

TRANSLATION



December 22, 2010
Circular No. 0067-2010

Mr.
General Manager

Subject: [Rule No. 009-2010](#)

Dear General Manager:

Hereby, we would like to inform you that the Superintendency of Banks has issued the Rule No. 009-2010 of 14 December 2010 "Whereby article 8 of Rule No. 004-2010 is amended".

This Rule shall enter into force since its promulgation in the Official Gazette.

Please find attached a copy of the aforementioned Rule, which can be accessed through our website www.superbancos.gob.pa

Due that the provisions of article 1 of Rule No. 009-2010 which modifies article 4 of Rule No. 004-2010, banks shall notify to this Office, within the first three months of their fiscal year, the name of the appointed external auditors firm, which shall be made within seven (7) calendar days after those were appointed.

Also, we would like to inform you that we have rescinded the information provided in Circular No. 055-2010 of November 2, 2010.

We would highly appreciate your cooperation in providing these instructions to your staff in order to fully comply with this Circular.

Best regards,

Alberto Diamond R.
Superintendent

/cc
Enc.: Rule No. 009-2010