MULTI-YEAR CAPITAL AND TRUST FUND BUILD-UP

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The Commission, pursuant to its authority under the Corporation Code and Securities Regulation Code, resolved in its meeting on 12 February 2009 that pre-need companies shall be granted an extension of time until 15 April 2009 within which to apply for a multi-year funding scheme, known as the Multi-year Capital and Trust Fund Build-up, for the purpose of addressing the pre-need companies' concerns on capital and trust fund deficiencies.

Attached as Annex "A"[*] hereof are the revised terms and conditions under the Multi-year Capital and Trust Fund Build-up.

This Memorandum Circular shall take effect immediately.

Adopted: 25 Feb. 2009

FOR THE COMMISSION:

(SGD.) FE B. BARIN

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[*] Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City.

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