



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

	Name	Accreditation No.	Date Accredited	Expiry Date	Firm
1	Abad, Felicidad A.	1708-A	05-Sep-18	04-Sep-21	Valdes Abad and Associates
2	Aclan, Ma. Arleen O.	1524-AR-1	26-Nov-18	25-Nov-21	Sole Practitioner
3	Acyatan, Efren N.	1516-AR-1	26-Sep-18	25-Sep-21	Acyatan & Co.
4	Adoremus, Restituto R.	1521-A	26-Sep-18	25-Sep-21	Sole Practitioner
5	Ali, Liberty A.	1754-A	24-May-19	23-May-22	Ali and Co.
6	Alover, Marita B.	1786-A	03-Oct-19	02-Oct-22	Sole Practitioner
7	Alvarez, Ronald B.	1705-A	31-Aug-18	30-Aug-21	Sole Practitioner
8	Ang Ban Giok, Benedict A.	1770-A	04-Sep-19	03-Sep-22	MG Madrid & Co.
9	Angus, Mark M.	1582-AR-1	16-May-19	15-May-22	Sole Practitioner
10	Anyayahan, Leonardo A.	1698-A	10-Aug-18	09-Aug-21	Sole Practitioner
11	Aquino, Laarni A.	1449-AR-1	11-Jun-18	10-Jun-21	OO & Associates
12	Balagot, Jonathan David A.	1787-A	14-Oct-19	13-Oct-22	Balagot & Co.
13	Bantilan, Jerry F.	1750-A	11-Apr-19	10-Apr-22	Sole Practitioner
14	Barbacena, Jovelina B.	1677-A	06-Apr-18	05-Apr-21	Barbacena, Tandingan & Co.
15	Barrion, Dell Amor C.	0907-AR-3	29-Mar-19	28-Mar-22	Barrion, Barrion and Company
16	Basconcillo, Nenita I.	1683-A	17-May-18	16-May-21	Sole Practitioner
17	Bato, Lope Jr. L.	1676-A	06-Apr-18	05-Apr-21	Lope Laranjo Bato & Co.
18	Bermudez, Gil C.	1320-AR-2	05-Sep-19	04-Sep-22	Sole Practitioner
19	Cabauatan, Nestro Mario S.	1725-A	13-Dec-18	12-Dec-21	Cabauatan, Lee - Rosales & Co.
20	Cagueta, Alyssa Marie D.	1717-A	06-Nov-18	05-Nov-21	N. A. Calderon & Co.
21	Camit, Calixto C.	1697-A	09-Aug-18	08-Aug-21	Sole Practitioner
22	Cañete, Luis A.	1709-A	06-Sep-18	05-Sep-21	Luis Cañete & Co.
23	Canlas, Noel Antonio E.	1742-A	06-Mar-19	05-Mar-22	Teodoro Santamaria Canlas & Co.
24	Castillo, Mares M.	1747-A	20-Mar-19	19-Mar-22	Sole Practitioner
25	Celestino, Samuel C.	1724-A	03-Dec-18	02-Dec-21	Mateo Ramos Celestino Llona and Company
26	Ceneta, Buendigardo R.	1800-A	10-Dec-19	09-Dec-22	Morfe, Ceneta & Co.
27	Chua, Wilson	1325-AR-2	09-Nov-18	08-Nov-21	Chua, Chua & Co.
28	Clemente, Gerardo P.	1381-AR-2	19-Jan-20	18-Jan-23	Sole Practitioner
29	Co, Almira Frances A.	1663-A	15-Dec-17	14-Dec-20	Pascual, Feliciano & Co.
30	Codilla, Rolando A.	1265-AR-2	24-Oct-18	23-Oct-21	Sole Practitioner
31	Colobong, Nathaniel P.	1225-AR-2	06-Nov-18	05-Nov-21	Nathaniel P. Colobong & Co.
32	Comia, Meriam F.	1531-AR-1	15-Jan-19	14-Jan-22	M. A. Mercado & Co.
33	Cordova, Cheryl L.	1771-A	05-Sep-19	04-Sep-22	Mangay - ayam, Lim & Co.
34	Cruz, Maria Antoniette M.	1675-A	27-Mar-18	26-Mar-21	Sole Practitioner
35	Cuevas, Carmencita L.	1784-A	27-Sep-19	26-Sep-22	Sole Practitioner
36	Daroya, Raul N.	1661-A	07-Dec-17	06-Dec-20	Daroya & Company
37	Datiles, Marie Sidney S.	1109-AR-2	29-May-18	28-May-21	Datiles Casedo and Associates
38	David, Ligaya T.	0689-AR-3	15-Feb-18	14-Feb-21	A. Sanchez, L. David and Company
39	Desabelle, Myrna L.	1352-AR-2	27-Sep-19	26-Sep-22	Desabelle, Desabelle and Associates
40	Diaz, Reagan P.	1543-AR-1	28-Mar-19	27-Mar-22	Sole Practitioner
41	Dinorog, Raymundo L.	1487-AR-1	24-Oct-18	23-Oct-21	Sole Practitioner
42	Diva, Felicidad B.	1175-AR-2	06-Aug-18	05-Aug-21	Felicidad B. Diva & Co.
43	Du, Cleopatra A.	0822-AR-3	15-Jan-19	14-Jan-22	Cleopatra A. Du & Co.
44	Dungog, Narciso P.	1803-A	10-Jan-20	09-Jan-23	GH Pilar and Partners
45	Estepa, Josefa P.	1753-A	16-May-19	15-May-22	Sole Practitioner
46	Feliciano, Fidel S.	1689-A	26-Jun-18	25-Jun-21	Pascual, Feliciano & Co.
47	Fernando, Armando T.	0322-AR-4	29-Dec-17	28-Dec-20	Sole Practitioner
48	Florece, Emmanuel M.	1451-AR-1	08-Jun-18	07-Jun-21	Sole Practitioner
49	Frivaldo, Nelson T.	0750-AR-3	10-Aug-18	09-Aug-21	Sole Practitioner
50	Garcia, Josefino F.	1686-A	08-Jun-18	07-Jun-21	Ramon F. Garcia & Co.
51	Gatmaitan, Rodrigo Jr. G.	1695-A	27-Jul-18	26-Jul-21	Gatmaitan and Associates
52	Gemora, Maria Teresa S.	1296-AR-2	20-Jun-19	19-Jun-22	Sole Practitioner
53	Go, Rachel V.	1723-A	16-Nov-18	15-Nov-21	Sole Practitioner
54	Gomez, Erlinda L.	1706-A	31-Aug-18	30-Aug-21	Lorenzo - Gomez & Co.
55	Gonzales, Ariel D.	1804-A	16-Jan-20	15-Jan-23	Aquino, Mata, Calica & Associates
56	Granada, Rommel O.	1243-AR-2	11-Oct-18	10-Oct-21	Sole Practitioner
57	Guerrero, Arminda A.	1515-AR-1	26-Sep-18	25-Sep-21	Acyatan & Co.
58	Herrera, Eduardo S.	1716-A	06-Nov-18	05-Nov-21	Sole Practitioner
59	Ibay, George B.	1674-A	27-Mar-18	26-Mar-21	Sole Practitioner
60	Ilagan, Ma. Elma L.	0448-AR-4	16-May-19	15-May-22	Sole Practitioner



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61	Ismael, Christopher U.	1671-A	20-Mar-18	19-Mar-21	Sole Practitioner
62	Jimenez, Alex E.	1664-A	15-Dec-17	14-Dec-20	F. B. Tupue and Company
63	Joven, John C.	1575-AR-1	11-Jun-19	10-Jun-22	Sole Practitioner
64	Juacalla, Jasmin T.	1453-AR-1	08-Aug-18	07-Aug-21	Sole Practitioner
65	Juan, Valenbert C.	1672-A	20-Mar-18	19-Mar-21	Sole Practitioner
66	Koa Lin, Debbie Karen T.	1246-AR-2	06-Nov-18	05-Nov-21	Sole Practitioner
67	Lee, Chemson Y.	1704-A	30-Aug-18	29-Aug-21	Sole Practitioner
68	Leonardo, Edgardo A.	1745-A	18-Mar-19	17-Mar-22	Leonardo Vicente and Associates
69	Leong, Leonides E.	1528-AR-1	01-Feb-19	31-Jan-22	Dongon, Leong & Associates
70	Maalat, Ernesto R.	1301-AR-2	22-Aug-19	21-Aug-22	Sole Practitioner
71	Machica, Michael A.	0296-AR-4	16-May-18	15-May-21	Machica Tan - Cruz & Co.
72	Madarang, Agapito M.	0337-AR-3	22-Oct-18	21-Oct-21	Madarang and Company
73	Maghamil, Marilyn B.	1696-A	02-Aug-18	01-Aug-21	Sole Practitioner
74	Mahinay, Mark Louie D.	1727-A	17-Dec-18	16-Dec-21	Malbas, Mahinay & Co.
75	Mallari, Marvin A.	1796-A	19-Nov-19	18-Nov-22	Sole Practitioner
76	Manaig, Raymond J.	1343-AR-2	01-Feb-19	31-Jan-22	Manaig, Manaig & Co.
77	Manalese, Reginald S.	1466-AR-1	28-Sep-18	27-Sep-21	Aquino, Mata, Calica & Associates
78	Manaligod, Silvestre A.	1703-A	22-Aug-18	21-Aug-21	Sole Practitioner
79	Manarang, Aurora S.	1503-AR-1	24-Oct-18	23-Oct-21	Sole Practitioner
80	Mandawe, Basilides Jr. C.	1797-A	26-Nov-19	25-Nov-22	Sole Practitioner
81	Manganti, Jennifer R.	1400-AR-1	18-Oct-17	17-Oct-20	Balicas, Lamboso & Co.
82	Manuel, Angelito L.	1743-A	13-Mar-19	12-Mar-22	Sole Practitioner
83	Masilag, Emiliano M.	1673-A	20-Mar-18	19-Mar-21	Masilag and Associates
84	Mendiola, Nila N.	1807-A	12-Mar-20	12-Mar-23	Nila N. Mendiola and Company
85	Mendoza, Josefina F.	1772-A	05-Sep-19	04-Sep-22	Ocampo, Mendoza, Lim & Co.
86	Mendoza, Rufo R.	1242-AR-2	22-Aug-18	21-Aug-21	Sole Practitioner
87	Mendoza, Wednesday R.	1688-A	19-Jun-18	18-Jun-21	Sole Practitioner
88	Mercado, Marcelino A.	1533-AR-1	15-Jan-19	14-Jan-22	M. A. Mercado & Co.
89	Mijares, Rene M.	1684-A	17-May-18	16-May-21	Sole Practitioner
90	Miranda, Wilma I.	1525-AR-1	09-Jan-19	08-Jan-22	Inventor, Miranda & Associates
91	Miscreola, Edwina R.	0722-AR-3	16-Oct-18	15-Oct-21	Sole Practitioner
92	Mora, Rheneir P.	1748-A	26-Mar-19	25-Mar-22	Sole Practitioner
93	Muntuerto, Antholin T.	1728-A	17-Dec-18	16-Dec-21	Muntuerto Almendras and Company
94	Nonato, Wan Margaret L.	1764-A	20-Aug-19	19-Aug-22	Nonato and Company
95	Ocampo, Maria Cristina Josefina B.	1317-AR-1	05-Sep-19	04-Sep-22	Ocampo, Mendoza, Lim & Co.
96	Olaño, Arel R.	1763-A	08-Aug-19	07-Aug-22	Olaño Duterte & Associates
97	Ong, Lagrimas N.	0238-AR-4	07-Nov-17	06-Nov-20	Sole Practitioner
98	Ong, Ricardo G.	0428-AR-4	04-Feb-19	03-Feb-22	OO & Associates
99	Pamatmat, Sonia K.	1125-AR-2	21-Mar-18	20-Mar-21	Karingal, Santos & Associates
100	Panganiban, Emilio Jr. B.	1562-AR-1	04-Apr-19	03-Apr-22	Salvio - Leonida Panganiban & Co.
101	Paredes, Maila M.	1602-AR-1	16-Jan-20	15-Jan-23	OO & Associates
102	Pascual, Alexander D.	1160-AR-2	07-Nov-17	06-Nov-20	Pascual, Feliciano & Co.
103	Patriana, Lindy C.	1811-A	09-Jul-20	09-Jul-23	Baconga Patriana & Co.
104	Po, Jennifer Rose K.	1191-AR-2	01-Mar-19	28-Feb-22	Po Lao Marquez Benedictos & Co.
105	Pojol, Mark Anthony V.	1734-A	11-Jan-19	10-Jan-22	Sole Practitioner
106	Prado, Brigida P.	1682-A	16-May-18	15-May-21	Sole Practitioner
107	Punzalan, Sharon V.	1791-A	23-Oct-19	22-Oct-22	Velasco Punzalan and Co.
108	Quilab, Ana Mariae Michelle D.	1692-A	16-Jul-18	15-Jul-21	Quilab & Garsuta, CPAs
109	Quilab, Rico P.	0906-AR-3	16-Jul-18	15-Jul-21	Quilab & Garsuta, CPAs
110	Quiñanola, Noe G.	1790-A	22-Oct-19	21-Oct-22	N. G. Quiñanola & Co.
111	Quinsay, Joseph E.	1459-AR-1	02-Aug-18	01-Aug-21	Quinsay Radam & Co.
112	Ramos, Peter Jan K.	1765-A	23-Aug-19	22-Aug-22	Lupo S. Ramos & Co.
113	Rejano, Roberto R.	1443-AR-1	10-May-18	09-May-21	Sole Practitioner
114	Reyes, Rene R.	1406-AR-1	07-Dec-17	06-Dec-20	Reyes Galang King and Company
115	Rillorta, Ria C.	1173-AR-2	26-Jul-18	25-Jul-21	Sole Practitioner
116	Rodriguez, Cita N.	1668-A	08-Feb-18	07-Feb-21	Sole Practitioner
117	Roldan, Paul Nicomedes L.	1755-A	27-May-19	26-May-22	Sole Practitioner
118	Romio, Valentin U.	1759-A	25-Jul-19	24-Jul-22	P. F. Tatunay & Co.
119	Roraldo, Nestorin C.	1349-AR-2	27-Feb-19	26-Feb-22	Roraldo, Gatdula Pestaño & Co.
120	Salvio, Rosemarie R.	1534-AR-1	01-Feb-19	31-Jan-22	Salvio - Leonida Panganiban & Co.



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	Name	Accreditation No.	Date Accredited	Expiry Date	Firm
121	San Buenaventura, Evelyn R.	1722-A	16-Nov-18	15-Nov-21	San Buenaventura & Company
122	San Buenaventura, Leopoldo E.	1718-A	09-Nov-18	08-Nov-21	San Buenaventura & Company
123	Sands, Maria Angeles R.	1444-AR-1	22-May-18	21-May-21	Lupo S. Ramos & Co.
124	Santiago, Emmanuel C.	1508-AR-1	08-Oct-18	07-Oct-21	Sole Practitioner
125	Santiago, Erlinda M.	1572-AR-1	07-Aug-19	06-Aug-22	Sole Practitioner
126	Santos, J. Phoebus G. F.	1751-A	24-Apr-19	23-Apr-22	Sole Practitioner
127	Santos, Jaime B.	1458-AR-1	03-May-18	02-May-21	Sole Practitioner
128	Santos, Melania L.	1693-A	16-Jul-18	15-Jul-21	Sole Practitioner
129	Santos, Nilda R.	1217-AR-3	15-Feb-18	14-Feb-21	Pascual, Feliciano & Co.
130	Santos, Violeta B.	1126-AR-2	07-Jun-18	06-Jun-21	Karingal, Santos & Associates
131	Sarmiento, Rodelo Augusto G.	1746-A	19-Mar-19	18-Mar-22	Aldana, Sarmiento and Co.
132	Saway, Romualdo M.	1715-A	06-Nov-18	05-Nov-21	Sole Practitioner
133	Sazon, Lourdes L.	1720-A	09-Nov-18	08-Nov-21	Layug, Reaño and Associates
134	Serna, Lourdes L.	1475-AR-1	11-Oct-18	10-Oct-21	Sole Practitioner
135	Sia, Ricky A.	1305-AR-2	12-Apr-19	11-Apr-22	Sole Practitioner
136	Sicangco, Enrique M.	0852-AR-3	08-Jan-19	07-Jan-22	Sicangco Menor Villanueva & Co.
137	Siguenza, Marilyn S.	1666-A	02-Feb-18	01-Feb-21	Vergel De Dios & Co.
138	Sobremonte, Katherine U.	1504-AR-1	22-Oct-18	21-Oct-21	Sole Practitioner
139	Solangon, Rafaelito C.	1808-A	19-Mar-20	19-Mar-23	Sole Practitioner
140	Solmayor, Delia E.	1726-A	17-Dec-18	16-Dec-21	Sole Practitioner
141	Suner, Maximo D.	1430-AR-1	07-Dec-17	06-Dec-20	Nepomuceno Suner & Associates
142	Sy Bang, Ma. Emma T.	1477-AR-1	03-Aug-18	02-Aug-21	Sole Practitioner
143	Tadeja, Ericson D.	1711-A	18-Sep-18	17-Sep-21	Yu Villar Tadeja and Co.
144	Tandingan, Merian M.	1707-A	04-Sep-18	03-Sep-21	Barbacena, Tandingan & Co.
145	Tayawa, Jose B.	1665-A	18-Jan-18	17-Jan-21	Tayawa Certified Public Accountants & Co.
146	Thater, Walter B.	1441-AR-1	07-Nov-17	06-Nov-20	Thater, Misa & Company
147	Tolentino, Joaquin Jr. P.	1465-AR-1	26-Jun-18	25-Jun-21	J. P. Tolentino & Co. CPAs
148	Tolentino, Joaquin P.	0241-AR-4	03-May-18	02-May-21	J. P. Tolentino & Co. CPAs
149	Tolentino, Maria Luisa R.	1254-AR-2	07-Mar-19	06-Mar-22	Lupo S. Ramos & Co.
150	Tolentino, Ramona Carmela R.	0794-AR-4	05-Jun-18	04-Jun-21	J. P. Tolentino & Co. CPAs
151	Torno, Romeo G.	1678-A	03-May-18	02-May-21	Romeo G. Torno & Co.
152	Torre, Marilyn S.	1685-A	29-May-18	28-May-21	Sole Practitioner
153	Ty-Farma, Joseph Ian B.	1670-A	14-Mar-18	13-Mar-21	Sole Practitioner
154	Uy, Loly N.	0387-AR-4	26-Oct-18	25-Oct-21	Sole Practitioner
155	Uy, Wilfredo C.	0498-AR-4	06-Mar-19	05-Mar-22	OO & Associates
156	Valera, Noli G.	1789-A	18-Oct-19	17-Oct-22	Sole Practitioner
157	Valerio, Enrique S.	1245-AR-2	28-Sep-18	27-Sep-21	Valerio, Valerio & Co.
158	Velasco, Nestor C.	1783-A	27-Sep-19	26-Sep-22	Velasco Punzalan and Co.
159	Venzon, Gloria C.	0082-AR-4	23-Jul-19	22-Jul-22	Sole Practitioner
160	Vergel de Dios, Victor SM.	1667-A	02-Feb-18	01-Feb-21	Vergel De Dios & Co.
161	Viernes, Susana B.	1311-AR-2	05-Sep-19	04-Sep-22	Sole Practitioner
162	Villamala, Vicente T.	1267-AR-2	13-Jun-19	12-Jun-22	V. T. Villamala & Associates
163	Villanueva, Arlyn S.	0867-AR-3	18-Dec-18	17-Dec-21	Sicangco Menor Villanueva & Co.
164	Villanueva, Lorina D.	1205-AR-2	09-Nov-18	08-Nov-21	Sole Practitioner
165	Villarin, Feliciano F.	1438-AR-1	08-Feb-18	07-Feb-21	Sole Practitioner
166	Vitales, Domingo Jr. S.	1719-A	09-Nov-18	08-Nov-21	OO & Associates
167	Yu, Romualdo L.	1480-AR-1	04-Sep-18	03-Sep-21	Sole Practitioner

Group C:

- (1) Financing Companies;
- (2) Lending Companies; and
- (3) Transfer Agents