



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

SEC ACCREDITED EXTERNAL AUDITORS

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
1	Faustino, Manuel O.	Group A	0001-A	29-Apr-04	29-Apr-07	Manabat Delgado Amper & Co.
2	Bernardo, Luz A.	Group A	0002-A	29-Apr-04	29-Apr-07	Manabat Delgado Amper & Co.
3	Cu, Angelito D.	Group A	0003-A	29-Apr-04	29-Apr-07	Manabat Delgado Amper & Co.
4	Manabat, Conchita L.	Group A	0004-A	29-Apr-04	29-Apr-07	Manabat Delgado Amper & Co.
5	Punongbayan, Benjamin R.	Group A	0005-AR-2	18-Feb-09	18-Feb-12	Punongbayan & Araullo
6	Borleo, Brigida H.	Group C	0006-A	06-Sep-06	05-Sep-09	Sole Practitioner
7	Cuaresma, Leonardo Jr. D.	Group A	0007-AR-2	02-Feb-09	02-Feb-12	Punongbayan & Araullo
8	Linsangan, Lilian S.	Group A	0008-AR-2	09-Feb-09	09-Feb-12	Punongbayan & Araullo
9	Valdez, Benjamin Jr. P.	Group A	0009-AR-2	02-Mar-09	01-Mar-12	Punongbayan & Araullo
10	Araullo, Jose G.	Group A*	0010-A	20-Jan-06	19-Jan-09	Punongbayan & Araullo
11	Carpio, Jesse C.	Group A	0011-AR-2	10-Feb-09	10-Feb-12	Punongbayan & Araullo
12	Duque, Dalisay B.	Group A	0012-AR-2	02-Feb-09	02-Feb-12	Punongbayan & Araullo
13	Navarro, Gregorio S.	Group A	0013-AR-1	20-Jan-06	19-Jan-09	Punongbayan & Araullo
14	Querido, Ricardo S.	Group A	0014-AR-1	20-Jan-06	19-Jan-09	Mendoza Querido & Co.
15	Mendoza, Emmanuel Y.	Group A	0015-AR-1	20-Jan-06	19-Jan-09	Mendoza Querido & Co.
16	Constantino, Katherine O.	Group A	0016-AR-1	20-Aug-08	20-Aug-11	Constantino Guadalquiver & Co.
17	Guadalquiver, Rogelio M.	Group A	0017-AR-1	20-Aug-08	20-Aug-11	Constantino Guadalquiver & Co.
18	Bayang, Grace E.	Group C	0018-A	27-Sep-06	26-Sep-09	Sole Practitioner
19	Constantino, Jerome Antonio	Group A	0019-AR-1	20-Aug-08	20-Aug-11	Constantino Guadalquiver & Co.
20	Artuz, Analyn B.	Group A	0020-AR-1	20-Aug-08	20-Aug-11	Constantino Guadalquiver & Co.
21	Escueta, Emerita H.	Group A	0022-AR-1	20-Jan-06	19-Jan-09	Manabat, San Agustin & Co.
22	Manabat, Ricardo G.	Group A	0023-AR-2	20-Feb-09	20-Feb-12	Manabat, San Agustin & Co.
23	Valencia, Jose T.	Group A	0024-AR-2	22-Jan-09	22-Jan-12	Manabat, San Agustin & Co.
24	Mananghaya, Mario T.	Group A	0025-AR-1	20-Jan-06	19-Jan-09	Manabat, San Agustin & Co.
25	Sanagustin, Jorge Ma.	Group A	0026-AR-2	22-Jan-09	22-Jan-12	Manabat, San Agustin & Co.
26	Palad, Wilfredo Z.	Group A	0027-AR-2	21-Jan-09	21-Jan-12	Manabat, San Agustin & Co.
27	Maceda, Antonio Jr. O.	Group A	0028-AR-1	20-Jan-06	19-Jan-09	Manabat, San Agustin & Co.
28	Elises, Jose*	Group A	0029-AR-1	20-Jan-06	19-Jan-09	Ampil, Elises, Ciudadano & Co.
29	Gille, Avelina A.	Group A	0030-AR-1	05-Sep-07	04-Sep-10	Manabat Delgado Amper & Co.
30	Abella, Aureo S.	Group A	0031-A	01-Jun-06	31-May-09	Uy Singson Abella & Co.
31	Uy, Feliciano A.	Group A	0032-AR-1	01-Jun-06	31-May-09	Uy Singson Abella & Co.
32	Alcoriza, Catalina S.	Group C	0033-A	28-May-07	27-May-10	Josue Alcoriza and Co.
33	Josue, Benjamin P.	Group A	0034-A	13-Feb-03	12-Feb-06	Josue Arceo & Co.
34	Isla, Jerry	Group A	0035-A	04-Sep-03	03-Sep-06	Isla Lipana & Co.
35	De Leon, Gideon	Group A	0036-AR-2	14-Apr-09	13-Apr-12	Alba Romeo & Co.
36	Abrigo, Erlinda	Group A	0037-AR-1	03-May-06	03-May-09	Alba Romeo & Co.
37	Cruz, Antonio V*	Group A	0038-AR-1	03-May-06	03-May-09	Alba Romeo & Co.
38	Tagle, Leticia C.*	Group A	0039-AR-1	03-May-06	03-May-09	Alba Romeo & Co.
39	Viloria, Guia C.	Group A	0040-AR-1	03-May-06	03-May-09	Alba Romeo & Co.

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
40	Ussher, Douglas T.	Group A	0041-AR-1	03-May-06	03-May-09	Alba Romeo & Co.
41	Seballe, Ruby R.	Group A	0042-AR-2	14-Apr-09	13-Apr-12	Alba Romeo & Co.
42	Danao, Donato	Group A	0043-AR-2	14-Apr-09	13-Apr-12	Alba Romeo & Co.
43	Garcia, Ramon F.*	Group A	0044-AR-1	20-Mar-06	20-Mar-09	Ramon F. Garcia & Co.
44	Paguio, Honorata L.*	Group A	0045-AR-1	20-Mar-06	20-Mar-09	Ramon F. Garcia & Co.
45	Tuason, Editha O.	Group A	0046-AR-1	30-Jan-07	29-Jan-10	Isla Lipana & Co.
46	Manguilimotan, Virgilio L.	Group A	0047-AR-2	26-Mar-09	25-Mar-12	Manabat, San Agustin & Co.
47	Pestano, Blesilda A.	Group A	0049-AR-1	20-Feb-07	19-Feb-10	Isla Lipana & Co.
48	Lim, John-John Patrick	Group A	0050-AR-1	30-Jan-07	29-Jan-10	Isla Lipana & Co.
49	Vallesterio, Irene A.	Group A	0051-AR-1	30-Jan-07	29-Jan-10	Isla Lipana & Co.
50	Gabriel, Angelito	Group A	0052-AR-1	20-Feb-07	19-Feb-10	Isla Lipana & Co.
51	Lopez, Judith V.	Group A	0053-AR-1	20-Feb-07	19-Feb-10	Isla Lipana & Co.
52	Acosta, Rodelio C.	Group A	0054-AR-1	30-Jan-07	29-Jan-10	Isla Lipana & Co.
53	Javier Cherrylin	Group A	0055-AR-1	30-Jan-07	29-Jan-10	Isla Lipana & Co.
54	Arciga, Jenny L.	Group A	0056-AR-1	30-Jan-07	29-Jan-10	Isla Lipana & Co.
55	Madarang, Wilfredo, Jr. S.	Group A	0057-AR-1	30-Jan-07	29-Jan-10	Isla Lipana & Co.
56	Santos, Virgilio R.	Group C	0058-AR-1	06-Aug-06	05-Aug-09	Virgilio Santos & Co.
57	Calderon, Napoleon A.	Group A	0060-AR-1	02-Feb-07	01-Feb-10	Mercado, Calderon Jaravata & Co.
58	Mercado, Marcelino A.	Group C	0061-AR-1	02-Feb-07	01-Feb-10	Mercado, Calderon Jaravata & Co.
59	Teodoro, Benjamin D.	Group A	0063-A	05-May-04	05-May-07	Pelayo Teodoro Santamaria & Co.
60	Aseron, Florante A.	Group A	0064-AR-1	26-Feb-07	25-Feb-10	Sycip Gorres Velayo & Co.
61	Baes, Teresita M.	Group A	0065-AR-1	02-Mar-07	01-Mar-10	Sycip Gorres Velayo & Co.
62	Balangue, David L.	Group A	0066-AR-1	26-Feb-07	25-Feb-10	Sycip Gorres Velayo & Co.
63	Benitez, Luis Jr. Y.	Group A	0067-AR-1	30-Jan-07	29-Jan-10	Sycip Gorres Velayo & Co.
64	Cabal, Amelia B.	Group A	0068-AR-1	05-Mar-07	04-Mar-10	Sycip Gorres Velayo & Co.
65	Cabaluna, Jessie D.	Group A	0069-AR-1	30-Jan-07	29-Jan-10	Sycip Gorres Velayo & Co.
66	Chan, Winston A.	Group A	0070-AR-1	05-Mar-07	04-Mar-10	Sycip Gorres Velayo & Co.
67	Clarino, Emmanuel V.	Group A	0071-AR-1	09-Mar-07	08-Mar-10	Sycip Gorres Velayo & Co.
68	Cruz, J. Carlitos G.	Group A	0072-AR-1	02-Mar-07	01-Mar-10	Sycip Gorres Velayo & Co.
69	Ruiz, Maria Vivian C.	Group A	0073-AR-1	30-Jan-07	29-Jan-10	Sycip Gorres Velayo & Co.
70	De Guia, Eduardo B.	Group A	0074-AR-1	09-Mar-07	08-Mar-10	Sycip Gorres Velayo & Co.
71	De Jesus, Arnel F.	Group A	0075-AR-1	26-Feb-07	25-Feb-10	Sycip Gorres Velayo & Co.
72	Del Rosario, Jaime F.	Group A	0076-AR-1	05-Mar-07	04-Mar-10	Sycip Gorres Velayo & Co.
73	Dizon, Ramon D.	Group A	0077-AR-1	26-Feb-07	25-Feb-10	Sycip Gorres Velayo & Co.
74	Estomo, Josephine H.	Group A	0078-AR-1	30-Jan-07	29-Jan-10	Sycip Gorres Velayo & Co.
75	Fajardo, Rossana A.	Group A	0079-AR-1	02-Mar-07	01-Mar-10	Sycip Gorres Velayo & Co.
76	Fullecido, Juanito A.	Group A	0080-AR-1	30-Jan-07	29-Jan-10	Sycip Gorres Velayo & Co.
77	Galve, Renato J.	Group A	0081-AR-1	30-Jan-07	29-Jan-10	Sycip Gorres Velayo & Co.
78	Venzon, Gloria C.	Group C	0082-A	27-Sep-06	26-Sep-09	Sole Practitioner
79	Gonzales, Manolito F.	Group A	0083-AR-1	23-Feb-07	22-Feb-10	Sycip Gorres Velayo & Co.
80	Manlapig, Cynthia A.	Group A	0084-AR-1	23-Feb-07	22-Feb-10	Sycip Gorres Velayo & Co.
81	Manto, Melinda G.	Group A	0085-AR-1	19-Feb-07	18-Feb-10	Sycip Gorres Velayo & Co.
82	Matignas, Leonrado J. Jr.	Group A	0086-AR-1	02-Mar-07	01-Mar-10	Sycip Gorres Velayo & Co.
83	Miguel, Marydith C.	Group A	0087-AR-1	02-Mar-07	01-Mar-10	Sycip Gorres Velayo & Co.
84	Montes, Manolito Q.	Group A	0088-AR-1	02-Mar-07	01-Mar-10	Sycip Gorres Velayo & Co.

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85	Nera, Medel T.	Group A	0089-AR-1	23-Feb-07	22-Feb-10	Sycip Gorres Velayo & Co.
86	Obcena, Virginia T.	Group A	0090-AR-1	26-Feb-07	25-Feb-10	Sycip Gorres Velayo & Co.
87	Purisima, Cesar V.	Group A	0091-A	14-Aug-03	13-Aug-06	Sycip Gorres Velayo & Co.
88	Ramos, Bernardino M.	Group A	0092-A	14-Aug-03	13-Aug-06	Sycip Gorres Velayo & Co.
89	Reyes, Roman Felipe S.	Group A	0093-AR-1	02-Mar-07	01-Mar-10	Sycip Gorres Velayo & Co.
90	San Pedro, Gemilo J.	Group A	0094-AR-1	09-Mar-07	08-Mar-10	Sycip Gorres Velayo & Co.
91	Sanvictores, Gerard B.	Group A	0095-A	14-Aug-03	13-Aug-06	Sycip Gorres Velayo & Co.
92	Saringan, Aileen L.	Group A	0096-AR-1	09-Mar-07	08-Mar-10	Sycip Gorres Velayo & Co.
93	Sebastian, Jose Joel M.	Group A	0097-AR-1	30-Jan-07	29-Jan-10	Sycip Gorres Velayo & Co.
94	Siy-yap, Betty C.	Group A	0098-AR-1	23-Feb-07	22-Feb-10	Sycip Gorres Velayo & Co.
95	Tacandong, Protacio T.	Group A	0099-AR-1	05-Mar-07	04-Mar-10	Sycip Gorres Velayo & Co.
96	Tan, Wilson P.	Group A	0100-AR-1	30-Jan-07	29-Jan-10	Sycip Gorres Velayo & Co.
97	Torres, Narciso Jr.	Group A*	0101-A	14-Aug-03	13-Aug-06	Sycip Gorres Velayo & Co.
98	Valdez, Bella B.	Group A*	0102-AR-1	02-Mar-07	01-Mar-10	Sycip Gorres Velayo & Co.
99	Villamayor, Romulfo B.	Group A	0103-AR-1	02-Mar-07	01-Mar-10	Sycip Gorres Velayo & Co.
100	Albalate, Francis B.	Group A	0104-AR-1	27-Aug-06	26-Aug-09	Punongbayan & Araullo
101	Canete, Luis A.	Group C	0105-AR-1	12-Mar-07	11-Mar-10	Luis Canete & Co.
102	Canete, Carmencita Y.	Group A	0106-AR-1	12-Mar-07	11-Mar-10	Luis Canete & Co.
103	Cerna, Ester K.	Group A	0107-AR-1	12-Mar-07	11-Mar-10	Luis Canete & Co.
104	Apostol, Geraldine H.	Group A	0108-AR-1	30-Jan-07	29-Jan-10	Isla Lipana & Co.
105	Sison, Wilson T.	Group A*	0109-A	04-Sep-03	03-Sep-06	Tulio, Evangelista, Lim & Co.
106	Arellano, Adeliza S.	Group A*	0110-A	18-Sep-03	17-Sep-06	A.S. Arellano & Co.
107	Avila, Ladislao, Z. Jr.	Group A	0111-AR-1	30-Jan-07	29-Jan-10	Sycip Gorres Velayo & Co.
108	Bachoco, Benette D.	Group A	0112-AR-1	30-Jan-07	29-Jan-10	Sycip Gorres Velayo & Co.
109	Cerrado, Aldrin M.	Group A	0113-AR-1	02-Mar-07	01-Mar-10	Sycip Gorres Velayo & Co.
110	Chan, Lucy L.	Group A	0114-AR-1	26-Feb-07	25-Feb-10	Sycip Gorres Velayo & Co.
111	Salas, Vicky L.	Group A	0115-AR-1	02-Mar-07	01-Mar-10	Sycip Gorres Velayo & Co.
112	Altre, Reynaldo S.	Group A	0116-AR-1	05-Mar-07	04-Mar-10	Diaz, Murillo, Dalupan & Co.
113	Barroga, Ofelia S.	Group A	0117-AR-1	05-Mar-07	04-Mar-10	Diaz, Murillo, Dalupan & Co.
114	Cubos, Juanito O.	Group A	0118-AR-1	05-Mar-07	04-Mar-10	Manabat Sanagustin & Co.
115	Dalupan, Arturo N.	Group A	0119-AR-1	05-Mar-07	04-Mar-10	Diaz, Murillo, Dalupan & Co.
116	Villaflora, Joycelyn J.	Group A	0120-AR-1	05-Mar-07	04-Mar-10	Diaz, Murillo, Dalupan & Co.
117	Villanueva, Roberto B.	Group A	0121-AR-1	05-Mar-07	04-Mar-10	Diaz, Murillo, Dalupan & Co.
118	De Mesa, Rosemary D.	Group A	0122-AR-1	26-Sep-07	25-Sep-10	Diaz, Murillo, Dalupan & Co.
119	Bernaldo, Rosario S.	Group A	0123-A	06-May-04	06-May-07	R.S. Bernaldo & Associates
120	Velasco, Sally S.	Group A	0124-AR-1	06-Sep-07	05-Sep-10	R.R. Tan & Associates, CPAs
121	Santiago, Ernesto S.	Group A*	0125-A	04-Dec-03	03-Dec-06	R.R. Tan & Associates, CPAs
122	Garcia, Carmencita O.	Group A	0128-AR-1	26-Apr-07	25-Apr-10	CO Garcia & Associates
123	Veloria, Antonio S.	Group A*	0133-A	25-Mar-04	25-Mar-07	Sole Practitioner
124	Bacharo, Cheryl R.	Group A	0134-AR-1	10-Apr-07	09-Apr-10	Sta. Ana, Rivera & Co.
125	Oplado, Arnulfo B.	Group A	0135-AR-1	10-Apr-07	09-Apr-10	Sta. Ana, Rivera & Co.
126	Rivera, Jonathan G.	Group A	0136-AR-1	10-Apr-07	09-Apr-10	Sta. Ana, Rivera & Co.
127	Gamad, Ofelia	Group A	0137-AR-1	09-Jul-07	08-Jul-10	Manabat Delgado Amper & Co.
128	Abad, Felicidad A.	Group A	0138-AR-1	16-Jul-07	15-Jul-10	Valdes, Abad & Associates
129	Enriquez, Ma. Corazon M.	Group A	0139-AR-1	16-Jul-07	15-Jul-10	Valdes, Abad & Associates

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130	Banaria, Ernesto A.	Group A	0141-A	03-Jun-04	03-Jun-07	Banaria, Banaria & Company
131	Roman, Myra T.	Group A	0142-A	03-Jun-04	03-Jun-07	Banaria, Banaria & Company
132	Torres, Oscar A.	Group A	0144-A	24-Jun-04	24-Jun-07	Manabat Delgado Amper & Co.
133	Jayco, Mamerto D.	Group A	0145-A	08-Jul-04	08-Jul-07	Manabat Delgado Amper & Co.
134	Aspan, Rhoda C.	Group A	0146-A	24-Jun-04	24-Jun-07	C.B. Fuentesfina and Company
135	Fuentesfina, Carlito B.	Group A	0147-A	24-Jun-04	24-Jun-07	C.B. Fuentesfina and Company
136	Lamboso, Jane A.	Group C	0148-AR-1	09-Nov-07	08-Nov-10	Balicas, Lamboso & Co.
137	Granada, Atilla D.	Group C	0149-AR-1	14-Dec-07	13-Dec-10	Sole Practitioner
138	Sanchez, Bernadette J.	Group A	0150-A	05-Aug-04	05-Aug-07	Manabat Delgado Amper & Co.
139	Robles, Juan Carlos B.	Group A	0151-AR-1	08-Nov-07	07-Nov-10	Punongbayan & Arullo
140	Granada, Consejo O.	Group C	0152-AR-1	14-Dec-07	13-Dec-10	Sole Practitioner
141	Padilla, Amelia O.	Group C	0153-A	14-Oct-04	14-Oct-07	Sole Practitioner
142	Machacon, Victor O.	Group A	0157-A	19-Oct-04	19-Oct-07	Isla Lipana & Co.
143	Ramos, Melissa L.	Group A	0158-A	19-Oct-04	19-Oct-07	Isla Lipana & Co.
144	Isidro, Ricardo I.	Group B	0159-A	04-Nov-04	04-Nov-07	Sole Practitioner
145	Victoria, Loreto U.	Group D	0161-AR-1	26-Nov-07	25-Nov-10	Sole Practitioner
146	Jimenez, Jewel V.	Group C	0165-AR-1	14-Jan-08	13-Jan-11	J.V. Jimenez & Associates
147	Ismael, Christopher U.	Group C	0171-AR-1	21-May-08	21-May-11	Sole Practitioner
148	Biado, Gloria G.	Group C	0172-A	27-Jan-05	27-Jan-08	Sole Practitioner
149	Roldan, Florentino P.	Group C	0173-A	27-Jan-05	27-Jan-08	Sole Practitioner
150	Salado, Fortunato, Jr. C.	Group C	0174-AR-1	14-Jan-08	13-Jan-11	Sole Practitioner
151	Aquino, Romulo O.	Group C	0177-A	10-Feb-05	10-Feb-08	Sole Practitioner
152	Lim, Jean L.	Group C	0178-AR-1	16-Jul-07	15-Jul-10	Chua, Chua & Co.
153	Chua, Wilson	Group C	0179-AR-1	16-Jul-07	15-Jul-10	Chua, Chua & Co.
154	Punsalan, Eranio L.	Group B	0180-A	24-Feb-05	24-Feb-08	E.L. Punsalan and Associates
155	Fabian, Lalaine	Group C	0181-A	10-Mar-05	10-Mar-08	Sole Practitioner
156	Guerrero, Pedro P.	Group C	0182-AR-1	23-May-08	23-May-11	Sole Practitioner
157	De Leon, August III C.	Group B	0183-A	10-Mar-05	10-Mar-08	Augusto C. De Leon & Co.
158	De Leon, August IV C.	Group C	0184-AR-1	06-Nov-08	06-Nov-11	Augusto C. De Leon & Co.
159	Luna, Albert V.	Group C	0185-A	22-Mar-05	22-Mar-08	Albert V. Luna & Co.
160	Tuazon, Remedios V.	Group C	0186-A	17-Mar-05	17-Mar-08	Sole Practitioner
161	Mariano, Alfredo F	Group B	0187-AR-1	17-Mar-08	17-Mar-11	Mariano, Chungpeng and Associates
162	Ayson, Patrocinio M.	Group C	0188-A	17-Mar-05	17-Mar-08	Sole Practitioner
163	Sayson, Amelia R.	Group B	0189-A	17-Mar-05	17-Mar-08	A.R. Sayson & Associates
164	Jimenez, Armando J.	Group C	0191-AR-1	17-Mar-08	17-Mar-11	Sole Practitioner
165	Dimagiba, Arsenio M. Jr.	Group C	0192-A	29-Mar-05	29-Mar-08	Velandria, Dimagiba & Co
166	Velandria, Franco V.	Group C	0193-A	29-Mar-05	29-Mar-08	Velandria, Dimagiba & Co
167	Par, Elizabeth S.	Group B	0194-AR-1	15-Apr-08	15-Apr-11	Philip B. Santos & Co.
168	Santos, Philip B.	Group B	0195-AR-1	15-Apr-08	15-Apr-11	Philip B. Santos & Co.
169	Valerio, Enrique S.	Group C	0196-A	07-Apr-05	07-Apr-08	Enrique S. Valerio & Associates
170	Abad, Ignacio V.	Group C	0198-A	07-Apr-05	07-Apr-08	Sole Practitioner
171	Torre, Merilyn	Group C	0199-A	07-Apr-05	07-Apr-08	Sole Practitioner
172	Dimaculangan, Teresita Z.	Group C	0200-AR-1	08-Apr-08	08-Apr-11	Dimaculangan, Dimaculangan & Co.
173	Corcuera, Joan Monte	Group C	0201-AR-1	17-Jun-08	17-Jun-11	Jose Corcuera and Company

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174	Dam, Edward	Group C	0202-A	07-Apr-05	07-Apr-08	Sole Practitioner
175	Go, Richard D.	Group A	0203-AR-1	18-Feb-08	17-Feb-11	Dy Go Fernando and Company
176	Daroya, Raul N.*	Group C	0204-A	14-Apr-05	14-Apr-08	Daroya and Company
177	Almendrala, Juancho F.	Group C	0205-A	14-Apr-05	14-Apr-08	Sole Practitioner
178	Gacula, Ma. Fe Glycyrrhiza T.	Group C	0206-A	14-Apr-05	14-Apr-08	Sole Practitioner
179	Lepon, Robert P.	Group A	0207-A	21-Apr-05	21-Apr-08	Manabat, San Agustin & Co.
180	Basconcillo, Nenita	Group C	0208-A	27-Apr-05	27-Apr-08	Sole Practitioner
181	Bantillan, Jerry F.	Group C	0209-A	27-Apr-05	27-Apr-08	Sole Practitioner
182	Orosco, Gerardo J.	Group C	0210-A	21-Apr-05	21-Apr-08	Sole Practitioner
183	Cordova, Cheryl L.	Group B	0211-AR-1	23-May-08	23-May-11	Mangay-ayam, Lim and Co.
184	Altarejos, Glenda Gisele R.*	Group B	0212-A	27-Apr-05	27-Apr-08	Altarejos, Altarejos, King & Co.
185	Altarejos, Arturo G. Jr.*	Group B	0213-A	27-Apr-05	27-Apr-08	Altarejos, Altarejos, King & Co.
186	Del Rosario, Fidel B.	Group B	0214-A	27-Apr-05	27-Apr-08	F.B. Del Rosario, Jr. & Co.
187	Nocum, Teodoro R.	Group C	0215-A	06-May-05	06-May-08	Sole Practitioner
188	Ortega, Luzviminda	Group C	0216-A	06-May-05	06-May-08	Sole Practitioner
189	Pascua, Minerva R.	Group C	0217-A	06-May-05	06-May-08	Sole Practitioner
190	Zurbano, Ruben	Group C	0218-A	06-May-05	06-May-08	Sole Practitioner
191	Yu, Romualdo L	Group B	0219-A	06-May-05	06-May-08	Sole Practitioner
192	Santos, Florita B.*	Group A	0220-A	06-May-05	06-May-08	San Jose Verde Santos & Associates
193	Tardecilla, Tirso F.*	Group C	0221-A	06-May-05	06-May-08	Tardecilla Verdolaga & Co.
194	Dungog, Narciso P.	Group B	0222-A	06-May-05	06-May-08	Dungog & Associates
195	Dela Cruz, Arthur J.	Group B	0223-A	12-May-05	12-May-08	Dela Cruz, Dela Cruz & Co.
196	Dela Cruz, Dina B.	Group B	0224-A	12-May-05	12-May-08	Dela Cruz, Dela Cruz & Co.
197	Sarcauga, Elpidio R.	Group B	0225-A	12-May-05	12-May-08	E.R. Sarcauga & Company
198	Dela Cruz, Carlomagno B	Group B	0227-A	12-May-05	12-May-08	Sole Practitioner
199	Joven, John C.	Group C	0228-AR-1	15-Nov-07	14-Nov-10	Sole Practitioner
200	Revilla, Charito D.	Group C	0230-A	26-May-05	26-May-08	Sole Practitioner
201	Maturgo, Narciso C.*	Group C	0231-A	21-Apr-05	21-Apr-08	Sole Practitioner
202	Barrientos, Benedicta F.	Group C	0232-AR-1	14-Jan-08	13-Jan-11	Sole Practitioner
203	Galang, Lydia Y.	Group C	0233-A	27-Apr-05	27-Apr-08	Sole Practitioner
204	Gemora, Marites S.*	Group C	0235-A	23-Jun-05	23-Jun-08	Sole Practitioner
205	Encontro, Romeo V.*	Group C	0236-A	07-Jul-05	07-Jul-08	Sole Practitioner
206	Castro, Amarylis Josephine C.	Group C	0237-AR-1	16-Dec-08	16-Dec-11	Sole Practitioner
207	Ong, Lagrimas N.	Group C	0238-AR-1	12-Dec-08	12-Dec-11	Sole Practitioner
208	Tolentino, Joaquin P.	Group C	0241-AR-1	11-Mar-09	10-Mar-12	J.P. Tolentino & Co. CPAs
209	Alburo, Rachel G.	Group A	0242-AR-1	11-Aug-08	11-Aug-11	Sabino R. Dapat & Co.
210	Banaria, Marcelino S.*	Group C	0243-A	28-Jul-05	28-Jul-08	M.S. Banaria & Co., CPAs
211	Colobong, Nathaniel P.	Group C	0244-A	28-Jul-05	28-Jul-08	Nathaniel P. Colobong & Co., CPAs
212	Sy Bang, Ma. Emma T.	Group C	0246-AR-1	13-May-08	13-May-11	Sole Practitioner
213	Gotuaco, Quirino C.	Group C	0247-AR-1	16-Oct-08	16-Oct-11	Sole Practitioner
214	Diva, Felicidad B.	Group C	0248-AR-1	11-Aug-08	11-Aug-11	Felicidad B. Diva & Co., CPAs
215	Lacsa, Lorna C.*	Group C	0249-A	11-Aug-05	11-Aug-08	Caballero-Lacsa & Co., COAs
216	Du, Cleopatra A.*	Group C	0251-A	18-Aug-05	18-Aug-08	Sole Practitioner
217	Lin, Debbie Karen T.*	Group C	0252-A	18-Aug-05	18-Aug-08	Sole Practitioner

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
218	Velasco, Nestor C.	Group C	0253-AR-1	22-Oct-08	22-Oct-11	Velasco, Aguirre & Co.
219	Barranco, Ignacio C.	Group C	0254-AR-1	24-Jul-08	24-Jul-11	Sole Practitioner
220	Bravo, Josephine O.	Group C	0255-AR-1	21-Oct-08	21-Oct-11	Ong, Ordoñez & Associates, CPAs
221	Pagompatun, Mohammad S.	Group C	0256-A	08-Sep-05	08-Sep-08	Sole Practitioner
222	De los Reyes, Mario Enrique	Group C	0257-A	18-Aug-05	18-Aug-08	Sole Practitioner
223	Nonato, Wan Margaret L.	Group B	0259-AR-1	12-Jan-09	12-Jan-12	Sole Practitioner
224	Halili, Eduardo C.	Group B	0260-A	22-Sep-05	22-Sep-08	Sole Practitioner
225	Maalat, Ernesto R.*	Group C	0261-A	22-Sep-05	22-Sep-08	Sole Practitioner
226	Morfe, Ma. Gracia L.*	Group C	0262-A	22-Sep-05	22-Sep-08	Alas, Oplas & Co., CPAs
227	Garcia, Arcadio R.	Group C	0265-A	29-Sep-05	29-Sep-08	Garcia, Pangilinan and Company
228	Garcia, P. Garcia	Group C	0266-A	29-Sep-05	29-Sep-08	Garcia, Pangilinan and Company
229	Leong, Anito C.W.	Group B	0267-AR-1	15-Apr-09	14-Apr-12	Ocampo, Mendoza, Leong, Lim & Co.
230	Oroceo, Ofelia P.	Group B	0268-A	06-Oct-05	06-Oct-08	Sole Practitioner
231	Lopez, Restituto T.*	Group A	0269-A	18-Oct-05	18-Oct-08	Lopez and Co., CPAs
232	Sunga, Emiliano M.	Group B	0270-A	25-Oct-05	25-Oct-08	Sunga Soriano & Associates
233	Mendoza, Rufo R.*	Group C	0271-A	25-Oct-05	25-Oct-08	Sole Practitioner
234	Serrano, Rosnoni C.	Group C	0272-A	18-Oct-05	18-Oct-08	Sole Practitioner
235	Galang, Amado P.	Group C	0273-A	10-Nov-05	10-Nov-08	Vicente E. Reyes & Associates
236	Reyes, Rene R.	Group C	0274-A	10-Nov-05	10-Nov-08	Vicente E. Reyes & Associates
237	Borja, Nilda T.	Group C	0275-A	10-Nov-05	10-Nov-08	Sole Practitioner
238	Roque, Jr. , Feliciano D.*	Group C	0276-A	24-Nov-05	24-Nov-08	Sole Practitioner
239	Tan, Jr. Antonio V.	Group C	0277-A	24-Nov-05	24-Nov-08	Sole Practitioner
240	Taruc, Milani L.*	Group C	0278-A	24-Nov-05	24-Nov-08	Sole Practitioner
241	Tenorio, Marcelo L.	Group C	0279-A	24-Nov-05	24-Nov-08	Tenorio Larena & Co., CPAs
242	Senturias, Samuel O.*	Group A	0280-A	15-Dec-05	15-Dec-08	Senturias, Jimenez and Co., CPAs
243	Jimenez, Alex E.*	Group A	0281-A	15-Dec-05	15-Dec-08	Senturias, Jimenez and Co., CPAs
244	Concepcion, Rossana A.	Group C	0282-A	01-Dec-05	01-Dec-08	Sole Practitioner
245	Ocampo, Francisco P.	Group C	0283-A	07-Dec-05	07-Dec-08	Sole Practitioner
246	Velasco, Abelardo D.	Group C	0284-A	15-Dec-05	15-Dec-08	Sole Practitioner
247	Dela Cruz, Eduardo L.	Group C	0285-A	15-Dec-05	15-Dec-08	Sole Practitioner
248	Minerva, Elmer P.	Group C	0286-A	24-Nov-05	24-Nov-08	Eulalio J. Minerva & Co., CPAs
249	Sicangco, Enrique M.	Group B	0287-A	04-Jan-06	04-Jan-09	Sicangco Menor Villanueva & Co.
250	Villanueva, Arlyn	Group B	0288-A	04-Jan-06	04-Jan-09	Sicangco Menor Villanueva & Co.
251	Sabado, Carlo B.	Group C	0289-A	12-Jan-06	12-Jan-09	Sole Practitioner
252	Sabado, Oscar F.	Group C	0290-A	12-Jan-06	12-Jan-09	Sole Practitioner
253	Cruz, Luis R.	Group C	0291-A	12-Jan-06	12-Jan-09	Sole Practitioner
254	Legaspi, Marcos A.	Group C	0292-A	26-Jan-06	26-Jan-09	Sole Practitioner
255	Operario, Alberto Y.	Group C	0293-A	26-Jan-06	26-Jan-09	Sole Practitioner
256	Sabado, Joel B.	Group C	0294-A	02-Feb-06	02-Feb-09	Sole Practitioner
257	Codiñera, Ethel E.	Group C	0295-A	02-Feb-06	02-Feb-09	Sole Practitioner
258	Machica, Michael A.	Group C	0296-AR-1	02-Mar-09	01-Mar-12	Sole Practitioner
259	Balagot, Felicisima A.*	Group C	0297-A	16-Feb-06	16-Feb-09	Sole Practitioner
260	Codilla, Rolando A.*	Group C	0298-A	16-Feb-06	16-Feb-09	Sole Practitioner
261	Yap, Ulysses Antonio C	Group C	0299-A	23-Feb-06	22-Feb-09	Sole Practitioner
262	Danao, Norma Q.	Group B	0300-A	16-Feb-06	16-Feb-09	Sole Practitioner
263	Feraer, Rosalie L.*	Group B	0301-A	23-Feb-06	22-Feb-09	R.L. Feraer & Associates

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
264	Gatdula, Adelaida N.*	Group C	0302-A	02-Mar-06	02-Mar-09	Ronaldo, Gatdula, Pestaño & Co.
265	Pestaño, Teresita V.*	Group C	0303-A	02-Mar-06	02-Mar-09	Ronaldo, Gatdula, Pestaño & Co.
266	Ronaldo, Nestorio C.*	Group C	0304-A	02-Mar-06	02-Mar-09	Ronaldo, Gatdula, Pestaño & Co.
267	Villabroza, Flordeliza A.*	Group C	0305-A	02-Mar-06	02-Mar-09	Sole Practitioner
268	Santos, Remedios R.*	Group A	0306-A	02-Mar-06	02-Mar-09	Virgilio Santos & Co.
269	Bato, Lope, Jr. L *	Group C	0307-A	02-Mar-06	02-Mar-09	Quilab Cabilin Bato & Co., CPAs
270	Cabilin, Rustico B.	Group C	0308-A	02-Mar-06	02-Mar-09	Quilab Cabilin Bato & Co., CPAs
271	Quilab, Rico P.*	Group C	0309-A	02-Mar-06	02-Mar-09	Quilab Cabilin Bato & Co., CPAs
272	Ramos, Lupo S.	Group C	0310-A	02-Mar-06	02-Mar-09	Lupo S. Ramos & Co., CPAs
273	Tolentino, Ma. Luisa R.	Group C	0311-A	02-Mar-06	02-Mar-09	Lupo S. Ramos & Co., CPAs
274	Bagnes, Emerald Anne C.	Group A	0312-AR-1	10-Mar-09	09-Mar-12	Manabat Sanagustin & Co.
275	Alcaraz, Catalina B.	Group C	0313-A	10-Mar-06	10-Mar-09	RP Maquiling ang Company, CPAs
276	Maquiling, Rodolfo P.*	Group C	0314-A	10-Mar-06	10-Mar-09	RP Maquiling ang Company, CPAs
277	Villanueva, Lorina D.	Group C	0315-AR-1	10-Feb-09	10-Feb-12	Sole Practitioner
278	Padernal, Ma. Milagros F.	Group A	0316-AR-1	28-Apr-09	27-Apr-12	Uy Singson Abella & Co.
279	Sese, Ma. Alma C.*	Group B	0317-A	10-Mar-06	10-Mar-09	Perez, Sese, Villa & Co
280	Perez, Antonio R.*	Group B	0318-A	10-Mar-06	10-Mar-09	Perez, Sese, Villa & Co
281	Inting, Arturo N.	Group B	0319-A	10-Mar-06	10-Mar-09	Sole Practitioner
282	Yap, Jacqueline O.*	Group C	0320-A	23-Mar-06	23-Mar-09	Sole Practitioner
283	Chua, Roselyn T.	Group C	0321-A	23-Mar-06	23-Mar-09	Sole Practitioner
284	Fernando, Armando T.	Group C	0322-AR-1	03-Mar-09	02-Mar-12	Dy Go Fernando and Company
285	Nebit, Edmund L.	Group C	0323-A	23-Mar-06	23-Mar-09	Sole Practitioner
286	Dayoan, Sharon G.*	Group A	0324-A	23-Mar-06	23-Mar-09	Sycip Gorres Velayo & Co.
287	Guantes, Martin C.	Group A	0325-AR-1	30-Mar-09	29-Mar-12	Sycip Gorres Velayo & Co.
288	Malantic, Aris C.	Group A	0326-AR-1	30-Mar-09	29-Mar-12	Sycip Gorres Velayo & Co.
289	Ong, John Nai Peng C.	Group A	0327-AR-1	02-Apr-09	01-Apr-12	Sycip Gorres Velayo & Co.
290	Zabat III, Jose Pepito E.	Group A	0328-AR-1	30-Mar-09	29-Mar-12	Sycip Gorres Velayo & Co.
291	Villarba, Rosario Q.*	Group C	0329-A	23-Mar-06	23-Mar-09	Sole Practitioner
292	Atienza, Evelyn E.	Group C	0330-A	30-Mar-06	30-Mar-09	Sole Practitioner
293	Calica, Joseph Cedric V.	Group C	0331-AR-1	16-Mar-09	15-Mar-12	Aquino, Mata, Calica & Associates
294	Delgado, Melissa S.	Group C	0332-AR-1	10-Mar-09	09-Mar-12	Manabat Delgado Amper & Co.
295	Harina, Ricardo M.*	Group C	0333-A	30-Mar-06	30-Mar-09	Sole Practitioner
296	Ortiz, Ma. Cecilia F.	Group A	0334-AR-1	10-Mar-09	09-Mar-12	Manabat Delgado Amper & Co.
297	Rufin, Joseph A.	Group C	0335-A	30-Mar-06	30-Mar-09	Sole Practitioner
298	Yu, Anecito M.	Group C	0336-A	30-Mar-06	30-Mar-09	Sole Practitioner
299	Madarang, Agapito M.*	Group C	0337-A	30-Mar-06	30-Mar-09	Sole Practitioner
300	Amparado, Peter Dante E.*	Group C	0338-A	11-Apr-06	10-Apr-09	Amparado, Ong Yui, Sabarre & Associates
301	Amparado, Francisco B.*	Group C	0339-A	11-Apr-06	11-Apr-09	Amparado, Ong Yui, Sabarre & Associates
302	Laniba, Roland Y.*	Group C	0340-A	11-Apr-06	11-Apr-09	Amparado, Ong Yui, Sabarre & Associates
303	Tenedora, Ma. Socorro A.	Group C	0341-A	11-Apr-06	11-Apr-09	Amparado, Ong Yui, Sabarre & Associates
304	Tiu, Wilfred S.	Group C	0342-A	11-Apr-06	11-Apr-09	Sole Practitioner
305	Rempillo, Ligaya E.*	Group C	0343-A	11-Apr-06	10-Apr-09	Sole Practitioner
306	Celzo, Jocelyn R.	Group C	0344-A	11-Apr-06	10-Apr-09	Sole Practitioner
307	Vitug, Juanito I.	Group C	0345-A	11-Apr-06	10-Apr-09	Sole Practitioner

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
308	Calaguas, Virgilio J.	Group D	0346-AR-1	24-Apr-09	23-Apr-12	Sole Practitioner
309	Cailing, Pepe L.*	Group C	0347-A	12-Apr-06	11-Apr-09	Sole Practitioner
310	Pascual, Artemio A.*	Group C	0348-A	12-Apr-06	11-Apr-09	Sole Practitioner
311	Belinario, Felomino S.	Group C	0349-A	12-Apr-06	11-Apr-09	Sole Practitioner
312	Sibayan, Amelita I.*	Group C	0350-A	12-Apr-06	11-Apr-09	Sole Practitioner
313	Dalauta, Eugenio O.*	Group C	0351-A	12-Apr-06	11-Apr-09	Sole Practitioner
314	Lim, Marcos T.*	Group C	0352-A	12-Apr-06	11-Apr-09	Sole Practitioner
315	Torres, Milagros R.*	Group C	0353-A	12-Apr-06	11-Apr-09	Sole Practitioner
316	Casedo, Franklin R.*	Group C	0354-A	12-Apr-06	11-Apr-09	Datiles Casedo and Associates, CPAs
317	Del Mundo, Elena C.	Group C	0355-A	12-Apr-06	11-Apr-09	Sole Practitioner
318	Landicho, Marites B.	Group A	0356-AR-1	10-Mar-09	09-Mar-12	Manabat Delgado Amper & Co.
319	Pizarro, Dominador F.*	Group C	0357-A	03-May-06	02-May-09	Sole Practitioner
320	Antipasado, Tarcisio B.	Group C	0358-A	03-May-06	02-May-09	Sole Practitioner
321	Chua, Trinidad S.	Group C	0359-A	02-May-06	01-May-09	Sole Practitioner
322	Barrion, Dominador A.*	Group C	0360-A	02-May-06	01-May-09	Barrion, Barrion and Company
323	Pascual, Manuel M.	Group C	0361-A	02-May-06	01-May-09	Sole Practitioner
324	Panganiban, Moises M.	Group C	0362-A	02-May-06	01-May-09	Sole Practitioner
325	Hortelano, Benjamin C.	Group B	0363-A	04-May-06	03-May-09	B.C. Hortelano & Co.
326	Oliveros, Dick D.	Group C	0364-A	12-May-06	11-May-09	Sole Practitioner
327	Viloria, Mario A.	Group C	0365-A	12-May-06	11-May-09	Sole Practitioner
328	Danlag, Ricardo, Jr. Y.	Group B	0366-A	12-May-06	11-May-09	Sole Practitioner
329	Llovido, Armando T.	Group C	0367-A	25-May-06	24-May-09	Sole Practitioner
330	Go, Anthony T.	Group C	0368-A	02-Jun-06	01-Jun-09	Sole Practitioner
331	Agustin, Juan T.	Group C	0369-A	02-Jun-06	01-Jun-09	Sole Practitioner
332	Celestino, Samuel C.	Group C	0370-A	25-May-06	24-May-09	Sole Practitioner
333	Halican, Nenette Marie M.	Group C	0371-A	25-May-06	24-May-09	SRD & Co., CPAs
334	Algosos, Owen Y.	Group A	0372-A	25-May-06	24-May-09	SRD & Co., CPAs
335	Pino, Rowena J.	Group A	0373-A	25-May-06	24-May-09	SRD & Co., CPAs
336	Bonilla, Sonny S.	Group C	0374-A	06-Jun-06	05-Jun-09	Sole Practitioner
337	Aguilar, Danilo T.	Group C	0375-A	02-Jun-06	01-Jun-09	Sole Practitioner
338	Tidoso, Danilo E.	Group C	0376-A	07-Jun-06	06-Jun-09	A.V. Tidoso & Co.
339	Gatmaitan, Rodrigo, Jr. G.	Group C	0377-A	21-Jun-06	20-Jun-09	Gatmaitan and Associates, CPAs
340	Minel, Luzviminda V.	Group C	0378-A	22-Jun-06	21-Jun-09	Sole Practitioner
341	Lapuz, Beatriz B.	Group B	0379-A	29-Jun-06	28-Jun-09	Sole Practitioner
342	San Pascual, Jesus L.	Group B	0380-A	27-Jun-06	28-Jun-09	J. San Pascual & Co.
343	Anyayahan, Philip M.	Group C	0381-A	26-Jul-06	25-Jul-09	Sole Practitioner
344	Gutierrez, Josephine A.	Group C	0382-A	26-Jul-06	25-Jul-09	Sole Practitioner
345	Mata, Gertrudes T.	Group C	0383-A	26-Jul-06	25-Jul-09	Sole Practitioner
346	Zarraga, Clarita T.	Group C	0384-A	26-Jul-06	25-Jul-09	Sole Practitioner
347	Go, Rachel V.	Group C	0385-A	26-Jul-06	25-Jul-09	Sole Practitioner
348	Ilagan, Carmelo M.	Group C	0386-A	02-Aug-06	01-Aug-09	C.M. Ilagan & Associates
349	Uy, Loly N.	Group C	0387-A	02-Aug-06	01-Aug-09	Sole Practitioner
350	Tatunay, Prudencio F.	Group B	0388-A	03-Aug-06	02-Aug-09	Dela Cruz Tatunay Yu & Co.

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
351	Guillermo, Gregoria Gracy A.	Group C	0389-A	15-Aug-06	14-Aug-09	Sole Practitioner
352	Padro, Jr. Zosimo L.	Group C	0390-A	15-Aug-06	14-Aug-09	Sole Practitioner
353	Que, Agustina L.	Group C	0391-A	29-Aug-06	28-Aug-09	Sole Practitioner
354	Pamintuan, Noel M.	Group C	0392-A	29-Aug-06	28-Aug-09	Noel M. Pamintuan & Co., CPAs
355	Absalud, C. Elena	Group C	0393-A	10-Oct-06	09-Oct-09	Sole Practitioner
356	Legaspi, Angelita R.	Group C	0394-A	11-Oct-06	10-Oct-09	Sole Practitioner
357	Nañola, Ramilito L.	Group A	0395-A	19-Oct-06	18-Oct-09	Punongbayan & Araullo
358	Bisnar, Mailene S.	Group A	0396-A	19-Oct-06	18-Oct-09	Punongbayan & Araullo
359	Bañas, Dan C.	Group C	0397-A	25-Oct-06	24-Oct-09	Sole Practitioner
360	Bitong, Raul R.	Group C	0398-A	25-Oct-06	24-Oct-09	Bitong & Co., CPAs
361	Saway, Romualdo M.	Group C	0399-A	25-Oct-06	24-Oct-09	Sole Practitioner
362	Yabut, Leonardo T.	Group C	0400-A	07-Nov-06	06-Nov-09	Sole Practitioner
363	Cuevas, Carmencita L.	Group C	0401-A	07-Nov-06	06-Nov-09	Sole Practitioner
364	Esgana, Susan M.	Group C	0402-A	07-Nov-06	06-Nov-09	Esgana, Miranua-Esgana & Associates
365	Dungca, Aurora M.	Group C	0403-A	14-Nov-06	13-Nov-09	Sole Practitioner
366	Enriquez, Ernesto C.	Group C	0404-A	14-Nov-06	13-Nov-09	Sole Practitioner
367	Veluz, M. Ramon	Group C	0405-A	16-Nov-06	15-Nov-09	Sole Practitioner
368	Delas Alas, Lucio B.	Group C	0406-A	22-Nov-06	21-Nov-09	Sole Practitioner
369	Gutierrez, Angelita I.	Group C	0407-A	29-Nov-06	28-Nov-09	A.I. Gutierrez & Associates
370	Roque, Redentor G.	Group C	0408-A	29-Nov-06	28-Nov-09	Sole Practitioner
371	Leonardo, Edgardo A.	Group C	0409-A	30-Nov-06	29-Nov-09	Leonardo Vicente & Associates, CPAs
372	Castro, Imelda Ronnie D.	Group A	0410-A	08-Dec-06	07-Dec-09	Isla Lipana & Co.
373	Detera, Gina S.	Group A	0411-A	08-Dec-06	07-Dec-09	Isla Lipana & Co.
374	Cruz, Judith B.	Group C	0412-A	12-Nov-06	12-Oct-09	Sole Practitioner
375	Caleon, Luisa A.	Group C	0413-A	13-Dec-06	12-Dec-09	Sole Practitioner
376	Ang, Glenda N.	Group C	0414-A	20-Dec-06	19-Dec-09	Sole Practitioner
377	Yungco, Nella L.	Group C	0415-A	20-Dec-06	19-Dec-09	Sole Practitioner
378	Huang, Leopoldo G.	Group C	0416-A	27-Dec-06	26-Dec-09	Sole Practitioner
379	Aguilar, Salvador C.	Group C	0417-A	04-Jan-07	03-Jan-10	Sole Practitioner
380	Mance, Rosalinda A.	Group C	0418-A	04-Jan-07	03-Jan-10	Sole Practitioner
381	Alover, Marita B.	Group C	0419-A	04-Jan-07	03-Jan-10	Sole Practitioner
382	Bautista, Enrique T.	Group C	0420-A	04-Jan-07	03-Jan-10	Sole Practitioner
383	Chua, Lin Lay	Group C	0421-A	04-Jan-07	03-Jan-10	Sole Practitioner
384	Jose, Angelito B.	Group C	0422-A	04-Jan-07	03-Jan-10	Sole Practitioner
385	Garcia, Josefino F.	Group C	0423-A	04-Jan-07	03-Jan-10	Ramon F. Garcia & Co.
386	Lazo, Catalina A.	Group C	0424-A	04-Jan-07	03-Jan-10	Ramon F. Garcia & Co.
387	Ledesma, Minda O.	Group C	0425-A	08-Jan-07	07-Jan-10	Sole Practitioner
388	Bernardino, Rosario V.	Group C	0426-A	10-Jan-07	09-Jan-10	Sole Practitioner
389	Guarin, Rosalie D.	Group C	0427-A	29-Jan-07	29-Jan-10	Sole Practitioner
390	Ong, Ricardo G.	Group C	0428-A	29-Jan-07	29-Jan-10	Ong, Ordoñez & Associates, CPAs
391	Latoza, Edwin R.	Group A	0429-A	02-Feb-07	02-Feb-10	Manabat, San Agustin & Co.
392	Fua-Geronimo, Ellinor	Group C	0430-A	02-Feb-07	02-Feb-10	Sole Practitioner
393	Paredes, Maila M.	Group C	0431-A	02-Feb-07	02-Feb-10	Ong, Ordoñez & Associates, CPAs
394	Ramos, Edwin F.	Group A	0432-A	02-Feb-07	02-Feb-10	Constantino Guadalquiver & Co.

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
395	Ramos, Alexander E	Group C	0433-A	02-Feb-07	02-Feb-10	Alexander E. Ramos & Associates
396	Ramos, Ronald M.	Group C	0434-A	02-Feb-07	10-Feb-10	Alexander E. Ramos & Associates
397	Villanueva, Roberto F.	Group C	0435-A	02-Feb-07	10-Feb-10	Sole Practitioner
398	San Pedro, Miguela G.	Group C	0436-A	07-Feb-07	06-Feb-10	Sole Practitioner
399	Anyayahan, Leonardo A.	Group C	0437-A	13-Feb-07	12-Feb-10	Sole Practitioner
400	Mandawe, Basilides, Jr. C	Group C	0438-A	13-Feb-07	12-Feb-10	Sole Practitioner
401	Nicanor, Leticia C.	Group C	0439-A	13-Feb-07	12-Feb-10	Sole Practitioner
402	Suner, Maximo D.	Group C	0440-A	13-Feb-07	12-Feb-10	Nepomuceno Suner & Associates
403	Balili, Alexander, Jr. S	Group C	0441-A	15-Feb-07	14-Feb-10	Sole Practitioner
404	Ong-Huang, Madeline Z.	Group C	0442-A	15-Feb-07	14-Feb-10	Sole Practitioner
405	Isabelita Chua-Ang	Group C	0443-A	15-Feb-07	14-Feb-10	Sole Practitioner
406	Odero, Julieta B.	Group C	0444-A	16-Feb-07	15-Feb-10	Sole Practitioner
407	Dongon, Alvin M.	Group C	0445-A	23-Feb-07	22-Feb-10	Dongon Leong & Associates
408	Leong, Leomides E.	Group C	0446-A	23-Feb-07	22-Feb-10	Dongon Leong & Associates
409	Butcon, Evelyn P.	Group C	0447-A	01-Mar-07	28-Feb-10	Sole Practitioner
410	Ilagan-Ame, Ma. Elma L.	Group C	0448-A	01-Mar-07	28-Feb-10	Sole Practitioner
411	Rosales, Juanita L.	Group C	0449-A	01-Mar-07	28-Feb-10	Sole Practitioner
412	Tiongson, Emmanuel M.	Group C	0450-A	01-Mar-07	28-Feb-10	Sole Practitioner
413	Tan, Susan A.	Group C	0451-A	01-Mar-07	28-Feb-10	Sole Practitioner
414	Pascual, Gemma V.	Group C	0452-A	01-Mar-07	28-Feb-10	Alberto Pascual & Associates
415	Salvador, Pompeyo D.	Group C	0453-A	01-Mar-07	28-Feb-10	Garcia, Lugue Vidal & Co., CPAs
416	Aclan, Ma. Arleen O.	Group C	0454-A	02-Mar-07	01-Mar-10	Aclan Cailles Lo & Co., CPAs
417	Abano, Patricio C.	Group C	0455-A	02-Mar-07	01-Mar-10	Sole Practitioner
418	Ramoso, Purificacion R.	Group C	0456-A	09-Mar-07	08-Mar-10	P.R. Ramoso & Co., CPAs
419	Ramoso, Floro R.	Group C	0457-A	09-Mar-07	08-Mar-10	P.R. Ramoso & Co., CPAs
420	Ravalo, Cesar Faustino Jr., R.	Group C	0458-A	09-Mar-07	08-Mar-10	P.R. Ramoso & Co., CPAs
421	Colobong, Edward P.	Group C	0459-A	09-Mar-07	08-Mar-10	Nathaniel P. Colobong & Co., CPAs
422	Ong, Mariano F.	Group D	0460-A	14-Mar-07	13-Mar-10	Sole Practitioner
423	Villanueva, Valentin C	Group C	0461-A	14-Mar-07	13-Mar-10	Sole Practitioner
424	Canlas, Noel Antonio E.	Group A	0462-A	15-Mar-07	14-Mar-10	Pelayo Teodoro Santamaria & Co.
425	Gabinete Ryan R.	Group A	0463-A	15-Mar-07	14-Mar-10	Manabat, San Agustin & Co.

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
426	Mejia, Ador C.	Group A	0464-A	15-Mar-07	14-Mar-10	Manabat, San Agustin & Co.
427	Rejano, Roberto R.	Group C	0465-A	16-Mar-07	15-Mar-10	Sole Practitioner
428	Abarca, Josephine Adrienne A.	Group A	0466-A	22-Mar-07	21-Mar-10	Sycip Gorres Velayo & Co.
429	Fernando, Belinda B.	Group A	0467-A	22-Mar-07	21-Mar-10	Sycip Gorres Velayo & Co.
430	Lopez, Catherine E.	Group A	0468-A	22-Mar-07	21-Mar-10	Sycip Gorres Velayo & Co.
431	Zabala, Corazon B.	Group C	0469-A	23-Mar-07	22-Mar-10	Sole Practitioner
432	Mercado, Mirasol P.	Group C	0470-A	23-Mar-07	22-Mar-10	Sole Practitioner
433	Sabado, Raymond O.	Group C	0471-A	23-Mar-07	22-Mar-10	Sole Practitioner
434	Veloso, Angelica R.	Group C	0472-A	23-Mar-07	22-Mar-10	Sole Practitioner
435	Angeles, Lalaine I.	Group C	0473-A	23-Mar-07	22-Mar-10	Sole Practitioner
436	Go, Christopher C.	Group C	0474-A	23-Mar-07	22-Mar-10	Sole Practitioner
437	Gonzales, Rossette P.	Group C	0475-A	23-Mar-07	22-Mar-10	Tulio, Evangelista, Lim & Co.
438	Gonzales, Cesar R.	Group D	0476-A	23-Mar-07	22-Mar-10	Sole Practitioner
439	Vitug, May V.	Group D	0477-A	23-Mar-07	22-Mar-10	Sole Practitioner
440	Cuenca, Sylvia R.	Group D	0478-A	23-Mar-07	22-Mar-10	Sole Practitioner
441	Pascual, Alexander D.	Group C	0479-A	23-Mar-07	22-Mar-10	Pascual, Feliciano, Santos, Bernardo & Co.
442	Feliciano, Fidel S.	Group C	0480-A	23-Mar-07	22-Mar-10	Pascual, Feliciano, Santos, Bernardo & Co.
443	Labasan-Serna, Lourdes	Group C	0481-A	27-Mar-07	26-Mar-10	Sole Practitioner
444	Seno, Myrna D.	Group C	0482-A	30-Mar-07	29-Mar-10	Sole Practitioner
445	Alcazar, Crestita F.	Group C	0483-A	30-Mar-07	29-Mar-10	Sole Practitioner
446	Ignacio, Nelson C.	Group C	0484-A	30-Mar-07	29-Mar-10	Mendoza, Ignacio & Company
447	Galang, Ronaldo R.	Group C	0485-A	30-Mar-07	29-Mar-10	Sole Practitioner
448	Gabriel, Ma. Victoria L.	Group C	0486-A	02-Apr-07	01-Apr-10	Gabriel Mapanoo & Co.
449	Austria-Cabral, Saylita	Group C	0487-A	02-Apr-07	01-Apr-10	S. Cabral, N. Magnaye & Co.
450	Balmes, Carlos B.	Group C	0488-A	02-Apr-07	01-Apr-10	A. Q. Sevilla & Co.
451	Balmes, Yolanda M.	Group C	0489-A	02-Apr-07	01-Apr-10	A. Q. Sevilla & Co.
452	Perianes, Mercedita T.	Group C	0490-A	02-Apr-07	01-Apr-10	Sole Practitioner
453	Viray, Lily D.	Group C	0491-A	02-Apr-07	01-Apr-10	Sole Practitioner
454	Arellano, Adeliza S.	Group C	0492-A	02-Apr-07	01-Apr-10	Sole Practitioner
455	Sevilla, Imperatriz M.	Group D	0493-A	02-Apr-07	01-Apr-10	Sole Practitioner
456	Francisco-Trillana, Ma. Herminia C.	Group D	0494-A	04-Apr-07	03-Apr-10	Sole Practitioner
457	Garsuta, Felix Jr. A.	Group C	0495-A	04-Apr-07	03-Apr-10	Sole Practitioner

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
458	Ang, Timoray T.	Group D	0496-A	12-Apr-07	11-Apr-10	Sole Practitioner
459	Villanueva, Arnel Jude L.	Group C	0497-A	12-Apr-07	11-Apr-10	Sole Practitioner
460	Uy, Wilfredo C.	Group C	0498-A	12-Apr-07	11-Apr-10	Ong, Ordoñez & Associates, CPAs
461	Tagnia, Joycellyn V.	Group C	0499-A	13-Apr-07	12-Apr-10	Sole Practitioner
462	Po-Tang, Lolita C.	Group C	0500-A	13-Apr-07	12-Apr-10	Sole Practitioner
463	Puquiz, Natividad B.	Group D	0501-A	16-Apr-07	15-Apr-10	Sole Practitioner
464	Rodriguez, Wilfrido C.	Group C	0502-A	16-Apr-07	15-Apr-10	Sole Practitioner
465	Tejero, Lyrma F.	Group C	0503-A	16-Apr-07	15-Apr-10	Sole Practitioner
466	Gonzaga-Quinto, Norma E.	Group C	0504-A	16-Apr-07	15-Apr-10	Sole Practitioner
467	Lim, Felisa C.	Group C	0505-A	16-Apr-07	15-Apr-10	Sole Practitioner
468	Ayo, Jubal L.	Group C	0506-A	16-Apr-07	15-Apr-10	Sole Practitioner
469	Becoy, Leopoldo C.	Group C	0507-A	16-Apr-07	15-Apr-10	Sole Practitioner
470	Quing, Jocelyn L.	Group D	0508-A	17-Apr-07	16-Apr-10	Sole Practitioner
471	Nieva, Amorsolo S.	Group C	0509-A	17-Apr-07	16-Apr-10	Sole Practitioner
472	Tabtab, Dominador N.	Group C	0510-A	18-Apr-07	17-Apr-10	Tabtab, Tabtab & Co.
473	Bithao, Jose V.	Group C	0511-A	19-Apr-07	18-Apr-10	Sole Practitioner
474	Bonguyan, Luis C.	Group C	0512-A	19-Apr-07	18-Apr-10	L.C. Bonguyan & Co.
475	Balanza, Rose De Lima M.	Group C	0513-A	19-Apr-07	18-Apr-10	L.C. Bonguyan & Co.
476	Hipolito, Erlinda S.	Group C	0514-A	23-Apr-07	22-Apr-10	Sole Practitioner
477	Garcia, Ma. Teresa S.	Group D	0515-A	02-May-07	01-May-10	Sole Practitioner
478	Diaz, Mercedes P.	Group C	0516-A	02-May-07	01-May-10	Sole Practitioner
479	Sy, Nancy T.	Group C	0517-A	02-May-07	01-May-10	Sole Practitioner
480	Romero, Ferdinand D.	Group C	0518-A	03-May-07	02-May-10	C. Guevarra & Co., CPAs
481	Ng, Poy Fon T.	Group C	0519-A	03-May-07	02-May-10	Sole Practitioner
482	Torno, Romeo G.	Group C	0520-A	04-May-07	03-May-10	Sole Practitioner
483	Jiz De Ortega, Reysalina M.	Group C	0521-A	04-May-07	03-May-10	Sole Practitioner
484	Lee, Santiago Jr. G.	Group C	0522-A	07-May-07	06-May-10	Sole Practitioner
485	Arzadon, Araceli Q.	Group C	0523-A	11-May-07	10-May-10	Sole Practitioner
486	Santos, Nilda R.	Group D	0524-A	11-May-07	10-May-10	Pascual, Feliciano, Santos, Bernardo & Co.
487	Sombrito, Drake M.	Group A	0525-A	17-May-07	16-May-10	MAnabat Delgado Amper & Co.
488	Lumacang, Bonifacio Jr. F.	Group A	0526-A	17-May-07	16-May-10	MAnabat Delgado Amper & Co.
489	Follosco, Melvin A.	Group D	0527-A	17-May-07	16-May-10	Sole Practitioner

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
490	Khia, Rodolfo R.	Group C	0528-A	17-May-07	16-May-10	Sole Practitioner
491	Aruego, Johnny C.	Group C	0529-A	17-May-07	16-May-10	J.C. Aruego & Associates, CPAs
492	Pasco, Reynaldo D.	Group C	0530-A	17-May-07	16-May-10	J.C. Aruego & Associates, CPAs
493	Alfajara, Filipina G.	Group C	0531-A	24-May-07	23-May-10	Sole Practitioner
494	Lopez, Leonardo B.	Group D	0532-A	24-May-07	23-May-10	Sole Practitioner
495	Lee, Chemson Y.	Group C	0533-A	24-May-07	23-May-10	Sole Practitioner
496	Carpio, Adelaida A.	Group C	0534-A	24-May-07	23-May-10	Sole Practitioner
497	Yu-Villar, Jacqueline M.	Group C	0535-A	24-May-07	23-May-10	Abuel Yu Villar & Co.
498	Ignacio, Eduardo D.	Group C	0536-A	25-May-07	24-May-10	Sole Practitioner
499	Camit, Calixto C.	Group C	0537-A	25-May-07	24-May-10	Sole Practitioner
500	Meneses, Jesse Rey L.	Group D	0538-A	29-May-07	28-May-10	Sole Practitioner
501	Villena, Teresita B.	Group C	0539-A	01-Jun-07	31-May-10	Sole Practitioner
502	Guzman, Cesar Jr. G.	Group D	0540-A	01-Jun-07	31-May-10	Sole Practitioner
503	Castaneda, Raul F.	Group D	0541-A	01-Jun-07	31-May-10	Castaneda & Associates
504	Rojas, Florencio Jr. Y.	Group C	0542-A	06-Jun-07	05-Jun-10	Sole Practitioner
505	Agustin, Antonio P.	Group D	0543-A	06-Jun-07	05-Jun-10	Sole Practitioner
506	Siggaoat, Napoleon S.	Group C	0544-A	06-Jun-07	05-Jun-10	Siggaoat Tan-Siggaoat Atienza & Lim, CPAs
507	Atienza, Olivia O.	Group C	0545-A	06-Jun-07	05-Jun-10	Siggaoat Tan-Siggaoat Atienza & Lim, CPAs
508	Dulatas, Tomas P.	Group C	0546-A	07-Jun-07	06-Jun-10	Sole Practitioner
509	Cancino Isabelo, Jr. A.	Group C	0547-A	07-Jun-07	06-Jun-10	I.A. Cancino, Jr. & Co.
510	Cancino, Carolyn J.	Group C	0548-A	07-Jun-07	06-Jun-10	I.A. Cancino, Jr. & Co.
511	Jambalos, Fe N.	Group D	0549-A	08-Jun-07	07-Jun-10	Sole Practitioner
512	Retales, Arden D.	Group C	0550-A	14-Jun-07	13-Jun-10	Sole Practitioner
513	Dumaraos, Dominador Homer, Jr. C	Group C	0551-A	14-Jun-07	13-Jun-10	Dumaraos and Limbo, CPAs
514	Santiago-Opena, Teresita	Group C	0552-A	14-Jun-07	13-Jun-10	Sole Practitioner
515	Aquino, Dante G.	Group D	0553-A	19-Jun-07	18-Jun-10	Sole Practitioner
516	Carpena, Lualhati N.	Group D	0554-A	19-Jun-07	18-Jun-10	Sole Practitioner
517	Siy, Kathleen Mary L.	Group A	0555-A	20-Jun-07	19-Jun-10	KL Siy & Associates
518	Reano, Maritess L.	Group D	0556-A	21-Jun-07	20-Jun-10	Layug, Reano and Associates, CPAs
519	Layug, Lourdes M.	Group D	0557-A	21-Jun-07	20-Jun-10	Layug, Reano and Associates, CPAs
520	Mencias, Antonio C.	Group C	0558-A	22-Jun-07	21-Jun-10	Sole Practitioner
521	Sagun, Jose I.	Group C	0559-A	22-Jun-07	21-Jun-10	Sole Practitioner

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
522	Orbe, Ernesto Z.	Group D	0560-A	28-Jun-07	27-Jun-10	Sole Practitioner
523	Colandog, Lolita C.	Group D	0561-A	03-Jul-07	02-Jul-10	Sole Practitioner
524	Cuenca, Eduardo C.	Group C	0562-A	04-Jul-07	03-Jul-10	Eduardo C. Cuenca & Co.
525	Duka, Emmanuel L.	Group C	0563-A	05-Jul-07	04-Jul-10	Sole Practitioner
526	Olmo, Dante C.	Group C	0564-A	05-Jul-07	04-Jul-10	Sole Practitioner
527	Magcalas, Rudy L.	Group C	0565-A	05-Jul-07	04-Jul-10	Sole Practitioner
528	Banda, Jovita L.	Group A	0566-A	05-Jul-07	04-Jul-10	Diaz, Murillo, Dalupan & Co.
529	Madrid, Mario Jr. G.	Group A	0567-A	05-Jul-07	04-Jul-10	MG Madrid & Co., CPAs
530	Ang Ban Giok, Benedict A.	Group A	0568-A	05-Jul-07	04-Jul-10	MG Madrid & Co., CPAs
531	Mora, Rheneir P.	Group C	0569-A	13-Jul-07	12-Jul-10	Sole Practitioner
532	Chua, Ruby C.	Group C	0570-A	16-Jul-07	15-Jul-10	Chua, Chua & Co.
533	Vergel de Dios, Victor SM.	Group C	0571-A	17-Jul-07	16-Jul-10	Vergel de Dios & Co.
534	Pernato, Ramonito D.	Group C	0572-A	18-Jul-07	17-Jul-10	Sole Practitioner
535	Rodriguez, Ferdinand A.	Group D	0573-A	19-Jul-07	18-Jul-10	Sole Practitioner
536	Besa, Virginia D.	Group C	0574-A	26-Jul-07	25-Jul-10	Sole Practitioner
537	Alba, Merlita P.	Group D	0575-A	01-Aug-07	31-Jul-10	Sole Practitioner
538	Pabustan, Norberto V.	Group C	0576-A	01-Aug-07	31-Jul-10	Sole Practitioner
539	David, Jesus N.	Group C	0577-A	03-Aug-07	02-Aug-10	Sole Practitioner
540	Uy, Bin Gui A.	Group D	0578-A	07-Aug-07	06-Aug-10	Sole Practitioner
541	Sison, Wilberto T.	Group A	0579-A	09-Aug-07	08-Aug-10	Tulio, Evangelista, Lim & Co.
542	Abela, Elpidio D.	Group D	0580-A	10-Aug-07	09-Aug-10	Sole Practitioner
543	Magboo, Vicente Jr. M.	Group D	0581-A	10-Aug-07	09-Aug-10	Sole Practitioner
544	Alday-Perez, Rosalinda	Group C	0582-A	10-Aug-07	09-Aug-10	Sole Practitioner
545	Ligutan, Tolomeo D.	Group D	0583-A	10-Aug-07	09-Aug-10	Tolomeo D. Ligutan & Co.
546	Pasco, Nelia Y.	Group D	0584-A	14-Aug-07	13-Aug-10	Sole Practitioner
547	Meneses, Domingo A.	Group C	0585-A	14-Aug-07	13-Aug-10	Sole Practitioner
548	Odsinada Dioscoro O.	Group C	0586-A	22-Aug-07	21-Aug-10	Odsinada, Rivera & Co.
549	Rivera, Crispin Jr. A.	Group C	0587-A	22-Aug-07	21-Aug-10	Odsinada, Rivera & Co.
550	Salvacion, Louello V.	Group C	0588-A	22-Aug-07	21-Aug-10	Sole Practitioner
551	Batino, Ma. Heideliza H.	Group D	0589-A	22-Aug-07	21-Aug-10	Sole Practitioner
552	Abarro, Wilfredo W.	Group D	0590-A	28-Aug-07	27-Aug-10	Sole Practitioner
553	Bautista, Perry S.	Group C	0591-A	28-Aug-07	27-Aug-10	Selecios, Bautista & Co.

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
554	Hinolán, Ian F.	Group D	0592-A	30-Aug-07	29-Aug-10	Sole Practitioner
555	Pizarro, Enrico T.	Group D	0593-A	05-Sep-07	04-Sep-10	Sole Practitioner
556	San Esteban, Erlinda C.	Group C	0594-A	05-Sep-07	04-Sep-10	Sole Practitioner
557	Daza, Domingo Jr., A.	Group A	0595-A	06-Sep-07	05-Sep-10	R.R. Tan & Associates, CPAs
558	Medina, Benjamin F.	Group C	0596-A	12-Sep-07	11-Sep-10	B.F. Medina & Co.
559	Egwaras, Jocelyn V.	Group D	0597-A	12-Sep-07	11-Sep-10	Sole Practitioner
560	Agunod, Virgilio F.	Group C	0598-A	13-Sep-07	12-Sep-10	Agunod, Torejano & Co.
561	Cruz, Jose T.	Group C	0599-A	14-Sep-07	13-Sep-10	Sole Practitioner
562	Villaruz, Normita L.	Group A	0600-A	14-Sep-07	13-Sep-10	Villaruz, Villaruz & Co., CPAs
563	Villaruz, George V.	Group A	0601-A	14-Sep-07	13-Sep-10	Villaruz, Villaruz & Co., CPAs
564	Santos, Jaime B.	Group C	0602-A	17-Sep-07	16-Sep-10	Sole Practitioner
565	Luna-Santos, Melania L.	Group D	0603-A	17-Sep-07	16-Sep-10	Sole Practitioner
566	Opamin, Annabelle I.	Group C	0604-A	18-Sep-07	17-Sep-10	Sole Practitioner
567	Mendoza, Wednesday R.	Group D	0605-A	21-Sep-07	20-Sep-10	Sole Practitioner
568	Manlapaz, Avis B.	Group A	0606-A	27-Sep-07	26-Sep-10	Manabat Delgado Amper & Co.
569	Yap, Ramon C.	Group D	0607-A	28-Sep-07	27-Sep-10	Sole Practitioner
570	Albarracin-Damole, Concepcion	Group D	0608-A	03-Oct-07	02-Oct-10	Sole Practitioner
571	Villanueva, Mary Ann F.	Group C	0609-A	03-Oct-07	02-Oct-10	Sole Practitioner
572	Ampil, Froilan G.	Group B	0610-A	04-Oct-07	03-Oct-10	Ampil, Elises, Ciudadano & Co.
573	Hinolán, Roberto L.	Group D	0611-A	09-Oct-07	08-Oct-10	Sole Practitioner
574	Lao, Reolito V.	Group C	0612-A	09-Oct-07	08-Oct-10	Sole Practitioner
575	Guerra, Enrique, Jr., S.	Group C	0613-A	09-Oct-07	08-Oct-10	Sole Practitioner
576	Mendeja, Ma. Judith K.	Group D	0614-A	09-Oct-07	08-Oct-10	Sole Practitioner
577	Natividad, Gina P.	Group C	0615-A	09-Oct-07	08-Oct-10	Sole Practitioner
578	Villanueva, Noel M.	Group D	0616-A	10-Oct-07	09-Oct-10	Sole Practitioner
579	Quijano-Que, Juvy	Group D	0617-A	10-Oct-07	09-Oct-10	Sole Practitioner
580	Valdez-Bautista, Imelda M.	Group C	0618-A	11-Oct-07	10-Oct-10	Sole Practitioner
581	Pangilinan, Rosalina R.	Group D	0619-A	11-Oct-07	10-Oct-10	Sole Practitioner
582	Banaria, Ernesto A.	Group C	0620-A	16-Oct-07	15-Oct-10	Banaria, Banaria & Company
583	Roman, Myra T.	Group C	0621-A	16-Oct-07	15-Oct-10	Banaria, Banaria & Company
584	Banguiran, John SA.	Group C	0622-A	16-Oct-07	15-Oct-10	Sole Practitioner
585	Datiles, Marie Sidney S.	Group C	0623-A	17-Oct-07	16-Oct-10	Datiles Casedo and Associates, CPAs

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
586	Galang-Dizon, Crisanta S.	Group D	0624-A	17-Oct-07	16-Oct-10	Sole Practitioner
587	Napili, Flordeliza B.	Group C	0625-A	19-Oct-07	18-Oct-10	Napili Bonacua & Associates
588	Sabana, Josefina B.	Group D	0626-A	05-Nov-07	04-Nov-10	Sole Practitioner
589	Jimenez-Tolentino, Yolanda C.	Group C	0627-A	07-Nov-07	06-Nov-10	J.V. Jimenez & Associates
590	Murcia, Romualdo III V.	Group A	0628-A	08-Nov-07	07-Nov-10	Punongbayan & Araullo
591	Comedia, Maria Isabel E.	Group A	0629-A	08-Nov-07	07-Nov-10	Punongbayan & Araullo
592	Espinosa, Oscar L.	Group D	0630-A	19-Nov-07	18-Nov-10	Sole Practitioner
593	Santamaria, Rachel Lydia T.	Group A	0631-A	20-Nov-07	19-Nov-10	Pelayo Teodoro Santamaria & Co.
594	Magcanan, Ma. Rosanna R.	Group D	0632-A	03-Dec-07	02-Dec-10	Sole Practitioner
595	Mina-Yambao, Monica R.	Group D	0633-A	04-Dec-07	03-Dec-10	Sole Practitioner
596	Juacalla-Perez, Jasmin T.	Group C	0634-A	04-Dec-07	03-Dec-10	Sole Practitioner
597	Alba, Romeo C.	Group A	0635-A	05-Dec-07	04-Dec-10	Alba Romeo & Co.
598	Manabat, Luis Gerardo C.	Group A	0636-A	05-Dec-07	04-Dec-10	Manabat Delgado Amper & Co.
599	Romano, Joel C.	Group C	0637-A	07-Dec-07	06-Dec-10	Redor, Emerson & Co.
600	Ibay, George B.	Group D	0638-A	17-Dec-07	16-Dec-10	Sole Practitioner
601	Pancho, Estrellita R.	Group D	0639-A	19-Dec-07	18-Dec-10	Sole Practitioner
602	Enriquez, Perfecto L.	Group D	0640-D	09-Jan-08	08-Jan-11	Sole Practitioner
603	Farnacio, Charito Anabelle M.	Group A	0641-A	10-Jan-08	09-Jan-11	Manabat Sanagustin & Co.
604	Yap, Diane S.	Group A	0642-A	10-Jan-08	09-Jan-11	Manabat Delgado Amper & Co.
605	De Guzman, Doramar T.	Group D	0643-D	10-Jan-08	09-Jan-11	Sole Practitioner
606	Ramos, Melissa L.	Group A	0644-A	31-Jan-08	30-Jan-11	Isla Lipana & Co.
607	Napili, Ricardo N.	Group C	0645-A	31-Jan-08	30-Jan-11	Napili Bonacua & Associates
608	Florece, Emmanuel M.	Group D	0646-A	04-Feb-08	03-Feb-11	Sole Practitioner
609	Bautista, Efren B.	Group C	0647-A	05-Feb-08	04-Feb-11	Sole Practitioner
610	Tolentino, Policarpio C.	Group D	0648-A	08-Feb-08	07-Feb-11	Sole Practitioner
611	Giorla, Rhodora G.	Group D	0649-A	08-Feb-08	07-Feb-11	Sole Practitioner
612	Santos-Reyes, Violeta B.	Group D	0650-A	13-Feb-08	12-Feb-11	Karingal, Santos & Associates
613	Karingal-Pamatmat, Sonia V.	Group D	0651-A	13-Feb-08	12-Feb-11	Karingal, Santos & Associates
614	Pelayo, Abednego P.	Group A	0652-A	14-Feb-08	13-Feb-11	Pelayo Teodoro Santamaria & Co.
615	Sarte, Alfredo	Group D	0653-A	18-Feb-08	17-Feb-11	Sole Practitioner
616	Olano, Ma. Cristina S.	Group D	0654-A	29-Feb-08	28-Feb-11	Sole Practitioner
617	Argel, Abercio R.	Group C	0655-A	29-Feb-08	28-Feb-11	Sole Practitioner

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
618	Roldan, Paul Nicomedes L.	Group D	0656-A	04-Mar-08	04-Mar-11	Sole Practitioner
619	Grajo, Antonio P.	Group D	0657-A	06-Mar-08	06-Mar-11	Grajo & Associates
620	Angeles, Carolina P.	Group A	0658-A	13-Mar-08	13-Mar-11	Sycip Gorres Velayo & Co.
621	Bartolome, Marilou C.	Group A	0659-A	13-Mar-08	13-Mar-11	Sycip Gorres Velayo & Co.
622	Bergado, Ana Lea C.	Group A	0660-A	13-Mar-08	13-Mar-11	Sycip Gorres Velayo & Co.
623	Lu, Alicia O.	Group A	0661-A	13-Mar-08	13-Mar-11	Sycip Gorres Velayo & Co.
624	Pore, Maria Veronica Andresa R.	Group A	0662-A	13-Mar-08	13-Mar-11	Sycip Gorres Velayo & Co.
625	Reyes, Haydee M.	Group A	0663-A	13-Mar-08	13-Mar-11	Sycip Gorres Velayo & Co.
626	Sabado, Michael C.	Group A	0664-A	13-Mar-08	13-Mar-11	Sycip Gorres Velayo & Co.
627	Zuniga, Davee M.	Group A	0665-A	13-Mar-08	13-Mar-11	Sycip Gorres Velayo & Co.
628	Uy, Corazon C.	Group D	0666-A	18-Mar-08	18-Mar-11	Sole Practitioner
629	Campos, Tereso A.	Group C	0667-A	24-Mar-08	24-Mar-11	Campos, Campos & Co.
630	Mangundaya, Imelda D.	Group A	0668-A	18-Mar-08	18-Mar-11	Isla Lipana & Co.
631	Parallag, Ma. Fedna B.	Group A	0669-A	18-Mar-08	18-Mar-11	Isla Lipana & Co.
632	Mediona, Lorenzo C. Jr.	Group C	0670-A	28-Mar-08	28-Mar-11	Sole Practitioner
633	Andaya, Lilibeth I.	Group C	0671-A	01-Apr-08	01-Apr-11	Sole Practitioner
634	Miclat, Nelia D.	Group C	0672-A	01-Apr-08	01-Apr-11	Sole Practitioner
635	Torres, Dominador III T.	Group D	0673-A	04-Apr-08	04-Apr-11	Sole Practitioner
636	Go, Jemelyn	Group D	0674-A	09-Apr-08	09-Apr-11	Go Labog & Co.
637	Lajom, Virginia L.	Group D	0675-A	10-Apr-08	10-Apr-11	Sole Practitioner
638	Fangasan, Terrence Leif F.	Group D	0676-A	15-Apr-08	15-Apr-11	Fangasan & Yodong
639	Manabat, Roberto G.	Group A	0677-A	17-Apr-08	17-Apr-11	Manabat Sanagustin & Co.
640	Javier, Jose P.	Group A	0678-A	17-Apr-08	17-Apr-11	Manabat Sanagustin & Co.
641	Quinones, Jimmy S.	Group A	0679-A	17-Apr-08	17-Apr-11	Manabat Sanagustin & Co.
642	Vestil, Ma. Madeira R.	Group A	0680-A	17-Apr-08	17-Apr-11	Sycip Gorres Velayo & Co.
643	Mateo, Eugenio T.	Group D	0681-A	22-Apr-08	22-Apr-11	Mateo Pulido Ramos and Company
644	Pulido, Geronimo M.	Group D	0682-A	22-Apr-08	22-Apr-11	Mateo Pulido Ramos and Company
645	Garriel, Angel, Jr. S.	Group C	0683-A	23-Apr-08	23-Apr-11	Alba Romeo & Co.
646	Abraham, Edmundo S.	Group D	0684-A	24-Apr-08	24-Apr-11	Sole Practitioner
647	Santos, Mary Coleen S.	Group B	0685-A	24-Apr-08	24-Apr-11	Philip B. Santos & Co.
648	Manuel, Ma. Victoria E.	Group D	0686-A	28-Apr-08	28-Apr-11	Sole Practitioner
649	Delena, Gil V.	Group C	0687-A	21-May-08	21-May-11	Sole Practitioner

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
650	Balagtas, Miriam G.	Group C	0688-A	21-May-08	21-May-11	Sole Practitioner
651	David, Ligaya T.	Group C	0689-A	23-May-08	23-May-11	A. Sanchez, L. David and Company
652	Santos, J. Phoebus G. F.	Group D	0690-A	03-Jun-08	03-Jun-11	Sole Practitioner
653	Gimongala, Concesa P.	Group D	0691-A	03-Jun-08	03-Jun-11	Sole Practitioner
654	Berhay, Robinson Jr. D.	Group C	0692-A	03-Jun-08	03-Jun-11	Sole Practitioner
655	Tejada, Marieta O.	Group C	0693-A	04-Jun-08	04-Jun-11	Oliveros, Tejada & Co.
656	Oliveros, Ofelia T.	Group D	0694-A	04-Jun-08	04-Jun-11	Oliveros, Tejada & Co.
657	Barrozo, Danilo C.	Group D	0695-A	12-Jun-08	12-Jun-11	Sole Practitioner
658	Pastoral, Romeo T.	Group D	0696-A	16-Jun-08	16-Jun-11	Sole Practitioner
659	Zuniga, Rene G.	Group C	0697-A	16-Jun-08	16-Jun-11	Zuniga, Tupue & Company
660	Tupue, Francis B.	Group C	0698-A	16-Jun-08	16-Jun-11	Zuniga, Tupue & Company
661	Galang, Benigno L.	Group D	0699-A	24-Jun-08	24-Jun-11	Sole Practitioner
662	De Jesus, Consolacion B.	Group D	0700-A	25-Jun-08	25-Jun-11	Sole Practitioner
663	De Jesus, Romeo A.	Group C	0701-A	26-Jun-08	26-Jun-11	R.S. Bernaldo & Associates
664	Gliane, Jose Jr. C.	Group C	0702-A	11-Jul-08	11-Jul-11	Sole Practitioner
665	Amit, Norwena B.	Group D	0703-A	15-Jul-08	15-Jul-11	A.T. Abella & Co., CPAs
666	Abella, Anesia T.	Group D	0704-A	15-Jul-08	15-Jul-11	A.T. Abella & Co., CPAs
667	Lim, Sixta C.	Group D	0705-A	15-Jul-08	15-Jul-11	Sole Practitioner
668	Rillorta Ria C.	Group C	0706-A	15-Jul-08	15-Jul-11	Sole Practitioner
669	Patriana, Lindy C.	Group C	0707-A	15-Jul-08	15-Jul-11	Baconga, Patriana, Rosalijos & Co.
670	Baconga, Pio D.	Group C	0708-A	15-Jul-08	15-Jul-11	Baconga, Patriana, Rosalijos & Co.
671	Rosalijos, Jessica J.	Group C	0709-A	15-Jul-08	15-Jul-11	Baconga, Patriana, Rosalijos & Co.
672	Orilla, Alejandro M.	Group D	0710-A	17-Jul-08	17-Jul-11	Sole Practitioner
673	Carrillo, Warlito M.	Group C	0711-A	17-Jul-08	17-Jul-11	Sole Practitioner
674	Rodriguez, Cita N.	Group C	0712-A	23-Jul-08	23-Jul-11	Sole Practitioner
675	Lambus, Vicente C.	Group D	0713-A	25-Jul-08	25-Jul-11	Sole Practitioner
676	Dapat, Sabino R.	Group A	0714-A	13-Aug-08	13-Aug-11	SRD & Co., CPAs
677	Punsalan, Eranio L.	Group C	0715-A	14-Aug-08	14-Aug-11	E.L. Punsalan and Associates
678	Punsalan, Prospera D.	Group C	0716-A	14-Aug-08	14-Aug-11	E.L. Punsalan and Associates
679	Duenas, Loverina D.	Group C	0717-A	14-Aug-08	14-Aug-11	E.L. Punsalan and Associates
680	Corpuz, Isagani R.	Group C	0718-A	20-Aug-08	20-Aug-11	Sole Practitioner
681	Cabauatan, Nestor Mario S.	Group C	0719-A	22-Aug-08	22-Aug-11	Cabauatan Lee-Rosales & Co.

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
682	Gabagat, Reynaldo J.	Group D	0720-A	22-Aug-08	22-Aug-11	Sole Practitioner
683	Chua, Donabel T.	Group C	0721-A	26-Aug-08	26-Aug-11	Sole Practitioner
684	Miscreola, Edwina R.	Group D	0722-A	26-Aug-08	26-Aug-11	Sole Practitioner
685	Baltazar, Wilfredo A.	Group A	0723-A	28-Aug-08	28-Aug-11	MANabat Delgado Amper & Co.
686	Inventor, Lamberto R.	Group C	0724-A	01-Sep-08	01-Sep-11	Inventor, Miranda and Associates
687	Miranda, Wilma I.	Group C	0725-A	01-Sep-08	01-Sep-11	Inventor, Miranda and Associates
688	Sta. Rita, Alona A.	Group C	0726-A	04-Sep-08	04-Sep-11	Sole Practitioner
689	Cuasay, Joan A.	Group D	0727-A	09-Sep-08	09-Sep-11	Sole Practitioner
690	Uy, Albert Paul C.	Group C	0728-A	12-Sep-08	12-Sep-11	Sole Practitioner
691	Munsayac, Helen G.	Group D	0729-A	17-Sep-08	17-Sep-11	Sole Practitioner
692	Chu, Arthur T.	Group C	0730-A	19-Sep-08	19-Sep-11	Sole Practitioner
693	Alagbay, Aida A.	Group D	0731-A	22-Sep-08	22-Sep-11	Sole Practitioner
694	Sison, Neil U.	Group B	0732-A	25-Sep-08	25-Sep-11	Sison Corillo Parone & Co
695	Sison, Alina C.	Group B	0733-A	25-Sep-08	25-Sep-11	Sison Corillo Parone & Co
696	Dy, Jaimie G.	Group C	0734-A	30-Sep-08	30-Sep-11	Sole Practitioner
697	Yu, Romualdo L	Group C	0735-A	07-Oct-08	07-Oct-11	Sole Practitioner
698	Leano, Frederick Emmanuel Rodrigo D.	Group C	0736-A	08-Oct-08	08-Oct-11	F. Leano & Company
699	Alon, Emma L.	Group C	0737-A	09-Oct-08	09-Oct-11	Sole Practitioner
700	Acyatan, Antonio P.	Group A	0738-A	09-Oct-08	09-Oct-11	Acyatan & Company
701	Guerrero, Arminda A.	Group A	0739-A	09-Oct-08	09-Oct-11	Acyatan & Company
702	Acyatan, Efren N.	Group B	0740-A	09-Oct-08	09-Oct-11	Acyatan & Company
703	Bernaldo, Rosario S.	Group A	0741-A	16-Oct-08	16-Oct-11	R.S. Bernaldo & Associates
704	Alapag, Marcelno T.	Group C	0742-A	17-Oct-08	17-Oct-11	Sole Practitioner
705	Te, Shirley S.	Group D	0743-A	21-Oct-08	21-Oct-11	Sole Practitioner
706	Colobong, Nathaniel P.	Group C	0744-A	22-Oct-08	22-Oct-11	Nathaniel P. Colobong & Co.
707	Brusas, Noemi C.	Group D	0745-A	23-Oct-08	23-Oct-11	Sole Practitioner
708	Danac, Marietta C.	Group D	0746-A	23-Oct-08	23-Oct-11	Danac & Associates
709	Danac, Alfredo C.	Group D	0747-A	23-Oct-08	23-Oct-11	Danac & Associates
710	Danac, Pastor Jr. C.	Group D	0748-A	23-Oct-08	23-Oct-11	Danac & Associates
711	Danac, Arturo C.	Group D	0749-A	23-Oct-08	23-Oct-11	Danac & Associates
712	Frivaldo, Nelson T.	Group D	0750-A	3-Nov-08	03-Nov-11	Sole Practitioner
713	Rendon, Edilberto C.	Group C	0751-A	10-Nov-08	10-Nov-11	Sole Practitioner
714	Navea, Josefina M.	Group D	0752-A	10-Nov-08	10-Nov-11	Sole Practitioner
715	Olano, Arrel R.	Group D	0753-A	10-Nov-08	10-Nov-11	Olano, Duterte & Associates
716	Reyes, Rowena A.	Group C	0754-A	11-Nov-08	11-Nov-11	Sole Practitioner

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
717	Santos, Marilou B.	Group D	0755-A	24-Nov-08	24-Nov-11	Sole Practitioner
718	Cajigal, Enita U.	Group D	0756-A	24-Nov-08	24-Nov-11	Sole Practitioner
719	Gonzales, Roberto G.	Group C	0757-A	24-Nov-08	24-Nov-11	Sole Practitioner
720	Manalac, Ma. Theresa S.	Group C	0758-A	24-Nov-08	24-Nov-11	Sole Practitioner
721	Ladiza, Ma. Corazon R.	Group D	0759-A	27-Nov-08	27-Nov-11	Sole Practitioner
722	Benedictos, Geraldine G.	Group C	0760-A	27-Nov-08	27-Nov-11	Po Lao Marquez Benedictos & Co
723	Po, Jennifer Rose K.	Group C	0761-A	27-Nov-08	27-Nov-11	Po Lao Marquez Benedictos & Co
724	Barbacena, Ma. Jovelinda B.	Group C	0762-A	16-Dec-08	16-Dec-11	Pascual, Pascual & Co.
725	Pascual, Leonila R.	Group C	0763-A	16-Dec-08	16-Dec-11	Pascual, Pascual & Co.
726	Tandingan, Merian M.	Group C	0764-A	16-Dec-08	16-Dec-11	Pascual, Pascual & Co.
727	Padua, Randy M.	Group C	0765-A	17-Dec-08	17-Dec-11	A.R. Sayson & Associates
728	Caparas, Jaydee P.	Group C	0766-A	18-Dec-08	18-Dec-11	Sole Practitioner
729	Manzano, Rufino A.	Group D	0767-A	18-Dec-08	18-Dec-11	Sole Practitioner
730	Torre, Merilyn S.	Group C	0768-A	18-Dec-08	18-Dec-11	Sole Practitioner
731	Tuplano, Cynthia B.	Group D	0769-A	5-Jan-09	05-Jan-12	Sole Practitioner
732	Acedo, Timoteo A.	Group D	0770-A	5-Jan-09	05-Jan-12	Sole Practitioner
733	Delos Reyes, Mario Enrique A.	Group C	0771-A	6-Jan-09	06-Jan-12	Sole Practitioner
734	Salvio, Rosemarie R.	Group C	0772-A	12-Jan-09	12-Jan-12	Sole Practitioner
735	Diaz, Ernesto T.	Group A	0773-A	15-Jan-09	15-Jan-12	Manabat Sanagustin & Co.
736	Cua, Leonardo G.	Group D	0774-A	16-Jan-09	16-Jan-12	Sole Practitioner
737	Valerio, Enrique S.	Group C	0775-A	30-Jan-09	30-Jan-12	Sole Practitioner
738	Sanchez, Angelina T.	Group C	0776-A	2-Feb-09	02-Feb-12	A. Sanchez, L. David and Company
739	Alas, Danilo T.	Group C	0777-A	02-Feb-09	02-Feb-12	Alas, Oplas & Co., CPAs
740	Alvarado Janet S.	Group C	0778-A	12-Feb-09	12-Feb-12	Sycip Gorres Velayo & Co.
741	Mangangey, Clairma T.	Group C	0779-A	12-Feb-09	12-Feb-12	Sycip Gorres Velayo & Co.
742	Mateo, Julie Christine O.	Group A	0780-A	12-Feb-09	12-Feb-12	Sycip Gorres Velayo & Co.
743	Pinpin, Alvin M.	Group A	0781-A	12-Feb-09	12-Feb-12	Sycip Gorres Velayo & Co.
744	Valencia, Cyril Jazmin B.	Group A	0782-A	12-Feb-09	12-Feb-12	Sycip Gorres Velayo & Co.
745	Villa, John T.	Group A	0783-A	12-Feb-09	12-Feb-12	Sycip Gorres Velayo & Co.
746	Cua, Francisco C.	Group D	0784-A	16-Feb-09	16-Feb-12	Sole Practitioner
747	Oplas, Ma. Criselda S.	Group C	0785-A	20-Feb-09	20-Feb-12	Alas, Oplas & Co., CPAs
748	Sarcauga, Lina T.	Group C	0786-A	24-Feb-09	24-Feb-12	E. R. Sarcauga & Co.
749	Ceniza, Lily V.	Group C	0787-A	24-Feb-09	24-Feb-12	V.T. Villamala & Associates
750	Mendiola, Nila N.	Group C	0788-A	03-Mar-09	02-Mar-12	Nila N. Mendiola and Company
751	Gonzales, Wilhelmina R.	Group C	0789-A	04-Mar-09	03-Mar-12	Sole Practitioner
752	Lauron, Christian G.	Group A	0790-A	05-Mar-09	04-Mar-12	Sycip Gorres Velayo & Co.
753	Danao, Roderick M.	Group A	0791-A	05-Mar-09	04-Mar-12	Isla Lipana & Co.
754	Granada, Rommel O.	Group D	0792-A	05-Mar-09	04-Mar-12	Sole Practitioner
755	Villamala, Vicente T.	Group C	0793-A	11-Mar-09	10-Mar-12	V.T. Villamala & Associates
756	Tolentino, Ramona Carmela R.	Group C	0794-A	11-Mar-09	10-Mar-12	J.P. Tolentino & Co. CPAs
757	Mata, Christian O.	Group C	0795-A	16-Mar-09	15-Mar-12	Aquino Mata Calica & Associates
758	Gallo, Dolores G.	Group D	0796-A	17-Mar-09	16-Mar-12	Sole Practitioner
759	Malbas, Nenita R.	Group C	0797-A	17-Mar-09	16-Mar-12	Malbas, Mahinay & Co.
760	Causon, Paul Bernard D.	Group A	0798-A	19-Mar-09	18-Mar-12	Manabat Sanagustin & Co.
761	Balatbat, Ma. Teresita G.	Group D	0799-A	26-Mar-09	25-Mar-12	Sole Practitioner
762	Catequista Jose C.	Group A	0800-A	26-Mar-09	25-Mar-12	Manabat Sanagustin & Co.
763	Bantilan, Jerry F.	Group C	0801-A	26-Mar-09	25-Mar-12	Sole Practitioner
764	Santiago, Emmanuel C.	Group C	0802-A	30-Mar-09	29-Mar-12	Sole Practitioner
765	Mangalallan, Erlinda A.	Group C	0803-A	02-Apr-09	01-Apr-12	Sole Practitioner
766	Alvero, Maria Carmina M.	Group C	0804-A	03-Apr-09	02-Apr-12	Alba Romeo & Co.
767	Alcantara, Luis M.	Group C	0805-A	08-Apr-09	07-Apr-12	Sole Practitioner
768	Orio, Felix C.	Group C	0806-A	08-Apr-09	07-Apr-12	Sole Practitioner
769	Ocampo, Maria Cristina Josefina B.	Group B	0807-A	15-Apr-09	14-Apr-12	Ocampo, Mendoza, Leong, Lim & Co.

	NAME	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	FIRM
770	Mendoza, Josefina F.	Group B	0808-A	15-Apr-09	14-Apr-12	Ocampo, Mendoza, Leong, Lim & Co.
771	Mendoza, Paciencia B.	Group C	0809-A	17-Apr-09	16-Apr-12	Sole Practitioner
772	Manaligod, Silvestre A.	Group D	0810-A	29-Apr-09	28-Apr-12	Sole Practitioner
773	Dela Cruz, Editha C.	Group C	0811-A	29-Apr-09	28-Apr-12	Sole Practitioner
774	Manoloto, Gilberto L.	Group C	0812-A	29-Apr-09	28-Apr-12	Sole Practitioner

*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.