



**Consolidated Resources & Holdings, Inc.**

No. 28 N. Domingo St., near corner Gilmore St., New Manila, Quezon City  
Tel. Nos. 726-79-06, 727-49-23, 724-50-55, 727-57-21 Fax No. 724-32-90

**CERTIFICATION**

KNOW ALL MEN BY THESE PRESENTS:

I, JOAQUIN E. SAN DIEGO, of legal age and with office address at No. 28 N. Domingo St., New Manila, Quezon City, after being sworn to in accordance with law, depose and state that:

1. I am the incumbent Compliance Officer/Associated Person of Abacus Consolidated Resources and Holdings, Inc. (the "Company"), a corporation duly organized and existing in accordance with the laws of the Republic of the Philippines, with office address at No. 28 N. Domingo St., New Manila, Quezon City;
2. The Company has substantially adopted the provisions of the Manual on Corporate Governance (Model Corporation), as prescribed by SEC Memorandum Circular No. 2, Series of 2002 and has approved its own Manual on Corporate Governance;
3. The Company has faithfully complied with the Manual on Corporate Governance there being no deviations from the same during the year 2009;
4. I am issuing this Certificate in compliance with the requirement of the Securities and Exchange Commission on the annual reporting of the Company's compliance with the Manual on Corporate Governance.

IN WITNESS WHEREOF, I have hereunto set my hand this 20<sup>th</sup> day of January 2010 at Quezon City, Philippines.

  
JOAQUIN E. SAN DIEGO  
Compliance Officer/Associated Person

Countersigned by:

  
LEONARDO S. GAYAO  
President

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JAN 28 2010

~~NOTARIAL SEAL~~ SUBSCRIBED AND SWORN to before me this \_\_\_\_ day of January, 2010, at \_\_\_\_\_, Philippines, affiant exhibiting to me his Philippine Passport No. UU0751818 issued at Manila, Philippines which is valid until February 21, 2012.

WITNESS my hand and notarial seal on the date and place above written.

Doc. No. 259;  
Book No. 72;  
Page No. 04-0;  
Series of 2010.

ATTY. JOEL G. GORDOLA  
NOTARY PUBLIC  
NOTARIAL COMMISSION NO. NP-052  
COMMISSION EXPIRES DEC 31, 2011  
PTR NO. 3176482; 1/04/2010; Q.C.  
IBP NO. 774185; 1/12/2010; Q.C.  
ROLL OF ATTORNEY NO. 2512