



**COOPERATIVE DEVELOPMENT AUTHORITY  
ACCREDITED COOPERATIVE EXTERNAL AUDITORS (CEA)  
As of May 2024**

**SIGNING PARTNER/S**

No.	REGION	NAME of SIGNING PARTNER/S	ACCREDITED FIRM	ADDRESS	CEA No.	EFFECTIVITY OF ACCREDITATION	CONTACT DETAILS
1	NCR	Jose B. Tayawa	Tayawa Tolentino CPAs and Company	Rancho IV West, Jersey St., Concepcion Dos, Marikina City	57-SP	June 08, 2022 - June 07, 2025	9177081872
2	NCR	Ofelia Puno Oroceo	Oroceo, Dimandal & Co. CPAs	Blk 2 Lot 6 Phase 4A, Visitation St., Sacred Heart Village, Caloocan City	1778-SP	April 20, 2022 - April 19, 2025	9209543384
3	NCR	Clark Joseph C. Babor	Roxas Cruz Tagle, and Co.	7F Tower A Kingswood Condo Ext.cor. Metropolitan Ave. Makati	1779-SP	April 12, 2023 - April 11, 2026	0998 998 4885
4	NCR	Christian Francis S. Felismino	Roxas Cruz Tagle, and Co.	2621 Flair Tower North, Reliance cor. Pines St. Mandaluyong	1781-SP	April 12, 2023 - April 11, 2026	0917 807 3431
5	NCR	Jarred D. Perefia	Roxas Cruz Tagle, and Co.	PO3 Cityland Pasong Tamo Tower 2210 Chino Roces, Makati City	1782-SP	April 12, 2023 - April 11, 2026	0917 305 5329
6	NCR	Arvin S. Velasquez	Roxas Cruz Tagle, and Co.	9F Tower 1, San Lorenzo Place, 999 EDSA cor. Chino Roces, Makati	1783-SP	April 12, 2023 - April 11, 2026	0926 646 6329
7	NCR	Dustin M. Ozoa	Roxas Cruz Tagle, and Co.	144 Sydney St. Pasig Green Park Village, Brgy. Dela Paz, Pasig City	1784-SP	April 12, 2023 - April 11, 2026	0917 877 6950
8	NCR	Julito O. Tabalba	J.O. Tabalba & Co.	33 J. C. Coolidge Street, Parkwood Greens Executive Village, Maybunga, Pasig City	1785-SP	April 26, 2023 - April 25, 2026	09173191953
9	NCR	Jess T. Mendoza	Ramos, Mendoza J and Company, CPAs	Room 528 Tower A M Place Condominium Panay Avenue South Triangle Quezon City	1787-SP	March 14, 2024- March 13, 2029	9651997579
10	NCR	Ryan A. Sabug	Alas Oplas & Co, CPAs	7th Floor Philippine AXA Life Centre, 1286 Sen Gil Puyat Avenue Makati City, 1200	1789-SP	January 17, 2024- January 16, 2029	0917527.1549 / 0917800.6507
11	NCR	Gilbert H. Pilar	GHP and Partners, CPAs	Unit 1521 Eton Tower Makati, 128 Dela Rosa St., Corner V.A. Rufino Makati City	1797-SP	January 12, 2023 - January 11, 2026	9178776353
12	NCR	Bernadette C. Rodriguez	Castañeda and Associates, CPAs	61 Kanlaon St., Brgy. Highway Hills, Mandaluyong City 1550	1798-SP	January 12, 2023 - January 11, 2026	285334962
13	NCR	Raul F. Castañeda	Castañeda and Associates, CPAs	62 Kanlaon St., Brgy. Highway Hills, Mandaluyong City 1550	1799-SP	January 12, 2023 - January 11, 2026	285334962
14	NCR	Chester Nimitz F. Salvador	R.R. Tan & Associates, CPAs	1705 Antel Global Corporate Center, Julia Vargas Ave., Ortigas Center, Pasig City	1802-SP	March 14, 2024- March 13, 2029	9778029090
15	NCR	Lesther T. EstavilloC	Estavillo & Company CPAs	208A 2F Zen Offices Tower 1, 1111 Natividad A. Lopez St., 659A, Zone 071, Ermita, Manila 1000	1813-SP	November 09, 2022 - November 08, 2025	9478931087, partners@estavillocpas.com
16	NCR	Felicidad A. Abad	Valdes Abad & Company CPAs	4th Floor CJV Building 108 Aguirre St., Legaspi Village Makati City	1814-SP	April 20, 2022- April 19, 2025	8892-5931-35, 0917-7045812
17	NCR	Ma. Corazon M. Enriquez	Valdes Abad & Company CPAs	4th Floor CJV Building 108 Aguirre St., Legaspi Village Makati City	1815-SP	April 20, 2022- April 19, 2025	8892-5931-35 0917-8413321
18	NCR	Orlando Romano N. Sagun	Valdes Abad & Company CPAs	4th Floor CJV Building 108 Aguirre St., Legaspi Village Makati City	1816-SP	April 20, 2022- April 19, 2025	8892-5931-35 09189064732

19	NCR	Carolina P. Angeles	Reyes Tacandong & Co.	26th Floor, BDO Towers Valero, 8741 Paseo De Roxas, Makati City	1803-SP	April 26, 2023 - April 25, 2026	9178851671 cpangeles@reyestacandong.com
20	NCR	Cedric M. Caterio	Reyes Tacandong & Co.	26th Floor, BDO Towers Valero, 8741 Paseo De Roxas, Makati City	1804-SP	April 26, 2023 - April 25, 2026	09177009915 cmcaterio@reyestacandong.com
21	NCR	Darryll Reese Q. Salangad	Reyes Tacandong & Co.	26th Floor, BDO Towers Valero, 8741 Paseo De Roxas, Makati City	1805-SP	April 26, 2023 - April 25, 2026	09178849371 drqsalangad@reyest
22	NCR	Renato M. Cabral	Valdes Abad & Company CPAs	4th Floor CJV Building 108 Aguirre St., Legaspi Village Makati City	1817-SP	April 20, 2022- April 19, 2025	8892-5931-35 0917-8898834
23	NCR	Alfonso L. Cay-An	Valdes Abad & Company CPAs	4th Floor CJV Building 108 Aguirre St., Legaspi Village Makati City	1818-SP	April 20, 2022- April 19, 2025	8892-5931-35 0918-9139597
24	NCR	Tireso Randy F. Lapidez	R.G. Manabat & Co	6th Floor, The KPMG Center, 6787 Ayala Avenue, Makati City	1823-SP	November 08, 2023 - November 07, 2028	9178520178
25	NCR	Florizza Simangan	R.G. Manabat & Co	37B Dr. Lascano St. Brgy Tugatog Malabon City, Tugatog, City of Malabon, NCR, Third District	1851-SP	January 17, 2024- January 16, 2029	January 17, 2024- January 16, 2029
26	NCR	David Ernesto V. Cruz	Cruz-Marohombsar and Company	1775 Quiricada St., Barangay 339, Santa Cruz, Manila 1014	1824-SP	February 24, 2022-February 23, 2025	09478905316 david.v. cruz@cruzmarohombsar.com
27	NCR	Ma. Cecilia M. Aringo	Romero & Co. CPA's	263 Privado St., Barangay 645, San Miguel, NCR, City of Manila, First District	1854-SP	November 09, 2022 - November 07, 2025	09155191592 caringo@romero-cpas.com
28	NCR	Jover S. Romero	Romero & Co. CPA's	Unit 43, Martino 1 Bldg., 52 Domingo M. Guevarra St, Highway Hills, City of Mandaluyong, NCR, Second District	1855-SP	November 09, 2022 - November 07, 2025	09171036828 rccmanila@romero-cpas.com
29	NCR	Wilson P. Teo	Reyes Tacandong & Co.	26th Floor, BDO Towers Valero, 8741 Paseo De Roxas, Bel-Air, City of Makati, NCR, Fourth District	1876-SP	April 26, 2023 - April 25, 2026	09175420329 wpteo@reyestacandong.com
30	NCR	Ruel Facundo	UHY M.L. Aguirre & Co., CPAs	UNIT 1802 CITYLAND PASONG TAMO TOWER CHINO ROCES AVENUE, Pio Del Pilar, City of Makati, NCR, Fourth District	1889-SP	April 16, 2024- April 15, 2029	09063889255 ruelfacundo@gmail.com
31	NCR	Michael Aguirre	UHY M.L. Aguirre & Co., CPAs	UNIT 1802 CITYLAND PASONG TAMO TOWER CHINOR ROCES AVENUE, Pio Del Pilar, City of Makati, NCR, Fourth District	1888-SP	April 16, 2024- April 15, 2029	09228347966 mike.aguirre@mlaguirre.org
32	NCR	Ofelia Barroga	Diaz Murillo Dalupan and Company	7F DON JACINTO BLDG., DELA ROSA COR. SALCEDO STS., LEGASPI VILLAGE, San Lorenzo, City of Makati, NCR, Fourth District	1886-SP	April 16, 2024- April 15, 2029	09951770928 dmd.osbarroga@gmail.com
33	NCR	Raymund Joey Mamacus	Punongbayan & Araullo	UNIT 29D GREENBELT MADISON , SALCEDO ST., LEGASPI VILLAGE, MAKATI CITY Bel-Air, City of Makati, National Capital Region	1885-SP	April 16, 2024- April 15, 2029	09177083514 Raymond.mamacus@ph.gt.com
34	NCR	Mark Anthony V. Pojol	Pojol and Gabay, Certified Public Accountants	6457 Caimito St., Area-D, Camarin, Barangay 178, Caloocan City, NCR, Third District	1512-SP	April 16, 2024 - April 15, 2029	pojol.audit@gmail.com 09215400657
35	NCR	Daniel Guevarra	Pojol and Gabay, Certified Public Accountants	33 Mars St. Villa Amor Dos Subdivision Zabarte Rd. Caloocan City, Barangay 172, Caloocan City, NCR, Third District	1887-SP	April 16, 2024- April 15, 2029	09776198653 guevarradb@yahoo.com.ph
36	NCR	Christine G. Bandong	Bandong, Sison, Añasco and Company CPAs	DNBC Bldg. Real St. Almanza Uno, City of Las Piñas, National Capital Region	1882-SP	May 8, 2024- May 7, 2029	09396865415 bsacpas@gmail.com
37	NCR	Meynard A. Bonoen	Sycip, Gorres, Velayo & Co.	SGV and Co. 6760 Ayala Avenue, San Lorenzo, City of Makati, NCR, Fourth District	1879-SP	March 14, 2024- March 13, 2029	09088977924 meynard.a.bonoen@ph.ey.com

38	I	Jaime A. Gamboa	Arangorin, Gamboa and Associates, CPAs	Purok 5, San Marcos, Agoon, La Union	1880-SP	February 12, 2024- February 11, 2029	09988686360 gamboas_acctg_consultancy@yahoo.com.ph
39	III	Roland S. Domingo	Domingo, Arenque and Co.	Unit B1 RL Building, Zamora St, San Roque, Tarlac City	684-SP	December 16, 2022 - December 15, 2025	9088862268
40	III	Bryan V. Realigue	Realigue and Carandang, CPAS Company	Purok 4 Kapt Pepe Avenue Zulueta, Cabanatuan City	1143-SP	April 20, 2022 - April 19, 2025	09178903565 bvrca@gmail.com
41	III	Dionimar G. Maldo	Arellano Maldo and Associates CPA's Co	B28 L22 Golden Hills Subd. San Vicente, Sta Maria, Bulacan	1753-SP	July 11, 2022 - July 10, 2025	9212697556
42	III	Robert S. Arellano	Arellano Maldo and Associates CPA's Co	B28 L22 Golden Hills Subd. San Vicente, Sta Maria, Bulacan	1754-SP	July 11, 2022 - July 10, 2025	9088115691
43	III	Willie Mae DC. Carandang	Realigue and Carandang, CPAS Company	Brgy Caridad Cabanatuan City Nueva Ecija 3100	1755-SP	April 20, 2022- April 19, 2025	9162406900
44	III	Albert G. Morales	E.G. Quitalg & Co. CPAs	39 7th Avenue, Villa Julita, City of San Fernando, Pampanga	1756-SP	February 11, 2022 - February 10, 2025	9338118015
45	III	Romeo G. Torno	Romeo G. Torno & Co., CPAs	4th Stree Dolores Homesite, Dolores, City of San Fernando, Pampanga	1860-SP	January 17, 2024- January 16, 2029	09302349790 rgt_ops@yahoo.com
46	III	Ian Roselier Gozum Torno	Romeo G. Torno & Co., CPAs	4th Block Dolores Homesite, Dolores, City of San Fernando, Pampanga	1861-SP	January 17, 2024- January 16, 2029	09657258799 55555rgt@gmail.com
47	IV-A	Edison B. Agarao	Agarao & Associates Accounting Services Co.	Daet St. South Homes, Biñan, Laguna	1761-SP	February 11, 2022 - February 10, 2025	9778599964 / 9209712764
48	IV-A	Raymund J. Manaig	Manaig, Manaig & Co., CPAs	Lot 6 Block 9 Lakeview Subd. III Halang, Calamba City, Laguna	1762-SP	November 09, 2022 - November 08, 2025	9175003920
49	IV-A	Marife C. Manaig	Manaig, Manaig & Co., CPAs	Lot 6 Block 9 Lakeview Subd. III Halang, Calamba City, Laguna	1763-SP	November 09, 2022 - November 08, 2025	9178150419
50	IV-A	Dorammar T. De Guzman	Guzman Cruz CPAs & Co.	Unit 1 B4 L9 Retirees Village II, Brgy Daang Amaya 1, Tanza, Cavite	1765-SP	November 09, 2022 - November 08, 2025	9060586836
51	IV-A	Jennine C. Dela Cruz	Guzman Cruz CPAs & Co.	Blk 16 Lot 5 Casa Amaya 1, Tanza, Cavite	1766-SP	November 09, 2022 - November 08, 2025	9066515663
52	IV-A	Alvin D. Esguerra	RVF & CO. CPAs	Oflaria St. Brgy. Poblacion Cavinti Laguna 4013	1791-SP	March 08, 2023 - March 07, 2026	9363369587
53	IV-A	Neriz Rose Sanvictores	Felicidad B. Diva & Co.	431 Torquoise St., Palmera Hill II-C, Dolores (Pob.), Taytay, Rizal	1834-SP	October 13, 2023- October 12, 2028	09190985119 nerizrose14@gmail.com
54	IV-A	Felicidad B. Diva	Felicidad B. Diva & Co.	431 Torquoise St. Palmera Hills II-C, Dolores (Pob.), Taytay, Rizal	1843-SP	November 08, 2023 - November 07, 2028	felybdiva@yahoo.com.ph 09285020984
55	IV-A	Kristine Elizabeth Diva Bonus	Felicidad B. Diva & Co.	431 Torquoise St. Palmera Hills II-C, Dolores (Pob.), Taytay, Rizal	1842-SP	November 08, 2023 - November 07, 2028	kristinediva@gmail.com 09985504285
56	IV-A	Mark Paul Ilagan Ramos	Pradil Cabral Magnaye Dimatatac and Co.,	Blk 6 Lot 3, Makiling St, Amaia Scapes Subd, As-ls, Bauan, Batangas	1841-SP	November 08, 2023 - November 07, 2028	09988664068 mpramos@cpapcmd.com
57	IV-A	Saylita A. Cabral	Pradil Cabral Magnaye Dimatatac and Co.,	L50 PH1 Ext. St. John St. Boomtown Sub., Manghiniao Proper, Bauan, Batangas	1764-SP	February 12, 2024- February 11, 2029	0917-712-5103
58	IV-A	Ma. Belina M. Pradil	Pradil Cabral Magnaye Dimatatac and Co.,	3 Villa Orense Subd., Pob. 4, Bauan, Batangas	017-SP	February 12, 2024- February 11, 2029	0917-316-0431
59	IV-A	Jenely Dimatatac	Pradil Cabral Magnaye Dimatatac and Co.,	Lot 1, Las Villas De Brual Subdivision, Sto. Niño, San Pascual, Batangas	018-SP	April 16, 2024- April 15, 2029	0905-276-9616
60	V	Abner A. Ty	TY Arnaldo and Co.	1104 Ferrari St., Imelda C. Roces Avenue Cruzada, Legazpi City	126-SP	February 24, 2022-February 23, 2025	91789875487
61	V	Anna Katrina A. Ty	TY Arnaldo and Co.	Jaucian Village, Penafancia, Daraga, Albay	1187-SP	February 24, 2022-February 23, 2025	9423924630

62	V	Randy M. Padua	Sayson - Padua and Associates, CPAs	Rm. 211 2nd Floor, PVLB Bldg. , Peñaranda St., Legazpi City, Albay 4500	1741-SP	March 08, 2023 - March 07, 2026	052-2019978 / 0917-584-4042
63	VI	Jane A. Lamboso	J.A Lamboso & Co., CPAs	Brgy Mansilingan, Bacolod City	1751-SP	December 16, 2022 - December 15, 2025	9173017770
64	VI	Maria Moniel P. Abad-Nepales	J.A Lamboso & Co., CPAs	Brgy. Alijis, Bacolod City	1752-SP	December 16, 2022 - December 15, 2025	9173006417
65	VI	Wilma I. Miranda	Inventor, Miranda & Associates	Teresa St., Villa Valderamma, Bacolod City	1758-SP	February 11, 2022 - February 10, 2025	9177016771
66	VI	Angelica Mae S. Inventor	Inventor, Miranda & Associates	Teresa St., Villa Valderamma, Bacolod City	1759-SP	February 11, 2022 - February 10, 2025	9774139371
67	VI	Angel S. Garriel Jr.	Garriel Angel and Associates	4th Floor Roma(Delicioso) Building, Lacson St.- Mandagan, brgy Banago, Bacolod City	1760-SP	March 9, 2022 - March 8, 2025	9177017284
68	VI	Ma. Lourdes Tiffany G. Garriel	Garriel Angel and Associates	4th Floor Roma(Delicioso) Building, Lacson St.- Mandagan, brgy Banago, Bacolod City	1574-SP	March 9, 2022 - March 8, 2025	9177081872
69	VII	Belinda Sy King	Tangente and Partners, CPAs Co.	Claytown, Daro, Dumaguete City, Negros Oriental	1768-SP	September 19, 2022 - September 18, 2025	9177073823
70	VII	Noel Peter F. Cañete	Luis Cañete & Company, Certified Public Accountants	Oftana Bldg., Jamin St., Cebu City	1769-SP	November 09, 2022 - November 08, 2025	9060153009
71	VII	Aljuver R. Gamao	Roxas Cruz Tagle, and Co.	Unit 210 Cheung's home 19-A P Almendras St. Cebu City	1780-SP	April 12, 2023 - April 11, 2026	0917 721 7320
72	VII	Lloyd T. Tan	Diaz Murillo Dalupan and Company	226 Manalili Street, Cebu City, Ermita (Pob.), Cebu City, Cebu	1895-SP	April 16, 2024- April 15, 2029	09176281684 lloyd.tan.tan@gmail.com
73	VII	Elmer P. Minerva	Minerva & Company, Certified Public Accountants	Molave Highlands, Yati, Liloan, Cebu	1767-SP	April 16, 2024- April 15, 2029	09173257575 epminerva@minerva-cpa.com
74	VIII	Michael A. Machica	Machica Tan- Cruz and Co. CPAs	204 P. Burgos St., Brgy. 23-A Tacloban City	1748-SP	November 09, 2022 - November 08, 2025	9173060208
75	VIII	Ma. Grace A. Machica	Machica Tan- Cruz and Co. CPAs	205 P. Burgos St., Brgy. 23-A Tacloban City	1749-SP	November 09, 2022 - November 08, 2025	9175126137
76	VIII	Ma. Melissa Shyr A. Ocampo	Machica Tan- Cruz and Co. CPAs	206 P. Burgos St., Brgy. 23-A Tacloban City	1750-SP	November 09, 2022 - November 08, 2025	9271766984
77	X	Lindy Castillo Patriana	Baconga Patriana & Co. CPAs	6th floor TTK Tower Imperial Appliance Plaza BLDG., A. Velez St, Cagayan de Oro City, Barangay 14 (Pob.), Cagayan de Oro City, Misamis Oriental	1845-SP	April 16, 2024 - April 15, 2024	09175554481 cpas_bpccdo@yahoo.com.ph
78	X	Jeserio Galasanay Lonon Jr.	Baconga Patriana & Co. CPAs	6th floor TTK Tower Imperial Appliance Plaza BLDG., A. Velez St, Cagayan de Oro City, Barangay 14 (Pob.), Cagayan de Oro City, Misamis Oriental	1846-SP	April 16, 2024 - April 15, 2024	09175559116 jlonscpa07@gmail.com
79	X	Pio Dalman Baconga	Baconga Patriana & Co. CPAs	6th floor TTK Tower Imperial Appliance Plaza BLDG., A. Velez St, Cagayan de Oro City, Barangay 14 (Pob.), Cagayan de Oro City, Misamis Oriental	1847-SP	April 16, 2024 - April 15, 2024	pio_baconga_ccpa@yahoo.com 09177173556
80	X	Rico Quilab	Quilab & Garsuta, CPAs	No. 36, 13th Street, Nazareth, Cagayan de Oro City, Nazareth, Cagayan de Oro City, Misamis Oriental	1898-SP	April 16, 2024- April 15, 2029	09177121352 qcb_co@yahoo.com
81	X	Ana Mariae Michelle D. Quilab-Arrabaca	Quilab & Garsuta, CPAs	2F Executive Centrum Building, JR Borja Street, Cagayan de Oro City, Barangay 12 (Pob.), Cagayan de Oro City, Misamis Oriental	1883-SP	March 14, 2024- March 13, 2029	09396865415 bsacpas@gmail.com
82	XI	Alexander S. Balili, Jr.	ASBalili and Co, CPA's	Door 1 Rudson Apt., Candelaria St., Ecoland Phase 2, Davao City	223-SP	November 09, 2022 - November 08, 2025	9178214386

83	XI	Keith S. Dalangin	Caslib, Dalangin and Associates CPAs	Doña Asuncion, Lanang, Pampanga, Buhangin District, Davao City	1773-SP	March 08, 2023 - March 07, 2026	9472855863
84	XI	Rebecca S. Caslib	Caslib, Dalangin and Associates CPAs	68 Adelfa Ph. 2 El Rio Vista Village, Barangay 19-B (Pob.), Poblacion District, Davao City	1774-SP	March 08, 2023 - March 07, 2026	9436884232
85	XI	Nenita R. Malbas	Malbas, Mahinay & Co., CPA's	Iga Uy St., Park Exodus, Orange Valley, Tagum City, Davao del Norte	11825-SP	November 08, 2023 - November 07, 2028	09199912357 nitzmalbas2000@yahoo.com
86	XI	Mark Louie D. Mahinay	Malbas, Mahinay & Co., CPA's	Iga Uy St., Park Exodus, Orange Valley, Tagum City, Davao del Norte	1826-SP	October 13, 2023- October 12, 2028	09177235170 mldmahinay@gmail.com
87	XI	Karl Joseph Malvas	Reyes Tacandong & Co.	306 Camella Street, Flores Village, Talomo (Pob.), Davao City, Davao del Sur	1874-SP	April 26, 2023 - April 25, 2026	09176221258 kjinmalvas@rejestacandong.com

**SET TO EXPIRE THIS YEAR (2024)**

88	NCR	Ramilito L. Nañola	Punongbayan & Araullo	20th Floor, Tower 1, The Enterprise Center, 6766 Ayala Avenue, Makati City	1795-SP	June 2, 2021 - June 1, 2024	63289882288 loc 230
89	NCR	Ariel D. Gonzales	Aquino, Mata, Calica & Associates	Unit 1801-1807 Cityland 10 Tower 2, H.V. Dela Costa St., Salcedo Village, Makati City	1796-SP	June 2, 2021 - June 1, 2024	9178040772
90	NCR	Raymon Christian F. Veluz	R.M. Veluz and Co., CPAs	Unit 6 Balgan Place 1, 51 Mayaman St. Diliman, Central, Q.C.	1806-SP	August 25, 2021-August 24, 2024	8283-1176
91	NCR	Zaldy D. Aguirre	Isla Lipana \$ Co.	29F AIA Tower (Formerly Philam Life Tower) 8767 Paseo de Roxas Makati City	1819-SP	May 19, 2021 - May 18, 2024	8845-2728
92	NCR	Imelda Dela Vega-Mangundaya	Isla Lipana \$ Co.	29F AIA Tower (Formerly Philam Life Tower) 8767 Paseo de Roxas Makati City	1820-SP	May 19, 2021 - May 18, 2024	8845-2728
93	NCR	Ruth F. Blasco- Viguilla	Isla Lipana & Co.	29F AIA Tower (Formerly Philam Life Tower) 8767 Paseo de Roxas Makati City	1821-SP	May 19, 2021 - May 18, 2024	8845-2728
94	NCR	John-John Patrick V. Lim	Isla Lipana & Co.	29F AIA Tower (Formerly Philam Life Tower) 8767 Paseo de Roxas Makati City	1822-SP	May 19, 2021 - May 18, 2024	8845-2728
95	VI	Myrna L. Desabelle	Desabelle, Desabelle and Associates	Lot 31, Blk 3A, Sta. Felomena St., Erereco subd., Brgy Mandalagan, Bacolod City	207-SP	December 7, 2021- December 6, 2024	9078019544