

Coat of Arms
Republic of Panama
Ministry of Economy and Finance

Panama, January 19, 2018
DGCI-JTC-N.º 04-2018

Mr. Ricardo Fernandez
Superintendent
Superintendency of Banks of Panama

Dear Mr. Fernandez:

The Technical Accounting Board, the regulatory body for the accounting career, would like to inform you that it is currently issuing an ID card for Certified Public Accountants that must be presented to any bank when preparing financial statements or any other type of process that requires a suitability certification.

In that sense, we request that this information be communicated to all banks through the regulatory body that you so honorably lead.

With all our consideration and respect,

(signed)
Abdul Guerra B.
Chairman of the Technical Accounting Board

AAGB/dj

Superintendency of Banks
Records Management Dept.
Reception- First Floor
FOR: DJ
FROM: (illegible)
DATE: 1/24/2018

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