



**COOPERATIVE DEVELOPMENT AUTHORITY
ACCREDITED COOPERATIVE EXTERNAL AUDITORS (CEA)
As of April 2026**

SIGNING PARTNER/S

No.	REGION	NAME of SIGNING PARTNER/S	ACCREDITED FIRM	ADDRESS	CEA No.	EFFECTIVITY OF ACCREDITATION	CONTACT DETAILS
1	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
2	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
3	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
4	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
5	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	fsimangan@kpmg.com 09178063208
6	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
7	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
8	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
9	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	January 15, 2025 - January 14, 2030	09177083514 Raymond.mamacus@ph.gt.com
10	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
11	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
12	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
13	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
14	NCR	Margem Tagalog	Sycip, Gorres, Velayo & Co.	SGV and Co. 6760 Ayala Avenue, San Lorenzo, City of Makati, NCR, Fourth District	1903-SP	June 14, 2024 - June 13, 2029	09178955366 margem.b.amor@ph.ey.com

15	NCR	Joseph Cedric V. Calica	Aquino, Mata, Calica & Associates	1801-1807 Cityland 10 Tower 2, H.V. Dela Costa St. Salcedo Village, Bel-Air, City of Makati, NCR, Fourth District	1927-SP	January 15, 2025 - January 14, 2030	09173244486 jcvcalica@amc-associates.com
16	NCR	Ariel D. Gonzales	Aquino, Mata, Calica & Associates	1801-1807 Cityland 10 Tower 2, H.V. Dela Costa St. Salcedo Village, Bel-Air, City of Makati, NCR, Fourth District	1796-SP	January 15, 2025 - January 14, 2030	9178040772
17	NCR	Cristina Joy D. Cancela	Paguio, Dumayas & Associates	Apartment B Block 10 Lot24A, Aguila corner Punay St., Camella Homes 2E, Putatan, City of Muntinlupa, NCR, Fourth District	1929-SP	January 15, 2025 - January 14, 2030	09177063034 cristinajoy.cancela@pdaccca.com
18	NCR	Domingo A. Daza, Jr.	R.R. Tan & Associates, CPAs	1705 Antel Global Corporate Center, Julia Vargas Ave., Ortigas Center, Pasig City	1800-SP	March 14, 2024- March 13, 2029	09175343898 jhon.daza@rrtan.net
19	NCR	Marlene D. Zamudio	Zamudio & Ogena, CPAs	1003 Arlegui St., Quiapo, Manila	1792-SP	December 13, 2024 - December 12, 2029	09228329754 marlenedzamudio88@gmail.com
20	NCR	Teresita A. Reyes	Alberto Pascual and Associates	161 PANAY VE. COR. EDSA, South Triangle, Quezon City, NCR, Second District	1945-SP	January 15, 2025 - January 14, 2030	09338115499 tessreyes831@yahoo.com
21	NCR	Gemma V. Pascual	Alberto Pascual and Associates	162 PANAY VE. COR. EDSA, South Triangle, Quezon City, NCR, Second District	1946-SP	January 15, 2025 - January 14, 2030	09209512734 gemmapascual@yahoo.com
22	NCR	Gadosa R. Martinez	Alas Oplas & Co, CPAs	7th Floor Philippine AXA Life Centre, 1286 Sen Gil Puyat Avenue Makati City, 1200	1790-SP	March 14, 2024 - March 13, 2029	09175271549 glesiemartinez@alaso plas.com
23	NCR	Danilo T. Alas	Alas Oplas & Co, CPAs	7th Floor Philippine AXA Life Centre, 1286 Sen Gil Puyat Avenue Makati City, 1200	1788-SP	March 14, 2024 - March 13, 2029	09175271549 donniesalasalas@alaso plas.com
24	NCR	Ma. Criselda S. Oplas	Alas Oplas & Co, CPAs	7th Floor Philippine AXA Life Centre, 1286 Sen Gil Puyat Avenue Makati City, 1201	1970-SP	March 14, 2024 - March 13, 2029	09175271549 cindy.madonero@gmail.com
25	NCR	Ramilito L. Nañola	Punongbayan & Araullo	20th Floor, Tower 1, The Enterprise Center, 6766 Ayala Avenue, Makati City	1795-SP	January 15, 2025 - January 14, 2030	09175766628 ramil.nanola@ph.gt.com
26	NCR	Cayetano B. Ramos	Ramos, Mendoza J and Company, CPAs	Room 528 Tower A M Place Condominium Panay Avenue South Triangle Quezon City	1786-SP	April 16, 2024 - April 15, 2029	09121266656 ramos_cayetano08@yahoo.com
27	NCR	Vergel Jr E. Pabillon	Isla Lipana & Co.	Blk 8 Lot 5 Sto. Domingo St. Metrocor Homes B. North, Talon Singko City, Las Pinas	1971-SP	April 8, 2025 - April 7, 2030	09989998019 vergel.e.pabillon@pwc.com
28	NCR	Zaldy D. Aguirre	Isla Lipana & Co.	29F AIA Tower (Formerly Philam Life Tower) 8767 Paseo de Roxas Makati City	1819-SP	April 8, 2025 - April 7, 2030	09454665585charlyne.jhayn.oconnor@pwc.com
29	NCR	Felicidad A. Abad	Valdes Abad & Company CPAs	4th Floor CJV Building 108 Aguirre St., Legaspi Village Makati City	1814-SP	May 29, 2025 - May 28, 2030	(632) 8892-5931 to 35 taxlegal@vacpa.ph / felyabad@vacpa.ph
30	NCR	Meshiel Ann P. Cantoria	CM Monje & Company, CPAs (formerly, DELA ROCA & MONJE, CPAs)	Suite 1901, 19th Floor, The Atlanta Centre, No. 31 Annapolis Street, Greenhills, City of San Juan, NCR, Second District	2018-SP	February 9, 2026 - February 8, 2031	09177071466 mcantoria@cmccpas.ph
31	NCR	Maria Cristina Josefina B. Ocampo	Berces-Ocampo, Mendoza and Associates	754 Winland Tower Residence 4, Kristong Hari, Quezon City, NCR, Second District	2016-SP	February 9, 2026 - February 8, 2031	09188772288 mcj.ocampo@gmail.com
32	NCR	Josefina F. Mendoza	Berces-Ocampo, Mendoza and Associates	754 Winland Tower Residence 4, 45 Tomas Morato Avenue Kristong Hari, Quezon City, National Capital Region	2015-SP	February 9, 2026 - February 8, 2031	09177398967 josiemendoza2001@yahoo.com
33	NCR	Raul F. Castañeda	Valdes Abad & Company CPAs	61 Kanlaon St., Brgy. Highway Hills, Mandaluyong City 1550	1799-SP	February 9, 2026 - February 8, 2031	09258235466raulcastaneda.castanedacpas@gmail.com
34	NCR	Cedric M. Caterio	Reyes Tacandong & Co.	26th Floor, BDO Towers Valero, 8741 Paseo De Roxas, Makati City	1804-SP	February 9, 2026 - February 8, 2031	09177009915 cmcaterio@reystacandong.com
35	NCR	Carolina P. Angeles	Reyes Tacandong & Co.	26th Floor, BDO Towers Valero, 8741 Paseo De Roxas, Makati City	1803-SP	February 9, 2026 - February 8, 2031	9178851671 cpangeles@reystacandong.com

36	NCR	Jose B. Tayawa	Tayawa Tolentino CPAs and Company	Rancho IV West, Jersey St., Concepcion Dos, Marikina City	57-SP	February 9, 2026 - February 8, 2031	09178050894 jotayawa@gmail.com
37	NCR	Ofelia P. Oroceo	Oroceo, Dimandal & Co. CPAs	Blk 2 Lot 6 Phase 4A, Visitation St., Sacred Heart Village, Caloocan City	1778-SP	February 9, 2026 - February 8, 2031	09209543384oroceo.p. ofel@gmail.com
38	NCR	Bernadette C. Rodriguez	Castañeda and Associates, CPAs	61 Kanlaon St., Brgy. Highway Hills, Mandaluyong City 1550	1798-SP	February 9, 2026 - February 8, 2031	09258235466 odette_cpa2001@yahoo.com
39	NCR	Ian V. Tolentino	Tayawa Tolentino CPAs and Company	Rancho IV West, Jersey St., Concepcion Dos, Marikina City	1331-SP	February 9, 2026 - February 8, 2031	0995-158-1276; ian_vtolentino@yahoo.com
40	NCR	Darryll Reese Q. Salangad	Reyes Tacandong & Co.	26th Floor, BDO Towers Valero, 8741 Paseo De Roxas, Makati City	1805-SP	February 9, 2026 - February 8, 2031	09178849371 drqsalangad@reyestacandong.com
41	NCR	Aljuver R. Gamao	Roxas Tabamo & Co.	The Beacon Makati, Chino Roces Avenue, San Lorenzo Village, Makati City	1780-SP	March 18, 2026 - March 17, 2031	09177217320 argamao@roxastabamo.com
42	NCR	Alfonso L. Cay-An	Valdes Abad & Company CPAs	4th Floor CJV Building 108 Aguirre St., Legaspi Village Makati City	1818-SP	September 10, 2025 - September 9, 2030	09778179000taxlegal@vacpa.ph
43	NCR	Carl F. Martos	Alas Oplas & Co., CPAs	10/F Philippine AXA Life Centre, 1286 Sen. Gil Puyat Avenue, Makati City	1349-SP	March 08, 2024 - March 07, 2029	09951846338 carlmartos@alasaloplas.com
44	I	Jaime A. Gamboa	Arangorin, Gamboa and Associates, CPAs	Purok 5, San Marcos, Agoo, La Union	1880-SP	October 15, 2024- October 14, 2029	09988686360 gamboas_acctg_consultancy@yahoo.com.ph
45	I	Sabina A. Gamboa	Arangorin, Gamboa and Associates, CPAs	Purok 5, San Marcos, Agoo, La Union	279-SP	October 15, 2024- October 14, 2029	09988686357 smag_acctg@yahoo.com
46	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
47	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
48	III	Angelina T. Sanchez	A. Sanchez, L. David and Company	Lazatin Subd. Purok 5, San Jose, City of San Fernando, Pampanga	1920-SP	August 15, 2024 - August 14, 2029	9228384225 ligaya_david@yahoo.com
49	III	Jerald M. Sanchez	Punongbayan & Araullo	104 Purok 2, Cutud, Angeles City, Pampanga	1932-SP	January 15, 2025 - January 14, 2030	09178721011 gerald.sanchez@ph.gt.com
50	III	Ligaya T. David	A. Sanchez, L. David and Company	LAZATIN SUBD PUROK 5 , San Jose, City of San Fernando, Pampanga	1933-SP	October 15, 2024- October 14, 2029	09175102516 angie_ats@yahoo.com
51	III	Lorna C. Lacsa	Caballero-Lacsa & Co., CPAs	NO. 177 NATIONAL HIGHWAY LOWER KALAKLAN , Kalaklan, Olongapo City, Zambales	1904-SP	March 25, 2025 - March 24, 2030	
52	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
53	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
54	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
55	IV-A	Mark Paul Ilagan Ramos	Pradil Cabral Magnaye Dimatatac and Co.,	Blk 6 Lot 3, Makiling St, Amaia Scapes Subd, As-Is, Bauan, Batangas	1841-SP	July 10, 2024 - July 9, 2029	09988664068 mpramos@cpapcmd.com
56	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	July 10, 2024 - July 9, 2029	0917-712-5103 sayly.cabral777@gmail.com
57	IV-A	Ma. Belina M. Pradil	Pradil Cabral Magnaye Dimatatac and Co.,	3 Villa Orense Subd., Pob. 4, Bauan, Batangas	017-SP	July 10, 2024 - July 9, 2029	0917-316-0431 maribelpradil@cpapcmd.co
58	IV-A	Jenely C. Dimatatac	Pradil Cabral Magnaye Dimatatac and Co.,	Lot 1, Las Villas De Brual Subdivision, Sto. Niño, San Pascual, Batangas	018-SP	July 10, 2024 - July 9, 2029	0905-276-9616 jenelydimatatac@yahoo.com

59	IV-A	Edcel U. Costales	Punongbayan & Araullo	10 Poseidon St. Crestview Homes Subd., Cupang, City of Antipolo, Rizal	1914-SP	January 15, 2025 - January 14, 2030	\09175199134 edcel.costales@ph.gt.com
60	IV-A	Elizabeth L. Oroza	Odsinada-Macabasco and Associates, CPAs	Block 3 Lot 8 Phase 3 St. Matthew Subd., Banay- Banay, Lipa City	1265-SP	October 16, 2025 - October 15, 2030	09228413217 mariaelizabethoroza@gmail.com
61	IV-A	Rodel R. Bascon	Alas Oplas & Co., CPAs	G/F Alfredo V. Mance Sr. Building, 2nd St. Hi-way Homes, Platero, Biñan City, Laguna, Philippines 4024	1553-SP	March 14, 2024- March 13, 2029	09175271549 / 09178512278 rodelbascon2025@gmail.com / rodelbascon@alaso plas.com
62	IV-A	Raymund J. Manaig	Manaig, Manaig & Co., CPAs	Lot 6 Block 9 Lakeview Subd. III Halang, Calamba City, Laguna	1762	January 21, 2026 - January 20, 2031	0917-500-3920
63							
64	V	Ricardo N. Napili	Napili, Bonacua & Associates, CPAs	No. 413 Rizal St., Cabangan, Legazpi City	1742-SP	February 12, 2025 - February 11, 2030	09954462055 nbassociates.cpa@gmail.com
65	VI	Wilma I. Miranda	Inventor, Miranda & Associates	Teresa St., Villa Valderamma, Bacolod City	1758-SP	March 3, 2025 - March 2, 2030	9175000517 wimiranda@inventormiranda. com
66	VI	Angel S. Garriel Jr.	Garriel Angel and Associates	4th Floor Roma(Delicioso) Building, Lacson St.- Mandagan, brgy Banago, Bacolod City	1760-SP	March 24, 2025 - March 24, 2030	09177019544admin@garrielaas. com
67	VI	Ma. Lourdes Tiffany G. Garriel- Yee	Garriel Angel and Associates	4th Floor Roma(Delicioso) Building, Lacson St.- Mandagan, brgy Banago, Bacolod City	1574-SP	March 24, 2025 - March 24, 2030	09177081872tggarriel@gmail. com
68	VI	Eba May L. Desabelle	Desabelle, Desabelle and Associates	Lot 29, Sta. Felomena St., Erereco Subd., Mandalagan, Bacolod City, Negros Occidental	2012-SP	January 21, 2026 - January 20, 2030	09178202799 ebadesabelle@gmail.com
69	VI	Jane A. Lamboso	J.A Lamboso & Co., CPAs	Brgy Mansilingan, Bacolod City	1751-SP	February 9, 2026 - February 8, 2031	09173017770 janelamboso@yahoo.com
70	VI	Maria Moniel P. Abad-Nepales	J.A Lamboso & Co., CPAs	Brgy. Alijis, Bacolod City	1752-SP	February 9, 2026 - February 8, 2031	09173006417moniel. nepales@jalamboso.com
71	VII	Lloyd T. Tan	Diaz Murillo Dalupan and Company	226 Manaili Street, Cebu City, Ermita (Pob.), Cebu City, Cebu	1895-SP	April 16, 2024- April 15, 2029	09176281684 lloyd.tan.tan@gmail.com
72	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
73	VII	Arvin F. Suralta	F.F. Villarín and Co., CPAs	Lower Camelot St. Queenly Homes Subd., Tabok, Mandaue City	1260-SP	July 10, 2024 - July 9, 2029	09177744517 arvinsuralta@gmail.com
74	VII	Victoria C. Meñoza	Mora Sanchez Meñoza and Associates	Mivesa Garden Residences, Saliras Drive Extension, Lahug, Cebu City 6000, Lahug (Pob.), Cebu City, Cebu	1956-SP	February 12, 2025 - February 11, 2030	9171542157 victoria@rpmora.solutions
75	VII	Joseph Ian B. Ty-Farma	Ty-Farma Angus Rentuma & Co	307 B. Oakridge IT Center Building, Oakridge Business Park, A.S. Fortuna St., Mandaue City	1483-SP	February 12, 2025 - February 11, 2030	09770236996 tyfarmacpa@yahoo.com
76	VII	Ernald E. Justo	Justo Sechico and Associates, CPAs	401 Silliman Portal West Building, Hibbard Ave. Cor. Silliman Ave. Poblacion No. 5 (Brgy. 5), Dumaguete City	1974-SP	April 8, 2025 - April 7, 2030	09175355291 dranle965@yahoo.com
77	VII	Mariant G. Morales	Justo Sechico and Associates, CPAs	402 Silliman Portal West Building, Hibbard Ave. Cor. Silliman Ave. Poblacion No. 5 (Brgy. 5), Dumaguete City	1975-SP	April 8, 2025 - April 7, 2030	09175355291 dranle965@yahoo.com
78	VIII	Michael A. Machica	Machica Tan- Cruz and Co. CPAs	121A Independencia St., Brgy. 51, Tacloban City	1748-SP	Decemebr 10, 2025 - December 9, 2030	09267175477biz. machicagroup@gmail.com
79	VIII	Ma. Grace A. Machica	Machica Tan- Cruz and Co. CPAs	121A Independencia St., Brgy. 51, Tacloban City	1749-SP	December 10, 2025 - December 9, 2030	09267175477tax. machicagroup@gmail.com
80	VIII	Jomari Jess S. Abellar	Alcala Abellar Chan & Co., CPAs	Suite 302 F. Mendoza Complex, Sto. Niño Street, Barangay 28, Tacloban City, Leyte	1949-SP	January 21, 2026 - January 20, 2031	09266617179 jsabellarcpa@gmail.com

81	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, 2029	09175554481 cpas_bprcdo@yahoo.com.ph
82	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, 2029	09175559116 jlonscpa07@gmail.com
83	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, 2029	pio_baconga_ccpa@yahoo.com 09177173556
84	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
85	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
86	X	Lope L. Bato, Jr.	Lope Laranjo Bato & Co., CPAs	BLK 4 LOT 3 CAMELLA HOMES UPPER BALULANG, Balulang, Cagayan de Oro City, Misamis Oriental	1911-SP	November 20, 2024 - November 19, 2029	junbato@lbatocpas.onmicrosoft.com 09177024175
87	X	Jan Gariv M. Pacumba	Lope Laranjo Bato & Co., CPAs	CARMEN ANNEX OZAMIS CITY, Carmen (Misamis Annex), Ozamis City, Misamis Occidental	1910-SP	November 20, 2024 - November 19, 2029	jan_gariv@yahoo.com 09296089081
88	X	Mary Ann R. Sibonga	Lope Laranjo Bato & Co., CPAs	2F Bato Bldg., Villa Vicente Zone 1 Kauswagan Cagayan de Oro, Misamis Oriental	1917-SP	November 20, 2024 - November 19, 2029	09261911036 annsibonga@lbatocpas.onmicrosoft.com
89	X	Daryll U. Almoite	Lope Laranjo Bato & Co., CPAs	2F Bato Bldg., Villa Vicente Zone 1 Kauswagan Cagayan de Oro, Misamis Oriental	1610-SP	November 20, 2024 - November 19, 2029	09351187301; almoite.daryll@gmail.com
90	X	Lucas A. Lara, IV	Cuenca Lara Mabunga CLM & Co., CPAs (formerly Cuenca Ponferrada Alag CPA & Co., CPAs)	Ignatius Enclave, Balulang, Cagayan de Oro City, Misamis Oriental	2023-SP	February 9, 2026 - February 8, 2031	09778440145 llaraivcpa@gmail.com
91	X	Eduardo C. Cuenca	Cuenca Lara Mabunga CLM & Co., CPAs (formerly Cuenca Ponferrada Alag CPA & Co., CPAs)	Coop Village, Zone 8, Upper Carmen, Cagayan de Oro City, Misamis Oriental	2024-SP	February 9, 2026 - February 8, 2031	09177000450 eccuenca1010@yahoo.com
92	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
93	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
94	XI	Jose Q. Elises	Elises & Ciudadano	49 Topaz St., Marfori Heights Subd., Davao City	1755-SP	March 25, 2025 - March 24, 2030	09765316641 jqelises@yahoo.com
95	XI	Mary Grace A. Punay	Punongbayan & Araullo	26B Narra St. Nova Tierra Village, Agdao, Davao City, Davao del Sur	1950-SP	January 15, 2025 - January 14, 2030	09173259837 meg.punay@ph.gt.com
96	XI	Karen O. Brillantes	OODA & Company	B27, L7, Robinsons Highlands, Buhangin, Davao City	1772-SP	March 3, 2025 - March 2, 2030	09173030307 krob102399@yahoo.com
97	XI	Nestor T. Alegre	OODA & Company	B23 , L7, Diho, Buhangin, Davao City	1771-SP	March 3, 2025 - March 2, 2030	09633480392nestoralegre.oda@gmail.com
98	XI	Ralph Renzo T. Naquila	Elises & Ciudadano	125 Juan Luna St., Barangay 29-C (Pob.), Davao City, Davao del Sur	1969-SP	March 25, 2025 - March 24, 2030	09075918585 rm.eac@gmail.com

99	XI	Alexander S. Balili, Jr.	ASBalili and Co, CPA's	Door 1 Rudsor Apartment Candelaria St. Ecoland Davao City	223-SP	December 10, 2025 - December 9, 2030	09177050699 asb.davao2020@gmail.com
100	XIII	Dubhe Montera	Lope Laranjo Bato & Co., CPAs	2F MCAGA BLDG., PUROK 4 J.P ROSALES AVENUE LIMAHA POBLACION BRGY 14 Limaha Pob. (Bgy. 14), Butuan City	1912-SP	June 14, 2024 - June 13, 2029	09177271275 dbmontera@lbatocpas. onmicrosoft.com