

- (i) A lawyer (or solicitor, barrister, advocate, or equivalent) licensed to practice law in the country of the Applicant's Jurisdiction of Incorporation or Registration or any jurisdiction where the Applicant maintains an office or physical facility, or
  - (ii) A notary that is a member of the International Union of Latin Notaries, and is licensed to practice in the country of the Applicant's Jurisdiction of Incorporation or Registration or any jurisdiction where the Applicant maintains an office or physical facility (and that such jurisdiction recognizes the role of the Latin Notary);
- (B) **Basis of Opinion:** The CA MUST verify that the Legal Practitioner is acting on behalf of the Applicant and that the conclusions of the Verified Legal Opinion are based on the Legal Practitioner's stated familiarity with the relevant facts and the exercise of the Legal Practitioner's professional judgment and expertise;
- (C) **Authenticity:** The CA MUST confirm the authenticity of the Verified Legal Opinion.
- (2) **Acceptable Methods of Verification:** Acceptable methods of establishing the foregoing requirements for a Verified Legal Opinion are:
- (A) **Status of Author:** The CA MUST verify the professional status of the author of the legal opinion by directly contacting the authority responsible for registering or licensing such Legal Practitioner(s) in the applicable jurisdiction;
  - (B) **Basis of Opinion:** The text of the legal opinion MUST make it clear that the Legal Practitioner is acting on behalf of the Applicant and that the conclusions of the legal opinion are based on the Legal Practitioner's stated familiarity with the relevant facts and the exercise of the practitioner's professional judgment and expertise. The legal opinion MAY also include disclaimers and other limitations customary in the Legal Practitioner's jurisdiction, provided that the scope of the disclaimed responsibility is not so great as to eliminate any substantial risk (financial, professional, and/or reputational) to the Legal Practitioner, should the legal opinion prove to be erroneous. An acceptable form of legal opinion is attached as Appendix B;
  - (C) **Authenticity:** To confirm the authenticity of the legal opinion, the CA MUST make a telephone call or send a copy of the legal opinion back to the Legal Practitioner at the address, phone number, facsimile, or (if available) e-mail address for the Legal Practitioner listed with the authority responsible for registering or licensing such Legal Practitioner, and obtain confirmation from the Legal Practitioner or the Legal Practitioner's assistant that the legal opinion is authentic. If a phone number is not available from the licensing authority, the CA MAY use the number listed for the Legal Practitioner in records provided by the applicable phone company, QGIS, or QIIS.

In circumstances where the opinion is digitally signed, in a manner that confirms the authenticity of the document and the identity of the signer, as verified by the CA in Section 11.10.1 (2)(A), no further verification of authenticity is required.

### 11.10.2 Verified Accountant Letter

- (1) **Verification Requirements:** Before relying on an accountant letter submitted to the CA, the CA MUST verify that such accountant letter meets the following requirements:
- (A) **Status of Author:** The CA MUST verify that the accountant letter is authored by an ~~independent~~-Accounting Practitioner retained ~~by and representing or employed by~~ the Applicant ~~(or an in-house professional accountant employed by the Applicant) who is a certified public accountant, chartered accountant, or has an equivalent and licensed~~ within the ~~country of the~~ Applicant's Jurisdiction of Incorporation, Jurisdiction of Registration, or ~~the jurisdiction country~~ where the Applicant maintains an office or physical facility. Verification of license MUST be through ~~that jurisdiction's—the member organization or regulatory organization in the Accounting Practitioner's country or of the International Federation of Accountants (IFAC) or through the regulatory organization in that jurisdiction that is~~ appropriate to contact when verifying an accountant's license to practice in that ~~country or~~ jurisdiction. Such country or jurisdiction must have an accounting standards body that maintains full membership status with the International Federation of Accountants.
  - (B) **Basis of Opinion:** The CA MUST verify that the Accounting Practitioner is acting on behalf of the Applicant and that the conclusions of the Verified Accountant Letter are based on the Accounting Practitioner's stated familiarity with the relevant facts and the exercise of the Accounting Practitioner's professional judgment and expertise;
  - (C) **Authenticity:** The CA MUST confirm the authenticity of the Verified Accountant Letter.