

TRANSLATION



January 29, 2010
Circular No. 014-2010

Mr. (Mrs.)
General Manager

Subject: Agreement No. 001-2010

We would like to inform you that this Superintendency of Banks has issued the Agreement No. 01-2010 of 19 January 2010, "By means of which the guidelines about integrity and accuracy of the information contained on the Financial Statements are established."

This Agreement will be in effect since its publication on the Official Gazette.

Please be advised that attached you may find a copy of the aforementioned Agreement, which could be accessed through our website www.superbancos.gob.pa

Mr. Manager, we will highly appreciate to inform all your personnel of these instructions in order to fully comply with this circular.

Sincerely yours,

Amauri Castillo
Interim Superintendent

Enc.: The aforementioned: Agreement No. 001-2010

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