

Listing of Approved Auditors of FCSP's for 2017

The Securities Commission of the Bahamas, as the Inspector of Financial and Corporate Services, has approved the following accounting firms/accountants listed below to act as its agents in conducting the annual routine onsite examination for 2017.

| Accounting Firms/Accountants | |
|--|---------------------------|
| Accord Services | FT Consultants Ltd. |
| AGM Partners | Grant Thornton Bahamas |
| B & T Corporate Managers Limited | HLB Galanis & Co. |
| Baker Tilly Gomez | K E Ferguson & Co. |
| Barron Ferguson | KPMG |
| Barry Smith | Nexia Cochinamogulos |
| BDO | Noronha & Co. |
| Cates & Co. | Richard Simms |
| David P. Hamilton | Rhonda Cox |
| Deirdre Donathan - Pinder | Ronald Atkinson & Co. |
| Delaney & Associates Chartered Accountants | Ruiz Munnings & Co. |
| Deloitte & Touche | Sean Bain |
| Dominic Gomez | Shawn R. Smith |
| Dominic B. Williams | SMS Chartered Accountants |
| Francina Horton | S. R. Chea & Co |
| Frank Smith & Co. | UHY Bain & Associates |

THE INSPECTOR OF FINANCIAL AND CORPORATE SERVICES

The Securities Commission of the Bahamas 3rd Floor, Charlotte House Charlotte & Shirley Streets P.O. Box N-8347 Nassau, Bahamas

Website: www.scb.gov.bs