

Top-Tier Companies Originally Incorporated in the U.S. and Currently Incorporated in Foreign Countries *

(Note - This is not an encompassing list.)

Top-tier Reincorporated Company	Previous Country of Issuer	Current Country of Issuer
Accenture	Ireland	Bermuda
Ace	Cayman Islands	Switzerland
Cooper Industries	Bermuda	Bermuda
Foster Wheeler	Bermuda	Switzerland
Global Crossing	Bermuda	Bermuda
GlobalSantaFe Corporation	Cayman Islands	Cayman Islands
Helen of Troy	Bermuda	Bermuda
Ingersoll-Rand	Bermuda	Bermuda
McDermott International	Panama	Panama
Nabors Industries	Bermuda	Bermuda
Transocean	Cayman Islands	Switzerland
Tyco International	Bermuda	Switzerland
Tyco International Group S.A.	Luxembourg	Luxembourg
Weatherford International	Switzerland	Switzerland
White Mountains Insurance Group	Bermuda	Bermuda

* Please note that these top-tier companies may have subsidiaries with similar names that are incorporated in countries other than the country of residence of the top-tier. The country of residence reported on the SHC for a security id should be the country of residence of the actual issuer, not of the top tier. Securities services should be able to provide the correct country of incorporation for a particular security id. Do not rely on the name of the company to determine the country of residence of the issuer.