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FIRST BANC	ORP /PR/					
Form IRANNO						
August 10, 201	15					
August 10, 20	15					
August 10, 2013						
VIA EDGAR						
U.S. Securities and Exchange Commission						
100 F Street, N.E.						
Washington, DC 20549						
		Disclosure Undights Act of 20		of the Iran	Threat Reduction and	Syria
	and Section 10-Q	on 13 (r) of the	Exchange Act o	f 1934 Inclu	ded in Quarterly Repo	ort on Form
	•			•		
Ladies and Ge	entlemen:					
Durguent to	Section 219 of the Iran T	breat Reduction	n and Syria Hum	on Dights A	ct of 2012 and Section	n 13(r) of the
	hange Act of 1934, as am		•	•		
	disclosed in its Quarterly			_	_	
	J.S. Securities and Excha					
LLC, one of Fi	rst Bancorp.'s principal s	hareholders, di	sclosed in its mo	st recent Qu	arterly Report on For	m 10-Q.
Regards,						
By:	/s/ Lawrence Odel	1				
Name:	Lawrence Odell					
Title:	EVP and General	Counsel				

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