

17 August 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.

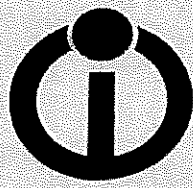
In compliance with the above Memorandum, Atlas Consolidated Mining and Development Corporation ("AT") respectfully submits the Certificates of Completion (hereto attached as Annexes) of the following Directors and Officers of AT for having completed/participated the seminar on Corporate Governance for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

1. Mr. Frederic C. Dybuncio
2. Mr. Joseph T. Sio
3. Mr. Laurito E. Serrano
4. Mr. Emilio S. De Quiros, Jr.
5. Mr. Jay Y. Yuvallos
6. Atty. Roderico V. Puno

Thank you.

Very truly yours,


Maria Eleonor A. Santiago
Compliance Officer



Institute of Corporate Directors

presents this

Certificate of Participation

to

Frederic C. DyBuncio

SM Investments Corporation

for having participated in

Advanced Corporate Governance Training Program

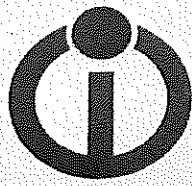
held on

Wednesday, 8 August 2018
at Taft Ballroom, Conrad Manila,
Pasay City, Philippines.



Alfredo E. Pascual
Chief Executive Officer





Institute of Corporate Directors

presents this

Certificate of Participation

to

Jose T. Sio

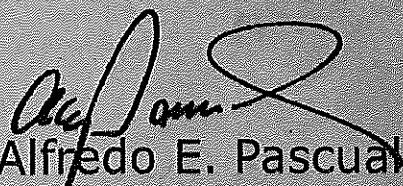
SM Investments Corporation

for having participated in

Advanced Corporate Governance Training Program

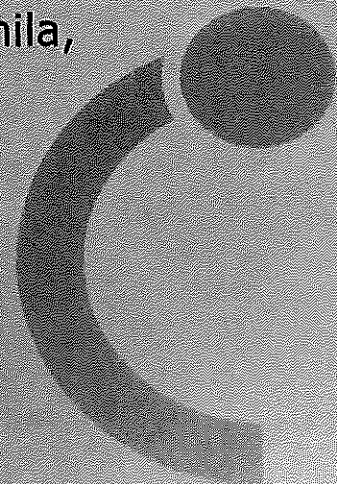
held on

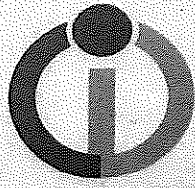
Wednesday, 8 August 2018
at Taft Ballroom, Conrad Manila,
Pasay City, Philippines.



Alfredo E. Pascual

Chief Executive Officer





Institute of Corporate Directors

presents this

Certificate of Participation

to

Laurito E. Serrano

2GO Group, Inc.

for having participated in

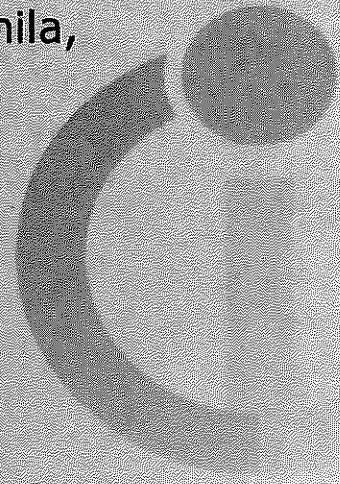
Advanced Corporate Governance Training Program

held on

Wednesday, 8 August 2018
at Taft Ballroom, Conrad Manila,
Pasay City, Philippines.



Alfredo E. Pascual
Chief Executive Officer





**Institute of
Corporate Directors**

presents this

Certificate of Participation


to

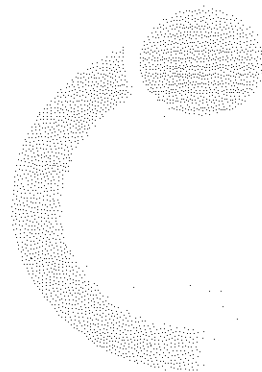
Emilio S. De Quiros, Jr.

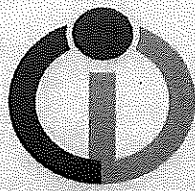
for having participated in
**Advanced Corporate Governance
Training Program**

held on

Wednesday, 8 August 2018
at Taft Ballroom, Conrad Manila,
Pasay City, Philippines.


Alfredo E. Pascual
Chief Executive Officer





Institute of Corporate Directors

presents this

Certificate of Participation

to

Jay Y. Yuvallos

Atlas Consolidated Mining and Development Corporation

for having participated in

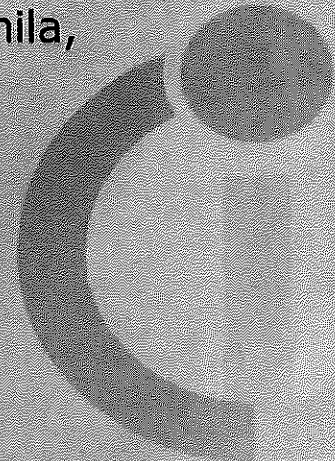
Advanced Corporate Governance Training Program

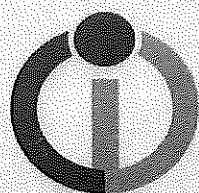
held on

Wednesday, 8 August 2018
at Taft Ballroom, Conrad Manila,
Pasay City, Philippines.



Alfredo E. Pascual
Chief Executive Officer





Institute of Corporate Directors

presents this

Certificate of Participation

to

Roderic V. Puno


Atlas Consolidated Mining and Development Corporation

for having participated in

Advanced Corporate Governance Training Program

held on

Wednesday, 8 August 2018
at Taft Ballroom, Conrad Manila,
Pasay City, Philippines.


Alfredo E. Pascual
Chief Executive Officer

