



Republic of the Philippines
SECURITIES AND EXCHANGE COMMISSION
 SEC Building, EDSA, Greenhills, Mandaluyong City, Metro Manila

SEC ACCREDITED AUDITING FIRM					
	COMPANY NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date
1	Manabat, Delgado, Amper & Co.	Group A	0001-FR-1	30-Apr-07	29-Apr-10
2	Punongbayan & Araullo	Group A	0002-FR-2	02-Feb-09	02-Feb-12
3	Constantino Guadalquivier & Co.	Group A	0003-FR-1	20-Aug-08	20-Aug-11
4	Manabat, San Agustin & Co., CPAs	Group A	0004-FR-2	20-Jan-09	20-Jan-12
5	Uy Singson Abella & Co	Group A	0005-FR-2	28-Apr-09	27-Apr-12
6	Josue, Alcoriza & Co.	Group C	0006-FR-1	28-May-07	27-May-10
7	Alba Romeo & Co.	Group A	0007-FR-2	26-Mar-09	25-Mar-12
8	Ramon F. Garcia & Co.*	Group A	0008-FR-1	20-Mar-06	20-Mar-09
9	Isla Lipana & Co.	Group A	0009-FR-1	03-Apr-06	03-Sep-09
10	Virgilio Santos & Co.	Group A	0010-FR-1	06-Aug-06	05-Aug-09
11	Guzman Bocaling & Co.	Group A	0011-F	05-May-04	05-May-07
12	Sycip Gorres Velayo & Co.	Group A	0012-FR-1	30-Jan-07	29-Jan-10
13	Luis Canete & Company	Group A	0013-FR-1	12-Mar-07	11-Mar-10
14	Tulio Evangelista, Lim & Co.	Group A*	0014-F	04-Sep-03	03-Sep-06
15	A.S. Arellano & Co	Group A*	0015-F	18-Sep-03	17-Sep-06
16	Diaz Murillo Dalupan & Co.	Group A	0016-FR-1	05-Mar-07	04-Mar-10
17	R.R. Tan & Associates	Group A	0018-FR-1	06-Sep-07	05-Sep-10
18	MG Madrid & Co.	Group A	0019-F	29-Jan-04	28-Jan-07
19	Ampil Elises Ciudadano & Co.	Group A	0020-F	26-Feb-04	25-Feb-07
20	Carmencita O. Garcia & Partners	Group A	0021-FR-1	26-Apr-07	25-Apr-10
22	Sta. Ana, Rivera & Co.	Group A	0023-FR-1	10-Apr-07	09-Apr-10
23	Valdes, Abad & Associates	Group A	0024-FR-1	12-Jul-07	11-Jul-10
24	Banaria, Banaria & Company	Group A	0025-F	03-Jun-04	03-Jun-07
25	Balicas, Lamboso & Co.	Group C	0027-FR-1	09-Nov-07	08-Nov-10
27	Olaño, Malbas, Duterte & Co., CPAs	Group B	0029-F	10-Nov-04	10-Nov-07
28	Rodriguez, Torres & Company	Group B	0030-F	25-Nov-04	25-Nov-07
30	Chua, Chua & Co.	Group C	0034-FR-1	16-Jul-07	15-Jul-10
31	E.L. Punsalan and Associates	Group B	0035-F	24-Feb-05	24-Feb-08
32	Augusto C. De Leon & Co.	Group C	0036-FR-1	06-Nov-08	06-Nov-11
33	Mariano, Chungpeng & Associates	Group B	0037-FR-1	17-Mar-08	17-Mar-11
34	Albert V. Luna & Co.	Group C	0039-F	22-Mar-05	22-Mar-08
35	Velandria, Dimagiba & Co.	Group C	0040-F	29-Mar-05	29-Mar-08
36	Philip B. Santos & Co.	Group B	0041-FR-1	15-Apr-08	15-Apr-11
37	Enrique S. Valero & Associates	Group C	0042-F	07-Apr-05	07-Apr-08
38	Dimaculangan, Dimaculangan & Co.	Group C	0043-FR-1	08-Apr-08	08-Apr-11
39	Jose Corcuera and Company	Group C	0044-FR-1	17-Jun-08	17-Jun-11
40	Dy Go Fernando and Company	Group A	0045-FR-1	18-Feb-08	17-Feb-11
41	Daroya and Company*	Group C	0046-F	14-Apr-05	14-Apr-08
42	Mangay-ayam, Lim & Co.	Group B	0047-FR-1	23-May-08	23-May-11
43	Altarejos, Altarejos, King and Co.*	Group B	0048-F	27-Apr-05	27-Apr-08

44	F.B. Del Rosario, Jr. & Co.	Group B	0049-F	27-Apr-05	27-Apr-08
45	San Jose Verde Santos & Associates	Group A	0050-F	06-May-05	06-May-08
46	Tardecilla Verdolaga & Co.*	Group C	0051-F	06-May-05	06-May-08
47	Dungog & Associates*	Group B	0052-F	06-May-05	06-May-08
48	Dela Cruz, Dela Cruz & Co.	Group B	0053-F	12-May-05	12-May-08
50	J.P. Tolentino & Co., CPAs	Group C	0056-FR-1	11-Mar-09	10-Mar-12
51	Sabino R. Dapat & Co.	Group A	0057-FR-1	11-Aug-08	11-Aug-11
52	M.S. Banaria & Company, CPAs	Group C	0058-F	28-Jul-05	28-Jul-08
53	Felicidad B. Diva & Co., CPAs	Group C	0060-FR-1	11-Aug-08	11-Aug-11
54	Caballero-Lacsa & Co., COAs*	Group C	0061-F	11-Aug-05	11-Aug-08
55	Mendoza, Querido & Co.*	Group A	0062-F	25-Aug-05	25-Aug-08
56	Velasco, Aguirre & Co.	Group C	0063-FR-1	22-Oct-08	22-Oct-11
57	Ong, Ordonez & Associates, CPAs	Group C	0064-FR-1	21-Oct-08	21-Oct-11
58	Garcia, Pangilinan and Company	Group C	0066-F	29-Sep-05	29-Sep-08
59	Lopez and Co., CPAs*	Group A	0067-F	18-Oct-05	18-Oct-08
60	Sunga Soriano & Associates	Group B	0068-F	25-Oct-05	25-Oct-08
61	Vicenter E. Reyes & Associates, CPAs	Group C	0069-F	10-Nov-05	10-Nov-08
62	Tenorio Larena & Co., CPAs*	Group C	0070-F	24-Nov-05	24-Nov-08
63	Senturias, Jimenez and Company, CPAs*	Group A	0071-F	15-Dec-05	15-Dec-08
64	Eulalio J. Minerva & Co., CPAs	Group C	0072-F	24-Nov-05	24-Nov-08
65	Sicangco Menor Villanueva & Co.*	Group B	0073-F	04-Jan-06	04-Jan-09
66	RL Feraer & Associates*	Group B	0074-F	23-Feb-06	22-Feb-09
67	Roraldo, Gatdula, Pestaño & Co.*	Group C	0075-F	02-Mar-06	02-Mar-09
68	Quilab Cabilin Bato & Co., CPAs*	Group C	0076-F	02-Mar-06	02-Mar-09
69	Lupo S. Ramos & Co., CPAs	Group C	0077-F	02-Mar-06	02-Mar-09
70	RP Maquiling ang Company, CPAs*	Group C	0078-F	10-Mar-06	10-Mar-09
71	Perez, Sese, Villa & Co.*	Group B	0079-F	10-Mar-06	10-Mar-09
72	Madarang & Co.*	Group C	0080-F	30-Mar-06	30-Mar-09
73	Amparado, Ong Yui, Sabarre & Associates*	Group C	0081-F	11-Apr-06	10-Apr-09
74	Barrion, Barrion and Company*	Group C	0082-F	02-May-06	01-May-09
75	B.C. Hortellano & Co.	Group B	0083-F	04-May-06	03-May-09
76	A.V. Tidoso & Co.	Group C	0084-F	07-Jun-06	06-Jun-09
77	Gatmaitan and Associates, CPAs	Group C	0085-F	21-Jun-06	20-Jun-09
78	J. San Pascual & Co.	Group B	0086-F	29-Jun-06	28-Jun-09
79	C.M. Ilagn & Associates, CPAs	Group C	0087-F	02-Aug-06	01-Aug-09
80	Dela Cruz Tatunay Yu & Co.	Group B	0088-F	03-Aug-06	02-Aug-09
81	Noel M. Pamintuan & Co., CPAs	Group C	0089-F	29-Aug-06	28-Aug-09
82	Bitong & Co., CPAs	Group C	0090-F	25-Oct-06	24-Oct-09
83	Esgana, Miranda-Esgana & Associates	Group C	0091-F	07-Nov-06	06-Nov-09
84	A.I. Gutierrez & Associates	Group C	0092-F	29-Nov-06	28-Nov-09
85	Leonardo Vicente & Associates, CPAs	Group C	0093-F	30-Nov-06	29-Nov-09
86	Alexander E. Ramos and Associates	Group C	0094-F	02-Feb-07	02-Feb-10
87	Mercado, Calderon, Jaravata & Co.	Group A	0095-F	02-Feb-07	02-Feb-10
88	Nepomuceno, Suner & Associates	Group C	0096-F	13-Feb-07	12-Feb-10
89	Dongon Leong & Associates	Group C	0097-F	23-Feb-07	22-Feb-10
90	Alberto Pascual & Associates	Group C	0098-F	01-Mar-07	28-Feb-10
91	Garcia Lague Vidal & Co., CPAs	Group C	0099-F	01-Mar-07	28-Feb-10
92	Aclan Cailles Lo & Co. CPAs	Group C	0100-F	02-Mar-07	01-Mar-10

93	P.R. Ramoso & Co., CPAs	Group C	0101-F	09-Mar-07	08-Mar-10
94	Pelayo Teodoro Santamaria & Co.	Group A	0102-F	15-Mar-07	14-Mar-10
95	Pascual, Feliciano, Santos, Bernardo & Co.	Group C	0103-F	23-Mar-07	22-Mar-10
96	Mendoza, Ignacio & Company	Group C	0104-F	30-Mar-07	29-Mar-10
97	Gabriel Mapanoo & Co.	Group C	0105-F	02-Apr-07	01-Apr-10
98	S. Cabral, N. Magnaye & Co., CPAs	Group C	0106-F	02-Apr-07	01-Apr-10
99	A.Q. Sevilla & Co.	Group C	0107-F	02-Apr-07	01-Apr-10
100	Tabtab, Tabtab & Co.	Group C	0108-F	18-Apr-07	17-Apr-10
101	L.C. Bonguyan & Co.	Group C	0109-F	19-Apr-07	18-Apr-10
102	C. Guevarra & Co., CPAs	Group C	0110-F	02-May-07	01-May-10
103	J.C. Aruego & Associates, CPAs	Group C	0111-F	17-May-07	16-May-10
104	Abuel Yu Villar & Co.	Group C	0112-F	24-May-07	23-May-10
105	Castaneda & Associates	Group D	0113-F	04-Jun-07	03-Jun-10
106	Siggaoat Tan-Siggaoat Atienza & Lim, CPAs	Group C	0114-F	06-Jun-07	05-Jun-10
107	I.A. Cancino Jr. & Co.	Group C	0115-F	07-Jun-07	06-Jun-10
108	Dumaraos and Limbo, CPAs	Group C	0116-F	14-Jun-07	13-Jun-10
109	KL Siy & Associates	Group A	0117-F	20-Jun-07	19-Jun-10
110	Layug, Reano and Associates, CPAs	Group D	0118-F	21-Jun-07	20-Jun-10
111	Eduardo C. Cuenca & Co.	Group C	0119-F	04-Jul-07	03-Jul-10
112	MG Madrid & Co.	Group A	0120-F	05-Jul-07	04-Jul-10
113	Vergel de Dios & Co.	Group C	0121-F	17-Jul-07	16-Jul-10
114	Tulio Evangelista, Lim & Co.	Group A	0122-F	09-Aug-07	08-Aug-10
115	Tolomeo D. Ligutan & Co.	Group D	0123-F	10-Aug-07	09-Aug-10
116	Odsinada, Rivera & Co.	Group C	0124-F	22-Aug-07	21-Aug-10
117	Selecios, Bautista & Co.	Group C	0125-F	28-Aug-07	27-Aug-10
118	B.F. Medina & Co.	Group C	0126-F	12-Sep-07	11-Sep-10
119	Agunod, Torejano & Co.	Group C	0127-F	13-Sep-07	12-Sep-10
120	Villaruz, Villaruz & Co., CPAs	Group A	0128-F	14-Sep-07	13-Sep-10
121	Ampil Elises Ciudadano & Co.	Group A	0129-F	04-Oct-07	03-Oct-10
122	Banaria, Banaria & Company	Group C	0130-F	16-Oct-07	15-Oct-10
123	Datiles Casedo and Associates, CPAs	Group C	0131-F	17-Oct-07	16-Oct-10
124	Napili Bonacua and Associates	Group C	0132-F	19-Oct-07	18-Oct-10
125	J.V. Jimenez & Associates	Group C	0133-F	07-Nov-07	06-Nov-10
126	Redor, Emerson & Co.	Group C	0134-F	07-Dec-07	06-Dec-10
127	Masilag and Associates	Group C	0135-F	12-Dec-07	11-Dec-10
128	Karingal, Santos & Associates	Group D	0136-F	13-Feb-08	12-Feb-11
129	Grajo & Associates	Group D	0137-F	06-Mar-08	06-Mar-11
130	Campos, Campos & Co.	Group C	0138-F	24-Mar-08	24-Mar-11
131	Go Labog & Co.	Group D	0139-F	09-Apr-08	09-Apr-11
132	Fangasan & Yodong	Group D	0140-F	15-Apr-08	15-Apr-11
133	Mateo Pulido Ramos and Company	Group D	0141-F	22-Apr-08	22-Apr-11
134	A. Sanchez, L. David and Company	Group C	0142-F	23-May-08	23-May-11
135	Oliveros, Tejada & Co.	Group C	0143-F	03-Jun-08	03-Jun-11
136	Zuniga, Tupue & Company	Group C	0144-F	16-Jun-08	16-Jun-11
137	A.T. Abella & Co., CPAs	Group D	0145-F	15-Jul-08	15-Jul-11
138	Baconga, Patriana, Rosalijos & Co.	Group C	0146-F	15-Jul-08	15-Jul-11
139	E.L. Punsalan and Associates	Group C	0147-F	13-Aug-08	13-Aug-11
140	Cabauatan Lee-Rosales & Co.	Group C	0148-F	22-Aug-08	22-Aug-11

141	Inventor, Miranda & Associates	Group C	0149-F	01-Sep-08	01-Sep-11
142	Sison Corillo Parone & Co.	Group B	0150-F	25-Sep-08	25-Sep-11
143	F. Leano & Company	Group C	0151-F	08-Oct-08	08-Oct-11
144	Acyatan & Company	Group A	0152-F	09-Oct-08	09-Oct-11
145	R.S. Bernaldo & Associates	Group A	0153-F	16-Oct-08	16-Oct-11
146	Nathaniel P. Colobong & Co.	Group C	0154-F	22-Oct-08	22-Oct-11
147	Danac & Associates	Group D	0155-F	23-Oct-08	23-Oct-11
148	Olano Duterte & Associates	Group D	0156-F	10-Nov-08	10-Nov-11
149	Po Lao Marquez Benedictos & Co	Group C	0157-F	27-Nov-08	27-Nov-11
150	Pascual, Pascual & Co.	Group C	0158-F	16-Dec-08	16-Dec-11
151	A.R. Sayson & Associates	Group C	0159-F	17-Dec-08	17-Dec-11
152	Alas, Oplas & Co., CPAs	Group C	0160-F	2-Feb-09	02-Feb-12
153	E.R. Sarcauga & Company	Group C	0161-F	24-Feb-09	24-Feb-12
154	V.T. Villamala & Associates	Group C	0162-F	24-Feb-09	24-Feb-12
155	Nila N. Mendiola and Company	Group C	0163-F	3-Mar-09	02-Mar-12
156	Aquino, Mata, Calica & Associates	Group C	0164-F	16-Mar-09	15-Mar-12
157	Malbas, Mahinay & Co.	Group C	0165-F	17-Mar-09	16-Mar-12
158	Ocampo, Mendoza, Leong, Lim & Co.	Group B	0166-F	15-Apr-09	14-Apr-12

*Renewal in process

Group A: (1) Issuer of registered securities which have sold a class of its securities pursuant to a registration under Section 12 of the Securities Regulation Code (SRC) **except those issuers of registered timeshares, proprietary and non-proprietary membership certificates which are covered in Group B;** (2) Issuer with a class of securities listed for trading in an Exchange; (3) Public companies or those with total assets of at least Fifty Million Pesos (P50,000,000.00) having two hundred (200) or more stockholders each owning one hundred (100) shares of a class of its equity securities.;

Group B: (1) Pre-Need Companies, (2) Issuers of registered timeshares, proprietary and non-proprietary membership certificates; (3) Investment Houses, (4) Brokers and Dealers in Securities, (5) Investment Companies, (6) Government Securities Eligible Dealers (GSEDs), (7) Universal Banks Registered as Underwriter of Securities, (8) Investment Company Advisers, (9) Clearing Agency and Clearing Agency as depository, (10) Stocks and Securities Exchange/s, (11) Special Purpose Vehicles Act of 2004 and its implementing rules; (12) Special Purpose Corporations registered under the Securitization Act of 2004 and its implementing rules; and (13) Such other corporations which may be required by law to be supervised by the Commission.

Group C: (1) Financing Companies and (2) Transfer Agents

Group D: Registered corporations which are mandated by other regulatory agencies to have an external auditor accredited by the Commission, provided however that the Commission has been consulted on such requirement by said agency and that it has agreed on the terms thereof through a Memorandum of Agreement duly executed between the Commission and the regulatory agency. This group will already cover external auditors of corporate bank borrowers with at least P15 Million in total assets pursuant to BSP Circular No. 439, Series of 2004..