



Philippine Institute of Certified Public Accountants
Tacloban Chapter



Certificate of Attendance

is presented to

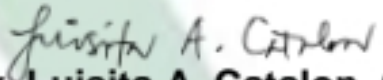
Michelle Ann S. Chua

for attending the

**WEBINAR ON THE OUTLOOK OF BUSINESS AND THE GOVERNMENT'S
INTERVENTION FOR THE RECOVERY OF BUSINESS ESPECIALLY IN THIS
COMING YULETIDE SEASON**

Self-Directed Learning
Competence Area A – Technical Competence – 1.5 C.U.

November 10, 2021, 8:00 pm – 10:00 pm


Atty. Luisita A. Catalon, CPA
President, PICPA Tacloban Chapter



Certificate of Attendance


Michelle Ann S. Chua

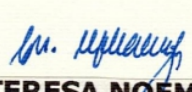
to the


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

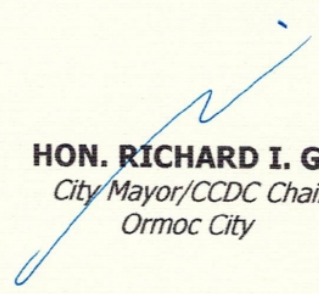
CDA LATEST MEMORANDUM CIRCULARS/ISSUANCES
for Cooperatives

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