

Probationary



Republic of the Philippines

SECURITIES AND EXCHANGE COMMISSION

SEC Building, EDSA, Greenhills, Mandaluyong City, Metro Manila

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	ACCOUNTING FIRM
1	Besa, Virginia D.	PA-Group C	PA-C-001-A	14-Mar-07	14-Jul-07	Sole Practitioner
2	Espinosa, Oscar L.	PA-Group D	PA-D-002-A	23-Mar-07	23-Jul-07	Sole Practitioner
3	Rillorta, Ria C.	PA-Group C	PA-C-003-A	23-Mar-07	23-Jul-07	Sole Practitioner
4	Jambalos, Fe N.	PA-Group D	PA-D-004-A	27-Mar-07	27-Jul-07	Sole Practitioner
5	Balagtas, Meriam G.	PA-Group C	PA-C-005-A	27-Mar-07	27-Jul-07	Sole Practitioner
6	Vergel De Dios, Victor SM.	PA-Group C	PA-C-006-A	30-Mar-07	27-Jul-07	Vergel De Dios & Co.
7	Tolentino, Policarpio C.	PA-Group D	PA-D-007-A	02-Apr-07	02-Aug-07	Sole Practitioner
8	Gatchalian, Maribeth T.	PA-Group D	PA-D-008-A	04-Apr-07	04-Aug-07	Sole Practitioner
9	Pabustan, Norberto V.	PA-Group C	PA-C-009-A	04-Apr-07	04-Aug-07	Sole Practitioner
10	Medina, Benjamin F.	PA-Group C	PA-C-010-A	13-Apr-07	13-Aug-07	B.F. Medina & Co.
11	Tan, Mary C.	PA-Group C	PA-C-011-A	16-Apr-07	16-Aug-07	Sole Practitioner
12	Irinco, Melissa P.	PA-Group D	PA-D-012-A	16-Apr-07	16-Aug-07	Sole Practitioner
13	Yap, Ramon C.	PA-Group D	PA-D-013-A	16-Apr-07	16-Aug-07	Sole Practitioner
14	Batino, Ma. Heideliza H.	PA-Group D	PA-D-014-A	24-Apr-07	24-Aug-07	Sole Practitioner
15	Zenaida Magtira-Cajucom	PA-Group D	PA-D-015-A	02-May-07	02-Sep-07	Sole Practitioner
16	Mendeja Ma. Judith K.	PA-Group D	PA-D-016-A	02-May-07	02-Sep-07	Sole Practitioner
17	Mangrobang, Victoria C.	PA-Group D	PA-D-017-A	02-May-07	02-Sep-07	Sole Practitioner
18	Grajo, Antonio P.	PA-Group D	PA-D-018-A	02-May-07	02-Sep-07	Grajo & Associates
19	Bautista, Rosa Maria V.	PA-Group D	PA-D-019-A	8-May-07	8-Sep-07	Sole Practitioner
20	Bautista, Imelda V.	PA-Group C	PA-C-020-A	8-May-07	8-Sep-07	Sole Practitioner
21	Villanueva Mary Ann F.	PA-Group C	PA-C-021-A	11-May-07	11-Sep-07	Sole Practitioner
22	Cahilig, Angelina S.	PA-Group D	PA-D-022-A	11-May-07	11-Sep-07	Sole Practitioner
23	Aguirre, Michael L.	PA-Group C	PA-C-023-A	17-May-07	17-Sep-07	Sole Practitioner
24	Guerra, Enrique Jr. S.	PA-Group C	PA-C-024-A	24-May-07	24-Sep-07	Sole Practitioner
25	Ong-Espiritu, Ma. Melina V.	PA-Group D	PA-D-025-A	24-May-07	24-Sep-07	Sole Practitioner
26	Quijano-Que, Juvy P.	PA-Group C	PA-C-026-A	24-May-07	24-Sep-07	Sole Practitioner
27	Bautista, Perry S.	PA-Group C	PA-C-027-A	1-Jun-07	1-Oct-07	Selecios Bautista & Co.
28	Karingal-Pamatpat Sonia V.	PA-Group D	PA-D-028-A	1-Jun-07	1-Oct-07	Karingal, Santos & Associate
29	Santos-Reyes, Violeta B.	PA-Group D	PA-D-029-A	1-Jun-07	1-Oct-07	Karingal, Santos & Associate
30	Mendoza, Wednesday R.	PA-Group D	PA-D-030-A	1-Jun-07	1-Oct-07	Sole Practitioner
31	Chua, Felipe T.	PA-Group D	PA-D-031-A	1-Jun-07	1-Oct-07	Sole Practitioner
32	Genito-Abala, Vilma B.	PA-Group D	PA-D-032-A	6-Jun-07	6-Oct-07	Sole Practitioner
33	Olano, Ma. Cristina S.	PA-Group D	PA-D-033-A	7-Jun-07	7-Oct-07	Sole Practitioner
34	Pancho, Estrellita R.	PA-Group D	PA-D-034-A	14-Jun-07	14-Oct-07	Sole Practitioner
35	Tan-Peregrino, Ma. Lourdes R.	PA-Group C	PA-C-035-A	19-Jun-07	19-Oct-07	Sole Practitioner
36	Campos, Cristeta M.	PA-Group D	PA-D-036-A	19-Jun-07	19-Oct-07	Sole Practitioner
37	Argel, Abercio R.	PA-Group C	PA-C-037-A	21-Jun-07	21-Oct-07	Sole Practitioner
38	Bautista, Efren B.	PA-Group C	PA-C-038-A	21-Jun-07	21-Oct-07	Sole Practitioner
39	Basco, Nelly G.	PA-Group C	PA-C-039-A	22-Jun-07	22-Oct-07	Sole Practitioner
40	Dizon, Perla C.	PA-Group C	PA-C-040-A	26-Jun-07	26-Oct-07	Sole Practitioner
41	Wanagen, Joel P.	PA-Group D	PA-D-041-A	3-Jul-07	3-Nov-07	Sole Practitioner
42	Delos Santos, Salome G.	PA-Group C	PA-C-042-A	5-Jul-07	5-Nov-07	Sole Practitioner
43	Ang, Jerry T.	PA-Group D	PA-D-043-A	1-Aug-07	1-Dec-07	Sole Practitioner
44	Pangan, Rodante M.	PA-Group D	PA-D-044-A	14-Aug-07	14-Dec-07	Sole Practitioner
45	Leyson, Agapito Jr. A.	PA-Group C	PA-C-045-A	16-Aug-07	16-Dec-07	Sole Practitioner
46	Roldan, Paul Nicomedes L.	PA-Group D	PA-D-046-A	28-Aug-07	28-Dec-07	Sole Practitioner
47	Repuela, Anselma C.	PA-Group C	PA-C-047-A	30-Aug-07	30-Dec-07	Sole Practitioner

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	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	ACCOUNTING FIRM
48	Bonsato, Ely V.	PA-Group D	PA-D-048-A	5-Sep-07	5-Jan-08	Sole Practitioner
49	Santos, J. Phoebus G. F.	PA-Group D	PA-D-049-A	10-Sep-07	10-Jan-08	Sole Practitioner
50	Gines-Munsayac, Helen V.	PA-Group C	PA-C-050-A	12-Sep-07	11-Jan-08	Sole Practitioner
51	Buencamino, Anita S.	PA-Group D	PA-D-051-A	12-Sep-07	11-Jan-08	Sole Practitioner
52	Manuel, Ma. Victoria E.	PA-Group C	PA-C-052-A	28-Sep-07	28-Jan-08	Sole Practitioner
53	Lozano, Maria Luz S.	PA-Group C	PA-C-053-A	3-Oct-07	3-Feb-08	Sole Practitioner
54	Keyser, Roberto P.	PA-Group D	PA-D-054-A	9-Oct-07	9-Feb-08	Sole Practitioner
55	Giorla, Rhodora G.	PA-Group D	PA-D-055-A	10-Oct-07	10-Feb-08	Sole Practitioner
56	Rosario, Miguel Jr., R.	PA-Group D	PA-D-056-A	11-Oct-07	11-Feb-08	Sole Practitioner
57	Bautista, Yolanda M.	PA-Group D	PA-D-057-A	18-Oct-07	18-Feb-08	Bautista Sagcal & Associates
58	Acedo, Temoteo A	PA-Group C	PA-C-058-A	24-Oct-07	24-Feb-08	Sole Practitioner
59	Uy, Corazon C.	PA-Group D	PA-D-059-A	26-Oct-07	26-Feb-08	Sole Practitioner
60	Mediona, Lorenzo Jr. C.	PA-Group C	PA-C-060-A	26-Oct-07	26-Feb-08	Sole Practitioner
61	Parafina, Rodello C.	PA-Group C	PA-C-061-A	26-Oct-07	26-Feb-08	Sole Practitioner
62	Miclat, Nelia D.	PA-Group C	PA-C-062-A	26-Oct-07	26-Feb-08	Sole Practitioner
63	Reyes, Ma. Lerma M.	PA-Group C	PA-D-063-A	5-Nov-07	5-Mar-08	Sole Practitioner
64	Manganti, Jennifer R.	PA-Group C	PA-C-064-A	9-Nov-07	9-Mar-08	Balicas, Lamboso & Co.
65	Alapag, Marcelino T.	PA-Group D	PA-D-065-A	12-Nov-07	12-Mar-08	Sole Practitioner
66	Tejada, Marieta O.	PA-Group C	PA-C-066-A	26-Nov-07	26-Mar-08	Oliveros Tejada & Co.
67	Oliveros, Ofelia T.	PA-Group D	PA-D-067-A	26-Nov-07	26-Mar-08	Oliveros Tejada & Co.
68	Mendiola, Nila N.	PA-Group C	PA-C-068-A	26-Nov-07	26-Mar-08	Nila N. Mendiola & Company
69	Repato-Ladiza, Corazon S.	PA-Group C	PA-C-069-A	28-Nov-07	28-Mar-08	Sole Practitioner
70	Barcelona, Mercedes C.	PA-Group C	PA-C-070-A	03-Dec-07	03-Apr-08	Sole Practitioner
71	Perete-Batol, Ma. Rosario	PA-Group D	PA-D-071-A	6-Dec-07	6-Apr-08	Sole Practitioner
72	Jimera Jose G.	PA-Group C	PA-C-072-A	06-Dec-07	08-Apr-08	Sole Practitioner
73	Sanchez, Angelina T.	PA-Group C	PA-C-073-A	17-Dec-07	17-Apr-08	A. Sanchez, L. David & Co.
74	David, Ligaya T.	PA-Group C	PA-C-074-A	17-Dec-07	17-Apr-08	A. Sanchez, L. David & Co.
75	Abraham, Edmundo S.	PA-Group D	PA-D-075-A	17-Dec-07	17-Apr-08	Sole Practitioner
76	Olivo, Betty D.	PA-Group C	Pa-C-076-A	19-Dec-07	19-Apr-08	Sole Practitioner
77	Mostaza, Sheryl Lou B.	PA-Group D	PA-D-077-A	20-Dec-07	20-Apr-08	Sole Practitioner
78	De Jesus, Consolacion B.	PA-Group D	PA-D-078-A	20-Dec-07	20-Apr-08	Sole Practitioner
79	Granada, Rommel O.	PA-Group D	PA-D-079-A	02-Jan-08	02-May-08	Sole Practitioner
80	Alba, Renita Trinidad G.	PA-Group D	PA-D-080-A	10-Jan-08	02-May-08	Sole Practitioner
81	Biltz, Janelyn I.	PA-Group D	PA-D-081-A	24-Jan-08	24-May-08	Sole Practitioner
82	Sta. Rita, Alona A.	PA-Group C	PA-C-082-A	01-Feb-08	01-Jun-08	Sole Practitioner
83	Rodriguez, Cita N.	PA-Group C	PA-C-083-A	01-Feb-08	01-Jun-08	Sole Practitioner
84	Alon, Emma L.	PA-Group C	PA-C-084-A	04-Feb-08	04-Jun-08	Sole Practitioner
85	Cua, Francisco C.	PA-Group D	PA-D-085-A	06-Feb-08	06-Jun-08	Sole Practitioner
86	Rendon, Edilberto C.	PA-Group C	PA-C-086-A	07-Feb-08	07-Jun-08	Sole Practitioner
87	Lopico, Rodel T.	PA-Group D	Pa-D-087-A	13-Feb-08	13-Jun-08	Sole Practitioner
88	Delena, Gil V.	PA-Group D	PA-D-088-A	13-Feb-08	13-Jun-08	Sole Practitioner
89	Frivaldo, Nelson T.	PA-Group D	PA-D-089-A	15-Feb-08	15-Jun-08	Sole Practitioner
90	Patriana, Lindy C.	PA-Group C	PA-C-090-A	15-Feb-08	15-Jun-08	Baconga, Patriana, Rosalijos & Co.,
91	Rosalijos, Jessica J.	PA-Group C	PA-C-091-A	15-Feb-08	15-Jun-08	Baconga, Patriana, Rosalijos & Co.,
92	Baconga, Pio D.	PA-Group C	PA-C-092-A	15-Feb-08	15-Jun-08	Baconga, Patriana, Rosalijos & Co.,
93	Te, Shirley S.	PA-Group D	PA-C-093-A	29-Feb-08	29-Jun-08	Sole Practitioner
94	Gomez, Rainerio L.	PA-Group C	PA-C-094-A	29-Feb-08	29-Jun-08	Lorenzo-Gomez & Co.
95	Zuniga, Rene G.	PA-Group C	PA-C-095-A	29-Feb-08	29-Jun-08	Zuniga, Tupue & Company
96	Tupue, Francis B.	PA-Group C	PA-C-096-A	29-Feb-08	29-Jun-08	Zuniga, Tupue & Company

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	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	ACCOUNTING FIRM
97	Casanova, Luciana B.	PA-Group D	PA-D-097-A	29-Feb-08	29-Jun-08	Sole Practitioner
98	Torres, Andrea S.	PA-Group D	PA-D-098-A	29-Feb-08	29-Jun-08	Sole Practitioner
99	Valdez, Leopoldo A.	PA-Group C	PA-C-099-A	29-Feb-08	29-Jun-08	Sole Practitioner
100	Corpuz, Isagani R.	PA-Group C	PA-C-100-A	04-Mar-08	04-Jul-08	Sole Practitioner
101	Lim, Sixta C.	PA-Group D	PA-D-101-A	04-Mar-08	04-Jul-08	Sole Practitioner
102	Buenaventura, Lorna A.	PA-Group D	PA-D-102-A	04-Mar-08	04-Jul-08	Sole Practitioner
103	Danac, Marietta C.	PA-Group D	PA-D-103-A	04-Mar-08	04-Jul-08	Danac & Associates
104	Danac, Alfredo C.	PA-Group D	PA-D-104-A	04-Mar-08	04-Jul-08	Danac & Associates
105	Danac, Pastor, Jr. C.	PA-Group D	PA-D-105-A	04-Mar-08	04-Jul-08	Danac & Associates
106	Danac, Arthur C.	PA-Group D	PA-D-106-A	04-Mar-08	04-Jul-08	Danac & Associates
107	Pastoral, Romeo T.	PA-Group D	PA-D-107-A	10-Mar-08	07-Jul-08	Sole Practitioner
108	Bernaldo, Rosario S.	PA-Group A	PA-A-108-A	11-Mar-08	11-Jul-08	R.S. Bernaldo & Associates
109	Sison, Neil U	PA-Group A	PA-A-109-A	11-Mar-08	11-Jul-08	Sison Corillo Parone & Asso
110	Sison, Alina C.	PA-Group A	PA-A-110-A	11-Mar-08	11-Jul-08	Sison Corillo Parone & Asso
111	Lao, Eddie L.	PA-Group D	PA-D-011-A	13-Mar-08	13-Jul-08	Sole Practitioner
112	Cabauatan, Nestor Mario S.	PA-Group C	PA-C-112-A	13-Mar-08	13-Jul-08	Cabauatan Lee-Rosales & Co
113	Gabagat, Reynaldo J.	PA-Group D	PA-D-113-A	18-Mar-08	18-Jul-08	Sole Practitioner
114	Roa, Virginia M.	PA-Group C	PA-C-114-A	18-Mar-08	18-Jul-08	Roa & Associates
115	Cayabat, Judy Tan	PA-Group C	PA-C-115-A	25-Mar-08	25-Jul-08	Sole Practitioner
116	Alvarez, Ronald B.	PA-Group C	PA-C-116-A	28-Mar-08	28-Jul-08	Sole Practitioner
117	Tuplano, Cynthia B.	PA-Group D	PA-D-117-A	28-Mar-08	28-Jul-08	Sole Practitioner
118	Labiaga, Edna L.	PA-Group D	PA-D-118-A	01-Apr-08	01-Aug-08	Sole Practitioner
119	Catiis, Srapio M.	PA-Group D	PA-D-119-A	03-Apr-08	03-Aug-08	Sole Practitioner
120	Ogena, Anita V.	PA-Group D	PA-D-120-A	03-Apr-08	03-Aug-08	Sole Practitioner
121	Convento, Yolanda M.	PA-Group D	PA-D-121-A	04-Apr-08	04-Aug-08	Sole Practitioner
122	Po, Jennifer Rose K.	PA-Group C	PA-C-122-A	08-Apr-08	08-Aug-08	Po Lao Marquez Benedictos & Co
123	Benedictos, Geraldine G.	PA-Group C	PA-C-123-A	08-Apr-08	08-Aug-08	Po Lao Marquez Benedictos & Co
124	Inventor, Lamberto R.	PA-Group C	PA-C-124-A	08-Apr-08	08-Aug-08	Inventor, Miranda & Associates
125	Miranda, Wilma I.	PA-Group C	PA-C-125-A	08-Apr-08	08-Aug-08	Inventor, Miranda & Associates
126	Tandingan, Merian M.	PA-Group C	PA-C-126-A	08-Apr-08	08-Aug-08	Pascual, Pascual & Co.
127	Barbacena, Jovelinda B.	PA-Group C	PA-C-127-A	08-Apr-08	08-Aug-08	Pascual, Pascual & Co.
128	Pascual, Leonila R.	PA-Group C	PA-C-128-A	08-Apr-08	08-Aug-08	Pascual, Pascual & Co.
129	Busto, Imelda A.	PA-Group D	PA-D-129-A	08-Apr-08	08-Aug-08	San Buenaventura & Co.
130	Guerrero, Armida A.	PA-Group A	PA-A-130-A	09-Apr-08	09-Aug-08	Acyatan & Co.
131	Acyatan, Antonio P.	PA-Group A	PA-A-131-A	09-Apr-08	09-Aug-08	Acyatan & Co.
132	Acyatan, Efren N.	PA-Group B	PA-B-132-A	09-Apr-08	09-Aug-08	Acyatan & Co.
133	Miscreola, Edwina R.	PA-Group D	PA-D-133-A	10-Apr-08	10-Aug-08	Sole Practitioner
134	Uy, Albert Apul C.	PA-Group C	PA-C-134-A	11-Apr-08	11-Aug-08	Sole Practitioner
135	Alagbay, Aida A.	PA-Group D	PA-D-135-A	11-Apr-08	11-Aug-08	Sole Practitioner
136	Andres, Pomposa Deborrah C.	PA-Group D	PA-D-136-A	11-Apr-08	11-Aug-08	Sole Practitioner
137	Dela Cerna, Michelle A.	PA-Group C	PA-C-137-A	15-Apr-08	15-Aug-08	Sole Practitioner
138	Que, Ildelfonso O.	PA-Group D	PA-D-138-A	18-Apr-08	18-Aug-08	Sole Practitioner
139	Villamala, Vicente Tiu	PA-Group C	PA-C-139-A	28-Apr-08	28-Aug-08	V.T. Villamala & Associates
140	Ceniza, Lily V.	PA-Group C	PA-C-140-A	28-Apr-08	28-Aug-08	V.T. Villamala & Associates
141	Licup, Erlindo N.	PA-Group D	PA-D-141-A	28-Apr-08	28-Aug-08	Sole Practitioner
142	Garilao, Eddie L.	PA-Group D	PA-D-142-A	02-May-08	02-Sep-08	Sole Practitioner
143	Roldan, Florentino P.	PA-Group C	PA-C-143-A	02-May-08	02-Sep-08	Sole Practitioner
144	Balangue, Manolo C.	PA-Group D	PA-D-144-A	13-May-08	13-Sep-08	Sole Practitioner
145	Justo, Elnard E.	PA-Group C	PA-C-145-A	21-May-08	21-Sep-08	Dumalagan Sechico & Assoc
146	Alcaraz, Roberto B.	PA-Group C	PA-C-146-A	21-May-08	21-Sep-08	Sole Practitioner
147	Pabico, Maria Cecilia J.	PA-Group C	PA-C-147-A	21-May-08	21-Sep-08	Sole Practitioner
148	Reyes, Melinda C.	PA-Group D	PA-D-148-A	26-May-08	26-Sep-08	Sole Practitioner

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	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	ACCOUNTING FIRM
149	Caparas, Jaydee P.	PA-Group C	PA-C-149-A	02-Jun-08	02-Oct-08	Sole Practitioner
150	Bondoc, Ma. Elenita A.	PA-Group C	PA-C-150-A	05-Jun-08	05-Oct-08	E.B. Alcovendaz & Associate
151	Duterte, Macario R.	PA-Group D	PA-D-151-A	10-Jun-08	10-Oct-08	Olano, Duterte & Associates
152	Olano, Arrel R.	PA-Group D	PA-D-152-A	10-Jun-08	10-Oct-08	Olano, Duterte & Associates
153	Lambus, Vicente C.	PA-Group D	PA-D-153-A	16-Jun-08	16-Oct-08	Sole Practitioner
154	Entia, Carina B.	PA-Group D	PA-D-154-A	16-Jun-08	16-Oct-08	Sole Practitioner
155	Adiarte, Jose Jr. M.	PA-Group D	PA-D-155-A	16-Jun-08	16-Oct-08	Sole Practitioner
156	Biado, Gloria G.	PA-Group C	PA-C-156-A	17-Jun-08	17-Oct-08	Sole Practitioner
157	Chu, Arthur T.	PA-Group C	PA-C-157-A	19-Jun-08	19-Oct-08	Sole Practitioner
158	Gonzales, Wilhelmina R.	PA-Group C	PA-C-158-A	30-Jun-08	30-Oct-08	Sole Practitioner
159	Verde, Orlando V.	PA-Group C	Pa-C-159-A	07-Jul-08	07-Nov-08	Sole Practitioner
160	Navea, Josefina M.	PA-Group D	PA-D-160-A	11-Jul-08	11-Nov-08	Sole Practitioner
161	Sebastian, Arsenio III, L.	PA-Group D	PA-D-161-A	15-Jul-08	15-Nov-08	Sole Practitioner
162	Mendoza, Paciencia B.	PA-Group C	PA-C-162-A	17-Jul-08	17-Nov-08	Sole Practitioner
163	Moreno, Luzminda H.	PA-Group D	PA-D-163-A	17-Jul-08	17-Nov-08	Sole Practitioner
164	Claro, Clemente Jr. P.	PA-Group D	PA-D-164-A	21-Jul-08	21-Nov-08	Sole Practitioner
165	Padua, Randy M.	PA-Group C	PA-C-165-A	22-Jul-08	22-Nov-08	A.R. Sayson & Associates
166	Sayson, Amelia R.	PA-Group C	PA-C-166-A	22-Jul-08	22-Nov-08	A.R. Sayson & Associates
167	Ramirez, Lorelei C.	PA-Group C	PA-C-167-A	25-Jul-08	25-Nov-08	Sole Practitioner
168	Menguito, Rodolfo E.	PA-Group D	PA-D-168-A	25-Jul-08	25-Nov-08	Sole Practitioner
169	Ty, Abner A.	PA-Group C	Pa-C-169-A	29-Jul-08	29-Nov-08	Sole Practitioner
170	Cajigal, Enita U.	PA-Group D	PA-D-170-A	05-Aug-08	05-Dec-08	Sole Practitioner
171	Ku, Carmen L.	PA-Group D	PA-D-171-A	13-Aug-08	13-Dec-08	Sole Practitioner
172	Fado, Roque S.	PA-Group D	PA-D-172-A	22-Aug-08	22-Dec-08	Sole Practitioner
173	Valerio, Enrique S.	PA-Group C	PA-C-173-A	22-Aug-08	22-Dec-08	Sole Practitioner
174	Liwanag-Dacuycuy, Imelda E.	PA-Group D	PA-D-174-A	22-Aug-08	22-Dec-08	Sole Practitioner
175	Inez, Nora E.	PA-Group D	PA-D-175-A	01-Sep-08	01-Jan-09	Sole Practitioner
176	Villarin, Feliciana F.	PA-Group C	PA-C-176-A	11-Sep-08	11-Jan-09	Sole Practitioner
177	Alcantara, Henedina S.	PA-Group C	PA-C-177-A	12-Sep-08	12-Jan-09	Sole Practitioner
178	Dungog, Narciso O.	PA-Group C	PA-C-178-A	22-Sep-08	22-Jan-09	Dungog & Associates
179	Alcantara, Ernesto C.	PA-Group D	PA-D-179-A	22-Sep-08	22-Jan-09	Sole Practitioner
180	Anuran, Adones B.	PA-Group C	PA-C-180-A	08-Oct-08	08-Feb-09	Sole Practitioner
181	Gacula, Maria Fe Glycyrrhiza T.	PA-Group D	PA-D-181-A	08-Oct-08	08-Feb-09	Sole Practitioner
182	Fabian, Lalaine L.	PA-Group C	PA-C-182-A	10-Oct-08	10-Feb-09	Sole Practitioner
183	Yu, Jerwin S.	PA-Group D	PA-D-183-A	14-Oct-08	13-Feb-09	Sole Practitioner
184	Montes, Angel Jose S.	PA-Group D	PA-D-184-A	14-Oct-08	14-Feb-09	Sole Practitioner
185	Dela Cruz, Frediz B.	PA-Group D	PA-D-185-A	16-Oct-08	16-Feb-09	Sole Practitioner
186	Zabat, Reynaldo G.	PA-Group C	PA-C-186-A	17-Oct-08	17-Feb-09	Sole Practitioner
187	Santiago, Emmanuel C.	PA-Group C	PA-C-187-A	17-Oct-08	17-Feb-09	Sole Practitioner
188	Bantilan, Jerry F.	PA-Group C	PA-C-188-A	22-Oct-08	22-Feb-09	Sole Practitioner
189	Degala, Francis E.	PA-Group C	PA-C-189-A	3-Nov-08	3-Mar-09	Leong Eralino Acuna Degala
190	Mendoza, Rufo R.	PA-Group C	PA-C-190-A	5-Nov-08	5-Mar-09	Sole Practitioner
191	Mangalallan, Erlinda A.	PA-Group C	PA-C-191-A	10-Nov-08	11-Mar-09	Sole Practitioner
192	Pondiong, Carmencita C.	PA-Group D	PA-D-192-A	10-Nov-08	10-Mar-09	Sole Practitioner
193	Manzano, Renato A.	PA-Group C	PA-C-193-A	12-Nov-08	12-Mar-09	Sole Practitioner
194	Vega, Benjamin Jr. A.	PA-Group D	PA-D-194-A	18-Nov-08	18-Mar-08	Sole Practitioner
195	Castelo, Eduardo G.	PA-Group D	PA-D-195-A	18-Nov-08	18-Mar-09	Sole Practitioner
196	Suba, Ricardo O.	PA-Group D	PA-D-196-A	24-Nov-08	24-Mar-09	Sole Practitioner
197	Lin, Debbie Karen K.	PA-Group C	PA-C-197-A	3-Dec-08	3-Apr-09	Sole Practitioner
198	Maminta, Gina M.	PA-Group C	PA-C-198-A	16-Dec-08	16-Apr-09	Sole Practitioner
199	Codinera, Ethel E.	PA-Group C	PA-C-199-A	15-Jan-09	15-May-09	Sole Practitioner
200	Algaba, Zenaida D.	PA-Group D	PA-D-200-A	26-Jan-09	26-May-09	Sole Practitioner

Probationary

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	ACCOUNTING FIRM
201	Gemora, Marites S.	PA-Group C	PA-C-201-A	26-Jan-09	26-May-09	Sole Practitioner
202	Bolanio, Lucio Jr. N.	PA-Group D	PA-D-202-A	28-Jan-09	28-May-09	Sole Practitioner
203	Pablo Salvdor I.	PA-Group C	PA-C-203-A	30-Jan-09	30-May-09	Sole Practitioner
204	Adoremus, Restituto R.	PA-Group D	PA-D-204-A	30-Jan-09	30-May-09	Sole Practitioner
205	Espina, Caridad S.	PA-Group C	PA-C-205-A	30-Jan-09	30-May-09	Sole Practitioner
206	Maalat, Ernesto R.	PA-Group C	PA-C-206-A	2-Feb-09	2-Jun-09	Sole Practitioner
207	Bufl, Jose B.	PA-Group C	PA-C-207-A	2-Feb-09	2-Jun-09	Sole Practitioner
208	Armijo, Liberty F.	PA-Group C	PA-C-208-A	3-Feb-09	3-Jun-09	Sole Practitioner
209	Zurbano, Ruben E.	PA-Group C	PA-C-209-A	10-Feb-09	10-Jun-09	Sole Practitioner
210	Balmores, Lucilita M.	PA-Group C	PA-C-210-A	12-Feb-09	12-Jun-09	Sole Practitioner
211	Concepcion, Rossana A.	PA-Group C	PA-C-211-A	12-Feb-09	12-Jun-09	Sole Practitioner
212	Sabado, Oscar B.	PA-Group C	PA-C-212-A	20-Feb-09	20-Jun-09	Sole Practitioner
213	Clarín, Luz G.	PA-Group D	PA-D-213-A	24-Feb-09	24-Jun-09	Sole Practitioner
214	Fernandez, Feliciano G.	PA-Group D	PA-D-214-A	24-Feb-09	24-Jun-09	Sole Practitioner
215	Codilla, Rolando A.	PA-Group C	PA-C-215-A	24-Feb-09	24-Jun-09	Sole Practitioner
216	Fernando, Luisa M.	PA-Group D	PA-D-216-A	25-Feb-09	25-Jun-09	Sole Practitioner
217	Bernardo, Mario A.	PA-Group D	PA-D-217-A	3-Mar-09	3-Jul-09	Sole Practitioner
218	Sabado, Carlo B.	PA-Group C	PA-C-218-A	4-Mar-09	4-Jul-09	Sole Practitioner
219	Buena, Henry G.	PA-Group D	PA-D-219-A	4-Mar-09	4-Jul-09	Sole Practitioner
220	Reyes, Wendell B.	PA-Group C	PA-C-220-A	4-Mar-09	4-Jul-09	Sole Practitioner
221	Ramos, Lupo S.	PA-Group C	PA-C-221-A	5-Mar-09	5-Jul-09	Lupo S. Ramos & Co.
222	Ramos, Ma. Luisa T.	PA-Group C	PA-C-222-A	5-Mar-09	5-Jul-09	Lupo S. Ramos & Co.
223	Nunez, Janeth T.	PA-Group A	PA-A-223-A	5-Mar-09	5-Jul-09	Sycip Gorres Velayo & Co.
224	Esperida, Jaime P.	PA-Group C	PA-C-224-A	10-Mar-09	10-Jul-09	Sole Practitioner
225	Diuco, Generoso B.	PA-Group C	PA-C-225-A	13-Mar-09	13-Jul-09	Sole Practitioner
226	Romano, Genielle B.	PA-Group D	PA-D-226-A	13-Mar-09	13-Jul-09	Sole Practitioner
227	Manalese, Reginald S.	PA-Group C	PA-C-227-A	16-Mar-09	16-Jul-09	Aquino, Mata, Calica & Associates
228	Gonzales, Ariel D.	PA-Group C	PA-C-228-A	16-Mar-09	16-Jul-09	Aquino, Mata, Calica & Associates
229	Chuegan, Christopher D.	PA-Group C	PA-C-229-A	16-Mar-09	16-Jul-09	Aquino, Mata, Calica & Associates
230	Endriga, Baltazar N.	PA-Group C	PA-C-230-A	16-Mar-09	16-Jul-09	Endriga, Manangu & Associates
231	Lucenio, Joel A.	PA-Group C	PA-C-231-A	17-Mar-09	17-Jul-09	Sole Practitioner
232	Navarro, Gregorio S.	PA-Group A	PA-A-232-A	19-Mar-09	19-Jul-09	Punongbayan & Araullo
233	Del Rosario, Fidel B.	PA-Group C	PA-C-233-A	19-Mar-09	19-Jul-09	F.B. Del Rosario Jr. & Co.
234	Legaspi, Marcos A.	PA-Group C	PA-C-234-A	19-Mar-09	19-Jul-09	Sole Practitioner
235	Pelayo, Julito C.	PA-Group C	PA-C-235-A	19-Mar-09	19-Jul-09	Sole Practitioner
236	Garcia, Ma. Corazon P.	PA-Group C	PA-C-236-A	19-Mar-09	19-Jul-09	Garcia, Pangilinan and Co.
237	Garcia, Arcadio R.	PA-Group C	PA-C-237-A	19-Mar-09	19-Jul-09	Garcia, Pangilinan and Co.
238	Tampis, Ma. Luz C.	PA-Group C	PA-C-238-A	19-Mar-09	19-Jul-09	Sole Practitioner
239	Operario, Albert Y.	PA-Group C	PA-C-239-A	20-Mar-09	20-Jul-09	Sole Practitioner
240	Halili, Eduardo C.	PA-Group C	PA-C-240-A	20-Mar-09	20-Jul-09	Sole Practitioner
241	Villanueva, Arlyn S.	PA-Group C	PA-C-241-A	26-Mar-09	26-Jul-09	Sicangco, Menor, Villanueva & Co.
242	Sicangco, Enrique M.	PA-Group C	PA-C-242-A	26-Mar-09	26-Jul-09	Sicangco, Menor, Villanueva & Co.
243	Maturgo, Narciso C.	PA-Group D	PA-D-243-A	26-Mar-09	26-Jul-09	Sole Practitioner
244	Fermin, Verando T.	PA-Group C	PA-C-244-A	26-Mar-09	26-Jul-09	Sole Practitioner
245	Cruz, Annabel A.	PA-Group D	PA-D-245-A	26-Mar-09	26-Jul-09	Sole Practitioner

Probationary

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	ACCOUNTING FIRM
246	Harina, Ricardo M.	PA-Group C	PA-C-246-A	26-Mar-09	26-Jul-09	Sole Practitioner
247	Lumjod, Gregorio U.	PA-Group D	PA-D-247-A	2-Apr-09	2-Aug-09	Sole Practitioner
248	Balagot, Felicisima A.	PA-Group C	PA-C-248-A	2-Apr-09	2-Aug-09	Sole Practitioner
249	Ileto, Amelia N.	PA-Group C	PA-C-249-A	2-Apr-09	2-Aug-09	Sole Practitioner
250	Baduria, Roel R.	PA-Group C	PA-C-250-A	8-Apr-09	8-Aug-09	Sole Practitioner
251	Bermudez, Luis V.	PA-Group D	PA-D-251-A	8-Apr-09	8-Aug-09	Sole Practitioner
252	Limbo, Ronaldo C.	PA-Group D	PA-D-252-A	8-Apr-09	8-Aug-09	Sole Practitioner
253	Santos, Florita B.	PA-Group C	PA-C-253-A	8-Apr-09	8-Aug-09	Sole Practitioner
254	Lacsa, Lorna C.	PA-Group C	PA-C-254-A	8-Apr-09	8-Aug-09	Caballero-Lacsa & Co.
255	Daroya, Jovencio Jr. N.	PA-Group C	PA-C-255-A	8-Apr-09	8-Aug-09	Daroya & Co.
256	Senturias, Samuel O.	PA-Group A	PA-A-256-A	14-Apr-09	14-Aug-09	Senturias, Jimenez & Company
257	Jimenez, Alex E.	PA-Group A	PA-A-257-A	14-Apr-09	14-Aug-09	Senturias, Jimenez & Company
258	Rosell, Maria Theresa C.	PA-Group D	PA-D-258-A	16-Apr-09	16-Aug-09	Sole Practitioner
259	Desabelle, Myrna L.	PA-Group C	PA-C-259-A	16-Apr-09	16-Aug-09	Sole Practitioner
260	Villarba, Rosario Q.	PA-Group C	PA-C-260-A	17-Apr-09	17-Aug-09	Sole Practitioner
261	Isola, Flor V.	PA-Group D	PA-C-261-A	24-Apr-09	24-Aug-09	Sole Practitioner
262	Veloria, Bernabe Sr. L.	PA-Group C	PA-C-262-A	24-Apr-09	24-Aug-09	Sole Practitioner
263	Gamboa, Jaime A.	PA-Group D	PA-D-263-A	24-Apr-09	24-Aug-09	Sole Practitioner
264	Briones, Conrado M.	PA-Group C	PA-C-264-A	29-Apr-09	29-Aug-09	Sole Practitioner
265	Sacauga, Elpidio R.	PA-Group C	PA-C-265-A	29-Apr-09	29-Aug-09	E.R. Sarcauga & Co.

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.