

CIRCULAR LETTER 3.388

It creates an accounting subheading for control of the amounts of additional provision to credit operations, commercial lease and other credit concession-featured operations at Cosif.

In view of the provisions in Resolution No. 3.674, of December 30, 2008, and based on item 4 of Memorandum No. 1.540, of October 6, 1989, the accounting subheading Additional Provision – Addition to RE, code 3.0.9.73.09-7, is created in the Accounting Chart for Institutions of the National Financial System –Cosif, with attributes UBDKIFACTSWERLMNHZ and code ESTBAN 300.

2. The accounting subheading Additional Provision – Addition to RE, code 3.0.9.73.09-7, is intended to the record of the amounts for additional provision to the minimum percentages required by Resolution No. 2.682, of December 21, 1999, which are likely to be added to the Reference Equity (RE), under the terms of Resolution No. 3.674, of December 30, 2008, in compensation to the accounting heading ADJUSTMENTS – REFERENCE EQUITY, code 9.0.9.73.00-6.
3. The subheading Additional Provision – Addition to RE, code 30.9.8.40.09-5, is created in the Economic and Financial Consolidation - Conef, Document No. 5 of Cosif.
4. The aggregation of subheading 3.0.9.73.09-7 to 30.9.8.40.09-5 shall be carried out in the document Attachment II to the Circular Letter No. 2.918, of June 15, 2000.
5. This circular letter goes into effect on the date of publication.

Brasília, March 24, 2009.

Department of Rules of the Financial System
Amaro Luiz de Oliveira Gomes
Head of Department