



*hereby confers this*

## Certificate of Participation

*to*

*Josephine Laroa*

MODELCOUP INTERNATIONAL INC.

*having successfully completed the seminar*

# ALL ABOUT PAYROLL AND WITHHOLDING TAXES

*conducted on July 29, 2015*

*at* RCBC Plaza Makati

A handwritten signature in black ink, appearing to read 'Rene A. Espinosa', with a horizontal line extending to the right.

RENE A. ESPINOSA

President

Powermax Consulting Group, Inc.

A handwritten signature in black ink, appearing to read 'Judy C. Regalario', with a horizontal line extending to the right.

ATTY. JUDY C. REGALARIO

Speaker