



**Republic of the Philippines**  
**SECURITIES AND EXCHANGE COMMISSION**  
**Secretariat Building, PICC Complex, Pasay City**

**ADDRESS & CONTACT NUMBER OF SEC ACCREDITED AUDITING FIRMS\***  
**AS OF 31 MAY 2020**

Accreditation No.	Name	Type of Accreditation	Date Accredited	Expiry Date	Address	Telephone Number	Fax Number
0273-FR-2	A. M. Yu & Associates	Group B	22-Oct-2019	21-Oct-2022	No. 5, Dalsol Street, GSIS Village, Project 8, Quezon City	927-4710 920-4335	-
0344-F	A. R. Sayson & Associates	Group C	28-Jul-2017	27-Jul-2020	Rm. 211 PVLB, Penaranda Street, Legazpi City	(052) 480-5116	-
0142-FR-3	A. Sanchez, L. David, & Company	Group C	15-Feb-2018	14-Feb-2021	Rm. 307 Assumpta Building, Mercado Street, San Fernando	(045) 963-1371	(045) 861-4420
0315-FR-1	Acyatan & Co.	Group C	26-Sep-2018	25-Sep-2021	Unit 123 12th Floor, The Columbia Tower, Ortigas Avenue, Mandaluyong City	726-7961 to 62	723-9516
0321-FR-1	Alas, Oplas & Co.	Group A	07-Feb-2019	06-Feb-2022	25/F Philippine AXA Life Centre, 1286 Sen. Gil Puyat Ave., Makati City 1200	759-5090	887-6180
0382-F	Alba Romeo and Co.	Group B	05-Sep-2019	04-Sep-2022	Manila Enterprise Makati, 28F Tower 2 The Enterprise Center, Ayala Avenue, Makati City	776-0504	
0377-F	Aldana, Sarmiento and Co.	Group C	19-Mar-2019	18-Mar-2022	Room 401, Ablaza Building, 117 E. Rodriguez Avenue, Quezon City	296-6436 253-9344	-
0378-F	Ali and Co.	Group C	24-May-2019	23-May-2022	Unit UG32 Cityland 8, Sen. Gil Puyat Avenue, Makati City	514-7935 553-8177	-
0390-F	Aquino, Mata, Calica & Associates	Group A	16-Jan-2020	15-Jan-2023	1805 - 1807 Cityland 10 Tower 2, H.V. Dela Costa St., Makati City	841-0462	893-0387
0386-F	Balagot & Co.	Group C	14-Oct-2019	13-Oct-2022	UG11 Cityland 8, No. 98 Sen. Gil Puyat Avenue, Makati City	812-8288	-
0027-FR-4	Balicas Lamboso & Co.	Group C	10-Jul-2017	09-Jul-2020	2nd Flr. Door No. 21, JTL Building, B.S. Aquino Drive, Bacolod City	(034) 435-2985	-
0356-F	Barbacena, Tandingan & Co.	Group C	06-Apr-2018	05-Apr-2021	Rm. 101 Ledesma Building, Gen. Luna Street, Intramuros, Manila	527-2271 527-5485	527-5485
0335-FR-1	Barrion Barrion & Co.	Group C	16-Sep-2019	15-Sep-2022	Central Park 1 Condominium, D. Jorge St., Pasay City	889-4805	889-5575

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0342-F	C. M. Ilagan & Associates	Group C	08-Jun-2017	07-Jun-2020	19 Celia Street cor. San Rafael, Plainview, Mandaluyong City	535-9005 533-9389	513-3113
0370-F	Cabauatan Lee - Rosales & Co.	Group C	13-Dec-2018	12-Dec-2021	Unit 207 Page 1 Building, Acacia Avenue, Madrigal Business Park, Ayala-Alabang, Muntinlupa City	809-7103	-
0362-F	Carmencita O. Garcia & Partners	Group B	23-Aug-2018	22-Aug-2021	Suite 303, SEDCCO Building, Rada corner Legaspi St., Legaspi Village, Makati City	892-5636	892-2459
0270-FR-2	Chua, Chua & Co.	Group C	09-Nov-2018	08-Nov-2021	4B, 522 Juan Luna St., Binondo, Manila	243-1591 to 96	242-8081
0253-FR-2	Cleopatra A. Du & Co.	Group C	15-Jan-2019	14-Jan-2022	Unit 2316 Cityland 10 Condominium , Tower 1, 6815 H.V. Dela Costa St., Salcedo Village, Makati City	817-7280	817-7379
0003-FR-3	Constantino and Partners	Group A	08-Dec-2017	07-Dec-2020	15th Flr., Citibank Tower, 8741 Paseo de Roxas, Makati City	848-1051	728-1014
0350-F	Daroya & Company	Group C	07-Dec-2017	06-Dec-2020	3F FIB Building, Mayombo District, Dagupan City, Pangasinan	522-7098	522-4333
0384-F	Desabelle, Desabelle and Associates	Group C	27-Sep-2019	26-Sep-2022	Desabelle Building, Lot 29, Block 3A, Sta. Felomina Street, Eroreco Subd., Brgy. Mandalagan, Bacolod City	(034) 433-5535	
0192-FR-3	Diaz Murillo Dalupan & Co.	Group A	03-Apr-2019	02-Apr-2022	5/F Don Jacinto Bldg., Dela Rosa cor. Salcedo Sts., Legaspi Village, Makati City	894-5892 to 95 892-3642 893-5572	818-1872
0383-F	Dimaculangan, Dimaculangan and Co.	Group B	10-Sep-2019	09-Sep-2022	Room 1608, 16/F Cityland Condominium 10 Tower II, 154 H.V. Dela Costa Street, Ayala Avenue North, Salcedo Village, Makati City	892-1858	816-2799

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0319-FR-1	Dongon, Leong & Associates	Group C	01-Feb-2019	31-Jan-2022	Door No. 1 BFCCCII Building, F. Hernaez Street, Bacolod City	(034) 434-8247	(034) 435-1795
0375-F	Elises & Ciudadano	Group B	08-Jan-2019	07-Jan-2022	Unit 6 Dakudao Building, Gov. Duterte Street, Davao City	(082) 221-9069	(082) 221-9069
0351-F	Endriga, Manangu & Associates	Group B	08-Dec-2017	07-Dec-2020	Unit 1010 Wilshire Plaza, Annapolis Street, Greenhills, San Juan City	724-2146	725-8858
0388-F	F. B. Tupue and Company	Group B	22-Oct-2019	21-Oct-2022	Ground Floor, Dolmar Building, 56 EDSA, Mandaluyong City	726-4561	-
0239-FR-2	Felicidad B. Diva & Co.	Group C	06-Aug-2018	05-Aug-2021	431 Torquoise St., Palmera II-C, Taytay, Rizal	658-9027	660-0670
0360-F	Gatmaitan and Associates	Group C	27-Jul-2018	26-Jul-2021	239 Aguirre Avenue. BF Homes, Parañaque City	820-8824	-
0389-F	GH Pilar and Partners	Group B	10-Dec-2019	09-Dec-2022	Unit 5B 5th Floor, Universal Re Building, 106 Paseo de Roxas corner Perea Streets, Legaspi Village, Makati City	8893-6833	
PA-C-174-F	Grajo & Associates	Group C	26-Mar-2020	26-Jul-2020	Unit 311 The Annes Building, 24 General Araneta Street, San Antonio, Pasig City	477-1955 477-2581	-
0359-F	Hagonia Sze & Co.	Group B	18-Jul-2018	17-Jul-2021	Unit 205 Makati Executive Tower, 7652 Dela Rosa Street, Pio Del Pilar, Makati City	625-9219	-
0317-FR-1	Inventor, Miranda & Associates	Group C	09-Jan-2019	08-Jan-2022	2nd Floor Terra Dolce Building, Hilado Extension, Bacolod City	(034) 434-6963 (043) 703-1423	-
0009-FR-5	Isla Lipana & Co.	Group A	26-Jun-2018	25-Jun-2021	29/F Philamlife Bldg., 8767 Paseo de Roxas, Makati City	845-2728	845-2806
0056-FR-4	J. P. Tolentino & Co.	Group C	03-May-2018	02-May-2021	No. 16 Pelota St., St. Francis Village, Cainta, Rizal	656-6946	655-1617

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0227-FR-2	Karingal, Santos & Associates	Group C	20-Mar-2018	19-Mar-2021	Room 201 Royal Regent Building, 5085 Filmore cor. Eithoven Streets, Brgy. Palanan, Makati City	729-3018	728-3572
0221-FR-2	Layug, Reano and Associates, CPAs	Group C	28-Jul-2017	27-Jul-2020	347 Uni-world Building, National Hi-way, San Vicente, Binan, Laguna	(049) 511-6792	(049) 511-6792
0376-F	Leonardo Vicente and Associates	Group C	18-Mar-2019	17-Mar-2022	Unit 55 Zeta II Building, 191 Salcedo Street, Legaspi Village, Makati City	812-4041	812-0972
0355-F	Lope Laranjo Bato & Co.	Group C	06-Apr-2018	05-Apr-2021	2nd Floor Bato Building, Zone 1, Villa Vicente, Kauswagan, Cagayan de Oro City	880-2793 881-2237	-
0357-F	Lopez and Co., CPAs	Group A	10-May-2018	09-May-2021	2518 Leiva St., Sta. Ana, Manila	564-6472	564-6498
0363-F	Lorenzo - Gomez & Co.	Group C	31-Aug-2018	30-Aug-2021	Room 202, Don Rafael Castillo Building, Legaspi Street, Davao City	225-3304	227-8127
0379-F	Luis Cañete & Company	Group A	25-Jul-2019	24-Jul-2022	Rms. 301-302 Oftana Bldg., Jasmin St. corner Don Mariano Cui, Cebu City	(32) 255-3428 255-2491	(32) 255-3428 255-2491
0254-FR-2	Lupo S. Ramos & Co. CPAs	Group C	06-Mar-2019	05-Mar-2022	LK Building MacArthur Highway, Dolores, City of San Fernando, Pampanga	0917-5207135 0908-8850127	(045) 961-2414
0320-FR-1	M. A. Mercado & Co.	Group C	15-Jan-2019	14-Jan-2022	2109 Cityland 10, Tower 1, 6815 Ayala Avenue, Makati City	894-5783 893-1509	-
PA-A-168-F	M. F. Padernal and Co.	Condi. A	16-Feb-2020	16-Jun-2020	Suite 1205 Antel Global Corporate Center, No. 3 Julia Vargas Avenue, Ortigas Center, Pasig City	687-6151	634-7564
0345-F	M. V. L. Gabriel & Co.	Group C	23-Aug-2017	27-Jul-2020	Unit 612 Cityland Shaw Towers, St. Francis Street, Shaw Boulevard, Mandaluyong City	631-4536	-
0080-FR-4	Madarang & Co.	Group C	22-Oct-2018	21-Oct-2021	G-26 South Star Plaza, Pres. Osmena H-way, Makati City	813-1565	844-6362

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0371-F	Malbas, Mahinay & Co.	Group C	17-Dec-2018	16-Dec-2021	Iga Uy Street, Magugpo South, Tagum City	(084) 655-9377	-
0277-FR-2	Manaig, Manaig & Co.	Group C	01-Feb-2019	31-Jan-2022	Blk 7 Lot 41 Karunungan St., Brgy. Halang Pamana Letran Homes Calamba City	502-2700	545-0053
0374-F	Mangay - ayam, Lim & Co.	Group B	18-Dec-2018	17-Dec-2021	Unit 205 Dona Nena Mansion, 7761 Facundo Street, Brgy. Pio del Pilar, Makati City	813-1418	810-0071
0354-F	Masilag and Associates	Group C	20-Mar-2018	19-Mar-2021	610 Cityland 10 Tower, HV Dela Costa, Ayala Avenue, Makati City	812-2488	812-2488
0369-F	Mateo Ramos Celestino Llona and Company	Group B	13-Nov-2018	12-Nov-2021	Unit 201 Paragon Plaza, EDSA corner Reliance Street, Mandaluyong City	661-6543 696-7110	661-6453
0241-FR-2	MG Madrid & Company	Group A	31-Jan-2019	30-Jan-2022	Unit 1606 Medical Plaza Makati, Amorsolo corner Dela Rosa Streets, Legaspi Village, Makati City	893-0001	893-0009
0266-FR-2	Morfe, Ceneta & Co.	Group C	10-Dec-2019	09-Dec-2022	Unit 1001, 10th Floor South Center Tower, 2206 Market Street, Madrigal Business Park, Alabang, Muntinlupa City	703-3560	659-0923
0372-F	Muntuerto Almendras and Company	Group C	17-Dec-2018	16-Dec-2021	Old DPWH Building, Salinas Drive, Lahug, Cebu City	(032) 517-5397	-
0367-F	N. A. Calderon & Co.	Group C	06-Nov-2018	05-Nov-2021	Unit 2112 Cityland 10, Tower 1, 6815 Ayala Avenue, Makati City	893-8291 804-0867	-
0387-F	N. G. Quiñanola & Co.	Group C	22-Oct-2019	21-Oct-2022	Room 317 JSP Mango Plaza, Gen. Echavez Street, Zapatera, Cebu City	(032) 319-0041	-
0242-FR-2	Nathaniel P. Colobong & Co.	Group C	06-Nov-2018	05-Nov-2021	Room 201, RCBC Building, Bataan Economic Zone, Mariveles, Bataan	(047) 935-4244	(047) 935-4524
0001-FR-5	Navarro Amper & Co.	Group A	15-Jan-2019	14-Jan-2022	5th Flr., Salamin Building, 197 Salcedo St., Legaspi Village, Makati City	812-0535	810-5047

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0279-AR-1	Nepomuceno, Suner & Associates	Group C	22-Jun-2017	21-Jun-2020	3/F Towncall Building, Maharlika Highway, Cabanatuan City	(044) 600-2890	(044) 600-3559
0392-F	Nila N. Mendiola & Company	Group C	12-Mar-2020	12-Mar-2023	2106 Cityland 10 Tower I, H. V. Dela Costa Street, Salcedo Village, Makati City	817-7128 893-7397	817-4687
0347-F	Nonato & Company	Group C	06-Sep-2017	05-Sep-2020	Room 406 Tulips Center, A.S. Fortuna Street, Mandaue City	(032) 344-7726	-
0381-F	Ocampo, Mendoza, Lim & Co.	Group A	11-Nov-2019	10-Nov-2022	Unit 754 Winland Towers Residences, 45 Tomas Morato Avenue, Quezon City	714-7056	716-8205
0380-F	Olaño Duterte & Associates	Group C	08-Aug-2019	07-Aug-2022	Tan Building, Rizal Street, Tagum City, Davao del Norte	(084) 217-3574	(084) 400-1213
0064-FR-4	OO & Associates	Group C	16-May-2018	15-May-2021	8th Floor, III Pase de Roxas Building, Paseo de Roxas corner Legaspi Village, Makati City	893-7216	893-7260
0200-FR-3	P. F. Tatunay & Co.	Group C	25-Jul-2019	24-Jul-2022	3B-20 Francesca Tower, Scout Borromeo, South Triangle, Quezon City	709-0838	-
0233-FR-2	Pascual, Feliciano & Co.	Group C	07-Nov-2017	06-Nov-2020	ADP Business Center, Mangga II, Matatalaib, Tarlac City	982-4267	-
0336-FR-1	Perez, Sese, Villa & Co.	Group B	17-Dec-2019	16-Dec-2022	3rd Flr., CLP Bldg., 372 Cabildo St., Intramuros, Manila	404-0318	-
0243-FR-2	Po Lao Marquez Benedictos & Co	Group C	01-Mar-2019	28-Feb-2022	18-A Villa Socorro Street, Brgy. Bahay Toro, Project 8, Quezon City	920-0982	453-0294
0002-FR-5	Punongbayan & Araullo	Group A	27-Mar-2018	26-Mar-2021	20th Flr., Tower 1, The Enterprise Center, 677 Ayala Avenue, Makati City	886-5511	886-5506 886-5507
0358-F	Quilab & Garsuta, CPAs	Group C	16-Jul-2018	15-Jul-2021	2/F Executive Centrum Building JR Borja Street, Cagayan de Oro	08822) 72-7515 (088) 231-6365 0917-7121352	(088) 856-4401

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0329-FR-1	Quinsay Radam & Co.	Group C	26-Feb-2019	25-Feb-2022	Unit 810 Harrison Residences, 1971 F.B. Harrison Street, Brgy. 7 Zone 2, District 1, Pasay City	0922-8554812	-
0004-FR-5	R. G. Manabat & Co.	Group A	16-Nov-2017	15-Nov-2020	The KPMG Center, 9th Floor, 6787 Ayala Avenue, Makati City	885-7000 893-8507	894-1985 816-6595
0153-FR-3	R. S. Bernaldo & Associates	Group A	07-Sep-2017	06-Sep-2020	Unit 1810 Cityland 10 Tower 1, Ayala cor. H.V. Dela Costa, Makati City	812-1718 to 24	813-6539
0257-FR-2	Ramon F. Garcia & Coompany	Group A	18-Oct-2018	17-Oct-2021	30th Floor Burgundy Corporate Tower, 252 Sen. Gil Puyat Avenue, Makati City	810-1028 812-3339	-
0292-FR-1	Reyes Galang King and Company	Group C	07-Dec-2017	06-Dec-2020	26 Tirad Pass St., Sta Mesa Heights, Quezon City	740-7919 740-7890 740-5688	740-7719
0207-FR-3	Reyes, Tacandong & Co.	Group A	29-Aug-2019	28-Aug-2022	5th Floor, Phinma Plaza, 39 Plaza Drive, Rockwell Center, Makati City	870-0229	896-4571
0256-FR-2	Roraldo, Gatdula, Pestaño & Co.	Group C	27-Feb-2019	26-Feb-2022	Rm. 302 Legaspi Towers 200, Paseo de Roxas, Makati City	817-7090 817-7535	-
0007-FR-5	Roxas Cruz Tagle & Co.	Group A	05-Jul-2018	04-Jul-2021	2nd Floor, Multinational Bancorporation Centre, 6805 Ayala Avenue, 1226 Makati City	844-2016	844-2045 to 46
0285-FR-1	S. T. Fontamillas & Co.	Group C	08-Jun-2017	07-Jun-2020	402 Corinthian Executive Regency, Ortigas Center, Pasig City	706-4836	706-4837
0237-FR-2	Sabino R. Dapat & Co.	Group A	27-Aug-2019	26-Aug-2022	8th Flr., CIFIC Towers, J.Luna Ave. cor. R. Humabon St., North Reclamation Area, Cebu City	(032) 231-7964	(032) 231-9385
0323-FR-1	Salvio - Leonida Panganiban & Company	Group C	01-Feb-2019	31-Jan-2022	185 EDSA, Brgy. Wack Wack, Greenhills East. Mandaluyong City	724-4862	727-8462
0368-F	San Buenaventura & Company	Group C	09-Nov-2018	08-Nov-2021	332 Milelong Building, Amorsolo Street, Makati City	840-2625	892-1606

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0171-FR-3	Sicangco Menor Villanueva & Co.	Group C	18-Dec-2018	17-Dec-2021	#2 Dona Gloria Ave., Villa Gloria Subd., Angeles City	(045) 624-3933	-
0346-F	Sison Corillo Parone & Co.	Group C	31-Aug-2017	27-Jul-2020	Unit 2005B 20th Floor, West Tower, PSEC Centre, Exchange Road, Ortigas Center, Pasig City	687-6649	687-6795
0218-FR-3	Sta. Ana, Rivera & Co.	Group B	05-Sep-2019	04-Sep-2022	Suite 215 LDM Building, Legaspi St., corner M.J. Cuenco Avenue, Cebu City	(032) 253-4658 (032) 412-1713	(032) 254-9711
0012-FR-5	SyCip, Gorres, Velayo & Co.	Group A	06-Nov-2018	05-Nov-2021	6760 Ayala Avenue, Makati City	891-0307	819-0872 818-1377
0391-F	Tagnia Ortega & Partners	Group B	10-Mar-2020	10-Mar-2023	5th Floor Ricogen Building, 112 Aguirre Street, Legaspi Village, Makati City	659-4170	511-1565
0352-F	Tayawa Certified Public Accountants & Company	Group C	18-Jan-2018	17-Jan-2021	1 Austin Street, Provident Village, Brgy. Jesus Dela Pena, Marikina City	997-7705 261-1409	997-7705
0366-F	Teodoro Santamaria Canlas & Co.	Group B	06-Nov-2018	05-Nov-2021	Suite 2108 Cityland 10, Tower 1, 156 H.V. Dela Costa Street, Salcedo Village, Makati City	869-4309	812-4202
0349-F	Thater, Misa & Company	Group C	07-Nov-2017	06-Nov-2020	Unit E102 Poco A Poco Condotel, Dewey Avenue, Central Business District Area, Subic Bay Freeport Zone	(047) 250-2878	(047) 250-0347
0373-F	UHY M. L. Aguirre & Co.	Group B	18-Dec-2018	17-Dec-2021	1806 Cityland Tower, Pasong Tamo Tower, 2210 Chino Roces Avenue, Makati City	555-0834	-
0258-FR-2	V. T. Villamala & Associates	Group C	13-Jun-2019	12-Jun-2022	Top of Bank of Commerce, Plaridel St. - Osmena Blvd., Cebu City	(032) 255-1678 (032) 253-0660	-
0361-F	Valdes, Abad & Associates	Group A	23-Aug-2018	22-Aug-2021	CJV Bldg., 108 Aguirre St., Legaspi Village, Makati City	892-59-31 to 35	819-1468
0365-F	Valerio, Valerio & Co.	Group C	28-Sep-2018	27-Sep-2021	Rm. 312 Burke Building, Burke Street cor. Escolta, Manila	241-5254 244-6054	241-5254

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0385-F	Velasco Punzalan and Co.	Group C	27-Sep-2019	26-Sep-2022	LG Unit 21-25 Cityland Dela Rosa Condominium, 7648 Dela Rosa Street, Pio del Pilar, Makati City	819-1427 817-6395	
0353-F	Vergel de Dios & Company	Group C	02-Feb-2018	01-Feb-2021	No. 16 Narra Street, Cristina Subdivision, Concepcion I, Marikina City	948-9838	-
0128-FR-4	Villaruz, Villaruz & Co.	Group A	08-Oct-2019	07-Oct-2022	Unit 3, 9th Floor, Galleria Corporate Center, EDSA corner Ortigas Avenue, Quezon City	638-8014 638-3099	687-4787
0343-F	Virgilio R. Santos & Co.	Group A	15-Jun-2017	14-Jun-2020	Suite 412 Pasda Mansions, 77 Panay Ave. corner Timog, Quezon City	373-0610	373-0629
0364-F	Yu Villar Tadeja and Co.	Group C	19-Sep-2018	18-Sep-2021	12th Floor, Makati Sky Plaza, 6788 Ayala Avenue, Makati City	808-7940	-

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