



Building a better  
working world

This

# Certificate of Attendance

is presented to

**Elpidio L. Ibanez**

for having completed the seminar on

## Corporate Governance

15 September 2014

9:00 a.m. to 12:00 p.m.

The Loft, 38th Floor,

Manansala Tower, Rockwell Center,

Rockwell, Makati City

A handwritten signature in black ink, appearing to read 'Leonardo J. Matigas, Jr.'.

**Leonardo J. Matigas, Jr.**  
Partner, SGV & Co.