



**Securities and Exchange Commission**  
**Office of the General Accountant**  
**List of Accredited External Auditors Under Group C**  
**As of 31 May 2020**

	<b>Name</b>	<b>Accreditation No.</b>	<b>Date Accredited</b>	<b>Expiry Date</b>	<b>Firm</b>
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	Bacharo, Cheryl R.	1410-AR-1	06-Sep-17	05-Sep-20	Sta. Ana Rivera & Co.
13	Balagot, Jonathan David A.	1787-A	14-Oct-19	13-Oct-22	Balagot & Co.
14	Banguiran, John SA.	1404-AR-1	17-Aug-17	16-Aug-20	Sole Practitioner
15	Bantilan, Jerry F.	1750-A	11-Apr-19	10-Apr-22	Sole Practitioner
16	Barbacena, Jovelina B.	1677-A	06-Apr-18	05-Apr-21	Barbacena, Tandingan & Co.
17	Barrion, Dell Amor C.	0907-AR-3	29-Mar-19	28-Mar-22	Barrion, Barrion and Company
18	Basconcillo, Nenita I.	1683-A	17-May-18	16-May-21	Sole Practitioner
19	Bato, Lope Jr. L.	1676-A	06-Apr-18	05-Apr-21	Lope Laranjo Bato & Co.
20	Bermudez, Gil C.	1320-AR-2	05-Sep-19	04-Sep-22	Sole Practitioner
21	Biñas, Antonio T.	1368-AR-1	12-Jul-17	11-Jul-20	Sole Practitioner
22	Bulado, Mabel Q.	1657-A	06-Sep-17	05-Sep-20	Nonato and Company
23	Cabauatan, Nestro Mario S.	1725-A	13-Dec-18	12-Dec-21	Cabauatan, Lee - Rosales & Co.
24	Cagueta, Alyssa Marie D.	1717-A	06-Nov-18	05-Nov-21	N. A. Calderon & Co.
25	Caleon, Luisa A.	1650-A	19-Jul-17	18-Jul-20	Sole Practitioner
26	Camit, Calixto C.	1697-A	09-Aug-18	08-Aug-21	Sole Practitioner
27	Cañete, Luis A.	1709-A	06-Sep-18	05-Sep-21	Luis Cañete & Co.
28	Canlas, Noel Antonio E.	1742-A	06-Mar-19	05-Mar-22	Teodoro Santamaria Canlas & Co.
29	Castillo, Mares M.	1747-A	20-Mar-19	19-Mar-22	Sole Practitioner
30	Celestino, Samuel C.	1724-A	03-Dec-18	02-Dec-21	Mateo Ramos Celestino Llona and Company
31	Ceneta, Buendigardo R.	1800-A	10-Dec-19	09-Dec-22	Morfe, Ceneta & Co.
32	Chua, Wilson	1325-AR-2	09-Nov-18	08-Nov-21	Chua, Chua & Co.
33	Clemente, Gerardo P.	1381-AR-2	19-Jan-20	18-Jan-23	Sole Practitioner
34	Co, Almira Frances A.	1663-A	15-Dec-17	14-Dec-20	Pascual, Feliciano & Co.
35	Codilla, Rolando A.	1265-AR-2	24-Oct-18	23-Oct-21	Sole Practitioner
36	Colobong, Nathaniel P.	1225-AR-2	06-Nov-18	05-Nov-21	Nathaniel P. Colobong & Co.
37	Comia, Meriam F.	1531-AR-1	15-Jan-19	14-Jan-22	M. A. Mercado & Co.
38	Cordova, Cheryl L.	1771-A	05-Sep-19	04-Sep-22	Mangay - ayam, Lim & Co.
39	Cruz, Maria Antoniette M.	1675-A	27-Mar-18	26-Mar-21	Sole Practitioner
40	Cuevas, Carmencita L.	1784-A	27-Sep-19	26-Sep-22	Sole Practitioner
41	Daroya, Raul N.	1661-A	07-Dec-17	06-Dec-20	Daroya & Company
42	Datiles, Marie Sidney S.	1109-AR-2	29-May-18	28-May-21	Datiles Casedo and Associates
43	David, Ligaya T.	0689-AR-3	15-Feb-18	14-Feb-21	A. Sanchez, L. David and Company
44	Desabelle, Myrna L.	1352-AR-2	27-Sep-19	26-Sep-22	Desabelle, Desabelle and Associates
45	Diaz, Reagan P.	1543-AR-1	28-Mar-19	27-Mar-22	Sole Practitioner
46	Dinorog, Raymundo L.	1487-AR-1	24-Oct-18	23-Oct-21	Sole Practitioner
47	Diva, Felicidad B.	1175-AR-2	06-Aug-18	05-Aug-21	Felicidad B. Diva & Co.
48	Du, Cleopatra A.	0822-AR-3	15-Jan-19	14-Jan-22	Cleopatra A. Du & Co.
49	Dungog, Narciso P.	1803-A	10-Jan-20	09-Jan-23	GH Pilar and Partners
50	Estepa, Josefa P.	1753-A	16-May-19	15-May-22	Sole Practitioner
51	Feliciano, Fidel S.	1689-A	26-Jun-18	25-Jun-21	Pascual, Feliciano & Co.
52	Fernando, Armando T.	0322-AR-4	29-Dec-17	28-Dec-20	Sole Practitioner
53	Florece, Emmanuel M.	1451-AR-1	08-Jun-18	07-Jun-21	Sole Practitioner
54	Fontamillas, Sarah T.	1641-A	08-Jun-17	07-Jun-20	S. T. Fontamillas & Co.
55	Frivaldo, Nelson T.	0750-AR-3	10-Aug-18	09-Aug-21	Sole Practitioner
56	Fua, Ellinor C.	1412-AR-1	18-Aug-17	17-Aug-20	Sole Practitioner
57	Gabriel, Ma. Victoria L.	1652-A	23-Aug-17	22-Aug-20	M. V. L. Gabriel & Co.
58	Garcia, Josefin F.	1686-A	08-Jun-18	07-Jun-21	Ramon F. Garcia & Co.
59	Gatmaitan, Rodrigo Jr. G.	1695-A	27-Jul-18	26-Jul-21	Gatmaitan and Associates
60	Gemora, Maria Teresa S.	1296-AR-2	20-Jun-19	19-Jun-22	Sole Practitioner



**Securities and Exchange Commission**  
**Office of the General Accountant**  
**List of Accredited External Auditors Under Group C**  
**As of 31 May 2020**

	<b>Name</b>	<b>Accreditation No.</b>	<b>Date Accredited</b>	<b>Expiry Date</b>	<b>Firm</b>
61	Go, Rachel V.	1723-A	16-Nov-18	15-Nov-21	Sole Practitioner
62	Gomez, Erlinda L.	1706-A	31-Aug-18	30-Aug-21	Lorenzo - Gomez & Co.
63	Gonzales, Ariel D.	1804-A	16-Jan-20	15-Jan-23	Aquino, Mata, Calica & Associates
64	Granada, Attila D.	1140-AR-2	06-Sep-17	05-Sep-20	Sole Practitioner
65	Granada, Consejo O.	1149-AR-2	23-Aug-17	22-Aug-20	Sole Practitioner
66	Granada, Rommel O.	1243-AR-2	11-Oct-18	10-Oct-21	Sole Practitioner
67	Guerrero, Arminda A.	1515-AR-1	26-Sep-18	25-Sep-21	Acyatan & Co.
68	Guerrero, Pedro P.	0182-AR-3	23-Aug-17	22-Aug-20	Sole Practitioner
69	Herrera, Eduardo S.	1716-A	06-Nov-18	05-Nov-21	Sole Practitioner
70	Ibay, George B.	1674-A	27-Mar-18	26-Mar-21	Sole Practitioner
71	Ilagan, Carmelo M.	1642-A	08-Jun-17	07-Jun-20	C. M. Ilagan & Associates
72	Ilagan, Ma. Elma L.	0448-AR-4	16-May-19	15-May-22	Sole Practitioner
73	Ismael, Christopher U.	1671-A	20-Mar-18	19-Mar-21	Sole Practitioner
74	Jimenez, Alex E.	1664-A	15-Dec-17	14-Dec-20	F. B. Tupue and Company
75	Joven, John C.	1575-AR-1	11-Jun-19	10-Jun-22	Sole Practitioner
76	Joven, Mark Mathew YC.	1434-AR-1	10-Jul-17	09-Jul-20	Sole Practitioner
77	Juacalla, Jasmin T.	1453-AR-1	08-Aug-18	07-Aug-21	Sole Practitioner
78	Juan, Valenbert C.	1672-A	20-Mar-18	19-Mar-21	Sole Practitioner
79	Khia, Rodolfo R.	1405-AR-1	30-Aug-17	29-Aug-20	Sole Practitioner
80	Koa Lin, Debbie Karen T.	1246-AR-2	06-Nov-18	05-Nov-21	Sole Practitioner
81	Lamboso, Jane A.	0148-AR-4	10-Jul-17	09-Jul-20	Balicas, Lamboso & Co.
82	Lee, Chemson Y.	1704-A	30-Aug-18	29-Aug-21	Sole Practitioner
83	Leonardo, Edgardo A.	1745-A	18-Mar-19	17-Mar-22	Leonardo Vicente and Associates
84	Leong, Leonides E.	1528-AR-1	01-Feb-19	31-Jan-22	Dongon, Leong & Associates
85	Maalat, Ernesto R.	1301-AR-2	22-Aug-19	21-Aug-22	Sole Practitioner
86	Machica, Michael A.	0296-AR-4	16-May-18	15-May-21	Machica Tan - Cruz & Co.
87	Madarang, Agapito M.	0337-AR-3	22-Oct-18	21-Oct-21	Madarang and Company
88	Maghamil, Marlyn B.	1696-A	02-Aug-18	01-Aug-21	Sole Practitioner
89	Mahinay, Mark Louie D.	1727-A	17-Dec-18	16-Dec-21	Malbas, Mahinay & Co.
90	Mallari, Marvin A.	1796-A	19-Nov-19	18-Nov-22	Sole Practitioner
91	Manaig, Raymund J.	1343-AR-2	01-Feb-19	31-Jan-22	Manaig, Manaig & Co.
92	Manalese, Reginald S.	1466-AR-1	28-Sep-18	27-Sep-21	Aquino, Mata, Calica & Associates
93	Manaligod, Silvestre A.	1703-A	22-Aug-18	21-Aug-21	Sole Practitioner
94	Manarang, Aurora S.	1503-AR-1	24-Oct-18	23-Oct-21	Sole Practitioner
95	Mandawe, Basilides Jr. C.	1797-A	26-Nov-19	25-Nov-22	Sole Practitioner
96	Manganti, Jennifer R.	1400-AR-1	18-Oct-17	17-Oct-20	Balicas, Lamboso & Co.
97	Manuel, Angelito L.	1743-A	13-Mar-19	12-Mar-22	Sole Practitioner
98	Masilag, Emiliano M.	1673-A	20-Mar-18	19-Mar-21	Masilag and Associates
99	Mendeja, Ma. Judith K.	0614-AR-3	28-Jul-17	27-Jul-20	Sole Practitioner
100	Mendiola, Nila N.	1807-A	12-Mar-20	12-Mar-23	Nila N. Mendiola and Company
101	Mendoza, Josefina F.	1772-A	05-Sep-19	04-Sep-22	Ocampo, Mendoza, Lim & Co.
102	Mendoza, Rufo R.	1242-AR-2	22-Aug-18	21-Aug-21	Sole Practitioner
103	Mendoza, Wednesday R.	1688-A	19-Jun-18	18-Jun-21	Sole Practitioner
104	Mercado, Marcelino A.	1533-AR-1	15-Jan-19	14-Jan-22	M. A. Mercado & Co.
105	Mijares, Rene M.	1684-A	17-May-18	16-May-21	Sole Practitioner
106	Miranda, Wilma I.	1525-AR-1	09-Jan-19	08-Jan-22	Inventor, Miranda & Associates
107	Miscreola, Edwina R.	0722-AR-3	16-Oct-18	15-Oct-21	Sole Practitioner
108	Mora, Rheneir P.	1748-A	26-Mar-19	25-Mar-22	Sole Practitioner
109	Muntuerto, Antholin T.	1728-A	17-Dec-18	16-Dec-21	Muntuerto Almendras and Company
110	Nonato, Richona Lourdes B.	1658-A	06-Sep-17	05-Sep-20	Nonato and Company
111	Nonato, Wan Margaret L.	1764-A	20-Aug-19	19-Aug-22	Nonato and Company
112	Nuqui, Maria Eliza R.	1435-AR-1	06-Sep-17	05-Sep-20	Lupo S. Ramos & Co.
113	Ocampo, Maria Cristina Josefina B.	1317-AR-1	05-Sep-19	04-Sep-22	Ocampo, Mendoza, Lim & Co.
114	Olaño, Arrel R.	1763-A	08-Aug-19	07-Aug-22	Olaño Duterte & Associates
115	Ong, Lagrimas N.	0238-AR-4	07-Nov-17	06-Nov-20	Sole Practitioner
116	Ong, Ricardo G.	0428-AR-4	04-Feb-19	03-Feb-22	OO & Associates
117	Opamin, Annabelle I.	1656-A	06-Sep-17	05-Sep-20	Sole Practitioner
118	Padua, Randy M.	1651-A	28-Jul-17	27-Jul-20	A. R. Sayson & Associates
119	Pamatmat, Sonia K.	1125-AR-2	21-Mar-18	20-Mar-21	Karingal, Santos & Associates
120	Pamintuan, Carolina S.	1643-A	14-Jun-17	13-Jun-20	Noel M. Pamintuan & Co.



**Securities and Exchange Commission**  
**Office of the General Accountant**  
**List of Accredited External Auditors Under Group C**  
**As of 31 May 2020**

	<b>Name</b>	<b>Accreditation No.</b>	<b>Date Accredited</b>	<b>Expiry Date</b>	<b>Firm</b>
121	Panganiban, Emilio Jr. B.	1562-AR-1	04-Apr-19	03-Apr-22	Salvio - Leonida Panganiban & Co.
122	Paredes, Maila M.	1602-AR-1	16-Jan-20	15-Jan-23	OO & Associates
123	Pascual, Alexander D.	1160-AR-2	07-Nov-17	06-Nov-20	Pascual, Feliciano & Co.
124	Pellicer, Edwin M.	1646-A	22-Jun-17	21-Jun-20	Nepomuceno Suner & Associates
125	Pernez, Marlon M.	1640-A	08-Jun-17	07-Jun-20	Sole Practitioner
126	Po, Jennifer Rose K.	1191-AR-2	01-Mar-19	28-Feb-22	Po Lao Marquez Benedictos & Co.
127	Pojol, Mark Anthony V.	1734-A	11-Jan-19	10-Jan-22	Sole Practitioner
128	Prado, Brigida P.	1682-A	16-May-18	15-May-21	Sole Practitioner
129	Punzalan, Sharon V.	1791-A	23-Oct-19	22-Oct-22	Velasco Punzalan and Co.
130	Quilab, Ana Mariae Michelle D.	1692-A	16-Jul-18	15-Jul-21	Quilab & Garsuta, CPAs
131	Quilab, Rico P.	0906-AR-3	16-Jul-18	15-Jul-21	Quilab & Garsuta, CPAs
132	Quiñanola, Noe G.	1790-A	22-Oct-19	21-Oct-22	N. G. Quiñanola & Co.
133	Quinsay, Joseph E.	1459-AR-1	02-Aug-18	01-Aug-21	Quinsay Radam & Co.
134	Ramos, Peter Jan K.	1765-A	23-Aug-19	22-Aug-22	Lupo S. Ramos & Co.
135	Reaño, Marites L.	1099-AR-2	28-Jul-17	27-Jul-20	Layug, Reaño and Associates
136	Rejano, Roberto R.	1443-AR-1	10-May-18	09-May-21	Sole Practitioner
137	Reyes, Rene R.	1406-AR-1	07-Dec-17	06-Dec-20	Reyes Galang King and Company
138	Rillorta, Ria C.	1173-AR-2	26-Jul-18	25-Jul-21	Sole Practitioner
139	Rodillas, Jerweine C.	1648-A	10-Jul-17	09-Jul-20	Sole Practitioner
140	Rodriguez, Cita N.	1668-A	08-Feb-18	07-Feb-21	Sole Practitioner
141	Roldan, Paul Nicomedes L.	1755-A	27-May-19	26-May-22	Sole Practitioner
142	Romio, Valentin U.	1759-A	25-Jul-19	24-Jul-22	P. F. Tatunay & Co.
143	Roraldo, Nestorio C.	1349-AR-2	27-Feb-19	26-Feb-22	Roraldo, Gatdula Pestaño & Co.
144	Salvio, Rosemarie R.	1534-AR-1	01-Feb-19	31-Jan-22	Salvio - Leonida Panganiban & Co.
145	San Buenaventura, Evelyn R.	1722-A	16-Nov-18	15-Nov-21	San Buenaventura & Company
146	San Buenaventura, Leopoldo E.	1718-A	09-Nov-18	08-Nov-21	San Buenaventura & Company
147	San Pedro, Miguela G.	1390-AR-1	06-Sep-17	05-Sep-20	A. M. Yu & Associates
148	Sands, Maria Angeles R.	1444-AR-1	22-May-18	21-May-21	Lupo S. Ramos & Co.
149	Santiago, Emmanuel C.	1508-AR-1	08-Oct-18	07-Oct-21	Sole Practitioner
150	Santiago, Erlinda M.	1572-AR-1	07-Aug-19	06-Aug-22	Sole Practitioner
151	Santos, J. Phoebus G. F.	1751-A	24-Apr-19	23-Apr-22	Sole Practitioner
152	Santos, Jaime B.	1458-AR-1	03-May-18	02-May-21	Sole Practitioner
153	Santos, Melania L.	1693-A	16-Jul-18	15-Jul-21	Sole Practitioner
154	Santos, Nilda R.	1217-AR-3	15-Feb-18	14-Feb-21	Pascual, Feliciano & Co.
155	Santos, Violeta B.	1126-AR-2	07-Jun-18	06-Jun-21	Karingal, Santos & Associates
156	Sarmiento, Rodelo Augusto G.	1746-A	19-Mar-19	18-Mar-22	Aldana, Sarmiento and Co.
157	Saway, Romualdo M.	1715-A	06-Nov-18	05-Nov-21	Sole Practitioner
158	Sazon, Lourdes L.	1720-A	09-Nov-18	08-Nov-21	Layug, Reaño and Associates
159	Serna, Lourdes L.	1475-AR-1	11-Oct-18	10-Oct-21	Sole Practitioner
160	Sia, Ricky A.	1305-AR-2	12-Apr-19	11-Apr-22	Sole Practitioner
161	Sicangco, Enrique M.	0852-AR-3	08-Jan-19	07-Jan-22	Sicangco Menor Villanueva & Co.
162	Siguenza, Marilyn S.	1666-A	02-Feb-18	01-Feb-21	Vergel De Dios & Co.
163	Sison, Neil U.	1655-A	31-Aug-17	30-Aug-20	Sison Corillo Parone & Co.
164	Sobremonte, Katherine U.	1504-AR-1	22-Oct-18	21-Oct-21	Sole Practitioner
165	Solangan, Rafaelito C.	1808-A	19-Mar-20	19-Mar-23	Sole Practitioner
166	Solmayor, Delia E.	1726-A	17-Dec-18	16-Dec-21	Sole Practitioner
167	Suner, Maximo D.	1430-AR-1	07-Dec-17	06-Dec-20	Nepomuceno Suner & Associates
168	Sy Bang, Ma. Emma T.	1477-AR-1	03-Aug-18	02-Aug-21	Sole Practitioner
169	Tadeja, Ericson D.	1711-A	18-Sep-18	17-Sep-21	Yu Villar Tadeja and Co.
170	Tandingan, Merian M.	1707-A	04-Sep-18	03-Sep-21	Barbacena, Tandingan & Co.
171	Tayawa, Jose B.	1665-A	18-Jan-18	17-Jan-21	Tayawa Certified Public Accountants & Co.
172	Thater, Walter B.	1441-AR-1	07-Nov-17	06-Nov-20	Thater, Misa & Company
173	Tolentino, Joaquin Jr. P.	1465-AR-1	26-Jun-18	25-Jun-21	J. P. Tolentino & Co. CPAs
174	Tolentino, Joaquin P.	0241-AR-4	03-May-18	02-May-21	J. P. Tolentino & Co. CPAs
175	Tolentino, Maria Luisa R.	1254-AR-2	07-Mar-19	06-Mar-22	Lupo S. Ramos & Co.
176	Tolentino, Ramona Carmela R.	0794-AR-4	05-Jun-18	04-Jun-21	J. P. Tolentino & Co. CPAs
177	Torno, Romeo G.	1678-A	03-May-18	02-May-21	Romeo G. Torno & Co.
178	Torre, Merilyn S.	1685-A	29-May-18	28-May-21	Sole Practitioner
179	Ty-Farma, Joseph Ian B.	1670-A	14-Mar-18	13-Mar-21	Sole Practitioner
180	Uy, Loly N.	0387-AR-4	26-Oct-18	25-Oct-21	Sole Practitioner



**Securities and Exchange Commission**  
**Office of the General Accountant**  
**List of Accredited External Auditors Under Group C**  
**As of 31 May 2020**

	<b>Name</b>	<b>Accreditation No.</b>	<b>Date Accredited</b>	<b>Expiry Date</b>	<b>Firm</b>
181	Uy, Wilfredo C.	0498-AR-4	06-Mar-19	05-Mar-22	OO & Associates
182	Valera, Noli G.	1789-A	18-Oct-19	17-Oct-22	Sole Practitioner
183	Valerio, Enrique S.	1245-AR-2	28-Sep-18	27-Sep-21	Valerio, Valerio & Co.
184	Velasco, Nestor C.	1783-A	27-Sep-19	26-Sep-22	Velasco Punzalan and Co.
185	Venzon, Gloria C.	0082-AR-4	23-Jul-19	22-Jul-22	Sole Practitioner
186	Vergel de Dios, Victor SM.	1667-A	02-Feb-18	01-Feb-21	Vergel De Dios & Co.
187	Viernes, Susana B.	1311-AR-2	05-Sep-19	04-Sep-22	Sole Practitioner
188	Villamala, Vicente T.	1267-AR-2	13-Jun-19	12-Jun-22	V. T. Villamala & Associates
189	Villanueva, Arlyn S.	0867-AR-3	18-Dec-18	17-Dec-21	Sicangco Menor Villanueva & Co.
190	Villanueva, Lorina D.	1205-AR-2	09-Nov-18	08-Nov-21	Sole Practitioner
191	Villarin, Feliciano F.	1438-AR-1	08-Feb-18	07-Feb-21	Sole Practitioner
192	Villeta, Dionisio M.	1649-A	13-Jul-17	12-Jul-20	Sole Practitioner
193	Viray, Lily D.	1015-AR-2	21-Jun-17	20-Jun-20	Sole Practitioner
194	Vitales, Domingo Jr. S.	1719-A	09-Nov-18	08-Nov-21	OO & Associates
195	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