

October 4, 2012

T1 P1 *****SGLP
FINANCIAL TRUST COMPANY INC
6100 RED HOOK QUARTER STE B-3
ST THOMAS, VI 00802



521

Important information regarding your account(s) ending in 1

At J.P. Morgan, we are committed to keeping our clients fully up-to-date with the implementation of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Dodd-Frank Act). To that end, we would like to bring a new requirement to your attention that will impact your account(s), listed above, which are associated with legal entities and have participated in over-the-counter (OTC) derivatives transactions.

The Dodd-Frank Act requires an identification number, known as a Legal Entity Identifier (LEI), to be assigned to **legal entities**. This will allow regulatory bodies to globally monitor market activity and financial risk in connection with transactions in certain OTC derivatives products. Until a global LEI system is established, the U.S. Commodity Futures Trading Commission (CFTC) is requiring a CFTC Interim Compliant Identifier, or CICI. This unique, 20-character, alpha-numeric code will be attached to certain derivatives trades that will be reported to regulators. We anticipate the CICI identifier will be required beginning December 2012.

If you wish to continue to execute OTC products, you will need to provide a registered CICI to J.P. Morgan. To ensure a CICI is registered for each entity, **we would like you to take the following steps before December 1, 2012:**

- Go to the CICI website at www.ciciutility.org
- Check whether your entity has already been assigned a CICI by entering the entity's name into the portal. If a CICI has been assigned, you will need to certify the information on the portal by following the directions given
- If a CICI has not been assigned, register a CICI for each entity by following the directions given. The only information required is entity name, entity address, entity status and entity type
- Submit payment to register or certify each CICI—An initial fee of \$200 will apply for each CICI, as well as an annual recertification fee of \$100
- **Once each CICI is assigned or certified online, please provide it to us using the enclosed form and return it in the enclosed prepaid business reply envelope.** Alternatively, you can fax the form to 302-634-4218, attn: JPM LEI Response, or email it to dodd_frank_registration@jpmorgan.com. Please note that a separate form needs to be completed for each entity, with the corresponding CICI

(Continued on reverse)