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INDEPENDENT AUDITORS' REPORT TO ACCOMPANY INCOME TAX RETURN

The Members and the Board of Trustees
Negrense Volunteers for Change Foundation, Inc.
Rm 208, VSB Bldg., 6th Street Lacson,
Bacolod City, Negros Occidental

We have audited the financial statements of Negrense Volunteers for Change Foundation, Inc. for the year ended December 31, 2014, on which we have rendered the attached report dated April 14, 2015.

In compliance with Revenue Regulations No. V-20, we are stating that no partner of our Firm is related by consanguinity or affinity to the president, manager or board of trustees of the Foundation.

ALBA ROMEO & CO.

Ma. Lourdes Tiffany G. Garriel

Partner

CPA Certificate No. 0090201

Tax Identification No. 155-768-520

PTR No. 0005216, issued on January 07, 2015, Bacolod City

BOA / PRC Registration No. 0005, issued on November 12, 2012,

effective until December 31, 2015

SEC Accreditation No. 1155-A (Individual), Group A, issued on October 6, 2011, effectivity extended until April 30, 2015

SEC Accreditation No. 0007-FR-3 (Firm), Group A, issued on March 22, 2012, effectivity extended until April 30, 2015

BIR Accreditation No. 12-005185-1-2014, issued on January 13, 2014, effective until January 13, 2017

April 14, 2015 Bacolod City

