

**LISTADO DE AGENTES DE RETENCIÓN DEL ITBMS 2024****GRANDES COMPRADORES (LITERAL D)**

| NO. | RUC              | D.V. | NOMBRE DE LA SOCIEDAD                             |
|-----|------------------|------|---|
| 1   | 155628291-2-2016 | 32   | 511 PANAMA S DE RL                                |
| 2   | 1724590-1-691090 | 93   | A & A ARROYO Y ASOCIADOS S A                      |
| 3   | 53688-13-328636  | 13   | A AMANI S A                                       |
| 4   | 2557942-1-827268 | 8    | A S I DEVELOPMENT INC                             |
| 5   | 48700-46-311921  | 69   | A T & T COMMUNICATIONS SERV DE PMA S A            |
| 6   | 1795439-1-1688   | 22   | ACCIONA CONSTRUCCION S A                          |
| 7   | 15430-249-148718 | 9    | ACE INTERNAT HARDWARE CORP                        |
| 8   | 206-357-50180    | 52   | ACETI OXIGENO S A                                 |
| 9   | 2524158-1-822252 | 51   | ADF PANAMA S A                                    |
| 10  | 41883-11-285650  | 74   | ADIDAS LATIN AMERICA S A                          |
| 11  | 946225-1-524816  | 74   | ADMINISTRACION Y SUPERVISION DE OBRAS CIVILES S A |
| 12  | 42473-2-287965   | 13   | ADMINISTRADORA DE PROY DE CONSTRUC S A            |
| 13  | 817950-1-499559  | 23   | ADMINISTRADORA GENERAL DE CONSTRUCCIONES S A      |
| 14  | 835541-1-1221    | 74   | AEROREPUBLICA S A                                 |
| 15  | 1740287-1-694190 | 7    | AEROTEL S A                                       |
| 16  | 292834-1-409023  | 62   | AES CHANGUINOLA S DE R.L.                         |
| 17  | 57983-20-340437  | 83   | AES PANAMA S.R.L.                                 |
| 18  | 16485-10-156528  | 2    | AGENCIA PALM LOPEZ S A                            |
| 19  | 585-499-122386   | 96   | AGENCIAS BENEDICTO WONG S A                       |
| 20  | 171-377-40633    | 01   | AGENCIAS ESCOFFERY S A                            |
| 21  | 277-83-60760     | 90   | AGENCIAS FEDURO S A                               |
| 22  | 574-14-102616    | 70   | AGENCIAS MOTTA S A                                |
| 23  | 155659456-2-2017 | 17   | AGENCIAS UNIDO S A                                |
| 24  | 723289-1-473588  | 55   | AGREGADOS Y MATERIALES DE PANAMA S A              |
| 25  | 1621672-1-670343 | 70   | AGRO ALQUILER                                     |
| 26  | 25280-23-217450  | 93   | AGROINDUSTRIAL REY S A                            |
| 27  | 1648964-1-675232 | 1    | AGROSILOS S A                                     |
| 28  | 155658601-2-2017 | 33   | ALCO INTERNATIONAL GROUP, S.A.                    |
| 29  | 65129-43-360172  | 89   | ALEMAN CORDERO GALINDO & LEE TRUST PMA            |
| 30  | 36940-56-265476  | 54   | ALMACENADORA NACIONAL S A                         |
| 31  | 7099-11-78962    | 7    | ALMACENAJES,S.A.                                  |
| 32  | 752228-1-480172  | 33   | ALTA TECNOLOGIA MEDICA S A                        |
| 33  | 62285-22-351739  | 0    | AMCO CONSTRUCTIONS SYSTEMS INC                    |
| 34  | 1860695-1-715291 | 23   | AMERICAN PETS S A                                 |
| 35  | 155614933-2-2015 | 44   | AMJ CONSTRUCCIONES S A                            |
| 36  | 1956148-1-732006 | 58   | ANCON ENTERTAINMENT INC                           |
| 37  | 32476-40-247875  | 96   | ARCOS DORADOS PANAMA S A                          |
| 38  | 40508-59-279820  | 3    | ARENERA BALBOA S A                                |
| 39  | 125-103-33907    | 0    | ARGOS PANAMA S A                                  |
| 40  | 155637628-2-2016 | 84   | ARREND LEASING, S.A.                              |

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| 41 | 63491-67-355132  | 0  | ARRENDADORA ECONOMICA S A             |
| 42 | 1144-157-124040  | 55 | ARRENDADORA GLOBAL S A                |
| 43 | 155650394-2-2017 | 14 | ARRENDADORA SOHO CITY CENTER, S.A     |
| 44 | 454805-1-432117  | 82 | ASEGURADORA GLOBAL S A                |
| 45 | 1896790-1-721932 | 1  | ASETEC PANAMA S A                     |
| 46 | 155587102-2-2014 | 75 | ASINCRO PANAMA CORPORATION            |
| 47 | 189331-1-393592  | 63 | ATID S A                              |
| 48 | 628265-1-455977  | 19 | ATLANTIC PROJECTS S A                 |
| 49 | 603-203-124985   | 1  | AUTO CENTRO S A                       |
| 50 | 662-358-135002   | 95 | AUTOMOTORA AUTOSTAR S A               |
| 51 | 155622752-2-2016 | 81 | AVANZALIA SOLAR PANAMA S A            |
| 52 | 194-127-47232    | 11 | AZUCARERA NACIONAL S A                |
| 53 | 789-493-142459   | 75 | B B & M S A                           |
| 54 | 47101-2-306017   | 99 | BAC INTERNATIONAL BANK (PANAMA) INC   |
| 55 | 30686-2-239905   | 9  | BAGATRAC S A                          |
| 56 | 51013-40-319894  | 7  | BAHIA MOTORS S A                      |
| 57 | 155639020-2-2016 | 49 | BAM-ICONSA COSTA NORTE JV, S.A.       |
| 58 | 35090-124-258812 | 0  | BANCO ALIADO S A                      |
| 59 | 691048-1-466377  | 31 | BANCO AZTECA PANAMA S A               |
| 60 | 1183-594-125546  | 01 | BANCO DAVIVIENDA (PANAMA) S A         |
| 61 | 280-134-61098    | 2  | BANCO GENERAL S A                     |
| 62 | 1247-207-120963  | 0  | BANCO INTERNACIONAL DE COSTA RICA S A |
| 63 | 52052-44-323244  | 96 | BANCO LA HIPOTECARIA S A              |
| 64 | 659063-1-460910  | 88 | BANCO PICHINCHA PANAMA S A            |
| 65 | 36633-66-264068  | 11 | BANESCO S A                           |
| 66 | 1269902-1-597539 | 45 | BANESCO SEGUROS S A                   |
| 67 | 1150858-1-571723 | 0  | BANISI S A                            |
| 68 | 633197-1-456744  | 70 | BANISTMO S A                          |
| 69 | 325-581-71443    | 10 | BARRAZA Y COMPAÑÍA, S.A.              |
| 70 | 334-118-72930    | 95 | BATERIAS NACIONALES S A               |
| 71 | 1023567-1-541020 | 25 | BAUER FUNDACIONES PANAMA S A          |
| 72 | 61510-23-349564  | 24 | BAVARIAN MOTOR PANAMA S A             |
| 73 | 155715956-2-2021 | 31 | BAY MOTORS, S.A.                      |
| 74 | 126-347-3293     | 50 | BAYER S A                             |
| 75 | 312291-1-411723  | 7  | BEKER S A                             |
| 76 | 277314-1-406896  | 44 | BIO LAB INTERNACIONAL S A             |
| 77 | 60594-75-347199  | 90 | BIOMEDICAL SUPPORTS & SYSTEMS INC     |
| 78 | 2458675-1-813221 | 92 | BIOSAR PANAMA INC                     |
| 79 | 1732434-1-692729 | 42 | BLACKWATER PANAMA S.A.                |
| 80 | 1224234-1-587146 | 50 | BLOCK SECURITY INC                    |

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| 81  | 155673368-2-2018 | 18 | BLUE MARKET TAP HOUSE, CORP.   |
| 82  | 270-35-61112     | 23 | BOTICA EL JAVILLO S A  |
| 83  | 45480-104-300237 | 27 | BOULDER C INC  |
| 84  | 42629-2-288648   | 94 | BRIGHTSTAR MANAGEMENT CORP   |
| 85  | 6526-148-75010   | 9  | BRINK S PANAMA S A   |
| 86  | 2536967-1-824337 | 47 | BTCS PANAMA S A  |
| 87  | 60186-2-875      | 93 | BTD PROYECTOS 12 S A   |
| 88  | 49-572-8631      | 19 | C G DE HASETH & CIA S A  |
| 89  | 46004-187-302083 | 96 | CABLE & WIRELESS PANAMA S A  |
| 90  | 1722232-1-690575 | 68 | CAFISA CONSTRUCTORA S A  |
| 91  | 343-501-75237    | 3  | CALOX PANAMEÑA S A   |
| 92  | 2482442-1-816457 | 8  | CANAL BANK S A   |
| 93  | 655-128-131705   | 0  | CANON PANAMA S A   |
| 94  | 1183324-1-578664 | 70 | CAPITAL BANK INC   |
| 95  | 122-395-32518    | 95 | CARDOZE Y LINDO S A  |
| 96  | 39889-23-277344  | 21 | CARIBBEAN FRANCHISE DEVELOPMENT CORP                                   |
| 97  | 30370-67-238459  | 24 | CARNES DE COCLE S A  |
| 98  | 335-535-74021    | 24 | CASA CONFORT S A   |
| 99  | 63435-71-354868  | 21 | CASA DE MATERIALES S A   |
| 100 | 1247-291-121163  | 40 | CASH LOGISTICS S A   |
| 101 | 12293-62-122367  | 9  | CASSELBERRY S A  |
| 102 | 155589402-2-2014 | 16 | CCA BUILDING PANAMA S A  |
| 103 | 155711849-2-2021 | 6  | CEJISA PMA, S.A.   |
| 104 | 2223038-1-776797 | 49 | CELAIRIS S A   |
| 105 | 439-575-10813    | 90 | CELMEC S A   |
| 106 | 1129184-1-566509 | 26 | CELSIA CENTROAMERICA S A   |
| 107 | 43085-133-290460 | 20 | CEMENTO BAYANO S A   |
| 108 | 155624207-2-2016 | 93 | CEMENTO CHAGRES, S.A.  |
| 109 | 59838-19-345377  | 5  | CENTRAL AZUCARERO DE ALANJE S A  |
| 110 | 59838-2-345376   | 12 | CENTRAL AZUCARERO LA VICTORIA  |
| 111 | 1038743-1-544512 | 99 | CENTRALMIX S A   |
| 112 | 395593-1-423610  | 4  | CENTRO COMERCIAL EL DOLLAR \$1.00, \$2.00, \$3.00, \$4.00, \$5.00, S.A |
| 113 | 155656234-2-2017 | 33 | CENTRO COMERCIAL SAN MIGUELITO S A                                     |
| 114 | 766-19-135058    | 50 | CENTRO DE PINTURAS PINTUCO, S.A.                                       |
| 115 | 277985-1-407002  | 3  | CENTROEQUIPOS, S.A.  |
| 116 | 94331-1-377666   | 55 | CENTURYLINK PANAMÁ, INC.   |
| 117 | 155641197-2-2016 | 79 | CERVECERIA NACIONAL S. DE R.L.   |
| 118 | 555-328-101285   | 64 | CERVECERIA PANAMA S A  |
| 119 | 121-472-33557    | 40 | CESAR ARROCHA GRAELL Y CIA S A   |
| 120 | 155625764-2-2016 | 30 | CHINA TIESIJU CIVIL ENGINEERING GROUP CO LTD                           |

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| 121 | 727-146-119991   | 90 | CIA PANAMEÑA DE AIRE ACONDICIONADO S A                      |
| 122 | 2250848-1-781518 | 24 | CIMENTEC S A  |
| 123 | 2530931-1-823337 | 14 | CINEMA PROPERTIES EL DORADO S A                             |
| 124 | 155624611-2-2016 | 11 | CINEMA PROPERTIES FEDERAL S A                               |
| 125 | 66339-1-373342   | 60 | CINEMARK PANAMA S A   |
| 126 | 39-35-5021       | 79 | CITIBANK N A  |
| 127 | 1513069-1-650069 | 77 | CITY MALL S A   |
| 128 | 718163-1-472453  | 95 | CIVIL WORK S A  |
| 129 | 2367438-1-800216 | 69 | CIVIL Y LOGISTICA, S. A.                                    |
| 130 | 994855-1-534959  | 48 | CLARO PANAMA S A  |
| 131 | 789182-1-490742  | 22 | CLAYTON PARK S A  |
| 132 | 150-291-38284    | 66 | CLINICA HOSPITAL SAN FERNANDO S A                           |
| 133 | 539-153-116071   | 76 | CLINICAS Y HOSPITALES S A                                   |
| 134 | 69-210-21057     | 74 | CLUB UNION S A  |
| 135 | 693864-1-1196    | 93 | CNO S.A.  |
| 136 | 800998-1-494934  | 9  | CNV INTERNACIONAL S A                                       |
| 137 | 2124700-1-1991   | 99 | COBRA INSTALACIONES Y SERVICIOS S A                         |
| 138 | 44-242-5856      | 50 | COCA COLA FEMSA DE PANAMA S A                               |
| 139 | 521-136-113133   | 2  | COCHEZ Y COMPAÑIA S A                                       |
| 140 | 1041-1-363971    | 80 | COCLESANA DE DISTRIBUCION S A                               |
| 141 | 2204813-1-2071   | 94 | CODICE PANAMA S DE R L                                      |
| 142 | 1254470-1-594004 | 90 | COGNOSONLINE S A  |
| 143 | 293-366-66713    | 59 | COLGATE PALMOLIVE CENTRAL AMERICA INC                       |
| 144 | 157217-1-246     | 71 | COLUMBUS NETWORKS DE PANAMA S DE R L                        |
| 145 | 52731-193-325028 | 87 | COMERCIALES ORTEGA E HIJOS S A                              |
| 146 | 2567893-1-828937 | 82 | COMERCIALIZADORA DE MOVIL DEL ESTE S A                      |
| 147 | 155680890-2-2019 | 46 | COMERCIALIZADORA EL INGENIO, S.A.                           |
| 148 | 31276-185-242477 | 4  | COMMERCIAL CENTER DEVELOPERS INC                            |
| 149 | 256-148-57138    | 79 | COMPAÑIA ASTOR S A  |
| 150 | 431-195-92319    | 35 | COMPAÑIA CHEVRON DE PANAMA S DE R L                         |
| 151 | 69-554-21245     | 75 | COMPAÑIA CHIRICANA DE AUTOMOVILES S A                       |
| 152 | 169-299-42313    | 60 | COMPAÑIA CLIMATIZADORA S A                                  |
| 153 | 2207107-1-774310 | 2  | COMPAÑIA DISTRIBUIDORA ISTMEÑA S A                          |
| 154 | 652-212-129962   | 35 | COMPAÑIA GOLY S A   |
| 155 | 1644441-1-674388 | 5  | COMPAÑIA HOTELERA DE ALBROOK MALL S A                       |
| 156 | 61321-17-348954  | 75 | COMPAÑIA JERA S A   |
| 157 | 130-377-34706    | 2  | COMPAÑIA PANAMEÑA DE AVIACION S A                           |
| 158 | 2403790-1-2258   | 84 | COMPAÑIA UNIVERSAL DE PERFUMERIA FRANCESA (CUPFSA) S DE R L |
| 159 | 1713709-1-688962 | 54 | COMPONENTES EL ORBE DE PANAMA S A                           |

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| 160 | 36845-115-265065 | 78 | COMPULAB S A  |
| 161 | 36452-64-263512  | 93 | COMPUTACION MONRENCA PANAMA S A                           |
| 162 | 1443115-1-636478 | 75 | COMUNICACIONES LLAMA YA INTERNACIONAL S A                 |
| 163 | 408176-1-1104    | 65 | CONALVIAS CONSTRUCCIONES S A S SUCURSAL PANAMA            |
| 164 | 48152-13-309974  | 97 | CONCONCRETO INTERNACIONAL S A                             |
| 165 | 2078063-1-752745 | 8  | CONCRETEX S A   |
| 166 | 155708760-2-2021 | 63 | CONCRETEX OESTE, S.A.                                     |
| 167 | 155618856-2-2015 | 65 | CONCRETEX PTY S A   |
| 168 | 155597083-2-2015 | 85 | CONCRETO ASFALTICO NACIONAL SOCIEDAD ANONIMA              |
| 169 | 158-116-39692    | 69 | CONCRETO S A  |
| 170 | 1639169-1-673402 | 80 | CONCRETOS DE VERAGUAS S A                                 |
| 171 | 2025521-1-744067 | 18 | CONCRETOS DEL SOL S A                                     |
| 172 | 2463598-1-813892 | 62 | CONCRETOS EMPERADOR S A                                   |
| 173 | 1761124-1-698272 | 45 | CONCRETOS Y AGREGADOS BALBOA S A                          |
| 174 | 155673718-2-2018 | 9  | CONSORCIO COMGER COLON, S.A.                              |
| 175 | 155687484-2-2019 | 87 | CONSORCIO COMGER SANTIAGO, S.A.                           |
| 176 | 155663286-2-2018 | 74 | CONSORCIO COMGER, S.A.                                    |
| 177 | 155647197-2-2017 | 36 | CONSORCIO CONSTRUCTORES DEL ISTMO S.A.                    |
| 178 | 155687578-2-2019 | 38 | CONSORCIO HCG, S.A.                                       |
| 179 | 155658586-2-2017 | 79 | CONSORCIO NUEVO ALMACEN DE INSUMO SANITARIO MINSA, S.A.   |
| 180 | 988244-1-533647  | 58 | CONSORCIO STC S A   |
| 181 | 28956-128-233503 | 96 | CONSTRUCCIONES CIVILES GENERALES S A                      |
| 182 | 19000-84-174431  | 65 | CONSTRUCCIONES ELECTRICAS JAN IVAN S A                    |
| 183 | 155664287-2-2018 | 27 | CONSTRUCCIONES LOS PELOTEROS C.A.                         |
| 184 | 155637252-2-2016 | 90 | CONSTRUCCIONES LOS PUEBLOS, S.A.                          |
| 185 | 2025792-1-744101 | 64 | CONSTRUCCIONES OESTE S A                                  |
| 186 | 1507145-1-648925 | 62 | CONSTRUCCIONES RJT S A                                    |
| 187 | 2440449-1-810753 | 30 | CONSTRUCCIONES Y EDIFICACIONES DEL PACIFICO S A           |
| 188 | 247403-1-402599  | 14 | CONSTRUCCIONES Y REMODELACIONES EUROX S A                 |
| 189 | 155591676-2-2015 | 29 | CONSTRUCCIONES, PROYECTOS E INSPECCIONES, S.A.            |
| 190 | 547396-1-442617  | 99 | CONSTRUCTION MANAGEMENT GROUP INC                         |
| 191 | 1581018-1-662559 | 26 | CONSTRUCTOR CONSULTING AND ENGINEERING (PANAMA) S A       |
| 192 | 252254-1-403277  | 65 | CONSTRUCTORA ARCO S A                                     |
| 193 | 986893-1-533381  | 91 | CONSTRUCTORA ARCO Y ASOCIADOS S A                         |
| 194 | 854789-1-506103  | 27 | CONSTRUCTORA ARQUITECTONICA S A                           |
| 195 | 155664688-2-2018 | 4  | CONSTRUCTORA BIANCA, S.A.                                 |
| 196 | 52877-115-326091 | 27 | CONSTRUCTORA C P A S A                                    |
| 197 | 155678623-2-2019 | 54 | CONSTRUCTORA CMG RUESMA S.A.                              |
| 198 | 56238-78-335605  | 32 | CONSTRUCTORA CORCIONE S A                                 |
| 199 | 2534488-1-823930 | 60 | CONSTRUCTORA DE INFRAESTRUCTURA INTERNACIONAL S A (CIISA) |

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| 200 | 1633955-1-672391 | 97 | CONSTRUCTORA DOCABO S A                              |
| 201 | 1912691-1-724747 | 4  | CONSTRUCTORA EL DORADO S A                           |
| 202 | 155703444-2-2021 | 22 | CONSTRUCTORA ESCO, S.A.                              |
| 203 | 62197-21-351482  | 69 | CONSTRUCTORA HERS FERNANDEZ HIDALGO SA               |
| 204 | 1458497-1-639516 | 26 | CONSTRUCTORA JGM S A                                 |
| 205 | 1924973-1-726927 | 8  | CONSTRUCTORA LA CALETA S A                           |
| 206 | 1715863-1-689313 | 96 | CONSTRUCTORA LOMA ALEGRE S A                         |
| 207 | 155664223-2-2018 | 71 | CONSTRUCTORA MARJOCA C.A.                            |
| 208 | 2093250-1-755548 | 64 | CONSTRUCTORA MECO PANAMA S A                         |
| 209 | 44947-167-667    | 56 | CONSTRUCTORA MECO S A                                |
| 210 | 1423328-1-632401 | 69 | CONSTRUCTORA MP S A                                  |
| 211 | 31404-49-243102  | 49 | CONSTRUCTORA NOVA S A                                |
| 212 | 1173387-1-576582 | 94 | CONSTRUCTORA OBARRIO S A                             |
| 213 | 1378723-1-623535 | 64 | CONSTRUCTORA PACIFICO ATLANTICO S A (COPASA)         |
| 214 | 1837876-1-1727   | 62 | CONSTRUCTORA PIRENAICA S A SUCURSAL PANAMA           |
| 215 | 48192-119-320004 | 42 | CONSTRUCTORA RIGA SERVICES S A                       |
| 216 | 1620775-1-670190 | 40 | CONSTRUCTORA RIPARD ESTE S A                         |
| 217 | 56014-2-334942   | 57 | CONSTRUCTORA RIPARD S A                              |
| 218 | 48854-14-312652  | 53 | CONSTRUCTORA RODSA S A                               |
| 219 | 19573-102-178376 | 78 | CONSTRUCTORA RUQUISA S A                             |
| 220 | 2605013-1-834447 | 16 | CONSTRUCTORA SELVA NEGRA S A                         |
| 221 | 860-116-100257   | 6  | CONSTRUCTORA SUAREZ S A                              |
| 222 | 2486668-1-817006 | 77 | CONSTRUCTORA TECE S A                                |
| 223 | 280-319-61818    | 53 | CONSTRUCTORA URBANA S A                              |
| 224 | 39393-63-275411  | 79 | CONSTRUCTORA V & G S A                               |
| 225 | 2222848-1-776764 | 83 | CONSTRUCTORA VIGO S A                                |
| 226 | 1026161-1-541697 | 41 | CONSTRUCTORA VIP S A                                 |
| 227 | 155609091-2-2015 | 63 | CONSTRUCTORA Y DESARROLLOS CIVILES PANAMA S A        |
| 228 | 42860-39-289557  | 42 | CONSTRUCTORES Y ADMINISTRADORES DE OBRAS S A         |
| 229 | 673-563-133317   | 43 | CONSULTORES PROF DE INGENIERIA S A                   |
| 230 | 1529223-1-653120 | 85 | CONSTRUCCIONES Y MANTENIMIENTO GENERAL S A           |
| 231 | 1-513-153        | 21 | COOP SERV MULTIP JUAN XXIII RL                       |
| 232 | 2-220-270        | 6  | COOPERATIVA DE SERVICIOS MULTIPLES PROFESIONALES R L |
| 233 | 44967-86-298020  | 7  | CORP DE COSTA TROP PMA & COLON S A                   |
| 234 | 649-529-117695   | 1  | CORPORACION ANCON S A                                |
| 235 | 20821-1-366835   | 64 | CORPORACION EXITO INTERNACIONAL S A                  |
| 236 | 196-8-47222      | 21 | CORPORACION IMPA DOEL S A                            |
| 237 | 2978-2-46909     | 9  | CORPORACION LA PRENSA S A                            |
| 238 | 4360-163-58819   | 75 | CORPORACION MEDCOM PANAMA S A                        |
| 239 | 1444006-1-636360 | 83 | CORPORACION PANAMEÑA DE AUTOS S A                    |

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| 240 | 155661074-2-2018 | 34 | CORPORATION MANAGEMENT & PROJECT CONSULTING PANAMA, S.A. |
| 241 | 256211-1-1035    | 89 | COSAPI S A   |
| 242 | 190229-1-393739  | 80 | COSTA DEL ESTE INFRASTRUCTURE INC (CE INFRASTRUCTURE)    |
| 243 | 2486790-1-817030 | 91 | COSTA DEL ESTE TOWN CENTER GROUP S A                     |
| 244 | 155613062-2-2015 | 88 | COSTA NORTE LNG TERMINAL S DE R L                        |
| 245 | 9944-73-101955   | 9  | CPSH, S.A.   |
| 246 | 37405-45-267330  | 75 | CREDICORP BANK S A                                       |
| 247 | 637-262-109021   | 5  | CREDITOS MUNDIALES S A                                   |
| 248 | 27115-97-227181  | 26 | DATASERVE S A  |
| 249 | 4211-2-57599     | 28 | DEL MONTE DE PANAMA S A                                  |
| 250 | 143-354-38191    | 58 | DELIVERY HERO DMART PANAMA, S.A.                         |
| 251 | 2679372-1-844914 | 73 | DELIVERY HERO PANAMA (E- COMMERCE) S.A.                  |
| 252 | 19784-57-180195  | 91 | DERIVADOS DEL PETROLEO S A                               |
| 253 | 273003-1-406331  | 38 | DESARROLLO INMOBILIARIO DEL ESTE S A                     |
| 254 | 2228311-1-777565 | 27 | DESARROLLO LA MARQUESA S A                               |
| 255 | 2407921-1-805942 | 39 | DESARROLLOS COMERCIALES S A                              |
| 256 | 2152358-1-765533 | 91 | DESARROLLOS INMOBILIARIOS LA PRADERA S A                 |
| 257 | 2520338-1-2351   | 81 | DESARROLLOS URBANOS EDUCATIVOS S. DE R.L.                |
| 258 | 37909-2-269484   | 90 | DHL GLOBAL FORWARDING PANAMA S A                         |
| 259 | 5458-162-67519   | 7  | DHL PANAMA S A   |
| 260 | 253-580-58015    | 67 | DIAZ Y GUARDIA S A                                       |
| 261 | 26160-26-222616  | 7  | DICHTER & NEIRA CORP                                     |
| 262 | 985987-1-533212  | 95 | DIGICEL ( PANAMA ) S A                                   |
| 263 | 1072144-1-552402 | 89 | DIRECCION DE OBRA S A                                    |
| 264 | 1197505-1-581331 | 60 | DISEÑOS DE CONCRETOS, S A                                |
| 265 | 311-77-66961     | 53 | DISTRIBUIDORA COMERCIAL GROUP S DE R.L.                  |
| 266 | 1034-189-113273  | 84 | DISTRIBUIDORA DEL PACIFICO S A                           |
| 267 | 155597688-2-2015 | 76 | DISTRIBUIDORA EL NAWAL S A                               |
| 268 | 554119-1-443889  | 87 | DISTRIBUIDORA NACIONAL MOVIL S A                         |
| 269 | 2095126-1-755847 | 22 | DISTRIBUIDORA OMLIN S A                                  |
| 270 | 959966-1-527728  | 84 | DISTRIBUIDORA TELEFONICA S A                             |
| 271 | 155671985-2-2018 | 15 | DMR CONSTRUCCIONES, S.A.                                 |
| 272 | 155614139-2-2015 | 0  | DOGAL INGENIEROS S A                                     |
| 273 | 822226-1-500338  | 30 | DOLLAR MALL S A  |
| 274 | 946321-1-524832  | 4  | DORADO CENTER SOCIEDAD ANONIMA                           |
| 275 | 1070079-1-551873 | 75 | DOYAN S A  |
| 276 | 667-78-118405    | 76 | DROGUERIA RAMON GONZALEZ REVILLA S A                     |
| 277 | 909-459-103719   | 72 | E PORTO C Y CIA S A                                      |
| 278 | 1347823-1-616558 | 15 | E VISION S A   |
| 279 | 1502367-1-647955 | 4  | EASTERN DEVELOPERS S A                                   |

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| 280 | 2659472-1-842030 | 76 | EATON INDUSTRIES PANAMA S A                       |
| 281 | 253525-1-403482  | 83 | ECONOPRECIOS S A                                  |
| 282 | 1352384-1-617663 | 55 | EDIFICAR PANAMA S A                               |
| 283 | 42062-9-286421   | 5  | EDISON PLAZA S A                                  |
| 284 | 2365650-1-799916 | 26 | EDUCATIONAL FURNITURE & TECHNOLOGY S A            |
| 285 | 155613187-2-2015 | 71 | EL FUERTE DE FEDERAL MALL S A                     |
| 286 | 572-395-119290   | 30 | EL MACHETAZO S A                                  |
| 287 | 55250-11-333107  | 44 | EL PUNTO PODEROSO S A                             |
| 288 | 50110-90-751     | 96 | ELECNOR S A                                       |
| 289 | 12150-178-121154 | 50 | ELECTRICIDAD CASTELLANOS S A                      |
| 290 | 22356-100-200245 | 1  | ELECTRONICA COMPUTACION Y COMUNICA S A            |
| 291 | 155689466-2-2019 | 20 | ELEDEPA, S.A.                                     |
| 292 | 57983-56-340439  | 65 | ELEKTRA NORESTE S A                               |
| 293 | 53389-21-327631  | 94 | ELEKTRA PANAMA S A                                |
| 294 | 2885-2-45956     | 75 | ELEMENTOS INDUSTRIALES S A                        |
| 295 | 55624-79-333990  | 75 | ELEVADORES GOLDSTAR S A                           |
| 296 | 912255-1-517351  | 80 | ELIAKIM S A                                       |
| 297 | 8091-204-85890   | 39 | ELMEC S A   |
| 298 | 1816-150-35131   | 8  | EMPAQUES DE COLON S A                             |
| 299 | 2210361-1-774798 | 7  | EMPRESA CONSTRUCTORA CUMO S A                     |
| 300 | 446-504-97250    | 36 | EMPRESA DE ALQUILERES DE AUTOMOVILES S A          |
| 301 | 57983-110-340442 | 31 | EMPRESA DE DISTRIBUCION ELECTRICA CHIRIQUI S A    |
| 302 | 57983-2-340436   | 10 | EMPRESA DE DISTRIBUCION ELECTRICA METRO OESTE S A |
| 303 | 541848-1-441803  | 13 | EMPRESAS BICOCAS S A                              |
| 304 | 1080323-1-554308 | 39 | EMPRESAS CARBONE S A                              |
| 305 | 650-529-126088   | 77 | EMPRESAS MELO S A                                 |
| 306 | 155664357-2-2018 | 56 | EMR CONSULTING S.A.                               |
| 307 | 172984-1-390438  | 7  | ENERGY BELL DEVELOPMENT INC                       |
| 308 | 155658593-2-2017 | 80 | ENSA SERVICIOS, S.A.                              |
| 309 | 941014-1-523751  | 0  | EQUIPO Y SERVICIOS PATIÑO S A EQUISERPA           |
| 310 | 244361-1-402185  | 03 | EQUITRANS PANAMA CORP                             |
| 311 | 155625215-2-2016 | 57 | EQUITRANS PM&F CORP                               |
| 312 | 799-501-144983   | 6  | ERIDANI S A                                       |
| 313 | 346335-1-416918  | 1  | ERNST & YOUNG PANAMA SA                           |
| 314 | 1830365-1-710381 | 17 | ERSIGROUP PANAMA, S.A.                            |
| 315 | 1208781-1-583792 | 3  | ESTRUCTURAS METROPOLITANAS S A                    |
| 316 | 1634357-1-672463 | 8  | ESTRUCTURAS Y POSTENSADOS DEL ISTMO S A           |
| 317 | 4307-162-58368   | 67 | ETHNOR DEL ISTMO S A                              |
| 318 | 30261-1-368066   | 28 | EURO BOUTIQUES INC                                |
| 319 | 1311050-1-608167 | 69 | EUROLATIN HOSPITALITY CORP                        |



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| 320 | 11826-175-118049 | 1  | EUROPERFUMERIA, S DE R. L.                 |
| 321 | 1096259-1-558481 | 85 | EVOLUTION TOWER CORP                       |
| 322 | 2556783-1-827035 | 13 | EXCAVACIONES EQUIPOS Y CONSTRUCCIONES S A  |
| 323 | 438412-1-429831  | 88 | FAMILY DOLAR S A                           |
| 324 | 38020-116-270042 | 95 | FARALLON AQUACULTURE, S.A.                 |
| 325 | 346-266-76470    | 13 | FARMACIA ARROCHA S A                       |
| 326 | 755-247-117717   | 75 | FARMACIAS EUROPEAS PN, S.A.                |
| 327 | 655-419-132915   | 96 | FARMACIAS REVILLA S A                      |
| 328 | 155642971-2-2017 | 95 | FCC AMERICAS PANAMA, S.A.                  |
| 329 | 838689-1-1227    | 83 | FCC CONSTRUCCION S A                       |
| 330 | 409464-1-1106    | 44 | FCC CONSTRUCCION AMERICA S A               |
| 331 | 2113546-1-758934 | 70 | FCC INDUSTRIAL DE PANAMA S A               |
| 332 | 155596428-2-2015 | 74 | FEC ALTAPLAZA S A                          |
| 333 | 46965-2-305596   | 84 | FEDECOMPRAS S A                            |
| 334 | 441-74-94389     | 76 | FELIPE MOTTA S A                           |
| 335 | 1659315-1-677332 | 34 | FERRETERIA SUPER DESCUENTO S A             |
| 336 | 393316-1-423344  | 9  | FESTIEVENTOS, S.A.                         |
| 337 | 8-NT-2-3437      | 46 | FIDEICOMISO VERSALLES                      |
| 338 | 15941-114-152468 | 2  | FINANCIERA EL SOL S A                      |
| 339 | 17073-57-161121  | 67 | FINANCIERA GOVIMAR S A                     |
| 340 | 155618855-2-2015 | 75 | FINISH MASTER PTY S A                      |
| 341 | 50110-29-752     | 93 | FOMENTO DE CONSTRUCCIONES Y CONTRATAS      |
| 342 | 12657-192-125369 | 61 | FORMAS EFICIENTES S A                      |
| 343 | 14342-104-139493 | 16 | FORMAS Y SISTEMAS S A                      |
| 344 | 456-599-99936    | 21 | FORMETAL S A                               |
| 345 | 902-308-105023   | 92 | FRANQUICIAS PANAMEÑAS S A                  |
| 346 | 1968567-1-734899 | 14 | FURNITURE CITY S A                         |
| 347 | 1566195-1-659905 | 90 | GALORES REFRIGERADOS S A                   |
| 348 | 32423-34-247629  | 66 | GAMING & SERVICES DE PANAMA S A            |
| 349 | 155613068-2-2015 | 28 | GAS NATURAL ATLANTICO II S DE R L          |
| 350 | 155598964-2-2015 | 22 | GAS NATURAL ATLANTICO S DE R L             |
| 351 | 814855-1-498995  | 84 | GAS NATURAL FENOSA ENGINEERING S A         |
| 352 | 122-66-32044     | 3  | GBM DE PANAMA, S.A.                        |
| 353 | 138-289-35920    | 4  | GEO F NOVEY INC                            |
| 354 | 155615347-2-2015 | 17 | GK DEVELOPERS S A                          |
| 355 | 193-426-48244    | 8  | GLAXOSMITHKLINE PANAMA S A                 |
| 356 | 40979-25-281810  | 34 | GLOBAL BANK CORPORATION                    |
| 357 | 48870-93-312745  | 92 | GLOBAL BRANDS (PANAMA), S.A.               |
| 358 | 243736-1-402080  | 78 | GLOBAL PRODUCTS AND LOGISTIC SERVICES INC. |

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| 359 | 155600161-2-2015 | 18 | GLOBAL QUALITY STEEL PANAMA S A          |
| 360 | 155650212-2-2017 | 5  | GMI-CAO, S.A.                            |
| 361 | 250872-1-403115  | 97 | GOLDEN APPLE HOLDING INC                 |
| 362 | 155645799-2-2017 | 21 | GOLDMAN PLUS INVESTMENT CORP.            |
| 363 | 155687449-2-2019 | 3  | GOOGLE INFRAESTRUCTURA DE PANAMA S.A.    |
| 364 | 54350-2-330635   | 79 | GRAN TERMINAL NACIONAL DE TRANSPORTE S A |
| 365 | 1112136-1-562326 | 50 | GREEN VALLEY PANAMA S A                  |
| 366 | 1618534-1-669844 | 92 | GRUNENTHAL S A                           |
| 367 | 155591708-2-2015 | 4  | GRUPO ALTOS DE LAS CUMBRES               |
| 368 | 2443890-1-811277 | 18 | GRUPO CELPA S A                          |
| 369 | 959164-1-527572  | 68 | GRUPO CEMENTERO PANAMEÑO, S.A.           |
| 370 | 1613783-1-668894 | 42 | GRUPO CEMPRO PAMAMA, S.A.                |
| 371 | 47028-19-305805  | 18 | GRUPO DE COMUNICACIONES DIGITALES, S.A.  |
| 372 | 155604750-2-2015 | 39 | GRUPO DE INGENIEROS CONTRATISTAS S A     |
| 373 | 1255459-1-594255 | 87 | GRUPO ESPRO S A                          |
| 374 | 2634159-1-838588 | 15 | GRUPO FUNSA S A                          |
| 375 | 1264843-1-596415 | 80 | GRUPO INDUSTRIAL CANAL S A               |
| 376 | 155628120-2-2016 | 2  | GRUPO INNOVA S A                         |
| 377 | 1376703-1-622883 | 9  | GRUPO J & R INC                          |
| 378 | 1989358-1-738430 | 44 | GRUPO LISHANG S A                        |
| 379 | 41416-2-283564   | 42 | GRUPO MORENO S A                         |
| 380 | 1437404-1-635074 | 89 | GRUPO PALO VERDE S A                     |
| 381 | 155652952-2-2017 | 77 | GRUPO PANABLOCK, S.A.                    |
| 382 | 906295-1-515998  | 44 | GRUPO PATIÑO S A                         |
| 383 | 2357-1-364165    | 93 | GRUPO PRIMAVERA HOLDING S A              |
| 384 | 39293-71-274983  | 97 | GRUPO PROVIVIENDA S A                    |
| 385 | 3394-105-50823   | 66 | GRUPO SPIEGEL S A                        |
| 386 | 682073-1-464676  | 33 | GRUPO TODO A DOLAR S A                   |
| 387 | 1683284-1-682766 | 8  | GRUPO UNIDOS POR EL CANAL S A            |
| 388 | 1980171-1-736896 | 28 | GRUPO VISION DE PANAMA S A               |
| 389 | 909-94-102699    | 35 | H ORTEGA S A                             |
| 390 | 533-555-116945   | 40 | H TZANETATOS INC                         |
| 391 | 155620166-2-2015 | 85 | HARD DISCOUNT PANAMA S A                 |
| 392 | 879312-1-510767  | 18 | HERITAGE SANTO DOMINGO, S. DE R.L.       |
| 393 | 44055-45-293941  | 6  | HIPOTECARIA METRO CREDIT S A             |
| 394 | 467893-1-433850  | 4  | HMG INVESTMENT CORP                      |
| 395 | 2208951-1-774586 | 48 | HOMBRES DE BLANCO CORP                   |
| 396 | 280331-1-407350  | 6  | HONEY PRODUCTIONS INC                    |
| 397 | 2069791-1-751271 | 7  | HOPSA S A                                |
| 398 | 29658-1-368019   | 77 | HORMIGON S A                             |

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| 399 | 1283112-1-601012 | 31 | HORMIGOTI S A   |
| 400 | 5409-60-67198    | 38 | HOSPITAL SANTA FE S A                                     |
| 401 | 155698900-2-2020 | 89 | HOTEL OWNER INC   |
| 402 | 1055712-1-548668 | 7  | HOTELES DE LA BAHIA S DE R L                              |
| 403 | 1111368-1-723    | 0  | HOTELES DECAMERON SOC DE RESPONSABILIDAD LTD              |
| 404 | 2090046-1-754959 | 41 | HOU WONG S A  |
| 405 | 1300258-1-605400 | 36 | HUAWEI TECHNOLOGIES PANAMA S A                            |
| 406 | 2065065-1-750454 | 23 | HUURRE PANAMA S A   |
| 407 | 155669972-2-2018 | 12 | HYOSUNG HEAVY INDUSTRIES CORPORATION                      |
| 408 | 1870951-1-1751   | 18 | IBERIA LINEAS AEREAS DE ESPAÑA SOCIEDAD ANONIMA OPERADORA |
| 409 | 1722702-1-1624   | 27 | IBT, LLC.   |
| 410 | 965423-1-528813  | 54 | IDEAL PANAMA S A  |
| 411 | 121-261-33279    | 6  | IIASA PANAMA S A  |
| 412 | 1294018-1-603887 | 62 | IMD INGENIERIA Y CONSTRUCCIONES S A                       |
| 413 | 35226-2-259295   | 36 | IMPORTADORA DE BATERIAS S A                               |
| 414 | 510-302-109858   | 49 | IMPORTADORA DE PLOMERIA S A                               |
| 415 | 558-472-101708   | 80 | IMPORTADORA MADURO S A                                    |
| 416 | 434-15-93796     | 22 | IMPORTADORA RICAMAR S A                                   |
| 417 | 48536-20-311170  | 45 | IMPORTADORA TRANSMUNDI S A                                |
| 418 | 32812-2-249262   | 63 | IMPORTADORA VIRZI S A                                     |
| 419 | 63961-21-356475  | 62 | INDRA PANAMA S A  |
| 420 | 13416-237-132168 | 16 | INDUSTRIA CORREAGUA S A                                   |
| 421 | 297-411-65651    | 44 | INDUSTRIAS LACTEAS S A                                    |
| 422 | 325-184-70973    | 42 | INDUSTRIAS PANAMA BOSTON S A                              |
| 423 | 155591428-2-2015 | 50 | INGENIERIA ESTRELLA S.A.                                  |
| 424 | 16097-92-153672  | 35 | INGENIERIA GER S A  |
| 425 | 1615238-1-669210 | 13 | INGENIERIA HOS S A  |
| 426 | 29637-72-236658  | 51 | INGENIERIA LAMBDA S A                                     |
| 427 | 1911264-1-724536 | 95 | INGENIERIA PC S A   |
| 428 | 26408-2-223760   | 44 | INGENIERIA R E C S A                                      |
| 429 | 1067-293-110051  | 17 | INGENIERIA R M S A  |
| 430 | 1961775-1-733746 | 91 | INGENIERIA RDLH S A                                       |
| 431 | 64919-2-359497   | 9  | INGENIERIA Y CONSTRUCCIONES CORDOBA S A                   |
| 432 | 3393-136-50801   | 30 | ININCO S A  |
| 433 | 541-81-118009    | 6  | INMOBILIARIA DON ANTONIO, S.A.                            |
| 434 | 2831-99-45416    | 68 | INMOBILIARIA GAGO S A                                     |
| 435 | 956-32-107593    | 41 | INMOBILIARIA SAN FERNANDO S A                             |
| 436 | 451283-1-431603  | 95 | INSTALACIONES Y SERVICIOS CODEPA S A                      |
| 437 | 1831632-1-710528 | 43 | INSTALACIONES Y SERVICIOS INSERPA S A                     |
| 438 | 966401-1-529034  | 41 | INTEGRATED SYSTEM TECHNOLOGIS INC                         |

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| 439 | 37768-35-268853  | 1  | INTER MARKETING INC                      |
| 440 | 1924089-1-726794 | 17 | INTER MOVIL S A                          |
| 441 | 48326-1-370814   | 30 | INTERNACIONAL BELEN S A                  |
| 442 | 2020788-1-743331 | 5  | INVERSION Y DESARROLLO DEL SUR S A -     |
| 443 | 42660-17-288805  | 5  | INVERSIONES AMIGO S A                    |
| 444 | 578-536-121794   | 26 | INVERSIONES BARRIA S A                   |
| 445 | 735-383-117197   | 65 | INVERSIONES ENCANTO, S.A.                |
| 446 | 1234448-1-589592 | 00 | INVERSIONES FJ S A                       |
| 447 | 155585504-2-2014 | 17 | INVERSIONES IVAN Y SELINA S A            |
| 448 | 155705811-2-2021 | 22 | INVERSIONES J.A, S.A.                    |
| 449 | 1895002-1-721606 | 6  | INVERSIONES JCR CORP S A                 |
| 450 | 1016702-1-539545 | 24 | INVERSIONES LOS TRES S A                 |
| 451 | 46668-2-304466   | 5  | INVERSIONES POCAHONTAS S A               |
| 452 | 834-70-131420    | 92 | INVERSIONES VILMA S A                    |
| 453 | 1816794-1-708277 | 81 | JAN DE NUL PANAMA S A                    |
| 454 | 17855-1-366482   | 37 | JCDECAUX PANAMA S A                      |
| 455 | 155643021-2-2017 | 97 | JE& TECH PANAMA, S.A.                    |
| 456 | 1698241-1-685965 | 89 | JERS MEDICAL PANAMA INC                  |
| 457 | 14704-236-142773 | 4  | JERUSALEM DE PANAMA S A                  |
| 458 | 1110865-1-562008 | 10 | JID S A                                  |
| 459 | 155711852-2-2021 | 49 | JIDSA PMA, S.A.                          |
| 460 | 17365-9-163336   | 1  | JOALSA S A                               |
| 461 | 41620-12-284528  | 7  | JOAMA CONTRATISTAS S A                   |
| 462 | 1899753-1-1790   | 42 | JOCA INGENIERIA Y CONSTRUCCIONES S A     |
| 463 | 1019-116-108110  | 77 | JOHNSON AND JOHNSON PANAMA S A           |
| 464 | 155612725-2-2015 | 74 | JUMBO MARKET S A                         |
| 465 | 5044-11-64201    | 88 | JURADO Y JURADO S A                      |
| 466 | 542-72-13682     | 3  | K P M G                                  |
| 467 | 5837-93-70420    | 61 | KADIMA S A                               |
| 468 | 53808-36-329105  | 67 | KIMBERLY CLARK CENTRAL AMERICAN HOLDINGS |
| 469 | 1324184-1-611278 | 70 | KING S LAND CORP                         |
| 470 | 499-238-108623   | 92 | KLM CIA REAL HOLANDESA DE AVIACION       |
| 471 | 607-24-124369    | 56 | KOMEX INTERNACIONAL S A                  |
| 472 | 428-228-91072    | 28 | L OREAL PANAMA COMERCIAL S A             |
| 473 | 1460726-1-639840 | 45 | LA UNION PUBLICITARIA S A                |
| 474 | 2124095-1-760828 | 47 | LARGE SCREEN CINEMA CORP                 |
| 475 | 6490-23-74806    | 42 | LG ELECTRONICS PANAMA S A                |
| 476 | 155674954-2-2019 | 51 | LIVING73 DEVELOPMENT, S.A.               |
| 477 | 1825769-1-709738 | 40 | LLAMA YA RECARGA, S.A                    |
| 478 | 990776-1-534151  | 8  | LOS CUATRO 4 UNIDOS                      |

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| 479 | 155585423-2-2014 | 17 | LOUIS BERGER LAC S DE R L                                 |
| 480 | 45606-26-300698  | 15 | LOURDENEY S A   |
| 481 | 433-169-95685    | 25 | LPG DE PANAMA S A   |
| 482 | 38532-1-369148   | 62 | LUBRICANTES Y QUIMICOS S A                                |
| 483 | 553-231-100703   | 2  | LUMICENTRO S A  |
| 484 | 1408703-1-629373 | 93 | MACRO CONSTRUCCIONES, SOCIEDAD ANONIMA                    |
| 485 | 986047-1-533223  | 20 | MAGIC DREAMS PRODUCTIONS INC                              |
| 486 | 41871-56-285610  | 8  | MALLOL & MALLOL ARQUITECTOS S A                           |
| 487 | 155656416-2-2017 | 3  | MANAGEMENT CIVIL CONSTRUCTION,S .A.                       |
| 488 | 1470082-1-641778 | 37 | MARCUM INTERNATIONAL S A                                  |
| 489 | 58630-28-10      | 0  | MARTIN BROWER Y COMPAÑIA                                  |
| 490 | 16831-38-159113  | 50 | MASTER DIRECT PANAMA S A                                  |
| 491 | 25116-68-216612  | 24 | MASTER PARTS AND SERVICES S A                             |
| 492 | 1375546-1-622612 | 87 | MATCO INTERNACIONAL S A                                   |
| 493 | 2181780-1-770425 | 01 | MAXIA INC   |
| 494 | 155591597-2-2015 | 9  | MAXINDUSTRIAS S A   |
| 495 | 28936-2-233429   | 71 | MCCANN ERICKSON WORLD GROUP PANAMA S A                    |
| 496 | 155660230-2-2018 | 21 | MCKINSEY & COMPANY PANAMA CONSULTING, INC                 |
| 497 | 1717346-1-689588 | 3  | MCM GLOBAL S A  |
| 498 | 1995741-1-739366 | 15 | MECANICATEK PANAMA S A                                    |
| 499 | 1207455-1-583557 | 26 | MEDIA VISION DE PANAMA S A                                |
| 500 | 769318-1-484965  | 24 | MEDITECH INTERNATIONAL S A                                |
| 501 | 981488-1-532202  | 30 | MEGAPOLIS INVESTMENT GROUP INC                            |
| 502 | 33739-33-253068  | 7  | METALES PANAMERICANOS S A (METALPAN)                      |
| 503 | 916-586-106273   | 39 | METALES S A   |
| 504 | 31844-219-245108 | 65 | METRO TRADING IMPORTED CORPORATION S A                    |
| 505 | 32330-72-247193  | 98 | METROBANK S A   |
| 506 | 155690800-2-2020 | 3  | MFTECH, S.A.  |
| 507 | 1620788-1-670194 | 24 | MINERAL DE HIERRO S A                                     |
| 508 | 2504860-1-819564 | 70 | MINESPEC PANAMA S A                                       |
| 509 | 390-247-84722    | 99 | MINI BF PANAMA, S.A.                                      |
| 510 | 34573-11-256767  | 50 | MIRAMAR DEVELOPMENT CORP                                  |
| 511 | 1029014-1-542352 | 97 | MISHBAJA HOLDING S A                                      |
| 512 | 2481871-1-816354 | 80 | MOBILEPOINT S A   |
| 513 | 25043597-3-2020  | 20 | MORGAN & MORGAN LEGAL                                     |
| 514 | 702-437-15272    | 87 | MORGAN Y MORGAN   |
| 515 | 155619483-2-2015 | 3  | MOTA ENGIL ENGENHARIA E CONSTRUCAO S A (SUCURSAL PANAMA ) |
| 516 | 438-341-94672    | 13 | MOTORES JAPONESES S A                                     |
| 517 | 267-110-58681    | 55 | MOTTA INTERNACIONAL                                       |
| 518 | 1060762-1-549583 | 81 | MOVIL TECH S A  |

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| 519 | 914084-1-517780  | 0  | MUEBLES JAMAR PANAMA S A                |
| 520 | 22480-45-201122  | 65 | MULTIBANK INC                           |
| 521 | 155586395-2-2014 | 64 | MULTICONCRETOS S A                      |
| 522 | 605084-1-452330  | 30 | MULTIPASOS S A                          |
| 523 | 1005927-1-537107 | 80 | MULTIPROYECTOS DE AZUERO S A            |
| 524 | 28020-53-229934  | 20 | MULTITEK INTERNACIONAL S A              |
| 525 | 36765-2-264774   | 49 | MULTITEK PACIFICO S A                   |
| 526 | 324-329-70752    | 38 | NACIONAL QUIMICA S A                    |
| 527 | 155637214-2-2016 | 46 | NAMKYONG PANAMA, S.A.                   |
| 528 | 2588862-1-832056 | 20 | NATURGY SERVICES, S.A.                  |
| 529 | 43067-2-290419   | 21 | NEELAM MONISHA ENTERPRISES S A          |
| 530 | 2545021-1-825521 | 20 | NEELAM MONISHA PANAMA S A               |
| 531 | 1685306-1-683164 | 35 | NESTLE CENTROAMERICA S A                |
| 532 | 82-30-15216      | 4  | NESTLE PANAMA S A                       |
| 533 | 901388-1-514987  | 85 | NEXSYS DE CENTROAMERICA S A             |
| 534 | 656-413-132700   | 15 | O D PANAMA S A                          |
| 535 | 2273934-1-785665 | 54 | O F G PANAMA S A                        |
| 536 | 1793981-1-704200 | 77 | OCEAN REEF MARINA INC                   |
| 537 | 531092-1-440192  | 12 | OCEANS GROUP INTERNATIONAL INC          |
| 538 | 407120-1-425377  | 84 | OMD CENTROAMERICA INC                   |
| 539 | 155682304-2-2019 | 34 | OPERADORA DE TIENDAS, INC.              |
| 540 | 155693476-2-2020 | 12 | OPTICA LOPEZ                            |
| 541 | 549-287-119641   | 63 | OPTICA SOSA Y ARANGO S A                |
| 542 | 155623246-2-2016 | 64 | ORGUZ CORP                              |
| 543 | 630-483-123250   | 16 | ORLYN S A                               |
| 544 | 2099565-1-1970   | 10 | ORTIZ CONSTRUCCIONES Y PROYECTOS S A    |
| 545 | 155714170-2-2021 | 6  | PAINSA DE PANAMÁ, S.A.                  |
| 546 | 18317-162-169190 | 92 | PAN COLOMBIA TRADERS S A                |
| 547 | 577479-1-447566  | 23 | PAN DATA SERVICES INC                   |
| 548 | 66159-91-363381  | 5  | PANAFOTO S A                            |
| 549 | 55462-2-333607   | 81 | PANAMA ASISTENCIA S A                   |
| 550 | 419758-1-427175  | 97 | PANAMA CAR RENTAL S A                   |
| 551 | 2049827-1-747835 | 37 | PANAMA COMMERCIAL PROPERTIES S A        |
| 552 | 866-176-101773   | 1  | PANAMEÑA DE MOTORES S A                 |
| 553 | 337-400-72743    | 78 | PAPELERA ISTMEÑA S A                    |
| 554 | 64191-91-357060  | 30 | PARADISE BEACH CORPORATION              |
| 555 | 890666-1-512616  | 45 | PARQUE INDUSTRIAL Y CORPORATIVO SUR S A |
| 556 | 1706379-1-687593 | 60 | PAVIMENTOS ESPECIALIZADOS S A           |
| 557 | 283658-1-407733  | 63 | PAYLESS SHOESOURCE PANAMA S A           |
| 558 | 155625946-2-2016 | 00 | PENTECH INTERNATIONAL S L               |

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| 559 | 1454639-1-638870 | 93 | PENTHOUSE CONSTRUCTION  |
| 560 | 155688011-2-2019 | 6  | PERFILES AZULES, S.A.   |
| 561 | 696-584-112336   | 1  | PESQUERA TABOQUILLA S A   |
| 562 | 406984-1-425359  | 70 | PETROAMERICA TERMINAL S A PATSA                                     |
| 563 | 29440-104-236201 | 20 | PETROAUTOS S A  |
| 564 | 1019-225-108400  | 92 | PETROLERA NACIONAL S A  |
| 565 | 30302-143-238170 | 78 | PHOTURA INTERNACIONAL S A   |
| 566 | 568933-1-446239  | 3  | PILLAR CONSTRUCTION S A   |
| 567 | 825-543-101039   | 95 | PINTURAS DEL ISTMO S A  |
| 568 | 1574237-1-661345 | 0  | PINTURAS SUR DE PANAMA S A  |
| 569 | 219432-1-398251  | 4  | PLAYA BLANCA HOTELS INC   |
| 570 | 2578686-1-830622 | 85 | PLAZA COSTANERA S A   |
| 571 | 24627-1-367362   | 40 | PLAZA REALES S.A.   |
| 572 | 6606-136-75525   | 21 | PMG PANAMA, S.A.  |
| 573 | 155624335-2-2016 | 28 | POSCO ENGINEERING & CONSTRUCTION CO LTD                             |
| 574 | 370948-1-420312  | 29 | POWER CLUB S A  |
| 575 | 59849-1-372370   | 44 | POWER GEN S A   |
| 576 | 539423-1-441401  | 40 | PRASHANT S A  |
| 577 | 2218524-1-776090 | 1  | PREMEXPRESS S A   |
| 578 | 898-241-102416   | 63 | PRICESMART PANAMA S A   |
| 579 | 1669246-1-679360 | 10 | PRIVAL SECURITIES INC   |
| 580 | 212971-1-263     | 37 | PROCTER & GAMBLE INTERAMERICAS DE PANAMA S DE R L                   |
| 581 | 30747-40-240144  | 93 | PRODUCTOS AVON S A  |
| 582 | 155593213-2-2015 | 0  | PRODUCTOS DE EMPAQUE S A (PROPACK)                                  |
| 583 | 18592-149-171941 | 78 | PRODUCTOS DE PRESTIGIO S A  |
| 584 | 580-466-120204   | 33 | PRODUCTOS LA DOÑA S A   |
| 585 | 472-520-105024   | 39 | PRODUCTOS LUX S A   |
| 586 | 358157-1-418546  | 7  | PRODUCTOS MIXTOS PROMIX PANAMA S A                                  |
| 587 | 2278610-1-2148   | 20 | PRODUCTOS NEVADA S DE R L   |
| 588 | 186-505-46878    | 80 | PRODUCTOS SUPERIORES S A  |
| 589 | 410-468-90986    | 47 | PROMARINA S A   |
| 590 | 210550-1-396820  | 58 | PROMED MEDICAL CARE S A   |
| 591 | 644-570-114659   | 12 | PROMOCION MEDICA S A PROMED S A                                     |
| 592 | 155701430-2-2021 | 56 | PROMOCION Y DISTRIBUCION CINCO SOCIEDAD ANONIMA DE CAPITAL VARIABLE |
| 593 | 155604285-2-2015 | 72 | PROMOTORA COCO DEL MAR PTY S A                                      |
| 594 | 2451381-1-812308 | 80 | PROMOTORA EL LAGO S A   |
| 595 | 515924-1-437913  | 75 | PROMOTORA EL TECAL S A  |
| 596 | 2182158-1-770482 | 9  | PROMOTORA LA ENSENADA S A   |
| 597 | 990445-1-534073  | 0  | PROMOTORA LAS AMERICAS GOLDEN TOWER S A                             |
| 598 | 2636962-1-838889 | 45 | PROMOTORA MILLENIUM GROUP S A                                       |

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| 599 | 2327456-1-793996 | 96 | PROMOTORA PANAMA ESTE S A                                  |
| 600 | 511078-1-437311  | 94 | PROMOTORA SUPERCENTRO EL DORADO S A                        |
| 601 | 2424000-1-808259 | 0  | PROVI MIX PANAMA S A                                       |
| 602 | 63942-78-356454  | 47 | PUBLICUATRO S A  |
| 603 | 2301555-1-789993 | 19 | PUENTE ATLANTICO S A                                       |
| 604 | 155647984-2-2017 | 60 | PUNTES Y CALZADAS INFRAESTRUCTURAS, S.L.U. SUCURSAL PANAMA |
| 605 | 396-569-88934    | 99 | PUMA ENERGY BAHAMAS S A                                    |
| 606 | 30170-22-237573  | 19 | RAENCO INTERNACIONAL S A                                   |
| 607 | 1623537-1-670664 | 72 | RAMTEC AUDIO Y VIDEO S A                                   |
| 608 | 835607-1-502581  | 22 | RANCHO MAR ESTATES S A                                     |
| 609 | 155657784-2-2017 | 70 | RECARGA FACIL, S.A.  |
| 610 | 155589772-2-2014 | 8  | RECARGA MOVIL GLOBAL, S.A.                                 |
| 611 | 297-154-64691    | 1  | REFINERIA PANAMA S DE R L                                  |
| 612 | 26161-25-222625  | 62 | REFRIGAS Y ADITIVOS S A                                    |
| 613 | 61626-76-349800  | 26 | REGUS BUSINESS CENTRE PANAMA S A                           |
| 614 | 652-446-131292   | 9  | RENT A CAR PANAMEÑA S A                                    |
| 615 | 155648082-2-2017 | 96 | RENTING PICHINCHA S.A.                                     |
| 616 | 50871-26-319483  | 54 | REPRESENTACIONES HALFE S A                                 |
| 617 | 627-549-108161   | 4  | REPUESTOS Y MOTORES S A                                    |
| 618 | 48740-140-312112 | 20 | RESTAURANTE PIZZERIA PIZZA PASTA ATENAS S A                |
| 619 | 2182171-1-770489 | 7  | RETAIL CENTENARIO S A                                      |
| 620 | 155668678-2-2018 | 84 | RETAIL MODA S.A.   |
| 621 | 342-240-75526    | 50 | RIBA SMITH S A   |
| 622 | 305-414-68335    | 49 | RICARDO PEREZ S A  |
| 623 | 20149-1-366721   | 2  | RICHA DE LA GUARDIA S A                                    |
| 624 | 21077-51-189871  | 72 | RICOH PANAMA S A   |
| 625 | 408564-1-425611  | 90 | RIFAT,S.A.   |
| 626 | 2328165-1-794055 | 35 | RINOL PANAMA S A   |
| 627 | 204-394-49730    | 0  | RODELAG S A  |
| 628 | 939572-1-523411  | 40 | RODIO SWISSBORING PANAMA S A                               |
| 629 | 627-18-106521    | 23 | RODOLFO MORENO Y COMPA#IA S A                              |
| 630 | 53286-102-327332 | 35 | SAAM SMIT TOWAGE PANAMA, INC.                              |
| 631 | 1820287-1-1706   | 75 | SACYR CONSTRUCCION S A                                     |
| 632 | 2608626-1-835029 | 17 | SAMSUNG SDS GLOBAL SCL PANAMA S A                          |
| 633 | 2609611-1-835155 | 1  | SANBEL MUEBLES S A   |
| 634 | 2639916-1-839327 | 26 | SANTA MARIA HOTEL & GOLF S A                               |
| 635 | 1346970-1-616307 | 93 | SBA TORRES PANAMA S A                                      |
| 636 | 2630377-1-837981 | 10 | SCI SOLUCIONES CONSTRUCTIVAS INTEGRALES S A                |
| 637 | 404934-1-425041  | 12 | SCOTIABANK (PANAMA) S A                                    |
| 638 | 30773-73-240340  | 8  | SEMFYL S A   |
| 639 | 73-561-21585     | 84 | SERVICIOS ELECTRICOS S A                                   |
| 640 | 155666757-2-2018 | 79 | SERVICIOS INTEGRALES DE MANTENIMIENTO, S.A.                |
| 641 | 870-74-102345    | 77 | SERVICIOS TURISTICOS PANAMEÑOS S A                         |
| 642 | 12793-123-126569 | 90 | SERVICIOS Y REPRESENTACIONES DE CONSTRUCCION S A           |
| 643 | 1970964-1-735384 | 37 | SH3 INGENIERÍA, S. A.                                      |
| 644 | 1508-31-30247    | 9  | SHALOM S A   |
| 645 | 155658360-2-2017 | 13 | SHANGHAI ELECTRIC PANAMA COMPANY S.A.                      |



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| 646 | 2567736-1-828913 | 18 | SHEBANDOWAN HOLDINGS S A  |
| 647 | 820138-1-500016  | 8  | SICARELLE HOLDINGS INC  |
| 648 | 31301-11-242424  | 1  | SILABA MOTORS S A   |
| 649 | 798-434-122952   | 37 | SILVERA S A   |
| 650 | 1176195-1-577196 | 38 | SISTEMA INTEGRADOS DE INGENIERIA DE PANAMA (SIISA DE PANAMA) SA |
| 651 | 521347-1-438253  | 70 | SISTEMAS DE INCENTIVOS EMPRESARIALES S A SIEMPRE                |
| 652 | 155698228-2-2020 | 68 | SITES TELECOMUNICACIONES PANAMA, S.A.                           |
| 653 | 2216929-1-775849 | 50 | SITROS S A  |
| 654 | 1245614-1-592096 | 29 | SKY SOLUTIONS (PANAMA) S A                                      |
| 655 | 42928-69-289713  | 22 | SOCIEDAD DE ALIMENTOS DE PRIMERA S A                            |
| 656 | 155700740-2-2020 | 9  | SOCIEDAD GENERAL DE AGUAS DE BARCELONA, S.A.                    |
| 657 | 2212649-1-775230 | 50 | SOL REAL CENTROAMERICA S A                                      |
| 658 | 155666752-2-2018 | 19 | SOLUCIONES LOGÍSTICAS AUXILIARES, S.A.                          |
| 659 | 1412728-1-1473   | 2  | SONDA S A   |
| 660 | 318-490-70786    | 85 | SONITEL S A   |
| 661 | 722-40-141442    | 11 | SONY INTER AMERICAN S A   |
| 662 | 749185-1-479676  | 68 | SOTO CONSTRUCCIONES Y SERVICIOS GENERALES S A                   |
| 663 | 21094-39-189991  | 48 | SPORTLINE AMERICA INC   |
| 664 | 155671731-2-2018 | 5  | SPORTY PANAMA S.A   |
| 665 | 276745-1-406809  | 6  | ST GEORGES BANK & COMPANY INC                                   |
| 666 | 155700104-2-2020 | 4  | STAR5 CREATIVE INC  |
| 667 | 39160-2-274372   | 03 | STEREO 5000 SONIDO Y LUCES S A                                  |
| 668 | 1486616-1-1504   | 39 | SUEZ INTERNATIONAL S A S  |
| 669 | 1647259-1-674887 | 1  | SUKIMOTOR S A   |
| 670 | 12561-16-124551  | 78 | SUPER BARU S A  |
| 671 | 1798861-1-705035 | 5  | SUPER MEGA MAQUINAS S A (SUPER MM)                              |
| 672 | 853111-1-505797  | 30 | SUPER PISOS S A   |
| 673 | 1792381-1-703888 | 38 | SUPER STARS COMPUTERS SOCIEDAD ANONIMA                          |
| 674 | 356-19-77860     | 12 | SUPERMERCADOS XTRA, S.A.  |
| 675 | 155595002-2-2015 | 2  | SUPRICOM S A  |
| 676 | 467-484-103645   | 59 | SYSCO AUTOSERVICIO, S.A.  |
| 677 | 155615059-2-2015 | 62 | SY Y PANAMA S DE R L  |
| 678 | 300303-1-410024  | 20 | T SHIRTS MAX S A  |
| 679 | 121-321-32351    | 45 | TAGAROPULOS S A   |
| 680 | 337-297-72453    | 95 | TAMBOR S A  |
| 681 | 902679-1-515225  | 84 | TAMEK SA  |
| 682 | 62137-36-351360  | 54 | TARGET S A  |
| 683 | 1817419-1-708382 | 51 | TBI OUTSOURCING PANAMA S A                                      |
| 684 | 1277643-1-599680 | 72 | TECNICA MECANICA DE SERVICIOS S A                               |
| 685 | 155670064-2-2018 | 44 | TECNOBYTE STORE, S.A.   |
| 686 | 860-537-101447   | 9  | TECNOLOGIA APLICADA S A   |
| 687 | 30394-2-238626   | 22 | TELECOMUNICACIONES DIGITALES, S. A.                             |
| 688 | 2162963-1-767296 | 0  | TELEFONICA CENTROAMERICA S A                                    |
| 689 | 30387-20-238537  | 1  | TELERED S A   |
| 690 | 417-139-92433    | 72 | TELEVISORA NACIONAL S A   |
| 691 | 42599-2-288539   | 90 | TETRA PAK DE PANAMA S A   |
| 692 | 1031-503-116426  | 83 | THE BANK OF NOVA SCOTIA   |

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| 693 | 2866-1-364241    | 84 | THE GOLDEN POINT TOWER CORP                 |
| 694 | 79324-1-960      | 40 | THE LOUIS BERGER GROUP INC                  |
| 695 | 637305-1-457383  | 65 | THE SUNSET TOWERS INC                       |
| 696 | 242506-1-401841  | 60 | TI SPARKLE PANAMA, S.A.                     |
| 697 | 2158079-1-766480 | 11 | TIENDAS DE CONVENIENCIA S A                 |
| 698 | 380241-1-421590  | 31 | TIKAL INTERCONTINENTAL S A                  |
| 699 | 155604911-2-2015 | 49 | TITANIUM GROUP CORPORATION S A              |
| 700 | 32095-49-246231  | 30 | TLG S A                                     |
| 701 | 6709-169-76320   | 64 | TOCHISA DE PANAMA S A                       |
| 702 | 65219-68-360495  | 20 | TOVA S A                                    |
| 703 | 828-314-151242   | 2  | TOWERBANK INTERNATIONAL INC                 |
| 704 | 155660186-2-2018 | 4  | TOWNCENTER PROPERTIES, S.A.                 |
| 705 | 2451764-1-812364 | 93 | TRANS OCEAN NETWORK CORP                    |
| 706 | 2236707-1-778948 | 15 | TRANS PLUS S A                              |
| 707 | 50033-16-316922  | 40 | TRANSEQ S A                                 |
| 708 | 1315587-1-609387 | 94 | TRANSFER EXPRESS DE PANAMA S A              |
| 709 | 456-145-98136    | 21 | TRANSPORTES Y EQUIPO S A                    |
| 710 | 50656-2-318866   | 55 | TREBOL SERVICES INC                         |
| 711 | 1617712-1-669626 | 14 | TX PANAMA S A                               |
| 712 | 2503609-1-819377 | 88 | UBIQUOS S A                                 |
| 713 | 153843-1-386483  | 9  | UFINET PANAMA S A                           |
| 714 | 59159-22-343649  | 4  | UINICRESE S A                               |
| 715 | 2085582-1-754130 | 40 | ULTRA TECH INC S A                          |
| 716 | 1091-157-111481  | 40 | ULTRAMAR COMMERCIAL CORP                    |
| 717 | 67-501-20719     | 70 | UNILEVER DE CENTROAMERICA S A               |
| 718 | 1281233-1-600583 | 93 | URBALIA PANAMA S A                          |
| 719 | 155636329-2-2016 | 96 | URIBE INGENIEROS CENTRO Y SUD AMERICA, S.A. |
| 720 | 203-438-49939    | 84 | VARELA HERMANOS S A                         |
| 721 | 38682-54-272473  | 0  | VENDELA S A                                 |
| 722 | 1742685-1-694660 | 48 | VENTANAS Y FERRETERIA PODEROSO S A          |
| 723 | 674-77-109176    | 47 | VENTAS Y MERCADEO S A                       |
| 724 | 155614464-2-2015 | 18 | VERSALLES TOWN CENTER S A                   |
| 725 | 155618602-2-2015 | 47 | VERTICAL PANAMA S A                         |
| 726 | 155662572-2-2018 | 86 | VESTAS OVERSEAS PANAMÁ, S.A.                |
| 727 | 155639780-2-2016 | 47 | VIAKABLE PANAMA, S.A.                       |
| 728 | 2170476-1-768602 | 54 | VICSONS CONSTRUCTION CORPORATION S A        |
| 729 | 1442235-1-636269 | 20 | VIDA MOVIL S A                              |
| 730 | 2122574-1-1987   | 70 | VIGUECONS ESTEVEZ S L                       |
| 731 | 1910501-1-724391 | 83 | VOPAK PANAMA ATLANTIC INC                   |
| 732 | 155704132-2-2021 | 9  | WALLTECH CONSTRUCCIÓN, S.A.                 |
| 733 | 155602408-2-2015 | 3  | WALLTECH PANAMA S A                         |
| 734 | 1351606-1-617448 | 76 | WESTLINE ENTERPRISES INC                    |
| 735 | 963942-1-528502  | 19 | YOYTEC COMPUTER SA                          |
| 736 | 780179-1-487966  | 40 | Z RELOJEROS S A                             |