



December 12, 2017

**SECURITIES AND EXCHANGE COMMISSION**

Corporate Governance & Finance Department  
PICC Complex, Roxas Boulevard  
Pasay City 1307

Attention: Atty. Justina F. Callangan  
*Acting Director, Corporate Governance & Finance Department*

Mr. Vicente Graciano P. Felizmenio, Jr.  
*Director, Markets and Securities Regulation Department*

Re: ACGR Advisement Letter on Orientation and Education Program

Dear Sirs:

Ms. Marissa T. Academia and Mr. Donald N. Tateishi, the Corporation's Compliance Officer and Treasurer, respectively, attended a Corporate Governance Training on December 8, 2017 conducted by Sycip Gorres Velayo & Co., a Corporate Governance training provider duly accredited by the Securities and Exchange Commission ("SEC").

We submit that their above training attendance complies with the requirements stated in SEC Memorandum Circular No. 20, Series of 2013.

Pursuant to SEC Memorandum Circular Nos. 1 and 12, Series of 2014, we hereby issue and submit this Advisement Letter which will serve to update item (A) (6) in the Orientation and Education Program of our Annual Corporate Governance Report, and be deemed part thereof.

Thank you.

Very truly yours,

**MELCO RESORTS AND ENTERTAINMENT  
(PHILIPPINES) CORPORATION**

By:

  
**MARIE GRACE A. SANTOS**  
*Corporate Secretary*

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Melco Resorts and Entertainment (Philippines) Corporation  
[www.melco-resorts-philippines.com](http://www.melco-resorts-philippines.com)

Listed on the Philippine Stock Exchange (Symbol: MRP)

A Subsidiary of Melco Resorts & Entertainment Limited



This

# Certificate of Attendance

is presented to

**Marissa T. Academia**

for having completed the seminar on

## Corporate Governance

08 December 2017  
1:00 p.m. to 5:00 p.m.  
4<sup>th</sup> Floor, Press Room  
New World Makati Hotel  
Esperanza Street, Makati City

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



This

# Certificate of Attendance

is presented to

**Donald Nori Tateishi**

for having completed the seminar on

## Corporate Governance

08 December 2017  
1:00 p.m. to 5:00 p.m.  
4<sup>th</sup> Floor, Press Room  
New World Makati Hotel  
Esperanza Street, Makati City



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