

# TRANSLATION



August 24, 2010  
**Circular No. 044-2010**

Mr. (Mrs.)  
General Manager

Subject: Rule No. 004-2010

Hereby, we would like to inform you that the Superintendency of Banks has issued the Rule No. 004-2010 of 10 August 2010, "whereby the provisions on External Audits to banks are updated".

This Rule shall enter into effect from fiscal periods beginning on 1 September 2010 onwards.

Please find attached a copy of the aforementioned Rule, which can be accessed through our website: [www.superbancos.gob.pa](http://www.superbancos.gob.pa)

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

Sincerely yours,

Alberto Diamond R.  
Superintendent

Enc.: Rule No. 004-2010

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