



Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
Region X  
**DIVISION OF MISAMIS ORIENTAL**  
Cagayan de Oro City



**MEMORANDUM**

**TO:**

1. Derren Gaylo	16. Marian Rose Buhion
2. Lorena B. Jamias	17. Vivian Namata
3. Earl Larren Valmoria	18. Nami S. Batalla
4. Eva Dela Peña	19. Joselito Molina
5. Ma. Alma B. Tolentino	20. Janit A. Llanita
6. Harold May Capito	21. Teresita Y. Pangilinan
7. Grace Labajan	22. Marietta Gabe
8. Danilo Casiño	23. Edna Opena
9. Ophelia J. Abecia	24. Lourdes C. Villadores
10. Michael Lesaca	25. Erlinda Valerio
11. Leizl Macalisang	26. Cheryl Ubalde
12. Luzminda Maula	27. Axel Maestrado
13. Dan wray Daguimol	28. Ma. Cecilia D. Acedo
14. Maria Lourdes Ebiola	29. Marito Doloriel
15. Yolanda Laurente	30. Noreen Mortola

**FROM:** **CHERRY MAE L. LIMBACO, Ph.D., CESO V**  
Schools Division Superintendent

**SUBJECT:** COA Live-out Seminar – Accounting for Non- Accountants

**DATE:** October 23, 2013

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You are hereby directed to attend the COA live-out seminar Accounting for Non-Accountants at the COA Regional Office 10 Training Hall on November 5 -8, 2013.

Registration fee of Four thousand pesos (P4,000.00) and travelling expenses shall be charged against downloaded school MOOE subject to accounting/auditing rules and regulations

For compliance.