



**Securities and Exchange Commission
Office of the General Accountant
Accredited / Selected External Auditors of
SEC Regulated and Supervised Institutions
As of 30 September 2020**

| | Name | Accreditation No. | Group | Period | | Firm |
|----|---------------------------------|-------------------|-------|--------|------|----------------------------------|
| | | | | Start | End | |
| 1 | Alburo, Rachel G. | 100752 - SEC | A | 2019 | 2023 | Sabino R. Dapat & Co. |
| 2 | Angeles, Carolina P. | 86981 - SEC | A | 2019 | 2023 | Reyes Tacandong & Co. |
| 3 | Artuz, Annalyn B. | 88651 - SEC | A | 2019 | 2023 | Constantino and Partners |
| 4 | Bojado, Marden C. | 126555 - SEC | C | 2019 | 2019 | Sole Practitioner |
| 5 | Baltazar, Wilfredo A. | 78498 - SEC | A | 2019 | 2023 | Navarro Amper & Co. |
| 6 | Barroga, Ofelia S. | 47189 - SEC | A | 2019 | 2023 | Diaz Murillo Dalupan and Company |
| 7 | Binas, Antonio T. | 103827 - SEC | C | 2020 | 2020 | Sole Practitioner |
| 8 | Bithao, Jose V. | 53304 - SEC | C | 2019 | 2023 | Sole Practitioner |
| 9 | Bon, Albert R. | 121479 - SEC | A | 2019 | 2023 | Sycip Gorres Velayo & Co. |
| 10 | Caluscusan, Elmar C. | 82116 - SEC | C | 2019 | 2023 | Sole Practitioner |
| 11 | Cañete, Andrew John S. | 114711 - SEC | A | 2019 | 2023 | Luis Cañete & Company |
| 12 | Cañete, Noel Peter F. | 89801 - SEC | A | 2019 | 2019 | Luis Cañete & Company |
| 13 | Caparas, Jaydee P. | 91338 - SEC | C | 2019 | 2019 | Sole Practitioner |
| 14 | Castañeda, Raul F. | 58273 - SEC | C | 2019 | 2023 | Castañeda and Associates |
| 15 | Ceniza, Lily V. | 27005 - SEC | C | 2019 | 2023 | V. T. Villamala & Associates |
| 16 | Clarino, Emmanuel V. | 27455 - SEC | A | 2019 | 2023 | Reyes Tacandong & Co. |
| 17 | Concepcion, Rossana A | 58440 - SEC | C | 2019 | 2023 | Sole Practitioner |
| 18 | Constantino, Jerome Antonio B. | 49553 - SEC | A | 2019 | 2023 | Constantino and Partners |
| 19 | Constantino, Joan S. | 104487 - SEC | C | 2019 | 2023 | Sole Practitioner |
| 20 | Constantino, Katherine O. | 57973 - SEC | A | 2019 | 2023 | Constantino and Partners |
| 21 | Cruz, David Ernesto V. | 110671 - SEC | A | 2019 | 2023 | Roxas Cruz Tagle and Co. |
| 22 | Cunanan, Cyrus S. | 106513 - SEC | C | 2019 | 2019 | Cunanan Rovero & Co. |
| 23 | Daza, Domingo A. | 109993 - SEC | A | 2019 | 2023 | R. R. Tan & Associates |
| 24 | Dinio, Nelson J. | 97048 - SEC | A | 2019 | 2023 | Punongbayan & Arullo |
| 25 | Dioso, Dindo Marco M. | 95177 - SEC | A | 2019 | 2023 | R. G. Manabat & Co. |
| 26 | Dioso, Sheila Ricca G. | 115382 - SEC | A | 2019 | 2023 | R. G. Manabat & Co. |
| 27 | Felismino, Christian Francis S. | 111361 - SEC | A | 2019 | 2023 | Roxas Cruz Tagle and Co. |
| 28 | Felismino, Nina Cecilia S. | 103737 - SEC | A | 2019 | 2023 | Navarro Amper & Co. |
| 29 | Fernando, Belinda B. | 81207 - SEC | A | 2019 | 2023 | Reyes Tacandong & Co. |
| 30 | Gabagat, Reynaldo J. | 88053 - SEC | C | 2019 | 2023 | Sole Practitioner |
| 31 | Garcia, Aldie P. | 107076 - SEC | A | 2019 | 2023 | Isla Lipana & Co. |
| 32 | Garcia, Dolores M. | 68582 - SEC | C | 2019 | 2019 | Sole Practitioner |
| 33 | Giorla, Rhodora G. | 31307 - SEC | C | 2019 | 2023 | Sole Practitioner |
| 34 | Granada, Attila D. | 7496 - SEC | C | 2020 | 2024 | Sole Practitioner |
| 35 | Granada, Consejo O. | 8467 - SEC | C | 2020 | 2024 | Sole Practitioner |
| 36 | Javier, Jose Jr. P. | 70807 - SEC | A | 2020 | 2020 | R. G. Manabat & Co. |
| 37 | Joven, Mark Matthew YC. | 121721 - SEC | C | 2019 | 2023 | Sole Practitioner |
| 38 | Lim - Cerna, Ester K. | 29485 - SEC | A | 2019 | 2019 | Luis Cañete & Company |
| 39 | Lu, Alicia O. | 62493 - SEC | A | 2019 | 2023 | Sycip Gorres Velayo & Co. |
| 40 | Malik, Kathy Q. | 109073 - SEC | C | 2019 | 2023 | Sole Practitioner |
| 41 | Maliwat, Anselma P. | 97918 - SEC | A | 2019 | 2023 | Constantino & Partners |
| 42 | Manalang, Carlo Paolo V. | 111947 - SEC | A | 2019 | 2023 | Sycip Gorres Velayo & Co. |
| 43 | Mangundaya, Imelda D. | 90670 - SEC | A | 2019 | 2023 | Isla Lipana & Co. |
| 44 | Mata, John Endel S. | 121347 - SEC | A | 2019 | 2023 | Punongbayan & Arullo |
| 45 | Mendez, Rochelle B. | 103142 - SEC | C | 2019 | 2023 | Romano, Mendez & Company |
| 46 | Mendoza, Emmanuel Y. | 84318 - SEC | A | 2019 | 2019 | Mendoza, Querido & Co. |
| 47 | Molina, Edgardo M. | 39419 - SEC | C | 2019 | 2023 | Sole Practitioner |
| 48 | Ng, Anthony L. | 109764 - SEC | A | 2019 | 2023 | Punongbayan & Arullo |
| 49 | Ng, Marco Fernando L. | 116799 - SEC | C | 2019 | 2023 | M. Ng & T. Lopez Partnership |
| 50 | Paguio, Floyd C. | 115664 - SEC | C | 2019 | 2023 | Paguio, Dumayas and Associates |
| 51 | Paguio, Honorata L. | 78850 - SEC | A | 2019 | 2023 | Ramon F. Garcia & Co. |
| 52 | Pamintuan, Carolina S. | 60735 - SEC | C | 2019 | 2023 | Noel M. Pamintuan & Co. |
| 53 | Pamintuan, Noel M. | 20119 - SEC | C | 2019 | 2019 | Noel M. Pamintuan & Co. |
| 54 | Pelayo, Julito C. | 59978 - SEC | C | 2019 | 2023 | Sole Practitioner |
| 55 | Pereña, Jarred D. | 109297 - SEC | A | 2019 | 2023 | Roxas Cruz Tagle and Co. |
| 56 | Pernato, Ramonito D. | 35390 - SEC | C | 2020 | 2024 | Sole Practitioner |
| 57 | Piamonte, Renan A. | 107805 - SEC | A | 2019 | 2023 | Punongbayan & Arullo |
| 58 | Reyes, Haydee M. | 83522 - SEC | A | 2019 | 2023 | Reyes Tacandong & Co. |

| | | | | | | |
|----|----------------------------------|--------------|---|------|------|----------------------------------|
| 59 | Reyes, Ma. Lerma M. | 63757 - SEC | C | 2019 | 2019 | Reyes, Diano, Tumanda & Co. |
| 60 | Rodriguez, Bernadette C. | 104172 - SEC | C | 2019 | 2023 | Castañeda and Associates |
| 61 | Rodriguez, Wilfrido C. | 23299 - SEC | C | 2019 | 2023 | Sole Practitioner |
| 62 | Romano, Joel C. | 102976 - SEC | C | 2019 | 2023 | Romano, Mendez & Company |
| 63 | Salvador, Wanessa G. | 118546 - SEC | A | 2019 | 2023 | Sycip Gorres Velayo & Co. |
| 64 | Sanchez, Angelina T. | 35897 - SEC | C | 2019 | 2023 | A. Sanchez, L. David and Company |
| 65 | Sanchez, Jerald M. | 121830 - SEC | A | 2019 | 2023 | Punongbayan & Araullo |
| 66 | Santos, Jozel Francisco Jr. C. | 89044 - SEC | A | 2019 | 2023 | Diaz Murillo Dalupan and Company |
| 67 | Santos, Pelita F. | 105241 - SEC | B | 2020 | 2024 | Virgilio R. Santos & Co. |
| 68 | Sarcauga, Lina T. | 28463 - SEC | C | 2019 | 2019 | ER Sarcauga & Co. |
| 69 | Sison, Alina C. | 91629 - SEC | C | 2020 | 2024 | Sison Corillo Parone & Co. |
| 70 | Sison, Neil U. | 89997 - SEC | C | 2020 | 2024 | Sison Corillo Parone & Co. |
| 71 | Tabag, Enrico D. | 99498 - SEC | C | 2019 | 2023 | Sole Practitioner |
| 72 | Tabamo, Gabriel Jr. D. | 109213 - SEC | A | 2019 | 2019 | Roxas Cruz Tagle and Co. |
| 73 | Tacandong, Protacio T. | 25006 - SEC | A | 2019 | 2023 | Reyes Tacandong & Co. |
| 74 | Tatunay, Prudencio F. | 32367 - SEC | C | 2019 | 2019 | P. F. Tatunay & Co. |
| 75 | Teo, Wilson P. | 92765 - SEC | A | 2019 | 2023 | Reyes Tacandong & Co. |
| 76 | Tumanda, Peter R. | 85356 - SEC | C | 2019 | 2023 | Reyes, Diano, Tumanda & Co. |
| 77 | Urriza, Warren M. | 106419 - SEC | A | 2019 | 2023 | Roxas Cruz Tagle and Co. |
| 78 | Valenzuela, Ailene B. | 102044 - SEC | A | 2019 | 2023 | Ramon F. Garcia & Co. |
| 79 | Velasco, Sally S. | 44803 - SEC | A | 2019 | 2023 | R. R. Tan & Associates |
| 80 | Villanueva, Roberto B. | 48321 - SEC | A | 2019 | 2023 | Diaz Murillo Dalupan and Company |
| 81 | Villanueva, Valentin C. | 39301 - SEC | C | 2019 | 2019 | Sole Practitioner |
| 82 | Virocel, Darwin P. | 94495 - SEC | A | 2019 | 2023 | R. G. Manabat & Co. |
| 83 | Zaragoza, Alexis Benjamin III C. | 109217 - SEC | A | 2019 | 2023 | Sycip Gorres Velayo & Co. |