# ACCOUNT CLASSIFICATION AND AMENDMENT TO THE GENERAL LEDGER AND/OR CONSOLIDATED STATEMENT OF CONDITION

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Pursuant to the implementation of Circular 489 dated 21 June 2005, please be informed of the following account classification and amendment to the General Ledger and/or Consolidated Statement of Condition:

a. Creation of a new sub-account "Available for Sale Securities Sold Under Repurchase Agreement - Foreign Regular and FCDU/EFCDU" under the main account "Available for Sale Securities" using the following account codes and record numbers:

Available for Sale Securities Sold GL Account CSOC

Under Repurchase Agreement Code Record No.

1. Universal/Commercial Banks 1-3-40-16 318

2. Thrift Banks 1-3-40-16 318

b. The corresponding securities representing, "Held for Trading Securities Sold Under Repurchase Agreement" required under Section 3.3 of Circular 489 shall be classified and recorded under "Government Securities Sold Under Repurchase Agreement", an existing sub-account of "Trading Account Securities - Investment". The account code and record number of such government securities are as follows:

Government Securities Sold Under GL Account CSOC

Repurchase Agreements Code Record No.

1. Universal/Commercial Banks 1-3-20-04 107

Hereby attached as Annex A for KBs and Annex B[*] for TBs are the affected pages of the General Ledger and/or Consolidated Statement of Condition for implementation effective for reports as of 31 July 2005 (i.e. due for submission on 19 August 2005).

For compliance.

Adopted: 20 July 2005

(SGD.) NESTOR A. ESPENILLA, JR.
Deputy Governor

[*] Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City.


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