



Republic of the Philippines
Professional Regulation Commission
Manila

CEBU REGIONAL OFFICE

CERTIFICATION

TO WHOM IT MAY CONCERN:

This is to certify that according to the records of this Commission the following appear:

NAME : **BEVERLY ANN BERNANTE ELNAS**
EXAMINATION TAKEN : Certified Public Accountant Licensure Examination
DATE OF EXAMINATION : May 2013
RATING OBTAINED : 75.00%

<u>Subjects</u>	<u>Rating</u>
Theory of Accounts	75.00%
Business Law and Taxation	75.00%
Management Services	75.00%
Auditing Theory	75.00%
Auditing Problems	75.00%
Practical Accounting Problems I	75.00%
Practical Accounting Problems II	75.00%
GENERAL AVERAGE	<u>75.00%</u> PASSED

This certification is issued to Ms. Elnas for whatever legal purpose it may serve.

Cebu, Philippines
July 15, 2013

P 75.00
O.R. No 5817122
Dated July 15, 2013

NOT VALID WITHOUT SEAL

Maly
ATTY. DAN V. MALAYANG
Officer-In-Charge ✓



Republic of the Philippines
Professional Regulation Commission
Manila

CEBU REGIONAL OFFICE

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that according to the records of this Commission, **BEVERLY ANN BERNANTE ELNAS** took and passed the Certified Public Accountant Licensure Examination held last May 2013 with a general average of 75.00%.

This certification is issued to Ms. Elnas for whatever legal purpose it may serve.

Cebu, Philippines
July 15, 2013

Malayang
ATTY. DAN V. MALAYANG
Officer-In-Charge *v*

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