



Republic of the Philippines  
**DEPARTMENT OF AGRICULTURE**  
**OFFICE OF THE SECRETARY**  
Elliptical Road, Diliman, Quezon City

1410  
OFFICE OF THE AUDITOR  
3/16/06

March 15, 2006

**MS. FLERIDA A. JIMENEZ**  
Resident Auditor  
This Department

Dear Madam:

We are submitting herewith the comments of audit observation memorandum # GMA  
PF - 01 and audit observation memorandum GMA - 04 both dated January 20, 2006.

Please acknowledge receipt hereof.

Thank you and best regards.

Very truly yours,

  
Charles Sulpicio Sequing  
Dept. Chief Accountant

now

