



<b>PROGRAM FEES PER LEVEL/PART</b>	<b>Student rate</b>	<b>Graduate rate</b>	<b>Professional rate</b>
<b>REVIEW AND (REGULAR) EXAM</b>	4,000php	6,000php	9,000php
<b>Forfeited Exam (enrolled but did not took exam)</b>	3,000php	5,000php	6,000php
<b>Retake Exam with Sit-in Review</b>	2,000php	3,000php	3,500php
<b>Retake Exam only (without Review)</b>	1,000php	1,500php	2,000php

**Student rate** - for undergraduate students and recent graduates within six (6) months after graduation date  
**Graduate rate** - graduates who are more than six (6) months graduate, but less than three years graduate  
**Professional rate** - professionals who are more than three years graduate

**REVIEW AND (REGULAR) EXAM**

Fees are inclusive of review fee, exam fee, and lecture materials. Membership/Certification Fees are paid separately after passing the exams.

For those who would not be attending the review (will be taking the exam only), the same program fees will apply.

**Forfeited Exam**

Forfeited Exam is applicable for those who were enrolled with Topnotch in their previous review and exam schedule, but DID NOT TOOK THE EXAM/ABSENT in their scheduled exam date (up to within the allowance period), and will be enrolling again on the available review and exam schedule of Topnotch.

NOTE: Outstanding balances from previous enrolled schedule should be paid before enrolling. Those who still have outstanding balances from their previous/forfeited schedule will not be allowed to enroll again.

Fees are only for the sit-in review fee and retake exam. (Lecture materials are not included in the fees.) For those who would not be attending the review (will be taking the exam only), the same fees will apply.

**RETAKE EXAM**

Retake Exam is only for those who previously took the exam in their scheduled review and exam date, but was not able to pass the exam/obtained a grade of "FAILED".

The regular review and exam rates will apply for those who took their review and exam with other accredited providers (not with Topnotch), and obtained a grade of "FAILED" on their exam, and would be enrolling for retake exam on the available exam schedule of Topnotch.

**Retake Exam only (without Review)**

The following fees are applicable for those who will retake their failed exam without attending the review classes again; and have previously taken the review and exam schedules with Topnotch; and will enroll their retake exam on the available exam schedule of Topnotch.

Fees are only for the retake exam. (Review fee and lecture materials are not included in the fees.)

**Retake Exam with Sit-in Review**

The following fees are applicable for those who will retake their failed exam and will be attending the review classes again as a sit-in; and have previously taken the review and exam schedules with Topnotch; and will enroll their retake exam on the available exam schedule of Topnotch.

Fees are only for the sit-in review fee and retake exam. (Lecture materials are not included in the fees.)

<p><b>Contact Details of Topnotch CAT Reviewers</b></p>	<p><b>Ralph Michael Licaros, CPA, CAT, RCA, MICB</b>          Head, Topnotch CAT Reviewers          Accredited Review Provider, NIAT Phils.          0917-8827111          rmlicaros_cat@yahoo.com</p>	<p><b>Visit us Online</b>  <a href="http://www.topnotchcatreviewers.com">www.topnotchcatreviewers.com</a>  <a href="http://www.facebook.com/topnotch.catreviewers">www.facebook.com/topnotch.catreviewers</a></p> <p><b>Visit us at National Review Center (NRC CPA Review School)</b>          3rd flr. New World Bldg. (Building beside PRC) Morayta St.          Corner P. Paredes St., España, Manila          Telefax No. 733-7832</p>
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