

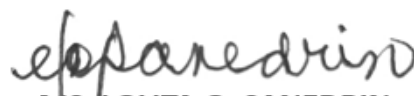


GOVERNMENT ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS, INC.

CERTIFICATE OF APPEARANCE

This is to certify that Erly Sacro Esguerra attended the 44th Annual National Convention and Seminars of the Government Association of Certified Public Accountants with the theme **“Play it Forward, Securing a Sustainable Future”** held on May 24 to 26, 2023 at the Subic Bay Exhibition and Convention Center, SBMA.

Issued this 26th day of May 2023.


MS. LOLITA O. SANEDRIN
GACPA Assistant Secretary
FY 2022 - 2023