



Republic of the Philippines
Department of Finance
INSURANCE COMMISSION
1071 United Nations Avenue
Manila
INSURANCE COMMISSION



ACCREDITED EXTERNAL AUDITORS as of December 31, 2019

Cert. No.	Auditors		Period of Accreditation		BOA Certificate Number/Validity Date	Address/Contact Numbers
F-2017-016-R	ACYATAN & CO., CPAs	Firm	21-Dec-17	20-Dec-20	0141	Unit 123, 12/F Columbia Tower Ortigas Avenue, Mandaluyong City 726-7961 to 62
SP-2017-037-R	Arminda A. Guerrero	Partner	21-Dec-17	20-Dec-20	22-Mar-20	
SP-2017-038-R	Efren N. Acyatan	Partner	21-Dec-17	20-Dec-20		
F-2015-008-R	ALAS OPLAS & COMPANY CPAS *	Firm	18-Aug-18	17-Aug-21	0190	25/F Phil Axa Life Centre, 1286 Sen. Gil Puyat Ave., Makati City; 759-5090
SP-2018-008-R	Danilo T. Oplas	Partner	18-Aug-18	17-Aug-21	31-Dec-19	
SP-2018-066-O	Gadosa R. Martinez	Partner	18-Aug-18	17-Aug-21		
F-2018-002-R	AQUINO MATA CALICA & ASSOCIATES	Firm	03-Mar-18	02-Mar-21	4275	1804-1807 Cityland 10, Tower 2, H.V. Dela Costa St., Salcedo Village, Makati City 841-0462; 893-0287
SP-2018-003-R	Ariel D. Gonzales	Partner	03-Mar-18	02-Mar-21	28-Jun-20	
SP-2018-004-R	Joseph Cedric V. Calica	Partner	03-Mar-18	02-Mar-21		
F-2017-011-R	A. E. JIMENEZ & COMPANY	Firm	13-Oct-17	12-Oct-20	0833	Unit 101-A Dolmar Bldg., 56 EDSA Brgy. Wack- Wack Greenhillws East, Mandaluyong City 726-1271 / 726-4561
SP-2017-015-O	Gilbert V. Aguillon	Partner	13-Oct-17	12-Oct-20	11-Nov-20	
SP-2017-016-O	Francis B. Tupue	Partner	13-Oct-17	12-Oct-20		
F-2016-001-R	BANARIA, BANARIA & CO.	Firm	18-Jul-19	17-Jul-22	0300	10 Scout Bayoran St., South Triangle
SP-2017-005-O	Gracia Severa Banaria Espiritu	Partner	08-May-17	07-May-20		
F-2018-005-R	Constantino Guadalquiver & Co. *	Firm	20-Mar-18	19-Mar-21	0213	22/F Citibank Tower, 871 Paseo de Roxas Makati city, (02) 848-1051/(02) 728-1014
SP-2018-013-R	Edwin F. Ramos	Partner	20-Mar-18	19-Mar-21	31-Dec-19	
F-2018-003-R	DIAZ MURILLO DALUPAN & CO.	Firm	27-Feb-18	26-Feb-21	0234	7th & 8th Floors, Don Jacinto Bldg. Dela Rosa Corner Salcedo Sts., Legaspi Village, Makati City 844-9421 to 23
SP-2018-005-R	Rosemary D. De Mesa	Partner	27-Feb-18	26-Feb-21	11-Aug-20	
SP-2018-006-R	Ofelia S. Barroga	Partner	27-Feb-18	26-Feb-21		

F-2019-002-R	E.P. DE GUZMAN & CO.	Firm	14-Jun-19	13-Jun-22	2190	134 Timog Avenue, Quezon City
SP-2019-003-R	Estrellita G. del Rosario	Partner	14-Jun-19	13-Jun-22	5-Aug-21	922-7248
F-2017-003-R	ISLA, LIPANA & CO.	Firm	27-Mar-17	26-Mar-20	0142	29th Floor, Philamlife Tower
SP-2017-002-R	John John Patrick V. Lim	Partner	27-Mar-17	26-Mar-20	30-Sept-20	8767 Paseo de Roxas, Makati City
SP-2018-001-R	Zaldy D. Aguirre	Partner	25-Jan-18	24-Jan-21		845-2728
SP-2018-002-O	Ruth F. Blasco	Partner	25-Jan-18	24-Jan-21		
SP-2018-022-R	Imelda dela Vega-Mangundaya	Partner	17-Jan-19	16-Jan-22		
F-2018-011-R	I.T. SABADO & ASSOCIATES, CPAs	Firm	22-Nov-18	21-Nov-21	1324	B1, L1, QC Ville Townhomes, Culiati
SP2018-020-R	Isagani T. Sabado	Partner	22-Nov-18	21-Nov-21	10-Sep-21	Quezon City; 456-6613
SP-2018-021-R	Maria Nita Esmeralda A. Baldonado	Partner	22-Nov-18	21-Nov-21		
F-2017-004-R	J. A. BANARIA & COMPANY	Firm	15-Apr-17	14-Apr-20	5447	Unit 403 Fil Garcia Bldg. 140
SP-2017-003-R	Jojo J. de Quito	Partner	15-Apr-17	14-Apr-20	17-Jun-21	Kalayaan Ave. cor. Mayaman St., Central, Q.C.
F-2016-009-R	KL SIY & ASSOCIATES	Firm	17-Jan-20	31-Dec-20	0668	Unit 1104, Prestige Tower Condominium
SP-2016-003-R	Kathleen Mary L. Siy	Partner	17-Jan-20	31-Dec-20	17-Apr-21	F. Ortigas Jr. Ave., Ortigas Center, Pasig City
SP-2017-011-O	Emerita Hofilena Escueta	Partner	16-May-17	15-May-20		
SP-2019-003-O	Arturo D. Sabino	Partner	5-Dec-19	4-Dec-22		
F-2019-001-R	LOPEZ & COMPANY, CPAs**	Firm	12-Apr-19	11-Apr-22	1394	LAC Center, 2518 Leiva St., Sta. Ana, Manila
SP-2019-001-R	Restituto T. Lopez	Partner	12-Apr-19	11-Apr-22	1-Jul-22	564-6472; 564-4389
SP-2019-002-R	Ma. Victoria R. Lopez	Partner	12-Apr-19	11-Apr-22		
F-2018-006-R	M.A. MERCADO & CO.	Firm	07-Apr-18	06-Apr-21	5658	2109 Cityland 10 Tower 1
SP-2018-014-R	Marcelino A. Mercado	Partner	07-Apr-18	06-Apr-21	17-Sep-20	6815 Ayala Avenue North, 1226 Makati City
SP-2018-015-R	Meriam F. Comia	Partner	07-Apr-18	06-Apr-21		
			2 of 7			
F-2017-001-R	NAVARRO AMPER & CO., CPAs	Firm	24-Feb-17	23-Feb-20	0004	19/F, Net Lima Plaza, 5th Ave. cor 26th St.
SP-2017-001-R	Avis B. Manlapaz	Partner	15-Apr-17	14-Apr-20	16-Jul-21	Bonifacio Global City, Taguig
SP-2017-002-O	Marites B. Landicho	Partner	24-Feb-17	23-Feb-20		581-9000; 857-1550
SP-2017-003-O	Bonifacio F. Lumacang, Jr.	Partner	24-Feb-17	23-Feb-20		
SP-2018-001-O	Niña Cecilia S. Felismino	Partner	Partner	11-Jan-21		

F-2017-002-O	PAGUIO DUMAYAS & ASSOCIATES, CPAs	Firm	16-May-17	15-May-20	5614	Unit 3207 Cityland Pasong Tamo Condominium
SP-2017-008-O	Floyd C. Paguio	Partner	16-May-17	15-May-20	30-Sep-20	Pasong Tamo St. Brgy. Pio del Pilar, Makati City
SP-2018-004-O	Emmanuel C. Dumayas	Partner	8-Mar-18	7-Mar-21		
F-2017-008-R	PEREZ, SESE, VILLA AND CO.	Firm	30-Aug-17	29-Aug-20	0222	3/F, CLP Building, 372 Cabildo St.
SP-2017-009-R	Ma. Alma C. Sese	Partner	30-Aug-17	29-Aug-20	20-Aug-20	Intramuros, Manila
F-2018-001-O	P. F. TATUNAY & CO.	Firm	12-Feb-18	11-Feb-21	1929	3B-20 Francesca Tower Condo, Scout
SP-2018-002-O	Vatentin U. Romio	Partner	12-Feb-18	11-Feb-21	22-Jul-20	Borromeo, South Triangle, Quezon City
F-2018-004-R	PUNONGBAYAN & ARAULLO	Firm	17-Mar-18	16-Mar-21	0002	20/F Tower I, The Enterprise Center
SP--2018-007-R	Maria Isabel E. Comedia	Partner	17-Mar-18	16-Mar-21	24-Jul-21	Ayala Avenue, Makati City
SP--2018-008-R	Leonardo D. Cuaresma, Jr.	Partner	17-Mar-18	16-Mar-21		886-5511;8865506
SP--2018-009-R	Christopher Millar Ferarezza	Partner	17-Mar-18	16-Mar-21		
SP--2018-010-R	Romualdo V. Murcia III	Partner	17-Mar-18	16-Mar-21		
SP--2018-011-R	Ramilito L. Nañola	Partner	17-Mar-18	16-Mar-21		
SP--2018-012-R	Renan A. Piamonte	Partner	17-Mar-18	16-Mar-21		
SP--2018-005-O	Anthony L. Ng.	Partner	17-Mar-18	16-Mar-21		
F-2017-004-O	QUILAB & GARSUTA, CPAs	Firm	8-Dec-17	7-Dec-20	7787	2/F, Executive Centrum Building, JR Borja St.
SP-2017-025-R	Rico P. Quilab	Partner	8-Dec-17	7-Dec-20	5-Jul-20	Cagayan de Oro City; 727-1515;0917-7121352
F-2017-012-R	RAMON F. GARCIA & CO., CPAs	Firm	22-Nov-17	21-Nov-20	0207	30/F, Burgandy Corporate Tower
SP-2017-017-R	Ramon F. Garcia	Partner	22-Nov-17	21-Nov-20	12-Feb-20	252 Sen. Gil Puyat Ave., Makati City
SP-2017-018-R	Honorata L. Paguio	Partner	22-Nov-17	21-Nov-20		884-2789;8842778
SP-2019-005-R	Josefino F. Garcia	Partner	9-Nov-19	8-Nov-22		
F-2017-013-R	R. R. TAN & ASSOCIATES, CPAs	Firm	22-Nov-17	21-Nov-20	0132	U-1705 Antel Global Corporate Center
SP-2017-004-O	Chester Nimitz F. Salvador	Partner	28-Feb-17	27-Feb-20	20-Mar-21	J.Vargas Ave., Ortigas Center, Pasig City
SP-2017-019-R	Sally S. Velasco	Partner	22-Nov-17	21-Nov-20		638-3430 to 32
SP-2017-020-R	Domingo A. Daza	Partner	22-Nov-17	21-Nov-20		
F-2017-007-R	REYES TACANDONG & CO.	Firm	27-Aug-17	26-Aug-20	4782	PHINMA Plaza, 39 Plaza Drive, Rockwell
SP-2017-009-R	Carolina P. Angeles	Partner	27-Aug-17	26-Aug-20	15-Aug-21	Center, Makati City; Tel No. 982-9100;982-9111
SP-2018-003-O	Pamela Ann P. Escuadro	Partner	8-Mar-18	7-Mar-21		

F-2017-010-R	R.G. MANABAT & CO.	Firm	27-Aug-17	26-Aug-20	003	9/Fthe KPMG Center
	(formerly MANABAT SAN AGUSTIN & CO. CPAs)				15-Mar-20	6787 Ayala Avenue, Makati City
SP-2017-012-R	Roberto G. Manabat	Partner	27-Aug-17	26-Aug-20		885-7000
SP-2017-013-R	Ricardo G. Manabat	Partner	27-Aug-17	26-Aug-20		
SP-2017-014-R	Dindo Marco M. Dioso	Partner	27-Aug-17	26-Aug-20		
SP-2017-015-R	Dennis I. Ilan	Partner	27-Aug-17	26-Aug-20		
SP-2017-016-R	Randy Tireso F. Lapidez	Partner	27-Aug-17	26-Aug-20		
SP-2017-017-O	Vanessa P. Macamos	Partner	7-Nov-17	6-Nov-20		
F-2017-009-R	ROXAS CRUZ TAGLE & CO.	Firm	27-Aug-17	26-Aug-20	0005	7/F, Multinational Bancorporation Centre
SP-2017-011-R	Leticia C. Tagle	Partner	27-Aug-17	26-Aug-20	20-Jul-21	6805 Ayala Avenue, Makati City
SP-2019-001-O	Clark Joseph Babor	Partner	31-Jan-19	30-Jan-22		
F-2019-004-R	R.S. BERNALDO & ASSOCIATES	Firm	2-Oct-19	1-Oct-22	0300	18/F Cityland Condominium 10
SP-2019-004-R	Romeo A. De Jesus	Partner	2-Oct-19	1-Oct-22	10-Oct-21	Tower 1, 156 H.V. Dela Cost Street,
SP-2017-009-O	Marvin G. Garcia	Partner	16-May-17	15-May-20		Ayala North, Makati City
SP-2017-010-O	Rosario S. Bernaldo	Partner	16-May-17	15-May-20		
F-2018-009-R	STA. ANA RIVERA & CO., CPAs	Firm	19 Sept. 2018	18 Sept. 21	0144	Suite 215 LDM Bldg., Legaspi St.
SP-2018-007-O	Elton G. Montecillo	Partner	19 Sept. 2018	18 Sept. 21	31-Dec-19	cor. M. J. Cuenco Ave. Cebu City
F-2017-015-R	SAN BUENAVENTURA & COMPANY	Firm	20-Dec-17	19-Dec-20	0233	332 Milelong Bldg., Amorsolo St.
SP-2017-030-R	Leopoldo E. San Buenaventura	Partner	20-Dec-17	19-Dec-20	8-Mar-20	Legaspi Village, Makati City
SP-2017-031-R	Imelda C. Artenas-Busto	Partner	20-Dec-17	19-Dec-20		840-2625; 892-1606
F-2017-003-O	Sicangco Menor Villanueva & Co.	Firm	13-Oct-17	12-Oct-20	0719	Unit 902 Antel 2000 Corporate Center
SP-2017-014-O	Arlyn S. Villanueva	Partner	13-Oct-17	12-Oct-20	15-Dec-21	121 Valero St., Salcedo Village, Makati City
F-2018-010-R	SISON CORILLO PARONE & CO.	Firm	24-Oct-18	23-Oct-21	0235	Unit 109 MRB Bldg. 1, C5 Ususan,
SP-2018-019-R	Neil U. Sison	Partner	15-Sept-18	14-Sept-21	16-Nov-20	Taguig City

F-2014-018-R	SYCIP GORRES VELAYO & CO.	Firm	27-Nov-17	26-Nov-20	0001	6760 Ayala Avenue, Makati City
SP-2017-021-R	Josephine Adrienne A. Abarca	Partner	27-Nov-17	26-Nov-20	24-Aug-21	891-0307
SP-2017-022-R	Lucy L. Chan	Partner	27-Nov-17	26-Nov-20		
SP-2017-023-R	Janeth T. Nuñez-Javier	Partner	27-Nov-17	26-Nov-20		
SP-2017-024-R	Michael C. Sabado	Partner	27-Nov-17	26-Nov-20		
SP-2017-026-R	Aris C. Malantic	Partner	20-Dec-17	19-Dec-20		
SP-2017-027-R	Jose Pepito Zabat III	Partner	20-Dec-17	19-Dec-20		
SP-2017-028-R	Aileen L. Saringan	Partner	20-Dec-17	19-Dec-20		
SP-2017-029-R	Alicia A. Lu	Partner	20-Dec-17	19-Dec-20		
SP2017-032-R	Ana Lea C. Bergado	Partner	20-Dec-17	19-Dec-20		
SP2017-033-R	Arnel F. de Jesus	Partner	20-Dec-17	19-Dec-20		
SP2017-034-R	Irene Janet A. Paraiso	Partner	20-Dec-17	19-Dec-20		
SP2017-035-R	Bernalette L. Ramos	Partner	20-Dec-17	19-Dec-20		
SP2017-036-R	Vicky B. Lee-Salas	Partner	20-Dec-17	19-Dec-20		
SP-2017-006-O	Miguel U. Ballelos, Jr.	Partner	8-May-17	7-May-20		
SP-2017-007-O	Wenda Lynn M. Loyola	Partner	8-May-17	7-May-20		
SP-2017-012-O	Jose Rao'ul J. Balisalisa	Partner	2-Jun-17	1-Jun-20		
SP-2017-013-O	Ray Francis C. Balagtas	Partner	2-Jun-17	1-Jun-20		
SP-2018-020-O	Juan Carlo B. Maminta	Partner	2-Oct-18	1-Oct-21		
SP-2018-023-R	Djole S. Garcia	Partner	17-Jan-19	16-Jan-22		
SP-2019-002-O	Veronica Mae A. Arce	Partner	28-Feb-19	27-Feb-22		
F-2018-001-R	TEODORO SANTAMARIA CANLAS & CO.	Firm	10-Jan-18	9-Jan-21	5593	Unit 2109 Cityland Tower I H.V. dela
	<i>(formerly Pelayo Teodoro Santamaria)</i>				16-Dec-20	Costa St., Makati City; 892-3147
SP-2018-018-R	Rachel Lydia T. Santamaria	Partner	19-Oct-18	18-Oct-21		
F-2018-007-R	UHY ML AGUIRRE & CO., CPAs	Firm	29-May-18	28-May-21	4511	1806 Cityland Pasong Tamo Tower
SP-2018-016-R	Michael L. Aguirre	Partner	29-May-18	28-May-21	14-May-21	2210 Chino Roces Avenue, Makati City
F-2017-006-R	VALDES ABAD & CO., CPAs	Firm	26-Apr-17	25-Apr-20	0314	CJV Building, 108 Aguirre Street
SP-2017-006-R	Felicidad A. Abad	Partner	26-Apr-17	26-Apr-20	10-Jul-21	Legaspi Village, Makati City
SP-2017-007-R	Ma. Corazon M. Enriquez	Partner	26-Apr-17	26-Apr-20		
SP-2017-008-R	Orlando Romano N. Sagun	Partner	26-Apr-17	26-Apr-20		
F-2017-005-R	ZAMUDIO & OGENA, CPAs	Firm	18-Apr-17	17-Apr-20	4657	89 Nenita Ext., Tarhville, Brgy. Sta. Lucia
SP-2017-004-R	Anita V. Ogena	Partner	18-Apr-17	17-Apr-20	29-Nov-21	Novaliches, Quezon City/425-3026
SP-2017-005-R	Marlene D. Zamudio	Partner	18-Apr-17	17-Apr-20		

Individual Auditors						
IA-2019-001-R	Zenaida Magtira-Cajucom	Individual	18-Feb-19	17-Feb-22	2346	23 C. Zaragosa Street, BF Resort Village
					29-May-21	Talon II, Las Piñas City
IA-2018-001-R	Ester P. Clarete	Individual	25-Jan-18	24-Jan-21	0562	36C Paez St. Concepcion Malabon City;
					18-Mar-21	4416-6783
IA-2016-005-O	Benigno Malana Cubacub, Jr.	Individual	16-Dec-16	14-Dec-19	4726	#5 Calle Fabrica Malhacan Meycauayan
					31-Dec-21	Bulacan; 410-4705
IA-2016-004-R	Francia L. Eugenio	Individual	15-Apr-19	14-Apr-22	1644	840 Escueta St., San Antonio,
					05-Nov-20	Biñan Laguna; 0917-8621809
IA-2016-001-R	Francisca C. Godínez	Individual	04-Jan-19	03-Jan-22	0779	L2 B6 St. Luke St., Sto. Niño Village,
					3-Dec-20	Tunasan, Muntinlupa City; 861-8603
IA-2018-00-R	Rosalie De Silva-Guarin	Individual	20-Jul-18	19-Jul-21	1867	Unit 2001 OMM-Citra Building,
					6-Apr-21	San Miguel Avenue, Ortigas Pasig City
IA-2018-002-R	Lagrimas N. Ong	Individual	17-Feb-18	16-Feb-21	0750	28 Eight St. UPS V, Sucat Parañaque City
					1-Sep-21	829-3878
IA-2018-004-R	Christopher U. Ismael	Individual	19-Oct-18	18-Oct-21	0289	4th Flr., Lyman Ogilby Centrum
					25-Sep-20	358Magsaysay Avenue, Baguio City
IA-2019-001-O	Feliciano S. Almazora, Jr. *	Individual	22-Jan-19	21-Jan-22	4210	# 76 Macaria Avenue, Pacita Complex 1
					31-Dec-19	San Pedro Laguna
IA-2019-003-R	Natividad V. Osorio	Individual	28-Jun-19	27-Jun-22	1758	26 Juanita de Leon t., Cooperative Village
					8-Sep-20	Brgy. San Dionisio, Parañaque City
	Legend-					
	*to submit updated BOA Certificate					