

Be it known that

Ceverly Ann C. Elnus

having satisfactorily completed the requirements as prescribed by the Commission on Higher Education upon the recommendation of the College Dean and Faculty, and the approval of the University President by virtue of the authority vested in him by the Board of Trustees, has this day been granted the degree of

Buchelor of Science in Accountancy

with all the rights, honors and privileges as well as obligations and responsibilities thereunto appertaining. In testimony whereof are affixed the Corporate Seal of the University and signatures of the President, Dean and the Registrar.

Given at Cebu City, Philippines, this 17th

day of March, 2012.

EDGAR R. DÉTOYA, D.M., CPA

DEMETRY L. QUIRANTE

REV. EB. ENRICO PETER A. SILAB, OAR