



Republic of the Philippines  
Professional Regulation Commission  
Regional Office IV-A (CALABARZON)

2/F Lucena Grand Central Terminal, Inc., Brgy. Ilayang Dupay, Lucena City



# **EXAMINATION ADVISORY**

**CERTIFIED  
PUBLIC ACCOUNTANTS  
LICENSURE EXAMINATION  
MAY 24, 25 & 26, 2026**



Republic of the Philippines  
**Professional Regulation Commission**  
**Regional Office IV-A (CALABARZON)**

2/F Lucena Grand Central Terminal, Inc., Brgy. Ilayang Dupay, Lucena City



**Examinees shall report to the examination venue before 5:30 A.M. To avoid delay, all examinees are encouraged to be at the venue not later than 7:00 A.M.**

**All examinees at Dalubhasaan ng Lungsod ng Lucena (DLL), Brgy. Isabang, Lucena City are required to bring the following:**

- a. Notice of Admission
- b. Two (2) or more pencils (No. 2)
- c. Ballpens with **BLACK** ink only
- d. One (1) piece long brown envelope
- e. One (1) piece long transparent/plastic envelope (for keeping your valuables and other allowable items)
- f. **NON-PROGRAMMABLE CALCULATORS** (Please refer to Commission Resolution No. 1809-2024 or the “Updated List of Non-Programmable Calculators Allowed to be used in the Licensure Examinations”). Basic calculators (those without scientific functions) are also allowed.
- g. Bring packed snacks, meals, and necessary medications, including hygiene and sanitary kits, in **TRANSPARENT/CLEAR** containers/cellophanes, with sufficient drinking water supply for the day. The proctors/room watchers shall not allow any person, including food delivery service, to give or distribute food to any examinees while the examination is in progress.

**NOTE: ONLY ONE (1) CALCULATOR SHALL BE ALLOWED INSIDE THE EXAMINATION ROOM. CALCULATORS SHALL BE INSPECTED AND HAVE TO BE RESET BEFORE ENTERING THE EXAMINATION VENUE.**



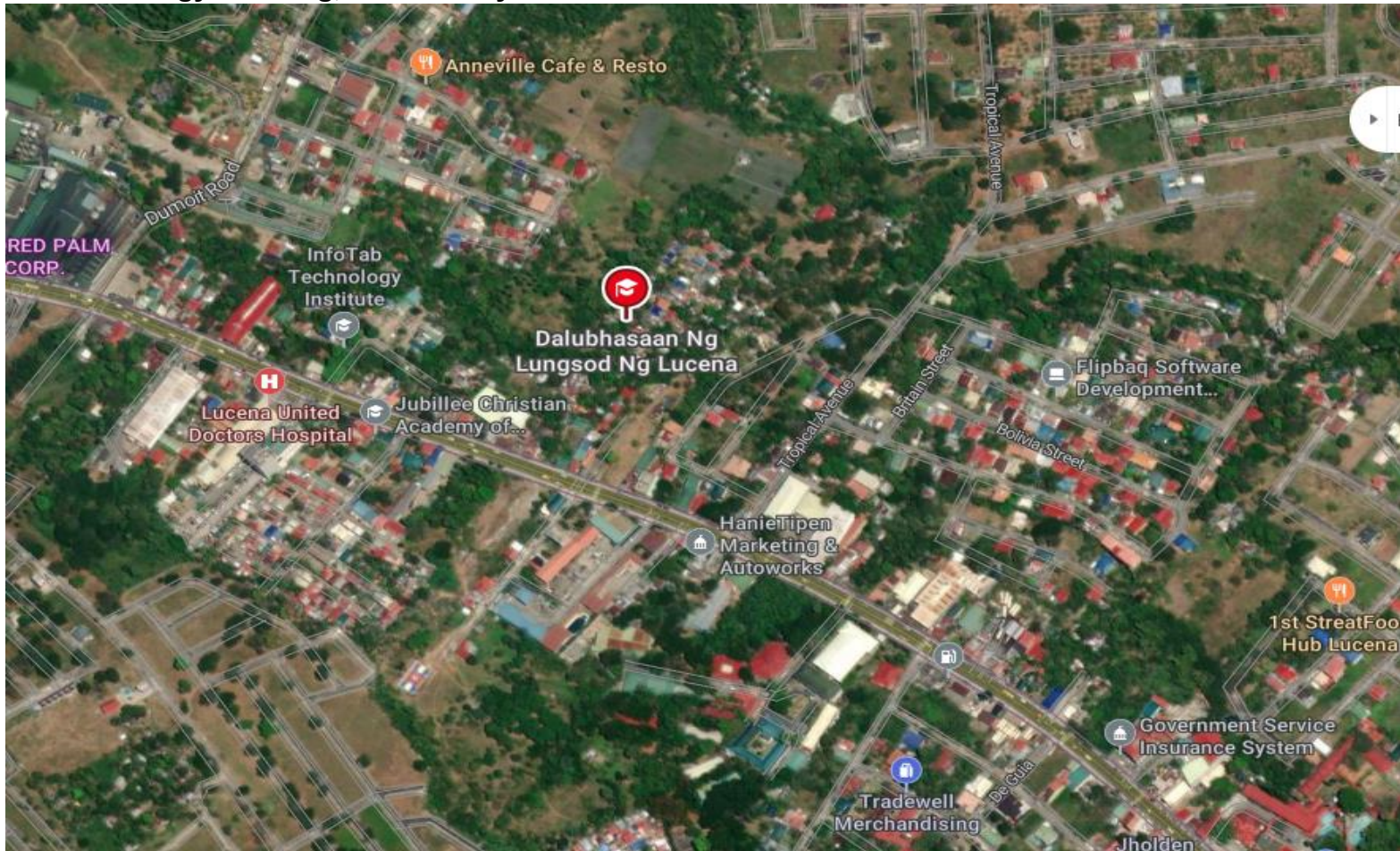
Republic of the Philippines  
Professional Regulation Commission  
Regional Office IV-A (CALABARZON)

2/F Lucena Grand Central Terminal, Inc., Brgy. Ilayang Dupay, Lucena City



Location:

Dalubhasaan ng Lungsod ng Lucena (DLL)  
Brgy. Isabang, Lucena City





“NOT FOR SALE”

PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

PROGRAM OF THE MAY 24, 25, AND 26, 2026 CERTIFIED PUBLIC ACCOUNTANTS  
LICENSURE EXAMINATION (CPALE)

<u>DATE AND TIME</u>	<u>SUBJECTS</u>
<b><u>SUNDAY, MAY 24, 2026</u></b>	
7:00 A.M. - 7:45 A.M.	General Instructions/Filling out of Forms
8:00 A.M. - 11:00 A.M.	Management Services
1:00 P.M. - 4:00 P.M.	Auditing
<b><u>MONDAY, MAY 25, 2026</u></b>	
8:00 A.M. - 11:00 A.M.	Taxation
1:00 P.M. - 4:00 P.M.	Regulatory Framework for Business Transactions
<b><u>TUESDAY, MAY 26, 2026</u></b>	
8:00 A.M. - 11:00 A.M.	Financial Accounting and Reporting
1:00 P.M. - 4:00 P.M.	Advanced Financial Accounting and Reporting

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**GENERAL INSTRUCTIONS:**

1. Check or verify your school/building assignments at the PRC official website ([www.prc.gov.ph](http://www.prc.gov.ph)) or through the Notices/Announcements to be posted at the PRC premises two (2) to three (3) working days before the date of examination.
2. Report to the school/building assignment before 6:30 a.m. on the first day of the examination to verify your room and seat number. **BE PUNCTUAL. LATE EXAMINEES WILL NOT BE ADMITTED.**
3. Examinees are required to wear the following attire every examination day.
 

Male Examinees	-	White polo shirt with collar (without any seal, logo, or mark) Decent pants or slacks
Female Examinees	-	White blouse or shirt with collar (without any seal, logo or mark) Decent pants or slacks
4. Bring the following on examination day:
  - a. Notice of Admission
  - b. One (1) piece metered-stamped window mailing envelope
  - c. Two (2) or more pencils (No. 2)
  - d. One (1) piece long brown envelope
  - e. One (1) piece transparent plastic envelope (for keeping your valuables and other allowed items).
  - f. Ball pens with BLACK ink only
  - g. Packed snacks, meals, and necessary medications, including hygiene and sanitary kits, in TRANSPARENT/CLEAR containers/cellophanes, with sufficient drinking water supply for the day. The proctors/room watchers shall not allow any

person, including food delivery service, to give or distribute food to any examinees while the examination is in progress. Except for restroom necessities, no examinee shall be allowed to leave the examination room during the conduct of the examination

- h. **NON-PROGRAMMABLE CALCULATORS** (Please refer to Commission Resolution No. 1809-2024 or the “Updated List of Non-Programmable Calculators Allowed to be used in the Licensure Examinations”). Basic calculators (those without scientific functions) are also allowed.

**NOTE: ONLY ONE CALCULATOR SHALL BE ALLOWED INSIDE THE EXAMINATION ROOM. CALCULATORS SHALL BE INSPECTED AND HAVE TO BE RESET BEFORE THE START OF THE EXAMINATION.**

5. The following are **STRICTLY PROHIBITED** inside the examination premises:
- Books, notes, review materials, and other printed materials containing coded data/information/formula.
  - Calculators which are programmable or with embedded functions especially CASIO FX991ES and CASIO FX-991ES plus pursuant to Memorandum Circular 2018-01.**
  - APPLE, SAMSUNG AND OTHER SMART WATCHES, CELLULAR PHONES, EAR PLUGS, TRANSMITTERS, PORTABLE COMPUTERS, BLUETOOTH AND OTHER ELECTRONIC GADGETS/DEVICES WHICH MAY BE USED TO RETRIEVE DATA/INFORMATION AND/OR TO COMMUNICATE FOR WHATEVER PURPOSE.**
  - Bags of any kind (place your documents inside the transparent/plastic envelope).
  - Other examination aides not stated in this program.

The rules on the conduct of bodily search, inspection of personal belongings of the examinees, and the seizure/confiscation of prohibited items during the licensure exam (Annex A of PRC Memorandum Order No. 57 (s. 2020) shall be strictly observed.

6. Examinees and examination personnel are encouraged to observe the minimum health standards per DOH Circular No. 0324 (s. 2023)<sup>1</sup> throughout the conduct of the examination.
7. Read carefully and follow the instructions on your **NOTICE OF ADMISSION** and **EXAMINEES GUIDE**.

**NOTE: PERSONAL BELONGINGS BROUGHT BY AN EXAMINEE SHALL BE FOR HIS/HER OWN ACCOUNT. THE PRC WILL NOT BE ANSWERABLE FOR ANY SUCH ITEM OR PERSONAL BELONGING THAT MIGHT BE LOST DURING THE EXAM WITHOUT FAULT OR NEGLIGENCE ON ITS PART.**

Manila, Philippines  
March 16, 2026

APPROVED:



**NOE G. QUIÑANOLA**

Chairman

CERTIFIED CORRECT:



**Atty. Lovelika T. Bautista**

Chief, PRB Secretariat Division

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<sup>1</sup> Updated Health Protocols Following the Lifting of the COVID-19 Public Health Emergency

**PROCEDURE ON THE CONDUCT OF THE BODILY SEARCH,  
INSPECTION OF PERSONAL BELONGINGS OF THE EXAMINEES  
AND THE SEIZURE/CONFISCATION OF PROHIBITED ITEMS  
DURING THE LICENSURE EXAM**

All examination personnel, with the assistance of the representatives from law enforcement agencies, shall conduct a bodily search and inspection of the personal belongings of the examinees, subject to the following guidelines:

1. The least intrusive means of search or inspection shall be employed, either thru visual inspection, use of metal detectors, x-ray/scanners, weighing scale for calculators, rods/sticks (instead of bare hands). Bodily searches may involve physical contact but only if reasonably necessary to complete the search, i.e. if mere visual search is not sufficient to achieve the purpose of the search as when needed to check for hidden prohibited articles/items. Should physical contact be necessary, the same must always be carried out by examination personnel of the same sex.
2. The examinee, in the course of the bodily search, may be requested to remove certain pieces of his/her clothing (e. g. jackets, shoes, belts, eyeglasses, etc.) but only as far as necessary and proportionate to the purpose of the search. In no case shall the conduct of bodily search be too intrusive or excessive.
3. The bodily search should be done privately, if the examinee so requests or if deemed necessary under the circumstances.

For Muslim woman examinees, they shall be required to momentarily remove their face veils (*niqab*) for verification purposes. This procedure shall be done in seclusion or privately, with the assistance of an examination personnel or the assigned Floor or Building Supervisor, who must also be a female.

4. In all cases, the examinees must be informed of the purpose of the search. The NOA and the Board Examination Program must bear a stipulation that the examinee submits and agrees to the inspection of his/her person and belongings, and that in case prohibited items are found in his/her possession, the same shall be placed in the custody of the Commission for investigation purposes.
5. Manual opening of the calculators may only be resorted to if there is a well-founded belief or suspicion that the calculator is or will be used for illegal purpose (e.g. if with tampered or broken seal, or if the same appears to be heavier than the ordinary or with an unusual display or configuration).
6. The search or inspection herein described shall be conducted before the start of the exam and may be repeated at any time thereafter, if deemed necessary.
7. All prohibited items shall be seized/confiscated. The seized/confiscated item/s shall be marked with proper identification by the examination personnel concerned. The examination personnel shall prepare an incident report, using the prescribed template, for submission to the Board.

No seized/confiscated item shall be returned to the examinee until the decision on the case shall have become final and executory.



Republic of the Philippines  
Professional Regulation Commission  
Manila



**PROFESSIONAL REGULATION COMMISSION**

Memorandum Order No. **57**

Series of 2020

**September 07, 2020**

TO: **PROFESSIONAL REGULATORY BOARDS (BOARDS)**  
**CONCERNED OFFICES/DIVISIONS IN THE CENTRAL AND REGIONAL OFFICES**

RE: **EXAMINATION MEASURES**

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**I. LEGAL BASES:**

Republic Act No. 8981<sup>1</sup> mandates the Professional Regulatory Boards (Boards) to regulate the practice of their professions in accordance with the provisions of their respective professional regulatory laws. Corollary to the Boards' regulatory mandate is the power to admit or exclude certain individuals from the practice. The Boards are, as such, vested with the power and duty to hear and investigate cases arising from violations of the professional regulatory laws, rules and regulations, *including violations of the general and special instructions to examinees*, among others.<sup>2</sup>

Incidental in the implementation of security measures during the conduct of the licensure exams is the inspection of the examinees and the personal belongings that they bring inside the exam venues. While the Constitution guarantees the right of an individual against unreasonable searches and seizures, it does not forbid those which are carried out for valid reasons and in a lawful manner. There are at least two (2) justifications that will uphold the reasonableness of the bodily search and inspection of the personal belongings of examinees, namely: to ensure the safety of the examinees and the exam personnel and to safeguard the integrity of the licensure exams.

**II. DEFINITION OF TERMS:**

As used in this Memorandum Order, the following terminologies shall be construed to mean as:

- a. *Moral Turpitude* refers to an act of baseness, vileness, or depravity in the private and social duties which a man owes to his fellowmen, or to the society in general, contrary to the accepted and customary rule of right and duty between men and conduct that is contrary to justice, modesty, or good morals.<sup>3</sup>

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<sup>1</sup> PRC Modernization Act of 2000

<sup>2</sup> Section 9, RA No. 8981

<sup>3</sup> *Tak Ng v Republic (106 Phil 727); Office of the Court Administrator (OCA) v Librado (AM No. P-94- 1089, 22 August 1996)* (Examples of crime involving moral turpitude: abduction with consent, bigamy, concubinage, smuggling, rape, attempted bribery, profiteering, robbery, murder, estafa, theft, illicit sexual relations with a fellow worker, violation of Batas Pambansa Blg. 22, intriguing against honor, violation of the Anti-Fencing Law, violation of the Dangerous Drugs Act, perjury, forgery, direct bribery, frustrated homicide, adultery, arson, evasion of income tax, barratry, blackmail, bribery, duelling, embezzlement, extortion, forgery, libel, making fraudulent proof of loss on insurance contract, mutilation of public records, fabrication of evidence, offenses against pension laws, perjury, seduction under the promise of marriage, estafa, falsification of public document, and estafa thru falsification of public document) (*OCA v Presiding Judge Joseph Cedrick O. Ruiz, Am No. RTJ-13-2361, 02 February 2016*)

b. *Cheating* refers to any act or omission which is designed or calculated to impair the integrity and credibility of the licensure exam, and which shall *include but not be limited to the following*:

- Impersonation or employing another person to take the exam in his/her behalf;
- leakage of exam questions, including the act of taking out from the exam room any question in the exam, copying and/or divulging the content of the exam to any individual or entity;
- collusion with any exam personnel of the Commission or third person for the purpose of obtaining favorable results in the exam or gaining access thereto through illegal means;
- possession or use of *codigo*, crib sheets or other exam paraphernalia such as books, notes, review materials, and other printed materials containing principles or excerpts thereof, coded data/information/formula that are not authorized by the Board; prohibited calculators (including programmable calculators, calculators with embedded functions and specific calculator models as may be prescribed by the Board); cellular phones; Bluetooth earplugs; transmitters; beepers; smart watches; portable computers or other similar electronic gadgets/devices which have photographic features or which are capable of communicating or transmitting information;
- passing of notes or other suspicious objects to other examinees during the exam;
- engaging in conversation, including helping or asking help from any person, by means of words, signs, gestures, codes and other similar acts in the course of the exam for no valid reason;
- copying or referring to any solution, answer or work of another examinee or allowing another examinee to copy or refer to his/her solution, answer or work;
- employing fraud in accomplishing and/or submitting exam records (includes tampering of exam records/documents, attaching fake picture in the seat plan, etc.);
- switching of exam papers and/or seats or examinee number switching;
- making or leaving any distinguishing mark in the exam answer sheet;
- continuous answering of the exam after the announcement by the proctor that the time is up; and
- giving or receiving money, food or any consideration for the purpose of extending undue favor, advantage or treatment to any examinee.

c. *Prohibited Acts* refer to those acts which may *not* qualify as cheating as defined in these guidelines but by themselves constitute violation of the exam rules and regulations:

- Bringing of deadly weapons inside the exam venue. The prohibition applies even to those who have permits to carry firearms outside of their residence;
- Bringing and/or drinking alcoholic drinks and/or smoking cigarettes within the premises of the exam venue;
- Entering the exam venue under the influence of liquor, illegal drugs or other intoxicating substance;
- Accepting or receiving anything, including food, from any person while the exam is in progress;
- Loitering, talking or discussing the test questions and/or answers inside or near the exam room which tend to distract or disturb the conduct of the exam;

- Engaging in any violent, indecent, disorderly, threatening or offensive behavior or language (e.g. bullying, harassment, etc.) within the exam premises, whether directed to a co-examinee or exam personnel, while the exam is ongoing; and
- other analogous acts.

It is understood that the acts or omissions defined in Part II (b) and (c) hereof may be committed by any examinee, exam personnel or person/entity not necessarily connected with the Commission or the conduct of the licensure exam.

### III. **EXAM MEASURES:**

*Exam Measures* shall refer to those actions which may be taken or resorted to by the Boards when circumstances arise that could materially affect the eligibility of an examinee or registrant to be admitted to the exam or the practice, as the case may be.

#### A. *Before the Licensure Exam*

Admission to the licensure exam shall be based on strict compliance with the qualification requirements under the pertinent professional regulatory law and issuances of the Board concerned. ***In no case shall a Notice of Admission (NOA) be issued without validation of the examinee's qualifications by the application processor, issuing officer and, in appropriate cases, the Board.***

In case there will be an issue<sup>4</sup> on the propriety of the admission of an examinee to the licensure exam *after his/her NOA has been issued*, he/she shall be required to submit his/her answer or explanation within three (3) days from notice but in no case later than the finalization of the room and seating assignment. Failure of the applicant to answer within the prescribed time or when the answer or explanation offered is not satisfactory, the Board shall order for the cancellation of the examinee's NOA. Once the room and seating assignment have been finalized, any such issue raised against an examinee shall not be a ground to prevent him/her from taking the examination. This is however without prejudice to such other action that the Board may take with respect to his/her exam after investigation.

Mere pendency of a legal case shall not cause the disqualification of an examinee from taking the licensure exam or the cancellation of the NOA that has been issued to such examinee, except when:

- the case involves an act of cheating or a violation of the exam rules and regulations as herein defined or which relates to the practice of the profession (e. g. illegal practice); and
- there is already a formal case lodged with the Commission or the courts, as the case may be, against the examinee at the time of filing of the application for the examination.

#### B. *During the Licensure Exam*

If in the course of the exam, an examinee is reported to have committed an act of cheating or a violation of any of the exam rules and regulations as herein defined, the exam personnel shall prepare an incident report, using the prescribed template, for submission to the Board. The examinee shall be allowed to continue with the exam but will be advised that he/she cannot take the next exam subject (if applicable). He/she shall likewise be informed that the incident will be subjected to formal investigation.

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<sup>4</sup> "issues on the propriety of the admission of an examinee to the licensure examination" shall refer to those that delve into the qualifications of the examinee such as citizenship, academic credentials, conviction of a crime or offense involving moral turpitude, among others.

In case the Board receives information that an examinee has not complied with any of the exam requirements or that there is a pending or decided legal case (including those filed with the Commission) against him/her, the examinee shall be allowed to continue with the examination, subject to validation of the information received.

In both cases, the results of the exam shall be subject to the outcome of the inquiry or investigation conducted.

Mere possession of any prohibited item shall give rise to a presumption of “*intent to cheat*” or “*to violate exam rules and regulations*”. All prohibited items in the possession of the examinee shall be marked with proper identification and shall be seized/confiscated by the exam personnel. *Annex A* of this Memorandum Order lays down the procedure on the conduct of the bodily search, inspection of personal belongings of the examinees and the seizure/confiscation of prohibited items during the exam.

### C. *After the Licensure Exam*

If, after the examination, a formal charge for cheating or violation of exam rules and regulations (for the same examination) or a case which relates to the practice of profession was subsequently filed against an examinee, the results of his/her exam, oath taking or registration, as the case may be, shall be withheld.

Mere pendency of a case against an examinee except those involving cheating or violation of exam rules and regulations or the practice of profession shall not be a bar to take future licensure exams. In these latter cases, the prohibition shall last for the duration of the formal investigation and the eligibility to be admitted to future exams shall be subject to the outcome of the investigation.

Should it come to the knowledge of the Board after the exam that there is deficiency or non-compliance with the legal requirements on the part of an examinee, the former shall withhold the release of the exam results of, or defer the oath taking or issuance of the COR and PIC to the examinee/registant or cancel the exam taken unless there are circumstances that would validly explain the alleged deficiency and/or non-compliance. The Board may, for this purpose, allow the examinee to explain the deficiency and/or non-compliance.

The application of the foregoing measures shall be without prejudice to other legal actions that may be taken against the examinee/s, exam personnel, responsible officials or employees of the Commission, or other persons/entities involved, in case there is misrepresentation, fraud or other unlawful means employed to secure the examinee’s admission to the exam or registration.

Should an examinee be finally convicted of a crime or offense involving moral turpitude, the Board may cancel the exam of, refuse the registration of or issuance of the COR and PIC to the examinee and bar him/her from taking future licensure exams. The same rule shall apply in case an examinee/registant has been finally adjudged to be of unsound mind by a court of competent jurisdiction<sup>5</sup>; or found guilty of immoral, unethical and dishonorable conduct<sup>6</sup>; or has been proven

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<sup>5</sup> Accountancy, Aeronautical Engineering, Agricultural and Biosystems Engineering, Architecture, Civil Engineering, Criminology, Customs Brokers, Dentistry, Electrical Engineering, Electronics Engineering, Environmental Planning, Fisheries, Food Technology, Foresters, Geology, Interior Design, Landscape Architecture, Librarianship, Master Plumbing, Mechanical Engineering, Medical Technology, Medicine, Metallurgical Engineering, Naval Architecture, Nursing, Nutrition and Dietetics, Occupational Therapy, Optometry, Pharmacy, Psychology, Respiratory Therapy, Sanitary Engineering, Social Work, Speech Language Pathology, and Veterinary Medicine

<sup>6</sup> Accountancy, Aeronautical Engineering, Architecture, Civil Engineering, Criminology, Customs Brokers, Dentistry, Electrical Engineering, Electronics Engineering, Environmental Planning, Fisheries, Food Technology, Foresters, Geology, Interior Design, Landscape Architecture, Librarianship, Master Plumbing, Mechanical Engineering, Medical Technology, Medicine, Metallurgical Engineering, Midwifery, Nursing, Occupational Therapy, Optometry, Pharmacy, Physical Therapy, Psychology, Real Estate Service, Respiratory Therapy, Sanitary Engineering, Social Work, Speech Language Pathology, and Veterinary Medicine

or certified by an accredited medical or drug testing facility to be afflicted with drug or alcohol addiction that impairs his/her ability to practice the profession<sup>7</sup>; or with incurable/infectious communicable disease<sup>8</sup>; or is psychologically unfit<sup>9</sup>.

#### IV. MISCELLANEOUS PROVISIONS

If any ground for the withholding, deferment, cancellation or prohibition had ceased to exist, the examinee/registrant shall immediately notify the Board in writing of such fact, with the corresponding relief sought for.

All *Exam Measures*, including the cancellation of the NOA, withholding of release of exam results, cancellation of exam, deferment of oath taking, registration and issuance of COR and PIC, and prohibition to take future exams, shall be covered by an *Order* duly issued by the Board.

The *Exam Measures* adopted by the Board shall be promptly communicated to the examinee/registrant by the concerned Regional Office, thru its Licensure and Registration Division and Legal Division.<sup>10</sup>

A party aggrieved by the decision of the Board may file a request for reconsideration not later than three (3) days from receipt of the Board's decision, subject to appeal before the Commission within the same period.

This Memorandum Order shall take effect immediately upon publication in the Official Gazette or in any newspaper of general circulation.

For information and compliance.



**TEOFILO S. PILANDO, JR.**  
Chairman



DATE OF PUBLICATION IN THE  
Business Mirror  
OFFICIAL (GAZETTE) : September 15, 2020  
DATE OF EFFECTIVITY : Immediately

<sup>7</sup> Agricultural and Biosystems Engineering, and Pharmacy

<sup>8</sup> Medical Technology, and Social Work

<sup>9</sup> Real Estate Service

<sup>10</sup> Copy furnished the *Licensure Office* (cancellation of NOA, withholding of release of exam results, cancellation of exam and prohibition to take future exams)<sup>10</sup>; *PRB Secretariat Division* (deferment of oath taking); and *Regulation Office* (deferment of registration and issuance of the COR and PIC).



Republic of the Philippines  
Professional Regulation Commission  
Manila



Resolution No. 1809  
Series of 2024

**UPDATED LIST OF NON-PROGRAMMABLE CALCULATORS ALLOWED  
TO BE USED IN THE LICENSURE EXAMINATIONS**

**WHEREAS**, Republic Act (R.A.) No. 8981, or the “PRC Modernization Act of 2000”, empowers the Professional Regulation Commission (Commission) to administer, implement and enforce the regulatory policies of the national government with respect to the regulation and licensing of the professions under its jurisdiction; administer and conduct the licensure examinations of the various regulatory Boards in accordance with the rules and regulations promulgated; and adopt measures to preserve the integrity and inviolability of the licensure examinations, among others;

**WHEREAS**, the Commission, pursuant to its powers under the same Act, issued Memorandum Circular (MC) No. 21 (s. 2009), prescribing the list of non-programmable calculators to be used by the examinees in all licensure examinations;

**WHEREAS**, some of the models in the list of allowed non-programmable calculators under MC No. 21 (s. 2009) are found to be outdated since most of them are phased-out and are commercially unavailable;

**WHEREAS**, the Commission recognizes the importance of ensuring that the list of non-programmable calculators allowed in the licensure examinations are up-to-date and easily accessible;

**WHEREAS**, it is also important to have an updated list of allowed non-programmable calculators for the guidance of the Commission Regional Offices, the examinees, and other stakeholders;

**NOW THEREFORE**, the Commission **RESOLVES**, as it is hereby **RESOLVED**, to recommend the **Updated List of Non-Programmable Calculators Allowed to be Used in Licensure Examinations** as shown in “Annex A”.

**RESOLVED FURTHER**, that the following additional guidelines be properly followed:

- a. Only one (1) non-programmable calculator per examinee shall be allowed inside the examination room. All calculators shall be thoroughly inspected by the examination personnel every examination day.
- b. Borrowing, lending and substitution/replacement of calculators while the examination is in progress shall not be allowed.

**RESOLVED FINALLY**, that:

- a. Professional Regulatory Boards (PRBs) that have their own list of allowable calculators may continue to use their existing *Resolution*, which shall be clearly stated in their licensure examination program;
- b. PRBs that prefer to have their own list of allowable calculators may issue their own *Resolution*;
- c. PRBs may completely disallow calculators in their licensure examinations which shall be clearly stated in their licensure examination program; and

PROFESSIONAL REGULATION COMMISSION

Resolution No. 1809 (s. 2024)

Updated List of Non-Programmable Calculators Allowed  
to be Used in the Licensure Examinations  
Page 2 of 2

- d. Calculators listed in MC No. 21 (s. 2009) that are still available in the market may be used in licensure examinations, with the exception of that mentioned in MC No. 01 (s. 2018) on "*Disallowing the Use of Casio Calculator FX-991ES and FX 991ES Plus in the Licensure Examinations, and other Special Rules on the Use of Calculators during the Licensure Examinations*" and Casio Calculator FX-570ES Plus which has been repeatedly discovered to have been used for cheating by, but not limited to, being modified to transmit and receive data.

This Resolution shall take effect immediately following its publication in the Official Gazette or a newspaper of general circulation and the submission of a copy thereof to the Office of the National Administrative Register of the University of the Philippines.

Done in the City of Manila, this 26th day of April 2024.

  
CHARITO A. ZAMORA  
Chairperson

  
JOSE Y. CUETO, JR.  
Commissioner

  
ERWIN M. ENAD  
Commissioner

DATE OF PUBLICATION IN THE  
BUSINESS MIRROR APR 29 2024  
EFFECTIVE DATE: IMMEDIATELY

**ANNEX "A"****I. CASIO SCIENTIFIC CALCULATORS**

Fx-95MS	Fx-122S	Fx-350HA	Fx-82ES PLUS
Fx-100D	Fx-220	Fx-350MS	Fx-85MS
Fx-100MS	Fx-250HC	Fx-350TL	Fx-85W
Fx-100S	Fx-260	Fx-570AD	Fx-901
Fx-100W	Fx-300W	Fx-570MS	Fx-911W
Fx-115MS	Fx-350D	Fx-570S	Fx-991S
Fx-115S	Fx-350ES PLUS	Fx-570W	Fx-991W
Fx-115WA	Fx-350EX	Fx-82EX	

**II. CANON SCIENTIFIC CALCULATORS**

F-502	F-710	F-718SG	F-720i
F-502G	F-718S	F-718SGA	F-760S
F-604	F-718SA	F-720	F-789SGA (with transparent casing)

**III. SHARP SCIENTIFIC CALCULATORS**

EL-500W	EL-506W	EL-510R	EL-531XH
EL-501V	EL-509D	EL-520G	EL-531W
EL-501W	EL-509R	EL-520VA	EL-546L
EL-501X	EL-509V	EL-520W	EL-546VA
EL-506P	EL-509W	EL-520X	EL-556G
EL-506V	EL-509X	EL-531VH	EL-W531TH-WH (with transparent casing)

**IV. HEWLETT-PACKARD SCIENTIFIC CALCULATORS**

HP 9S	HP 10S	HP 30S	HP Smartcalc 300S
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**V. CITIZEN SCIENTIFIC CALCULATORS**

SR-135N	SR-260N	SR-270N	SR-270X	SR-281N
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**VI. AURORA SCIENTIFIC CALCULATORS**

AX-501	AX-528BL	AX-595TV	AX-597W	AX-600S
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**VII. OLYMPIA SCIENTIFIC CALCULATORS**

LCD 8110	LCD 9210	ES-570MS	ES-570ES PLUS (with transparent casing)
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**VIII. TEXAS INSTRUMENTS SCIENTIFIC CALCULATORS**

TI-30XA	TI-30XIIS	TI-30XS	TI-34	TI-36X PRO
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**IX. OTHER BRANDS**

KARCE KC-S991	KARCE KC-S3500
PORPO YH-105	PORPO YH-106
TAKSUN TS-98MS	TAKSUN TS-2000



Republic of the Philippines  
Professional Regulation Commission  
Manila



Resolution No. 1809  
Series of 2024

**UPDATED LIST OF NON-PROGRAMMABLE CALCULATORS ALLOWED  
TO BE USED IN THE LICENSURE EXAMINATIONS**

**WHEREAS**, Republic Act (R.A.) No. 8981, or the “PRC Modernization Act of 2000”, empowers the Professional Regulation Commission (Commission) to administer, implement and enforce the regulatory policies of the national government with respect to the regulation and licensing of the professions under its jurisdiction; administer and conduct the licensure examinations of the various regulatory Boards in accordance with the rules and regulations promulgated; and adopt measures to preserve the integrity and inviolability of the licensure examinations, among others;

**WHEREAS**, the Commission, pursuant to its powers under the same Act, issued Memorandum Circular (MC) No. 21 (s. 2009), prescribing the list of non-programmable calculators to be used by the examinees in all licensure examinations;

**WHEREAS**, some of the models in the list of allowed non-programmable calculators under MC No. 21 (s. 2009) are found to be outdated since most of them are phased-out and are commercially unavailable;

**WHEREAS**, the Commission recognizes the importance of ensuring that the list of non-programmable calculators allowed in the licensure examinations are up-to-date and easily accessible;

**WHEREAS**, it is also important to have an updated list of allowed non-programmable calculators for the guidance of the Commission Regional Offices, the examinees, and other stakeholders;

**NOW THEREFORE**, the Commission **RESOLVES**, as it is hereby **RESOLVED**, to recommend the **Updated List of Non-Programmable Calculators Allowed to be Used in Licensure Examinations** as shown in “Annex A”.

**RESOLVED FURTHER**, that the following additional guidelines be properly followed:

- a. Only one (1) non-programmable calculator per examinee shall be allowed inside the examination room. All calculators shall be thoroughly inspected by the examination personnel every examination day.
- b. Borrowing, lending and substitution/replacement of calculators while the examination is in progress shall not be allowed.

**RESOLVED FINALLY**, that:

- a. Professional Regulatory Boards (PRBs) that have their own list of allowable calculators may continue to use their existing *Resolution*, which shall be clearly stated in their licensure examination program;
- b. PRBs that prefer to have their own list of allowable calculators may issue their own *Resolution*;
- c. PRBs may completely disallow calculators in their licensure examinations which shall be clearly stated in their licensure examination program; and

PROFESSIONAL REGULATION COMMISSION

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Updated List of Non-Programmable Calculators Allowed

to be Used in the Licensure Examinations

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- d. Calculators listed in MC No. 21 (s. 2009) that are still available in the market may be used in licensure examinations, with the exception of that mentioned in MC No. 01 (s. 2018) on "*Disallowing the Use of Casio Calculator FX-991ES and FX 991ES Plus in the Licensure Examinations, and other Special Rules on the Use of Calculators during the Licensure Examinations*" and Casio Calculator FX-570ES Plus which has been repeatedly discovered to have been used for cheating by, but not limited to, being modified to transmit and receive data.

This Resolution shall take effect immediately following its publication in the Official Gazette or a newspaper of general circulation and the submission of a copy thereof to the Office of the National Administrative Register of the University of the Philippines.

Done in the City of Manila, this 26th day of April 2024.

  
CHARITO A. ZAMORA  
Chairperson

  
JOSE Y. CUETO, JR.  
Commissioner

  
ERWIN M. ENAD  
Commissioner

DATE OF PUBLICATION IN THE

BUSINESS MIRROR APR 29 2024

EFFECTIVE DATE: IMMEDIATELY

**ANNEX "A"****I. CASIO SCIENTIFIC CALCULATORS**

Fx-95MS	Fx-122S	Fx-350HA	Fx-82ES PLUS
Fx-100D	Fx-220	Fx-350MS	Fx-85MS
Fx-100MS	Fx-250HC	Fx-350TL	Fx-85W
Fx-100S	Fx-260	Fx-570AD	Fx-901
Fx-100W	Fx-300W	Fx-570MS	Fx-911W
Fx-115MS	Fx-350D	Fx-570S	Fx-991S
Fx-115S	Fx-350ES PLUS	Fx-570W	Fx-991W
Fx-115WA	Fx-350EX	Fx-82EX	

**II. CANON SCIENTIFIC CALCULATORS**

F-502	F-710	F-718SG	F-720i
F-502G	F-718S	F-718SGA	F-760S
F-604	F-718SA	F-720	F-789SGA (with transparent casing)

**III. SHARP SCIENTIFIC CALCULATORS**

EL-500W	EL-506W	EL-510R	EL-531XH
EL-501V	EL-509D	EL-520G	EL-531W
EL-501W	EL-509R	EL-520VA	EL-546L
EL-501X	EL-509V	EL-520W	EL-546VA
EL-506P	EL-509W	EL-520X	EL-556G
EL-506V	EL-509X	EL-531VH	EL-W531TH-WH (with transparent casing)

**IV. HEWLETT-PACKARD SCIENTIFIC CALCULATORS**

HP 9S	HP 10S	HP 30S	HP Smartcalc 300S
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**V. CITIZEN SCIENTIFIC CALCULATORS**

SR-135N	SR-260N	SR-270N	SR-270X	SR-281N
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**VI. AURORA SCIENTIFIC CALCULATORS**

AX-501	AX-528BL	AX-595TV	AX-597W	AX-600S
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**VII. OLYMPIA SCIENTIFIC CALCULATORS**

LCD 8110	LCD 9210	ES-570MS	ES-570ES PLUS (with transparent casing)
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**VIII. TEXAS INSTRUMENTS SCIENTIFIC CALCULATORS**

TI-30XA	TI-30XIIS	TI-30XS	TI-34	TI-36X PRO
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**IX. OTHER BRANDS**

KARCE KC-S991	KARCE KC-S3500
PORPO YH-105	PORPO YH-106
TAKSUN TS-98MS	TAKSUN TS-2000



**Republic of the Philippines**  
**Professional Regulation Commission**  
**Manila**  
**MEMORANDUM CIRCULAR No. 2009- 21**  
**October 28 , 2009**

**TO:** All Chairpersons and Members of the Professional Regulatory Boards  
 All PRC Officials and Employees in the Central Office and Regional Offices

**SUBJECT:** UPDATED LIST OF NON-PROGRAMMABLE CALCULATORS ALLOWED TO BE USED IN LICENSURE EXAMINATIONS

The Commission issued Memorandum Circular No. 2004-06 dated March 4, 2004 listing the brands and models of non-programmable calculators that are allowed to be used in licensure examinations.

It has been observed during the conduct of examinations that there are still other brands and models that are non-programmable that are not included in the list of those allowed to be used.

In order to properly guide the examinees and examination personnel, the following is the Updated List of Non-Programmable Calculators that shall be allowed to be used in the examinations after verifications with the distributors and identification of knowledgeable persons.

Accordingly, the examinees shall be allowed to bring in and use ONLY any of the following calculators that were identified as non-programmable :

**I. CASIO STANDARD/DESK TOP/SCIENTIFIC CALCULATORS**

530	DS-208H	fx-500A	fx-82SX	J-120TE	MS-10TV	NS-10T
20V	DS-20TV	fx-500ES	fx-82TL	JF-120TV	MS-10V	NS-20T
470LA	DS-2TV	fx-506G	fx-85B	JF-200TV	MS-10VC	NS-310TM
D-100V	DS-3V	fx-506M	fx-85ES	JS-10LA	MS-115	O-40M
D-120TE	DS-881	fx-509D	fx-85ES PLUS	JS-10TV	MS-120TE	SL-100L
D-120TV	DW120TV	fx-509G	fx-85MS	JS-110TV	MS-120TV	SL-100VC
D-208H	fx-95ES PLUS	fx-520G	fx-85S	JS-120TV	MS-170LA	SL-1000TV
D-20L	fx-100D	fx-531GH	fx-85SA	JS-140V	MS-170T	SL-1100
D-20M	fx-100MS	fx-546D	fx-901	JS-20LA	MS-20TV	SL-200TE
D-40L	fx-100S	fx-570AD	fx-911W	JS-20TV	MS-20V	SL-210TE
D-60L	fx-100W		fx-95	JS-40LA	MS-240T	SL-220TE
D-60M	fx-115D		fx-95MS	JS-40V	MS-270LA	SL-300LV
DF100	fx-115MS	fx-570MS		JS-SC	MS-270T	SL-300TV
DF120TM	fx-115S	fx-570S		JW120TV	MS-310TM	SL-305TE
DF120TV	fx-122S	fx-570W	fx-991H	JW200	MS-350	SL-315TV
DF-240LB	fx-220	fx-580	fx-991MS	LC-1000T	MS-373	SL-320TV
DF-320TM	fx-250HC	fx-580D	fx-991N	LC-1000T/TV	MS-470	SL-320V
DJ-120T	fx-260	fx-65	fx-991S	LC-160LV	MS-470LA	SL-340VA
DJ-220	fx-300SA	fx-75	fx-991W	LC-401B	MS-470LB	SL-760LB
DJ-240	fx-300W	fx-82	fx-992S	LC-401L/LV	MS-5VC	SL-787LT
DM-1200T	fx-350D	fx-820MS	fx-992VB	LC-403LD	MS-7T	SL-797LT
DM-1200TEV	fx-350ES	fx-824	HC100	LC-403LD/TV	MS-808V	SL-910TM
DM-1400TV	fx-350ES PLUS	fx-825X	HL-100LB	M-7LB	MS-80TE	SX-100
DM-1600	fx-350HA	fx-82C	HL-122I	MJ-100	MS-80TV	SX-220
DM-1600TV	fx-350MS	fx-82ES	HL-4	MJ-100T	MS-812V	SX-300
DN-858A	fx-350TL	fx-82ES PLUS	HL-815L	MJ-120T	MS-8T	SX-300P
DS-10TV	fx-350TLG	fx-82LB	HL-820LV	MS-1002	MS-8TV	SX-320P
DS-120TV	fx-350W	fx-82LP	HL-820V	MS-100TE	MW-5V	WD-220T
DS-1800S	fx-401	fx-82MS	HL-821	MS-100TV	MW-8V	WM-200T
DS-1TV	fx-451M	fx-82Super	HS-8LE	MS-10TE	MX8V	WM-220T

II. CANON STANDARD /DESK TOP/SCIENTIFIC CALCULATORS

AD-11	HS-1200 TV	LC-500H B	LS-1200T	LS-12TC	LS-88Hi	TS-120 TL
BS-1200TS	HS-1200RS	LC-500H G	LS-120H	LS-12TU	LS-88Hi II	TS-1200TG
CC-55	HS-1200TS	LS-10 DT	LS-120Hi	LS-153TS	LS-88HV B	TS-120TL
F-502	HS-1200TSV	LS-100 TSV	LS-120Hi II	LS-154H	LS-88HV G	TS-120TS
F-502G	HS-1210TC	LS-100DT	LS-120L	LS-154TG	LS-88HV Y	TS-121TC
F-604	HS-20 TG	LS-100TC	LS-120RS	LS-22TC	LS-88V	TX-1210 E
F-710	KC-20	LS-100TS	LS-120TSG	LS-270H	LS-88V II	TX-1210Hi
F-715S	KS-1200TS	LS-100TSV	LS-120TU	LS-270V II	LS-QT	TX-1210Hi II
F-720	LC-210 Hi II	LS-101H	LS-120V	LS-330H	MP-120LTS	TX-12H
F-720i	LC-210Hi	LS-102Z	LS-120V II	LS-355TS	MP-1211LTS	WS-112H
F-760S	LC-210Hi B	LS-103TC	LS-120V-B	LS-39H	MP-121DTS	WS-1200TV
F-788DX	LC-210Hi G	LS-10DT	LS-120V-G	LS-566H	MP-1411LTS	WS-1210Hi
FC-45S	LC-210Hi II G	LS-120 Hi	LS-120V-P	LS-63TG	P1-DTS II	WS-1210Hi II
FC-4S	LC-210Hi II GR	LS-120 RS	LS-121TC	LS-82Z	P23-DTS II	WS-1210T
HS-1000TG	LC-210Hi II PB	LS-120 TU	LS-122R	LS-83TC	P3420-DL	WS-1410 T
HS-1200 T	LC-210Hi Y	LS120 V	LS-123TC	LS-88 L	TS-10TS	WS-1610 T

III. SHARP STANDARD/DESK TOP/SCIENTIFIC CALCULATORS

CH-312	EL-231L	EL-331A	EL-500M	EL-509G	EL-520W	EL-6750
CH-412	EL-240S	EL-334F	EL-501 (BK)	EL-509R	EL-531GH	EL-6810
CH-612	EL-242M	EL-337C	EL-501V	EL-509V	EL-531RH	EL-6850
EL-124A	EL-243S	EL-338F	EL-501W	EL-509V/531W	EL-531VH	EL-771C
EL-144A	EL-250S	EL-339H	EL-506P	EL-510R	EL-531W	EL-M332
EL-125A	EL-310A	EL-376S	EL-506R	EL-520G	EL-546L	EL-M711G
EL-145A	EL-310A-GR	EL-378S	EL-506V	EL-520V	EL-546VA	EL-W211G
EL-2125	EL-327S	EL-379S	EL-506W	EL-520V (BK)	EL-556G	EL-W531
EL-233S	EL-330A	EL-421M	EL-509D	EL-520VA	EL-6053	

IV. HEWLETT-PACKARD STANDARD/DESK TOP/SCIENTIFIC CALCULATORS

HP 9S	HP30S	HP Office Calc 100	HP Office Calc 300	HP Quickcalc
HP10S	HP Smartcalc 300s	HP Office Calc 200	HP Easycalc 100	Lifestyle

V. CITIZEN STANDARD/DESK TOP/SCIENTIFIC CALCULATORS

CT-580	SDC-84407E	SDC-8610	SDC-8620A	SLD-7008	STL-795	W-11S
ET-210	SDC-8560	SDC-8610A	SDC-8975	SLD-742N	TL-780	

VI. AURORA STANDARD/DESK TOP/SCIENTIFIC CALCULATORS

2512	DT210	DT-394	HC115	HC193	HL-125	SC-120
DB453B	DT303	EB-964	HC133	HC205	MS-270LA	SC582
DT120Vplus	DT-393	HC106				

VII. OLYMPIA STANDARD/DESK TOP/SCIENTIFIC CALCULATORS

ARCUS 1	HL-88L	LCD-612ST	SD-100HW	SD-805M	SD-828
HL-110	LCD-186	SD-100H	SD-100V	SD-81H	SD-835

VIII. OTHER BRANDS

CEBAR CD402	TL 30XS	KARCE KC 539	PORPO YH-106	TAKSUN TS-217
DAL 506X	KARCE-833	TEXAS TI 30	TIME BIRD SJC-122	TAKSUN TS-128B
LIFELONG	KARCE KC 250	PORPO YH-105	TAKSUN TS-128	


Other brands of desktop calculators may be allowed to be used in the CPA licensure examination subject to inspection by the room watchers.

Concerned units are hereby directed to update the Examinees' Kit/Guide and poster on the List of Allowed Calculators.

This Memorandum Circular supersedes Memorandum Circular No. 2008-19 dated November 10, 2008 and shall take effect immediately upon its publication in the official gazette or in a newspaper of general circulation.

Please be guided accordingly.

DATE OF PUBLICATION IN THE  
OFFICIAL GAZETTE : 12-21-09  
DATE OF EFFECTIVITY : 01-06-10

  
NICOLAS P. LAPENA, JR.  
Chairman



PROFESSIONAL REGULATION COMMISSION

LUCENA  
CERTIFIED PUBLIC ACCOUNTANT  
MAY 24, 25 & 26, 2026

School : DALUBHASAAN NG LUNGSOD NG LUCENA

Address : BRGY. ISABANG, LUCENA CITY, QUEZON PROVINCE

Building : NEW BLDG.

Floor : 1ST

Room/Grp No. : 1

Seat No.	Last Name	First Name	Middle Name	School Attended
1	ABANILLA	RIZZ ANNE JOY	EBALLA	SACRED HEART COLLEGE OF LUCENA CITY, INC.
2	ABARQUEZ	BEA LYZETTE	CABELING	LYCEUM OF ALABANG (for. NCST)
3	ABRENCILLO	ANGEL	RAÑOLA	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
4	ABUSTAN	JAN RAMCYZ	ACLETA	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
5	ADEZA	JOSHUA	FORMALES	DALUBHASAAN NG LUNGSOD NG SAN PABLO
6	ALANGUILAN	LIONEL	ABELEDA	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
7	ALAVA	SAE ANNE SYLVIE	ALPUERTO	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
8	ALCAIDE	DAIANE	LACO	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
9	ALCAÑICES	JOHN PAUL	ALIPUSTAIN	DIVINE WORD COLLEGE OF CALAPAN
10	ALCANTARA	ARVIC JOHN	PATAWARAN	LAGUNA STATE POLYTECHNIC UNIVERSITY-LOS BAÑOS
11	ALCANTARA	MARK ANGELO	EUDEN	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
12	ALCANTARA	MYLENE ALEXANDRA		LYCEUM OF ALABANG (for. NCST)
13	ALCARAZ	MARK GLEN	SALENGA	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
14	ALDOVINO	KATHLENE	MENDOZA	UNIVERSITY OF BATANGAS
15	ALLAS	JOHN MARK	SANCHEZ	PALAWAN STATE UNIVERSITY-P. PRINCESA
16	ALMACHAR	JASMINE MARIA ANGELIKA	ZARA	AMA COMPUTER UNIVERSITY-PROJ. 8, QC
17	ALMOROS	KYLE VINCENT	SATANA	CALAYAN EDUCATIONAL FOUNDATION INC.(for. MED.CTR.LUCENA)
18	ALVAREZ	NERIE MAE GUIA	SANTOS	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
19	ANDA	CARL JOHN	MARTINEZ	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
20	ANDA	FAITH	LORIA	MARYHILL COLLEGE
21	ANDAL	DIANE MAE	YBAÑEZ	LAGUNA COLLEGE

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**PROFESSIONAL REGULATION COMMISSION**

**LUCENA  
CERTIFIED PUBLIC ACCOUNTANT  
MAY 24, 25 & 26, 2026**

**School :** DALUBHASAAN NG LUNGSOD NG LUCENA

**Address :** BRGY. ISABANG, LUCENA CITY, QUEZON PROVINCE

**Building :** NEW BLDG.

**Floor :** 1ST

**Room/Grp No. :** 2

<b>Seat No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>School Attended</b>
1	ANDAL	TRISHA JANE	CULLARIN	MANUEL S. ENVERGA UNIV. FOUNDATION-CANDELARIA
2	ANDAYA	APRIL DAWN	MENDOZA	MABINI COLLEGES, INC.
3	ANGCANA	JERICO DAYNE		UNIVERSITY OF SANTO TOMAS
4	APOLONIO	KRISCHELLE ANN	JARDIN	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
5	APOR	REA ELIZA	MAGNAYE	LAGUNA COLLEGE
6	APURO	ALVIN	VALENCIA	TAYABAS WESTERN ACADEMY
7	ARAO	ANGELINE	BAYOS	PAMANTASAN NG CABUYAO
8	ARELLANO	JULIA GIMELLA	ORENSE	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
9	ARIOLA	NATHALIE JANE	BOLINAS	STI COLLEGE - LIPA
10	ASINAS	JASMIN		DALUBHASAAN NG LUNGSOD NG SAN PABLO
11	ATIENZA	NICHOLAS ANDREW	OBLEFIAS	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
12	AVERIA	GEEVIENCE	LOREDO	SACRED HEART COLLEGE OF LUCENA CITY, INC.
13	AYORE	RUFFELLE MAE	MAJAIT	ADVENTIST UNIVERSITY OF THE PHILIPPINES
14	AZARCON	ANA GABRIELLE	ABUEL	UNIVERSITY OF THE PHILIPPINES-DILIMAN
15	BAER	GABRIEL	BONTOGON	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
16	BALANE	PRINCES	AVILA	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
17	BALIWAG	JELIAN PAULA	ROXAS	UNIVERSITY OF BATANGAS
18	BALMES	HAZEL	AÑONUEVO	COLEGIO NG LUNGSOD NG BATANGAS-BATANGAS CITY
19	BANAL	MARY GRACE	REA	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
20	BARRAMEDA	MELISSA	PADA	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-LOPEZ
21	BAUTISTA	JUSTIN RAYMOND	NATIVIDAD	DE LA SALLE - COLLEGE OF SAINT BENILDE(FOR LA SALLE COLL-ANTIPOLO)

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**PROFESSIONAL REGULATION COMMISSION****LUCENA  
CERTIFIED PUBLIC ACCOUNTANT  
MAY 24, 25 & 26, 2026****School :** DALUBHASAAN NG LUNGSOD NG LUCENA**Address :** BRGY. ISABANG, LUCENA CITY, QUEZON PROVINCE**Building :** NEW BLDG.**Floor :** 1ST**Room/Grp No. :** 3

<b>Seat No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>School Attended</b>
1	BEBIDA	MAUREEN ALIZEL	ABUEL	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
2	BELDA	JEEAN ABIGAIL	NARIOLA	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
3	BELLEZA	CASANDRA DIANNE	RAPAL	SACRED HEART COLLEGE OF LUCENA CITY, INC.
4	BELZA	EUNICE KATE	DIONG	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-STA. ROSA
5	BERBON	CHARLIZE	MALEON	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
6	BERNAL	MARRIELLE	CAYUBE	DALUBHASAAN NG LUNGSOD NG SAN PABLO
7	BEROYA	VERONICA GEEN	EDRALINDA	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
8	BESANA	WILBERT	DE ROSALES	CITY COLLEGE OF CALAMBA
9	BESINA	REYVIEN	NARZOLES	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
10	BIENES	MARK LESTER	DALIT	LAGUNA STATE POLYTECHNIC UNIVERSITY-LOS BAÑOS
11	BITUIN	BERNADETH	MESINA	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-MARAGONDON
12	BOGAYAN	CZARIE ADRIENNE	DE SILVA	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
13	BOLAÑOS	PATRICK	SANTOS	CITY COLLEGE OF CALAMBA
14	BOLIA	ALLYSA JEM	BASI	MANUEL S. ENVERGA UNIV. FOUNDATION-CANDELARIA
15	BOMBAY	SHANE MARIE	LIWAG	STI COLLEGE - STA CRUZ, LAGUNA
16	BONILLA	MARY JANE	CASTILLO	DALUBHASAAN NG LUNGSOD NG SAN PABLO
17	BONO	GIZELLE ANNE	NUESTRO	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
18	BRUCAL	VERA ANTHEA KYLA	BARROGA	DE LA SALLE UNIVERSITY-LIPA
19	BUELLA	MICHAELLA	INTOY	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
20	BUENAVISTA	ANNALYN	MEJILLA	DALUBHASAAN NG LUNGSOD NG SAN PABLO
21	BUSIÑOS	FELICITY GWYNETH	AZORES	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)

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**LUCENA**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**MAY 24, 25 & 26, 2026**

**School :** DALUBHASAAN NG LUNGSOD NG LUCENA

**Address :** BRGY. ISABANG, LUCENA CITY, QUEZON PROVINCE

**Building :** NEW BLDG.

**Floor :** 2ND

**Room/Grp No. :** 4

<b>Seat No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>School Attended</b>
1	BUSTAMANTE	JAZMINE	JAPLIT	DE LA SALLE UNIVERSITY-LIPA
2	BUSTINERA	ROSE ANNE	BARANDON	LIPA CITY COLLEGES
3	CAAGBAY	HANNA DZEILA	BAASIS	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
4	CABUHAL	KATE LIN	BEREDO	DIVINE WORD COLLEGE OF CALAPAN
5	CACHUELA	HANNAH MAY	DAGOS	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-LOPEZ
6	CADA	JORIELLE ANNE	TABERNILLA	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
7	CADIR	FARHANNA	GABARRA	UNIVERSITY OF MINDANAO-DAVAO CITY
8	CADIZ	MARA ANGELI	EXCIJA	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
9	CALAJATE	ADRIAN JOSHUA	DOLINDO	CAMARINES NORTE STATE COLLEGE-DAET
10	CALALUAN	EUNIZEL	VILLANUEVA	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
11	CALARANAN	JESSA MAE	TOLENTINO	FIRST ASIA INSTITUTE OF TECHNOLOGY & HUMANITIES
12	CALINGASAN	PRINCESS ANN MARIE	BICO	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
13	CAMACHO	PRINCESS DIANNE	HUELBA	MANUEL S. ENVERGA UNIV. FOUNDATION-CANDELARIA
14	CAMPITA	SHAINA	DIZON	SACRED HEART COLLEGE OF LUCENA CITY, INC.
15	CAMPOMANES	KRYSTEL	LACERNA	LEON GUINTO MEMORIAL COLLEGE
16	CANDAVA	NIÑO RALF GILBERT	CRUZAT	UNIVERSITY OF BATANGAS
17	CANTILLANA	JANE MARNEL	ERANDIO	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-LOPEZ
18	CARREON	JON JERALD KENN	PREDICALA	LIPA CITY COLLEGES
19	CASTILLANO	KANE JIA	BRUNO	ADVENTIST UNIVERSITY OF THE PHILIPPINES
20	CASTILLO	LEIGH ANGELA	ABUCAL	DIVINE WORD COLLEGE OF CALAPAN
21	CATACUTAN	DIANNE KAYE	VERGARA	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)

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LUCENA  
CERTIFIED PUBLIC ACCOUNTANT  
MAY 24, 25 & 26, 2026

School : DALUBHASAAN NG LUNGSOD NG LUCENA

Address : BRGY. ISABANG, LUCENA CITY, QUEZON PROVINCE

Building : NEW BLDG.

Floor : 2ND

Room/Grp No. : 5

Seat No.	Last Name	First Name	Middle Name	School Attended
1	CATACUTAN	TRICIA MAE	VERGARA	UNIVERSITY OF SAN JOSE-RECOLETOS
2	CATIAN	MAYLENE		NATIONAL COLLEGE OF BUSINESS & ARTS-FAIRVIEW
3	CHAVEZ	RIVA CLARICE	DIMAANO	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
4	CIRERA	REYDIRICK	ADIZAS	MANUEL S. ENVERGA UNIV. FOUNDATION-CANDELARIA
5	COLIS	RONALYN	DUCOG	COLEGIO NG LUNGSOD NG BATANGAS-BATANGAS CITY
6	COMIENZO	CHERRY MAE	MORALES	MANUEL S. ENVERGA UNIV. FOUNDATION-CANDELARIA
7	CONTRERAS	KAYLA	CATIBOG	CSTC COLLEGE OF SCIENCES, TECHNOLOGY & COMMUNICATIONS, INC-FOR CSTC COMP.SYS.TECH COL.INC.
8	COSICO	KATELYN		CITY COLLEGE OF CALAMBA
9	COSICO	LENELLE	COMENDADOR	LAGUNA COLLEGE
10	CUADRO	JUSTINE MAE	ALEGRE	MANUEL S. ENVERGA UNIV. FOUNDATION-CANDELARIA
11	CUASAY	CAYCELINE JOY	LARRACAS	COLEGIO NG LUNGSOD NG BATANGAS-BATANGAS CITY
12	CUBE	JHELYNA-ROSE	VALDOPEÑAS	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
13	CUETO	CRISTINE MAE	SALVADOR	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
14	CUETO	MARY JOY	COMPLE	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
15	CUEVAS	MIKAH JOI	SABILE	SAN BEDA UNIVERSITY
16	CUSTODIO	CIELO MIKAELA	VILLAPANDO	DE LA SALLE UNIVERSITY-LIPA
17	CUTAMORA	MIKIE	MORGA	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
18	CUVINAR	VINCENT JOHN	ASI	UNIVERSITY OF SANTO TOMAS
19	DALEON	ANJELYKA	LUMBRE	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
20	DALWAMPO	NICOLE ANNE	CERENO	CAMARINES NORTE STATE COLLEGE-DAET
21	DE CASTRO	ANA VI	PASIA	DE LA SALLE UNIVERSITY-LIPA

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**Building :** NEW BLDG.

**Floor :** 2ND

**Room/Grp No. :** 6

<b>Seat No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>School Attended</b>
1	DE CASTRO	LOUISE KYLA	ESTRADA	LEON GUINTO MEMORIAL COLLEGE
2	DE CASTRO	NIKKI ANGELA	SANDRO	DE LA SALLE UNIVERSITY-LIPA
3	DE CHAVEZ	AYESA LEI	REY	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
4	DE GUZMAN	PATRICIA JOY	AMADOR	CARD-MRI DEVELOPMENT INSTITUTE, INC-BAY LAGUNA
5	DE JESUS	ANTOINETTE	TANTUCO	UNIVERSITY OF SANTO TOMAS
6	DE LEON	EMMANUEL	CUNANAN	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
7	DE LEON	KIRSTINE	YABA	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
8	DE LUNA	MAGIELYN	RIVAMONTE	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
9	DE RAMA	NICHELE	MATIENZO	LAGUNA UNIVERSITY-STA CRUZ, LAGUNA
10	DE SILVA	ALAINA KORINA ANNE	ACLAN	LYCEUM OF THE PHILIPPINES UNIVERSITY-BATANGAS,INC
11	DE VERA	KRISHIA JAINNE	ALPAY	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
12	DELA TORRE	ALANA	TORNO	CAMARINES NORTE STATE COLLEGE-DAET
13	DELA TORRE	KATHRYN GRACE	BILAN	LEON GUINTO MEMORIAL COLLEGE
14	DELAS ALAS	EMMANUEL GRACIANO	DEANGKINAY	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
15	DESAMERO	REUBEN ALEX	PARCAREY	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-LOPEZ
16	DIAZ	LOREN	REGIO	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
17	DIAZ	RUBYLEE	OPIZ	CALAYAN EDUCATIONAL FOUNDATION INC.(for. MED.CTR.LUCENA)
18	DIAZ	WENDY ROSE	CALLOS	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
19	DIBARATUN	HALIMAH	MUSLIMEN	DALUBHASAAN NG LUNGSOD NG SAN PABLO
20	DIMACULANGAN	ANGEL	MAGTAAS	DE LA SALLE UNIVERSITY-LIPA
21	DIMAYUGA	RUBY ANN	DACUBA	UNIVERSITY OF BATANGAS

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PROFESSIONAL REGULATION COMMISSION

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Building : NEW BLDG.

Floor : 3RD

Room/Grp No. : 7

Seat No.	Last Name	First Name	Middle Name	School Attended
1	DINGLASAN	JOSHUA	NOBLEFRANCA	ISABELO B. CALINGASAN MEMORIAL INSTITUTE
2	DIPASUPIL	ROBERT JAMES	TORION	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
3	DITAN	MERYLL JOY	ARGANA	CSTC COLLEGE OF SCIENCES, TECHNOLOGY & COMMUNICATIONS, INC-FOR CSTC COMP.SYS.TECH COL.INC.
4	DUMASIAN	GIERON	MEJARO	ICCT COLLEGES FOUNDATION, INC(INST.OF CREATIVE COMP TECH INC)
5	DURANA	RHIZZA MEI	RAÑESES	SACRED HEART COLLEGE OF LUCENA CITY, INC.
6	ECLARIN	MARY ELAINE	DE TORRES	CSTC COLLEGE OF SCIENCES, TECHNOLOGY & COMMUNICATIONS, INC-FOR CSTC COMP.SYS.TECH COL.INC.
7	ELLOSO	GISELLE MAE	PETALCO	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
8	ENDENCIA	ARIANE RAI	CABUYAO	SACRED HEART COLLEGE OF LUCENA CITY, INC.
9	ENDON	AIRA JOI	BRIL	SAN PABLO COLLEGES
10	ESCALANTE	MARIA JHASMIN	DE MESA	LA CONSOLACION COLLEGE-MANILA
11	ESCALONA	LIZETTE CATHLEEN	ABE	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
12	ESTAMIO	DESERIE ANNE	REYES	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
13	ESTRAVO	GELO	URCIA	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
14	EVANGELIO	JAMAILA	JARABELO	SAINT JOHN COLLEGE-CALAMBA
15	FAJILAN	MARINETTE	SEVILLA	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
16	FALLARIA	ERICKA	FAJILAN	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
17	FANER	RIZALYN JOY	FALCATAN	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
18	FETALCORIN	KYLE	CORNEJA	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
19	FLORENTINO	OFHELIA MAE	DINO	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
20	FLORES	GELLIE MARE	EVANGELISTA	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
21	FLORES	JOHN ROBERT	GENOVAÑA	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)

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**Floor :** 3RD

**Room/Grp No. :** 8

Seat No.	Last Name	First Name	Middle Name	School Attended
1	FORTU	SHARINA	MANUOS	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
2	FULE	IRAH VICTORIA	CALAGAHAN	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
3	FUNDALEZ	JEAN MARITHE		SAN PABLO COLLEGES
4	GAELON	TRIXIE MAE	JAMITO	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
5	GALON	KHRYSSHA MAE	PELEJO	SAN PABLO COLLEGES
6	GARCES	MIA PAULA	RABANG	PALAWAN STATE UNIVERSITY-P. PRINCESA
7	GARCIA	ELYZZA	ISLES	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
8	GARCIA	MARIA LEA	RAMOS	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-LOPEZ
9	GARGA	CRISALIE ANN	BOLADO	CSTC COLLEGE OF SCIENCES, TECHNOLOGY & COMMUNICATIONS, INC-FOR CSTC COMP.SYS.TECH COL.INC.
10	GENTO	JANELLA ANN	MARQUEZ	PAMANTASAN NG CABUYAO
11	GERONIMO	MARIAH AIRISH	AMBOY	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
12	GONZALES	JENCELL	METRILLO	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
13	GRUTAS	CECILLE	AGUILA	TRIMEX COLLEGES, INC(FOR TRIMEX INSTITUTE OF SCIENCE AND TECHNOLOGY)-LAGUNA
14	GUEVARRA	RAYMARK	DE TORRES	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
15	GULAY	DIVINA		LAGUNA STATE POLYTECHNIC UNIVERSITY-LOS BAÑOS
16	GUNDAY	MARIE CLAIRE JULLIAN	VERGARA	MARYHILL COLLEGE
17	GUTIERREZ	CATHLEEN KAYE	BUENCIDO	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-STA. ROSA
18	GUTIERREZ	KRISTAL ROSE	LAYBA	CARD-MRI DEVELOPMENT INSTITUTE, INC-BAY LAGUNA
19	HERNANDEZ	MARIDEL	FAJARDO	TANAUAN INSTITUTE
20	HERNANDEZ	MAXINNE	ARELLANO	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
21	HERNANDEZ	WALEN JOSEF	GUTIERREZ	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)

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**Building :** NEW BLDG.

**Floor :** 3RD

**Room/Grp No. :** 9

<b>Seat No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>School Attended</b>
1	HIMOR	HANNAH CATHERINE	MONDE	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
2	HOLANDA	JAMES RONNEL	LANDICHO	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
3	ICASIAM	MARIA ANNAH	ERNIETA	SAN PABLO COLLEGES
4	ILAGAN	JADE ALYSSON	ENCARNACION	RIZAL COLLEGE OF TAAL
5	INDOC	CHRIS JOHN	ALANZADO	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
6	ISLES	RENEE CARYL	LORIDO	LAGUNA COLLEGE
7	JALIMAO	MARIA JESSICA	ARCIGA	MABINI COLLEGES, INC.
8	JARAYA	LUISA JANE		SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
9	JAURIGUE	JOAN	MALOLES	DALUBHASAAN NG LUNGSOD NG SAN PABLO
10	LABITIGAN	JENMARIE RAPHELLE	DE OCAMPO	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
11	LACERNA	LEALYN	HERNANDEZ	LIPA CITY COLLEGES
12	LAGRAZON	JEMAIMA	DE GUZMAN	MANUEL S. ENVERGA UNIV. FOUNDATION-CANDELARIA
13	LAGUSTAN	MARIE NOELLE CLARISSE	VARGAS	DE LA SALLE UNIVERSITY-LIPA
14	LAGUTIN	JIMUEL	PEREZ	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
15	LAIG	ABEGAIL	FEDERICO	LIPA CITY COLLEGES
16	LALUSIN	CLARENCE	DUSDUS	LIPA CITY COLLEGES
17	LAMINA	ELIZABETH	ROGA	NEW ERA UNIVERSITY
18	LANAQUE	VEERNA FAYE	PADILLA	PALAWAN STATE UNIVERSITY-P. PRINCESA
19	LANTACON	CRISTINE JOY	LUMANGLAS	CITY COLLEGE OF CALAMBA
20	LARA	TRINA ATASHA BEA	ARRIOLA	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
21	LARGOSA	HAZEL	BELGA	CAMARINES NORTE STATE COLLEGE-DAET

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Room/Grp No. : 10

Seat No.	Last Name	First Name	Middle Name	School Attended
1	LASIC	RONALYN	TIBAYAN	LIPA CITY COLLEGES
2	LATINA	JHON AEROL	ESON	DE LA SALLE UNIVERSITY-LIPA
3	LAVAPEZ	CARIL GUENITH	AREVALO	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
4	LAZARO	RONNA	JORLANO	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
5	LEYNES	HANNAH ANGELA	BALNIG	LIPA CITY COLLEGES
6	LIM	KYARA ZEN	EBALLA	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
7	LIMBO	AVERY JOSH	NIEVA	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
8	LIMUTAN	LORELIE JILL	VILLANUEVA	SAN PABLO COLLEGES
9	LIRIO	JEFFERSON	GANIO	LA CONSOLACION COLLEGE-MANILA
10	LLAMASARES	ANGELICA	QUIMORA	CALAYAN EDUCATIONAL FOUNDATION INC.(for. MED.CTR.LUCENA)
11	LOPEZ	SHEINA MAE	CABANELA	MABINI COLLEGES, INC.
12	LUCES	KASSANDRA MARI	BANAWA	LA CONSOLACION COLLEGE-MANILA
13	LUMAPAG	SARAH	DEZA	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES - SAN JUAN CAMPUS
14	MABILING	BERNADETTE	SAMONTE	DE LA SALLE UNIVERSITY-LIPA
15	MABULAY	NIGEL	DE MESA	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
16	MACATANGAY	CLARISSE	ENRIQUEZ	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
17	MACATANGAY	LEA MARIE	CANTOS	UNIVERSITY OF BATANGAS
18	MAGNAYE	JEANNE PAULINE	REYES	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
19	MALABANAN	ANNA CRIZELLE	TABANAO	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-MAIN-STA. MESA
20	MALABANAN	JENNILYN MAE	FRANCISCO	LAGUNA STATE POLYTECHNIC UNIVERSITY-LOS BAÑOS
21	MALINAO	CARINA	CAROLLO	CEBU INSTITUTE OF TECHNOLOGY - UNIVERSITY

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Room/Grp No. : 11

Seat No.	Last Name	First Name	Middle Name	School Attended
1	MANALANG	JOHN MICHAEL	BALATAZO	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
2	MANALILI	LAURA LUZ	QUILAY	SAN PEDRO COLLEGE OF BUSINESS ADMINISTRATION
3	MANALO	AUBREY MAE	MAGBUHOS	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
4	MANALO	EINELA REANN	ABAS	LYCEUM OF ALABANG (for. NCST)
5	MANALO	GEROINE ACE		MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
6	MANATO	TRICIA FAITH	UMBAL	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
7	MANGANAN	GERALD	VILLARTA	MABINI COLLEGES, INC.
8	MANGUERA	MICAELA	RUBIO	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
9	MANJARES	NICHOLE ERIKA	NATAVIO	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-MAIN-STA. MESA
10	MANLANGIT	JASCEL	SUBEJANO	LEON GUINTO MEMORIAL COLLEGE
11	MARAÑA	MOURISSE JEWEL	SALCEDO	SAN PABLO COLLEGES
12	MARASIGAN	JIANNE	BERSOTO	DIVINE WORD COLLEGE OF CALAPAN
13	MARASIGAN	PRECIOUS LOUISE	ILAGAN	DIVINE WORD COLLEGE OF CALAPAN
14	MAROON	EARL MICHAEL	SALEM	LEON GUINTO MEMORIAL COLLEGE
15	MAUZAR	AUSTIN HOWARD	MADRIGAL	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
16	MAYOR	MARIEL JOY	MUDLONG	CITY COLLEGE OF CALAMBA
17	MENDOZA	ALIANA NICOLE	SALES	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
18	MENDOZA	DANIELA	CARANDANG	MANUEL S. ENVERGA UNIV. FOUNDATION-CANDELARIA
19	MENDOZA	HEIZELLE	ONA	TAYABAS WESTERN ACADEMY
20	MENDOZA	HIROSHI CJ		SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
21	MENDOZA	LJ DEXTER	CAMACHO	COLEGIO NG LUNGSOD NG BATANGAS-BATANGAS CITY

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**Room/Grp No. :** 12

<b>Seat No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>School Attended</b>
1	MENDOZA	RHONIELYN	SARAZA	MANUEL S. ENVERGA UNIV. FOUNDATION-CANDELARIA
2	MERCADO	FRANCEI NICOLE	HABANA	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
3	MERLIN	SARAH JANE	QUIPQUIP	PALAWAN STATE UNIVERSITY-P. PRINCESA
4	MERTO	DHAREN JOY	PORNILLOSA	CALAYAN EDUCATIONAL FOUNDATION INC.(for. MED.CTR.LUCENA)
5	MIGUEL	AILA FATIMA	ORATE	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-LOPEZ
6	MIRAL	KIARA CRISTINE	MACUHA	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
7	MISSION	STEVE NHAS	CUSTODIO	DALUBHASAAN NG LUNGSOD NG SAN PABLO
8	MONCAYO	ARABELA DAPHNE	NIDO	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-STA. ROSA
9	MONSERRAT	JEROME	ADUCAL	DALUBHASAAN NG LUNGSOD NG SAN PABLO
10	MONSERRAT	MIRO JOMARI	GRANTOZA	PHILIPPINE SCHOOL OF BUSINESS ADMINISTRATION-MANILA
11	MONTALBO	ARIZA	FRANCISCO	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
12	MONTILLANA	EMELIN	MALUBAG	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
13	MORAL	LAILANIE	LLAVE	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
14	MORTEGA	ROVERSON	DAYUNOT	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-LOPEZ
15	MOSTEIRO	RENELYZA	GARCIA	LAGUNA STATE POLYTECHNIC UNIVERSITY-LOS BAÑOS
16	NACOR	DAISY	OABEL	MARYHILL COLLEGE
17	NATIVIDAD	CHRISTIAN ROVI	AWA	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
18	NAVAJA	DONDI	RELATIVO	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
19	NAVALES	GLAIZA	MAGTIBAY	CSTC COLLEGE OF SCIENCES,TECHNOLOGY & COMMUNICATIONS,INC-FOR CSTC COMP.SYS.TECH COL.INC.
20	NG	ALIZA JOY	JAVIER	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
21	NORIGA	FRANCINE FAYE	MARCAIDA	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)

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**LUCENA**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**MAY 24, 25 & 26, 2026**

**School :** DALUBHASAAN NG LUNGSOD NG LUCENA

**Address :** BRGY. ISABANG, LUCENA CITY, QUEZON PROVINCE

**Building :** DFA BLDG.

**Floor :** 2ND

**Room/Grp No. :** 13

<b>Seat No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>School Attended</b>
1	OABEL	RICA ANGELICA	GARCIA	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
2	OANE	CIELO ISABEL	PANGANIBAN	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
3	OCAMPO	VERONICA	GARCIA	DE LA SALLE UNIVERSITY-LIPA
4	OLAN	MARIA CHRISTINE	ZOLETA	LIPA CITY COLLEGES
5	OLIMPIADA	CRISTINE JOY	PASILDO	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
6	OLIVERA	ALJON	DE LEON	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
7	OLIVEROS	AILA MARIE	CUSTODIO	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
8	OLIVEROS	AIRA TERESA	HERNANDEZ	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-LOPEZ
9	OLIVEROS	JANE CATHLENE	RABANO	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
10	OPLEDA	ROSE ANTONETTE	SEÑO	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-LOPEZ
11	ORTEGA	ANNE ROSE	MOLINAR	LA CONSOLACION COLLEGE-MANILA
12	ORTIZ	EZEKIEL XANDRIX	SALVADOR	CITY COLLEGE OF CALAMBA
13	OSEO	JOHN PAUL	ACUZAR	MANUEL S. ENVERGA UNIV. FOUNDATION-CANDELARIA
14	PABIANIA	AILEEN MAE	ARCA	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
15	PADUA	PHILLIP JOHN	ESPEDILLA	LAGUNA UNIVERSITY-STA CRUZ, LAGUNA
16	PAGDONSOLAN	JUDY	HAYAGAN	DR. FILEMON C. AGUILAR MEMORIAL COLLEGE
17	PALICPIC	ABIEJANE	MARIANO	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
18	PALOPALO	ELYKA JANE	LOYA	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-STA. ROSA
19	PAMINTUAN	ALLYSSA MARIE	LOPEZ	CALAMBA DOCTORS' COLLEGE(FOR CDH ALLIED MEDICAL COLLEGES)
20	PAMPLINA	KYLA MARIE	COBAR	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
21	PANERGO	PRINCESS EDELYN	GERALDIZO	SACRED HEART COLLEGE OF LUCENA CITY, INC.

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**PROFESSIONAL REGULATION COMMISSION****LUCENA****CERTIFIED PUBLIC ACCOUNTANT****MAY 24, 25 & 26, 2026****School : DALUBHASAAN NG LUNGSOD NG LUCENA****Address : BRGY. ISABANG, LUCENA CITY, QUEZON PROVINCE****Building : DFA BLDG.****Floor : 2ND****Room/Grp No. : 14**

<b>Seat No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>School Attended</b>
1	PANGANIBAN	ALEXANDRIA JADE	ARABE	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
2	PARIS	ERWIN JOHN	ALMIRANÉZ	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
3	PASAHOL	KRISTELLE MARIE	MITRA	DE LA SALLE UNIVERSITY-LIPA
4	PASIA	KIM GERALD	SILVA	LIPA CITY COLLEGES
5	PATULOT	ALLIAH JOISEL	DIÑO	SAN PABLO COLLEGES
6	PATULOT	NICA	BORROMEO	DE LA SALLE UNIVERSITY-LIPA
7	PEDERNAL	LARAMAY	ZARSUELA	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
8	PEÑALOSA	ALLIANA JANNEZELLE	OLOYA	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
9	PERADO	SOPHIA ALEXANDRA	BRIONES	FIRST ASIA INSTITUTE OF TECHNOLOGY & HUMANITIES
10	PEREGRIN	JAMES BRYAN	HERNANDEZ	MARINDUQUE STATE UNIVERSITY-BOAC (FORMERLY MARINDUQUE STATE COLLEGE-BOAC)
11	PEREGRINA	MARY ROSE	BARRION	CITY COLLEGE OF CALAMBA
12	PEREYRA	MAY	LAURENTE	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
13	PERILLO	AMARIEL	ALESNA	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
14	PESIGAN	MAURENE	GUTADO	MANUEL S. ENVERGA UNIV. FOUNDATION-CANDELARIA
15	PILARCA	JOANA MAE	ABAÑO	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-LOPEZ
16	PIÑAFLORIDA	REVYLENE	LISTANGCO	ABE INTERNATIONAL COLLEGE OF BUSINESS & ECONOMICS-CAINTA
17	PINGOL	ALEXANDRA	NAVARRO	PALAWAN STATE UNIVERSITY-P. PRINCESA
18	PITOGO	JOHN REY	NIALA	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-LOPEZ
19	PLAZA	GEEMHELOU JOY	ANTIDO	DE LA SALLE UNIVERSITY-LIPA
20	PORTA	MARICAR	ABELLANIDA	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
21	POSTIGO	CHARINA	AMADOR	MABINI COLLEGES, INC.

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**LUCENA**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**MAY 24, 25 & 26, 2026**

**School :** DALUBHASAAN NG LUNGSOD NG LUCENA

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**Building :** DFA BLDG.

**Floor :** 2ND

**Room/Grp No. :** 15

Seat No.	Last Name	First Name	Middle Name	School Attended
1	POSTRADO	ELLESMIERE	BENCITO	CSTC COLLEGE OF SCIENCES, TECHNOLOGY & COMMUNICATIONS, INC-FOR CSTC COMP.SYS.TECH COL.INC.
2	QUEZADA	JASMINE ROSE	CUADRANTE	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
3	QUILLOPE	ANGELA ISABEL	CLANOR	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
4	QUILLOY	MARIA ELOISA	REY	CARD-MRI DEVELOPMENT INSTITUTE, INC-BAY LAGUNA
5	QUINTO	MICHAEL	LACUMBO	CARD-MRI DEVELOPMENT INSTITUTE, INC-BAY LAGUNA
6	QUIZANA	LOVELY JANE	TARLAC	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
7	RAMIREZ	KEN MARK	PEHA	LAGUNA UNIVERSITY-STA CRUZ, LAGUNA
8	RAMOS	JERALDINE	RAZOTE	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
9	RAMOS	JESSICA ROSE	BAUTISTA	PALAWAN STATE UNIVERSITY-P. PRINCESA
10	RAMOS	MAEGAN KAYE	BESAS	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
11	RARAS	SHARMAINE	ESTEVES	UNIVERSITY OF BATANGAS
12	RAVANZO	KHAILYN MAE	DE OCAMPO	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
13	RELATIVO	NICOLE	PEÑAVERDE	MANUEL S. ENVERGA UNIV. FOUNDATION-CANDELARIA
14	RELUCIO	REIZEL	AGUILA	DALUBHASAAN NG LUNGSOD NG SAN PABLO
15	REPLAN	CLAIRE	MONTECILLO	LAGUNA STATE POLYTECHNIC UNIVERSITY - SAN PABLO (LSPC)former (SPCSAT)
16	REY	MARIFEL	MARTIN	DIVINE WORD COLLEGE OF CALAPAN
17	REYES	BENJIE	CASTILLO	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
18	REYES	KATHLYN	LAVIÑA	DALUBHASAAN NG LUNGSOD NG SAN PABLO
19	REYNOSO	JACKIE LOU	RODELAS	ADVENTIST UNIVERSITY OF THE PHILIPPINES

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**PROFESSIONAL REGULATION COMMISSION**

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**Floor :** 2ND

**Room/Grp No. :** 16

<b>Seat No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>School Attended</b>
1	RICO	MARY JEAN	CERVANTES	MASBATE COLLEGES
2	ROBLES	MOISES JOSHUA	MANGUNDAYAO	DALUBHASAAN NG LUNGSOD NG LUCENA(FOR CITY COLLEGE OF LUCENA)
3	ROSARIO	JUVERICK	CONSEMINO	CARD-MRI DEVELOPMENT INSTITUTE, INC-BAY LAGUNA
4	RUBINA	MHERIE ELAINE AUBREY	ALCANTARA	UNION COLLEGE OF LAGUNA, INC.
5	RUFO	ZEE-JAY	PASCO	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-LOPEZ
6	RUSTIA	GINIE	AMPLOQUIO	STI COLLEGE - LIPA
7	SABALLA	BHEA BIANCA	CATIPON	BATANGAS EASTERN COLLEGES(FOR BATANGAS EASTERN ACA.)
8	SABINO	RAPHAEL RYAN	RAIRATA	DE LA SALLE UNIVERSITY-DASMARIÑAS
9	SALCEDO	LARA JANE	JAVIER	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
10	SALIBIO	JANINE ROSE	CASIDSID	DIVINE WORD COLLEGE OF SAN JOSE
11	SAN PEDRO	REZIEL	BARRIENTOS	PHILIPPINE CHRISTIAN UNIVERSITY-MANILA
12	SANTOS	JAMES HARRY	HAMBRUBUENO	DALUBHASAAN NG LUNGSOD NG SAN PABLO
13	SANTOS	MANOLO ANDRE III	OLAYAO	FAR EASTERN UNIVERSITY-MANILA
14	SARIO	KIRZTEN GAILE	ABANIA	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
15	SARMIENTO	RONA	ALVAERA	POLYTECHNIC UNIVERSITY OF THE PHILIPPINES-TAGUIG
16	SEVILLA	HASMIN MARIA	ITURALDE	CHIANG KAI SHEK COLLEGE
17	SIERRA	KIMBERLY ANNE	CERVANTES	BATANGAS STATE UNIVERSITY-ARASOF-NASUGBU
18	SILVESTRE	JEANETTE CONCEPCION	DELA CRUZ	CITY COLLEGE OF CALAMBA

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**Room/Grp No. :** 17

<b>Seat No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>School Attended</b>
1	SIMARA	WELL ANN	ANURAN	BATANGAS STATE UNIVERSITY-BATANGAS CITY (PBMIT)
2	SINGRIMOTO	TRISHA	NOFIES	CSTC COLLEGE OF SCIENCES, TECHNOLOGY & COMMUNICATIONS, INC-FOR CSTC COMP.SYS.TECH COL.INC.
3	SOMES	MARIA CHRISTINA MAY	BOLAÑOS	PAMANTASAN NG CABUYAO
4	STA. ANA	JOHANNA MARIE	GAZMEN	DE LA SALLE UNIVERSITY-MANILA
5	SUMAGPANG	THALIA	SAPIERA	UNIVERSITY OF BATANGAS
6	SUMILANG	KATE CARRIE	DE RAMA	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
7	TABLIZO	SHARLYN	MENOR	MARYHILL COLLEGE
8	TAGAPAN	CRISTY	ARADANAS	LAGUNA STATE POLYTECHNIC UNIVERSITY-LOS BAÑOS
9	TALAIN	ANTHONY GERARLD	LEVISTE	DE LA SALLE UNIVERSITY-LIPA
10	TAN	JENIFER	LO	SAINT ANNE COLLEGE LUCENA, INC.
11	TAPIA	ELINOR GAIL	BARAQUIA	CITY COLLEGE OF CALAMBA
12	TAPONGOT	MARIA CASSANDRA MAE	ALCANTARA	NU SPORTS ACADEMY, INC.
13	TATAD	LOUISE ANN	GUEVARRA	DE LA SALLE UNIVERSITY-LIPA
14	TEJADA	MA. TERRESA		DALUBHASAAN NG LUNGSOD NG SAN PABLO
15	TINDOY	DARLYN JOYCE	ORDOÑEZ	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
16	TUGOT	LUCIANA ANDREA	ETANG	LAGUNA COLLEGE OF BUSINESS & ARTS
17	URRIQUIA	RENZ ADRIAN	SUAZO	DALUBHASAAN NG LUNGSOD NG SAN PABLO
18	VALDEZ	RONNEL	MONREAL	LAGUNA COLLEGE OF BUSINESS & ARTS

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**Room/Grp No. :** 18

<b>Seat No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>School Attended</b>
1	VELASCO	JOHN TYRONE	SANTIAGO	DALUBHASAAN NG LUNGSOD NG SAN PABLO
2	VELASCO	JUAN PAULO MARI	SALAZAR	ATENEO DE NAGA UNIVERSITY
3	VELUZ	GLENN	LANDICHO	MANUEL S. ENVERGA UNIV. FOUNDATION-CANDELARIA
4	VENDIOLA	FRANCES CLARE	BAUTISTA	DE LA SALLE UNIVERSITY-LIPA
5	VENTUROSA	DIOSA MAY	LABRO	NAGA COLLEGE FOUNDATION
6	VICMUDO	XYLENE	TRINIDAD	LAGUNA UNIVERSITY-STA CRUZ, LAGUNA
7	VILLALOBOS	KIRSTEN ARRABELLE	PINALES	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
8	VILLAMIN	MICA ANDREA	SISON	PHILIPPINE SCHOOL OF BUSINESS ADMINISTRATION-MANILA
9	VILLAMOR	ERICA LEE	MACASPAC	NEW ERA UNIVERSITY-LIPA CAMPUS
10	VILLANUEVA	CHRISTINE JANE	CORNEJO	UNIVERSITY OF THE PHILIPPINES-DILIMAN
11	VILLANUEVA	GEORGIE ANN	PALIMA	CARD-MRI DEVELOPMENT INSTITUTE, INC-BAY LAGUNA
12	VILLARIVERA	PATRICIA ANNE	MARQUEZ	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
13	VILLAROSA	KLARENCE CLAUDETTE	PAJA	LA CONSOLACION COLLEGE-MANILA
14	VILLAVICENCIO	NICOLE KEITH	DOMINGO	MANUEL S. ENVERGA UNIV. FOUNDATION-LUCENA CITY
15	VILLENAS	MIKO ANDRE	REYES	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
16	VIOLANDA	KIRSTIEN LORAINÉ	ALVISO	SACRED HEART COLLEGE OF LUCENA CITY, INC.
17	ZABALERIO	MARELLA ROSE	RAVALO	SOUTHERN LUZON STATE UNIVERSITY-LUCBAN (SLPC)
18	ZARA	ERICKA DENISSE	LATIDO	LIPA CITY COLLEGES

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