

AFFIDAVIT
STEPHEN M. KOHN

I, Stephen M. Kohn under the pains and penalties of perjury hereby affirm that the following is true and correct:

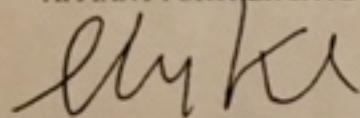
1. I am an attorney licensed to practice law in the District of Columbia.
2. I have represented Mr. Bradley Birkenfeld since 2009.
3. During the course of my representation of Mr. Birkenfeld, I became aware that Mr. Birkenfeld had met with the staff of the U.S. Senate Permanent Subcommittee on Investigations ("PSI") and made voluntary disclosures to that Subcommittee related to his whistleblowing at UBS bank. The documentation I reviewed further confirmed that the PSI did not know about Mr. Birkenfeld until he contacted the Subcommittee, and that Mr. Birkenfeld was the driving force behind all of the disclosures made to that Subcommittee.
4. After learning about his contacts with the PSI, I contacted the Subcommittee in order to review any transcripts of interviews between Mr. Birkenfeld and the Subcommittee.
5. I personally visited the office of the PSI and reviewed the transcript of an interview between Mr. Birkenfeld and various representatives of the Subcommittee conducted on October 11, 2007.
6. I asked for a copy of the transcript from the Subcommittee staff, but was told by the Subcommittee's Counsel and Chief Investigator, Mr. Robert L. Roach, that under Senate Rules I could not obtain a copy of the Birkenfeld Deposition transcript.
7. I read the entire Birkenfeld Deposition transcript in the PSI office.

8. In reading the Birkenfeld Deposition transcript, I determined that Mr. Birkenfeld provided the PSI with extensive information on Mr. Igor Olenicoff, a former client of UBS bank. His testimony concerning Mr. Olenicoff was very thorough, covering all aspects of his relationship with Mr. Olenicoff and Mr. Olenicoff's relationship with UBS. Unfortunately, under Senate Rules, Mr. Roach also informed me that I was not able to take any notes related to my reading of the transcript.
9. I also reviewed the Staff Report issued by the Permanent Subcommittee on Investigations that related directly to the information provided to the Subcommittee by Mr. Birkenfeld. This report is entitled: Tax Haven Banks and U.S. Tax Compliance and was issued on July 17, 2008.
10. In the Staff Report, the Subcommittee relied heavily on the October 11, 2007 deposition testimony provided by Mr. Birkenfeld regarding the improper activities of UBS. The section of the report concerning Mr. Olenicoff quoted directly from the Birkenfeld deposition. For example, the PSI cited to Mr. Birkenfeld's testimony on the following matters related to Mr. Olenicoff:
 - A. Mr. Birkenfeld testified to the Subcommittee about how he first met Mr. Olenicoff and how Olenicoff opened illegal bank accounts at UBS. (See, Staff Report, citing to Birkenfeld Deposition at 206-209).
 - B. Mr. Birkenfeld also testified that by the year 2005 he had transferred a total of about \$200 million in assets into the Swiss and Liechtenstein accounts opened in the name of entities that Olenicoff controlled. Mr. Birkenfeld also confirmed that, although Mr. Olenicoff clearly exercised control over the UBS accounts and assets, Mr. Olenicoff never submitted a

W-9 Form to UBS admitting he was the beneficial owner, and UBS never filed a 1099 Form with the IRS reporting the accounts. As Mr. Birkenfeld put it, when asked if the accounts were undeclared, he responded, "Yes. Every Bit." (Birkenfeld Deposition, at 209-210).

11. Based on my review of Mr. Birkenfeld's Deposition transcript and the Staff Report, it is clear that Mr. Birkenfeld had no intent to hide any information about Mr. Olenicoff from the United States Government. Indeed, the steps he took to ensure that he could voluntarily testify before the Subcommittee, combined with his actual testimony, demonstrate a firm commitment by Mr. Birkenfeld to fully and completely "blow the whistle" on UBS and the U.S. based clients of UBS, including Mr. Olenicoff.

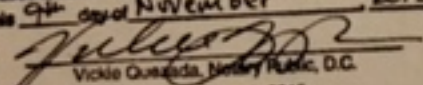
AFFIANT FURTHER SAYETH NOT



Stephen M. Kohn

11-9-12

Date

District of Columbia: SS
Subscribed and sworn to before me, in my presence,
this 9th day of November, 2012

Vickie Gussada, Notary Public, D.C.
My commission expires January 1, 2015.