Securities and Exchange Commission
Office of the General Accountant
List of Accredited Auditing Firms Under Group C
As of 31 December 2020

	Company Name	Accreditation No.	Date Accredited	Expiry Date
1	A. Sanchez, L. David and Company	0142-FR-3	15-Feb-18	14-Feb-21
2	Acyatan & Co.	0315-FR-1	26-Sep-18	25-Sep-21
3	Aldana, Sarmiento and Co.	0377-F	19-Mar-19	18-Mar-22
4	Ali and Co.	0378-F	24-May-19	23-May-22
5	Balagot & Co.	0386-F	14-Oct-19	13-Oct-22
6	Barbacena, Tandingan & Co.	0356-F	06-Apr-18	05-Apr-21
7	Barrion, Barrion and Company	0335-FR-1	16-Sep-19	15-Sep-22
8	Cabauatan Lee - Rosales & Co.	0370-F	13-Dec-18	12-Dec-21
9	Chua, Chua & Co.	270-FR-2	09-Nov-18	08-Nov-21
10	Cleopatra A. Du & Co.	0253-FR-2	15-Jan-19	14-Jan-22
11	Desabelle, Desabelle and Associates	0384-F	27-Sep-19	26-Sep-22
12	Dongon, Leong & Associates	0319-FR-1	01-Feb-19	31-Jan-22
13	Felicidad B. Diva & Co.	0239-FR-2	06-Aug-18	05-Aug-21
14	Gatmaitan and Associates	0360-F	27-Jul-18	26-Jul-21
15	Inventor, Miranda & Associates	0317-FR-1	09-Jan-19	08-Jan-22
16	J. P. Tolentino & Co., CPAs	0056-FR-4	03-May-18	02-May-21
17	Karingal, Santos & Associates	0227-FR-2	21-Mar-18	20-Mar-21
18	Leonardo Vicente & Associates	0376-F	18-Mar-19	17-Mar-22
19	Lope Laranjo Bato & Co.	0355-F	06-Apr-18	05-Apr-21
20	Lorenzo - Gomez & Co.	0363-F	31-Aug-18	30-Aug-21
21	Lupo S. Ramos & Co.	0254-FR-2	06-Mar-19	05-Mar-22
22	M. A. Mercado & Co.	0320-FR-1	15-Jan-19	14-Jan-22
23	Madarang & Co.	0080-FR-4	22-Oct-18	21-Oct-21
24	Malbas, Mahinay & Co.	0371-F	17-Dec-18	16-Dec-21
25	Manaig, Manaig & Co.	0277-FR-2	01-Feb-19	31-Jan-22
26	Masilag and Associates	0354-F	20-Mar-18	19-Mar-21
27	Morfe, Ceneta & Co.	0266-FR-2	10-Dec-19	09-Dec-22
28	Muntuerto Almendras and Company	0372-F	17-Dec-18	16-Dec-21
29	N. A. Calderon & Co.	0367-F	06-Nov-18	05-Nov-21
30	N. G. Quiñanola & Co.	0387-F	22-Oct-19	21-Oct-22
31	Nathaniel P. Colobong & Co.	0242-FR-2	06-Nov-18	05-Nov-21
32	Nila N. Mendiola and Company	0392-F	12-Mar-20	12-Mar-23
33	Olaño Duterte & Associates	0380-F	08-Aug-19	07-Aug-22
34	OO & Associates	0064-FR-4	16-May-18	15-May-21
35	P. F. Tatunay & Co.	0200-FR-3	25-Jul-19	24-Jul-22
36	Po Lao Marquez Benedictos & Co.	0243-FR-2	01-Mar-19	28-Feb-22
37	Quinsay Radam & Co.	0329-FR-1	26-Feb-19	25-Feb-22
38	Roraldo, Gatdula, Pestaño & Co.	0256-FR-2	27-Feb-19	26-Feb-22
39	Salvio - Leonida Panganiban & Company	0323-FR-1	01-Feb-19	31-Jan-22
40	San Buenaventura & Company	0368-F	09-Nov-18	08-Nov-21
41	Sicangco Menor Villanueva & Co.	0171-FR-3	18-Dec-18	17-Dec-21
42	Tayawa Certified Public Accountants & Company	0352-F	18-Jan-18	17-Jan-21
43	V. T. Villamala & Associates	0258-FR-2	13-Jun-19	12-Jun-22
44	Valerio, Valerio & Co.	0365-F	28-Sep-18	27-Sep-21
45	Velasco Punzalan and Co.	0385-F	27-Sep-19	26-Sep-22
46	Vergel De Dios & Co.	0353-F	02-Feb-18	01-Feb-21
47	Yu Villar Tadeja and Co.	0364-F	19-Sep-18	18-Sep-21

Group C:

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