

INVESTMENT DEALERS ASSOCIATION OF CANADA

List of countries that qualify under the definition of “Basle Accord Countries” set out in the General Notes and Definitions to Form 1 - EFFECTIVE APRIL 20, 2007

1. Australia
2. Belgium
3. Brazil
4. Canada
5. Denmark
6. France
7. Germany
8. Hong Kong
9. Ireland
10. Italy
11. Japan
12. Luxembourg
13. Mexico
14. Netherlands
15. New Zealand
16. Sweden
17. Switzerland
18. United Kingdom
19. United States