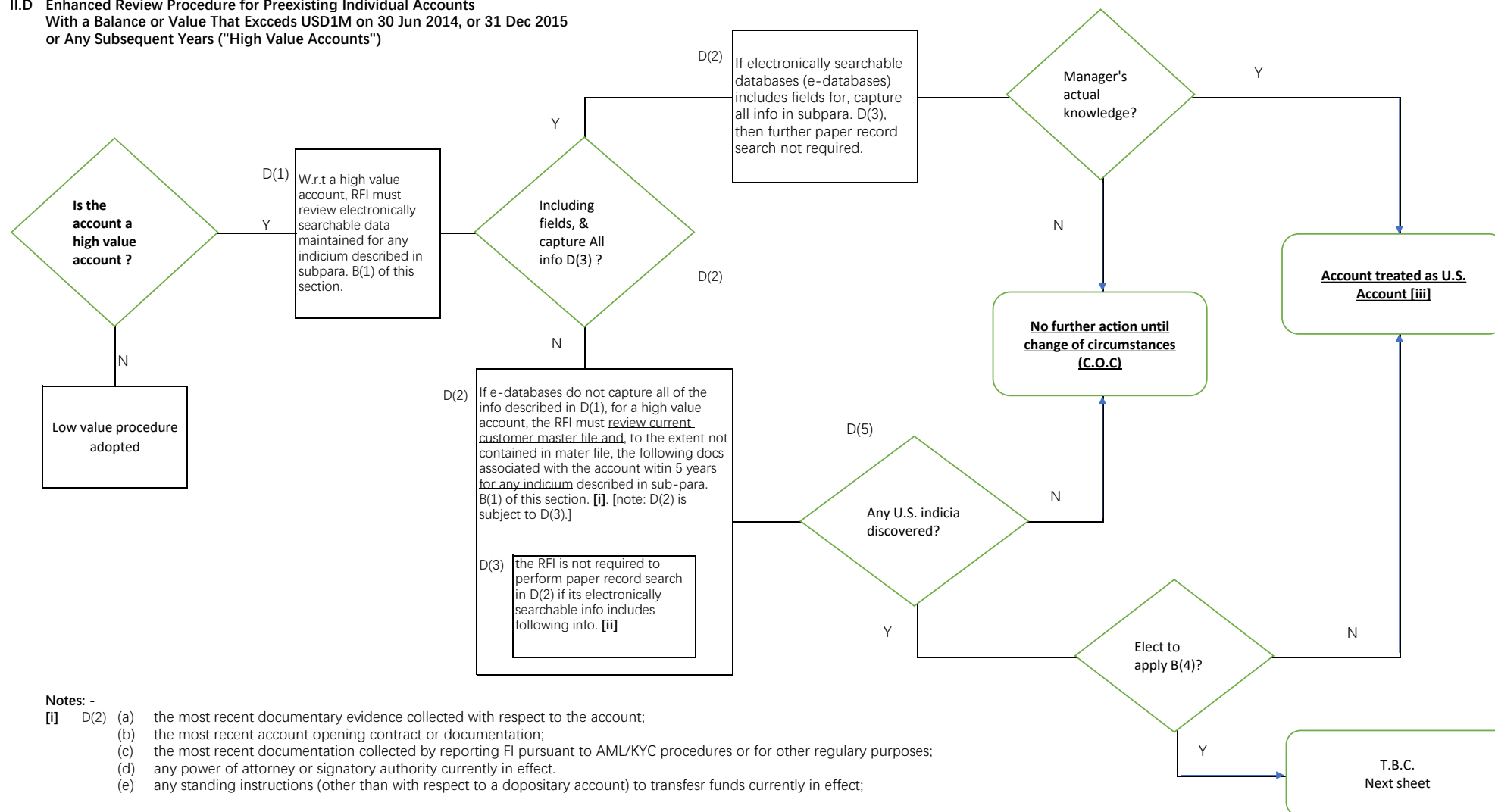


**II.D Enhanced Review Procedure for Preexisting Individual Accounts
With a Balance or Value That Exceeds USD1M on 30 Jun 2014, or 31 Dec 2015
or Any Subsequent Years ("High Value Accounts")**

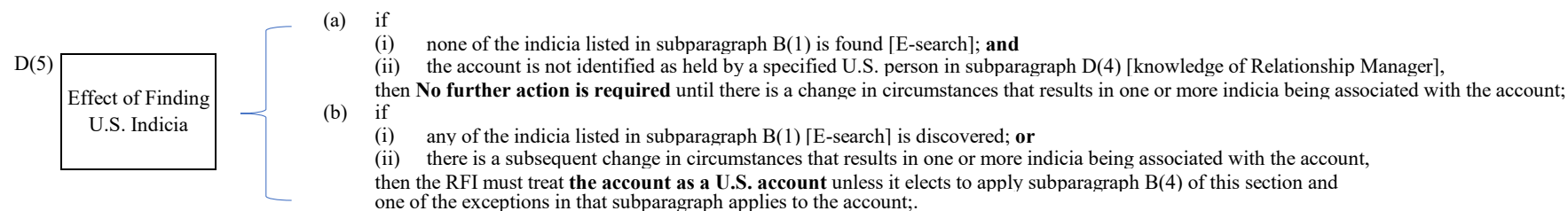


Notes: -

- [i]** D(2) (a) the most recent documentary evidence collected with respect to the account;
(b) the most recent account opening contract or documentation;
(c) the most recent documentation collected by reporting FI pursuant to AML/KYC procedures or for other regulatory purposes;
(d) any power of attorney or signatory authority currently in effect.
(e) any standing instructions (other than with respect to a depository account) to transfer funds currently in effect;
- [ii]** D(3) (a) the account holder's nationality or residence status;
(b) the account holder's mailing and residence address currently on file with the reporting financial institution;
(c) the account holder's telephone number currently on file, if any, with the reporting financial institution;
(d) for financial accounts other than depository accounts, whether there are standing instructions to transfer funds in the account to another account (including an account at another branch of the reporting financial institution or another financial institution);
(e) whether there is a current hold mail instruction or in-care-of address for the account holder;
(f) whether there is any power of attorney or signatory authority for the account.

Note:
Review X for Y, where
X = D(2) = paper record
Y = B(1) = U.S. indicium

**II.D Enhanced Review Procedure for Preexisting Individual Accounts
With a Balance or Value That Exceeds USD1M on 30 Jun 2014, or 31 Dec 2015
or Any Subsequent Years ("High Value Accounts") - (Continued)**



Alternatively, subparagraph D(5) can be presented by the following flowcharts:

