

July 1<sup>st</sup> 2014**Subject: Confirmation of FATCA status**

Dear Sirs,

FATCA (Foreign Account Tax Compliance Act), which is a US law whose objective is to fight against tax evasion schemes that use foreign accounts or entities held by US taxpayers, is effective since July 1, 2014.

As a wholly-owned subsidiary of Société Générale, Société Générale Bank & Trust, 11, avenue Emile Reuter, L-2420 Luxembourg complies with FATCA obligations.

Société Générale Bank & Trust is registered in Luxembourg, one of the “Partner” countries that have agreed to take an intergovernmental approach with the US authorities to implement FATCA. The objectives of fiscal transparency are attained through reporting to national authorities and through tax information exchange between Partner countries based on existing bilateral tax conventions and intergovernmental agreements. In all Partner countries that have signed IGAs, the governments agree to transpose FATCA obligations into local law and thereby have it apply to all financial institutions located physically in the country including branches of foreign companies.

We can therefore confirm to you that **Société Générale Bank & Trust**, 11, avenue Emile Reuter, L-2420 Luxembourg is a **Reporting Model 1 FFI** according to the regulations related to FATCA.

Please note that the **Global Intermediary Identification Number (GIIN)** of Société Générale Bank & Trust is the following : QQA6ZW.00086.ME.442

Please do not hesitate to contact us if you need a W-8BEN-E form or a W-8IMY form.

Yours sincerely

Jean-Maurice Beaux  
Managing Director