



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

Head Office:
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Circular No :	<u>36 – 2005</u>
Date :	<u>December 21, 2005</u>
Supersedes:	<u>New</u>

CIRCULAR LETTER

TO : ALL INSURANCE AND REINSURANCE COMPANIES,
INSURANCE AND REINSURANCE BROKERS, GENERAL
AGENTS, MUTUAL BENEFIT ASSOCIATIONS AND
TRUSTS FOR CHARITABLE USES

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

Attention is invited to Circular Letter No. 30-2005 dated 26 September 2005, on the accreditation and reportorial requirements of external auditors of covered entities.

Attached for your information is the current list of external auditors who have been issued certificates of accreditation by the Insurance Commission as of December 21, 2005.

Financial statements as of yearend 2005 which were audited by firms or individuals not included in the list shall not be considered by the Commission.

Please be guided accordingly.

Evangelina Crisostomo Escobillo
EVANGELINE CRISOSTOMO-ESCOBILLO
Insurance Commissioner





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ACCREDITED EXTERNAL AUDITORS				
Accreditation Number	Auditors		Effectivity Period of Accreditation	Type of Accreditation
Accredited 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/Non-life Cos./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>	30-Mar-05 - 29-Mar-08	General
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. Pestaño	<i>Partner</i>		
016-A	Judith V. Lopez	<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>		
008-F	Guzman, Bocaling & Co	<i>Firm</i>	5-Apr-05 - 4-Apr-08	General
021-A	Rachel Lydia T. Santamaria	<i>Partner</i>		
022-A	Marcelino A. Mercado	<i>Partner</i>		
023-A	Napoleon A. Calderon	<i>Partner</i>		
024-A	Abednego P. Pelayo	<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>		



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Accredited Firms & Partners:			
010-F 026-A	Ramon F. Garcia & Co Ramon F. Garcia	<i>Firm</i> <i>Partner</i>	3-May-05 - 2-May-08 General
011-F 027-A 028-A 029-A	Laya, Mananghaya & Co Mario T. Mananghaya Antonio O. Maceda Jr. Ricardo G. Manabat	<i>Firm</i> <i>Partner</i> <i>Partner</i> <i>Partner</i>	3-May-05 - 2-May-08 General
012-F 032-A 033-A	Alba, Romeo & Co Ruby R. Seballe Leticia C. Tagle	<i>Firm</i> <i>Partner</i> <i>Partner</i>	25-May-05 - 24-May-08 General
013-F 034-A	Rodriguez, Suan & Co Anita C. Rodriguez	<i>Firm</i> <i>Partner</i>	25-May-05 - 24-May-08 General
014-F 035-A	Rosario, Laygo & Associates Miguel R. Rosario Jr.	<i>Firm</i> <i>Partner</i>	14-Sep-05 - 13-Sep-08 Non-life Cos.
015-F 039-A 040-A 041-A	Diaz, Murillo, Dalupan & Co Reynaldo S. Altre Rosemary D. De Mesa Ofelia S. Barroga	<i>Firm</i> <i>Partner</i> <i>Partner</i> <i>Partner</i>	28-Oct-05 - 27-Oct-08 General
016-F 043-A	Quilab, Cabilin, Bato & Co Rico P. Quilab	<i>Firm</i> <i>Partner</i>	9-Nov-05 - 8-Nov-08 MBAs
017-F 046-A	Sta. Ana, Rivera & Co Cheryl R. Bacharo	<i>Firm</i> <i>Partner</i>	13-Dec-05 - 12-Dec-08 Non-Life Cos./Brokers
018-F 047-A 048-A 049-A	Sycip, Gorres, Velay & Co. Arnel F. De Jesus Lucy L. Lim-Chan Vicky B. Lee-Salas	<i>Firm</i> <i>Partner</i> <i>Partner</i> <i>Partner</i>	20-Dec-05 - 19-Dec-08 General
Accredited Individuals:			
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 MBAs
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 MBAs / Brokers