



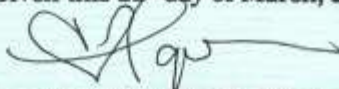
Visayas State University
VISCA, Baybay City, Leyte 6521-A

Certificate of Attendance

to
DALISAY F. ANDRES

For being present during the *Value Added Tax Seminar*
held on March 21, 2014 at the CF-AVR Room Department of Forestry, Visayas State University, Baybay
City, Leyte

Given this 21st day of March, 2014


Annabel Claire R. Obsequio
Instructor