



Republic of the Philippines
Department of Finance
INSURANCE COMMISSION
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Manila

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Circular No :	5-2007
Date:	March 30, 2007
Supersedes:	CL 36-2005 dtd. 12.21.05

CIRCULAR LETTER

**TO: ALL INSURANCE AND REINSURANCE COMPANIES,
INSURANCE AND REINSURANCE BROKERS, GENERAL
AGENTS, MUTUAL BENEFIT ASSOCIATIONS AND
TRUSTS FOR CHARITABLE USES, LICENSED TO DO
BUSINESS IN THE PHILIPPINES**

**SUBJECT: CURRENT LIST OF EXTERNAL AUDITORS WITH VALID
CERTIFICATE OF ACCREDITATION**

In connection with Circular Letter No. 30-2005 dated 26 September 2005, attached is the current list of external auditors who were issued certificates of accreditation by the Insurance Commission as of March 30, 2007.

Financial statements audited by firms or individuals not included in the list shall not be considered by this Commission.

Please be guided accordingly.


EVANGELINE CRISOSTOMO-ESCOBILLO
Insurance Commissioner

0007456

**INSURANCE COMMISSION
ACCREDITED EXTERNAL AUDITORS**

Cert Number	Auditors	Effectivity Period of Accreditation	Type of Accreditation	
Firms & Partners:				
001-F	R.R. Tan & Associates	<i>Firm</i>	15-Mar-05 - 14-Mar-08	General
001-A	Ernesto S. Santiago	<i>Partner</i>		
002-A	Sally S. Velasco	<i>Partner</i>		
002-F	San Buenaventura & Co	<i>Firm</i>	30-Mar-05 - 29-Mar-08	Life / NonLife./ Brokers
003-A	Imelda A. Busto	<i>Partner</i>		
004-A	Serapio M. Catiis	<i>Partner</i>		
003-F	C.L.Manabat & Co	<i>Firm</i>	30-Mar-05 - 29-Mar-08	General
008-A	Annalyn B. Artuz	<i>Partner</i>		
009-A	Manuel O. Faustino	<i>Partner</i>		
010-A	Ofelia A. Gamad	<i>Partner</i>		
011-A	Angelito D. Cu	<i>Partner</i>		
004-F	Constantino, Guadalquiver & Co	<i>Firm</i>		
005-A	Katherine O. Constantino	<i>Partner</i>		
006-A	Jerome Antonio B. Constantino	<i>Partner</i>		
007-A	Rogelio M. Guadalquiver	<i>Partner</i>		
005-F	E.L. Punsalan & Associates	<i>Firm</i>	5-Apr-05 - 4-Apr-08	General
017-A	Prospera D. Punsalan	<i>Partner</i>		
018-A	Atty. Erania L. Punsalan	<i>Partner</i>		
006-F	Isla, Lipana & Co	<i>Firm</i>	5-Apr-05 - 4-Apr-08	General
012-A	Victor O. Machacon	<i>Partner</i>		
013-A	Rodelio C. Acosta	<i>Partner</i>		
014-A	John-John Patrick V. Lim	<i>Partner</i>		
015-A	Blesilda A. Pestano	<i>Partner</i>		
016-A	Judith V. Lopez	<i>Partner</i>		
071-A	Roderick M. Danao	<i>Partner</i>		
007-F	Banaria, Banaria & Co	<i>Firm</i>	12-Apr-05 - 11-Apr-08	General
019-A	Ernesto A. Banaria	<i>Partner</i>		
020-A	Myra T. Roman	<i>Partner</i>		
009-F	Velasco, Masilag & Co	<i>Firm</i>	3-May-05 - 2-May-08	Non-Life Cos./Brokers
025-A	Nestor C. Velasco	<i>Partner</i>		
010-F	Ramon F. Garcia & Co	<i>Firm</i>	3-May-05 - 2-May-08	General
026-A	Ramon F. Garcia	<i>Partner</i>		
011-F	Manabat Sanagustin & Co	<i>Firm</i>	3-May-05 - 2-May-08	General
	(formerly, Laya Mananghaya & Co.)			
027-A	Mario T. Mananghaya	<i>Partner</i>		
028-A	Antonio O. Maceda Jr.	<i>Partner</i>		
029-A	Ricardo G. Manabat	<i>Partner</i>		

**INSURANCE COMMISSION
ACCREDITED EXTERNAL AUDITORS**

Cert Number	Auditors	Effectivity Period of Accreditation	Type of Accreditation
012-F	Alba, Romeo & Co <i>Firm</i>	25-May-05 - 24-May-08	General
032-A	Ruby R. Seballe <i>Partner</i>		
033-A	Leticia C. Tagle <i>Partner</i>		
062-A	Antonio V. Cruz <i>Partner</i>		
063-A	Douglas T. Ussher <i>Partner</i>		
123-A	Donato P. Danao <i>Partner</i>	28-Aug-06 - 27-Aug-09	
013-F	Rodriguez, Suan & Co <i>Firm</i>	25-May-05 - 24-May-08	General
034-A	Anita C. Rodriguez <i>Partner</i>		
014-F	Rosario, Laygo & Associates <i>Firm</i>	14-Sep-05 - 13-Sep-08	NonLife
035-A	Miguel R. Rosario Jr. <i>Partner</i>		
015-F	Diaz, Murillo, Dalupan & Co <i>Firm</i>	28-Oct-05 - 27-Oct-08	General
039-A	Reynaldo S. Altre <i>Partner</i>		
040-A	Rosemary D. De Mesa <i>Partner</i>		
041-A	Ofelia S. Barroga <i>Partner</i>		
016-F	Quilab, Cabilin, Bato & Co <i>Firm</i>	9-Nov-05 - 8-Nov-08	Life / MBAs
043-A	Rico P. Quilab <i>Partner</i>		
017-F	Sta. Ana, Rivera & Co <i>Firm</i>	13-Dec-05 - 12-Dec-08	NonLife / Brokers
046-A	Cheryl R. Bacharo <i>Partner</i>		
018-F	Sycip, Gorres, Velayo & Co. <i>Firm</i>	20-Dec-05 - 19-Dec-08	General
048-A	Lucy L. Lim-Chan <i>Partner</i>		
049-A	Vicky B. Lee-Salas <i>Partner</i>		
050-A	Arnel F. De Jesus <i>Partner</i>		
052-A	Jose Pepito E. Zabat III <i>Partner</i>		
056-A	Florante A. Aseron <i>Partner</i>		
057-A	Aldrin M. Cerrado <i>Partner</i>		
058-A	Ramon D. Dizon <i>Partner</i>		
059-A	Cynthia A. Manlapig <i>Partner</i>		
060-A	Manolito Q. Montes <i>Partner</i>		
061-A	Wilson P. Tan <i>Partner</i>		
079-A	Betty C. Siy-Yap <i>Partner</i>	2-Mar-06 - 1-Mar-09	
019-F	Punongbayan & Araullo <i>Firm</i>	11-Jan-06 - 10-Jan-09	General
051-A	Lillian S. Linsangan <i>Partner</i>		
053-A	Francis Albalate <i>Partner</i>		
054-A	Leonardo D. Cuaresma, Jr. <i>Partner</i>		
055-A	Benjamin P. Valdez <i>Partner</i>		
020-F	Josue Arceo & Co. <i>Firm</i>	24-Jan-06 - 23-Jan-09	NonLife / Trusts
064-A	Catalina S. Alcoriza <i>Partner</i>		
021-F	E.C. Halili & Associates <i>Firm</i>	24-Jan-06 - 23-Jan-09	NonLife / Brokers
065-A	Eduardo C. Halili <i>Partner</i>		
022-F	Mendoza Querido & Co <i>Firm</i>	3-Feb-06 - 2-Feb-09	NonLife / Brokers
066-A	Emmanuel Y. Mendoza <i>Partner</i>		
067-A	Richard S. Querido <i>Partner</i>		

**INSURANCE COMMISSION
ACCREDITED EXTERNAL AUDITORS**

Cert Number	Auditors	Effectivity Period of Accreditation	Type of Accreditation
023-F 072-A	MG Madrid & Co Mario G. Madrid, Jr.	<i>Firm</i> <i>Partner</i>	14-Feb-06 - 13-Feb-09 Brokers
024-F 073-A	A.P. Acyatan & Co Antonio O. Acyatan	<i>Firm</i> <i>Partner</i>	17-Feb-06 - 16-Feb-09 MBAs
025-F 075-A	EPC Accounting & Management Services Ester P. Clarete	<i>Firm</i> <i>Partner</i>	17-Feb-06 - 16-Feb-09 Nonlife
026-F 076-A	Estanislao, Mamuri & Co Sarah B. Estanislao	<i>Firm</i> <i>Partner</i>	2-Mar-06 - 1-Mar-09 NonLife / Brokers
027-F 081-A 080-A	Carlos J. Valdes & Associates Orlando Romano N. Sagun Ma. Corazon M. Enriquez	<i>Firm</i> <i>Partner</i> <i>Partner</i>	3-Mar-06 - 2-Mar-09 General
028-F 082-A 083-A	Lopez & Co Restituto T. Lopez Ma. Victoria R. Lopez	<i>Firm</i> <i>Partner</i> <i>Partner</i>	3-Mar-06 - 2-Mar-09 NonLife / Brokers
029-F 077-A	I. T. Sabado & Associates Isagani T. Sabado	<i>Firm</i> <i>Partner</i>	3-Mar-06 - 2-Mar-09 NonLife / Brokers
030-F 098-A	Mangay-ayam, Lim & Co Cheryl A. Lim-Cordova	<i>Firm</i> <i>Partner</i>	28-Apr-06 - 27-Apr-09 NL,MBAs,TCUs,Brokers
031-F 100-A	Quitongco & Co Wilfredo M. Quitongco	<i>Firm</i> <i>Partner</i>	2-May-06 - 1-May-09 NonLife / Brokers
032-F 101-A 102-A	Leonardo, Vicente & Associates Edgardo A. Leonardo Wilfredo C. Vicente	<i>Firm</i> <i>Partner</i> <i>Partner</i>	8-May-06 - 7-May-09 Brokers
033-F 107-A	Canlas, Reyes & Co Emiliano C. Canlas	<i>Firm</i> <i>Partner</i>	24-May-06 - 23-May-09 Nonlife
034-F 118-A	Gatmaitan & Associates Rodrigo G. Gatmaitan, Jr.	<i>Firm</i> <i>Partner</i>	15-Aug-06 - 16-Aug-09 NonLife / Brokers / Agents
035-F 119-A 120-A	Senturias, Jimenez & Co. Samuel O. Senturias Alex E. Jimenez	<i>Firm</i> <i>Partner</i> <i>Partner</i>	15-Aug-06 - 16-Aug-09 Brokers / Agents
036-F 121-A 021-A 024-A	Pelayo, Teodoro, Santamaria & Co. Noel Antonio F. Canlas Rachel Lydia T. Santamaria Abednego P. Pelayo	<i>Firm</i> <i>Partner</i> <i>Partner</i> <i>Partner</i>	15-Aug-06 - 16-Aug-09 5-Apr-05 - 4-Apr-08 5-Apr-05 4-Apr-08 General
037-F 122-A	Tardecilla, Verdolaga & Co. Tirso F. Tardecilla	<i>Firm</i> <i>Partner</i>	16-Aug-06 - 15-Aug-09 MBA's/TCU's/Brokers/Agents

**INSURANCE COMMISSION
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038-F 023-F 022-A	Mercado, Calderon, Jaravata & Co. Napoleon A. Calderon Marcelino A. Mercado	<i>Firm</i> <i>Partner</i> <i>Partner</i> 28-Aug-06 - 27-Aug-09	General
039-F 129-A	M.S. Banaria & Co. Marcelino S. Banaria	<i>Firm</i> <i>Partner</i> 29-Jan-07 - 29-Jan-10	General
Individual Auditors:			
030-A	Ma. Rosario F. Soliva	2-May-05 - 1-May-08	Brokers
031-A	Romeo V. Encontro	2-May-05 - 1-May-08	Brokers
036-A	Gregoria Gracy A. Guillermo	14-Sep-05 - 13-Sep-08	Brokers
037-A	Jacquiline O. Yap	14-Sep-05 - 13-Sep-08	Brokers
038-A	Jose C. Gliane, Jr	14-Sep-05 - 13-Sep-08	Brokers
042-A	Marlene N. Dayaon-Zamudio	28-Oct-05 - 27-Oct-08	MBA's
044-A	Natividad V. Osorio	9-Nov-05 - 8-Nov-08	Brokers
045-A	Percival P. Pasigan	15-Nov-05 - 14-Nov-08	Brokers
047-A	Joseph Cedric Calica	16-Dec-05 - 15-Dec-08	MBA's, Brokers
068-A	Clarita T. Zarraga	3-Feb-06 - 2-Feb-09	MBA's, TCU's, Brokers
069-A	Loreto B. Tejada	6-Feb-06 - 5-Feb-09	Brokers
070-A	Joaquin P. Tolentino	8-Feb-06 - 7-Feb-09	Brokers
074-A	Lagrimas N. Ong	17-Feb-06 - 16-Feb-09	Brokers
078-A	Edgar Lim Yu	2-Mar-06 - 1-Mar-09	Brokers
084-A	Ronaldo R. Galang	9-Mar-06 - 8-Mar-09	Brokers
085-A	Armando J. Jimenez	17-Mar-06 - 16-Mar-09	MBA's, Brokers
086-A	Rodor M. Paraiso	17-Mar-06 - 16-Mar-09	MBA's, Brokers
087-A	Jose N. Romblon	20-Mar-06 - 19-Mar-09	Brokers
089-A	Narciso C. Maturgo	29-Mar-06 - 28-Mar-09	Brokers
090-A	Marichu B. Tabuzo-Celi	29-Mar-06 - 28-Mar-09	MBA's, Brokers
091-A	Benedicta F. Barrientos	6-Apr-06 - 5-Apr-09	MBA's, TCU's, Brokers
092-A	Rudy L. Magcalas	6-Apr-06 - 5-Apr-09	MBA's, TCU's, Brokers
093-A	Joseph T. Paguirigan	6-Apr-06 - 5-Apr-09	Brokers
094-A	Nicomedes E. Antonio	6-Apr-06 - 5-Apr-09	TCU's
095-A	Edmund L. Nebit	7-Apr-06 - 6-Apr-09	MBA's, TCU's, Brokers
096-A	Nestor E. Varela	7-Apr-06 - 7-Apr-09	Brokers
097-A	Helen I. Gacillos	7-Apr-06 - 7-Apr-09	Brokers
099-A	Christopher U. Ismael	28-Apr-06 - 27-Apr-09	MBA's, TCU's, Brokers, Agents
103-A	Everlyn R. Cabug	8-May-06 - 7-May-09	Brokers, Agents
104-A	Francia L. Eugenio	8-May-06 - 7-May-09	Brokers
105-A	Ma. Isabel B. Lopez	8-May-06 - 7-May-09	Brokers
108-A	Ma. Victoria L. Gabriel	24-May-06 - 23-May-09	Brokers
109-A	Marcela C. Sanchez	13-Jun-06 - 12-Jun-09	TCU's
111-A	Josephine P. Yopo	27-Jun-06 - 26-Jun-09	MBA's, Brokers
112-A	Josefina S. Robenta	27-Jun-06 - 26-Jun-09	Brokers, Agents
113-A	Zenaida M. Cajucom	28-Jun-06 - 27-Jun-09	Brokers, Agents
115-A	Edgardo P. David	15-Aug-06 - 14-Aug-09	Brokers
116-A	Normita E. Galvez	15-Aug-06 - 14-Aug-09	Brokers, Agents
117-A	Alex P. Banawan	15-Aug-06 - 14-Aug-09	Brokers
124-A	Anita V. Ogera	31-Aug-06 - 30-Aug-09	MBA's
125-A	Felipe M. Bides	26-Sep-06 - 25-Sep-09	Brokers
126-A	Marilou A. De Villa	12-Dec-06 - 11-Dec-09	Brokers, Agents

**INSURANCE COMMISSION
ACCREDITED EXTERNAL AUDITORS**

Cert Number	Auditors	Effectivity Period of Accreditation	Type of Accreditation
127-A	Michael A. Machica	16-Jan-07 - 15-Jan-10	MBAs,TCUs,Brokers,Agents
128-A	Rubyrosa V. Villas	29-Jan-07 - 28-Jan-10	Brokers, Agents
129-A	Marcelino S. Banaria	29-Jan-07 - 28-Jan-10	General
130-A	Lilibeth S. Macatangay	30-Jan-07 - 29-Jan-10	MBAs,TCUs,Brokers,Agents
131-A	Romeo G. Torno	31-Jan-07 - 30-Jan-10	Brokers, Agents
132-A	Francisca C. Godinez	15-Feb-07 - 14-Feb-10	Brokers
133-A	Efren S. Gutierrez	14-Mar-07 - 15-Mar-10	Brokers, Agents

As of March 30, 2007