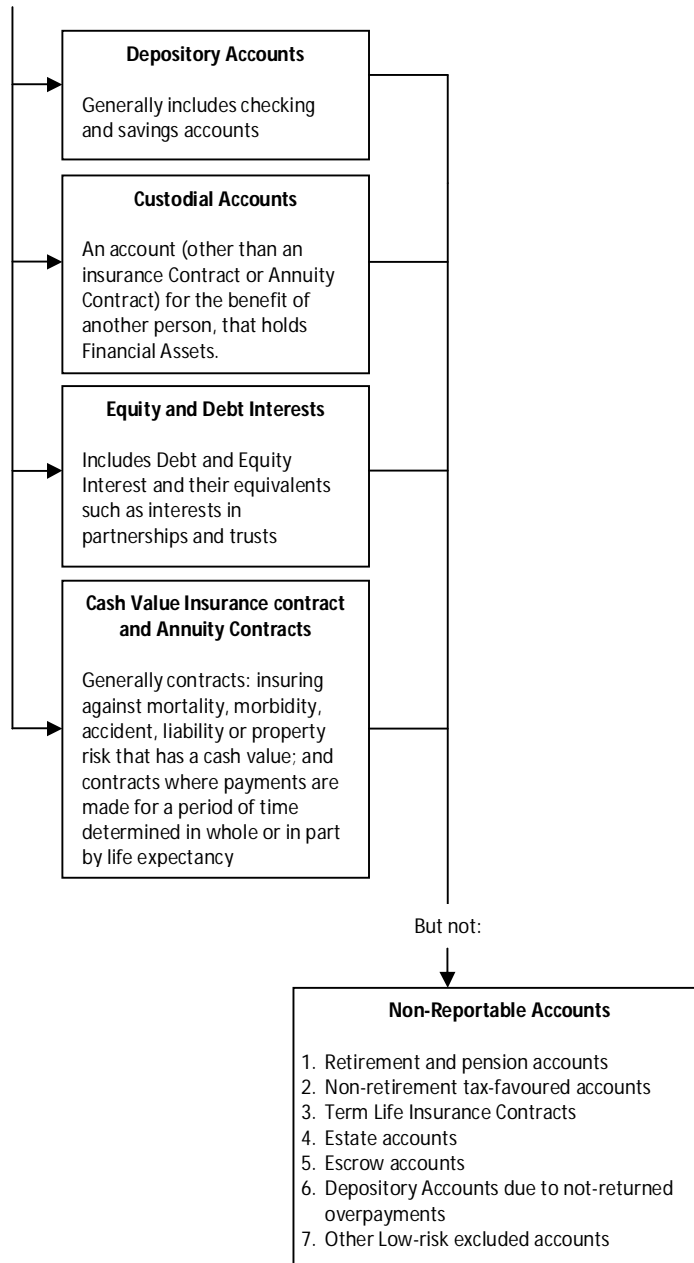


Accounts which are Financial Accounts

Source: The Automatic Exchange (AEOI) Handbook



Quote from page 38 of The Automatic Exchange (AEOI) Handbook: "While the two systems are independent from each other a starting pointis the Financial Institution treated as non-reporting with respect to FATCA IGA."