and related rules or regulations (the QI Compliance Program). The QI Compliance Program shall include but not necessarily be limited to, the following measures:

(a) The appointment of personnel with direct authority for oversight of UBS's performance under the QI Agreement. In this regard, UBS has established the position of Group Head U.S. Withholding and QI Compliance, which position has direct reporting responsibility to the head of Group Tax and the Risk Committee. In addition, UBS has established the position of Wealth Management and Swiss Bank Unit's QI Tax Coordinator, which position has primarily day-to-day responsibility over Wealth Management's performance under the QI Agreement and which position has reporting responsibility to the Chief Compliance Officer in Switzerland.

(b) The development and implementation of enhanced written policies and procedures to promote compliance under the QI Agreement.

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(c) The development and implementation of enhanced controls to identify, prevent, and detect and correct material failures in UBS's performance under QI Agreement(including auditing and testing procedures).

(d) The development and implementation of periodic training of relevant personnel with respect to compliance with the QI Agreement and UBS's QI Agreement and UBS's Agreement-related policies and procedures.

(e) The development and implementation of policies and procedures for receiving and investigating allegations of material failures of QI Agreement-related internal controls.

16. It is further understood that should the Government in its sole discretion determine that UBS has, after the date of execution of this Agreement: (a) given false, incomplete, or misleading information; (b) violated any United States federal criminal law or failed to comply with any guidance, directive or order issued by the Board of Governors of the Federal Reserve System; or, (c) otherwise committed a material violation of this Agreement, UBS shall, in the Government's sole discretion, thereafter be subject to prosecution for any federal criminal violations of which the Government has knowledge, including but not limited to a prosecution based on the information of the conduct described therein.