TRANSLATION



August 24, 2010 Circular No. 045-2010

Mr. General Manager

Subject: Bank's General Information Atom (AT05).

Dear Manager:

Hereby, we would like to inform you that the Superintendency of Banks has coded the external auditing firms through the SB62 catalog or chart, which is attached, in order to be reported on the Bank's General Information Atom (AT05).

However, in case that the external auditing firm has not been included and coded in the chart (SB62), the bank must request this inclusion through soporte@superbancos.gob.pa.

The above mentioned change must be implemented since the submittal of the report with closure date 31 August 2010, which deadline is on the first ten business days of September 2010.

For these effects, since Thursday, August 26, 2010, the ITBank System Version 2.1 will be available, which will be updated through Internet HTTP connection with the Superintendency of Banks, once the console is started.

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

Yours truly,

Alberto Diamond R. Superintendent

Enc.: SB62 Catalog or chart

av/cc

Ref. No.: SG-TRAD-2010238 Prepared by: S.L. de Sánchez

Date: 26/08/2010