



GOVERNMENT ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS, INC.

# *Certificate of Attendance*

Presented to

**LOUISE KIM FAJARDO GULAY**

CPA NO. 0194937

as a Participant for active participation in the

## **"44<sup>th</sup> GACPA ANNUAL NATIONAL CONVENTION AND SEMINAR"**

**Program Accreditation Number: ACC-2010-032-10155**

Competence Area A - Technical Competence - 10.0 Units

Competence Area B - Profession Skills - 2.0 Units

Competence Area C - Professional Values, Ethics and Attitudes - 2.0 Units

May 24 - 26, 2023 / 8:00 am - 5:00 pm

Subic Bay Exhibition & Convention Center, SBMA, Zambales

**ELIZABETH T. EALA**  
National President

**ALEXANDER B. JULIANO**  
Executive Vice President  
Chair, 44th ANC