

TRANSLATION

Republic of Panama Superintendency of Banks

RESOLUTION S.B.P. 001-2009

(dated six (6) January 2009)

The Superintendent of Banks
in use of his legal powers, and

CONSIDERING:

That by means of Resolution SBP-213-2004 dated 13 September 2004 the Superintendency of Banks granted **BANCO INTERNACIONAL ALTAS CUMBRES, S.A.** an International License to engage in the banking business from the Republic of Panama;

That by means of Resolution SBP-204-2008 dated 18 August 2008 the Superintendency authorized the Voluntary Liquidation process;

That **BANCO INTERNACIONAL ALTAS CUMBRES, S.A.** formally announced the completion of the Voluntary Liquidation process by means of a note dated 16 December 2008;

That the Superintendency has verified the completion of the Liquidation process in accordance with the Liquidation Plan submitted;

That pursuant to the provisions of Article 122 of the Banking Law and after the completion of the Liquidation process;

RESOLVES:

To rescind Resolution 213-2004 dated 13 September 2004, whereby **BANCO INTERNACIONAL ALTAS CUMBRES, S.A.** was granted an International License to engage in the banking business in or from the Republic of Panama and to cancel the above license.

Given in the city of Panama on the sixth (6th) day of January, two thousand nine (2009).

LET IT BE KNOWN, PUBLISHED AND ENFORCED,

Olegario Barrelier
Superintendent of Banks

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