



CONSEJO DE VIGILANCIA DE LA PROFESIÓN  
DE CONTADURÍA PÚBLICA Y AUDITORÍA

Listado de profesionales autorizados para ejercer la Contabilidad- diciembre de 2022

| NO. | NOMBRE                                 | NÚMERO DE INSCRIPCIÓN | N° DE ACTA | FECHA      |
|-----|--|-----------------------|------------|------------|
| 1   | BRENDA VANESSA MORALES BENITEZ         | 12477                 | 18/2022    | 13/10/2022 |
| 2   | LAURA CAROLINA DURAN                   | 12478                 | 18/2022    | 13/10/2022 |
| 3   | HILDA DORIVEL COTO MORENO              | 12479                 | 18/2022    | 13/10/2022 |
| 4   | SALVADOR ANTONIO SERMEÑO SIGARAN       | 12480                 | 18/2022    | 13/10/2022 |
| 5   | NATALIA DEL CARMEN RODRIGUEZ HERNANDEZ | 12481                 | 18/2022    | 13/10/2022 |
| 6   | RUTH NOHEMY NUÑEZ ALVARENGA            | 12482                 | 18/2022    | 13/10/2022 |
| 7   | MIGUEL ERNESTO SANTOS RIVAS            | 12483                 | 18/2022    | 13/10/2022 |
| 8   | SOFIA GUADALUPE ORELLANA NAVARRETE     | 12484                 | 18/2022    | 13/10/2022 |
| 9   | JOSE VICENTE MUNGUIA                   | 12485                 | 18/2022    | 13/10/2022 |
| 10  | ROXANA ELIZABETH MARTINEZ GUERRERO     | 12486                 | 18/2022    | 13/10/2022 |
| 11  | ROSA NOEMY CHAMAGUA DE RODRIGUEZ       | 12487                 | 18/2022    | 13/10/2022 |
| 12  | LUZ ELENA SANCHEZ MANZANARES           | 12488                 | 18/2022    | 13/10/2022 |
| 13  | RONALD SAMUEL RAMOS MUNTO              | 12489                 | 18/2022    | 13/10/2022 |
| 14  | SANDRA DEL CARMEN HERNANDEZ DE PARDO   | 12490                 | 18/2022    | 13/10/2022 |

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|    |                                       |       |         |            |
|----|---------------------------------------|-------|---------|------------|
| 15 | GERMAN BALMORE ALVARENGA GUARDADO     | 12491 | 18/2022 | 13/10/2022 |
| 16 | ERIKA MARISOL PORTILLO GARCIA         | 12492 | 18/2022 | 13/10/2022 |
| 17 | CECILIA DEL SOCORRO BOLAÑOS VALDEZ    | 12493 | 18/2022 | 13/10/2022 |
| 18 | SANDRA ELIZABETH ALAS ORELLANA        | 12494 | 18/2022 | 13/10/2022 |
| 19 | DEYSI IVETH MARTIR HURTADO            | 12495 | 18/2022 | 13/10/2022 |
| 20 | LUIS ROBERTO ESCALANTE GARCIA         | 12496 | 18/2022 | 13/10/2022 |
| 21 | DAVID GEOVANNI ACOSTA VANEGAS         | 12497 | 18/2022 | 13/10/2022 |
| 22 | BLANCA DALILA MORALES AMAYA           | 12498 | 18/2022 | 13/10/2022 |
| 23 | JOSE ALEXANDER TREJO ROMERO           | 12499 | 18/2022 | 13/10/2022 |
| 24 | DINORA DEL CARMEN VASQUEZ BONILLA     | 12500 | 18/2022 | 13/10/2022 |
| 25 | MARIA AZUCENA PORTILLO TEJADA         | 12501 | 18/2022 | 13/10/2022 |
| 26 | JOSE TOMAS CARRILLO TORRES            | 12502 | 18/2022 | 13/10/2022 |
| 27 | VILMA YAMILETH RIVERA ROSA            | 12503 | 18/2022 | 13/10/2022 |
| 28 | CONSUELO DEL TRÁNSITO SOLANO PALACIOS | 12504 | 18/2022 | 13/10/2022 |
| 29 | CECILIA ELIZABERTH VÁSQUEZ BONILLA    | 12505 | 20/2022 | 15/11/2022 |
| 30 | GERMAN MAURICIO CHÁVEZ MORALES        | 12506 | 20/2022 | 15/11/2022 |
| 31 | MARIO ERNESTO GARCIA VAQUERANO        | 12507 | 20/2022 | 15/11/2022 |
| 32 | JORGE ALBERTO ASCENCIO CALDERON       | 12508 | 20/2022 | 15/11/2022 |
| 33 | MARIA CRISTINA PEÑATE RAMIREZ         | 12509 | 20/2022 | 15/11/2022 |
| 34 | KARLA LISSETTE ALAS CASTILLO          | 12510 | 20/2022 | 15/11/2022 |
| 35 | JHONY MANRIQUE BONILLA LANDAVERDE     | 12511 | 20/2022 | 15/11/2022 |

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|----|--|-------|---------|------------|
| 36 | KAREN ANDREA GUARDADO DE SANCHEZ       | 12512 | 20/2022 | 15/11/2022 |
| 37 | MARIA DEL CARMEN VASQUEZ               | 12513 | 20/2022 | 15/11/2022 |
| 38 | ERICK SANTIAGO ECHEGOYEN NAVARRETE     | 12514 | 20/2022 | 15/11/2022 |
| 39 | HERNAN ANTONIO MARTINEZ SANTOS         | 12515 | 20/2022 | 15/11/2022 |
| 40 | URANEA MARGARITA MUÑOZ PALOMO          | 12516 | 20/2022 | 15/11/2022 |
| 41 | KENNY YAMILLETH MERLIN DE CALDERON     | 12517 | 20/2022 | 15/11/2022 |
| 42 | EDWIN ALEXANDER SÁNCHEZ LANDAVERDE     | 12518 | 20/2022 | 15/11/2022 |
| 43 | NELSON DE JESUS VASQUEZ GRANILLO       | 12519 | 20/2022 | 15/11/2022 |
| 44 | IRMA HAYDEE RIVERA RAMIREZ             | 12520 | 20/2022 | 15/11/2022 |
| 45 | MIRNA ANTONIA TURCIOS CHAVEZ           | 12521 | 20/2022 | 15/11/2022 |
| 46 | YANCY CAROLINA MARROQUIN AGUILAR       | 12522 | 20/2022 | 15/11/2022 |
| 47 | RONI MIGUEL MEDRANO VEGA               | 12523 | 20/2022 | 15/11/2022 |
| 48 | ELSA CAROLINA DIAZ BLANCO              | 12524 | 20/2022 | 15/11/2022 |
| 49 | JACKELINE DINORA CRESPIAN CRISOSTOMO   | 12525 | 20/2022 | 15/11/2022 |
| 50 | MANUEL DAVID DIAZ BONILLA              | 12526 | 20/2022 | 15/11/2022 |
| 51 | CECILIA DEL CARMEN RIVERA TEJADA       | 12527 | 20/2022 | 15/11/2022 |
| 52 | VILMA MARGARITA JIMENEZ ACEVEDO        | 12528 | 20/2022 | 15/11/2022 |
| 53 | RICARDO DAVID MATA ASENCIO             | 12529 | 20/2022 | 15/11/2022 |
| 54 | HENRY ADONAY TORRES GOMEZ              | 12530 | 20/2022 | 15/11/2022 |
| 55 | JOHANNA DEL CARMEN RODRIGUEZ DE ZUNIGA | 12531 | 20/2022 | 15/11/2022 |
| 56 | JIMMY ALEXANDER MONTOYA AMAYA          | 12532 | 20/2022 | 15/11/2022 |

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|----|------------------------------------|-------|---------|------------|
| 57 | MARVIN ALEXANDER CANTOR CORTEZ     | 12533 | 20/2022 | 15/11/2022 |
| 58 | DORA ALICIA FLORES DE FLORES       | 12534 | 20/2022 | 15/11/2022 |
| 59 | ADELA ESMERALDA GONZALEZ GARCIA    | 12535 | 20/2022 | 15/11/2022 |
| 60 | HECTOR ANTONIO PINEDA MONTOYA      | 12536 | 20/2022 | 15/11/2022 |
| 61 | DENNIS ALEXANDER SOSA ALFARO       | 12537 | 20/2022 | 15/11/2022 |
| 62 | WILFREDO MARTINEZ HERNÁNDEZ        | 12538 | 20/2022 | 15/11/2022 |
| 63 | CARLOS MAURICIO SANCHEZ VASQUEZ    | 12539 | 20/2022 | 15/11/2022 |
| 64 | FRANCISCO ALEXANDER GAVIDIA        | 12540 | 20/2022 | 15/11/2022 |
| 65 | CLAUDIA JAMILETH RIVAS RODRIGUEZ   | 12541 | 20/2022 | 15/11/2022 |
| 66 | JULIO CESAR ORELLANA PORTILLO      | 12542 | 20/2022 | 15/11/2022 |
| 67 | JOSE GERARDO ACEVEDO PAYES         | 12543 | 20/2022 | 15/11/2022 |
| 68 | ALEXANDER ERNESTO ZAMORA MARTÍNEZ  | 12544 | 20/2022 | 15/11/2022 |
| 69 | KATHERINE VANESSA JIMENEZ ROSALES  | 12545 | 20/2022 | 15/11/2022 |
| 70 | NAHUM ERNESTO UMAÑA ARGUETA        | 12546 | 20/2022 | 15/11/2022 |
| 71 | EVELYN DEL CARMEN ROMERO ALVARADO  | 12547 | 20/2022 | 15/11/2022 |
| 72 | MIGUEL VLADIMIR HERNANDEZ FIGUEROA | 12548 | 20/2022 | 15/11/2022 |
| 73 | GLORIA MARGARITA MEJIA MONTEAGUDO  | 12549 | 20/2022 | 15/11/2022 |
| 74 | LUIS FRANCISCO MENDEZ ZAVALA       | 12550 | 20/2022 | 15/11/2022 |
| 75 | EDUARDO EMILIO RODRÍGUEZ MÉNDEZ    | 12551 | 20/2022 | 15/11/2022 |
| 76 | PEDRO JOSÚE FUENTES VÁSQUEZ        | 12552 | 21/2022 | 29/11/2022 |
| 77 | NIDIA MABEL MEJÍA VÁSQUEZ          | 12553 | 21/2022 | 29/11/2022 |

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|----|---|-------|---------|------------|
| 78 | REMBERTO ERNESTO GONZÁLEZ               | 12554 | 21/2022 | 29/11/2022 |
| 79 | JOSÉ NELSON AMAYA                       | 12555 | 21/2022 | 29/11/2022 |
| 80 | JENNIFER MELISA PINEDA AGUILAR          | 12556 | 21/2022 | 29/11/2022 |
| 81 | CINDY GISSEL FUNES PORTILLO             | 12557 | 21/2022 | 29/11/2022 |
| 82 | DOUGLAS DE JESUS ALFEREZ ORDOÑEZ        | 12558 | 21/2022 | 29/11/2022 |
| 83 | JENNIFER GUADALUPE ZAVALA CRUZ          | 12559 | 21/2022 | 29/11/2022 |
| 84 | SILVIA TERESA BONILLA TEVES             | 12560 | 21/2022 | 29/11/2022 |
| 85 | YASSIR FERNANDEZ OCHOA                  | 12561 | 21/2022 | 29/11/2022 |
| 86 | MAYRA LIZETH MENJIVAR ROSALES           | 12562 | 21/2022 | 29/11/2022 |
| 87 | LISETH GUADALUPE VARGAS DE OAJACA       | 12563 | 21/2022 | 29/11/2022 |
| 88 | GONZALO ANTONIO REYES PREZA             | 12564 | 21/2022 | 29/11/2022 |
| 89 | ARISTIDES ALEXANDER GUEVARA             | 12565 | 21/2022 | 29/11/2022 |
| 90 | CARLOS NATANAEL ROSA AMAYA              | 12566 | 21/2022 | 29/11/2022 |
| 91 | JOHANNA PATRICIA ALAS ESCOBAR           | 12567 | 21/2022 | 29/11/2022 |
| 92 | ROBERTO ANTONIO PALMA ORANTES           | 12568 | 21/2022 | 29/11/2022 |
| 93 | ESTELA CRUZ MARADIAGA                   | 12569 | 21/2022 | 29/11/2022 |
| 94 | ERNESTO ANTONIO ALFARO CARBALLO         | 12570 | 21/2022 | 29/11/2022 |
| 95 | ROXANA ELIZABETH CONTRERAS LOPEZ        | 12571 | 21/2022 | 29/11/2022 |
| 96 | MAXIMO ALEXANDER ALVARADO PORTILLO      | 12572 | 21/2022 | 29/11/2022 |
| 97 | CHRISTIAN EDUARDO QUINTANILLA DOMINGUEZ | 12573 | 21/2022 | 29/11/2022 |
| 98 | GABRIEL ANTONIO ALEMAN PARADA           | 12574 | 21/2022 | 29/11/2022 |

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|-----|-------------------------------------|-------|---------|------------|
| 99  | BLADIMIR ANTONIO RODRIGUEZ JUAREZ   | 12575 | 21/2022 | 29/11/2022 |
| 100 | KARLA RAQUEL MORENO DE ROSALES      | 12576 | 21/2022 | 29/11/2022 |
| 101 | MARLENE ARELY SALGUERO ALVARENGA    | 12577 | 21/2022 | 29/11/2022 |
| 102 | LUIS ALEJANDRO GOMEZ                | 12578 | 21/2022 | 29/11/2022 |
| 103 | KEVIN EDUARDO QUINTANILLA SANCHEZ   | 12579 | 21/2022 | 29/11/2022 |
| 104 | GUILLERMO ANTONIO HERNANDEZ MENDEZ  | 12580 | 21/2022 | 29/11/2022 |
| 105 | YANIRA SARAHI CRUZ DE RAMOS         | 12581 | 21/2022 | 29/11/2022 |
| 106 | MAIRA ELIZABETH MUÑOZ RODRIGUEZ     | 12582 | 21/2022 | 29/11/2022 |
| 107 | ERNESTO ALFREDO BELTRAN VEGA        | 12583 | 21/2022 | 29/11/2022 |
| 108 | JACQUELINE ILEANA ESCOBAR DUEÑAS    | 12584 | 21/2022 | 29/11/2022 |
| 109 | CARLOS ALEXANDER CARBALLO CUBIAS    | 12585 | 21/2022 | 29/11/2022 |
| 110 | JHONY ALFREDO HERNANDEZ MURCIA      | 12586 | 21/2022 | 29/11/2022 |
| 111 | ESTEFANY ESMERALDA MORALES ZELAYA   | 12587 | 21/2022 | 29/11/2022 |
| 112 | DELMÍ CECILIA REYES PAZ             | 12588 | 21/2022 | 29/11/2022 |
| 113 | GABRIELA ALEJANDRA GOCHEZ DE IBAÑEZ | 12589 | 21/2022 | 29/11/2022 |
| 114 | IRMA VERONICA RAMIREZ ALVAREZ       | 12590 | 21/2022 | 29/11/2022 |
| 115 | CARLOS VLADIMIR BERMUDEZ AGUILAR    | 12591 | 21/2022 | 29/11/2022 |
| 116 | PABLO ERNESTO NAJERA ESCOBAR        | 12592 | 21/2022 | 29/11/2022 |
| 117 | NORMA ISABEL MIRANDA CORDOVA        | 12593 | 21/2022 | 29/11/2022 |
| 118 | CLAUDIA DAMARIS FUNES PINEDA        | 12594 | 21/2022 | 29/11/2022 |
| 119 | ALMA IVETTE AGUIRRE PEREZ           | 12595 | 21/2022 | 29/11/2022 |

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|-----|--|-------|---------|------------|
| 120 | RONALD ALEXANDER CANESA QUINTANILLA    | 12596 | 21/2022 | 29/11/2022 |
| 121 | PATRICIA REBECA MAZARIEGO CALDERON     | 12597 | 21/2022 | 29/11/2022 |
| 122 | MARIA DE LOS ANGELES MARTINEZ AYALA    | 12598 | 21/2022 | 29/11/2022 |
| 123 | CARLOS ROGELIO ALEMAN LOPEZ            | 12599 | 21/2022 | 29/11/2022 |
| 124 | MANUEL DE JESUS HERNANDEZ PINEDA       | 12600 | 21/2022 | 29/11/2022 |
| 125 | LUIS ALEXANDER PEREZ OSEGUEDA          | 12601 | 21/2022 | 29/11/2022 |
| 126 | PEDRO ANTONIO UMAÑA LOZANO             | 12602 | 21/2022 | 29/11/2022 |
| 127 | ADOLFO BELTRAN VEGA                    | 12603 | 21/2022 | 29/11/2022 |
| 128 | BEATRIZ DE LOS ANGELES RIOS DE HERRERA | 12604 | 21/2022 | 29/11/2022 |
| 129 | FANY ANTONIA RIVERA DE RAMOS           | 12605 | 21/2022 | 29/11/2022 |
| 130 | KATHERINE YESENIA CASTILLO DE ROJAS    | 12606 | 21/2022 | 29/11/2022 |
| 131 | ALISSON MARISELA MERIGGIO CONTRERAS    | 12607 | 21/2022 | 29/11/2022 |
| 132 | HERBERTH EDGARDO AGUILA RODRIGUEZ      | 12608 | 21/2022 | 29/11/2022 |
| 133 | DAVID ADONAY RAMIREZ SANDOVAL          | 12609 | 21/2022 | 29/11/2022 |
| 134 | RUTH REBECA SOMOZA CASTRO              | 12610 | 21/2022 | 29/11/2022 |
| 135 | AZUCENA ELIZABETH CHAVEZ RAMIREZ       | 12611 | 21/2022 | 29/11/2022 |
| 136 | CESAR ALEXANDER BONILLA AVALOS         | 12612 | 21/2022 | 29/11/2022 |
| 137 | JORGE MAURICIO GUZMAN MELARA           | 12613 | 21/2022 | 29/11/2022 |
| 138 | BALTAZAR RODRIGUEZ ORELLANA            | 12614 | 21/2022 | 29/11/2022 |
| 139 | KARINA LIZBETH CASTRO PEREZ            | 12617 | 21/2022 | 29/11/2022 |
| 140 | XENIA LOURDES SOLANO DE CORDERO        | 12618 | 22/2022 | 07/12/2022 |

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|-----|-------------------------------------|-------|---------|------------|
| 141 | DOUGLAS OQUELI MEJIA LOPEZ          | 12619 | 22/2022 | 07/12/2022 |
| 142 | ROSA AMADA JIMENEZ DE CHAVEZ        | 12620 | 22/2022 | 07/12/2022 |
| 143 | YIMI ENRIQUE RAUDA LIPE             | 12621 | 22/2022 | 07/12/2022 |
| 144 | THANIA RUBI RODRIGUEZ LAZO          | 12622 | 22/2022 | 07/12/2022 |
| 145 | JUAN CARLOS GUERRERO ROMERO         | 12623 | 22/2022 | 07/12/2022 |
| 146 | PATRICIA MARIBEL RIVERA DE GONZALEZ | 12624 | 22/2022 | 07/12/2022 |
| 147 | HEIDI DEL CARMEN LEONARDO ESCOBAR   | 12625 | 22/2022 | 07/12/2022 |
| 148 | WILLIAM GIOVANNI CALDERON AGUILAR   | 12626 | 22/2022 | 07/12/2022 |
| 149 | JOSE RICARDO VASQUEZ                | 12627 | 22/2022 | 07/12/2022 |
| 150 | KARLA BEATRIZ HERNANDEZ MARTINEZ    | 12628 | 22/2022 | 07/12/2022 |
| 151 | MARYORI RAQUEL MAGAÑA TORRES        | 12629 | 22/2022 | 07/12/2022 |
| 152 | CARLOS ADALBERTO AVALOS ORELLANA    | 12630 | 22/2022 | 07/12/2022 |
| 153 | BESSY IVONNE CUCHILLAS DE VENTURA   | 12631 | 22/2022 | 07/12/2022 |
| 154 | REYNALDO FILADELFO VASQUEZ FLORES   | 12632 | 22/2022 | 07/12/2022 |
| 155 | CLAUDIA HISSEL LOPEZ CORDOVA        | 12633 | 22/2022 | 07/12/2022 |
| 156 | RICARDO ERNESTO RIVAS RECINOS       | 12634 | 22/2022 | 07/12/2022 |
| 157 | MARLON RAFAEL CLAROS AYALA          | 12635 | 22/2022 | 07/12/2022 |
| 158 | EDWIN GEOVANY HURTADO SANCHEZ       | 12636 | 22/2022 | 07/12/2022 |
| 159 | SANDRA ELIZABETH VASQUEZ HENRIQUEZ  | 12637 | 22/2022 | 07/12/2022 |
| 160 | DAVID ARMANDO BELTRAN ROJAS         | 12638 | 22/2022 | 07/12/2022 |
| 161 | JESUS SALOMON GONZALEZ PEÑA         | 12639 | 22/2022 | 07/12/2022 |

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|-----|--|-------|---------|------------|
| 162 | STEFANY MARISOL QUEZADA CAMPOS         | 12640 | 22/2022 | 07/12/2022 |
| 163 | ADILIO ALBERTO FUENTES OSORIO          | 12641 | 22/2022 | 07/12/2022 |
| 164 | ANA LORENA OLIVARES HERNANDEZ          | 12642 | 22/2022 | 07/12/2022 |
| 165 | WALTER ENRIQUE CASTILLO LOPEZ          | 12643 | 22/2022 | 07/12/2022 |
| 166 | JOEL ERNESTO RAMIREZ URQUILLA          | 12644 | 22/2022 | 07/12/2022 |
| 167 | MARIA DEL CARMEN RIVERA                | 12645 | 22/2022 | 07/12/2022 |
| 168 | CHRISTIAN ALEXANDER GUTIERREZ ALBAYERO | 12646 | 22/2022 | 07/12/2022 |
| 169 | KENNY MARIELOS MIRON DE FLORES         | 12647 | 22/2022 | 07/12/2022 |
| 170 | DIANA SARAI AGUILAR QUIJANO            | 12648 | 22/2022 | 07/12/2022 |
| 171 | LUIS ANTONIO MONTERROSA RIVERA         | 12649 | 22/2022 | 07/12/2022 |
| 172 | SANDRA LISETH AGUILAR NUÑEZ            | 12650 | 22/2022 | 07/12/2022 |
| 173 | CONCEPCION ESMERALDA MONGE TORRES      | 12651 | 22/2022 | 07/12/2022 |
| 174 | EVELYN ELIZABETH FUENTES REYES         | 12652 | 22/2022 | 07/12/2022 |
| 175 | JEANNY DAXIA MEJIA RIVERA              | 12653 | 22/2022 | 07/12/2022 |
| 176 | FERNANDO ELIAS MARTINEZ SANTOS         | 12654 | 22/2022 | 07/12/2022 |
| 177 | GIOVANNI BLADIMIR DIAZ REYES           | 12655 | 22/2022 | 07/12/2022 |
| 178 | RAQUEL ANTONIA MOTTO DE GALVEZ         | 12656 | 22/2022 | 07/12/2022 |
| 179 | MEYLIN IVETTE BARRERA APARICIO         | 12657 | 22/2022 | 07/12/2022 |
| 180 | KARLA GRACIELA PEREZ DIAZ              | 12658 | 22/2022 | 07/12/2022 |
| 181 | YANCY VERONICA AGUILAR SALAZAR         | 12659 | 22/2022 | 07/12/2022 |
| 182 | WENDY ARACELY VILLALTA DE CANALES      | 12660 | 22/2022 | 07/12/2022 |

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|-----|--------------------------------------|-------|---------|------------|
| 183 | ANA MARIA ESTER COREAS               | 12661 | 22/2022 | 07/12/2022 |
| 184 | CLAUDIA YANIRA HERNANDEZ DE ORELLANA | 12662 | 22/2022 | 07/12/2022 |
| 185 | SANDRA ISABEL HERNANDEZ ARGUETA      | 12663 | 22/2022 | 07/12/2022 |
| 186 | MILTON OMAR CARIAS GUINEA            | 12664 | 22/2022 | 07/12/2022 |
| 187 | FELIPE CARLOS ARGUETA ROSA           | 12665 | 22/2022 | 07/12/2022 |