

ABACUS

Consolidated Resources & Holdings, Inc.

No. 28 N. Domingo St., near corner Gilmore St., New Manila, Quezon City
Tel. Nos. 726-79-06, 727-49-23, 724-50-55, 727-57-21 Fax No. 724-32-90

CERTIFICATION

KNOW ALL MEN BY THESE PRESENTS:

I, JOAQUIN E. SAN DIEGO, of legal age and with office address at No. 28 N. Domingo St., New Manila, Quezon City, after being sworn to in accordance with law, depose and state that:

1. I am the incumbent Compliance Officer/Associated Person of Abacus Consolidated Resources and Holdings, Inc. (the "Company"), a corporation duly organized and existing in accordance with the laws of the Republic of the Philippines, with office address at No. 28 N. Domingo St., New Manila, Quezon City;
2. The Company has substantially adopted the provisions of the Manual on Corporate Governance (Model Corporation), as prescribed by SEC Memorandum Circular No. 2, Series of 2002 and has approved its own Manual on Corporate Governance;
3. The Company has faithfully complied with the Manual on Corporate Governance there being no deviations from the same during the year 2009;
4. I am issuing this Certificate in compliance with the requirement of the Securities and Exchange Commission on the annual reporting of the Company's compliance with the Manual on Corporate Governance.

IN WITNESS WHEREOF, I have hereunto set my hand this 20th day of January 2010 at Quezon City, Philippines.


JOAQUIN E. SAN DIEGO
Compliance Officer/Associated Person

Countersigned by:


LEONARDO S. GAYAO
President

JAN 28 2010

~~UNSUBSCRIBED~~ AND SWORN to before me this ____ day of January, 2010, at _____, Philippines, affiant exhibiting to me his Philippine Passport No. UU0751818 issued at Manila, Philippines which is valid until February 21, 2012.

WITNESS my hand and notarial seal on the date and place above written.

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Series of 2010.

ATTY. JOEL G. GORDOLA
NOTARY PUBLIC
NOTARIAL COMMISSION NO. NP-052
COMMISSION EXPIRES DEC 31, 2011
PTR NO. 3176482; 1/04/2010; Q.C.
IBF NO. 774185; 1/12/2010; Q.C.
ROLL OF ATTORNEY NO. 25112