

CIRCULAR LETTER 3.294

It creates headings at Cosif for raising resources of commercial lease companies by means of Interfinancial Deposits.

With base in the item 4 of the Circular nr. 1.540, of October 6, 1989, the following accounting subheadings with attributes UBDIFJASWERLMNZ and codes ESTBAN 431 and publication 413 were created in the Accounting Plan of the Institutions of the National Financial System (Cosif):

- 4.1.3.10.60-1 Linked - Commercial Lease Company;
- 4.1.3.10.65-6 Linked with Collateral - Commercial Lease Company;
- 4.1.3.10.70-4 Not linked - Commercial Lease Company;
- 4.1.3.10.75-9 Not linked with Collateral - Commercial Lease Company.

2. The function of the heading INTERFINANCIAL DEPOSITS, code 4.1.3.10.00-3 of Cosif, is recording the resources received in deposit of any other market institutions, under the form of the regulation valid and specific to interfinancial deposits operations, observing that the institution should keep internal controls for effect of funding limitation.

3. The following headings and subheadings should be excluded from Cosif:

- 4.1.3.20.00-0 OWN INTERFINANCIAL FUNDING TO REDEEM
- 4.1.3.20.10-3 Linked
- 4.1.3.20.20-6 Not linked

- 4.1.3.30.00-7 OWN INTERFINANCIAL FUNDING TO LIQUIDATE (-)
- 4.1.3.30.10-0 Linked
- 4.1.3.30.20-3 Not linked.

4. The balances related to the interfinancial deposits raised from commercial lease companies that may have been recorded under any other headings and subheadings of Cosif should be transferred to the subheadings now created.

5. This letter circular goes into effect on the date of its publication.

Brasília, January 31, 2008.

Financial System Ruling Department

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