



LIST OF NEA ACCREDITED EXTERNAL AUDITORS
 (Include Branch Offices)
 As of August 31, 2018

EXTERNAL AUDITOR	SIGNING PARTNER/MANAGER & DESIGNATION	ADDRESS BRANCH OFFICE	TELEPHONE NO.	WEBSITE	e-MAIL ADDRESS	FAX NO.	ACCREDITATION	
							CERT. NO.	VALIDITY PERIOD
1. ALAS OPLAS & CO., CPAs	Ms. MA. CRISELDA S. OPLAS Managing Partner	a) 25/F Philippine AXA Life Centre 1286 Sen. Gil Puyat Avenue, Makati City 1200 b) 2/F St. Francis Center, Araneta Avenue Singcang, Bacolod City 6100 c) Unit D, F. Jack Building, 156 Aguinaldo Highway San Agustin II, Dasmariñas City, Cavite 4114	(632) 759-5090 Bacolod City Branch (034) 432-3623 Cavite Branch (046) 476-0067; (632) 710-1362	www.alasoplascpas.com	aocheadoffice@alaso oplascpas.com Bacolod City Branch: aocbacolodcity@alaso oplascpas.com Cavite Branch: aoccvitebranch@alaso oplascpas.com	(632) 887-6180 Bacolod City Branch: (034) 434-8669	2015-10-00026	May 24, 2016 to May 23, 2019
2. ATTY. FRANCISCO A. AQUINO, CPA	ATTY. FRANCISCO A. AQUINO	Ben Idmilao Bldg., Poblacion I, Pura, Tarlac	0920-223-1430; 0917-522-0301	---	frankakino@yahoo.com	---	2018-03-00046	Mar. 16, 2018 to Mar. 15, 2021
3. BACONGA PATRIANA & CO., CPAs	Ms. LINDY C. PATRIANA Managing Partner	6th Floor, TTK Tower, Imperial Appliance Plaza Bldg. Don Apolinar Velez Street, Cagayan de Oro City 9000	+63 (08822) 714729 or 8566498	www.bpc-cdo.com	cpas_bprcdo@yahoo.com.ph	+63 (08822) 714729 or 8566498	2016-10-00040	Oct. 24, 2016 to Oct. 23, 2019
4. BALICAS, LAMBOSO & CO.	Ms. JANE A. LAMBOSO	BFIC Bldg., 6th Lacson St., Bacolod City 6100	(6334) 435-2985; (6334) 709-9637	---	cbf@mozcom.com	(6334) 435-2986	2016-06-00036	Aug. 19, 2016 to Aug. 18, 2019
5. CHRISTOPHER U. ISMAEL	Mr. CHRISTOPHER U. ISMAEL	4/F Lyman Ogilby Centrum Building, Magsaysay Avenue Baguio City, Philippines, 2600	(074) 4435855 or 09175068701	www.chrismael.tk	chrismael_cpa@yahoo.com	(074) 4435855	2017-03-00041	May 15, 2017 to May 15, 2020
6. DELIO I. SAMULDE & ASSOCIATES, CPAs	Mr. DELIO I. SAMULDE Managing Partner	Unit 239 98 Cityland 8, Sen. Gil Puyat Ave., Brgy. Pio del Pilar, Makati City	0927-3423456 0947-7468912	---	samuldeandassociates@gmail.com	---	2016-06-00035	June 29, 2016 to June 28, 2019
7. DIAZ, MURILLO, DALUPAN and COMPANY	Ms. ROSEMARY D. DE MESA Managing Partner	a) 5 th Floor, Don Jacinto Bldg., Dela Rosa cor. Salcedo Sts. Legaspi Village, Makati City 1200 b) Unit 504 Cebu Holdings Building, Cebu Business Park Mabolo, Cebu City 6000 c) 3rd Floor Building B, Plaza De Luisa Ramon Magsaysay Ave., Davao City 8000	63(2) 894 5892 to 95; 894-0273; 844 9421-23 a) Cebu Branch: +63(32) 415 8108 to 10 b) Davao City Branch: +63(82) 222 6636	www.dmdcpa.com.ph	---	63(2) 818 1872 a) Cebu Branch: +63(32) 232 8029 b) Davao City Branch: +63(82) 222 6636	2016-04-00030	Feb. 19, 2016 to Feb. 18, 2019
8. ISLA LIPANA & CO.	Ms. MARIA CORAZON M. ECHAVEZ Director	29th Floor, Philamlife Tower, 8767 Paseo de Roxas, Makati City	(063-2) 845-2728;	www.pwc.com/ph	---	(063-2) 845-2806	2018-03-00048	Mar. 23, 2018 to Mar. 22, 2021
9. LOPE LARANJO BATO & CO., CPAs	Mr. LOPE L. BATO, JR. Managing Partner Mr. ALONEY B. SOMIDE, JR. Founding Partner Ms. DUBHE B. MONTERA Founding Partner Mr. JAN GARIV M. PACUMBA Founding Partner	2/F Bato Building, Villa Vicente, Zone 1, Kauswagan Cagayan de Oro City, 9000	(063-88) 8802793 0918-8887070	www.llbato-cpas.com	info@llbato-cpas.com lope.bato@llbato-cpas.com	---	2017-10-00044	Oct. 10, 2017 to Oct. 9, 2020
10. L.C. BONGUYAN & COMPANY	Ms. ROSE DE LIMA M. BALANZA Partner	Suite 203 Lee Business Corner, J. Luna & J. Dela Cruz Sts., Davao City 8000	(082) 225-3744	---	lcbonguyancpas@gmail.com	(082) 226-3692	2016-04-00031	May 21, 2016 to May 20, 2019



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11. MACHICA-TAN CRUZ & COMPANY	Mr. MICHAEL A. MACHICA Managing Partner	a) No. 204 P. Burgos St., Brgy. 23-A Tacloban City Leyte 6500 b) No. 2326 Agua Marina St., San Andres Bukid, Manila 1017 c) Room 320, JSP Mango Plaza, Gen Maxilom Ave. corner Echavez Street, Cebu City 6000	+63 53 325 4538; +63 53 523 5022 +63 2 562 8190 +63 32 231 1880	---	mail@machicagroup.com a) Manila Branch manila@machicagroup.com b) Cebu City Branch cebu@machicagroup.com	+63 53 523 5122	2013-06-00034	July 19, 2016 to July 18, 2019
12. MINERVA & COMPANY, CPAs	Mr. ELMER P. MINERVA Managing Partner	The Executive Floor, Phil. Veterans Bank Bldg. Osmeña Blvd., Cebu City 6000	(032) 412-3838; (032) 238-2566; (032) 412-3636	---	epminerva@minerva-cpa.com	(032) 412-3838; (032) 238-2566; (032) 412-3636	2016-06-00033	July 22, 2016 to July 21, 2019
13. ODSINADA DIOSCORO & CO., CPAs	Mr. DIOSCORO O. ODSINADA Managing Partner	a) 18/F Herrera Tower, 98 V. A. Rufino St. cor. Valero St. Salcedo Village, Makati City b) 3/F GJ Bldg., 385 Quezon Ave., West Triangle Quezon City	(632) 845-0865 Quezon City Branch (632) 411-1489	---	a) info@odsinateda.com b) consult@odsinateda.com	(632) 845-0769 Quezon City Branch (632) 373-3489	2016-07-00038	Apr. 24, 2016 to Apr. 23, 2019
14. ODSINADA-MACABASCO AND ASSOCIATES, CPAs	Ms. JOSEFINA O. MACABASCO Managing Partner	385 Quezon Avenue, West Avenue, West Triangle, Quezon City	(632) 373-3489 0917-8157604	info@odsinateda.com	joymacabasco@yahoo.com	(632) 373-3489	2018-05-00049	May 2, 2018 to May 1, 2021
15. PUNONGBAYAN & ARAULLO	Mr. RAMILITO L. NAÑOLA Partner, Audit and Assurance	a) 20/F Tower I, The Enterprise Center, 6766 Ayala Ave. Makati City 1200 b) Unit 603, 6th Floor, Ayala Life - FGU Center Mindanao Avenue corner Biliran Road, Cebu Business Park Cebu City 6000 c) Unit 46, 4th Floor, The Landco - PDCP Corporate Centre J.P. Laurel Avenue, Davao City 8000 d) 2nd Floor, Unit E, LTSR Bldg. No. 13 Gen. Emilio Aguinaldo Highway, Sampaloc 1 Pala Pala, Dasmariñas City, Cavite	(632) 988-2288	www.punongbayan-araullo.com	peg.mail@ph.gt.com	+63 2-886-5506	2016-02-00029	Feb. 9, 2016 to Feb. 8, 2019
16. QUILAB, CABILIN, BATO & COMPANY	Mr. LOPE L. BATO, JR. Managing Partner Mr. Rico P. Quilab Managing Partner	a) 2F Bato Building, Villa Vicente, Zone 1, Kauswagan Cagayan de Oro City 9000 b) 2F Executive Centrum Building, J. R. Borja Street Cagayan de Oro City 9000	63 (88) 3092300; 0918-8887070 088-8564401; 08822-727515	www.qcbandco.com	qcbco@yahoo.com qcb_co@yahoo.com	---	2016-10-00039	July 21, 2016 to July 20, 2019
17. QUILAB & GARSUTA, CPAs	Mr. RICO P. QUILAB Managing Partner Mr. FELIX H. GARSUTA, JR. Branch Partner Ms. ANA MARIE MICHELLE D. QUILAB Branch Partner Ms. RITA ZENAIDA MIGUEL-GARSUTA Branch Partner	2F Executive Centrum Building, J. R. Borja Street Cagayan de Oro City, 9000	(088) 856-4401; 231-6365; 272-7515	---	qcb_co@yahoo.com	---	2017-10-00043	Oct. 10, 2017 to Oct. 9, 2020
18. R. G. MANABAT & CO. (formerly Manabat Sanagustin & Co., CPAs)	Mr. ROBERTO G. MANABAT Chairman & CEO	The KPMG Center, 9/F 6787 Ayala Avenue Makati City 1226	+63 (2) 885 7000	www.kpmg.com.ph	manila@kpmg.com.ph	+63 (2) 894 1985	2016-07-00037	July 9, 2016 to July 8, 2019
19. REYES TACANDONG & CO.	Mr. Protacio T. Tacandong Chief Operating Officer	Citibank Tower, 8741 Paseo de Roxas Makati City 1226	+632 982 9100	www.reyestacandong.com	---	+632 982 9111 +632 982 9100	2018-03-00047	Mar. 27, 2018 to Mar. 26, 2021



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20. ROXAS CRUZ TAGLE and CO. formerly ALBA ROMEO & CO., CPAs	Mr. MICHAEL D. ROXAS Chairman and Managing Partner	a) 7-F Multinational Bancorporation Centre 6805 Ayala Avenue, Makati City b) 2/F Leonila Neri Building, Don Apolinar Velez & Pacana Sts. Cagayan de Oro City 9000 c) 3/F Capitol Subdivision Bldg., 15th Lacson Street, Bacolod City 6100 d) 2/F Block A, Mactan Marina Mall MEPZ 1 Ibo, Lapu-Lapu City, Metro Cebu 6015	(63 2) 844-2016 (63 2) 844-2096 a) Cagayan de Oro Branch (63 88) 856-4532 b) Bacolod Branch (63 34) 433-3878 c) Cebu Branch (63 32) 340-4037	www.bdoalbaromeo.ph	cpas@bdo.net.ph a) Cagayan de Oro Branch: cdo@bdo.net.ph b) Bacolod Branch bacolod@bdo.net.ph c) Cebu Branch cebu@bdo.net.ph	(632) 844-2045 a) Cagayan de Oro Branch: (63 88 22) 725-082 b) Bacolod Branch (63 34) 433-3879 c) Cebu Branch (63 32) 340-4033	2017-06-00042	Mar. 2, 2016 to Mar. 1, 2019
21. SANTOS CUA ACCOUNTING, AUDITING & CONSULTING FIRM	Ms. GLADEYS JILL SANTOS-CUA Founder & CEO	a) 2/F Ruby Appliance Bldg., Tiano - Mabini Sts. Cagayan de Oro City 9000 b) Unit 203, Rock Fort Makati, Kalayaan Avenue corner EDSA Makati City 1210 c) Unit 208, Manros Plaza, General Maxilom Avenue Cebu City 6000 d) 998 Jacinto Extension, Fronting Bangko Sentral ng Pilipinas Davao City 8000	(088) 309-2261; (08822) 735-836; Manila Branch (02) 386-0827; Cebu Branch (032) 239-6776 Davao Branch: (082) 300-5509	www.santos-cua.com	---	---	2015-06-00024	Sept. 4, 2015 to Sept. 3, 2018
22. SYCIP GORRES VELAYO & CO. (SGV)	Mr. CIRILO P. NOEL Chairman and Managing Partner	6760 Ayala Avenue, Makati City 1226	(632) 891-0307	www.sgv.com.ph	---	(632) 819-0872	2015-11-00027	Nov. 23, 2015 to Nov. 22, 2018
23. UHY M.L. AGUIRRE & CO., CPAs	Mr. MICHAEL L. AGUIRRE Managing Partner Mr. RUEL R. FACUNDO Managing Partner	1806 Cityland Pasong Tamo Tower, 2210 Chino Roces Ave., Makati City	(632) 555-0834	www.mlaguirre.org	ask@mlaguirre.org	---	2017-10-00045	Oct. 23, 2017 to Oct. 22, 2020
24. VALDES ABAD & COMPANY, CPAs	Ms. FELICIDAD A. ABAD Managing Partner	CJV Bldg., 108 Aguirre St., Legaspi Village, Makati City	(632) 892-5931 to 35 and (632) 750-7563	---	cjva@greendot.com.ph	(632) 819-1468	2016-04-00032	Mar. 23, 2016 to Mar. 22, 2019

ADELINA A. GABON
 Chairman
 Committee on the Accreditation of
 External Auditors for ECs