



Securities and Exchange Commission
Office of the General Accountant
List of Accredited External Auditors Under Group B
As of 30 September 2020

	Name	Accreditation No.	Date Accredited	Expiry Date	Firm
1	Abad, Jeffrey G.	1654-A	15-Mar-18	14-Mar-21	F. B. Tupue and Company
2	Aguillon, Gilbert V.	1792-A	24-Oct-19	23-Oct-22	F. B. Tupue and Company
3	Aguirre, Michael L.	1730-A	18-Dec-18	17-Dec-21	UHY M. L. Aguirre & Co.
4	Babor, Clark Joseph C.	1809-A	31-Mar-20	31-Mar-23	Roxas Cruz Tagle & Co.
5	Balingcongan, Nellybeth C.	1773-A	05-Sep-19	04-Sep-22	Alba Romeo and Co.
6	Bernaldo, Rose Angeli S.	1757-A	13-Jun-19	12-Jun-22	R. S. Bernaldo & Associates
7	Cruz, Antonio V.	1364-AR-1	26-Sep-19	25-Sep-22	Roxas Cruz Tagle & Co.
8	De Jesus, Romeo Jr. A.	1690-A	12-Jul-18	11-Jul-21	R. S. Bernaldo & Associates
9	Dimaculangan, Ma. Teresita Z.	1777-A	10-Sep-19	09-Sep-22	Dimaculangan, Dimaculangan & Co.
10	Dinglasan, Evelyn M.	1632-AR-1	10-Dec-19	09-Dec-22	A. M. Yu & Associates
11	Elises, Jose Q.	1733-A	08-Jan-19	07-Jan-22	Elises & Ciudadano
12	Garcia, Carmencita O.	1702-A	23-Aug-18	22-Aug-21	Carmencita O. Garcia & Partners
13	Garcia, Marvin G.	1496-AR-1	02-Oct-18	01-Oct-21	R. S. Bernaldo & Associates
14	Leong, Anito C. W.	1694-A	18-Jul-18	17-Jul-21	Hagonia, Sze & Co.
15	Magcaling, Glenn J.	1691-A	12-Jul-18	11-Jul-21	R. S. Bernaldo & Associates
16	Manangu, Severino M.	1662-A	08-Dec-17	07-Dec-20	Endrigo, Manangu and Associates
17	Mangay-ayam, Rodrigo M.	1731-A	18-Dec-18	17-Dec-21	Mangay - ayam, Lim & Co.
18	Mariano, Alfredo F.	1802-A	07-Jan-20	06-Jan-23	Mariano, Chunpeng and Associates
19	Oplado, Arnulfo B.	1342-AR-2	05-Sep-19	04-Sep-22	Sta. Ana Rivera & Co.
20	Ortega, Dexter F.	1806-A	10-Mar-20	10-Mar-23	Tagnia Ortega & Partners
21	Pilar, Gilbert H.	1798-A	10-Dec-19	09-Dec-22	GH Pilar and Partners
22	Ramos, Elrey T.	1721-A	13-Nov-18	12-Nov-21	Mateo Ramos Celestino Llona and Company
23	Rivera, Jonathan G.	1450-AR-2	24-Sep-19	23-Sep-22	Sta. Ana Rivera & Co.
24	Santamaria, Rachel Lydia T.	1714-A	06-Nov-18	05-Nov-21	Teodoro Santamaria Canlas & Co.
25	Sese, Ma. Alma C.	1606-AR-1	17-Dec-19	16-Dec-22	Perez, Sese, Villa and Co.
26	Tan, Lloyd T.	1713-A	06-Nov-18	05-Nov-21	Diaz, Murillo, Dalupan & Co.
27	Tupue, Francis B.	1591-AR-1	22-Oct-19	21-Oct-22	F. B. Tupue and Company
28	Yu, Anecito M.	1334-AR-2	22-Oct-19	21-Oct-22	A. M. Yu & Associates

Group B:

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