



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

March 3, 2026

REGIONAL MEMORANDUM

No. **274** s. 2026

**CLOSURE OF LADY HEART LEARNING CENTER, INC. BRGY. STO. NIÑO,
ALANGALANG, LEYTE WITH SCHOOL I.D. NO. 451516**

To: Schools Division Superintendents
Regional Office Division Chiefs
Public Elementary and Secondary School Heads
All Others Concerned

1. The Department of Education, Regional Office No. VIII through the Quality Assurance Division (QAD) announces the closure of **LADY HEART LEARNING CENTER, INC.** Brgy. Sto. Niño, Alangalang, Leyte, Division of Leyte with **School I.D. No. 451516**, effective S.Y. 2026-2027.
2. The closure of classes of the said school is through the voluntary withdrawal of permit under Section 43 of DepEd Order No. 88, s. 2010 and per communication received from **Dr. Mariza S. Magan, CESO V**, Schools Division Superintendent, Leyte Division with the reasons as cited by Corazon S. Ramos the School President, attached hereto.
3. The Schools Division Superintendent is hereby directed to facilitate the safekeeping and repository of all pertinent documents, consistent with the provision of DepEd No. 88 s. 2010, Section 154 "Custody of Student Record".
4. Immediate dissemination of and strict compliance with this Memorandum are desired.

RONELO AL K. FIRMO, CESO IV
Assistant Regional Director
Officer-in-Charge
Office of the Regional Director



Enclosures: As stated

References: DepEd Order No. 88 s. 2010

To be indicated in the Perpetual Index under the following subjects:

BASIC EDUCATION

CLOSURE

PRIVATE SCHOOL

QAD-JGG



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LADY HEART LEARNING CENTER INC.
Alangalang, Leyte

LETTER OF CLOSURE

February 17, 2026

To: Dr. RONELO AL K. FIRMO, CESO IV
Regional Director
Department of Education
Regional Office VIII Candahug, Palo, Leyte

Dear Sir,

Good day!

We are writing to inform your good office that LADY HEART LEARNING CENTER INC. with our official address at Barangay Santo Niño Alangalang, Leyte wishes to terminate our government permit or cease our operation for several reasons;

1. The corporation has failed to register with the Bureau of Internal Revenue (BIR) since its registration from the Securities and Exchange Commission (SEC);
2. The corporation has also failed to register its obligation to the Social Security System (SSS), Pag-Ibig and Philhealth offices because of our unawareness, however, the corporation has given the benefits to its employees through paying directly to their accounts on SSS, PAG IBIG & PHILHealth without our knowledge that our remittances should have been made under the name of LADY HEART LEARNING CENTER Inc;
3. The corporation failed to submit GENERAL INFORMATION SHEET & AUDITED FINANCIAL REPORTS to the Securities and Exchange Commission for several years resulting the deactivation of our registration from SEC;
4. Moreover, we cannot file for a petition for reactivation since the period has been so long that the commission would impose revocation due to none registration from the Bureau of Internal Revenue;
5. The Board of Directors have failed to manage the primary obligation in operation considering their choices working and living abroad;
6. The operation decline during COVID season and continuously to the present because of the absence of the Board of Directors and;
7. The lack of financial resources to settle all the possible penalties that the corporation would encounter.

In behalf of LADY HEART LEARNING CENTER INC, the undersigned would like to thank you for the continued support throughout the years. We deeply appreciate it and we apologize for not meeting the project's objective.

Thank you for your kind attention to this matter.

Respectfully yours,


CORAZON S. RAMOS
President

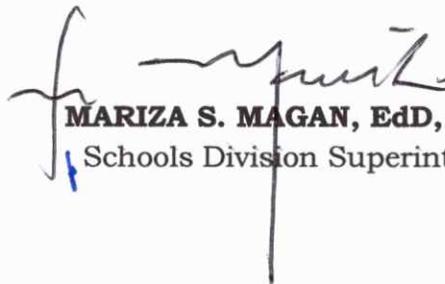


Republic of the Philippines
Department of Education
REGION VIII
SCHOOLS DIVISION OF LEYTE

1st ENDORSEMENT

February 24, 2026

Respectfully forwarded to **DR. RONELO AL K. FIRMO, CESO IV**, Regional Director, Department of Education Regional Office No. VIII, the attached letter requesting closure of **LADY HEART LEARNING CENTER, INC.**, Alangalang, Leyte effective School Year 2026-2027.


MARIZA S. MAGAN, EdD, CESO V
Schools Division Superintendent

SGOD-SM, M&E-FCVP

