

Luxembourg, 16th October 2007

**Circular RCSL 07/001**

**Subject:** Registration of the associates', agents' and financial auditors' addresses as prescribed by the law of 19th December 2002 on the Luxembourg Trade and Companies Register as well as accountancy and company annual accounts.

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Articles 6 to 11 of the law of 19th December 2002 on the Luxembourg Trade and Companies Register as well as the accountancy and the company annual accounts stipulates that the precise addresses of all agents, financial auditors, and, if applicable, associates of registered legal entities must be submitted. The presenter must thus register the number, name, street, zip code, city and country of residence of these persons.

In practice, when the person required to register with the "RCS" is a Luxembourgish legal entity, the presenter must register their precise address. Luxembourgish companies must indeed be headquartered at a precise physical address. Postal box addresses are not deemed sufficient in this matter.

However, with regards to the registration of legal entities based abroad and under foreign law, the "RCS" is not required to enforce any stricter regulations than those currently applied in their respective jurisdictions. The Manager acknowledges that some jurisdictions deem other forms of addresses, such as postal box addresses, as sufficient identification for company head offices.

Hence, the address of the legal entity based abroad must reflect all standards required for a registration with the "RCS", that is they must reflect the same conditions as required in their country of origin.

In case of doubt on the identification of foreign head offices, or in case the precise address of an agent as per the abovementioned law of the 19th December is missing, the "RCS" may issue a request for an official document, such as an excerpt from the local register certifying this fact.

On behalf of the Manager of the Luxembourg Trade and Companies Register,

(s.) Yves Gonner  
Director