



September 28, 2018

Securities and Exchange Commission
Secretariat Building, PICC Complex
Roxas Boulevard, Pasay City

Attention: **Hon. Emilio Benito Aquino**
Chairman

Gentlemen:

We write relative to the SEC Memorandum Circular No. 20 Series of 2013 (the "Memorandum") which specifically directs all directors and key officers of publicly-listed companies to attend, at least once a year, a program on Corporate Governance.

In compliance with the above Memorandum, Atlas Consolidated Mining and Development Corporation ("AT") respectfully submits the Certificates of Completion (hereto attached as Annexes) of the following Directors and Officers of AT for having completed/participated the seminar on Corporate Governance for the calendar year 2018:

1. Mr. Gerard Anton S. Ramos
2. Mr. Adrian Paulino S. Ramos
3. Mr. Alfredo C. Ramos
4. Atty. Maria Eleonor A. Santiago
5. Mr. Fernando A. Rimando
6. Atty. Arvi Adan V. Geronga
7. Mr. Martin C. Buckingham

Thank you.

Very truly yours,


Marja Eleonor A. Santiago
Compliance Officer



This

Certificate of Attendance

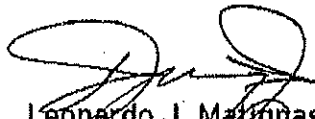
is presented to

Gerard Anton S. Ramos

for having completed the seminar on

Corporate Governance

26 September 2018
01:00 p.m. to 05:00 p.m.
Quad Alpha Centrum
125 Pioneer Street
Mandaluyong City



Leonardo J. Malignas, Jr.
Partner, SGV & Co.



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This

Certificate of Attendance

is presented to

Adrian Paulino S. Ramos

for having completed the seminar on

Corporate Governance

26 September 2018
01:00 p.m. to 05:00 p.m.
Quad Alpha Centrum
125 Pioneer Street
Mandaluyong City



Leonardo J. Matignas, Jr.
Partner, SGV & Co.



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This

Certificate of Attendance

is presented to

Alfredo C. Ramos

for having completed the seminar on

Corporate Governance

26 September 2018

01:00 p.m. to 05:00 p.m.

Quad Alpha Centrum

125 Pioneer Street

Mandaluyong City

A handwritten signature in black ink, appearing to read "Leonardo J. Matigas, Jr.", written over a horizontal line.

Leonardo J. Matigas, Jr.
Partner, SGV & Co.



This

Certificate of Attendance

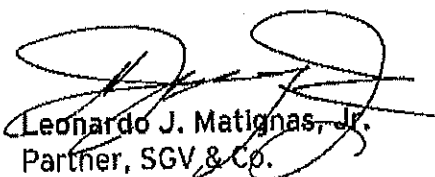
is presented to

Maria Eleonor A. Santiago

for having completed the seminar on

Corporate Governance

26 September 2018
01:00 p.m. to 05:00 p.m.
Quad Alpha Centrum
125 Pioneer Street
Mandaluyong City



Leonardo J. Matigas, Jr.
Partner, SGV & Co.



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Certificate of Attendance

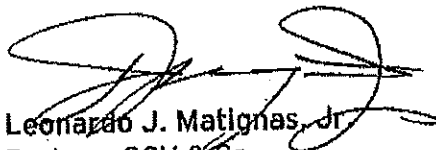
is presented to

Emilio de Quiros, Jr.

for having completed the seminar on

Corporate Governance

26 September 2018
01:00 p.m. to 05:00 p.m.
Quad Alpha Centrum
125 Pioneer Street
Mandaluyong City



Leonardo J. Malignas, Jr.
Partner, SGV & Co.



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Certificate of Attendance

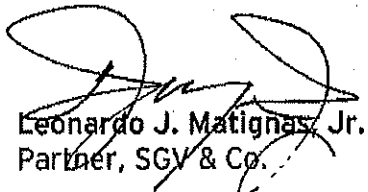
is presented to

Fernando A. Rimando

for having completed the seminar on

Corporate Governance

26 September 2018
01:00 p.m. to 05:00 p.m.
Quad Alpha Centrum
125 Pioneer Street
Mandaluyong City



Leonardo J. Matigas, Jr.
Partner, SGV & Co.



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This

Certificate of Attendance

is presented to

Arvi Adan Geronga

for having completed the seminar on

Corporate Governance

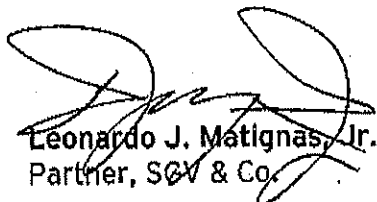
26 September 2018

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Quad Alpha Centrum

125 Pioneer Street

Mandaluyong City



Leonardo J. Matignás, Jr.
Partner, SGV & Co.



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This

Certificate of Attendance


is presented to

Martin Buckingham

for having completed the seminar on

Corporate Governance

26 September 2018
01:00 p.m. to 05:00 p.m.
Quad Alpha Centrum
125 Pioneer Street
Mandaluyong City



Leonardo J. Matigas, Jr.
Partner, SGV & Co.