



# CERTIFICATE OF COMPLETION


This Certificate is Proudly Presented to:

## ROMER ADRIAN S. SANCHEZ

A Management Accounting student of University of San Jose-Recoletos has undergone 450 hours of On-The-job Training at R.E.C. & CO., CPAs as attested by the office.

This certification is being issued for any legal purposes it may serve.  
Issued this 4th day of April in the year 2023 at R.E.C. & Co., CPAs Office  
Unit 2C 2/F M & J Ortiz Bldg. V.Rama Avenue, Guadalupe, Cebu City.

ACKNOWLEDGED BY:

  
WETCHILYN O. JABEL  
OJT SUPERVISOR

NOTED BY:

  
REYNALDO M. ERAZO, CPA  
MANAGING PARTNER

