Republic of the Philippines
Department of Finance
Securities and Exchange Commission
SEC Bldg. EDSA, Greenhills, Mandaluyong City

30 May 2007
SEC-OGC Opinion No. 07-12
Powers of Corporate Officers; Dissolution of corporation

MRREYES & ASSOCIATES
One Corporate Plaza, 5th Floor
845 A. Arnaiz Avenue, Legaspi Village
Makati City, 1229

Gentlemen:

This refers to your letter dated 20 January 2007 wherein you signified the reservation of your client Group Developers, Inc. to transfer the memorial lots registered in the name of Primera Food Products, Inc. to one of its officers without any board resolution authorizing the same.

As stated in your letter, according to the transferee-officer, there is no Board of Directors which can issue the needed board resolution because Primera Food Products, Inc. had ceased operation in July 1987; its assets distributed to its stockholders.

Please be advised that based on the records of this Commission, there is no corporation registered under the name "Primera Food Products, Inc." For your reference, attached is a copy of a *Certification of Non-Registration of Corporation/Partnership* issued by the Company Registration and Monitoring Department of this Commission.

Please be guided accordingly.

Very truly yours,

VERNETTE G. UMALI-PACO
General Counsel

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Company Registration and Monitoring Department

07 MAY 30 P2:55

MEMORANDUM

FOR	:	**Atty. Vernette G. Umali-Paco** General Counsel
FROM	:	**The Assistant Director** Corporate Filings and Records Division
SUBJECT	:	**Primera Food Products Inc.**
DATE	:	**28 May 2007**

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Republic of the Philippines
Department of Finance
SECURITIES AND EXCHANGE COMMISSION
SEC Building, EDSA, Greenhills, Mandaluyong City

CERTIFICATION OF NON-REGISTRATION OF CORPORATION/PARTNERSHIP

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the available records of this Commission do not show the registration of **Primera Food Products,** either as a corporation or as a partnership. However, the companies registered with the nearest names are **Prime Food Products Inc. (SEC No. 0000002854)** and **Primera Foodexpo Corporation (SEC No. CS200513173).**

This certification is issued to the Office of the General Counsel - SEC for whatever legal purpose it may serve.

IN WITNESS WHEREOF, I hereunto set my hand and caused the seal of this Commission to be affixed at EDSA, Greenhills, Mandaluyong, Metro Manila, Philippines, this 28th day of May 2007.

BENITO A. CATARAN
Director
Company Registration and Monitoring Department
By:

GERARDO F. DEL ROSARIO
Assistant Director
Corporate Filing and Records Division

5/28/2007 4:09 PM
/at

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