

**[SEC MEMORANDUM CIRCULAR NO. 12, S. OF
2008, January 08, 2009]**

**AMENDING SECTION 4 OF SEC MEMORANDUM CIRCULAR NO. 5,
S. OF 2008 (GUIDELINES AND PROCEDURES ON THE USE OF
CORPORATE AND PARTNERSHIP NAMES)**

The Commission En Banc in its meeting of December 11, 2008 resolved to amend Section 4 of SEC Memorandum Circular No. 5, Series of 2008 (Guidelines and Procedures on the Use of Corporate and Partnership Names) dated July 17, 2008 to read as follows:

"4. Business or trade name which is different from the corporate or partnership name shall be indicated in the articles of incorporation or partnership. A company may have more than one business or trade name."

This amendment shall take effect immediately.

Adopted: 08 Jan. 2009

FOR THE COMMISSION:

(SGD.) FE B. BARIN
Chairperson



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