

**REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY**

**BENGUET CORPORATION,  
Petitioner,**

**- versus -**

**C.T.A. Case No. 5677**

**COMMISSIONER OF INTERNAL  
REVENUE and COMMISSIONER  
OF CUSTOMS,**

**Respondents**

**Promulgated:**

**SEP 17 2001**

*[Handwritten signature]*

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**DECISION**

This Petition for Review filed by herein Petitioner on September 30, 1998 involves a claim for refund or tax credit in the aggregate amount of THIRTY THREE MILLION FIVE HUNDRED NINETY THREE THOUSAND SEVEN HUNDRED FOURTEEN & 21/100 PESOS (P 33,593,714.21) allegedly representing the excess creditable input VAT paid by Petitioner on its domestic purchases and importation of capital goods for the period covering July 1 to December 31, 1996.

Petitioner is a domestic corporation organized and existing under the laws of the Republic of the Philippines.<sup>1</sup> It is registered with the Bureau of Internal Revenue as a VAT taxpayer pursuant to the requirements of Section 107 of the National Internal Revenue Code, as shown by the Certificate of Registration No. 94-410-002700 wherein

Petitioner has been issued Registration No. 410-000-051-237-VAT on its sale of goods effective June 30,1994.<sup>2</sup> On May 4, 1988, it obtained from the BIR an approval of its application for zero-rate on its sale of goods to persons or entities, which are effectively zero-rated.<sup>3</sup>

On October 21,1996 and January 20,1997, Petitioner filed its 1996 quarterly VAT returns for the third quarter ended September 30,1996 and fourth quarter ended December 31, 1996 (CTA records, pp.138-140), respectively, but which Petitioner simultaneously amended on January 31,1997 (Exhibits A & B).

In its amended 1996 third quarterly VAT return (Exhibit A), Petitioner reported an amount of P630,990,265.86 zero-rated sales, taxable sales of P156,318,482.20 with the related output VAT of P15,631,848.22, total input VAT of P26,631,903.84 paid on domestic purchases of goods/services and importation of goods and an excess input VAT of P11,000,055.62, computed as follows:

|                             |                     |                         |
|-----------------------------|---------------------|-------------------------|
| Zero Rated Sales            |                     | P 630,990,265.86        |
| Taxable Sales               |                     | <u>156,318,482.20</u>   |
| Total Sales                 |                     | <u>P 787,308,748.06</u> |
| Output VAT                  |                     | P 15,631,848.22         |
| Less: Input VAT             |                     |                         |
| Domestic Purchases of Goods |                     |                         |
| and services                | P 22,434,942.84     |                         |
| Importation of Goods        | <u>4,196,961.00</u> | <u>26,631,903.84</u>    |
| Excess Input VAT            |                     | <u>P 11,000,055.62</u>  |

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<sup>1</sup> Joint Stipulation of Facts, par. 1, CTA docket p.47

<sup>2</sup> *ibid.*, par.2, CTA docket p.47

<sup>3</sup> See Annex B attached to Petition for Review, CTA docket p.7

Likewise, in its amended 1996 fourth quarterly VAT return (Exhibit B), Petitioner reflected an amount of P375,715,886.32 zero rated sales, taxable sales of P16,154, 551.70 with the corresponding output VAT of P1,615,455.17, total input VAT of P23,999,859.49 paid on domestic purchases of goods/services and importation of goods and an excess input VAT of P22,384,404.32 computed as follows:

|                             |                     |                         |
|-----------------------------|---------------------|-------------------------|
| Zero Rated Sales            |                     | P 375,715,886.32        |
| Taxable Sales               |                     | <u>16,154,551.70</u>    |
| Total Sales                 |                     | <u>P 391,870,438.02</u> |
| Output VAT                  |                     | P 1,615,455.17          |
| Less: Input VAT             |                     |                         |
| Domestic Purchases of Goods |                     |                         |
| and services                | P 20,782,444.49     |                         |
| Importation of Goods        | <u>3,217,415.00</u> | <u>23,999,859.49</u>    |
| Excess Input VAT            |                     | <u>P 22,384,404.32</u>  |

Accordingly, Petitioner filed with the One-Stop-Shop Inter-Agency Tax Credit and Duty Drawback Center of the Department of Finance (DOF), two separate applications for VAT tax credits/refunds in the amounts of P11,020,438.09 and P22,573,275.92 covering the periods July 1 to September 30,1996 and October 1 to December 31, 1996 (Exhibits C & D), respectively. The said amounts allegedly represent excess input VAT payments on importation of goods and domestic purchases of goods/services for the same periods.

Since the aforementioned administrative claims for refund in the total amount of P33, 593,714.01 were not acted upon by the Respondent and in order to preserve its right

to judicially claim the same, Petitioner, on September 30, 1998, elevated the matter before this Court by way of Petition for Review.

In answer to the allegations raised by the Petitioner, Respondent, for his part, avers the following Special and Affirmative Defenses, to wit:

1. Respondent Commissioner of Customs replead (sic) and reproduce (sic) all their allegations in the preceding paragraphs of this Answer;
2. The alleged claim for refund is still subject to administrative routinary investigation and/or examination by the Respondent's Bureau;
3. The taxes so claimed have been paid and collected in accordance with law and regulations, hence, not refundable;
4. Claims for refund are construed strictly against the claimant for the same partakes of the nature of an exemption from taxation (*Commissioner of Internal Revenue vs. Ledesma, 31 SCRA 95*). Taxation is an inherent power of the State and taxes are considered the lifeblood of the nation. It is therefore incumbent upon Petitioner to prove by express provision of law that it is entitled thereto. Failure on the part of the Petitioner to do so, all doubts as to the regularity of the claim for refund must be resolved in favor of the Respondent.
5. Moreover, it is incumbent upon Petitioner to prove that it has complied with the provisions of Section 230 of the Tax Code.

The pivotal issue in the case at bar is focused on the question of WHETHER OR NOT PETITIONER IS ENTITLED TO THE REFUND OR TO THE ISSUANCE OF A TAX CREDIT CERTIFICATE IN THE TOTAL AMOUNT OF P33,593,714.01 REPRESENTING THE EXCESS INPUT VAT PAID FOR THE PERIOD COVERING JULY 1 TO DECEMBER 31, 1996.

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(A) Export Sales.- The term “export sales” means

***“Section 106. Refunds or Tax credits of creditable input tax. – (a)*** Any VAT-registered person, whose sales are zero-rated or effectively zero-rated, may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: *Provided, however,* That in the case of zero-rated sales under Section 100(a)(2)(A)(i), (ii) and (b) and Section 102 (b)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the regulations of the *Bangko Sentral ng Pilipinas* (BSP): ***x x x***”.

<sup>4</sup> now Section 106 (A)(2)(a)(1) of the NIRC of 1997 (R.A.2484)

(b) Capital Goods.- A VAT-registered person may apply for the issuance of a tax credit certificate or refund of input taxes paid on capital goods imported or locally purchased, to the extent that such input taxes have not been applied against output taxes. The application may be made only within two (2) years after the close of the taxable quarter when the importation or purchase was made.”<sup>5</sup>

In sum, the afore-quoted provisions list down the basic requisites to be complied with in order for tax refunds or credits of excess input VAT paid may be granted. Explicitly mentioned in Section 100(a)(2)(A)(i) are the following:

1. That there be a sale of goods;
2. That the sale be made by a VAT-registered person;
3. That the sale qualifies as export sale as defined by law;
4. That the foreign exchange proceeds of said export sales are properly accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas*.

On the other hand, Section 106(a) and (b) specifically provides for the following requisites before a claim for refund can be granted, thus:

1. That the application of a tax credit or refund has been made within the two-year prescriptive period from the filing of the quarterly VAT return as provided under Section 4.106-2 (c) of Revenue Regulations No. 2-95;

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<sup>5</sup> now Section 112 (A) and 112 (B) of the NIRC of 1997 (R.A. 2484)

2. That the claimed input taxes on domestic purchases of taxable goods and services are directly attributable to its zero-rated sales;
3. That the claimed input taxes were not offset/applied against any output tax nor carried over to the succeeding months/quarter.

There is no doubt with regard to Petitioner's compliance with the aforementioned requirements. The fact that Petitioner is a VAT registered entity is undisputed (par. 2, Joint Stipulation of Facts, CTA records, p. 50). Records would reveal that for the period July 1 to December 31, 1996, Petitioner actually generated export sales and the foreign currency exchange proceeds thereof were inwardly remitted in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP). This is evidenced by the various export sales invoices, export declarations, airway bills, bills of lading, bank credit advices/memo(s) and official receipts (Exhibits G & G-1) submitted by Petitioner.

Since Petitioner's export sales qualify as zero-rated, Petitioner is not liable to pay output tax thereon. This is true as Petitioner's right to refund or credit the input VAT paid on its purchases of goods, properties or services related to such zero-rated sales is very well provided under Section 4.102 of Revenue Regulations No.7-95 in relation to Section 106(a) of the Tax Code. Such right to refund or credit input tax paid is likewise applicable on its importation of capital goods as sanctioned by Section 106(b) of the Tax Code.

With regard to the timeliness of Petitioner's action both in the administrative and judicial levels, this Court finds that prescription has not yet set in. A perusal of the

records shows that Petitioner filed its 1996 original third and fourth quarterly VAT returns on October 21, 1996 and January 20, 1997, respectively. Counting from these dates, Petitioner's administrative claims filed on March 5, 1998 and September 18, 1998 as well as the Petition for Review filed on September 30, 1998 fall within the two-year prescriptive period provided under Section 4.106-2(c) of Revenue Regulations No. 7-95. Said regulation provides that the application for the refund or credit of input taxes paid on capital goods imported or locally purchased shall be made within two (2) years after the close of the taxable quarter when the importation or purchase was made.

It must likewise be pointed out that upon examination of Petitioner's 1996 amended third and fourth quarterly VAT returns (Exhibits A & B), this Court found that the claimed input taxes were already net of Petitioner's output tax liabilities for the same quarters. It follows then that the claimed input taxes on its purchases of taxable goods and services are directly attributable to its zero-rated sales.

Also, Petitioner was able to prove that it did not apply nor carry-over the claimed input taxes to the succeeding first quarter of 1997. As can be gleaned from the Petitioner's first quarterly VAT return (Exhibit B-1, CTA docket p. 211), no amount was indicated as "Carried over from the previous quarter" (See Exhibit B-2, CTA docket, p. 211).

With the requirements substantially complied with by the Petitioner, we will now proceed to examine if the claimed input taxes were sufficiently substantiated by supplier's invoices and/or official receipts (with respect to domestic purchases of taxable goods and services) and Bureau of Customs official receipts/import entry declarations

(with respect to importation of capital goods) pursuant to Section 4.104-5 of Revenue Regulations No.7-95 in relation to Sections 108 and 238 of the Tax Code.<sup>6</sup>

A thorough examination of the records submitted to this Court would reveal that indeed Petitioner substantially met the substantiation requirements. In order to support its claimed input taxes, Petitioner submitted various suppliers' invoices/official receipts, Bureau of Customs (BOC) official receipts and import entry declarations (Exhibits H-1 to H-30; I-1 to I-23; J-1, inclusive) which were summarized in Exhibits K-1 and K-2.

It must be noted that due to the voluminous documents involved in this case, the services of an independent accounting firm was engaged to conduct an audit and evaluation of the documents pertinent to the input VAT claimed for the period covered. This Court finds their report adequate save from some other notable disallowances, which will be discussed later. In its final report dated November 16,1999 (Exhibit E-1), the commissioned auditing firm, SGV & Co., noted the following exceptions as well as the reason for their disallowance (Exhibits E-2 & E-3), thus:

| A.                                                                                       | Input Taxes Claimed |                | <u>Total</u> |
|------------------------------------------------------------------------------------------|---------------------|----------------|--------------|
|                                                                                          | <u>3rd Qtr</u>      | <u>4th Qtr</u> |              |
| 1. Purchases of goods and/or services without supporting Documents                       | P 332,574.39        | P 647,202.80   | P 979,777.19 |
| 2. Purchases of goods and/or services supported by documents other than VAT invoices/Ors | 117,628.44          | 87,416.68      | 205,045.12   |
| 3. Purchases of goods and/or services supported by Non-VAT invoices/Ors                  | 869,056.94          | 930,437.72     | 1,799,494.66 |

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<sup>6</sup> Now, Section 113 and 237, respectively of the NIRC of 1997 (R.A. No.2484)

|                                                                                                                                         |                       |                       |                       |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| 4. Purchases of goods and/or services supported by documents not issued in the name of the Company                                      | 142,324.45            | 5,412.89              | 147,737.34            |
| 5. Purchases of goods and/or services supported by Invoices/ORs stamped with "TIN-V", "TIN-VAT", "TIN#VAT#" printed after July 31, 1991 | 15,643.93             |                       | 15,643.93             |
| 6. Purchases of goods and services supported by Invoices/ORs with "TAN-VAT" or "TAN-V" only printed before July 31, 1991                | 134,286.49            | 157,685.66            | 291,972.15            |
| 7. Purchases of goods and services supported by invoices/Ors with "TAN-VAT" or "TAN-V" only printed after July 31, 1991                 | 1,202.01              |                       | 1,202.01              |
| 8. Purchases of goods and/or services supported by invoices/Ors without BIR permit                                                      | 571.00                |                       | 571.00                |
|                                                                                                                                         | <u>P 1,613,287.65</u> | <u>P 1,828,155.75</u> | <u>P 3,441,443.40</u> |

B. Input taxes paid on importation of goods which are supported only by Import Entry Declarations and Bureau of Customs (BOC) ORs with stamped "Certified True Xerox Copy" and signed by the BOC.

|                     | <u>3rd Qtr.</u> | <u>4th Qtr</u> | <u>Total</u> |
|---------------------|-----------------|----------------|--------------|
| Input Taxes Claimed | 300,687.00      | 65,456.00      | 366,143.00   |

C. Input taxes paid on importation of goods and local purchases of goods/services which are supported only by photocopies of Import Entry Declarations/BOC ORs and VAT invoices/Ors.

|                     | <u>3rd Qtr.</u> | <u>4th Qtr</u> | <u>Total</u> |
|---------------------|-----------------|----------------|--------------|
| Input Taxes Claimed | 849,202.86      | 1,500,850.21   | 2,350,053.07 |

A thorough scrutiny of the SGV & Co. final report and Petitioner's documents reveals that the amounts of P3,441,443.40 and P2,350,053.07 as summarized in letters A and C represent proper disallowances from Petitioner's total claim. As regards the input taxes of P366,143.00 in letter B above, only a portion thereof shall be disallowed on the basis that the BOC official receipts supporting the same were dated outside of the period covered by the subject claim for refund. The said disallowed input taxes covered by BOC official receipts were included in the total additional disallowed input taxes of P2,614,756.96 (*see Annex A*) and P2,216,087.82 (*see Annex B*) for the third and fourth quarters of 1996, respectively, which were also found by this Court as not properly substantiated. Hence, aside from the exceptions of P3,441,443.40 and P2,350,053.07 noted by SGV & Co., the input taxes of P2,614,756.96 and P2,216,087.82 shall also be deducted from Petitioner's total claim.

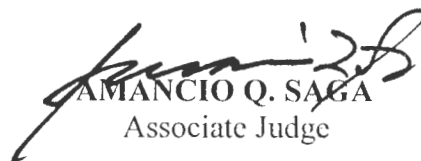
All told, this Court found that Petitioner's claim for refund or issuance of a tax credit certificate representing its unutilized input VAT payments on domestic purchases of taxable goods/services and importation of capital goods for the third and fourth

quarters of 1996 be granted but in a reduced amount of P22,971,372.76 computed as follows:

|                                                             | 1 9 9 6                |                                    |                        |
|-------------------------------------------------------------|------------------------|------------------------------------|------------------------|
|                                                             | 3rd Qtr<br>(Exhibit C) | 4 <sup>th</sup> Qtr<br>(Exhibit D) | Total                  |
| Claimed Excess Input Taxes                                  | <u>P 11,020,438.09</u> | <u>P 22,573,275.92</u>             | <u>P 33,593,714.01</u> |
| Less: Disallowances                                         |                        |                                    |                        |
| 1.) Per SGV Report<br>(Exhibits E-2 & E-3)                  |                        |                                    |                        |
| those summarized in letter A                                | P 1,613,287.61         | P 1,828,155.75                     | P 3,441,443.40         |
| those summarized in letter C                                | 849,202.86             | 1,500,850.21                       | 2,350,053.07           |
| 2.) Per this Court's Further<br>Verification(Annexes A & B) | <u>2,614,756.96</u>    | <u>2,216,087.82</u>                | <u>4,830,844.78</u>    |
| Total Disallowances                                         | <u>P 5,077,247.47</u>  | <u>P 5,545,093.78</u>              | <u>P 10,622,341.25</u> |
| Refundable Excess Input Taxes                               | <u>P 5,943,190.62</u>  | <u>P 17,028,182.14</u>             | <u>P 22,971,372.76</u> |

**WHEREFORE**, in view of the foregoing, the instant Petition for Review is **PARTIALLY GRANTED**. Respondent is hereby **ORDERED TO REFUND OR CREDIT** in favor of the Petitioner the reduced amount of **TWENTY TWO MILLION NINE HUNDRED SEVENTY ONE THOUSAND THREE HUNDRED SEVENTY TWO & 76/100 PESOS (P22,971,372.76)** representing the excess creditable input VAT paid by Petitioner covering the period July 1, 1996 to December 31, 1996.

**SO ORDERED.**

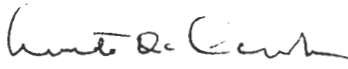
  
AMANCIO Q. SACA  
Associate Judge

**I CONCUR:**

  
ERNESTO D. ACOSTA  
Presiding Judge

### **CERTIFICATION**

I hereby certify that the above decision was reached after due consultation with the members of the Court of Tax Appeals in accordance with Section 13, Article VIII of the Constitution.

  
**ERNESTO D. ACOSTA**  
Presiding Judge

**BENGUET CORPORATION - versus -  
COMMISSIONER OF INTERNAL REVENUE  
and COMMISSIONER OF CUSTOMS  
CTA CASE NO. 5677  
SCHEDULE OF ADDITIONAL DISALLOWANCES  
ON CLAIMED INPUT VAT - 3rd QTR 1996  
PER THIS COURT'S FURTHER VERIFICATION**

|                                                                                              | <u>Supplier</u>                 | <u>Exhibit</u> | <u>Reference<br/>Number</u> |   | <u>Purchase<br/>Amount</u> | <u>Disallowed<br/>Input VAT</u> |
|----------------------------------------------------------------------------------------------|---------------------------------|----------------|-----------------------------|---|----------------------------|---------------------------------|
| <b>1.) Invoices &amp;/or Official Receipts not under the<br/>name of Benguet Corporation</b> |                                 |                |                             |   |                            |                                 |
| 0261                                                                                         | Pilipino Telephone Corp         | H-30-3         | 3222246                     | P | 1,267.20                   | P 115.20                        |
| 0452                                                                                         | Franville General Mdse          | H-9-116        | 15481                       |   | 550.00                     | 50.00                           |
| 0452                                                                                         | Goodyear Hardware               | H-9-155        | 271094                      |   | 3,671.00                   | 333.72                          |
| 0452                                                                                         | Garbes Dizon Service            | H-9-156        | 15560                       |   | 4,700.00                   | 427.27                          |
| 0452                                                                                         | JCL '26 Auto Supply             | H-9-170        | 92506                       |   | 570.00                     | 51.81                           |
| 0452                                                                                         | JCL '26 Auto Supply             | H-9-170        | 92521                       |   | 2,240.00                   | 203.63                          |
| 0452                                                                                         | Mercury Drug Corporation        | H-10-2         | 495470                      |   | 3,754.30                   | 341.30                          |
| 0452                                                                                         | Max's Restaurant                | H-10-3         | 15346                       |   | 537.35                     | 48.85                           |
| 0452                                                                                         | Standard Blue Auto Supply       | H-10-117       | 15867                       |   | 1,200.00                   | 109.09                          |
| 1705                                                                                         | Autopro Enterprises             | H-13-14        | 21835                       |   | 190.00                     | 17.27                           |
| 1705                                                                                         | Ben Chua Grocery                | H-13-26        | 199079                      |   | 6,916.90                   | 628.81                          |
| 1705                                                                                         | Ben Chua Grocery                | H-13-28        | 199078                      |   | 24,654.50                  | 2,241.32                        |
| 1705                                                                                         | Ben Chua Grocery                | H-13-30        | 199077                      |   | 15,445.65                  | 1,404.15                        |
| 1705                                                                                         | Benso Winner Corporation        | H-13-32        | 16453                       |   | 129.50                     | 11.77                           |
| 1705                                                                                         | By the Sea Restaurant           | H-13-38        | 140810                      |   | 350.00                     | 31.82                           |
| 1705                                                                                         | Coca-Cola Bottlers, Phils, Inc. | H-13-86        | 581380                      |   | 1,320.00                   | 120.00                          |
| 1705                                                                                         | Dagupan Honeybee Mfg., Inc.     | H-13-123       | 9628                        |   | 98.00                      | 8.91                            |
| 1705                                                                                         | Dagupan Honeybee Mfg., Inc.     | H-13-125       | 9627                        |   | 187.00                     | 17.00                           |
| 1705                                                                                         | Dan's Petron Services Station   | H-13-127       | 7146                        |   | 60.00                      | 5.45                            |
| 1705                                                                                         | Double Happiness Restaurant     | H-13-137       | 16005                       |   | 370.00                     | 33.64                           |
| 1705                                                                                         | ESC Petron Service Station      | H-13-210       | 15790                       |   | 531.00                     | 48.27                           |
| 1705                                                                                         | Everybody's Café                | H-13-212       | 118685                      |   | 433.50                     | 39.41                           |
| 1705                                                                                         | Everybody's Café                | H-13-214       | 119053                      |   | 372.00                     | 33.82                           |
| 1705                                                                                         | Farmacia Castillo & Gift Shop   | H-13-293       | 49610                       |   | 185.00                     | 16.82                           |
| 1705                                                                                         | Farmacia Castillo & Gift Shop   | H-13-295       | 50916                       |   | 40.00                      | 3.64                            |
| 1705                                                                                         | Farmacia Castillo & Gift Shop   | H-13-301       | 46392                       |   | 200.00                     | 18.18                           |
| 1705                                                                                         | Farmacia Sta. Cruz & Store      | H-13-303       | 9597                        |   | 450.00                     | 40.91                           |
| 1705                                                                                         | Felicidad Chua Ying Go          | H-13-305       | 19917                       |   | 4,950.00                   | 450.00                          |
| 1705                                                                                         | Frenzel's Hardware              | H-13-327       | 39147                       |   | 60.00                      | 5.45                            |
| 1705                                                                                         | Hardware Workshop               | H-13-391       | 136785                      |   | 199.75                     | 18.16                           |
| 1705                                                                                         | Hardware Workshop               | H-13-393       | 142127                      |   | 199.75                     | 18.16                           |
| 1705                                                                                         | Heidy's Carinderia              | H-13-394       | 698                         |   | 93.00                      | 8.45                            |
| 1705                                                                                         | JVS Auto Supply                 | H-13-418       | 6429                        |   | 100.00                     | 9.09                            |
| 1705                                                                                         | JVS Auto Supply                 | H-13-419       | 1206750                     |   | 28.50                      | 2.59                            |
| 1705                                                                                         | Mac-Ber Auto Supply             | H-13-425       | 24306                       |   | 46.00                      | 4.18                            |
| 1705                                                                                         | Saisaki Japanese Rest           | H-13-618       | 28159                       |   | 42.51                      | 3.86                            |
| 1705                                                                                         | Saisaki Japanese Rest           | H-13-620       | 142822                      |   | 2,706.47                   | 246.04                          |
| 1705                                                                                         | TM Motorist Haven               | H-13-648       | 176526                      |   | 620.00                     | 56.36                           |
|                                                                                              |                                 |                |                             |   | <b>subtotal</b>            | <b>P 7,224.41</b>               |

**2.) Invoices &/or Official Receipts not within the  
period of claim**

|      |                         |         |      |   |           |          |
|------|-------------------------|---------|------|---|-----------|----------|
| 0251 | New Baguio Offset Press | H-29-70 | 1238 | P | 2,500.00  | P 227.27 |
| 0251 | New Baguio Offset Press | H-29-71 | 1188 |   | 8,500.00  | 772.73   |
| 0252 | 5 Cents Up Textile Mart | H-14-1  | 5865 |   | 1,327.50  | 120.68   |
| 0252 | AC Industrial Sales     | H-14-2  | 2536 |   | 18,500.00 | 1,681.82 |
| 0252 | AC Industrial Sales     | H-14-3  | 2539 |   | 825.00    | 75.00    |
| 0252 | AC Industrial Sales     | H-14-4  | 2543 |   | 1,950.00  | 177.27   |

**BENGUET CORPORATION - versus -  
 COMMISSIONER OF INTERNAL REVENUE  
 and COMMISSIONER OF CUSTOMS  
 CTA CASE NO. 5677  
 SCHEDULE OF ADDITIONAL DISALLOWANCES  
 ON CLAIMED INPUT VAT - 3rd QTR 1996  
 PER THIS COURT'S FURTHER VERIFICATION**

|      | <u>Supplier</u>               | <u>Exhibit</u> | <u>Reference<br/>Number</u> | <u>Purchase<br/>Amount</u> | <u>Disallowed<br/>Input VAT</u> |
|------|-------------------------------|----------------|-----------------------------|----------------------------|---------------------------------|
| 0252 | AC Industrial Sales           | H-14-5         | 2544                        | 150.00                     | 13.64                           |
| 0252 | AC Industrial Sales           | H-14-6         | 2548                        | 720.00                     | 65.45                           |
| 0252 | AC Industrial Sales           | H-14-7         | 2554                        | 1,250.00                   | 113.64                          |
| 0252 | AC Industrial Sales           | H-14-8         | 2557                        | 1,180.00                   | 107.27                          |
| 0252 | Allied Hos. Supply Int'l      | H-14-9         | 29497                       | 18,000.00                  | 1,636.36                        |
| 0252 | Allied Hos. Supply Int'l      | H-14-10        | 30836                       | 380.00                     | 34.55                           |
| 0252 | Alloy Ind'l Supply Corp.      | H-14-16        | 72449                       | 10,980.00                  | 998.18                          |
| 0252 | Archilles Manufacturing       | H-14-17        | 1723                        | 19,320.00                  | 1,756.36                        |
| 0252 | Archilles Manufacturing       | H-14-19        | 1812                        | 6,000.00                   | 545.45                          |
| 0252 | Archilles Manufacturing       | H-14-20        | 1813                        | 10,470.00                  | 951.82                          |
| 0252 | Archilles Manufacturing       | H-14-22        | 1838                        | 12,000.00                  | 1,090.91                        |
| 0252 | Arcman Industrial Enterprises | H-14-23        | 0690                        | 3,442.50                   | 312.95                          |
| 0252 | Arcman Industrial Enterprises | H-14-24        | 0693                        | 2,075.00                   | 188.64                          |
| 0252 | Arcman Industrial Enterprises | H-14-25        | 0697                        | 15,080.00                  | 1,370.91                        |
| 0252 | Arcman Industrial Enterprises | H-14-26        | 0698                        | 63.90                      | 5.81                            |
| 0252 | Arcman Industrial Enterprises | H-14-27        | 0699                        | 6,885.00                   | 625.91                          |
| 0252 | Arcman Industrial Enterprises | H-14-28        | 0700                        | 2,754.00                   | 250.36                          |
| 0252 | Arcman Industrial Enterprises | H-14-29        | 0715                        | 2,075.00                   | 188.64                          |
| 0252 | Baguio Rational Auto Supp     | H-14-40        | 64427                       | 1,530.00                   | 139.09                          |
| 0252 | Baguio Rational Auto Supp     | H-14-41        | 64478                       | 480.00                     | 43.64                           |
| 0252 | Baguio Rational Auto Supp     | H-14-42        | 67597                       | 170.00                     | 15.45                           |
| 0252 | Baguio Rational Auto Supp     | H-14-43        | 67636                       | 1,160.00                   | 105.45                          |
| 0252 | Baguio Rational Auto Supp     | H-14-44        | 67637                       | 605.00                     | 55.00                           |
| 0252 | Baguio Rational Auto Supp     | H-14-45        | 67652                       | 1,088.00                   | 98.91                           |
| 0252 | Baguio Rational Auto Supp     | H-14-46        | 67660                       | 630.00                     | 57.27                           |
| 0252 | Baguio Rational Auto Supp     | H-14-47        | 67672                       | 300.00                     | 27.27                           |
| 0252 | Baguio Rational Auto Supp     | H-14-48        | 67674                       | 320.00                     | 29.09                           |
| 0252 | Baguio Rational Auto Supp     | H-14-49        | 67679                       | 130.00                     | 11.82                           |
| 0252 | Baguio Rational Auto Supp     | H-14-50        | 67680                       | 6,400.00                   | 581.82                          |
| 0252 | Baguio Rational Auto Supp     | H-14-51        | 67684                       | 400.00                     | 36.36                           |
| 0252 | Baguio Rational Auto Supp     | H-14-52        | 67692                       | 49.00                      | 4.45                            |
| 0252 | Baguio Rational Auto Supp     | H-14-53        | 67693                       | 3,550.00                   | 322.73                          |
| 0252 | Baguio Rational Auto Supp     | H-14-54        | 67694                       | 450.00                     | 40.91                           |
| 0252 | Baguio Rational Auto Supp     | H-14-55        | 67695                       | 2,740.00                   | 249.09                          |
| 0252 | Baguio Rational Auto Supp     | H-14-56        | 67696                       | 4,030.00                   | 366.36                          |
| 0252 | Baguio Rational Auto Supp     | H-14-57        | 67697                       | 850.00                     | 77.27                           |
| 0252 | Baguio Rational Auto Supp     | H-14-58        | 67698                       | 3,036.00                   | 276.00                          |
| 0252 | Baguio Rational Auto Supp     | H-14-59        | 67703                       | 530.00                     | 48.18                           |
| 0252 | Benguet Management Corp       | H-14-60        | 6002                        | 260,100.00                 | 23,645.45                       |
| 0252 | C I G I                       | H-14-61        | 22881                       | 9,105.00                   | 827.73                          |
| 0252 | CIGI-SP Tabanda, Inc.         | H-14-62        | 001                         | 6,610.00                   | 600.91                          |
| 0252 | CIGI-SP Tabanda, Inc.         | H-14-63        | 013                         | 9,400.00                   | 854.55                          |
| 0252 | CIGI-SP Tabanda, Inc.         | H-14-64        | 027                         | 9,300.00                   | 845.45                          |
| 0252 | CIGI-SP Tabanda, Inc.         | H-14-65        | 043                         | 9,590.00                   | 871.82                          |
| 0252 | CIGI-SP Tabanda, Inc.         | H-14-66        | 061                         | 10,525.00                  | 956.82                          |
| 0252 | CIGI-SP Tabanda, Inc.         | H-14-67        | 085                         | 11,745.00                  | 1,067.73                        |
| 0252 | CMC Machineries               | H-14-68        | 0659                        | 1,450.00                   | 131.82                          |
| 0252 | CMC Machineries               | H-14-69        | 0691                        | 10,450.00                  | 950.00                          |
| 0252 | CMC Machineries               | H-14-70        | 0705                        | 2,340.03                   | 212.73                          |
| 0252 | Europa Parts & Accessories    | H-14-71        | 62547                       | 408.00                     | 37.09                           |
| 0252 | Europa Parts & Accessories    | H-14-72        | 62581                       | 145.00                     | 13.18                           |
| 0252 | Europa Parts & Accessories    | H-14-72        | 62583                       | 1,285.00                   | 116.82                          |
| 0252 | Europa Parts & Accessories    | H-14-73        | 62623                       | 495.00                     | 45.09                           |

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| 0252 Europa Parts & Accessories  | H-14-73        | 62624                       | 220.00                     | 20.00                           |
| 0252 Europa Parts & Accessories  | H-14-74        | 62663                       | 804.00                     | 73.09                           |
| 0252 Europa Parts & Accessories  | H-14-74        | 62664                       | 1,520.00                   | 138.18                          |
| 0252 Europa Parts & Accessories  | H-14-75        | 62682                       | 265.00                     | 24.09                           |
| 0252 Europa Parts & Accessories  | H-14-75        | 62775                       | 900.00                     | 81.82                           |
| 0252 Europa Parts & Accessories  | H-14-76        | 62814                       | 320.00                     | 29.09                           |
| 0252 Europa Parts & Accessories  | H-14-76        | 62841                       | 850.00                     | 77.27                           |
| 0252 Europa Parts & Accessories  | H-14-77        | 62843                       | 190.00                     | 17.27                           |
| 0252 Europa Parts & Accessories  | H-14-77        | 62895                       | 240.00                     | 21.82                           |
| 0252 Europa Parts & Accessories  | H-14-78        | 62896                       | 960.00                     | 87.27                           |
| 0252 Europa Parts & Accessories  | H-14-78        | 62900                       | 247.00                     | 22.45                           |
| 0252 Greenland Sales             | H-14-80        | 28895                       | 220.00                     | 20.00                           |
| 0252 Greenland Sales             | H-14-81        | 28932                       | 100.00                     | 9.09                            |
| 0252 Greenland Sales             | H-14-82        | 28933                       | 600.00                     | 54.55                           |
| 0252 Greenland Sales             | H-14-83        | 29000                       | 1,040.00                   | 94.55                           |
| 0252 Greenland Sales             | H-14-84        | 29001                       | 480.00                     | 43.64                           |
| 0252 Greenland Sales             | H-14-85        | 29002                       | 1,025.00                   | 93.18                           |
| 0252 Greenland Sales             | H-14-86        | 29023                       | 3,510.00                   | 319.09                          |
| 0252 Greenland Sales             | H-14-87        | 29024                       | 630.00                     | 57.27                           |
| 0252 Harvey Industries Corp.     | H-14-88        | 3222                        | 31,380.00                  | 2,852.73                        |
| 0252 J. C Commercial Center      | H-14-89        | 59992                       | 1,004.00                   | 91.27                           |
| 0252 J. C Commercial Center      | H-14-90        | 60611                       | 260.00                     | 23.64                           |
| 0252 J. C Commercial Center      | H-14-91        | 61210                       | 112.00                     | 10.18                           |
| 0252 J. C Commercial Center      | H-14-92        | 61239                       | 200.00                     | 18.18                           |
| 0252 J. C Commercial Center      | H-14-93        | 61341                       | 55.50                      | 5.05                            |
| 0252 J. C Commercial Center      | H-14-94        | 61356                       | 685.00                     | 62.27                           |
| 0252 J. C Commercial Center      | H-14-95        | 61357                       | 5,700.00                   | 518.18                          |
| 0252 Laser Marketing             | H-14-96        | 20892                       | 750.00                     | 68.18                           |
| 0252 Laser Marketing             | H-14-97        | 21001                       | 950.00                     | 86.36                           |
| 0252 Laser Marketing             | H-14-97        | 21004                       | 1,485.00                   | 135.00                          |
| 0252 Laser Marketing             | H-14-98        | 21005                       | 148.00                     | 13.45                           |
| 0252 Laser Marketing             | H-14-98        | 21007                       | 145.00                     | 13.18                           |
| 0252 Laser Marketing             | H-14-99        | 21124                       | 2,120.00                   | 192.73                          |
| 0252 Laser Marketing             | H-14-99        | 21650                       | 1,450.00                   | 131.82                          |
| 0252 Laser Marketing             | H-14-100       | 21755                       | 720.00                     | 65.45                           |
| 0252 Laser Marketing             | H-14-100       | 21756                       | 2,040.00                   | 185.45                          |
| 0252 Laser Marketing             | H-14-101       | 21757                       | 125.00                     | 11.36                           |
| 0252 Laser Marketing             | H-14-101       | 21788                       | 180.00                     | 16.36                           |
| 0252 LCR Marketing               | H-14-102       | 1363                        | 16,500.00                  | 1,500.00                        |
| 0252 LCR Marketing               | H-14-102       | 1364                        | 16,500.00                  | 1,500.00                        |
| 0252 MAC Machine Shop            | H-14-105       | 14035                       | 2,350.00                   | 213.64                          |
| 0252 MAC Machine Shop            | H-14-106       | 14036                       | 1,400.00                   | 127.27                          |
| 0252 MAC Machine Shop            | H-14-107       | 24770                       | 300.00                     | 27.27                           |
| 0252 Northlander Gen. Mercantile | H-14-112       | 79321                       | 225.00                     | 20.45                           |
| 0252 Northlander Gen. Mercantile | H-14-113       | 79359                       | 62.50                      | 5.68                            |
| 0252 Northlander Gen. Mercantile | H-14-113       | 79360                       | 120.00                     | 10.91                           |
| 0252 Northlander Gen. Mercantile | H-14-114       | 79361                       | 283.00                     | 25.73                           |
| 0252 Northlander Gen. Mercantile | H-14-114       | 79362                       | 360.00                     | 32.73                           |
| 0252 Northlander Gen. Mercantile | H-14-115       | 79363                       | 340.00                     | 30.91                           |
| 0252 Northlander Gen. Mercantile | H-14-115       | 79366                       | 53.00                      | 4.82                            |
| 0252 Northlander Gen. Mercantile | H-14-116       | 79476                       | 400.00                     | 36.36                           |
| 0252 Northlander Gen. Mercantile | H-14-116       | 79477                       | 390.00                     | 35.45                           |
| 0252 Northlander Gen. Mercantile | H-14-117       | 79478                       | 720.00                     | 65.45                           |

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| 0252 Northlander Gen. Mercantile | H-14-117       | 79479                       | 1,300.00                   | 118.18                          |
| 0252 Northlander Gen. Mercantile | H-14-118       | 79492                       | 3,840.00                   | 349.09                          |
| 0252 Northlander Gen. Mercantile | H-14-118       | 79601                       | 505.00                     | 45.91                           |
| 0252 Northlander Gen. Mercantile | H-14-119       | 79602                       | 215.00                     | 19.55                           |
| 0252 Northlander Gen. Mercantile | H-14-119       | 79655                       | 5,570.00                   | 506.36                          |
| 0252 Northlander Gen. Mercantile | H-14-120       | 79656                       | 4,845.00                   | 440.45                          |
| 0252 Northlander Gen. Mercantile | H-14-120       | 79687                       | 636.00                     | 57.82                           |
| 0252 Northlander Gen. Mercantile | H-14-121       | 79688                       | 2,950.00                   | 268.18                          |
| 0252 Ong King Auto Supply, Inc.  | H-14-121       | 46666                       | 2,760.00                   | 250.91                          |
| 0252 Ong King Auto Supply, Inc.  | H-14-122       | 46823                       | 1,130.00                   | 102.73                          |
| 0252 Ong King Auto Supply, Inc.  | H-14-122       | 46825                       | 1,800.00                   | 163.64                          |
| 0252 Ong King Auto Supply, Inc.  | H-14-123       | 46880                       | 2,420.00                   | 220.00                          |
| 0252 Ong King Auto Supply, Inc.  | H-14-123       | 46959                       | 2,100.00                   | 190.91                          |
| 0252 Ong King Auto Supply, Inc.  | H-14-124       | 46970                       | 2,200.00                   | 200.00                          |
| 0252 Ong King Auto Supply, Inc.  | H-14-124       | 47027                       | 2,000.00                   | 181.82                          |
| 0252 Ong King Auto Supply, Inc.  | H-14-125       | 47029                       | 1,450.00                   | 131.82                          |
| 0252 Ong King Auto Supply, Inc.  | H-14-125       | 47140                       | 2,300.00                   | 209.09                          |
| 0252 Ong King Auto Supply, Inc.  | H-14-126       | 47141                       | 22,500.00                  | 2,045.45                        |
| 0252 Ong King Auto Supply, Inc.  | H-14-126       | 47193                       | 1,000.00                   | 90.91                           |
| 0252 Ong King Auto Supply, Inc.  | H-14-127       | 47194                       | 170.00                     | 15.45                           |
| 0252 Ong King Auto Supply, Inc.  | H-14-127       | 47195                       | 250.00                     | 22.73                           |
| 0252 Ong King Auto Supply, Inc.  | H-14-128       | 47200                       | 120.00                     | 10.91                           |
| 0252 Ong King Auto Supply, Inc.  | H-14-128       | 47352                       | 240.00                     | 21.82                           |
| 0252 Ong King Auto Supply, Inc.  | H-14-129       | 47353                       | 630.00                     | 57.27                           |
| 0252 Ong King Auto Supply, Inc.  | H-14-129       | 47354                       | 60.00                      | 5.45                            |
| 0252 Orion Drugs                 | H-14-130       | 10487                       | 258.75                     | 23.52                           |
| 0252 Orion Drugs                 | H-14-131       | 9423                        | 155.50                     | 14.14                           |
| 0252 PANPISCO                    | H-14-134       | 43143                       | 2,650.00                   | 240.91                          |
| 0252 PANPISCO                    | H-14-135       | 43154                       | 120.00                     | 10.91                           |
| 0252 PANPISCO                    | H-14-136       | 43155                       | 792.00                     | 72.00                           |
| 0252 PANPISCO                    | H-14-137       | 43156                       | 1,365.00                   | 124.09                          |
| 0252 PANPISCO                    | H-14-138       | 43157                       | 3,610.00                   | 328.18                          |
| 0252 Pines Royal Enterprises     | H-14-139       | 11129                       | 440.00                     | 40.00                           |
| 0252 Pines Royal Enterprises     | H-14-140       | 11143                       | 1,200.00                   | 109.09                          |
| 0252 Pyramid Hardware & Const.   | H-14-141       | 12649                       | 1,250.00                   | 113.64                          |
| 0252 Pyramid Hardware & Const.   | H-14-142       | 12677                       | 1,680.00                   | 152.73                          |
| 0252 Pyramid Hardware & Const.   | H-14-142       | 13462                       | 2,880.00                   | 261.82                          |
| 0252 Pyramid Hardware & Const.   | H-14-143       | 13466                       | 9,000.00                   | 818.18                          |
| 0252 Pyramid Hardware & Const.   | H-14-143       | 13565                       | 1,744.00                   | 158.55                          |
| 0252 Pyramid Hardware & Const.   | H-14-144       | 13566                       | 1,049.50                   | 95.41                           |
| 0252 Pyramid Hardware & Const.   | H-14-144       | 13568                       | 150.00                     | 13.64                           |
| 0252 Pyramid Hardware & Const.   | H-14-145       | 13597                       | 900.00                     | 81.82                           |
| 0252 Pyramid Hardware & Const.   | H-14-145       | 13599                       | 1,250.00                   | 113.64                          |
| 0252 Pyramid Hardware & Const.   | H-14-146       | 13600                       | 1,250.00                   | 113.64                          |
| 0252 Pyramid Hardware & Const.   | H-14-146       | 13619                       | 1,620.00                   | 147.27                          |
| 0252 Pyramid Hardware & Const.   | H-14-147       | 13620                       | 500.00                     | 45.45                           |
| 0252 Pyramid Hardware & Const.   | H-14-147       | 13625                       | 800.00                     | 72.73                           |
| 0252 Pyramid Hardware & Const.   | H-14-148       | 13626                       | 1,240.00                   | 112.73                          |
| 0252 Pyramid Hardware & Const.   | H-14-148       | 13647                       | 150.00                     | 13.64                           |
| 0252 Pyramid Hardware & Const.   | H-14-149       | 13650                       | 19,200.00                  | 1,745.45                        |
| 0252 Pyramid Hardware & Const.   | H-14-149       | 13697                       | 1,422.00                   | 129.27                          |
| 0252 Pyramid Hardware & Const.   | H-14-150       | 13698                       | 260.00                     | 23.64                           |
| 0252 Pyramid Hardware & Const.   | H-14-150       | 13699                       | 520.00                     | 47.27                           |

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| 0252 Pyramid Hardware & Const.     | H-14-151       | 13700                       | 3,600.00                   | 327.27                          |
| 0252 Pyramid Hardware & Const.     | H-14-151       | 13703                       | 770.00                     | 70.00                           |
| 0252 Pyramid Hardware & Const.     | H-14-152       | 13724                       | 1,500.00                   | 136.36                          |
| 0252 Pyramid Hardware & Const.     | H-14-152       | 13725                       | 1,500.00                   | 136.36                          |
| 0252 Pyramid Hardware & Const.     | H-14-153       | 13727                       | 2,762.50                   | 251.14                          |
| 0252 Pyramid Hardware & Const.     | H-14-153       | 13749                       | 542.00                     | 49.27                           |
| 0252 Pyramid Hardware & Const.     | H-14-154       | 13750                       | 520.00                     | 47.27                           |
| 0252 Pyramid Hardware & Const.     | H-14-154       | 13752                       | 2,740.00                   | 249.09                          |
| 0252 Pyramid Hardware & Const.     | H-14-155       | 13757                       | 3,500.00                   | 318.18                          |
| 0252 Superior Concrete Product     | H-14-157       | 6655                        | 9,850.00                   | 895.45                          |
| 0252 T & J Custombuilt Shoes       | H-14-158       | 32553                       | 3,480.00                   | 316.36                          |
| 0252 T & J Custombuilt Shoes       | H-14-158       | 33446                       | 1,740.00                   | 158.18                          |
| 0252 T & J Custombuilt Shoes       | H-14-158       | 33469                       | 2,900.00                   | 263.64                          |
| 0252 Top Ace Motor Works Corp.     | H-14-159       | 3319                        | 6,750.00                   | 613.64                          |
| 0252 Top Ace Motor Works Corp.     | H-14-160       | 3468                        | 120.00                     | 10.91                           |
| 0252 Top Ace Motor Works Corp.     | H-14-161       | 3470                        | 3,980.00                   | 361.82                          |
| 0252 Top Ace Motor Works Corp.     | H-14-162       | 3471                        | 510.00                     | 46.36                           |
| 0252 Union Const. Supply           | H-14-163       | 53839                       | 275.00                     | 25.00                           |
| 0252 Union Const. Supply           | H-14-163       | 55552                       | 8,200.00                   | 745.45                          |
| 0252 Union Const. Supply           | H-14-164       | 55819                       | 240.00                     | 21.82                           |
| 0252 Union Const. Supply           | H-14-164       | 55864                       | 1,180.00                   | 107.27                          |
| 0252 AC Industrial Sales           | H-14-167       | 2550                        | 20.00                      | 1.82                            |
| 0252 AC Industrial Sales           | H-14-168       | 2562                        | 100.00                     | 9.09                            |
| 0252 AC Industrial Sales           | H-14-169       | 2563                        | 8,595.00                   | 781.36                          |
| 0252 AC Industrial Sales           | H-14-170       | 2565                        | 2,270.00                   | 206.36                          |
| 0252 AC Industrial Sales           | H-14-171       | 2566                        | 585.00                     | 53.18                           |
| 0252 AC Industrial Sales           | H-14-172       | 2567                        | 320.00                     | 29.09                           |
| 0252 AC Industrial Sales           | H-14-173       | 2568                        | 191.20                     | 17.38                           |
| 0252 AC Industrial Sales           | H-14-174       | 2569                        | 2,460.00                   | 223.64                          |
| 0252 AC Industrial Sales           | H-14-175       | 2574                        | 40.00                      | 3.64                            |
| 0252 AC Industrial Sales           | H-14-176       | 2576                        | 1,070.00                   | 97.27                           |
| 0252 AC Industrial Sales           | H-14-177       | 2578                        | 2,400.00                   | 218.18                          |
| 0252 AC Industrial Sales           | H-14-178       | 2581                        | 5,760.00                   | 523.64                          |
| 0252 AC Industrial Sales           | H-14-180       | 2582                        | 2,400.00                   | 218.18                          |
| 0252 AC Industrial Sales           | H-14-181       | 2588                        | 8,595.00                   | 781.36                          |
| 0252 AC Industrial Sales           | H-14-182       | 2589                        | 885.00                     | 80.45                           |
| 0252 AC Industrial Sales           | H-14-183       | 2590                        | 950.00                     | 86.36                           |
| 0252 AC Industrial Sales           | H-14-184       | 2594                        | 2,500.00                   | 227.27                          |
| 0252 Archilles Manufacturing       | H-14-188       | 1817                        | 48,400.00                  | 4,400.00                        |
| 0252 Arcman Industrial Enterprises | H-14-193       | 0706                        | 2,007.00                   | 182.45                          |
| 0252 Arcman Industrial Enterprises | H-14-194       | 0714                        | 54,843.00                  | 4,985.73                        |
| 0252 Arcman Industrial Enterprises | H-14-195       | 0728                        | 7,540.00                   | 685.45                          |
| 0252 Baguio Rational Auto Supply   | H-14-198       | 64473                       | 360.00                     | 32.73                           |
| 0252 Baguio Rational Auto Supply   | H-14-198       | 67648                       | 6,000.00                   | 545.45                          |
| 0252 Baguio Rational Auto Supply   | H-14-199       | 67706                       | 5,100.00                   | 463.64                          |
| 0252 Baguio Rational Auto Supply   | H-14-199       | 67707                       | 450.00                     | 40.91                           |
| 0252 Baguio Rational Auto Supply   | H-14-200       | 67719                       | 450.00                     | 40.91                           |
| 0252 Baguio Rational Auto Supply   | H-14-200       | 67720                       | 5,350.00                   | 486.36                          |
| 0252 Baguio Rational Auto Supply   | H-14-201       | 67721                       | 35.00                      | 3.18                            |
| 0252 Baguio Rational Auto Supply   | H-14-201       | 67722                       | 60.00                      | 5.45                            |
| 0252 Baguio Rational Auto Supply   | H-14-202       | 67723                       | 270.00                     | 24.55                           |
| 0252 Baguio Rational Auto Supply   | H-14-202       | 67727                       | 4,150.00                   | 377.27                          |
| 0252 Baguio Rational Auto Supply   | H-14-203       | 67728                       | 1,664.00                   | 151.27                          |

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| 0252 | Baguio Rational Auto Supply | H-14-203       | 67729                       | 200.00                     | 18.18                           |
| 0252 | Baguio Rational Auto Supply | H-14-204       | 67731                       | 1,770.00                   | 160.91                          |
| 0252 | Baguio Rational Auto Supply | H-14-204       | 67734                       | 446.00                     | 40.55                           |
| 0252 | Baguio Rational Auto Supply | H-14-205       | 67741                       | 600.00                     | 54.55                           |
| 0252 | Baguio Rational Auto Supply | H-14-205       | 67742                       | 476.00                     | 43.27                           |
| 0252 | Baguio Rational Auto Supply | H-14-206       | 67744                       | 450.00                     | 40.91                           |
| 0252 | Baguio Rational Auto Supply | H-14-206       | 67748                       | 1,600.00                   | 145.45                          |
| 0252 | Baguio Rational Auto Supply | H-14-207       | 67750                       | 855.00                     | 77.73                           |
| 0252 | Baguio Rational Auto Supply | H-14-207       | 67751                       | 1,490.00                   | 135.45                          |
| 0252 | Baguio Rational Auto Supply | H-14-208       | 67752                       | 1,725.00                   | 156.82                          |
| 0252 | Baguio Rational Auto Supply | H-14-208       | 67761                       | 60.00                      | 5.45                            |
| 0252 | Baguio Rational Auto Supply | H-14-209       | 67765                       | 540.00                     | 49.09                           |
| 0252 | Baguio Rational Auto Supply | H-14-209       | 67768                       | 600.00                     | 54.55                           |
| 0252 | Baguio Rational Auto Supply | H-14-210       | 67769                       | 1,158.00                   | 105.27                          |
| 0252 | Baguio Rational Auto Supply | H-14-210       | 67770                       | 1,640.00                   | 149.09                          |
| 0252 | Baguio Rational Auto Supply | H-14-211       | 67786                       | 260.00                     | 23.64                           |
| 0252 | Baguio Rational Auto Supply | H-14-211       | 67787                       | 380.00                     | 34.55                           |
| 0252 | Baguio Rational Auto Supply | H-14-212       | 67788                       | 320.00                     | 29.09                           |
| 0252 | Baguio Rational Auto Supply | H-14-212       | 67801                       | 920.00                     | 83.64                           |
| 0252 | Baguio Rational Auto Supply | H-14-213       | 67805                       | 622.00                     | 56.55                           |
| 0252 | Baguio Rational Auto Supply | H-14-213       | 67806                       | 820.00                     | 74.55                           |
| 0252 | CMC Machineries             |                | 0707                        | 31,610.00                  | 2,873.64                        |
| 0252 | Coli's Diesel Service       | H-14-215       | 8460                        | 3,940.00                   | 358.18                          |
| 0252 | Coli's Diesel Service       | H-14-215       | 8482                        | 6,190.00                   | 562.73                          |
| 0252 | Coli's Diesel Service       | H-14-216       | 8602                        | 7,770.00                   | 706.36                          |
| 0252 | Europa Parts & Accessories  | H-14-216       | 62582                       | 130.00                     | 11.82                           |
| 0252 | Europa Parts & Accessories  | H-14-217       | 62626                       | 174.00                     | 15.82                           |
| 0252 | Europa Parts & Accessories  | H-14-217       | 62627                       | 32.00                      | 2.91                            |
| 0252 | Europa Parts & Accessories  | H-14-218       | 62878                       | 290.00                     | 26.36                           |
| 0252 | Europa Parts & Accessories  | H-14-218       | 62897                       | 460.00                     | 41.82                           |
| 0252 | Europa Parts & Accessories  | H-14-219       | 62899                       | 568.00                     | 51.64                           |
| 0252 | Europa Parts & Accessories  | H-14-219       | 62923                       | 360.00                     | 32.73                           |
| 0252 | Europa Parts & Accessories  | H-14-220       | 62958                       | 900.00                     | 81.82                           |
| 0252 | Europa Parts & Accessories  | H-14-220       | 62959                       | 1,880.00                   | 170.91                          |
| 0252 | Europa Parts & Accessories  | H-14-221       | 62991                       | 2,950.00                   | 268.18                          |
| 0252 | Europa Parts & Accessories  | H-14-221       | 62992                       | 1,410.00                   | 128.18                          |
| 0252 | Europa Parts & Accessories  | H-14-222       | 62994                       | 660.00                     | 60.00                           |
| 0252 | Europa Parts & Accessories  | H-14-222       | 62995                       | 990.00                     | 90.00                           |
| 0252 | Europa Parts & Accessories  | H-14-223       | 62996                       | 1,760.00                   | 160.00                          |
| 0252 | Europa Parts & Accessories  | H-14-223       | 63021                       | 655.00                     | 59.55                           |
| 0252 | Europa Parts & Accessories  | H-14-224       | 63098                       | 320.00                     | 29.09                           |
| 0252 | Europa Parts & Accessories  | H-14-224       | 63145                       | 768.00                     | 69.82                           |
| 0252 | Europa Parts & Accessories  | H-14-225       | 63224                       | 624.00                     | 56.73                           |
| 0252 | Europa Parts & Accessories  | H-14-225       | 63225                       | 500.00                     | 45.45                           |
| 0252 | Europa Parts & Accessories  | H-14-226       | 63256                       | 220.00                     | 20.00                           |
| 0252 | Europa Parts & Accessories  | H-14-226       | 63263                       | 2,784.00                   | 253.09                          |
| 0252 | Europa Parts & Accessories  | H-14-227       | 63264                       | 440.00                     | 40.00                           |
| 0252 | Europa Parts & Accessories  | H-14-227       | 63269                       | 960.00                     | 87.27                           |
| 0252 | Europa Parts & Accessories  | H-14-228       | 63270                       | 1,812.00                   | 164.73                          |
| 0252 | Europa Parts & Accessories  | H-14-228       | 63271                       | 505.00                     | 45.91                           |
| 0252 | Europa Parts & Accessories  | H-14-229       | 63272                       | 1,050.00                   | 95.45                           |
| 0252 | Europa Parts & Accessories  | H-14-229       | 63273                       | 2,280.00                   | 207.27                          |
| 0252 | Greenland Sales             | H-14-230       | 29095                       | 280.00                     | 25.45                           |

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| 0252 | Greenland Sales             | H-14-231       | 29096                       | 120.00                     | 10.91                           |
| 0252 | Greenland Sales             | H-14-232       | 29103                       | 240.00                     | 21.82                           |
| 0252 | Greenland Sales             | H-14-233       | 29144                       | 135.00                     | 12.27                           |
| 0252 | Greenland Sales             | H-14-234       | 29265                       | 550.00                     | 50.00                           |
| 0252 | Greenland Sales             | H-14-235       | 29266                       | 390.00                     | 35.45                           |
| 0252 | Greenland Sales             | H-14-236       | 29318                       | 1,350.00                   | 122.73                          |
| 0252 | Greenland Sales             | H-14-237       | 29319                       | 376.00                     | 34.18                           |
| 0252 | Greenland Sales             | H-14-242       | 52453                       | 4,240.50                   | 385.50                          |
| 0252 | Industrial Chemicals Phils. | H-14-243       | 60643                       | 28.00                      | 2.55                            |
| 0252 | J.C. Commercial Center      | H-14-244       | 61495                       | 1,980.00                   | 180.00                          |
| 0252 | J.C. Commercial Center      | H-14-245       | 61496                       | 220.00                     | 20.00                           |
| 0252 | J.C. Commercial Center      | H-14-246       | 61587                       | 2,185.00                   | 198.64                          |
| 0252 | J.C. Commercial Center      | H-14-247       | 61609                       | 745.00                     | 67.73                           |
| 0252 | J.C. Commercial Center      | H-14-248       | 61610                       | 9,500.00                   | 863.64                          |
| 0252 | Laser Marketing             | H-14-249       | 21100                       | 1,260.00                   | 114.55                          |
| 0252 | Laser Marketing             | H-14-250       | 21287                       | 2,450.00                   | 222.73                          |
| 0252 | Laser Marketing             | H-14-250       | 21288                       | 540.00                     | 49.09                           |
| 0252 | Laser Marketing             | H-14-251       | 21289                       | 1,800.00                   | 163.64                          |
| 0252 | Laser Marketing             | H-14-251       | 21341                       | 570.00                     | 51.82                           |
| 0252 | Laser Marketing             | H-14-252       | 21342                       | 4,200.00                   | 381.82                          |
| 0252 | Laser Marketing             | H-14-252       | 21930                       | 135.00                     | 12.27                           |
| 0252 | Laser Marketing             | H-14-253       | 21955                       | 250.00                     | 22.73                           |
| 0252 | Laser Marketing             | H-14-253       | 21969                       | 1,540.00                   | 140.00                          |
| 0252 | MAC Machine Shop            | H-14-254       | 14031                       | 1,250.00                   | 113.64                          |
| 0252 | MAC Machine Shop            | H-14-255       | 14037                       | 17,584.00                  | 1,598.55                        |
| 0252 | M.R. Robles Eng'g & Const.  | H-14-258       | 4825                        | 700.00                     | 63.64                           |
| 0252 | M.R. Robles Eng'g & Const.  | H-14-258       | 4826                        | 3,355.00                   | 305.00                          |
| 0252 | New Baguio Johnny Auto Sup  | H-14-259       | 7993                        | 950.00                     | 86.36                           |
| 0252 | New Baguio Johnny Auto Sup  | H-14-260       | 8011                        | 13,050.00                  | 1,186.36                        |
| 0252 | New Baguio Johnny Auto Sup  | H-14-260       | 8012                        | 14,400.00                  | 1,309.09                        |
| 0252 | New Baguio Johnny Auto Sup  | H-14-261       | 8032                        | 1,360.00                   | 123.64                          |
| 0252 | New Baguio Johnny Auto Sup  | H-14-261       | 8036                        | 3,700.00                   | 336.36                          |
| 0252 | New Baguio Johnny Auto Sup  | H-14-262       | 8037                        | 14,800.00                  | 1,345.45                        |
| 0252 | New Baguio Johnny Auto Sup  | H-14-262       | 8055                        | 900.00                     | 81.82                           |
| 0252 | New Baguio Johnny Auto Sup  | H-14-263       | 8056                        | 7,400.00                   | 672.73                          |
| 0252 | New Baguio Johnny Auto Sup  | H-14-263       | 8057                        | 170.00                     | 15.45                           |
| 0252 | New Baguio Johnny Auto Sup  | H-14-264       | 8058                        | 50.00                      | 4.55                            |
| 0252 | New Baguio Johnny Auto Sup  | H-14-264       | 8076                        | 220.00                     | 20.00                           |
| 0252 | New Baguio Johnny Auto Sup  | H-14-265       | 8086                        | 360.00                     | 32.73                           |
| 0252 | New Baguio Johnny Auto Sup  | H-14-265       | 8166                        | 14,800.00                  | 1,345.45                        |
| 0252 | New Baguio Johnny Auto Sup  | H-14-266       | 8184                        | 275.00                     | 25.00                           |
| 0252 | Northlander Gen. Mercantile | H-14-266       | 79299                       | 530.00                     | 48.18                           |
| 0252 | Northlander Gen. Mercantile | H-14-267       | 79819                       | 140.00                     | 12.73                           |
| 0252 | Northlander Gen. Mercantile | H-14-267       | 79820                       | 200.00                     | 18.18                           |
| 0252 | Northlander Gen. Mercantile | H-14-268       | 79821                       | 620.00                     | 56.36                           |
| 0252 | Northlander Gen. Mercantile | H-14-268       | 79822                       | 1,440.00                   | 130.91                          |
| 0252 | Northlander Gen. Mercantile | H-14-269       | 79846                       | 5,760.00                   | 523.64                          |
| 0252 | Northlander Gen. Mercantile | H-14-269       | 79849                       | 640.00                     | 58.18                           |
| 0252 | Northlander Gen. Mercantile | H-14-270       | 79946                       | 30.00                      | 2.73                            |
| 0252 | Northlander Gen. Mercantile | H-14-270       | 79947                       | 95.00                      | 8.64                            |
| 0252 | Northlander Gen. Mercantile | H-14-271       | 79948                       | 2,500.00                   | 227.27                          |
| 0252 | Northlander Gen. Mercantile | H-14-271       | 79949                       | 600.00                     | 54.55                           |
| 0252 | Northlander Gen. Mercantile | H-14-272       | 79950                       | 382.00                     | 34.73                           |

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| 0252 | Northlander Gen. Mercantile | H-14-272             | 79955                       | 4,000.00                   | 363.64                          |
| 0252 | Northlander Gen. Mercantile | H-14-273             | 79956                       | 425.00                     | 38.64                           |
| 0252 | Northlander Gen. Mercantile | H-14-273             | 80032                       | 125.00                     | 11.36                           |
| 0252 | Northlander Gen. Mercantile | H-14-274             | 80033                       | 800.00                     | 72.73                           |
| 0252 | Northlander Gen. Mercantile | H-14-274             | 80040                       | 1,280.00                   | 116.36                          |
| 0252 | Northlander Gen. Mercantile | H-14-275             | 80080                       | 395.00                     | 35.91                           |
| 0252 | Northlander Gen. Mercantile | H-14-275             | 80081                       | 660.00                     | 60.00                           |
| 0252 | Northlander Gen. Mercantile | H-14-276             | 80145                       | 2,500.00                   | 227.27                          |
| 0252 | T & J Custombuilt Shoes     | H-14-322             | 32578                       | 1,160.00                   | 105.45                          |
| 0252 | Top Ace Motor Works Corp.   | H-14-323             | 3469                        | 504.00                     | 45.82                           |
| 0252 | Top Ace Motor Works Corp.   | H-14-324             | 3473                        | 370.00                     | 33.64                           |
| 0252 | Top Ace Motor Works Corp.   | H-14-325             | 3474                        | 4,034.00                   | 366.73                          |
| 0252 | Top Ace Motor Works Corp.   | H-14-326             | 3475                        | 8,600.00                   | 781.82                          |
| 0252 | Top Ace Motor Works Corp.   | H-14-327             | 3476                        | 2,330.00                   | 211.82                          |
| 0252 | Top Ace Motor Works Corp.   | H-14-328             | 3477                        | 48.00                      | 4.36                            |
| 0252 | Top Ace Motor Works Corp.   | H-14-329             | 3479                        | 1,600.00                   | 145.45                          |
| 0252 | Top Ace Motor Works Corp.   | H-14-330             | 3480                        | 180.00                     | 16.36                           |
| 0252 | Top Ace Motor Works Corp.   | H-14-331             | 3481                        | 3,560.00                   | 323.64                          |
| 0252 | Top Ace Motor Works Corp.   | H-14-332             | 3483                        | 2,200.00                   | 200.00                          |
| 0252 | Top Ace Motor Works Corp.   | H-14-333             | 3485                        | 620.00                     | 56.36                           |
| 0252 | Top Ace Motor Works Corp.   | H-14-334             | 3488                        | 1,020.00                   | 92.73                           |
| 0252 | Top Ace Motor Works Corp.   | H-14-335             | 3490                        | 240.00                     | 21.82                           |
| 0252 | Top Ace Motor Works Corp.   | H-14-336             | 3491                        | 5,400.00                   | 490.91                          |
| 0252 | Transducer Phils.           | H-14-337             | 1028                        | 15,000.00                  | 1,363.64                        |
| 0252 | Union Const. Supply         | H-14-339             | 54778                       | 3,800.00                   | 345.45                          |
| 0252 | Union Const. Supply         | H-14-340             | 56070                       | 360.00                     | 32.73                           |
| 0252 | Union Const. Supply         | H-14-341             | 56110                       | 150.00                     | 13.64                           |
| 0252 | Union Const. Supply         | H-14-341             | 56205                       | 600.00                     | 54.55                           |
| 0252 | Union Const. Supply         | H-14-342             | 56310                       | 136.00                     | 12.36                           |
| 0252 | Union Const. Supply         | H-14-342             | 56312                       | 1,600.00                   | 145.45                          |
| 0252 | Harvey Industries Corp.     | H-15-96              | 3206                        | 11,400.00                  | 1,036.36                        |
| 0252 | Harvey Industries Corp.     | H-15-97              | 3208                        | 25,060.00                  | 2,278.18                        |
| 0252 | Harvey Industries Corp.     | H-15-98              | 3221                        | 7,290.00                   | 662.73                          |
| 0261 | Phil Skylanders Inc.        | H-30-60              | 228381                      | 155.43                     | 14.13                           |
| 0261 | Phil Skylanders Inc.        | H-30-61              | 230349                      | 330.43                     | 30.04                           |
| 0261 | Faircargo                   | H-30-105             | 12525                       | 37.13                      | 3.38                            |
| 0261 | Faircargo                   | H-30-106             | 12754                       | 145.13                     | 13.19                           |
| 0261 | Faircargo                   | H-30-107             | 13270                       | 67.65                      | 6.15                            |
| 0261 | Faircargo                   | H-30-108             | 13271                       | 37.13                      | 3.38                            |
| 0261 | AsiaTrans International     | H-30-199; H-30-200   | 16280                       | 1,496.00                   | 136.00                          |
| 0261 | Orient Freight Int'l        | H-30-202             | 10526                       | 495.00                     | 45.00                           |
| 0262 | Severo Sy Ling, Inc.        | H-16-196             | 8789                        | 3,280.00                   | 298.18                          |
| 0262 | Shorr Marketing, Inc.       | H-16-201 to H-16-202 | 1330                        | 19,000.00                  | 1,727.27                        |
| 0263 | 10154                       | H-3-1                | 62116896                    | 113,377.00                 | 10,307.00                       |
| 0263 | 10154                       | H-3-50               | 62116871                    | 55,066.00                  | 5,006.00                        |
| 0263 | 10154                       | H-3-54               | 62116862                    | 52,217.00                  | 4,747.00                        |
| 0263 | 10154                       | H-3-89               | 62116887                    | 61,281.00                  | 5,571.00                        |
| 0450 | Phil Skylanders Inc.        | H-23-112             | 209405                      | 1,274.13                   | 115.83                          |
| 0450 | Phil Skylanders Inc.        | H-23-113             | 214479                      | 157.19                     | 14.29                           |
| 0450 | Phil Skylanders Inc.        | H-23-113             | 227425                      | 2,357.30                   | 214.30                          |
| 0450 | Phil Skylanders Inc.        | H-23-114             | 227475                      | 2,686.31                   | 244.21                          |
| 0450 | Phil Skylanders Inc.        | H-23-114             | 228382                      | 325.27                     | 29.57                           |
| 0450 | Faircargo                   | H-23-178             | 12753                       | 1,317.89                   | 119.81                          |

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| 0450 Cargohaus, Inc.            | H-23-252           | 0324075                     | 7,145.30                   | 649.57                          |
| 0450 14154                      | H-23-329           | 0000081                     | 1,155.00                   | 105.00                          |
| 0452 Abenson, Inc.              | H-8-27             | 119755                      | 1,335.00                   | 121.36                          |
| 0452 BDCCI                      | H-8-141            | SA2055                      | 2,145.00                   | 195.00                          |
| 0452 BDCCI                      | H-8-153 to H-8-154 | SA2101                      | 2,343.95                   | 213.09                          |
| 0452 BDCCI                      | H-8-155 to H-8-159 | SA2102                      | 3,382.45                   | 307.50                          |
| 0452 BDCCI                      | H-8-159 to H-8-161 | SA2104                      | 2,361.10                   | 214.65                          |
| 0452 BDCCI                      | H-8-162            | SA2103                      | 1,048.68                   | 95.33                           |
| 0452 BDCCI                      | H-8-164 to H-8-167 | SA2105                      | 3,347.05                   | 304.28                          |
| 0452 BDCCI                      | H-8-168 to H-8-173 | SA2106                      | 12,764.00                  | 1,160.36                        |
| 0452 BDCCI                      | H-8-174            | SA2107                      | 537.30                     | 48.85                           |
| 0452 BDCCI                      | H-8-175            | SA2109                      | 1,291.00                   | 117.36                          |
| 0452 BDCCI                      | H-8-176 to H-8-177 | SA2110                      | 213.60                     | 19.42                           |
| 0452 BDCCI                      | H-8-177 to H-8-178 | SA2112                      | 1,165.00                   | 105.91                          |
| 0452 BDCCI                      | H-8-178 to H-8-180 | SA2113                      | 375.15                     | 34.10                           |
| 0452 BDCCI                      | H-8-180 to H-8-181 | SA2114                      | 845.20                     | 76.84                           |
| 0452 BDCCI                      | H-8-182 to H-8-185 | SA2115                      | 4,133.85                   | 375.80                          |
| 0452 BDCCI                      | H-8-186            | SA2116                      | 65.95                      | 6.00                            |
| 0452 BDCCI                      | H-8-187 to H-8-188 | SA2117                      | 3,078.60                   | 279.87                          |
| 0452 BDCCI                      | H-8-189 to H-8-190 | SA2118                      | 4,838.75                   | 439.89                          |
| 0452 BDCCI                      | H-8-191 to H-8-193 | SA2119                      | 4,838.10                   | 439.83                          |
| 0452 BDCCI                      | H-8-193 to H-8-195 | SA2120                      | 972.25                     | 88.39                           |
| 0452 BDCCI                      | H-8-196 to H-8-197 | SA2121                      | 2,646.75                   | 240.61                          |
| 0452 BDCCI                      | H-8-198            | SA2123                      | 600.00                     | 54.55                           |
| 0452 BDCCI                      | H-8-200 to H-8-202 | SA2126                      | 2,999.30                   | 272.66                          |
| 0452 BDCCI                      | H-8-203            | SA2127                      | 993.45                     | 90.31                           |
| 0452 BDCCI                      | H-8-205 to H-8-206 | SA2129                      | 931.80                     | 84.71                           |
| 0452 BDCCI                      | H-8-210            | SA2130                      | 150.35                     | 13.67                           |
| 0452 BDCCI                      | H-8-238            | SA2227                      | 5,399.79                   | 490.89                          |
| 0452 BDCCI                      | H-8-239            | SA2232                      | 3,957.90                   | 359.81                          |
| 0452 BDCCI                      | H-8-240 to H-8-241 | SA2235                      | 1,937.45                   | 176.13                          |
| 0452 BDCCI                      | H-8-242 to H-8-243 | SA2237                      | 3,000.00                   | 272.73                          |
| 0452 BDCCI                      | H-8-244 to H-8-247 | SA2238                      | 1,872.70                   | 170.25                          |
| 0452 BDCCI                      | H-8-248 to H-8-250 | SA2239                      | 1,984.05                   | 180.37                          |
| 0452 BDCCI                      | H-8-251            | SA2240                      | 756.00                     | 68.73                           |
| 0452 BDCCI                      | H-8-252 to H-8-257 | SA2241                      | 9,760.55                   | 887.32                          |
| 0452 BDCCI                      | H-8-258 to H-8-263 | SA2242                      | 3,013.05                   | 273.91                          |
| 0452 BDCCI                      | H-8-264 to H-8-265 | SA2243                      | 797.00                     | 72.45                           |
| 0452 BDCCI                      | H-8-266 to H-8-270 | SA2244                      | 3,958.45                   | 359.86                          |
| 0452 BDCCI                      | H-8-271 to H-8-279 | SA2245                      | 19,243.70                  | 1,749.43                        |
| 0452 BDCCI                      | H-8-280 to H-8-282 | SA2246                      | 2,486.00                   | 226.00                          |
| 0452 BDCCI                      | H-8-283 to H-8-285 | SA2247                      | 699.05                     | 63.55                           |
| 0452 BDCCI                      | H-8-286            | SA2248                      | 455.00                     | 41.36                           |
| 0452 Brain Computer Corporation | H-8-287            | 4335                        | 27,500.00                  | 2,500.00                        |
| 0452 Brain Computer Corporation | H-8-288            | 4442                        | 3,300.00                   | 300.00                          |
| 0452 C I G I                    | H-8-295            | 1241                        | 13,650.00                  | 1,240.91                        |
| 0452 Cruz Trading & Equipment   | H-8-298            | 151                         | 73,550.00                  | 6,686.36                        |
| 0452 Cruz Trading & Equipment   | H-8-299            | 505                         | 40,590.00                  | 3,690.00                        |
| 0452 Cruz Trading & Equipment   | H-8-300            | 506                         | 11,440.00                  | 1,040.00                        |
| 0452 Cruz Trading & Equipment   | H-8-301            | 522                         | 54,455.00                  | 4,950.45                        |
| 0452 Chia's Emporium            | H-8-308            | 50321                       | 1,400.00                   | 127.27                          |
| 0452 Divine Mercy Apostol       | H-9-1              | 1121                        | 1,136.00                   | 103.27                          |
| 0452 Divine Mercy Apostol       | H-9-1              | 1122                        | 3,536.50                   | 321.50                          |

**BENGUET CORPORATION - versus -  
 COMMISSIONER OF INTERNAL REVENUE  
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 ON CLAIMED INPUT VAT - 3rd QTR 1996  
 PER THIS COURT'S FURTHER VERIFICATION**

| <u>Supplier</u>           | <u>Exhibit</u> | <u>Reference<br/>Number</u> | <u>Purchase<br/>Amount</u> | <u>Disallowed<br/>Input VAT</u> |
|---------------------------|----------------|-----------------------------|----------------------------|---------------------------------|
| 0452 Divine Mercy Apostol | H-9-2          | 1123                        | 1,542.00                   | 140.18                          |
| 0452 Divine Mercy Apostol | H-9-2          | 1124                        | 841.50                     | 76.50                           |
| 0452 Divine Mercy Apostol | H-9-3          | 1125                        | 2,208.00                   | 200.72                          |
| 0452 Divine Mercy Apostol | H-9-3          | 1127                        | 888.00                     | 80.72                           |
| 0452 Divine Mercy Apostol | H-9-4          | 1128                        | 3,797.50                   | 345.22                          |
| 0452 Divine Mercy Apostol | H-9-4          | 1129                        | 2,163.00                   | 196.63                          |
| 0452 Divine Mercy Apostol | H-9-5          | 1130                        | 1,970.00                   | 179.09                          |
| 0452 Divine Mercy Apostol | H-9-5          | 1132                        | 1,755.00                   | 159.54                          |
| 0452 Divine Mercy Apostol | H-9-6          | 1134                        | 3,870.50                   | 351.86                          |
| 0452 Divine Mercy Apostol | H-9-6          | 1135                        | 2,146.50                   | 195.13                          |
| 0452 Divine Mercy Apostol | H-9-7          | 1136                        | 1,653.00                   | 49.09                           |
| 0452 Divine Mercy Apostol | H-9-7          | 1139                        | 3,097.00                   | 281.54                          |
| 0452 Divine Mercy Apostol | H-9-8          | 1140                        | 1,788.00                   | 162.54                          |
| 0452 Divine Mercy Apostol | H-9-8          | 1141                        | 1,359.00                   | 123.54                          |
| 0452 Divine Mercy Apostol | H-9-9          | 1142                        | 1,248.00                   | 113.45                          |
| 0452 Divine Mercy Apostol | H-9-9          | 1144                        | 1,125.00                   | 102.27                          |
| 0452 D.M. Auto Supply     | H-9-61         | 188041                      | 21,500.00                  | 1,954.54                        |
| 0452 Endrino Motor Parts  | H-9-75         | 1048                        | 630.00                     | 57.27                           |
| 0452 Farmacia Esperanza   | H-9-76         | 5992                        | 2,150.00                   | 195.46                          |
| 0452 Farmacia Esperanza   | H-9-77         | 6746                        | 621.10                     | 56.47                           |
| 0452 Farmacia Esperanza   | H-9-77         | 6749                        | 469.00                     | 42.64                           |
| 0452 Farmacia Esperanza   | H-9-77         | 6751                        | 98.45                      | 8.95                            |
| 0452 Farmacia Esperanza   | H-9-77         | 6752                        | 165.00                     | 15.00                           |
| 0452 Farmacia Esperanza   | H-9-78         | 6805                        | 14,083.10                  | 1,280.29                        |
| 0452 Farmacia Esperanza   | H-9-79         | 6753                        | 220.00                     | 20.00                           |
| 0452 Farmacia Esperanza   | H-9-80         | 6809                        | 87,559.96                  | 7,960.00                        |
| 0452 Farmacia Esperanza   | H-9-80         | 6811                        | 7,029.65                   | 639.06                          |
| 0452 Farmacia Esperanza   | H-9-80         | 6812                        | 1,389.00                   | 126.28                          |
| 0452 Farmacia Esperanza   | H-9-80         | 6816                        | 11,586.25                  | 1,053.30                        |
| 0452 Farmacia Esperanza   | H-9-80         | 6819                        | 183.00                     | 16.64                           |
| 0452 Farmacia Esperanza   | H-9-81         | 6823                        | 855.00                     | 77.73                           |
| 0452 Farmacia Esperanza   | H-9-81         | 6838                        | 6,626.35                   | 602.40                          |
| 0452 Farmacia Esperanza   | H-9-81         | 6842                        | 61,529.25                  | 5,593.57                        |
| 0452 Farmacia Esperanza   | H-9-81         | 6844                        | 2,872.00                   | 261.09                          |
| 0452 Farmacia Esperanza   | H-9-82         | 6846                        | 11,620.00                  | 1,056.37                        |
| 0452 Farmacia Esperanza   | H-9-83         | 7145                        | 217.50                     | 19.78                           |
| 0452 Farmacia Esperanza   | H-9-83         | 7146                        | 7,117.60                   | 647.06                          |
| 0452 Farmacia Esperanza   | H-9-83         | 7147                        | 444.90                     | 40.45                           |
| 0452 Farmacia Esperanza   | H-9-83         | 7148                        | 4,262.50                   | 387.50                          |
| 0452 Farmacia Esperanza   | H-9-84         | 7149                        | 49.25                      | 4.48                            |
| 0452 Farmacia Esperanza   | H-9-84         | 7150                        | 72.70                      | 6.61                            |
| 0452 Farmacia Esperanza   | H-9-85         | 7301                        | 7,220.00                   | 656.37                          |
| 0452 Farmacia Esperanza   | H-9-86         | 7302                        | 495.00                     | 45.00                           |
| 0452 Farmacia Esperanza   | H-9-86         | 7304                        | 11,750.00                  | 1,068.19                        |
| 0452 Farmacia Esperanza   | H-9-87         | 7305                        | 703.00                     | 63.91                           |
| 0452 Farmacia Esperanza   | H-9-87         | 7307                        | 2,321.10                   | 211.01                          |
| 0452 Farmacia Esperanza   | H-9-87         | 7308                        | 1,220.00                   | 110.91                          |
| 0452 Farmacia Esperanza   | H-9-87         | 7311                        | 1,100.00                   | 100.00                          |
| 0452 Farmacia Esperanza   | H-9-88         | 7314                        | 12,346.10                  | 1,122.38                        |
| 0452 Farmacia Esperanza   | H-9-88         | 7316                        | 1,240.00                   | 112.73                          |
| 0452 Farmacia Esperanza   | H-9-88         | 7317                        | 1,830.00                   | 166.37                          |
| 0452 Farmacia Esperanza   | H-9-88         | 7321                        | 10,756.00                  | 977.82                          |
| 0452 Farmacia Esperanza   | H-9-89         | 7327                        | 94,352.86                  | 8,577.54                        |

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|-------------------------|----------------|-----------------------------|----------------------------|---------------------------------|
| 0452 Farmacia Esperanza | H-9-90         | 7323                        | 1,620.00                   | 147.28                          |
| 0452 Farmacia Esperanza | H-9-90         | 7334                        | 16,931.90                  | 1,539.27                        |
| 0452 Farmacia Esperanza | H-9-91         | 7341                        | 1,850.00                   | 168.19                          |
| 0452 Farmacia Esperanza | H-9-91         | 7343                        | 200.00                     | 18.19                           |
| 0452 Farmacia Esperanza | H-9-91         | 7344                        | 17,829.60                  | 1,620.88                        |
| 0452 Farmacia Esperanza | H-9-91         | 7345                        | 264.40                     | 24.04                           |
| 0452 Farmacia Esperanza | H-9-92         | 7346                        | 2,340.00                   | 212.73                          |
| 0452 Farmacia Esperanza | H-9-92         | 7347                        | 774.00                     | 70.37                           |
| 0452 Farmacia Esperanza | H-9-93         | 7552                        | 718.00                     | 65.28                           |
| 0452 Farmacia Esperanza | H-9-93         | 7555                        | 2,283.40                   | 207.59                          |
| 0452 Farmacia Esperanza | H-9-93         | 7557                        | 6,368.90                   | 578.99                          |
| 0452 Farmacia Esperanza | H-9-93         | 7559                        | 2,665.00                   | 242.28                          |
| 0452 Farmacia Esperanza | H-9-94         | 7566                        | 3,186.00                   | 289.64                          |
| 0452 Farmacia Esperanza | H-9-94         | 7571                        | 9,180.00                   | 834.55                          |
| 0452 Farmacia Esperanza | H-9-94         | 7573                        | 3,471.00                   | 315.55                          |
| 0452 Farmacia Esperanza | H-9-94         | 7576                        | 1,239.00                   | 112.64                          |
| 0452 Farmacia Esperanza | H-9-95         | 7577                        | 7,965.30                   | 724.12                          |
| 0452 Farmacia Esperanza | H-9-95         | 7578                        | 8,123.50                   | 738.50                          |
| 0452 Farmacia Esperanza | H-9-95         | 7583                        | 16,572.00                  | 1,506.55                        |
| 0452 Farmacia Esperanza | H-9-96         | 7595                        | 6,324.00                   | 574.91                          |
| 0452 Farmacia Esperanza | H-9-96         | 7598                        | 10,818.60                  | 983.51                          |
| 0452 Farmacia Esperanza | H-9-97         | 7600                        | 129.60                     | 11.78                           |
| 0452 Farmacia Esperanza | H-9-98         | 7651                        | 1,776.00                   | 161.46                          |
| 0452 Farmacia Esperanza | H-9-98         | 7652                        | 4,059.20                   | 369.02                          |
| 0452 Farmacia Esperanza | H-9-98         | 7653                        | 1,455.04                   | 132.28                          |
| 0452 Farmacia Esperanza | H-9-99         | 7663                        | 672.00                     | 61.09                           |
| 0452 Farmacia Esperanza | H-9-99         | 7664                        | 2,291.25                   | 208.30                          |
| 0452 Farmacia Esperanza | H-9-99         | 7668                        | 100,714.37                 | 9,155.85                        |
| 0452 Farmacia Esperanza | H-9-99         | 7669                        | 1,875.00                   | 170.46                          |
| 0452 Farmacia Esperanza | H-9-100        | 7670                        | 2,707.50                   | 246.14                          |
| 0452 Farmacia Esperanza | H-9-101        | 7671                        | 10,027.70                  | 911.61                          |
| 0452 Farmacia Esperanza | H-9-101        | 7672                        | 5,500.00                   | 500.00                          |
| 0452 Farmacia Esperanza | H-9-101        | 7673                        | 1,346.15                   | 122.38                          |
| 0452 Farmacia Esperanza | H-9-101        | 7674                        | 428.00                     | 38.91                           |
| 0452 Farmacia Esperanza | H-9-110        | 7874                        | 294.00                     | 26.73                           |
| 0452 Farmacia Esperanza | H-9-110        | 7877                        | 97.20                      | 8.84                            |
| 0452 Farmacia Esperanza | H-9-110        | 7879                        | 92.50                      | 8.41                            |
| 0452 Farmacia Esperanza | H-9-110        | 7881                        | 98.45                      | 8.95                            |
| 0452 Farmacia Esperanza | H-9-111        | 7883                        | 10,324.00                  | 938.55                          |
| 0452 Farmacia Esperanza | H-9-111        | 7884                        | 46.70                      | 4.25                            |
| 0452 Farmacia Esperanza | H-9-111        | 7885                        | 75.50                      | 6.87                            |
| 0452 Farmacia Esperanza | H-9-111        | 7886                        | 180.05                     | 16.37                           |
| 0452 Farmacia Esperanza | H-9-112        | 7887                        | 94.75                      | 8.62                            |
| 0452 Farmacia Esperanza | H-9-112        | 7889                        | 232.87                     | 21.17                           |
| 0452 Farmacia Esperanza | H-9-112        | 7890                        | 150.00                     | 13.64                           |
| 0452 Farmacia Esperanza | H-9-112        | 7891                        | 9,482.00                   | 862.00                          |
| 0452 Farmacia Esperanza | H-9-113        | 7893                        | 185.00                     | 16.82                           |
| 0452 Farmacia Esperanza | H-9-113        | 7894                        | 265.70                     | 24.16                           |
| 0452 Farmacia Esperanza | H-9-113        | 7896                        | 265.70                     | 24.16                           |
| 0452 Farmacia Esperanza | H-9-114        | 7899                        | 766.00                     | 69.64                           |
| 0452 Farmacia Esperanza | H-9-115        | 7898                        | 21,916.45                  | 1,992.41                        |
| 0452 Farmacia Esperanza | H-9-115        | 7900                        | 13,545.00                  | 1,231.37                        |
| 0452 Frigid Zone Aircon | H-9-117        | 824                         | 2,620.00                   | 238.18                          |

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|------------------------------------|----------------------|-----------------------------|----------------------------|---------------------------------|
| 0452 JCL '26 Auto Supply           | H-9-168              | 7508                        | 640.00                     | 58.18                           |
| 0452 JCL '26 Auto Supply           | H-9-169              | 7510                        | 9,880.00                   | 898.00                          |
| 0452 Mother & Child Pharmacy       | H-9-190              | 0978                        | 23,748.50                  | 2,158.96                        |
| 0452 Mother & Child Pharmacy       | H-9-194              | 0979                        | 30,112.75                  | 2,737.53                        |
| 0452 Mother & Child Pharmacy       | H-9-198              | 0980                        | 23,617.50                  | 2,147.05                        |
| 0452 Mother & Child Pharmacy       | H-9-201              | 0981                        | 44,076.50                  | 4,006.96                        |
| 0452 Mother & Child Pharmacy       | H-9-206              | 0982                        | 22,824.50                  | 2,074.96                        |
| 0452 Mother & Child Pharmacy       | H-9-210              | 0983                        | 25,640.75                  | 2,330.98                        |
| 0452 Mother & Child Pharmacy       | H-9-214              | 0984                        | 30,114.50                  | 2,737.68                        |
| 0452 Mother & Child Pharmacy       | H-9-218              | 0985                        | 21,086.75                  | 1,916.98                        |
| 0452 New Arc Drug                  | H-10-10              | 52703                       | 2,668.87                   | 242.63                          |
| 0452 New Arc Drug                  | H-10-10              | 540282                      | 1,150.00                   | 104.54                          |
| 0452 New Arc Drug                  | H-10-11              | 52704                       | 1,084.45                   | 98.59                           |
| 0452 New Arc Drug                  | H-10-11              | 52706                       | 96.00                      | 8.73                            |
| 0452 New Arc Drug                  | H-10-12              | 52707                       | 2,230.70                   | 202.79                          |
| 0452 New Arc Drug                  | H-10-12              | 52708                       | 709.40                     | 64.49                           |
| 0452 New Arc Drug                  | H-10-13              | 54592                       | 1,492.60                   | 135.69                          |
| 0452 New Arc Drug                  | H-10-13              | 54593                       | 2,055.80                   | 186.89                          |
| 0452 New Arc Drug                  | H-10-14              | 54594                       | 2,361.10                   | 214.65                          |
| 0452 New Arc Drug                  | H-10-14              | 54595                       | 2,359.60                   | 214.51                          |
| 0452 New Arc Drug                  | H-10-15              | 54596                       | 789.70                     | 71.79                           |
| 0452 New Arc Drug                  | H-10-15              | 54597                       | 132.00                     | 12.00                           |
| 0452 Netruma Inc.                  | H-10-16              | 20236                       | 39,510.00                  | 3,591.82                        |
| 0452 Olongapo Gas Corp.            | H-10-73              | 2424                        | 8,750.00                   | 795.45                          |
| 0452 Olongapo Gas Corp.            | H-10-74              | 2425                        | 2,730.00                   | 248.18                          |
| 0452 Olongapo Gas Corp.            | H-10-75              | 2428                        | 9,500.00                   | 863.64                          |
| 0452 Rodriguez Marketing           | H-10-93              | 387                         | 206,185.98                 | 18,744.18                       |
| 0452 Tripple JA Enterprises        | H-10-161             | 516                         | 8,500.00                   | 772.72                          |
| 0452 Tread Built Corporation       | H-10-166             | 3865                        | 62,162.10                  | 5,651.10                        |
| 0452 Tread Built Corporation       | H-10-167             | 3901                        | 55,000.00                  | 5,000.00                        |
| 0452 Tread Built Corporation       | H-10-171 to H-10-172 | 4123                        | 9,000.00                   | 818.18                          |
| 0452 Transducer Phils.             | H-10-173             | 1020                        | 15,018.00                  | 1,365.27                        |
| 0452 The Sanitary Bazaar           | H-10-178             | 111619                      | 5,983.75                   | 543.97                          |
| 0452 Vacphil                       | H-10-187             | 11023                       | 9,065.25                   | 824.11                          |
| 0452 Vacphil                       | H-10-188             | 11024                       | 39,984.00                  | 3,634.91                        |
| 0452 Vacphil                       | H-10-189             | 11026                       | 3,650.00                   | 331.82                          |
| 0452 Vacphil                       | H-10-190             | 11027                       | 23,431.00                  | 2,130.09                        |
| 0452 Vision Electronics            | H-10-193             | 185776                      | 510.00                     | 46.36                           |
| 0452 VAC-CAP Marketing             | H-10-194             | 053                         | 2,550.00                   | 231.82                          |
| 0452 William Motor Sales Co.       | H-10-201             | 4023                        | 3,830.00                   | 348.18                          |
| 0452 Philippine Explosive          | H-11-164             | 6323                        | 71,979.60                  | 6,543.60                        |
| 0615 N.S. People's Cargo           | H-19-125             | AAB-009-96                  | 1,259.38                   | 114.49                          |
| 0615 Mercury Drug Corporation      | H-20-1 to H-20-146   | SA043096                    | 74,593.02                  | 6,781.18                        |
| 0615 Mercury Drug Corporation      | H-21-292 to H-21-402 |                             | 61,124.05                  | 5,556.73                        |
| 0645 Allied Hosp Supply Int'l Corp | H-6-7                | 31177                       | 150.00                     | 13.64                           |
| 0645 Allied Hosp Supply Int'l Corp | H-6-8                | 31178                       | 75.00                      | 6.82                            |
| 0645 Arcman Ind'l Enterprises      | H-6-9                | 0732                        | 225.30                     | 20.48                           |
| 0645 Arcman Ind'l Enterprises      | H-6-10               | 0738                        | 3,539.60                   | 321.78                          |
| 0645 Arcman Ind'l Enterprises      | H-6-11               | 0741                        | 620.00                     | 56.36                           |
| 0645 Arcman Ind'l Enterprises      | H-6-12               | 0742                        | 310.00                     | 28.18                           |
| 0645 Arcman Ind'l Enterprises      | H-6-13               | 0739                        | 222.80                     | 20.25                           |
| 0645 Arcman Ind'l Enterprises      | H-6-14               | 0746                        | 891.20                     | 81.02                           |
| 0645 Arcman Ind'l Enterprises      | H-6-15               | 0748                        | 2,673.60                   | 243.05                          |

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|------|------------------------------|----------------|-----------------------------|----------------------------|---------------------------------|
| 0645 | Arcman Ind'l Enterprises     | H-6-16         | 0750                        | 222.80                     | 20.25                           |
| 0645 | Arcman Ind'l Enterprises     | H-6-17         | 0747                        | 891.20                     | 81.02                           |
| 0645 | Baguio Rational Auto Supply  | H-6-22         | 67792                       | 67.00                      | 6.09                            |
| 0645 | Baguio Rational Auto Supply  | H-6-23         | 67804                       | 640.00                     | 58.18                           |
| 0645 | Baguio Rational Auto Supply  | H-6-24         | 67818                       | 1,895.00                   | 172.27                          |
| 0645 | Baguio Rational Auto Supply  | H-6-25         | 67848                       | 286.00                     | 26.00                           |
| 0645 | Baguio Rational Auto Supply  | H-6-26         | 67857                       | 840.00                     | 76.36                           |
| 0645 | Baguio Rational Auto Supply  | H-6-27         | 67815                       | 45.00                      | 4.09                            |
| 0645 | Baguio Rational Auto Supply  | H-6-28         | 67817                       | 940.00                     | 85.45                           |
| 0645 | Baguio Rational Auto Supply  | H-6-29         | 67824                       | 525.00                     | 47.73                           |
| 0645 | Baguio Rational Auto Supply  | H-6-30         | 67825                       | 3,985.00                   | 362.27                          |
| 0645 | Baguio Rational Auto Supply  | H-6-31         | 67838                       | 133.00                     | 12.09                           |
| 0645 | Baguio Rational Auto Supply  | H-6-32         | 67807                       | 915.00                     | 83.18                           |
| 0645 | Baguio Rational Auto Supply  | H-6-33         | 67809                       | 968.00                     | 88.00                           |
| 0645 | Baguio Rational Auto Supply  | H-6-34         | 67839                       | 7,970.00                   | 724.55                          |
| 0645 | Baguio Rational Auto Supply  | H-6-35         | 67840                       | 590.00                     | 53.64                           |
| 0645 | Baguio Rational Auto Supply  | H-6-36         | 67868                       | 1,780.00                   | 161.82                          |
| 0645 | Baguio Rational Auto Supply  | H-6-37         | 67869                       | 236.00                     | 21.45                           |
| 0645 | Baguio Rational Auto Supply  | H-6-42         | 67826                       | 25.00                      | 2.27                            |
| 0645 | Coli-s Diesel Service & Auto | H-6-50         | 8670                        | 7,600.00                   | 690.91                          |
| 0645 | Dispo Philippines, Inc.      | H-6-59         | 134259                      | 2,142.00                   | 194.73                          |
| 0645 | Dispo Philippines, Inc.      | H-6-60         | 134252                      | 3,900.00                   | 354.55                          |
| 0645 | Greenland Sales              | H-6-62         | 29322                       | 84.00                      | 7.64                            |
| 0645 | Greenland Sales              | H-6-63         | 29505                       | 135.00                     | 12.27                           |
| 0645 | Greenland Sales              | H-6-64         | 29504                       | 135.00                     | 12.27                           |
| 0645 | Greenland Sales              | H-6-65         | 29502                       | 180.00                     | 16.36                           |
| 0645 | Greenland Sales              | H-6-66         | 29510                       | 4,530.00                   | 411.82                          |
| 0645 | Greenland Sales              | H-6-67         | 29512                       | 820.00                     | 74.55                           |
| 0645 | Greenland Sales              | H-6-68         | 29397                       | 275.00                     | 25.00                           |
| 0645 | Greenland Sales              | H-6-69         | 29572                       | 2,400.00                   | 218.18                          |
| 0645 | Greenland Sales              | H-6-70         | 29514                       | 22.00                      | 2.00                            |
| 0645 | Greenland Sales              | H-6-71         | 29524                       | 1,200.00                   | 109.09                          |
| 0645 | Greenland Sales              | H-6-72         | 29619                       | 340.00                     | 30.91                           |
| 0645 | Greenland Sales              | H-6-73         | 29621                       | 600.00                     | 54.55                           |
| 0645 | Greenland Sales              | H-6-74         | 29623                       | 300.00                     | 27.27                           |
| 0645 | Greenland Sales              | H-6-89         | 29513                       | 70.00                      | 6.36                            |
| 0645 | J.C. Commercial Center       | H-6-94         | 61572                       | 16.50                      | 1.50                            |
| 0645 | J.C. Commercial Center       | H-6-95         | 61753                       | 18.50                      | 1.68                            |
| 0645 | J.C. Commercial Center       | H-6-96         | 61757                       | 28.50                      | 2.59                            |
| 0645 | J.C. Commercial Center       | H-6-97         | 61760                       | 210.00                     | 19.09                           |
| 0645 | J.C. Commercial Center       | H-6-98         | 61762                       | 18.50                      | 1.68                            |
| 0645 | J.C. Commercial Center       | H-6-99         | 61737                       | 378.00                     | 34.36                           |
| 0645 | J.C. Commercial Center       | H-6-100        | 61739                       | 623.00                     | 56.64                           |
| 0645 | J.C. Commercial Center       | H-6-101        | 61751                       | 18.50                      | 1.68                            |
| 0645 | J.C. Commercial Center       | H-6-102        | 61780                       | 1,360.00                   | 123.64                          |
| 0645 | J.C. Commercial Center       | H-6-103        | 61701                       | 92.50                      | 8.41                            |
| 0645 | J.C. Commercial Center       | H-6-104        | 61763                       | 111.00                     | 10.09                           |
| 0645 | J.C. Commercial Center       | H-6-105        | 61732                       | 1,100.00                   | 100.00                          |
| 0645 | J.C. Commercial Center       | H-6-106        | 61741                       | 551.00                     | 50.09                           |
| 0645 | J.C. Commercial Center       | H-6-107        | 61754                       | 256.00                     | 23.27                           |
| 0645 | J.C. Commercial Center       | H-6-108        | 61778                       | 255.00                     | 23.18                           |
| 0645 | J.C. Commercial Center       | H-6-109        | 61784                       | 697.50                     | 63.41                           |
| 0645 | J.C. Commercial Center       | H-6-110        | 61789                       | 390.00                     | 35.45                           |

**BENGUET CORPORATION - versus -  
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|----------------------------------|----------------|-----------------------------|----------------------------|---------------------------------|
| 0645 J.C. Commercial Center      | H-6-111        | 61786                       | 802.00                     | 72.91                           |
| 0645 J.C. Commercial Center      | H-6-112        | 61787                       | 544.50                     | 49.50                           |
| 0645 J.C. Commercial Center      | H-6-113        | 61842                       | 222.00                     | 20.18                           |
| 0645 J.C. Commercial Center      | H-6-114        | 61788                       | 222.00                     | 20.18                           |
| 0645 J.C. Commercial Center      | H-6-115        | 61779                       | 855.00                     | 77.73                           |
| 0645 J.C. Commercial Center      | H-6-116        | 61734                       | 320.00                     | 29.09                           |
| 0645 J.C. Commercial Center      | H-6-117        | 61863                       | 1,570.00                   | 142.73                          |
| 0645 J.C. Commercial Center      | H-6-118        | 61865                       | 790.00                     | 71.82                           |
| 0645 J.C. Commercial Center      | H-6-119        | 61867                       | 416.00                     | 37.82                           |
| 0645 J.C. Commercial Center      | H-6-120        | 61735                       | 285.50                     | 25.95                           |
| 0645 J.C. Commercial Center      | H-6-121        | 61864                       | 850.00                     | 77.27                           |
| 0645 J.C. Commercial Center      | H-6-122        | 61868                       | 45.00                      | 4.09                            |
| 0645 J.C. Commercial Center      | H-6-123        | 61880                       | 915.00                     | 83.18                           |
| 0645 J.C. Commercial Center      | H-6-124        | 61881                       | 37.00                      | 3.36                            |
| 0645 J.C. Commercial Center      | H-6-125        | 61761                       | 134.00                     | 12.18                           |
| 0645 J.C. Commercial Center      | H-6-126        | 61866                       | 97.00                      | 8.82                            |
| 0645 J.C. Commercial Center      | H-6-139        | 61755                       | 32.00                      | 2.91                            |
| 0645 J.C. Commercial Center      | H-6-140        | 61759                       | 128.00                     | 11.64                           |
| 0645 J.C. Commercial Center      | H-6-141        | 61843                       | 32.00                      | 2.91                            |
| 0645 J.C. Commercial Center      | H-6-142        | 61844                       | 28.50                      | 2.59                            |
| 0645 J.C. Commercial Center      | H-6-143        | 61845                       | 89.00                      | 8.09                            |
| 0645 JP Prinhaus                 | H-6-147        | 1061                        | 1,250.00                   | 113.64                          |
| 0645 Laser Marketing             | H-6-148        | 22107                       | 750.00                     | 68.18                           |
| 0645 Laser Marketing             | H-6-149        | 22204                       | 750.00                     | 68.18                           |
| 0645 Laser Marketing             | H-6-149        | 22205                       | 160.00                     | 14.55                           |
| 0645 Laser Marketing             | H-6-150        | 22106                       | 112.50                     | 10.23                           |
| 0645 Laser Marketing             | H-6-150        | 22159                       | 645.00                     | 58.64                           |
| 0645 Laser Marketing             | H-6-151        | 22162                       | 6,800.00                   | 618.18                          |
| 0645 Laser Marketing             | H-6-151        | 22206                       | 231.00                     | 21.00                           |
| 0645 Laser Marketing             | H-6-152        | 22200                       | 63.50                      | 5.77                            |
| 0645 Laser Marketing             | H-6-152        | 22202                       | 883.00                     | 80.27                           |
| 0645 Laser Marketing             | H-6-153        | 22201                       | 179.00                     | 16.27                           |
| 0645 Laser Marketing             | H-6-153        | 22208                       | 45.00                      | 4.09                            |
| 0645 Laser Marketing             | H-6-154        | 22209                       | 216.00                     | 19.64                           |
| 0645 Laser Marketing             | H-6-154        | 22210                       | 216.00                     | 19.64                           |
| 0645 Mac Machine Shop            | H-6-158        | 26163                       | 500.00                     | 45.45                           |
| 0645 Mac Machine Shop            | H-6-159        | 26152                       | 4,700.00                   | 427.27                          |
| 0645 Northlander Gen. Mercantile | H-6-160        | 80388                       | 4,985.00                   | 453.18                          |
| 0645 Northlander Gen. Mercantile | H-6-161        | 80241                       | 676.00                     | 61.45                           |
| 0645 Northlander Gen. Mercantile | H-6-161        | 80375                       | 56.00                      | 5.09                            |
| 0645 Northlander Gen. Mercantile | H-6-162        | 80237                       | 310.00                     | 28.18                           |
| 0645 Northlander Gen. Mercantile | H-6-162        | 80239                       | 60.00                      | 5.45                            |
| 0645 Northlander Gen. Mercantile | H-6-163        | 80240                       | 450.00                     | 40.91                           |
| 0645 Northlander Gen. Mercantile | H-6-163        | 80299                       | 724.00                     | 65.82                           |
| 0645 Northlander Gen. Mercantile | H-6-164        | 80419                       | 1,360.00                   | 123.64                          |
| 0645 Northlander Gen. Mercantile | H-6-164        | 80532                       | 53.00                      | 4.82                            |
| 0645 Northlander Gen. Mercantile | H-6-165        | 80436                       | 216.00                     | 19.64                           |
| 0645 Northlander Gen. Mercantile | H-6-165        | 80526                       | 22.50                      | 2.05                            |
| 0645 Northlander Gen. Mercantile | H-6-166        | 80529                       | 1,130.00                   | 102.73                          |
| 0645 Northlander Gen. Mercantile | H-6-166        | 80420                       | 1,578.50                   | 143.50                          |
| 0645 Northlander Gen. Mercantile | H-6-167        | 80457                       | 500.00                     | 45.45                           |
| 0645 Northlander Gen. Mercantile | H-6-167        | 80525                       | 750.00                     | 68.18                           |
| 0645 Northlander Gen. Mercantile | H-6-168        | 80528                       | 173.50                     | 15.77                           |

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|----------------------------------|----------------|-----------------------------|----------------------------|---------------------------------|
| 0645 Northlander Gen. Mercantile | H-6-168        | 80500                       | 1,367.00                   | 124.27                          |
| 0645 Northlander Gen. Mercantile | H-6-169        | 80549                       | 3,400.00                   | 309.09                          |
| 0645 Northlander Gen. Mercantile | H-6-169        | 80600                       | 385.00                     | 35.00                           |
| 0645 Northlander Gen. Mercantile | H-6-170        | 80607                       | 90.00                      | 8.18                            |
| 0645 Northlander Gen. Mercantile | H-6-170        | 80596                       | 280.00                     | 25.45                           |
| 0645 Northlander Gen. Mercantile | H-6-171        | 80594                       | 680.00                     | 61.82                           |
| 0645 Northlander Gen. Mercantile | H-6-171        | 80599                       | 360.00                     | 32.73                           |
| 0645 Northlander Gen. Mercantile | H-6-174        | 80499                       | 30.00                      | 2.73                            |
| 0645 Northlander Gen. Mercantile | H-6-175        | 80384                       | 73.00                      | 6.64                            |
| 0645 Northlander Gen. Mercantile | H-6-175        | 80534                       | 120.00                     | 10.91                           |
| 0645 Northlander Gen. Mercantile | H-6-176        | 80590                       | 96.00                      | 8.73                            |
| 0645 Northlander Gen. Mercantile | H-6-176        | 80597                       | 670.00                     | 60.91                           |
| 0645 Northlander Gen. Mercantile | H-6-177        | 80598                       | 655.00                     | 59.55                           |
| 0645 Ong King Auto Supply        | H-6-190        | 47578                       | 4,000.00                   | 363.64                          |
| 0645 Ong King Auto Supply        | H-6-190        | 48083                       | 34.00                      | 3.09                            |
| 0645 Ong King Auto Supply        | H-6-191        | 48086                       | 1,240.00                   | 112.73                          |
| 0645 Ong King Auto Supply        | H-6-191        | 48097                       | 360.00                     | 32.73                           |
| 0645 Ong King Auto Supply        | H-6-192        | 48075                       | 5,910.00                   | 537.27                          |
| 0645 Ong King Auto Supply        | H-6-192        | 48076                       | 1,495.00                   | 135.91                          |
| 0645 Ong King Auto Supply        | H-6-193        | 48084                       | 130.00                     | 11.82                           |
| 0645 Ong King Auto Supply        | H-6-193        | 48078                       | 525.00                     | 47.73                           |
| 0645 Ong King Auto Supply        | H-6-194        | 48088                       | 1,640.00                   | 149.09                          |
| 0645 Ong King Auto Supply        | H-6-194        | 48072                       | 5,380.00                   | 489.09                          |
| 0645 Ong King Auto Supply        | H-6-195        | 48073                       | 250.00                     | 22.73                           |
| 0645 Ong King Auto Supply        | H-6-195        | 48096                       | 3,780.00                   | 343.64                          |
| 0645 Ong King Auto Supply        | H-6-196        | 48129                       | 3,000.00                   | 272.73                          |
| 0645 Ong King Auto Supply        | H-6-196        | 48080                       | 720.00                     | 65.45                           |
| 0645 Ong King Auto Supply        | H-6-197        | 48081                       | 2,200.00                   | 200.00                          |
| 0645 Ong King Auto Supply        | H-6-197        | 48087                       | 1,080.00                   | 98.18                           |
| 0645 Ong King Auto Supply        | H-6-198        | 48099                       | 3,280.00                   | 298.18                          |
| 0645 Ong King Auto Supply        | H-6-198        | 48233                       | 400.00                     | 36.36                           |
| 0645 Ong King Auto Supply        | H-6-199        | 48234                       | 280.00                     | 25.45                           |
| 0645 Ong King Auto Supply        | H-6-199        | 48276                       | 350.00                     | 31.82                           |
| 0645 Ong King Auto Supply        | H-6-200        | 48227                       | 3,360.00                   | 305.45                          |
| 0645 Ong King Auto Supply        | H-6-200        | 48230                       | 150.00                     | 13.64                           |
| 0645 Ong King Auto Supply        | H-6-201        | 48266                       | 6,500.00                   | 590.91                          |
| 0645 Ong King Auto Supply        | H-6-201        | 48235                       | 874.00                     | 79.45                           |
| 0645 Ong King Auto Supply        | H-6-202        | 48237                       | 410.00                     | 37.27                           |
| 0645 Ong King Auto Supply        | H-6-202        | 48130                       | 620.00                     | 56.36                           |
| 0645 Ong King Auto Supply        | H-6-203        | 48222                       | 4,880.00                   | 443.64                          |
| 0645 Ong King Auto Supply        | H-6-203        | 48278                       | 7,880.00                   | 716.36                          |
| 0645 Ong King Auto Supply        | H-6-204        | 48232                       | 2,520.00                   | 229.09                          |
| 0645 Ong King Auto Supply        | H-6-204        | 48257                       | 980.00                     | 89.09                           |
| 0645 Ong King Auto Supply        | H-6-205        | 48223                       | 1,468.00                   | 133.45                          |
| 0645 Ong King Auto Supply        | H-6-205        | 48228                       | 350.00                     | 31.82                           |
| 0645 Ong King Auto Supply        | H-6-206        | 48229                       | 885.00                     | 80.45                           |
| 0645 Ong King Auto Supply        | H-6-206        | 48239                       | 6,390.00                   | 580.91                          |
| 0645 Ong King Auto Supply        | H-6-207        | 48324                       | 380.00                     | 34.55                           |
| 0645 Ong King Auto Supply        | H-6-207        | 48323                       | 1,000.00                   | 145.45                          |
| 0645 Ong King Auto Supply        | H-6-222        | 48231                       | 52.00                      | 4.73                            |
| 0645 Ong King Auto Supply        | H-6-225        | 44514                       | 10,700.00                  | 972.73                          |
| 0645 Pines Royal Enterprises     | H-6-226        | 11231                       | 9,948.00                   | 904.36                          |
| 0645 Pines Royal Enterprises     | H-6-227        | 11237                       | 320.00                     | 29.09                           |

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| 0645 Pines Royal Enterprises       | H-6-228        | 11227                       | 400.00                     | 36.36                           |
| 0645 Pines Royal Enterprises       | H-6-229        | 11178                       | 480.00                     | 43.64                           |
| 0645 Pines Royal Enterprises       | H-6-230        | 11175                       | 630.00                     | 57.27                           |
| 0645 Pines Royal Enterprises       | H-6-231        | 11174                       | 174.00                     | 15.82                           |
| 0645 Pines Royal Enterprises       | H-6-232        | 11181                       | 1,200.00                   | 109.09                          |
| 0645 Pines Royal Enterprises       | H-6-233        | 11188                       | 1,735.00                   | 157.73                          |
| 0645 Pines Royal Enterprises       | H-6-234        | 11183                       | 1,560.00                   | 141.82                          |
| 0645 Pines Royal Enterprises       | H-6-235        | 11177                       | 15,240.00                  | 1,385.45                        |
| 0645 Pines Royal Enterprises       | H-6-236        | 11186                       | 2,078.00                   | 188.91                          |
| 0645 Pines Royal Enterprises       | H-6-237        | 11180                       | 3,820.00                   | 347.27                          |
| 0645 Pines Royal Enterprises       | H-6-238        | 11176                       | 10,880.00                  | 989.09                          |
| 0645 Pines Royal Enterprises       | H-6-239        | 11189                       | 1,180.00                   | 107.27                          |
| 0645 Pines Royal Enterprises       | H-6-241        | 11190                       | 4,500.00                   | 409.09                          |
| 0645 Pines Royal Enterprises       | H-6-243        | 11236                       | 72.00                      | 6.55                            |
| 0645 Pines Royal Enterprises       | H-6-244        | 11238                       | 480.00                     | 43.64                           |
| 0645 Pyramid Hardware & Const.     | H-6-258        | 13780                       | 2,356.00                   | 214.18                          |
| 0645 Pyramid Hardware & Const.     | H-6-259        | 14073                       | 2,875.00                   | 261.36                          |
| 0645 Pyramid Hardware & Const.     | H-6-259        | 14074                       | 6,192.00                   | 562.91                          |
| 0645 Pyramid Hardware & Const.     | H-6-260        | 14087                       | 165.00                     | 15.00                           |
| 0645 Pyramid Hardware & Const.     | H-6-260        | 14169                       | 7,169.00                   | 651.73                          |
| 0645 Pyramid Hardware & Const.     | H-6-261        | 14170                       | 375.00                     | 34.09                           |
| 0645 Ricmar Diesel Center          | H-6-264        | 0940                        | 4,795.00                   | 435.91                          |
| 0645 Ricmar Diesel Center          | H-6-265        | 0948                        | 5,850.00                   | 531.82                          |
| 0645 Ricmar Diesel Center          | H-6-266        | 0949                        | 5,850.00                   | 531.82                          |
| 0645 Ricmar Diesel Center          | H-6-267        | 0938                        | 12,300.00                  | 1,118.18                        |
| 0645 Ricmar Diesel Center          | H-6-268        | 0939                        | 16,016.00                  | 1,456.00                        |
| 0645 Ricmar Diesel Center          | H-6-269        | 0941                        | 600.00                     | 54.55                           |
| 0645 Ricmar Diesel Center          | H-6-270        | 0945                        | 950.00                     | 86.36                           |
| 0645 Silahis Marketing Corporation | H-6-277        | 50695                       | 10,315.50                  | 937.77                          |
| 0648 Collector of Customs - Subic  | H-1-12         | 63970557                    | 167,904.00                 | 15,264.00                       |
| 0648 Collector of Customs - Subic  | H-1-17         | 63970532                    | 612,007.00                 | 55,637.00                       |
| 0648 Collector of Customs - Subic  | H-1-22         | 62446045                    | 443,421.00                 | 40,311.00                       |
| 0648 Collector of Customs - Subic  | H-1-27         | 62446072                    | 47,179.00                  | 4,289.00                        |
| 0648 Collector of Customs - Subic  | H-1-31         | 62446054                    | 58,685.00                  | 5,335.00                        |
| 0648 Collector of Customs - Subic  | H-1-36         | 62446036                    | 51,579.00                  | 4,689.00                        |
| 0648 Collector of Customs - Subic  | H-1-117        | 63970602                    | 81,521.00                  | 7,411.00                        |
| 0648 Collector of Customs - Subic  | H-1-124        | 6390584                     | 299,178.00                 | 27,198.00                       |
| 0648 Collector of Customs - Subic  | H-1-133        | 63970593                    | 957,176.00                 | 87,016.00                       |
| 0648 Collector of Customs - Subic  | H-1-138        | 63970575                    | 50,567.00                  | 4,597.00                        |
| 1702 Monark Equipment Corp         | H-12-156       | 160285                      | 190.30                     | 17.30                           |
| 1702 Oriental Const. & El          | H-12-180       | 161097                      | 6,966.00                   | 633.27                          |
| 1702 Oriental Const. & El          | H-12-181       | 161094                      | 72,714.25                  | 6,610.39                        |
| 1702 Up-Town Industrial            | H-12-312       | 40625                       | 1,277.30                   | 116.12                          |
| 1702 Up-Town Industrial            | H-12-315       | 40709                       | 2,805.00                   | 255.00                          |
| 1702 Up-Town Industrial            | H-12-316       | 41794                       | 5,354.00                   | 486.73                          |
| 1702 Up-Town Industrial            | H-12-318       | 40840                       | 86,910.00                  | 7,900.91                        |
| 1702 Up-Town Industrial            | H-12-319       | 42048                       | 4,930.00                   | 448.18                          |
| 1703 Wintra, Inc.                  | H-2-14         | 63970541                    | 426,734.00                 | 38,794.00                       |
| 1703 Draeger Southeast Asia        | H-2-19         | 63970566                    | 179,113.00                 | 16,283.00                       |
| 1703 Tamrock Far East Ltd.         | H-2-21         | 62727594                    | 64,812.00                  | 5,892.00                        |
| 1703 Tamrock Far East Ltd.         | H-2-25         | 62446115                    | 257,499.00                 | 23,409.00                       |
| 1703 Tamrock Far East Ltd.         | H-2-29         | 62446063                    | 118,184.00                 | 10,744.00                       |
| 1703 Tamrock Far East Ltd.         | H-2-32         | 62727612                    | 161,359.00                 | 14,669.00                       |

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|------|-------------------------------|----------------|-----------------------------|----------------------------|---------------------------------|
| 1703 | Tamrock Far East Ltd.         | H-2-35         | 62727603                    | 284,680.00                 | 25,880.00                       |
| 1703 | EIDA, Inc.                    | H-2-37         | 62446081                    | 54,593.00                  | 4,963.00                        |
| 1703 | TNW Pte, Ltd.                 | H-2-51         | 63970627                    | 107,558.00                 | 9,778.00                        |
| 1705 | Farmacia Castillo & Gift Shop | H-13-220       | 49326                       | 1,377.00                   | 125.18                          |
| 1705 | Farmacia Castillo & Gift Shop | H-13-249       | 49322                       | 1,148.00                   | 104.36                          |
| 1705 | Farmacia Castillo & Gift Shop | H-13-249       | 49330                       | 2,571.00                   | 233.74                          |
| 1705 | Farmacia Castillo & Gift Shop | H-13-265       | 49321                       | 1,306.50                   | 118.77                          |
| 1705 | Farmacia Castillo & Gift Shop | H-13-267       | 49314                       | 727.50                     | 66.14                           |
| 1705 | Farmacia Castillo & Gift Shop | H-13-271       | 49313                       | 1,165.00                   | 105.91                          |
| 1705 | Geometric Const & Supply      | H-13-386       | 1274                        | 26,000.00                  | 2,363.64                        |
|      |                               |                |                             | <b>subtotal</b>            | <b>P 786,533.89</b>             |

**3.) Without supporting documents**

|      |                              |           |   |                 |          |                   |
|------|------------------------------|-----------|---|-----------------|----------|-------------------|
| 0252 | Flormas Marketing            | 3858      | P | 223.50          | P        | 20.32             |
| 0252 | Baguio Metropolitan Drug     | 3036      |   | 96,244.13       |          | 8,749.47          |
| 0261 | Int' Container Terminal Serv | 409635    |   | 353.81          |          | 32.16             |
| 0451 | Pittel                       | 0174156   |   | 841.72          |          | 76.52             |
| 0452 | 23029                        | 051       |   | 3,616.00        |          | 328.73            |
| 0452 | Philippine Allied Enter      | 54583     |   | 508,000.00      |          | 46,181.82         |
| 0615 | Filipinas Allied             | 6109      |   | 16,639.75       |          | 1,512.70          |
| 0615 | Filipinas Allied             | 6110      |   | 8,314.71        |          | 755.88            |
| 0615 | Filipinas Allied             | 6111      |   | 479.36          |          | 43.58             |
| 0615 | SM-Keppel Straits LA         | SOA0424   |   | 1,012,240.70    |          | 92,021.88         |
| 0615 | 14186                        | 3039      |   | 5,236.00        |          | 476.00            |
| 0633 | Lep International            | 96-273465 |   | 1,326.93        |          | 120.63            |
| 0642 | RTP & Sons, Inc.             | 286       |   | 2,750.00        |          | 250.00            |
| 0645 | Arcman Ind'l Enterprises     | 0740      |   | 930.00          |          | 84.55             |
| 0645 | Scientific Industries, Inc.  | 37311     |   | 16,574.80       |          | 1,506.80          |
| 0648 |                              |           |   | 1,584,891.00    |          | 144,081.00        |
| 0648 |                              |           |   | 5,348,805.00    |          | 486,255.00        |
| 1702 | A.O. Beltran Enterprises     | 728       |   | 15,900.00       |          | 1,445.45          |
| 1702 | New Process Impex Co.        |           |   | 2,880.00        |          | 261.82            |
| 1702 | Powerlock Industrial         | 58232     |   | 1,350.00        |          | 122.73            |
|      |                              |           |   | <b>subtotal</b> | <b>P</b> | <b>784,327.04</b> |

**4.) Supported by documents other than Invoices &/or  
 Official Receipts such as statement of accounts,  
 provisional receipts, tape receipt, repair order, etc.**

|      |                     |                  |       |   |            |   |           |
|------|---------------------|------------------|-------|---|------------|---|-----------|
| 0261 | Arrow Freight Corp. | H-30-12; H-30-13 | 15646 | P | 23,100.00  | P | 2,100.00  |
| 0261 | Arrow Freight Corp. | H-30-12; H-30-14 | 15631 |   | 38,740.00  |   | 3,521.82  |
| 0261 | Arrow Freight Corp. | H-30-12; H-30-15 | 15630 |   | 14,574.00  |   | 1,324.91  |
| 0261 | Arrow Freight Corp. | H-30-12; H-30-16 | 15649 |   | 116,220.00 |   | 10,565.45 |
| 0261 | Arrow Freight Corp. | H-30-12; H-30-17 | 15650 |   | 17,070.00  |   | 1,551.82  |
| 0261 | Arrow Freight Corp. | H-30-12; H-30-18 | 15626 |   | 9,750.40   |   | 886.40    |
| 0261 | Arrow Freight Corp. | H-30-12; H-30-19 | 15668 |   | 26,400.00  |   | 2,400.00  |
| 0261 | Arrow Freight Corp. | H-30-12; H-30-20 | 15627 |   | 21,938.40  |   | 1,994.40  |
| 0261 | Arrow Freight Corp. | H-30-12; H-30-21 | 15686 |   | 135,590.00 |   | 12,326.36 |
| 0261 | Arrow Freight Corp. | H-30-12; H-30-22 | 15685 |   | 7,312.00   |   | 664.73    |

**BENGUET CORPORATION - versus -  
COMMISSIONER OF INTERNAL REVENUE  
and COMMISSIONER OF CUSTOMS  
CTA CASE NO. 5677  
SCHEDULE OF ADDITIONAL DISALLOWANCES  
ON CLAIMED INPUT VAT - 3rd QTR 1996  
PER THIS COURT'S FURTHER VERIFICATION**

| <u>Supplier</u>          | <u>Exhibit</u>   | <u>Reference<br/>Number</u> | <u>Purchase<br/>Amount</u> | <u>Disallowed<br/>Input VAT</u> |
|--------------------------|------------------|-----------------------------|----------------------------|---------------------------------|
| 0261 Arrow Freight Corp. | H-30-12; H-30-23 | 15684                       | 34,120.00                  | 3,101.82                        |
| 0261 Arrow Freight Corp. | H-30-12; H-30-24 | 15682                       | 57,764.00                  | 5,251.27                        |
| 0261 Arrow Freight Corp. | H-30-12; H-30-26 | 15692                       | 1,922.76                   | 174.80                          |
| 0261 Arrow Freight Corp. | H-30-12; H-30-27 | 15696                       | 4,875.20                   | 443.20                          |
| 0261 Arrow Freight Corp. | H-30-12; H-30-28 | 15693                       | 26,400.00                  | 2,400.00                        |
| 0261 Arrow Freight Corp. | H-30-12; H-30-29 | 15697                       | 10,953.00                  | 995.73                          |
| 1705 Cindy's             | H-13-72          | 5652                        | 161.00                     | 14.64                           |
| 1705 Citimotors, Inc.    | H-13-79          | 180341                      | 1,475.00                   | 134.09                          |
| 1705 Citimotors, Inc.    | H-13-80          | 18692                       | 865.75                     | 78.70                           |
| 0644 EGB Security Agency | H-22-82          | 3952                        | 39,000.00                  | 3,545.45                        |
| 0633 Richville Mansion   | H-18-60          | 0001014                     | 2,422.42                   | 220.22                          |
| 0633 Richville Mansion   | H-18-61          | 0001094                     | 2,387.94                   | 217.09                          |
| 0633 Richville Mansion   | H-18-62          | 0001095                     | 4,375.13                   | 397.74                          |
| 0633 Richville Mansion   | H-18-63          | 0001124                     | 2,253.14                   | 204.83                          |
| 0452 BDCCI               | H-8-138          | SA2053                      | 3,388.50                   | 308.05                          |
| 0452 BDCCI               | H-8-204          | SA2128                      | 2,626.40                   | 238.76                          |
| 0452 BDCCI               | H-8-215          | SA2133                      | 16,999.80                  | 1,545.44                        |
| 0452 Carworld, Inc.      | H-8-305          | 101403                      | 35,109.00                  | 3,191.72                        |
| subtotal                 |                  |                             |                            | <b>P 59,799.43</b>              |

**5.) Invoices &/or Official receipts printed before  
July 31, 1991 with only TAN#-VAT#**

|                                    |                    |       |            |           |
|------------------------------------|--------------------|-------|------------|-----------|
| 1705 CVR Motorworks                | H-13-40            | 128   | P 1,000.00 | P 90.91   |
| 1705 Philgerma Manufacturing, Inc. | H-13-557           | 976   | 13,680.00  | 1,243.64  |
| 1705 Philgerma Manufacturing, Inc. | H-13-559           | 973   | 41,862.12  | 3,805.65  |
| 1705 Philgerma Manufacturing, Inc. | H-13-561           | 974   | 39,050.00  | 3,550.00  |
| 1705 Philgerma Manufacturing, Inc. | H-13-563           | 975   | 4,440.00   | 403.64    |
| 1705 Philgerma Manufacturing, Inc. | H-13-565           | 971   | 64,000.00  | 5,818.18  |
| 1705 Philgerma Manufacturing, Inc. | H-13-567           | 977   | 129,918.00 | 11,810.73 |
| 1705 Philgerma Manufacturing, Inc. | H-13-569           | 978   | 14,976.00  | 1,361.45  |
| 1705 Philgerma Manufacturing, Inc. | H-13-571           | 979   | 2,778.00   | 252.55    |
| 1705 Philgerma Manufacturing, Inc. | H-13-575           | 980   | 11,480.00  | 1,043.64  |
| 1705 Philgerma Manufacturing, Inc. | H-13-577           | 981   | 63,080.00  | 5,734.55  |
| 1705 Philgerma Manufacturing, Inc. | H-13-579           | 982   | 80,000.00  | 7,272.73  |
| 1705 Philgerma Manufacturing, Inc. | H-13-581           | 983   | 18,720.00  | 1,701.82  |
| 1705 Philgerma Manufacturing, Inc. | H-13-589           | 966   | 21,750.00  | 1,977.27  |
| 1705 Philgerma Manufacturing, Inc. | H-13-591           | 965   | 15,925.00  | 1,447.73  |
| 1705 Philgerma Manufacturing, Inc. | H-13-593           | 964   | 2,640.00   | 240.00    |
| 1705 Philgerma Manufacturing, Inc. | H-13-595           | 972   | 1,050.00   | 95.45     |
| 0452 Philippine Packings           | H-11-6             | 58236 | 130,152.00 | 11,832.00 |
| 0451 FXR Enterprises               | H-24-287; H-24-288 | 242   | 54,232.58  | 4,930.23  |
| 0451 FXR Enterprises               | H-24-290; H-24-291 | 243   | 395,956.52 | 35,996.05 |
| 0451 FXR Enterprises               | H-24-294; H-24-295 | 244   | 43,995.17  | 3,999.56  |
| 0451 FXR Enterprises               | H-24-298; H-24-299 | 245   | 464,073.70 | 42,188.52 |
| 0451 FXR Enterprises               | H-24-302; H-24-303 | 246   | 51,563.75  | 4,687.61  |
| 0451 FXR Enterprises               | H-24-305; H-24-306 | 247   | 396,254.49 | 36,023.14 |
| 0451 FXR Enterprises               | H-24-309; H-24-310 | 248   | 44,028.28  | 4,002.57  |
| 0451 FXR Enterprises               | H-24-313; H-24-314 | 249   | 480,200.24 | 43,654.57 |
| 0451 FXR Enterprises               | H-24-317; H-24-318 | 250   | 374,294.54 | 34,026.78 |

**BENGUET CORPORATION - versus -  
COMMISSIONER OF INTERNAL REVENUE  
and COMMISSIONER OF CUSTOMS  
CTA CASE NO. 5677  
SCHEDULE OF ADDITIONAL DISALLOWANCES  
ON CLAIMED INPUT VAT - 3rd QTR 1996  
PER THIS COURT'S FURTHER VERIFICATION**

| <u>Supplier</u>                   | <u>Exhibit</u>     | <u>Reference<br/>Number</u> | <u>Purchase<br/>Amount</u> | <u>Disallowed<br/>Input VAT</u> |
|-----------------------------------|--------------------|-----------------------------|----------------------------|---------------------------------|
| 0451 FXR Enterprises              | H-24-321; H-24-322 | 251                         | 53,355.58                  | 4,850.51                        |
| 0451 FXR Enterprises              | H-24-325; H-24-326 | 252                         | 458,899.97                 | 41,718.18                       |
| 0451 FXR Enterprises              | H-24-329; H-24-330 | 253                         | 41,588.25                  | 3,780.75                        |
| 0645 Mendoza Bros Radiator Repair | H-6-157            | 2602                        | 2,300.00                   | 209.09                          |
|                                   |                    |                             | subtotal                   | P 319,749.47                    |

**6.) Invoices &/or Official Receipts printed after  
July 31, 1991 with handwritten or typewritten  
V / VAT after TIN; without V / VAT after TIN;  
with handwritten VAT number; without TIN-V/  
TIN-VAT**

|                                 |          |       |            |           |
|---------------------------------|----------|-------|------------|-----------|
| 0252 New Baguio Johnny Auto Sup | H-14-111 | 7903  | P 218.00   | P 19.82   |
| 0252 New Baguio Johnny Auto Sup | H-14-111 | 7937  | 1,360.00   | 123.64    |
| 0252 New Baguio Johnny Auto Sup | H-14-112 | 8007  | 3,700.00   | 336.36    |
| 0252 New Baguio Johnny Auto Sup |          | 7875  | 2,600.00   | 236.36    |
| 1705 Aristotle Mango Culture    | H-13-8   | 376   | 380.00     | 34.55     |
| 1705 GED Tire Supply            | H-13-333 | 0085  | 2,060.00   | 187.27    |
| 1705 Huang Construction Corp    | H-13-401 | 72    | 118,934.29 | 10,812.21 |
| 1705 Huang Construction Corp    | H-13-402 | 70    | 71,021.60  | 6,456.51  |
| 1705 Huang Construction Corp    | H-13-403 | 67    | 104,970.45 | 9,542.77  |
| 0452 Pilipinas Shell Petroleum  | H-11-7   | 15384 | 88,662.00  | 8,060.18  |
| 0452 Pilipinas Shell Petroleum  | H-11-8   | 32558 | 59,335.65  | 5,394.15  |
| 0452 Pilipinas Shell Petroleum  | H-11-9   | 32745 | 71,540.15  | 6,503.65  |
| 0452 Pilipinas Shell Petroleum  | H-11-10  | 32746 | 99,137.50  | 9,012.50  |
| 0452 Pilipinas Shell Petroleum  | H-11-12  | 32834 | 29,291.79  | 2,662.89  |
| 0452 Pilipinas Shell Petroleum  | H-11-13  | 32922 | 46,525.38  | 4,229.58  |
| 0452 Pilipinas Shell Petroleum  | H-11-14  | 32926 | 43,891.98  | 3,990.18  |
| 0452 Pilipinas Shell Petroleum  | H-11-15  | 32937 | 71,202.78  | 6,472.98  |
| 0452 Pilipinas Shell Petroleum  | H-11-16  | 32938 | 46,663.98  | 4,242.18  |
| 0452 Pilipinas Shell Petroleum  | H-11-17  | 32939 | 47,634.18  | 4,330.38  |
| 0452 Pilipinas Shell Petroleum  | H-11-18  | 33038 | 46,663.98  | 4,242.18  |
| 0452 Pilipinas Shell Petroleum  | H-11-19  | 33058 | 38,309.15  | 3,482.65  |
| 0452 Pilipinas Shell Petroleum  | H-11-20  | 33059 | 38,309.15  | 3,482.65  |
| 0452 Pilipinas Shell Petroleum  | H-11-21  | 33081 | 48,819.65  | 4,438.15  |
| 0452 Pilipinas Shell Petroleum  | H-11-22  | 33086 | 77,542.30  | 7,049.30  |
| 0452 Pilipinas Shell Petroleum  | H-11-23  | 33137 | 48,819.65  | 4,438.15  |
| 0452 Pilipinas Shell Petroleum  | H-11-24  | 33222 | 13,983.86  | 1,271.26  |
| 0452 Pilipinas Shell Petroleum  | H-11-25  | 33289 | 76,618.30  | 6,965.30  |
| 0452 Pilipinas Shell Petroleum  | H-11-26  | 33290 | 56,128.05  | 5,102.55  |
| 0452 Pilipinas Shell Petroleum  | H-11-27  | 33292 | 53,187.42  | 4,835.22  |
| 0452 Pilipinas Shell Petroleum  | H-11-28  | 33311 | 28,616.06  | 2,601.46  |
| 0452 Pilipinas Shell Petroleum  | H-11-29  | 33389 | 77,542.30  | 7,049.30  |
| 0452 Pilipinas Shell Petroleum  | H-11-30  | 33397 | 38,886.65  | 3,535.15  |
| 0452 Pilipinas Shell Petroleum  | H-11-31  | 33421 | 54,441.31  | 4,949.21  |
| 0452 Pilipinas Shell Petroleum  | H-11-32  | 33463 | 76,618.30  | 6,965.30  |
| 0452 Pilipinas Shell Petroleum  | H-11-33  | 33466 | 48,819.65  | 4,438.15  |
| 0452 Pilipinas Shell Petroleum  | H-11-34  | 33490 | 38,886.65  | 3,535.15  |
| 0452 Pilipinas Shell Petroleum  | H-11-35  | 33571 | 59,335.65  | 5,394.15  |
| 0452 Pilipinas Shell Petroleum  | H-11-36  | 33582 | 48,819.65  | 4,438.15  |
| 0452 Pilipinas Shell Petroleum  | H-11-37  | 33583 | 38,886.65  | 3,535.15  |



**BENGUET CORPORATION - versus -  
COMMISSIONER OF INTERNAL REVENUE  
and COMMISSIONER OF CUSTOMS  
CTA CASE NO. 5677  
SCHEDULE OF ADDITIONAL DISALLOWANCES  
ON CLAIMED INPUT VAT - 3rd QTR 1996  
PER THIS COURT'S FURTHER VERIFICATION**

| <u>Supplier</u>                                                                 | <u>Exhibit</u> | <u>Reference<br/>Number</u> | <u>Purchase<br/>Amount</u> | <u>Disallowed<br/>Input VAT</u> |
|---------------------------------------------------------------------------------|----------------|-----------------------------|----------------------------|---------------------------------|
| <b>8.) Invoices &amp;/or Official Receipts without<br/>printers' BIR Permit</b> |                |                             |                            |                                 |
| 0452                                                                            | H-9-159        | 103                         | P 34,000.00                | P 3,090.91                      |
| 0633 Faircargo                                                                  | H-18-33        | 14916                       | 5,905.19                   | 536.84                          |
| 0633 Faircargo                                                                  | H-18-34        | 15044                       | 248.09                     | 22.55                           |
| 1705 Certification International                                                | H-13-68        | 1144                        | 11,000.00                  | 1,000.00                        |
| subtotal                                                                        |                |                             |                            | <u>P 4,650.30</u>               |

**9.) Overstated claimed input taxes**

|          |                             | <u>Exh./Ref #</u> | <u>Purchase Amount</u> |                   | <u>Overstatement</u> |           |
|----------|-----------------------------|-------------------|------------------------|-------------------|----------------------|-----------|
|          |                             |                   | <u>Per Claim</u>       | <u>Per Inv/OR</u> |                      |           |
| 0633     | International Communication | H-18-49/6208A     | P 107,599.80           | P 100,638.80      | P 6,961.00           | P 632.82  |
| 1705     | Dy Auto Supply & Hardware   | H-13-143/41902    | 14,816.40              | 4,032.00          | 10,784.40            | 980.40    |
| 1705     | Dy Auto Supply & Hardware   | H-13-145/41901    | 20,466.00              | 15,275.40         | 5,190.60             | 471.87    |
| 0251     | Arcman Corporation          | H-29-7/0462       | 3,227,896.18           | 3,199,283.00      | 28,613.18            | 2,601.20  |
| 0251     | Begonsa Construction        | H-29-22/0681      | 875,487.19             | 872,351.24        | 3,135.95             | 285.09    |
| 0251     | L. Cruz Enterprises         | H-29-59/6427      | 434,975.16             | 425,925.30        | 9,049.86             | 822.71    |
| 0251     | SR Sugay Construction       | H-29-95/0396      | 19,246.00              | 15,827.32         | 3,418.68             | 310.79    |
| 0251     | SR Sugay Construction       | H-29-98/0397      | 1,571,037.14           | 1,013,490.99      | 557,546.15           | 50,686.01 |
| 0251     | Arcman Corporation          | H-29-119/0464     | 2,486,502.11           | 2,463,155.90      | 23,346.21            | 2,122.38  |
| 0251     | Begonsa Construction        | H-29-158/0682     | 1,497,331.94           | 1,202,878.35      | 294,453.59           | 26,768.51 |
| 0251     | Begonsa Construction        | H-29-176/0684     | 726,881.98             | 489,399.69        | 237,482.29           | 21,589.30 |
| 0251     | Greaco Gen. Construction    | H-29-196/0022     | 74,257.25              | 66,673.45         | 7,583.80             | 689.44    |
| 0251     | Greaco Gen. Construction    | H-29-199/0023     | 96,567.94              | 94,067.94         | 2,500.00             | 227.27    |
| 0251     | Greaco Gen. Construction    | H-29-202/0024     | 90,338.65              | 86,532.75         | 3,805.90             | 345.99    |
| 0251     | L. Cruz Enterprises         | H-29-212/6430     | 45,628.88              | 45,283.01         | 345.87               | 31.44     |
| 0251     | L. Cruz Enterprises         | H-29-210/6431     | 708,481.10             | 701,401.11        | 7,079.99             | 643.64    |
| 0251     | SR Sugay Construction       | H-29-253/0399     | 34,372.70              | 34,288.95         | 83.75                | 7.61      |
| 0251     | SR Sugay Construction       | H-29-261/0400     | 1,824,357.51           | 1,820,856.40      | 3,501.11             | 318.28    |
| 0251     | SR Sugay Construction       | H-29-267/0408     | 20,661.73              | 20,289.73         | 372.00               | 33.82     |
| 0251     | SR Sugay Construction       | H-29-271/0409     | 574,319.33             | 269,403.82        | 304,915.51           | 27,719.59 |
| 0251     | Arcman Corporation          | H-29-281/0465     | 2,126,400.33           | 2,115,537.60      | 10,862.73            | 987.52    |
| 0251     | Begonsa Construction        | H-29-304/0687     | 916,829.19             | 914,398.22        | 2,430.97             | 221.00    |
| 0251     | EGB Sec. Inv. & Gen. Serv   | H-29-321/0970     | 31,200.00              | 30,937.80         | 262.20               | 23.84     |
| 0251     | L. Cruz Enterprises         | H-29-337/6437     | 140,489.53             | 137,172.85        | 3,316.68             | 301.52    |
| 0251     | SR Sugay Construction       | H-29-351/0411     | 182,541.35             | 180,295.73        | 2,245.62             | 204.15    |
| 0251     | SR Sugay Construction       | H-29-356/0412     | 69,489.31              | 69,239.31         | 250.00               | 22.73     |
| subtotal |                             |                   |                        |                   | <u>P 139,048.91</u>  |           |

BENGUET CORPORATION - versus -  
 COMMISSIONER OF INTERNAL REVENUE  
 and COMMISSIONER OF CUSTOMS  
 CTA CASE NO. 5677  
 SCHEDULE OF ADDITIONAL DISALLOWANCES  
 ON CLAIMED INPUT VAT - 3rd QTR 1996  
 PER THIS COURT'S FURTHER VERIFICATION

| <u>Supplier</u>                                                                                                | <u>Exhibit</u> | <u>Reference<br/>Number</u> | <u>Purchase<br/>Amount</u> | <u>Disallowed<br/>Input VAT</u> |
|----------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|----------------------------|---------------------------------|
| 10) Discrepancy between the claimed<br>excess input taxes and the excess<br>input taxes declared in the return |                |                             |                            |                                 |
| Excess Input Taxes per Claim                                                                                   | (Exh. C)       | 11,020,438.09               |                            |                                 |
| Excess Input Taxes per Return                                                                                  | (Exh. A)       | 11,000,055.62               |                            |                                 |
| Difference                                                                                                     |                | <u>20,382.47</u>            |                            | P 20,382.47                     |
|                                                                                                                |                |                             | subtotal                   | <u>P 20,382.47</u>              |
| Total Additional Disallowed Input VAT - 3rd Qtr 1996                                                           |                |                             |                            | <u>P 2,614,756.96</u>           |

**BENGUET CORPORATION - versus -  
COMMISSIONER OF INTERNAL REVENUE  
and COMMISSIONER OF CUSTOMS  
CTA CASE NO. 5677  
SCHEDULE OF ADDITIONAL DISALLOWANCES  
ON CLAIMED INPUT VAT - 4th QTR 1996  
PER THIS COURT'S FURTHER VERIFICATION**

| <u>Supplier</u>                                                                            |                                 | <u>Exhibit</u> | <u>Reference<br/>Number</u> |   | <u>Purchase<br/>Amount</u> | <u>Disallowed<br/>Input VAT</u> |
|--------------------------------------------------------------------------------------------|---------------------------------|----------------|-----------------------------|---|----------------------------|---------------------------------|
| <b>1.) Invoices and/or Official Receipts not under the<br/>name of Benguet Corporation</b> |                                 |                |                             |   |                            |                                 |
| 0452                                                                                       | Manila Pest Control             | I-10-20        | 6349                        | P | 17,879.40                  | P 1,625.40                      |
| 0452                                                                                       | Manila Pest Control             | I-10-21        | 6350                        |   | 14,628.60                  | 1,329.87                        |
| 1705                                                                                       | Ray's Educational Center        | I-12-168       | 36395                       |   | 385.00                     | 35.00                           |
| 1705                                                                                       | BST Photo Supply                | I-12-284       | 4843                        |   | 1,860.00                   | 169.09                          |
| 1705                                                                                       | Mercury Drug                    | I-12-302       | 422648                      |   | 210.00                     | 19.09                           |
| 1705                                                                                       | Mercury Drug                    | I-12-566       | 13071                       |   | 479.70                     | 43.61                           |
| 1705                                                                                       | Pangasinan Medical Center       | I-12-568       | 090461                      |   | 180.00                     | 16.36                           |
| Bobok/Irisan                                                                               | Pyramid Hardware & Const Supply | I-15-1         | 15698                       |   | 650.00                     | 59.09                           |
| Bobok/Irisan                                                                               | Top Ace Motor Work Corp Inc     | I-15-2         | 39688                       |   | 3,200.00                   | 290.91                          |
| Bobok/Irisan                                                                               | Baguio Metropolitan Drug        | I-15-4         | 9766                        |   | 17,319.50                  | 1,574.50                        |
| Bobok/Irisan                                                                               | Baguio Metropolitan Drug        | I-15-5         | 9767                        |   | 18,465.75                  | 1,678.70                        |
| Bobok/Irisan                                                                               | Baguio Metropolitan Drug        | I-15-6         | 9768                        |   | 1,460.25                   | 132.75                          |
| Bobok/Irisan                                                                               | Baguio Metropolitan Drug        | I-15-7         | 9830                        |   | 4,694.50                   | 426.77                          |
| Bobok/Irisan                                                                               | Baguio Metropolitan Drug        | I-15-8         | 1170                        |   | 3,500.00                   | 318.18                          |
| Bobok/Irisan                                                                               | Baguio Metropolitan Drug        | I-15-9         | 1171                        |   | 14,000.00                  | 1,272.73                        |
| Bobok/Irisan                                                                               | Baguio Metropolitan Drug        | I-15-10        | 1172                        |   | 50,050.00                  | 4,550.00                        |
| Bobok/Irisan                                                                               | Baguio Metropolitan Drug        | I-15-11        | 1173                        |   | 1,900.00                   | 172.73                          |
| Bobok/Irisan                                                                               | Baguio Metropolitan Drug        | I-15-12        | 1178                        |   | 6,940.00                   | 630.91                          |
| Bobok/Irisan                                                                               | Baguio Metropolitan Drug        | I-15-13        | 1183                        |   | 6,200.00                   | 563.64                          |
| Bobok/Irisan                                                                               | Baguio Metropolitan Drug        | I-15-14        | 1184                        |   | 11,760.00                  | 1,069.09                        |
| Bobok/Irisan                                                                               | Baguio Metropolitan Drug        | I-15-15        | 1189                        |   | 6,000.00                   | 545.45                          |
| Bobok/Irisan                                                                               | Easter School Printing Press    | I-15-26        | 0239                        |   | 2,125.00                   | 193.18                          |
| Bobok/Irisan                                                                               | Easter School Printing Press    | I-15-26        | 0256                        |   | 1,500.00                   | 136.36                          |
| Bobok/Irisan                                                                               | Europa Parts & Accessories      | I-15-27        | 64716                       |   | 250.00                     | 22.73                           |
| Bobok/Irisan                                                                               | Europa Parts & Accessories      | I-15-28        | 64730                       |   | 750.00                     | 68.18                           |
| Bobok/Irisan                                                                               | Europa Parts & Accessories      | I-15-29        | 64751                       |   | 1,253.00                   | 113.91                          |
| Bobok/Irisan                                                                               | Laser Marketing                 | I-15-30        | 23837                       |   | 502.00                     | 45.64                           |
| Bobok/Irisan                                                                               | Laser Marketing                 | I-15-30        | 23547                       |   | 100.00                     | 9.09                            |
| Bobok/Irisan                                                                               | Laser Marketing                 | I-15-31        | 24412                       |   | 705.00                     | 64.09                           |
| Bobok/Irisan                                                                               | Laser Marketing                 | I-15-31        | 24419                       |   | 72.00                      | 6.55                            |
| Bobok/Irisan                                                                               | P-Square Trading                | I-15-33        | 530                         |   | 1,048,556.80               | 95,323.35                       |
| Bobok/Irisan                                                                               | P-Square Trading                | I-15-34        | 535                         |   | 104,000.00                 | 9,454.55                        |
| Bobok/Irisan                                                                               | Pyramid Hardware & Const Supply | I-15-35        | 15155                       |   | 2,080.00                   | 189.09                          |
| Bobok/Irisan                                                                               | Pyramid Hardware & Const Supply | I-15-36        | 15154                       |   | 1,532.50                   | 139.32                          |
| Bobok/Irisan                                                                               | Pyramid Hardware & Const Supply | I-15-37        | 15332                       |   | 1,387.50                   | 126.14                          |
| Bobok/Irisan                                                                               | Pyramid Hardware & Const Supply | I-38           | 15507                       |   | 7,266.00                   | 660.55                          |
| Bobok/Irisan                                                                               | Pyramid Hardware & Const Supply | I-39           | 15542                       |   | 4,295.00                   | 390.45                          |
| Bobok/Irisan                                                                               | Pyramid Hardware & Const Supply | I-40           | 15662                       |   | 1,035.00                   | 94.09                           |
| Bobok/Irisan                                                                               | Pyramid Hardware & Const Supply | I-41           | 15738                       |   | 2,155.00                   | 195.91                          |
| Bobok/Irisan                                                                               | Pyramid Hardware & Const Supply | I-42           | 15930                       |   | 1,550.00                   | 140.91                          |
| Bobok/Irisan                                                                               | R.M. Enterprises                | I-43           | 116                         |   | 45,296.00                  | 4,117.82                        |
| Bobok/Irisan                                                                               | Rosj Marketing, Inc.            | I-44           | 2070                        |   | 456.00                     | 41.45                           |
| Bobok/Irisan                                                                               | TCY Machiner Works              | I-45           | 0670                        |   | 4,600.00                   | 418.18                          |
| Bobok/Irisan                                                                               | TCY Machiner Works              | I-46           | 0684                        |   | 2,300.00                   | 209.09                          |
| Bobok/Irisan                                                                               | TCY Machiner Works              | I-46           | 0698                        |   | 7,600.00                   | 690.91                          |
| Bobok/Irisan                                                                               | TCY Machiner Works              | I-47           | 0706                        |   | 22,580.00                  | 2,052.73                        |
| Bobok/Irisan                                                                               | TCY Machiner Works              | I-47           | 0716                        |   | 272.00                     | 24.73                           |
| Bobok/Irisan                                                                               | TCY Machiner Works              | I-48           | 0723                        |   | 7,225.00                   | 656.82                          |
| Bobok/Irisan                                                                               | TCY Machiner Works              | I-48           | 0724                        |   | 1,710.00                   | 155.45                          |
| Bobok/Irisan                                                                               | TCY Machiner Works              | I-49           | 0727                        |   | 1,300.00                   | 118.18                          |
| Bobok/Irisan                                                                               | TCY Machiner Works              | I-49           | 0735                        |   | 760.00                     | 69.09                           |
| Bobok/Irisan                                                                               | TCY Machiner Works              | I-50           | 0753                        |   | 3,040.00                   | 276.36                          |
| Bobok/Irisan                                                                               | TCY Machiner Works              | I-50           | 0763                        |   | 23,250.00                  | 2,113.64                        |
| Bobok/Irisan                                                                               | Top Ace Motor Work Corp Inc     | I-51           | 14297                       |   | 180.00                     | 16.36                           |

BENGUET CORPORATION - versus -  
 COMMISSIONER OF INTERNAL REVENUE  
 and COMMISSIONER OF CUSTOMS  
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 ON CLAIMED INPUT VAT - 4th QTR 1996  
 PER THIS COURT'S FURTHER VERIFICATION

|              | <u>Supplier</u>                    | <u>Exhibit</u> | <u>Reference<br/>Number</u> | <u>Purchase<br/>Amount</u> | <u>Disallowed<br/>Input VAT</u> |
|--------------|------------------------------------|----------------|-----------------------------|----------------------------|---------------------------------|
| Bobok/Irisan | VCP Intermed Pharmaceuticals, Inc. | I-52           | 230243                      | 3,056.00                   | 277.82                          |
| Bobok/Irisan | VCP Intermed Pharmaceuticals, Inc. | I-53           | 230289                      | 7,350.00                   | 668.18                          |
| Bobok/Irisan | Wi-AI Construction Builders        | I-54           | 11797                       | 4,200.00                   | 381.82                          |
| Bobok/Irisan | Top Ace Motor Work Corp Inc        |                | 39755                       | 1,960.00                   | 178.18                          |
|              |                                    |                |                             | subtotal                   | <u>P 136,364.77</u>             |

2.) Invoices/Official Receipts not within the  
 period of claim

|              |                              |                |            |          |                     |   |            |
|--------------|------------------------------|----------------|------------|----------|---------------------|---|------------|
| 0252         | Pittsburgh Trade Center      | I-13-20        | 6264       | P        | 15,750.00           | P | 1,431.82   |
| 0252         | Harvey Industries Corp       | I-13-90        | 2897       |          | 34,700.00           |   | 3,154.55   |
| 0263         | 10154                        | I-4-1          | AF-138-96  |          | 204,268.00          |   | 18,568.00  |
| 0263         | 10154                        | I-4-4          | AF-139-96  |          | 408,892.00          |   | 37,172.00  |
| 0452         | C I G I                      | I-8-277        | 17823      |          | 400.00              |   | 36.36      |
| 0452         | Fidela's Auto Supply         | I-9-54         | 5637       |          | 7,000.00            |   | 636.37     |
| 0452         | FDB Gen Upholstery           | I-9-55; I-9-56 | 0704       |          | 13,600.00           |   | 1,236.47   |
| 0452         | FDB Gen Upholstery           | I-9-57; I-9-58 | 0705       |          | 17,000.00           |   | 1,545.46   |
| 0452         | JCL '26 Auto Supply          | I-9-76         | 7504       |          | 2,800.00            |   | 254.55     |
| 0452         | LC Hardware & Lumber         | I-9-96         | 45962      |          | 737.00              |   | 67.00      |
| 0644         | EGB Security Agency          | I-18-12        | 424        |          | 50,520.72           |   | 4,592.79   |
| 0644         | EGB Security Agency          | I-18-14        | 428        |          | 51,993.60           |   | 4,726.69   |
| 0644         | EGB Security Agency          | I-18-19        | 162        |          | 49,394.40           |   | 4,490.40   |
| 0644         | EGB Security Agency          | I-18-20        | 163        |          | 50,260.80           |   | 4,569.16   |
| 0644         | EGB Security Agency          | I-18-6         | 4666       |          | 51,997.60           |   | 4,727.05   |
| 0644         | EGB Security Agency          | I-18-9         | 4677       |          | 49,744.96           |   | 4,522.27   |
| 0645         | JC Commercial Center         | I-7-341        | 54111      |          | 1,135.00            |   | 103.18     |
| 0645         | JC Commercial Center         | I-7-342        | 54337      |          | 2,315.00            |   | 210.45     |
| 0645         | JC Commercial Center         | I-7-343        | 55165      |          | 74.00               |   | 6.73       |
| 0648         | Collector of Customs - Subic | I-2-108        | AF-107-96  |          | 492,118.00          |   | 44,738.00  |
| 0648         | Collector of Customs - Subic | I-2-169        | AF-152-96  |          | 134,794.00          |   | 12,254.00  |
| 0648         | Collector of Customs - Subic | I-2-178        | AF-160-96  |          | 1,044,076.00        |   | 94,916.00  |
| 0648         | Collector of Customs - Subic | I-2-279        | P-124-96   |          | 421,927.00          |   | 38,357.00  |
| 0648         | Collector of Customs - Subic | I-2-294        | PRO-078-96 |          | 298,089.00          |   | 27,099.00  |
| 0648         | Collector of Customs - Subic | I-2-297        | PRO-090-96 |          | 690,316.00          |   | 62,756.00  |
| 0648         | Collector of Customs - Subic | I-2-305        | PRO-096-96 |          | 1,149,984.00        |   | 104,544.00 |
| 0648         | Collector of Customs - Subic | I-2-308        | PRO-110-96 |          | 1,728,265.00        |   | 157,115.00 |
| 0648         | Collector of Customs - Subic | I-2-313        | PRO-113-96 |          | 285,956.00          |   | 25,996.00  |
| 0648         | Collector of Customs - Subic | I-2-322        | PRO-114-96 |          | 1,060,367.00        |   | 96,397.00  |
| 1703         | Collector of Customs - Subic | I-3-1          | 65490135   |          | 287,650.00          |   | 26,150.00  |
| 1703         | Collector of Customs - Subic | I-3-5          | 65490047   |          | 61,974.00           |   | 5,634.00   |
| 1703         | Collector of Customs - Subic | I-3-9          | 65490092   |          | 253,352.00          |   | 23,032.00  |
| 1703         | Collector of Customs - Subic | I-3-14         | 65490065   |          | 88,539.00           |   | 8,049.00   |
| 1703         | Collector of Customs - Subic | I-3-48         | 63970611   |          | 422,807.00          |   | 38,437.00  |
| 1705         | Gramm Computer System Inc.   | I-12-712       | 083        |          | 11,109.37           |   | 1,009.94   |
| 1705         | Gramm Computer System Inc.   | I-12-714       | 084        |          | 11,109.37           |   | 1,009.94   |
| Bobok/Irisan | BMC Forestry                 | I-15-3         | 921/10518  |          | 466,331.81          |   | 42,393.80  |
| 0261         | Arrow Freight Corporation    | I-23-79        | 15972      |          | 32,654.00           |   | 2,968.55   |
| 0261         | Arrow Freight Corporation    | I-23-79        | 15990      |          | 30.28               |   | 2.75       |
| 0261         | Arrow Freight Corporation    | I-23-79        | 16002      |          | 58.34               |   | 5.30       |
| 0450         | Int'l Communication          | I-19-123       | 6448       |          | 107,599.80          |   | 9,781.80   |
| 0450         | Int'l Communication          | I-19-304       | 6698       |          | 107,599.80          |   | 9,781.80   |
|              |                              |                |            | subtotal | <u>P 924,479.20</u> |   |            |

**BENGUET CORPORATION - versus -  
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ON CLAIMED INPUT VAT - 4th QTR 1996  
PER THIS COURT'S FURTHER VERIFICATION**

| <u>Supplier</u>                         | <u>Exhibit</u> | <u>Reference<br/>Number</u> | <u>Purchase<br/>Amount</u> | <u>Disallowed<br/>Input VAT</u> |
|-----------------------------------------|----------------|-----------------------------|----------------------------|---------------------------------|
| <b>3.) Without supporting documents</b> |                |                             |                            |                                 |
| 0261 Arrow Freight Corporation          |                | 16091 P                     | 8,182.00 P                 | 743.82                          |
| 0261 Arrow Freight Corporation          |                | 16109                       | 5,362.75                   | 487.52                          |
| 0261 Arrow Freight Corporation          |                | 16118                       | 16,334.00                  | 1,484.91                        |
| 0261 Arrow Freight Corporation          |                | 16120                       | 19,128.00                  | 1,738.91                        |
| 0261 Arrow Freight Corporation          |                | 16133                       | 15,547.80                  | 1,413.44                        |
| 0261 Arrow Freight Corporation          |                | 16145                       | 66,953.00                  | 6,086.64                        |
| 0261 Phil Skylanders, Inc.              |                | 258780                      | 258.39                     | 23.49                           |
| 0261 Skyland Brokerage                  |                | 19777                       | 4,633.70                   | 421.25                          |
| 0261 Skyland Brokerage                  |                | 19808                       | 3,898.13                   | 354.38                          |
| 0261 Pasig Petron Service Station       |                | 26348                       | 1,043.00                   | 94.82                           |
| 0261 Pasig Petron Service Station       |                | 26350                       | 931.00                     | 84.64                           |
| 0261 Union Gas Hauling                  |                | 608                         | 55,207.42                  | 5,018.86                        |
| 0261 Int'l Communication                |                | 6448A                       | 61,600.00                  | 5,600.00                        |
| 0261 Int'l Communication                |                | 6698                        | 60,651.61                  | 5,513.78                        |
| 0261 The Legend Hotels, Inc.            |                | SA112596                    | 1,199.41                   | 109.04                          |
| 0261 The Legend Hotels, Inc.            |                | STATEMENTG                  | 3,419.22                   | 310.84                          |
| 0261 The Legend Hotels, Inc.            |                | STATEMENTJ                  | 2,046.08                   | 186.01                          |
| 0261 The Legend Hotels, Inc.            |                | STATEMENTN                  | 1,800.00                   | 163.64                          |
| 0261 The Legend Hotels, Inc.            |                | STATEMENT2                  | 1,610.61                   | 146.42                          |
| 0261 Ocean-Link Container               |                | 7889                        | 1,553.13                   | 141.19                          |
| 0261 Manila Galleria Suites             |                | STATEMENT9                  | 14,884.29                  | 1,353.12                        |
| 0261 Richville Mansion                  |                | 0001408                     | 2,240.00                   | 203.64                          |
| 0261 Richville Mansion                  |                | 0001509                     | 1,125.00                   | 102.27                          |
| 0261 Richville Mansion                  |                | 0001522                     | 4,571.86                   | 415.62                          |
| 0261 Richville Mansion                  |                | 0001527A                    | 2,082.58                   | 189.33                          |
| 0261 Richville Mansion                  |                | 0001546                     | 1,271.85                   | 115.62                          |
| 0261 Richville Mansion                  |                | 0001563                     | 1,344.00                   | 122.18                          |
| 0261 Richville Mansion                  |                | 0001595                     | 4,431.90                   | 402.90                          |
| 0261 Motorists' Haven                   |                | 398712                      | 455.00                     | 41.36                           |
| 0261 Motorists' Haven                   |                | 421271                      | 210.91                     | 19.17                           |
| 0261 Union-Transport, Inc.              |                | 10574                       | 605.00                     | 55.00                           |
| 0261 Admiral Hotel - Manila             |                | SA20968                     | 7,257.32                   | 659.76                          |
| 0261 Admiral Hotel - Manila             |                | SA20969                     | 4,008.55                   | 364.41                          |
| 0261 Skyfreight Brokerage               |                | 43050                       | 1,946.14                   | 176.92                          |
| 0261 Skyfreight Brokerage               |                | 43080                       | 4,353.60                   | 395.78                          |
| 0261 Skyfreight Brokerage               |                | 43102                       | 2,404.55                   | 218.60                          |
| 0261 Skyfreight Brokerage               |                | 43252                       | 4,047.54                   | 367.96                          |
| 0261 Skyfreight Brokerage               |                | 43253                       | 4,026.67                   | 366.06                          |
| 0261 Skyfreight Brokerage               |                | 43254                       | 2,923.60                   | 265.78                          |
| 0261 Pasig Petron Service Station       |                | 08531                       | 1,706.00                   | 155.09                          |
| 0262 VF Industrial Sales                |                | 3218                        | 77,885.00                  | 7,080.45                        |
| 0452 AB Rubber Hose & Acc               |                | 4529                        | 14,988.00                  | 1,362.55                        |
| 0452 New Alpha Auto Parts               |                | 41313                       | 3,150.00                   | 286.37                          |
| 0452 Integrity Tire Center              |                | 1806                        | 11,695.00                  | 1,063.18                        |
| 0615 Phil. Long Distance                |                |                             | 182,534.65                 | 27,768.00                       |
| 0615 St. Patrick's Health               |                |                             | 68,120.81                  | 8,613.00                        |
| 0615 Frontiers Sec & D A                |                | SA2306                      | 38,298.90                  | 3,481.72                        |
| 0615 Frontiers Sec & D A                |                | SA2307                      | 34,203.20                  | 3,109.38                        |
| 0615 Pasig Petron Service Station       |                |                             | 26,725.49                  | 2,429.59                        |
| 0615 Int'l Communication                |                |                             | 57,129.98                  | 5,193.63                        |
| 0615 Filipinas Allied                   |                | Dec '96                     | 26,150.63                  | 2,377.33                        |
| 0615 SM-Keppel Straits LA               |                | SOA0519                     | 1,012,240.70               | 92,021.88                       |
| 1702 Archilles Manufacturing            |                | 1946                        | 28,872.00                  | 2,624.73                        |
| 1702 Powerlock Industrial               |                | 60580                       | 16,400.00                  | 1,490.91                        |
|                                         |                |                             | <b>subtotal</b>            | <b>P 195,916.37</b>             |

**BENGUET CORPORATION - versus -  
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ON CLAIMED INPUT VAT - 4th QTR 1996  
PER THIS COURT'S FURTHER VERIFICATION**

| <u>Supplier</u>                                                                                                                                                                                                              |                               | <u>Exhibit</u>       | <u>Reference<br/>Number</u> |   | <u>Purchase<br/>Amount</u> |          | <u>Disallowed<br/>Input VAT</u> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------|-----------------------------|---|----------------------------|----------|---------------------------------|
| <b>4.) Supported by documents other than Invoices &amp;/or<br/>Official Receipts such as statement of accounts,<br/>provisional receipts, tape receipt, repair order, etc.</b>                                               |                               |                      |                             |   |                            |          |                                 |
| 0251                                                                                                                                                                                                                         | Skyhawk Sec. & Force Alli     | I-22-244             | 7420                        | P | 391,632.24                 | P        | 35,602.93                       |
| 0261                                                                                                                                                                                                                         | Ayala Corporation             | I-23-77              | 391669                      |   | 68,011.27                  |          | 6,182.84                        |
|                                                                                                                                                                                                                              | less: SGV disallowance        |                      |                             |   |                            |          | (728.30)                        |
|                                                                                                                                                                                                                              |                               |                      |                             |   | <b>subtotal</b>            | <b>P</b> | <b>41,057.47</b>                |
| <b>5.) Invoices &amp;/or Official Receipts printed before<br/>July 31, 1991 with only TAN#-VAT#</b>                                                                                                                          |                               |                      |                             |   |                            |          |                                 |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-217 to I-20-218 | 263                         | P | 38,532.25                  | P        | 3,502.93                        |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-220 to I-20-221 | 264                         |   | 37,751.82                  |          | 3,431.98                        |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-223 to I-20-224 | 254                         |   | 399,544.41                 |          | 36,322.22                       |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-227 to I-20-228 | 255                         |   | 50,988.89                  |          | 4,635.35                        |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-230 to I-20-231 | 256                         |   | 420,566.61                 |          | 38,233.33                       |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-234 to I-20-235 | 257                         |   | 44,393.82                  |          | 4,035.80                        |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-238 to I-20-239 | 258                         |   | 46,729.23                  |          | 4,248.11                        |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-241 to I-20-242 | 259                         |   | 367,183.05                 |          | 33,380.28                       |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-244 to I-20-246 | 260                         |   | 346,790.27                 |          | 31,526.39                       |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-249             | 261                         |   | 40,798.12                  |          | 3,708.92                        |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-252 to I-20-253 | 262                         |   | 339,766.42                 |          | 30,887.86                       |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-256 to I-20-257 | 265                         |   | 347,436.83                 |          | 31,585.17                       |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-260 to I-20-261 | 266                         |   | 38,604.09                  |          | 3,509.46                        |
| 0451                                                                                                                                                                                                                         | FXR Enterprises               | I-20-263 to I-20-264 | 267                         |   | 220,848.64                 |          | 20,077.15                       |
| 0645                                                                                                                                                                                                                         | Mendoza Bros. Radiator Repair | I-7-385              | 2608                        |   | 500.00                     |          | 45.45                           |
|                                                                                                                                                                                                                              |                               |                      |                             |   | <b>subtotal</b>            | <b>P</b> | <b>249,130.40</b>               |
| <b>6.) Invoices &amp;/or official receipts printed after<br/>July 31, 1991 with handwritten or typewritten<br/>V / VAT after TIN; without V / VAT after TIN;<br/>with handwritten VAT number; without TIN-V/<br/>TIN-VAT</b> |                               |                      |                             |   |                            |          |                                 |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-84              | 34231                       | P | 45,691.25                  | P        | 4,153.75                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-85              | 34232                       |   | 77,773.30                  |          | 7,070.30                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-86              | 68009                       |   | 43,891.98                  |          | 3,990.18                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-87              | 68020                       |   | 38,771.15                  |          | 3,524.65                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-88              | 68021                       |   | 97,639.30                  |          | 8,876.30                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-89              | 68049                       |   | 38,771.15                  |          | 3,524.65                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-90              | 68051                       |   | 43,891.98                  |          | 3,990.18                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-91              | 68080                       |   | 76,618.30                  |          | 6,965.30                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-92              | 68183                       |   | 38,771.15                  |          | 3,524.65                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-93              | 68184                       |   | 77,773.30                  |          | 7,070.30                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-94              | 68185                       |   | 38,771.15                  |          | 3,524.65                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-95              | 68201                       |   | 59,446.64                  |          | 5,404.24                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-96              | 68202                       |   | 15,323.66                  |          | 1,393.06                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-97              | 68203                       |   | 38,309.15                  |          | 3,482.65                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-98              | 68209                       |   | 38,309.15                  |          | 3,482.65                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-99              | 68210                       |   | 91,941.96                  |          | 8,358.36                        |
| 0452                                                                                                                                                                                                                         | Pilipinas Shell Petroleum     | I-10-100             | 68304                       |   | 93,050.76                  |          | 8,459.16                        |

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ON CLAIMED INPUT VAT - 4th QTR 1996  
PER THIS COURT'S FURTHER VERIFICATION**

|      | <u>Supplier</u>           | <u>Exhibit</u> | <u>Reference Number</u> | <u>Purchase Amount</u> | <u>Disallowed Input VAT</u> |
|------|---------------------------|----------------|-------------------------|------------------------|-----------------------------|
| 0452 | Pilipinas Shell Petroleum | I-10-101       | 68305                   | 43,891.98              | 3,990.18                    |
| 0452 | Pilipinas Shell Petroleum | I-10-102       | 68306                   | 59,335.65              | 5,394.15                    |
| 0452 | Pilipinas Shell Petroleum | I-10-103       | 68313                   | 76,618.30              | 6,965.30                    |
| 0452 | Pilipinas Shell Petroleum | I-10-104       | 68314                   | 46,663.98              | 4,242.18                    |
| 0452 | Pilipinas Shell Petroleum | I-10-105       | 68315                   | 42,698.15              | 3,881.65                    |
| 0452 | Pilipinas Shell Petroleum | I-10-106       | 68410                   | 25,618.89              | 2,328.99                    |
| 0452 | Pilipinas Shell Petroleum | I-10-107       | 68464                   | 97,639.30              | 8,876.30                    |
| 0452 | Pilipinas Shell Petroleum | I-10-108       | 68465                   | 43,891.98              | 3,990.18                    |
| 0452 | Pilipinas Shell Petroleum | I-10-109       | 68513                   | 51,237.78              | 4,657.98                    |
| 0452 | Pilipinas Shell Petroleum | I-10-110       | 68521                   | 38,886.65              | 3,535.15                    |
| 0452 | Pilipinas Shell Petroleum | I-10-111       | 68522                   | 38,886.65              | 3,535.15                    |
| 0452 | Pilipinas Shell Petroleum | I-10-112       | 68666                   | 48,819.65              | 4,438.15                    |
| 0452 | Pilipinas Shell Petroleum | I-10-113       | 68673                   | 103,896.10             | 9,445.10                    |
| 0452 | Pilipinas Shell Petroleum | I-10-114       | 68676                   | 42,790.55              | 3,890.05                    |
| 0452 | Pilipinas Shell Petroleum | I-10-115       | 68678                   | 95,483.63              | 8,680.33                    |
| 0452 | Pilipinas Shell Petroleum | I-10-116       | 68679                   | 45,970.98              | 4,179.18                    |
| 0452 | Pilipinas Shell Petroleum | I-10-117       | 68680                   | 42,162.12              | 3,832.92                    |
| 0452 | Pilipinas Shell Petroleum | I-10-118       | 68682                   | 77,542.30              | 7,049.30                    |
| 1702 | Pilipinas Shell Petroleum | I-11-134       | 68466                   | 50,267.58              | 4,569.78                    |
| 1702 | Pilipinas Shell Petroleum | I-11-135       | 68467                   | 45,970.98              | 4,179.18                    |
| 1702 | Pilipinas Shell Petroleum | I-11-136       | 68468                   | 58,306.38              | 5,300.58                    |
| 1702 | Pilipinas Shell Petroleum | I-11-137       | 68470                   | 55,118.58              | 5,010.78                    |
| 1702 | Pilipinas Shell Petroleum | I-11-138       | 68474                   | 58,306.38              | 5,300.58                    |
| 1702 | Pilipinas Shell Petroleum | I-11-139       | 68475                   | 42,644.58              | 3,876.78                    |
| 1702 | Pilipinas Shell Petroleum | I-11-140       | 68476                   | 77,741.84              | 7,067.44                    |
| 1702 | Pilipinas Shell Petroleum | I-11-141       | 68477                   | 25,528.31              | 2,320.76                    |
| 1702 | Pilipinas Shell Petroleum | I-11-142       | 68506                   | 35,537.15              | 3,230.65                    |
| 1702 | Pilipinas Shell Petroleum | I-11-143       | 68507                   | 63,966.87              | 5,815.17                    |
| 1702 | Pilipinas Shell Petroleum | I-11-144       | 68520                   | 5,325.85               | 484.17                      |
| 1702 | Pilipinas Shell Petroleum | I-11-145       | 68677                   | 4,621.54               | 420.14                      |
| 0262 | Pilipinas Shell Petroleum | I-14-86        | 68231                   | 41,889.65              | 3,808.15                    |
| 0262 | Pilipinas Shell Petroleum | I-14-85        | 68232                   | 41,889.65              | 3,808.15                    |
| 0252 | A.L. Pocaïs Gen. Const.   | I-13-185       | 0001                    | 10,800.00              | 981.82                      |
| 1705 | Huang Construction Corp.  | I-12-266       | 0074                    | 135,467.36             | 12,315.21                   |
| 1705 | Huang Construction Corp.  | I-12-662       | 0076                    | 15,810.90              | 1,437.35                    |
|      |                           |                |                         | subtotal               | P 249,633.99                |

### 7.) Non-VAT Official Receipt

|      |                      |  |                      |          |   |           |          |            |
|------|----------------------|--|----------------------|----------|---|-----------|----------|------------|
| 0450 | Gordo Aviation, Inc. |  | I-19-280 to I-19-281 | SA111996 | P | 34,532.69 | P        | 3,139.34   |
|      |                      |  |                      |          |   |           | subtotal | P 3,139.34 |

8.) Invoices &/or Official Receipts without printer's BIR permit

|      |                             |          |      |   |           |   |          |
|------|-----------------------------|----------|------|---|-----------|---|----------|
| 1705 | Certification International | I-12-380 | 1210 | P | 30,600.00 | P | 3,600.00 |
| 1705 | Certification International | I-12-474 | 1209 |   | 9,900.00  |   | 960.00   |
|      |                             |          |      |   | subtotal  | P | 4,560.00 |

BENGUET CORPORATION - versus -  
 COMMISSIONER OF INTERNAL REVENUE  
 and COMMISSIONER OF CUSTOMS  
 CTA CASE NO. 5677  
 SCHEDULE OF ADDITIONAL DISALLOWANCES  
 ON CLAIMED INPUT VAT - 4th QTR 1996  
 PER THIS COURT'S FURTHER VERIFICATION

| <u>Supplier</u>                                                                                         |                                  | <u>Exhibit</u>   | <u>Reference Number</u> | <u>Purchase Amount</u> | <u>Disallowed Input VAT</u> |
|---------------------------------------------------------------------------------------------------------|----------------------------------|------------------|-------------------------|------------------------|-----------------------------|
| 9.) With alteration/erasure on date of OR                                                               |                                  |                  |                         |                        |                             |
| 0251                                                                                                    | Skyhawk Sec. & Force Alli        | I-22-170         | 3033                    | P 397,864.30           | P 36,169.48                 |
| subtotal                                                                                                |                                  |                  |                         |                        | <u>P 36,169.48</u>          |
| 10. BOC import entry declaration not machine validated for claimed Input Vat payment                    |                                  |                  |                         |                        |                             |
| 0643                                                                                                    | 10154                            |                  | P-136-96                |                        | P 102,696.00                |
| subtotal                                                                                                |                                  |                  |                         |                        | <u>P 102,696.00</u>         |
| 11 Overstated claimed input taxes                                                                       |                                  |                  |                         |                        |                             |
|                                                                                                         |                                  | <u>Exh/Ref #</u> | <u>Purchase Amount</u>  |                        | <u>Overstatement</u>        |
|                                                                                                         |                                  |                  | <u>Per Claim</u>        | <u>Per Inv/OR</u>      |                             |
| 0251                                                                                                    | Arcman Corporation               | I-22-2/0468      | 1,787,696.93            | 1,787,247.93           | 449.00 P 40.82              |
| 0251                                                                                                    | Arcman Corporation               | I-22-6/0469      | 281,644.86              | 263,283.82             | 18,361.04 1,669.19          |
| 0251                                                                                                    | Arcman Corporation               | I-22-11/0470     | 1,261,266.99            | 1,254,737.77           | 6,529.22 593.57             |
| 0251                                                                                                    | Begonsa Construction             | I-22-23/0673     | 51,401.53               | 51,172.53              | 229.00 20.82                |
| 0251                                                                                                    | Begonsa Construction             | I-22-28/0688     | 705,747.06              | 703,287.19             | 2,459.87 223.62             |
| 0251                                                                                                    | Begonsa Construction             | I-22-37/0690     | 520,097.57              | 192,777.37             | 327,320.20 29,756.38        |
| 0251                                                                                                    | Skyhawk Sec. Force & Allied      | I-22-78/4577     | 340,631.15              | 323,956.99             | 16,674.16 1,515.83          |
| 0251                                                                                                    | Skyhawk Sec. Force & Allied Serv | I-22-84/4718     | 240,462.29              | 72,717.33              | 167,744.96 15,249.54        |
| 0251                                                                                                    | SR Sugay Construction            | I-22-92/0414     | 94,378.63               | 90,124.28              | 4,254.35 386.76             |
| 0251                                                                                                    | SR Sugay Construction            | I-22-95/0415     | 535,520.82              | 239,982.82             | 295,538.00 26,867.09        |
| 0251                                                                                                    | 4J Construction                  | I-22-11/051      | 101,477.02              | 54,197.02              | 47,280.00 4,298.18          |
| 0251                                                                                                    | Arcman Corporation               | I-22-118/0473    | 2,256,609.26            | 2,232,045.48           | 24,563.78 2,233.07          |
| 0251                                                                                                    | Arcman Corporation               | I-22-129/0477    | 1,553,101.66            | 1,529,189.43           | 23,912.23 2,173.84          |
| subtotal                                                                                                |                                  |                  |                         |                        | <u>P 85,028.71</u>          |
| 12 Discrepancy between the claimed excess input taxes and the excess input taxes declared in the return |                                  |                  |                         |                        |                             |
| Excess Input Taxes per Claim                                                                            |                                  | (Exhibit D)      | 22,573,275.92           |                        |                             |
| Excess Input Taxes per Return                                                                           |                                  | (Exhibit B)      | <u>22,384,404.32</u>    |                        |                             |
| Difference                                                                                              |                                  |                  | <u>188,871.60</u>       |                        | P 188,871.60                |
| subtotal                                                                                                |                                  |                  |                         |                        | <u>P 188,871.60</u>         |
| Total Additional Disallowed Input VAT -4th Qtr 1996                                                     |                                  |                  |                         |                        | <u>P 2,216,087.82</u>       |