Securities and Exchange Commission
Office of the General Accountant
Accredited / Selected External Auditors of
BSP Regulated and Supervised Institutions
As of 31 August 2022

	Name	Accreditation No.	Group	Audit Period Start	Audit Period End	Firm
1	Abad, Felicidad A.	25184 - BSP	Group B	2021 Audit Period	2021 Audit Period	Valdes, Abad and Company
2	Abad, Ma. Lois G.	104589 - BSP	Group C	2020 Audit Period	2024 Audit Period	Isla Lipana & Co.
3	Abalos, Rean G.	126203 - BSP	Group C	2021 Audit Period	2025 Audit Period	R. S. Bernaldo & Associates
4	Abanador, Glenn M.	94377 - BSP	Group C	2021 Audit Period	2025 Audit Period	Maceda Valencia & Co.
5	Abarca, Josephine Adrienne A.	92126 - BSP	Group A	2019 Audit Period	2023 Audit Period	Sycip Gorres Velayo & Co.
6	Abella, Alexes B.	96749 - BSP	Group B	2021 Audit Period	2025 Audit Period	Diaz Murillo Dalupan and Company
7	Aclan, Arleen O.	63161 - BSP	Group B	2022 Audit Period	2026 Audit Period	Sole Practitioner
8	Adoremus, Restituto R.	25198 - BSP	Group C	2019 Audit Period	2023 Audit Period	Sole Practitioner
9	Aguirre, Michael L.	97376 - BSP	Group C	2019 Audit Period	2023 Audit Period	UHY M. L. Aguirre & Co.
10	Aguirre, Zaldy D.	105660 - BSP	Group A	2020 Audit Period	2024 Audit Period	Isla Lipana & Co.
11	Agunod, Virgilio F.	75178 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sole Practitioner
12	Alas, Danilo T.	27120 - BSP	Group B	2021 Audit Period	2025 Audit Period	Alas, Oplas & Co.
13	Alburo, Rachel G.	100752 - BSP	Group B	2021 Audit Period	2025 Audit Period	Sabino R. Dapat & Co.
14	Alcantara, Christopher D.	107764 - BSP	Group C	2020 Audit Period	2024 Audit Period	Ramon F. Garcia & Co.
15	Ang, Johnny F.	108257 - BSP	Group A	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
16	Angeles, Carolina P.	86981 - BSP	Group A	2019 Audit Period	2023 Audit Period	Reyes Tacandong & Co.
17	Angus, Mark M.	99169 - BSP	Group C	2021 Audit Period	2025 Audit Period	Sole Practitioner
18	Aquino, Nelson Charsegun L.	102077 - BSP	Group C	2020 Audit Period	2024 Audit Period	Isla Lipana & Co.
19	Arañas, Elirie S.	101773 - BSP	Group B	2020 Audit Period	2024 Audit Period	Diaz Murillo Dalupan and Company
20	Arce, Veronica Mae A.	117208 - BSP	Group A	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
21	Arevalo, Ma. Genalin Q.	108517 - BSP	Group C	2021 Audit Period	2025 Audit Period	Sole Practitioner
22	Artuz, Annalyn B.	88651 - BSP	Group C	2019 Audit Period	2023 Audit Period	Constantino and Partners
23	Babor, Clark Joseph B.	119212 - BSP	Group B	2021 Audit Period	2025 Audit Period	Roxas Cruz Tagle and Co.
24	Baconga, Pio D.	38514 - BSP	Group C	2020 Audit Period	2024 Audit Period	Baconga Patriana & Co.
25	Balagtas, Ray Francis C.	108795 - BSP	Group A	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
26	Balane, Ma. Roselyn B.	133328 - BSP	Group C	2021 Audit Period	2025 Audit Period	Reyes Tacandong & Co.
27	Ballelos, Miguel Jr. U.	109950 - BSP	Group A	2019 Audit Period	2023 Audit Period	Sycip Gorres Velayo & Co.
28	Baltazar, Wilfredo A.	78498 - BSP	Group A	2019 Audit Period	2023 Audit Period	Navarro Amper & Co.
29	Barroga, Ofelia S.	47189 - BSP	Group B	2019 Audit Period	2023 Audit Period	Diaz Murillo Dalupan and Company
30	Bato, Lope Jr. L.	73964 - BSP	Group B	2021 Audit Period	2025 Audit Period	Lope Laranjo Bato & Co.
31	Bergado, Ana Lea C.	80470 - BSP	Group A	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
32	Bernaldo, Rosario S.	25927 - BSP	Group B	2021 Audit Period	2025 Audit Period	R. S. Bernaldo & Associates
33	Bernaldo, Rose Angeli S.	114127 - BSP	Group B	2021 Audit Period	2025 Audit Period	R. S. Bernaldo & Associates
34	Blasco, Ruth F.	112595 - BSP	Group A	2020 Audit Period	2024 Audit Period	Isla Lipana & Co.
35	Cabauatan, Nestor Mario S.	67032 - BSP	Group C	2020 Audit Period	2024 Audit Period	Cabauatan, Lee - Rosales & Co.
36	Cabral, Renato M.	39861 - BSP	Group B	2022 Audit Period	2026 Audit Period	Valdes, Abad and Company
37	Calica, Joseph Cedric V.	94541 - BSP	Group B	2020 Audit Period	2024 Audit Period	Aquino, Mata, Calica & Associates
38	Cañete, Andrew John S.	114711 - BSP	Group B	2020 Audit Period	2024 Audit Period	Luis Cañete & Company
39	Cañete, Carmencita S.	8126 - BSP	Group B	2020 Audit Period	2024 Audit Period	Luis Cañete & Company
40	Cañete, Luis A.	6507 - BSP	Group B	2020 Audit Period	2024 Audit Period	Luis Cañete & Company
41	Cañete, Noel Peter F.	89801 - BSP	Group B	2020 Audit Period	2024 Audit Period	Luis Cañete & Company
42	Caseles, Araceli F.	113583 - BSP	Group A	2020 Audit Period	2024 Audit Period	Maceda Valencia & Co.
43	Catalan, Kristopher S.	109712 - BSP	Group C	2021 Audit Period	2025 Audit Period	Sycip Gorres Velayo & Co.
44	Caterio, Cedric M.	87322 - BSP	Group A	2020 Audit Period	2024 Audit Period	Reyes Tacandong & Co.
45	Cay-an, Alfonso L.	99805 - BSP	Group B	2021 Audit Period	2021 Audit Period	Valdes, Abad and Company
46	Cendaña, Christian Fev E.	145558 - BSP	Group C	2020 Audit Period	2024 Audit Period	Caparros, Cendaña and Co.
47	Chan, Lucy L.	88118 - BSP	Group A	2019 Audit Period	2023 Audit Period	Sycip Gorres Velayo & Co.
48	Ciudadano, Thelma S.	33318 - BSP	Group C	2021 Audit Period	2025 Audit Period	Elises & Ciudadano
49	Clarino, Emmanuel V.	27455 - BSP	Group A	2019 Audit Period	2023 Audit Period	Reyes Tacandong & Co.
50	Comedia, Maria Isabel E.	92966 - BSP	Group A	2020 Audit Period	2024 Audit Period	Punongbayan & Araullo
51	Constantino, Jerome Antonio B.	49553 - BSP	Group C	2019 Audit Period	2023 Audit Period	Constantino and Partners
52	Constantino, Joan S.	104487 - BSP	Group C	2019 Audit Period	2023 Audit Period	Sole Practitioner

53	Constantino, Katherine O.	57973 - BSP	Group C	2019 Audit Period	2023 Audit Period	Constantino and Partners
54	Corpuz, Rouella Marie G.	94201 - BSP	Group C	2019 Audit Period	2023 Audit Period	Sole Practitioner
55	Cuaresma, Leonardo Jr. D.	58647 - BSP	Group A	2020 Audit Period	2024 Audit Period	Punongbayan & Araullo
56	Cuevas, Dexter Joseph B.	123128 - BSP	Group B	2021 Audit Period	2025 Audit Period	Sabino R. Dapat & Co.
57	Danao, Roderick M.	88453 - BSP	Group A	2020 Audit Period	2024 Audit Period	Isla Lipana & Co.
58	Dapat, Sabino R.	6537 - BSP	Group B	2021 Audit Period	2025 Audit Period	Sabino R. Dapat & Co.
59	Daroya, Jovencio N.	90369 - BSP	Group C	2020 Audit Period	2024 Audit Period	Daroya & Company
60	Daroya, Raul N.	61298 - BSP	Group C	2020 Audit Period	2024 Audit Period	Daroya & Company
61	De Guzman, Percival R.	92437 - BSP	Group C	2021 Audit Period	2025 Audit Period	R. S. Bernaldo & Associates
62	Dinio, Nelson J.	97048 - BSP	Group A	2019 Audit Period	2023 Audit Period	Punongbayan & Araullo
63	Dioso, Dindo Marco M.	95177 - BSP	Group A	2019 Audit Period	2023 Audit Period	R. G. Manabat & Co.
64	Dioso, Sheila Ricca G.	115382 - BSP	Group A	2019 Audit Period	2023 Audit Period	R. G. Manabat & Co.
65	Dote, Ronaldo H.	117324 - BSP	Group C	2021 Audit Period	2025 Audit Period	Sole Practitioner
66	Dulatas, Tomas P.	71909 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sole Practitioner
67	Dumayas, Cristina Joy C.	144101 - BSP	Group B	2021 Audit Period	2025 Audit Period	PDAC and Co.
68	Dumayas, Emmanuel C.	116516 - BSP	Group B	2021 Audit Period	2025 Audit Period	PDAC and Co.
69	Dungca, Jackie Lou O.	146814 - BSP	Group C	2021 Audit Period	2025 Audit Period	Sole Practitioner
70	Elises, Jose Q.	26425 - BSP	Group C	2021 Audit Period	2025 Audit Period	Elises & Ciudadano
71	Enriquez, Ma. Corazon M.	31628 - BSP	Group B	2022 Audit Period	2026 Audit Period	Valdes, Abad and Company
72	Escuadro, Pamela Ann P.	128829 - BSP	Group A	2020 Audit Period	2024 Audit Period	Reyes Tacandong & Co.
73	Espina, Caridad S.	35776 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sole Practitioner
74	Estavillo, Homer Deo Datu T.	120414 - BSP	Group C	2022 Audit Period	2026 Audit Period	Estavillo & Company
75	Estavillo, Lesther T.	116213 - BSP	Group C	2022 Audit Period	2026 Audit Period	Estavillo & Company
76	Felismino, Christian Francis S.	111361 - BSP	Group A	2019 Audit Period	2023 Audit Period	Roxas Cruz Tagle and Co.
77	Felismino, Nina Cecilia S.	103737 - BSP	Group A	2019 Audit Period	2023 Audit Period	Navarro Amper & Co.
78	Ferareza, Christopher M.	97462 - BSP	Group A	2020 Audit Period	2024 Audit Period	Punongbayan & Araullo
79	Fernando, Belinda B.	81207 - BSP	Group A	2019 Audit Period	2023 Audit Period	Reyes Tacandong & Co.
80	Gamao, Aljuver R.	126931 - BSP	Group A	2019 Audit Period	2023 Audit Period	Roxas Cruz Tagle and Co.
81	Garcia, Aldie P.	107076 - BSP	Group C	2020 Audit Period	2024 Audit Period	Isla Lipana & Co.
82	Garcia, Carmencita O.	23924 - BSP	Group C	2021 Audit Period	2025 Audit Period	Carmencita O. Garcia & Partners
83	Garcia, Dolores M.	68582 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sole Practitioner
84	Garcia, Josefino F.	49932 - BSP	Group C	2020 Audit Period	2024 Audit Period	Ramon F. Garcia & Co.
85	Garcia, Marvin G.	102934 - BSP	Group B	2021 Audit Period	2025 Audit Period	R. S. Bernaldo & Associates
86	Garcia, Ramon F.	31280 - BSP	Group B	2020 Audit Period	2024 Audit Period	Ramon F. Garcia & Co.
87	Gemora, Maria Teresa S.	80610 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sole Practitioner
88	Goduco, Rubi Joyce S.	128655 - BSP	Group C	2020 Audit Period	2024 Audit Period	Nepomuceno, Suner and Associates
89	Gonzales, Ariel D.	89570 - BSP	Group B	2020 Audit Period	2024 Audit Period	Aquino, Mata, Calica & Associates
90	Ismael, Christopher U.	49177 - BSP	Group C	2020 Audit Period	2024 Audit Period	Ismael and Co.
91	Javier, Janeth N.	111092 - BSP	Group A	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
92	Lamboso, Jane A.	94970 - BSP	Group C	2020 Audit Period	2024 Audit Period	J. A. Lamboso and Co.
93	Lapidez, Tireso Randy F.	92183 - BSP	Group A	2019 Audit Period	2023 Audit Period	R. G. Manabat & Co.
94	Lee, Chemson Y.	76407 - BSP	Group C	2021 Audit Period	2025 Audit Period	Sole Practitioner
95	Leong, Anito C. W.	49720 - BSP	Group C	2020 Audit Period	2024 Audit Period	Hagonia Sze & Co.
96	Leyson, Agapito Jr. A.	33094 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sole Practitioner
97	Lim - Cerna, Ester K.	29485 - BSP	Group B	2020 Audit Period	2024 Audit Period	Luis Cañete & Company
98	Lim, John - John Patrick V.	83389 - BSP	Group A	2019 Audit Period	2023 Audit Period	Isla Lipana & Co.
99	Lonon, Jeserio Jr. G.	123245 - BSP	Group B	2020 Audit Period	2024 Audit Period	Baconga Patriana & Co.
100	Loyola, Wenda Lynn M.	109952 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
101	Lumacang, Bonifacio Jr. F.	98090 - BSP	Group A	2019 Audit Period	2023 Audit Period	Navarro Amper & Co.
102	Macamos, Vanessa P.	102309 - BSP	Group A	2019 Audit Period	2023 Audit Period	R. G. Manabat & Co.
103	Maceda, Antonio Jr. O.	20014 - BSP	Group A	2022 Audit Period	2026 Audit Period	Maceda Valencia & Co.
104	Machica, Ma. Grace A.	116865 - BSP	Group B	2020 Audit Period	2024 Audit Period	Machica Tan - Cruz & Co.
105	Machica, Michael A.	87640 - BSP	Group B	2020 Audit Period	2024 Audit Period	Machica Tan - Cruz & Co.
106	Mahinay, Mark Louie D.	105869 - BSP	Group C	2020 Audit Period	2024 Audit Period	Malbas, Mahinay & Co.
107	Malbas, Nenita R.	71173 - BSP	Group C	2020 Audit Period	2024 Audit Period	Malbas, Mahinay & Co.
108	Malik, Kathy Q.	109073 - BSP	Group C	2019 Audit Period	2023 Audit Period	Sole Practitioner
109	Maliwat, Anselma P.	97918 - BSP	Group C	2021 Audit Period	2025 Audit Period	Constantino and Partners
110	Maminta, Juan Carlo B.	115260 - BSP	Group A	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
111	Manabat, Meryl Ann S.	130146 - BSP	Group C	2020 Audit Period	2024 Audit Period	Nepomuceno, Suner and Associates
112	Mangundaya, Imelda D.	90670 - BSP	Group A	2019 Audit Period	2023 Audit Period	Isla Lipana & Co.
113	Manlapaz, Avis B.	74249 - BSP	Group A	2020 Audit Period	2024 Audit Period	Navarro Amper & Co.

114	Martin, Rizaldy R.	97200 - BSP	Group C	2019 Audit Period	2023 Audit Period	Sole Practitioner
115	Mata, John Endel S.	121347 - BSP	Group A	2019 Audit Period	2023 Audit Period	Punongbayan & Araullo
116	Mateo, Julie Christine O.	93542 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
117	Mendez, Rochelle B.	103142 - BSP	Group C	2019 Audit Period	2023 Audit Period	Romano, Mendez & Company
118	Mendoza, Michelle R.	97380 - BSP	Group A	2020 Audit Period	2024 Audit Period	Reyes Tacandong & Co.
119	Minerva, Elmer P.	82086 - BSP	Group B	2020 Audit Period	2024 Audit Period	Minerva & Company
120	Mission, Erlinda V.	26048 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sole Practitioner
121	Molina, Edgardo M.	39419 - BSP	Group C	2019 Audit Period	2023 Audit Period	Sole Practitioner
122	Montañez, Dolmar C.	112004 - BSP	Group A	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
123	Montecillo, Elton G.	111601 - BSP	Group B	2020 Audit Period	2024 Audit Period	Sta. Ana, Rivera & Co.
124	Montera, Dubhe B.	150765 - BSP	Group C	2021 Audit Period	2025 Audit Period	Lope Laranjo Bato & Co.
125	Murcia, Romualdo III V.	95626 - BSP	Group A	2020 Audit Period	2024 Audit Period	Punongbayan & Araullo
126	Nañola, Ramilito L.	90741 - BSP	Group A	2020 Audit Period	2024 Audit Period	Punongbayan & Araullo
127	Ng, Anthony L.	109764 - BSP	Group A	2019 Audit Period	2023 Audit Period	Punongbayan & Araullo
128	Ocampo, Ma. Melissa Shyr A.	126685 - BSP	Group B	2020 Audit Period	2024 Audit Period	Machica Tan - Cruz & Co.
129	Olaño, Arrel R.	24720 - BSP	Group C	2020 Audit Period	2024 Audit Period	Olaño, Duterte & Associates
130	Oplado, Arnulfo B.	67421 - BSP	Group B	2020 Audit Period	2024 Audit Period	Sta. Ana, Rivera & Co.
131	Oplas, Maria Criselda S.	63314 - BSP	Group B	2020 Audit Period	2024 Audit Period	Alas, Oplas & Co.
132	Ortega, Dexter F.	117258 - BSP	Group C	2020 Audit Period	2024 Audit Period	Tagnia, Ortega and Partners
133	Pacumba, Jan Gariv M.	130983 - BSP	Group C	2021 Audit Period	2025 Audit Period	Lope Laranjo Bato & Co.
134	Padua, Randy M.	90506 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sayson - Padua and Associates
135	Paguio, Floyd C.	115664 - BSP	Group B	2021 Audit Period	2025 Audit Period	PDAC and Co.
136	Paguio, Honorata L.	78850 - BSP	Group B	2020 Audit Period	2024 Audit Period	Ramon F. Garcia & Co.
137	Paguio, Honorata L.	78850 - BSP	Group C	2020 Audit Period	2024 Audit Period	Ramon F. Garcia & Co.
138	Panganiban, Emilio Jr. B.	100135 - BSP	Group C	2021 Audit Period	2025 Audit Period	Salvio - Leonida Panganiban & Co.
139	Paño, Anthony D.	141730 - BSP	Group C	2021 Audit Period	2025 Audit Period	R. S. Bernaldo & Associates
140	Paraiso, Irene Janet A.	92305 - BSP	Group A	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
141	Patriana, Lindy C.	35358 - BSP	Group B	2021 Audit Period	2025 Audit Period	Baconga Patriana & Co.
142	Pellicer, Edwin M.	124840 - BSP	Group C	2021 Audit Period	2025 Audit Period	Nepomuceno, Suner and Associates
143	Pereña, Jarred D.	109297 - BSP	Group A	2019 Audit Period	2023 Audit Period	Roxas Cruz Tagle and Co.
144	Piamonte, Renan A.	107805 - BSP	Group A	2019 Audit Period	2023 Audit Period	Punongbayan & Araullo
145	Ponce, Richard Noel M.	120457 - BSP	Group C	2021 Audit Period	2025 Audit Period	Diaz Murillo Dalupan and Company
146	Pore, Maria Veronica Andresa R.	90349 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
147	Protacio, Christian A.	128888 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sole Practitioner
148	Punay, Mary Grace A.	116576 - BSP	Group A	2021 Audit Period	2025 Audit Period	Punongbayan & Araullo
149	Punzalan, Ernesto V.	21749 - BSP	Group B	2021 Audit Period	2025 Audit Period	PDAC and Co.
150	Punzalan, Sharon V.	101510 - BSP	Group C	2020 Audit Period	2024 Audit Period	Velasco Punzalan and Co.
151	Quilab, Ana Mariae Michelle D.	121076 - BSP	Group B	2020 Audit Period	2024 Audit Period	Quilab & Garsuta, CPAs
152	Quilab, Rico P.	46034 - BSP	Group B	2020 Audit Period	2024 Audit Period	Quilab & Garsuta, CPAs
153	Radam, Redgienald G.	118866 - BSP	Group A	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
154	Ramos, Bernalette L.	91096 - BSP	Group A	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
155	Ramos, Edwin F.	91293 - BSP	Group C	2019 Audit Period	2023 Audit Period	Constantino and Partners
156	Raz, Joel M.	101243 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sole Practitioner
157	Reaño, Marites L.	54724 - BSP	Group B	2020 Audit Period	2024 Audit Period	Layug, Reaño and Associates
158	Rebullido, Bienvenido II M.	119460 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
159	Recto, Michelle Marie A.	130623 - BSP	Group B	2020 Audit Period	2024 Audit Period	Diaz Murillo Dalupan and Company
160	Rentuma, Juneth A.	100288 - BSP	Group C	2021 Audit Period	2025 Audit Period	Sole Practitioner
161	Reyes, Haydee M.	83522 - BSP	Group A	2019 Audit Period	2023 Audit Period	Reyes Tacandong & Co.
162	Ricaforte, Maricelle L.	105924 - BSP	Group C	2020 Audit Period	2024 Audit Period	Constantino and Partners
163	Rivera, Jonathan G.	20802 - BSP	Group B	2020 Audit Period	2024 Audit Period	Sta. Ana, Rivera & Co.
164	Romano, Joel C.	102976 - BSP	Group C	2019 Audit Period	2023 Audit Period	Romano, Mendez & Company
165	Rosales, Juanita L.	86679 - BSP	Group C	2020 Audit Period	2024 Audit Period	Cabauatan, Lee - Rosales & Co.
166	Sabug, Ryan A.	111183 - BSP	Group B	2020 Audit Period	2024 Audit Period	Alas, Oplas & Co.
167	Sagun, Orlando Romano N.	95831 - BSP	Group B	2022 Audit Period	2026 Audit Period	Valdes, Abad and Company
168	Salas, Vicky L.	86838 - BSP	Group A	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
169	Salvador, Wanessa G.	118546 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
170	Salvio, Rosemarie R.	35637 - BSP	Group C	2021 Audit Period	2025 Audit Period	Salvio - Leonida Panganiban & Co.
171	Samonte, Lilibeth I.	70286 - BSP	Group C	2020 Audit Period	2024 Audit Period	Ramon F. Garcia & Co.
172	Sanchez, Jerald M.	121830 - BSP	Group A	2019 Audit Period	2023 Audit Period	Punongbayan & Araullo
173	Santiago, Emmanuel C.	35669 - BSP	Group C	2021 Audit Period	2025 Audit Period	Sole Practitioner
174	Santiago, Lloyd Y.	121621 - BSP	Group A	2020 Audit Period	2024 Audit Period	Diaz Murillo Dalupan and Company

175	Santos, Jozel Francisco Jr. C.	89044 - BSP	Group B	2019 Audit Period	2023 Audit Period	Diaz Murillo Dalupan and Company
176	Sicangco, Enrique M.	30108 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sicangco, Menor Villanueva & Co.
177	Simangan, Florizza C.	147917 - BSP	Group B	2021 Audit Period	2025 Audit Period	R. G. Manabat & Co.
178	Siy, Kathleen Mary L.	45337 - BSP	Group B	2020 Audit Period	2024 Audit Period	KL Siy & Associates
179	Suner, Maximo D.	39607 - BSP	Group C	2021 Audit Period	2025 Audit Period	Nepomuceno, Suner and Associates
180	Tabag, Enrico D.	99498 - BSP	Group C	2019 Audit Period	2023 Audit Period	Sole Praticitioner
181	Tacandong, Protacio T.	25006 - BSP	Group A	2019 Audit Period	2023 Audit Period	Reyes Tacandong & Co.
182	Tadeja, Ericson D.	95707 - BSP	Group C	2021 Audit Period	2025 Audit Period	Yu Villar Tadeja and Co.
183	Tan, Lloyd T.	117307 - BSP	Group C	2021 Audit Period	2025 Audit Period	Diaz Murillo Dalupan and Company
184	Tang, Jan Marcus A.	131749 - BSP	Group C	2022 Audit Period	2026 Audit Period	Tang, Yap and Co.
185	Tanguin, Shane Dave D.	115818 - BSP	Group C	2021 Audit Period	2025 Audit Period	Sycip Gorres Velayo & Co.
186	Tayawa, Jose B.	46096 - BSP	Group C	2020 Audit Period	2024 Audit Period	Tayawa Tolentino CPAs and Company
187	Umale, Cristobal C.	114744 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sole Practitioner
188	Urriza, Warren M.	106419 - BSP	Group A	2019 Audit Period	2023 Audit Period	Roxas Cruz Tagle and Co.
189	Valencia, Cyril Jasmin B.	90787 - BSP	Group A	2019 Audit Period	2023 Audit Period	Sycip Gorres Velayo & Co.
190	Valenzuela, Ailene B.	102044 - BSP	Group B	2020 Audit Period	2024 Audit Period	Ramon F. Garcia & Co.
191	Valerio, Enrique S.	38508 - BSP	Group C	2021 Audit Period	2025 Audit Period	Valerio, Valerio & Co.
192	Velasco, Nestor C.	78924 - BSP	Group C	2020 Audit Period	2024 Audit Period	Velasco Punzalan and Co.
193	Vergel De Dios, Victor S. M.	92951 - BSP	Group C	2019 Audit Period	2023 Audit Period	Sole Practitioner
194	Villanueva, Arlyn S.	35733 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sicangco, Menor Villanueva & Co.
195	Villanueva, Ma. Emilita L.	95198 - BSP	Group A	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.
196	Villanueva, Roberto B.	48321 - BSP	Group B	2019 Audit Period	2023 Audit Period	Diaz Murillo Dalupan and Company
197	Villeta, Dionisio M.	45587 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sole Practitioner
198	Yap, Jacqueline O.	49537 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sole Practitioner
199	Yu, Anecito M.	40278 - BSP	Group C	2020 Audit Period	2024 Audit Period	A. M. Yu & Associates
200	Zabat, Jose Pepito III E.	85501 - BSP	Group C	2020 Audit Period	2024 Audit Period	Sycip Gorres Velayo & Co.