SEC MEMORANDUM CIRCULAR No. 3
Series of 2024

TO	:	**ALL CONCERNED**
SUBJECT	:	**GUIDELINES ON THE USE OF THE eAMEND PORTAL**

WHEREAS, Section 179 (o) and (p) of Republic Act (RA) No. 11232, otherwise known as the "Revised Corporation Code of the Philippines" ("RCC" or "Code"), grants the Commission the power and authority to: (i) formulate and enforce standards, guidelines, policies, rules and regulations to carry out the provisions of the RCC; and (ii) exercise such other powers provided by law or those which may be necessary or incidental to carry out the powers expressly granted to it.

WHEREAS, Section 13 therein provides that the articles of incorporation and other applications for amendments thereto may be filed in the form of an electronic document in accordance with its rules and regulation on electronic filing as supported by Section 180 where the Commission is directed to develop and implement an electronic filing and monitoring system.

WHEREAS, Section 16 of the RCC provides that no **articles of incorporation or amendment to articles of incorporation** of banks, banking and quasi-banking institutions, preneed, insurance and trust companies, NSSLAs, pawnshops, and other financial intermediaries shall be approved by the Commission unless accompanied by a favorable recommendation of the appropriate government agency to the effect that such articles or amendment is in accordance with law.

WHEREAS, Section 45 of the RCC provides that the Commission shall not accept for filing the **bylaws or any amendment thereto** of any bank, banking institution, building and loan association, trust company, insurance company, public utility, educational institution, or other special corporations governed by special laws, unless accompanied by a certificate of the appropriate government agency to the effect that such bylaws or amendments are in accordance with law.

WHEREAS, in pursuit of sustainable practices, streamlined and automated processes, the Securities and Exchange Commission allows the amendment applications through the eAMEND portal.

WHEREAS, the eAMEND portal is a **user-friendly online filing and submission** amendment portal that facilitates the acceptance, processing, approval for payment, and issuance of the digital copy of the Certificate of Amendment of Domestic Stock and Non-stock Corporation which **aims to provide the following:**

e	–	Electronic
A	–	Application for
M	–	Modification of
EN	–	ENtity
D	–	Data

Published:
Philippine Star, 21 February 2024
Manila Standard, 21 February 2024

Filed with UP Law Center: 20 February 2024

NOW THEREFORE, the Commission hereby promulgates the following requirements and guidelines for the application for amendments under Sections 15 and/or 47 of the Revised Corporation Code, among others:

SECTION 1. COVERAGE AND APPLICABILITY

This Memorandum Circular shall cover applications within the competent jurisdiction of the Corporate and Partnership Registration Division (CPRD) of the Company Registration and Monitoring Department (CRMD) and the respective Extension Offices of the Commission.

A. Applications Subject to Issuance of Digital Certificate

Applications for Amendment of the Articles of Incorporation and/or By-Laws filed by Domestic Stock or Non-stock corporations concerning the following provisions or any combinations thereof:

a. Articles of Incorporation:
   i. Change in the Principal Office Address;
   ii. Increase or Decrease in the Number of the Board of Directors/Trustees;
   iii. Fiscal Year for One Person Corporations (OPCs); or
   iv. Deletion and/or Addition of New Provisions in the Existing Articles of Incorporation **except those provisions on purposes, capitalization and reclassification of shares.**[1]

b. By-Laws:
   i. Date of Annual Meeting of the stockholders/members;
   ii. Fiscal Year.

B. Applications Subject to Regular Processing through the eAMEND Portal:

a. Amendment of Partnership;
b. Dissolution of Partnership;
c. Amendment of Articles of Incorporation of a Domestic Corporation whether stock or non-stock **other than those indicated in Section 1.A.a**;
d. Amendment of By-Laws of a Domestic Corporation whether stock or non-stock **other than those indicated in Section 1.A.b**;
e. Application for Conversion of One Person Corporation (OPC) to Ordinary Stock Corporation (OSC) and vice versa;
f. Application for Increase of Capital Stock for One Person Corporation via Cash;
g. Combination of any of **Section 1.A** and **Section 1.B**;

[1] This item shall be available in the updated version of the eAMEND Portal. As of present, this falls under Section 1.B

All other applications not included in the list above shall be filed through the Official electronic mail platforms of the Commission and/or its Extension Offices.

SECTION 2. WHO ARE ALLOWED TO FILE

Only registered and active Partnerships and Corporations may apply as stated in **Section 1**.

SECTION 3. DOCUMENTARY REQUIREMENTS FOR APPLICATIONS SUBJECT TO ISSUANCE OF DIGITAL CERTIFICATE

The applicant shall submit the following documents:

A. System-generated/downloaded Cover Sheet for Amendment;

B. System-generated/downloaded, signed and notarized or apostilled/authenticated Amendment Form[2];

C. Monitoring Clearance from the Compliance Monitoring Division (CMD) or from other Department/s of the Commission and proof of payment, if applicable;

In lieu of the Monitoring Clearance from the Compliance Monitoring Division (CMD), applicant shall have the option to submit an Affidavit of Undertaking[3] to submit CMD Monitoring Clearance and proof of payment; and

Note: Affidavit of Undertaking is not applicable to corporations which are under supervision and monitoring with the Corporate Governance and Finance Department (CGFD) and Markets and Securities Regulation Department (MSRD).

D. Certification and/or Favorable Endorsement of the appropriate government agency or from other Department/s of the Commission, if applicable.

a. Articles of Incorporation:

Business Activity/Industry	Government Agency
Banks, banking and quasi-banking institutions, Non-stock Savings and Loan Associations (NSSLAs), pawnshops and other financial intermediaries	Bangko Sentral ng Pilipinas (BSP)
Preneed, insurance and trust companies	Insurance Commission (IC)

b. By-Laws:

Business Activity/Industry	Government Agency
Banks, banking institutions, building and loan association, Non-stock Savings and	Bangko Sentral ng Pilipinas (BSP)

[2] Copy of the Amendment Forms are hereto attached as Annexes "A" to "B-3"
[3] Copy of the Affidavit of Undertaking is hereto attached as Annex "C"

Loan Associations (NSSLAs), pawnshops and other financial intermediaries	
Preneed, insurance and trust companies	Insurance Commission (IC)
Public Utility	Government agency concerned
Educational institutions	Commission on Higher Education (CHED) Department of Education (DepEd) Technical Education and Skills Development Authority (TESDA)
Other activities governed by special laws	Other government agency concerned

SECTION 4. DOCUMENTARY REQUIREMENTS FOR APPLICATIONS SUBJECT TO REGULAR PROCESSING THROUGH THE eAMEND PORTAL:

Documentary requirements provided in the SEC's latest Citizen's Charter as posted in the SEC Website (https://www.sec.gov.ph/about-us/citizens-charter/#gsc.tab=0)

SECTION 5. SUBMISSION OF HARD COPIES

The filing of the hard copies shall be filed and submitted to the appropriate addresses of SEC Offices chosen by the applicant as indicated in Annex "D".

SECTION 6. APPROVAL AND ISSUANCE OF CERTIFICATE

A. Digital Certification

For applications subject to **Section 1.A**, a Digital Certificate of Filing of Amendment will automatically be issued through the eAMEND Portal upon payment of the amendment fees and shall be received by the applicant in their e-mail.

The amendment documents submitted shall be subjected to post-evaluation/post-audit to determine completeness and consistency of the information provided in the system vis-à-vis the hard copies. If found compliant, the original copy of the Certificate of Filing of Amendment will be released.

B. Original Certification

For applications subject to **Section 1.B**, the Original Certificate shall be issued only upon submission of the hard copies of application documents after the necessary payment has been made. No digital certification shall be issued through the eAMEND Portal.

SECTION 7. GROUNDS FOR PURGING AND CANCELLATION OF APPLICATION

A. PURGING OF APPLICATION

The application shall be automatically purged by the eAMEND Portal on the following grounds:

a. Failure TO COMPLETE the filling up of the required details and TO UPLOAD the documentary requirement in the system within sixty (60) calendar days from the time of the creation of the account; or

b. Failure TO COMPLY with the Commission's compliance order within thirty (30) calendar days from receipt of the system email compliance notification in cases of incomplete or non-compliant submission; or

c. Failure TO PAY the amendment fees within forty-five (45) calendar days from the date reflected in the PAF.

In any instance, the corporation may re-apply through the eAMEND portal.

B. CANCELLATION OF APPLICATION

The application may be cancelled *motu proprio* by the Commission on the following grounds:

a. Non-submission of three (3) original sets (in hard copies) to the appropriate SEC Office of the documentary requirements that have been approved in the portal system within thirty (30) calendar days from the date indicated in the digital copy of the Certificate of Amendment; and

b. Non-compliance of any lawful order of the Commission in instances of incomplete documentary requirements and/or inconsistent entries of the documents processed in the system with the submitted hard copies of the documentary requirements.

SECTION 8. INTER-AGENCY RECOGNITION OF THE AMENDMENT FORMS

The Amendment Form shall form part of the original Articles of Incorporation and/or By-laws of the corporation and any changes made to the Articles of Incorporation and/or By-laws, as provided in the Amendment Form and duly approved by the Commission, shall be considered official and legally valid when presented to other government agencies for any purpose.

SECTION 9. TRANSITION GUIDELINES

Pursuant to the implementation of the eAMEND starting on 23 February 2024, please be guided by the following **procedures**:

A. All applications (such as on-going, unpaid and expired PAF) submitted through the electronic mail platform may opt to proceed with the email application or apply through the eAMEND portal;

B. All applications that have been filed and paid prior to the implementation of the eAMEND Portal, shall proceed through the electronic mail platform for approval.

Beginning 23 February 2024, only system generated Amendment Form shall be acceptable for applications covered under **Section 1.A**. Any alteration, erasure, modification, or revision in the system-generated application under **Section 1.A** and the uploaded application under **Section 1.B** shall result in the automatic cancellation of the application after non-compliance of any lawful order of the Commission.

SECTION 10. ANNOTATION ON THE ARTICLES OF PARTNERSHIP, ARTICLES OF INCORPORATION, and BY-LAWS

For purposes of effecting the implementation of the eAMEND Portal provided for and adopted in this Circular, an annotation to the Articles of Partnership, Articles of Incorporation, the By-Laws, as the case may be, filed through the eAMEND Portal undertaken by the Corporation, shall be listed therein.

SECTION 11. APPLICABILITY OF OTHER RULES

The pertinent provisions of the Rules of Procedure of the Commission and the Rules of Court of the Philippines may, in the interest of expeditious dispensation of justice and whenever practicable, be applied by analogy or in a suppletory character and effect.

In compliance with the Commission's future issuances, specifically those focused on digitalization, the eAMEND Portal shall promptly incorporate any applicable requirements into its framework, provided they are relevant to the scope outlined in this Memorandum Circular.

SECTION 12. EFFECTIVITY

This Memorandum Circular shall take effect immediately upon its publication in newspaper of general circulation.

Done this 15 Jan. 2024, Makati City, Philippines.

For the Commission:

EMILIO B. AQUINO
Chairperson

ANNEX "A" – STOCK CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM (Articles of Incorporation)

Corporate Name: **SEC Registration No.:**

Company Type: Stock Corporation

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision/s for Amendment on Articles of Incorporation:

From (based from the latest SEC approved Articles of Incorporation (amendments, if any))	**To**

X----------

DIRECTORS' CERTIFICATE

We, the undersigned majority of the Board of Directors and the Corporate Secretary of _____(Name of Corporation)_____, do hereby certify that the Articles of Incorporation of said corporation was amended by a _____ vote of the Board of Directors at a meeting held on _____, at which meeting a quorum was present, and ratified by the stockholders owning or representing _____ of the outstanding capital stock at a meeting held on _____ at the principal office of the corporation.

We further certify that to the best of our knowledge, no action or proceeding has been filed or is pending before any Court involving an intra-corporate dispute and/or claim by any person or group against the Board of Directors, individual directors and/or major corporate officers of the Corporation as its duly elected and/or appointed directors or officers or vice versa.

(SIGNATURE ON THE NEXT PAGE)

Securities and Exchange Commission
PHILIPPINES

Signed this ____day of_____, 20_____ at _____.

_____	_____
TIN:	TIN:
Director	Director
_____	_____
TIN:	TIN:
Director	Director
_____	_____
TIN:	TIN:
Director	Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this_____day of_____20____in_____Philippines, affiant exhibiting to me his/her_____issued on_____at_____.

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ANNEX "A-1" – NON-STOCK CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM (Articles of Incorporation)

Corporate Name: **SEC Registration No.:**

Company Type: Non-Stock Corporation

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision/s for Amendment on Articles of Incorporation:

From (based from the latest SEC approved Articles of Incorporation (amendments, if any))	**To**

X----------

TRUSTEES' CERTIFICATE

We, the undersigned majority of the Board of Trustees and the Corporate Secretary of _____(Name of Corporation)_____, do hereby certify that the Articles of Incorporation of said corporation was amended by a _____ vote of the Board of Trustees at a meeting held on _____, at which meeting a quorum was present, and ratified by _____ of the membership at a meeting held on _____ at the principal office of the corporation.

We further certify that to the best of our knowledge, no action or proceeding has been filed or is pending before any Court involving an intra-corporate dispute and/or claim by any person or group against the Board of Trustees, individual directors and/or major corporate officers of the Corporation as its duly elected and/or appointed trustees or officers or vice versa.

(SIGNATURE ON THE NEXT PAGE)

Securities and Exchange Commission
PHILIPPINES

Signed this ____day of_____, 20_____ at _____.

_____ TIN:
Trustee

_____ TIN:
Trustee

_____ TIN:
Trustee

_____ TIN:
Trustee

_____ TIN:
Trustee

_____ TIN:
Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this_____day of_____20____in_____Philippines, affiant exhibiting to me his/her_____issued on_____at_____.

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ANNEX "A-2" – ONE PERSON CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM (Articles of Incorporation)

Corporate Name: **SEC Registration No.:**

Company Type: One Person Corporation

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision for Amendment on Articles of Incorporation:

From (based from the latest SEC approved Articles of Incorporation (amendments, if any))	**To**

X----------

RESOLUTION

I, _____, the sole stockholder of _____(Name of Corporation)_____, a one-person corporation duly organized and registered with the Securities and Exchange Commission, hereby declare that on _____(date of approval)____, at the principal office of the corporation, decided to file an amended application.

Signed this ____day of_____, 20_____ at _____.

_____ _____

TIN: TIN:
Single Stockholder Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this_____day of_____20____in_____Philippines, affiant exhibiting to me his/her_____issued on_____at_____.

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ANNEX "B" – STOCK CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM for By-Laws

Corporate Name: **SEC Registration No.:**

Company Type: Stock Corporation

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision/s for Amendment on By-Laws:

From [based from the latest SEC approved By-laws (amendments, if any)]	**To**

X----------

DIRECTORS' CERTIFICATE

We, the undersigned majority of the Board of Directors and the Corporate Secretary of _____(Name of Corporation)_____, do hereby certify that the By-laws of said corporation was amended by a _____ vote of the Board of Directors at a meeting held on _____, at which meeting a quorum was present, and ratified by the stockholders owning or representing _____ of the outstanding capital stock at a meeting held on _____ at the principal office of the corporation.

We further certify that to the best of our knowledge, no action or proceeding has been filed or is pending before any Court involving an intra-corporate dispute and/or claim by any person or group against the Board of Directors, individual directors and/or major corporate officers of the Corporation as its duly elected and/or appointed directors or officers or vice versa.

(SIGNATURE ON THE NEXT PAGE)

Signed this ____day of_____, 20_____ at _____.

_____	_____
TIN:	TIN:
Director	Director
_____	_____
TIN:	TIN:
Director	Director
_____	_____
TIN:	TIN:
Director	Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this_____day of_____20____in_____Philippines, affiant exhibiting to me his/her_____issued on_____at_____.

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Securities and Exchange Commission
PHILIPPINES

ANNEX "B-1" – STOCK CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM for By-Laws (Power to Amend Delegated by the Stockholders to the Board of Directors)

Corporate Name: **SEC Registration No.:**

Company Type: Stock Corporation

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision/s for Amendment on By-Laws:

From [based from the latest SEC approved By-laws (amendments, if any)]	**To**

X----------

DIRECTORS' CERTIFICATE

We, the undersigned majority of the Board of Directors and the Corporate Secretary of (Name of Corporation), do hereby certify that the By-laws of said corporation was amended by a _____ vote of the Board of Directors at a meeting held on _____, at which meeting a quorum was present, at the principal office of the corporation, pursuant to the power delegated by the Stockholders to the Board of Directors. This delegated authority was approved by the Stockholders owning _____ of the outstanding capital stock of the corporation on _____ in accordance with ***Section 47 of the Revised Corporation Code***.

We further certify that to the best of our knowledge, no action or proceeding has been filed or is pending before any Court involving an intra-corporate dispute and/or claim by any person or group against the Board of Directors, individual directors and/or major corporate officers of the Corporation as its duly elected and/or appointed directors or officers or vice versa.

(SIGNATURE ON THE NEXT PAGE)

Securities and Exchange Commission
PHILIPPINES

Signed this ____day of_____, 20_____ at _____.

_____	_____
TIN: Director	TIN: Director
_____	_____
TIN: Director	TIN: Director
_____	_____
TIN: Director	TIN: Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this_____day of_____20____in_____Philippines, affiant exhibiting to me his/her_____issued on_____at_____.

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ANNEX "B-2" – NON-STOCK CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM for By-Laws

Corporate Name: **SEC Registration No.:**

Company Type: Non-Stock Corporation

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision/s for Amendment on By-Laws:

From [based from the latest SEC approved By-laws (amendments, if any)]	**To**

X----------

TRUSTEES' CERTIFICATE

We, the undersigned majority of the Board of Trustees and the Corporate Secretary of _____(Name of Corporation)_____, do hereby certify that the By-laws of said corporation was amended by a _____ vote of the Board of Trustees at a meeting held on _____, at which meeting a quorum was present, and ratified by _____ of the membership at a meeting held on _____ at the principal office of the corporation.

We further certify that to the best of our knowledge, no action or proceeding has been filed or is pending before any Court involving an intra-corporate dispute and/or claim by any person or group against the Board of Trustees, individual trustees and/or major corporate officers of the Corporation as its duly elected and/or appointed trustees or officers or vice versa.

(SIGNATURE ON THE NEXT PAGE)

Signed this ____day of_____, 20_____ at _____.

_____	_____
TIN:	TIN:
Trustee	Trustee
_____	_____
TIN:	TIN:
Trustee	Trustee
_____	_____
TIN:	TIN:
Trustee	Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this_____day of_____20____in_____Philippines, affiant exhibiting to me his/her_____issued on_____at_____.

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ANNEX "B-3" – NON-STOCK CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM for By-Laws (Power to Amend Delegated by the Members to the Board of Trustees)

Corporate Name: **SEC Registration No.:**

Company Type: Non-Stock Corporation

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision/s for Amendment on By-Laws:

From [based from the latest SEC approved By-laws (amendments, if any)]	**To**

X----------

TRUSTEES' CERTIFICATE

We, the undersigned majority of the Board of Trustees and the Corporate Secretary of (Name of Corporation), do hereby certify that the By-laws of said corporation was amended by a _____ vote of the Board of Trustees at a meeting held on _____, at which meeting a quorum was present, at the principal office of the corporation, pursuant to the power delegated by the Members to the Board of Trustees. This delegated authority was approved by _____ of the Members of the corporation on _____ in accordance with ***Section 47 of the Revised Corporation Code***.

We further certify that to the best of our knowledge, no action or proceeding has been filed or is pending before any Court involving an intra-corporate dispute and/or claim by any person or group against the Board of Trustees, individual trustees and/or major corporate officers of the Corporation as its duly elected and/or appointed trustees or officers or vice versa.

(SIGNATURE ON THE NEXT PAGE)

Signed this ____day of_____, 20_____ at _____.

_____	_____
TIN: Trustee	TIN: Trustee
_____	_____
TIN: Trustee	TIN: Trustee
_____	_____
TIN: Trustee	TIN: Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this_____day of_____20____in_____Philippines, affiant exhibiting to me his/her_____issued on_____at_____.

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ANNEX "C" – UNDERTAKING

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AFFIDAVIT OF UNDERTAKING

I, _____, of legal age, Filipino and with address at _____, on oath state that:

1. I am the Corporate Secretary/Authorized Representative of _____ ("Corporation"), a corporation duly organized and existing under Philippine laws under SEC Registration No. _____, with office address at _____;

2. The Corporation has a pending application for amendment of Articles of Incorporation and/or By-laws with the Company Registration and Monitoring Department (CRMD);

3. One of the requirements for the processing of the said application is a Monitoring Clearance issued by the Compliance Monitoring Division (CMD) of the CRMD.

4. In view of the foregoing, the Corporation undertakes to comply with the Monitoring Clearance requirement immediately and pay the assessed fines and penalties, if any;

5. Consequently, the Corporation consents to the post-evaluation of its application for amendment and shall thereby comply with whatever directive the Commission may provide. Otherwise, the approved amendment to the Articles of Incorporation and/or By-laws may be deemed cancelled and the amount paid in relation thereto shall be forfeited in favor of the Commission.

6. I am authorized by the board of directors to execute this undertaking pursuant to a resolution duly approved at the regular/special meeting held on _____ at the principal office of the corporation.

I declare under the penalties of perjury, that these statements have been made in good faith, verified by me and I attest to the correctness and completeness of the declaration therein.

_____
Corporate Secretary/Authorized Representative

SUBSCRIBED AND SWORN TO before me on this day of_____20____in_____Philippines, affiant exhibiting to me his/her_____issued on_____at_____.

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Securities and Exchange Commission
PHILIPPINES

ANNEX "D" – SUBMISSION OF HARD COPIES

Selected Processing Office	Address
SEC Headquarters (Main Office)	Level 4, West Wing, Robinsons Lingkod Pinoy Center, Robinsons Galleria, Ortigas Ave., Ortigas Center, Mandaluyong City, Metro Manila
SEC Bacolod	Unit 10 & 11 Redkey Building corner Hernaez & Jocson Streets, Taculing, Bacolod City
SEC Baguio	3/F Newtown Square, Navy Base Road, Baguio City
SEC Cagayan De Oro	SEC Bldg. Corner 14th and Tomasaco Del Lara Sts. Cagayan de Oro City
SEC Cebu	SEC Bldg. V. Rama Ave. Guadalupe, Cebu City
SEC Davao	2F SDC Bldg., Ma-a Road, Brgy. Maa, Davao City
SEC Iloilo	SEC Bldg. Gen. Hughes St. Iloilo City
SEC Legazpi	2nd Floor RDC Primeland Bldg., 1 Landco Business Park, Brgy. Capantawan, Legazpi City
SEC Tacloban	2 nd Floor, NEDA Building, NEDA Regional Office VIII, Candahug, Palo, Leyte 6501
SEC Tarlac	2nd Flr., Legislative Building, Tarlac City Hall, Tarlac City
SEC Zamboanga	SEC Bldg., San Jose Panigayan St. Zamboanga City