



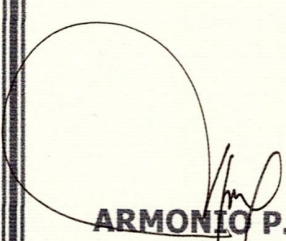
Certificate of Attendance

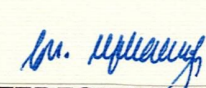
Michelle Ann S. Chua


to the

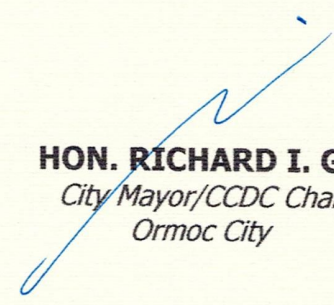
**ORIENTATION - WORKSHOP on BIR REVENUE
MEMORANDUM CIRCULAR NO. 102-2016
(TIN Requirement for Members of Cooperatives in Applying for CTE)
and
CDA LATEST MEMORANDUM CIRCULARs/ISSUANCES
for Cooperatives**

held on January 31, 2017
at the Multi-Purpose Hall New City Hall, Ormoc City


ARMONIO P. PAA
Regional Director
CDA Region 8


MA. TERESA NOEMI A. PIZON
Revenue District Officer
RDO 89, Ormoc City


HON. TOMAS R. SERAFICA
Committee Chair on Cooperatives
Ormoc City


HON. RICHARD I. GOMEZ
City Mayor/CCDC Chairman
Ormoc City