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November 19, 2009

U.S. Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
200 Constitution Avenue, NW, Suite N-1513  
Washington, DC 20210

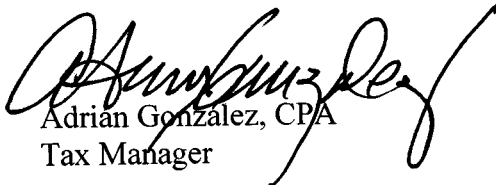
**FIRSTBANK PUERTO RICO**  
**EIN: 66-0183103**

Gentlemen:

Enclosed please find the Statement required by Regulation 29 CFR § 2520.104-23 for FirstBank Puerto Rico Deferred Compensation Plan ("Top Hat Plan").

Should you have any questions, please do not hesitate to contact me at (787) 729-8200 extension 3423.

Sincerely,

  
Adrian Gonzalez, CPA  
Tax Manager

Enclosures

Copy to: Sara C. Alvarez – Corporate Affairs Officer  
Maria Medina – Corporate Controller

1519 Ponce de León Ave. Stop 23  
PO Box 9146  
San Juan, PR 00908-0146

Telephone (787) 729-8200 ext. 3423  
Fax: (787) 729-8052

The United States Department of Labor has by regulation at 29 C.F.R. § 2520.104-23 provided administrators of certain pension plans maintained for a select group of management or highly compensated employees (“Top Hat Plans”) with an alternative method of compliance with the reporting and disclosure provisions of Part 1 of Title I of ERISA. A plan administrator of such a plan may comply with the reporting and disclosure requirements under Part 1 by filing a registration statement with the Secretary of Labor in accordance with the provisions of the regulation and providing any plan documents requested by the Secretary. To this effect following is the information required pursuant to 29 C.F.R. § 2520.104-23 with respect to the FirstBank Puerto Rico Deferred Compensation Plan (F/K/A First Federal Savings Bank Deferred Compensation Plan), please note that plan documents are available upon request:

Name and address of the employer: FirstBank Puerto Rico,

Address of the employer: PO Box 9146, San Juan PR 00908-0146

Employer identification number of the employer: 66-0183103

Declaration: The employer maintains the FirstBank Puerto Rico Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees,

Number of Top Hat Plans maintained by employer and number of employees in each: One plan maintained by FirstBank Puerto Rico with a total of two employees currently participating



PO Box 9146  
San Juan PR 00908-0146

RETURN SERVICE REQUESTED

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