REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

PROCTER & GAMBLE ASIA, PTE. LTD., Petitioner,	**CTA CASE NO. 7820**
	Members: **CASTAÑEDA, JR.,** *Chairperson;* **CASANOVA,** and **MINDARO-GRULLA,** *JJ.*
-versus-	
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: JUN 2 2 2016 1:40 p.m.

x - x

AMENDED DECISION

CASANOVA, *J.*:

Before Us is a remanded case involving petitoner's claim for refund or issuance of tax credit certificate in the amount of ₱165,676,503.88 representing alleged input VAT attributable to its zero-rated sales for the fiscal year ending June 30, 2007.

The facts of the case, as narrated in Our Decision[1] dated November 22, 2010, remain undisputed.

On November 22, 2010, this Court promulgated its Decision which dismissed petitioner's Petition for Review for being prematurely filed.

On December 3, 2010, petitioner filed its Motion for Reconsideration[2] which was subsequently denied by the Court for lack of merit in the Resolution[3] promulgated on April 5, 2011.

[1] Docket (Vol I). pp. 509-521
[2] Ibid, pp. 523-541
[3] Ibid, pp. 547-553

Petitioner, thereafter, appealed the Decision dated November 22, 2010 and Resolution dated April 5, 2011, both rendered by this Court, via Petition for Review[4] with the Court *En Banc* filed on April 27, 2011.

On October 11, 2012, the Court *En Banc* rendered a Decision[5] affirming the Decision and Resolution of the CTA-Special Second Division in CTA Case No. 7820.

On November 21, 2012, petitioner filed its Motion for Reconsideration[6] which was granted by the Court *En Banc* in the Amended Decision[7] promulgated on March 27, 2013. The Amended Decision, likewise, remanded CTA Case No. 7820 to the Court of origin for a complete determination of the specific amount of refund or tax credit to which petitioner is entitled to, if any.

On April 18, 2013, respondent-Commissioner of Internal Revenue filed a Motion for Reconsideration of the Amended Decision dated March 27, 2013, and which Motion was subsequently denied per Resolution dated December 9, 2013.

Respondent then filed a Petition for Review on Certiorari[8] with the Supreme Court on February 21, 2014. Respondent's Petition was denied in the Resolution dated March 12, 2014.

Respondent, thereafter, filed a Motion for Reconsideration[9] on May 13, 2014, which was subsequently denied by the Second Division of the Supreme Court per Resolution[10] dated July 7, 2014.

On September 5, 2014, the Resolution of the Second Division of the Supreme Court dated March 12, 2014, has become final and executory per Entry of Judgment[11] dated December 4, 2014.

On April 17, 2015, this Court issued a Resolution[12] setting the case for hearing on May 25, 2015 for presentation of petitioner's evidence.

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[4] Docket (Vol. II), pp. 556-586
[5] Ibid, pp. 880-906
[6] Id., pp. 919-934
[7] Id., pp. 943-947
[8] Id., pp. 952-972
[9] Id., pp. 984-993
[10] Id., pp. 996-997
[11] Id., pp. 1001-1002
[12] Id., pp. 1012-1013

In the hearing of May 25, 2015, petitioner's counsel manifested that he will no longer present additional evidence. The parties were, thereafter, given thirty (30) days from May 25, 2015 to file their respective Supplemental Memoranda and, upon receipt thereof or the expiry of the period granted, the case shall be submitted for decision.

On August 24, 2015, petitioner filed its Supplemental Memorandum (For the Petitioner)[13].

On July 9, 2015, respondent filed, thru registered mail, her Supplemental Memorandum for the Respondent[14]. The case was considered submitted for decision as of date of promulgation of the Resolution on July 29, 2015.

The issues[15] submitted by the parties for this Court's resolution, are:

> "1. Whether or not petitioner's sales of services to its affiliates abroad that are not doing business in the Philippines in the amount of ₱2,737,897,589.96 for the fiscal year July 1, 2006 to June 30, 2007 are zero-rated for VAT purposes under Section 108(B)(2) of the 1997 Tax Code.
>
> 2. Whether or not petitioner has carried-over to the succeeding taxable quarter or quarters the alleged unutilized input VAT paid on goods and services attributable to its zero-rated sales for the periods covering July 1 to September 30, 2006, October 1 to December 31, 2006, January to March 31, 2007, and April 1 to June 30, 2007, and applied the same amount in full to its output VAT liability for the said periods, if any.
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> 3. Whether or not the amounts of ₱36,746,141.23, ₱47,475,217.58, ₱37,071,528.35 and ₱44,383,616.72 or a total of ₱165,676,503.88 being claimed by petitioner as unutilized input VAT for the periods July 1 to September 30, 2006, January 1 to March 31, 2007, and April 1 to June 30, 2007, respectively, pertain in full to its zero-rated sales of services.

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[13] Id., pp. 1017-1019
[14] Id., pp. 1023-1030
[15] Joint Stipulation of Facts and Issues (JSFI), Docket (Vol. I), p. 188

4. Whether or not petitioner complied with the substantiation requirements prescribed under Revenue Regulation No. 7-95 in relation to Section 113 and 237 of the 1997 Tax Code.

5. Whether or not petitioner is entitled to its claimed refund or issuance of tax credit certificate in the amount of ₱36,746,141.23, ₱47,475,217.58, ₱37,071,528.35, and ₱44,383,616.72 as alleged unutilized input VAT paid on goods and services attributable to its zero-rated sales, for the periods July 1 to September 30, 2006, October 1 to December 31, 2006, January 1 to March 31, 2007, and April 1 to June 30, 2007, respectively, or a total amount of ₱165,676,503.88."

Petitioner's claim for refund/issuance of tax credit certificate as anchored in Sections 110(B) and 112(A) of the National Internal Revenue Code of 1997, as amended, which are hereunder quoted, to wit:

"SEC. 110. *Tax Credits.* –

xxx xxx xxx

(B) *Excess Output or Input Tax.* – If at the end of any taxable quarter the output tax exceeds the input tax, the excess shall be paid by the VAT-registered person. If the input tax exceeds the output tax, the excess shall be carried over to the succeeding quarter or quarters: *Provided*, That the input tax inclusive of input VAT carried over from the previous quarter that may be credited in every quarter shall not exceed seventy percent (70%) of the output VAT: *Provided, however*, That any input tax attributable to zero-rated sales by a VAT-registered person may at his option be refunded or credited against other internal revenue taxes, subject to the provisions of Section 112."

"SEC. 112. *Refunds or Tax Credits of Input Tax.* –

(A) *Zero-Rated or Effectively Zero-Rated Sales.* – 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 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): *Provided, further*, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods of properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: *Provided, finally*, That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales."

Pursuant to the above-quoted provisions and, as laid down by the Supreme Court in a number of cases[16], a taxpayer engaged in zero-rated or effectively zero-rated transactions may claim a refund/tax credit certificate for input taxes attributable to such sales upon compliance with the following requisites:

1) the taxpayer-claimant must be VAT-registered;

2) there must be zero-rated or effectively zero-rated sales;

3) input taxes were incurred or paid;

4) such input taxes are attributable to zero-rated or effectively zero-rated sales;

5) said input taxes were not applied against any output VAT liability; and

6) the claim was filed within the two-year prescriptive period.

[16] Luzon Hydro Corporation vs. Commissioner of Internal Revenue, G.R. No. 188260, November 13, 2013; Southern Phil. Power Corp. vs. CIR, G.R. No. 179632, October 19, 2011; Silicon Philippines, Inc. (Formerly Intel Philippines Manufacturing, Inc.) vs. Commissioner of Internal Revenue, G.R. No. 172378, January 17, 2011; AT&T Communication Services Phil., Inc. vs. CIR, G.R. No. 182364, August 3, 2010; San Roque Power Corporation vs. CIR, G.R. No. 180345, November 25, 2009; Intel Technology Philippines, Inc. vs. CIR, G.R. No. 166732, April 27, 2007

Petitioner's compliance with the last requisite had already been settled in the CTA *En Banc*'s Decision dated March 27, 2013 as follows:

> "In the case at bar, petitioner filed its administrative claim for refund within the two (2)-year period on April 15, 2008 reckoned from September 30, 2006, December 31, 2006, March 31, 2007 and June 30, 2007. Thereafter, for failure to observe the 120-day period to decide the refund claim on the administrative level, petitioner sought judicial recourse before the Court of Tax Appeals on August 8, 2008, or on the 15th day reckoned from April 15, 2008. Thus, applying the San Roque ruling to this present controversy petitioner's judicial claim must, perforce, be given due course on the basis of BIR Ruling No. DA-489-03, which according to the High Court, is a general interpretative rule and is regarded as applicable to all taxpayers."

Having thus settled that petitioner timely filed both its administrative and judicial claims, We shall now proceed to determine petitioner's compliance with the other requisites for refund/tax credit of input VAT.

It is undisputed that petitioner is a VAT-registered taxpayer with BIR Certificate of Registration No. 9RC0000071787[17] dated October 8, 1999[18].

Petitioner alleges that the services it rendered in the Philippines to its affiliates abroad, which were paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP), are transactions subject to zero percent (0%) VAT in accordance with Section 108(B)(2) of the NIRC of 1997, as amended, which states that:

> "SEC. 108. *Value-added Tax on Sale of Services and Use or Lease of Properties.* –
>
> xxx xxx xxx
>
> (B) *Transactions Subject to Zero Percent (0%) Rate.* – The following services performed in the Philippines by VAT-

[17] Par. 3, Admitted Facts by Petitioner and Respondent, JSFI, Docket (Vol. I), p. 186
[18] Exhibit "B"

registered persons shall be subject to zero-percent (0%) rate:

(1) Processing, manufacturing or repacking goods for other persons doing business outside the Philippines which goods are subsequently exported, where the services are paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipineas (BSP);

(2) Services other than those mentioned in the preceding paragraph, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP)."

In the case of **Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.**[19], the Supreme Court held that in order for the supply of services to be VAT zero-rated under Section 108(B)(2) of the NIRC of 1997, as amended, the following requisites must be met:

1) the services must be other than processing, manufacturing or repacking of goods;

2) payment for such services must be in acceptable foreign currency accounted for in accordance with the BSP rules and regulations; and

3) the recipient of such services is doing business outside the Philippines.

Petitioner is a multinational company organized and existing under the laws of Singapore and had established a regional operating headquarters (ROHQ) in the Philippines, with Securities and Exchange Commission Certificate of Registration and License No. A199913443, to provide management, marketing, technical and financial advisory services to related companies.[20]

Pursuant to the Business Services Agreements[21] entered into between petitioner and its client-affiliates, petitioner shall provide its

[19] G.R. No. 153205, January 22, 2007
[20] Exhibit "A"
[21] Exhibits "C-1" to "C-30"

client-affiliates with accounting and financial reporting services, employee services, customer logistics financial services, purchases, business intelligence services, information technology business solution, workplace and other services within an agreed period including the subject taxable quarters of July 1, 2006 to June 30, 2007. These services clearly fall within the scope of "services other than processing, manufacturing or repacking of goods" contemplated by the afore-mentioned provision.

For services rendered to its affiliates abroad, petitioner received US dollar payments which were accounted for in accordance with the BSP rules and regulations as evidenced by the Certification of Inward Remittances[22] and bank statements[23] issued by Citibank N.A., Philippine Branch and attested to by Ms. Teresita Sugay, Citibank's representative, through her Judicial Affidavit[24] and duly supported by VAT zero-rated official receipts[25], issued by petitioner to its client-affiliates abroad.

In its Quarterly VAT Returns for the subject taxable quarters, petitioner reflected a total amount of ₱2,737,897,589.96 zero-rated receipts, broken down as follows:

Exhibit	Period Covered	Zero-Rated Receipts
"H"	1st Quarter (July 1-Sept. 30, 2006)	₱ 776,645,548.92
"L"	2nd Quarter (Oct. 1-Dec. 31, 2006)	625,400,170.13
"O"	3rd Quarter (Jan. 1-Mar. 31, 2007	664,552,353.14
"R"	4th Quarter (Apr. 1-June 30, 2007)	671,299,517.77
	Total	**₱ 2,737,897,589.96**

However, as aptly found by the Court commissioned Independent Certified Public Accountant (ICPA)[26], petitioner's reported zero-rated sales/receipts amounting to ₱10,974,163.69 were not paid for in acceptable foreign currency[27], hence, must be denied VAT zero-rating.

In compliance with the third requisite of proving that its clients are non-resident foreign corporations doing business outside the Philippines, petitioner presented the following documents:

[22] Exhibits "DD" to "FF"
[23] Exhibits "UUU". "UUU-1" to "UUU-148"
[24] Exhibit "KK"
[25] Exhibits "TTT", "TTT-1" to "TTT-273"
[26] SGV & Co., through its Partner, Ms. Czarina R. Miranda
[27] Exhibit "MMM", Annex 5

1.) SEC Certification of Non-Registration of Corporation/Partnership[28];

2.) Judicial Affidavits executed by petitioner's foreign affiliates' officers[29];

3.) Certificates of Incorporation or Registration[30];

4.) Business Services Agreements[31].

This Court has consistently held that, in order to be considered a non-resident foreign corporation doing business outside the Philippines, each entity must be supported, at the very least, by **both** SEC certificate of non-registration of corporation/partnership **and** proof of incorporation or registration in a foreign country.

A careful scrutiny of the documents submitted shows that petitioner failed to establish that the following entities are non-resident foreign corporations doing business outside the Philippines:

Client	Reason for Disallowance
1.) Gillette Diversified Operation Pvt Ltd.	Without SEC Certification of Non-Registration of Corporation/Partnership
2.) Gillette India Ltd.	
3.) IAMS Japan KK	
4.) P&G Maxfactor Godo Kaisha	
5.) Procter & Gamble Export Operations	
6.) Procter & Gamble Distributing (HK) Limited	
7.) P&G CEEMEA	13,860,109.42

Hence, petitioner's declared zero-rated receipts from the aforementioned entities for the taxable quarters of July 1, 2006 to June 30, 2007 in the total amount of ₱237,113,469.68 (with equivalent US$4,738,481.47), detailed below, shall be denied VAT zero-rating:

1.) Without SEC Certification of Non-Registration	**Amount of Receipts**	
	In US$	**In Php**

[28] Exhibits "JJJJ-1" to "JJJJ-8"
[29] Exhibits "LL" to "KKK"
[30] Id.
[31] Exhibits "C-1" to "C-30"

Gillette Diversified Operations Pri	14,343.91	842,796.69
Gillette India Ltd.	393,570.44	19,255,759.82
IAMS Japan KK	648,889.77	33,162,142.73
P&G Maxfactor Godo Kaisha	2,310,563.23	116,319,030.20
Procter & Gamble Export Operations	321,106.32	15,466,927.17
Procter & Gamble Distributing (HK)	294,703.59	14,189,818.15
2.) Without SEC Certification of Non-Registration and Proof of Incorporation or Registration in A Foreign Country		
P&G CEEMEA-A Division of Procter & Gamble	755,304.21	37,876,994.92
	4,738,481.47	**237,113,469.68**

In sum, out of the ₱2,737,897,589.96 zero-rated receipts reported by petitioner for the period covering July 1, 2004 to December 31, 2004, only the amount of ₱2,489,809,956.59 represents its valid zero-rated receipts, computed as follows:

Zero-Rated Receipts per VAT returns	₱ 2,737,897,589.96
Less: Disallowances	
Receipts Not Paid For in Acceptable Foreign Currency	₱ 10,974,163.69
Receipts from entities without SEC Certification of Non-Registration and/or Proof of	237,113,469.68
Total Disallowances	₱ 248,087,633.37
Valid Zero-Rated Receipts	**₱ 2,489,809,956.59**

After having resolved that petitioner had VAT zero-rated receipts for the subject period in the total amount of ₱2,489,809,956.59, We now proceed to the determination of whether petitioner incurred excess input taxes in connection thereto.

In its Quarterly VAT Returns for the fiscal year ending June 30, 2007, petitioner reflected a total amount of ₱193,309,751.61 allowable input VAT, detailed as follows:

	1st Quarter *Exhibit "H"*	2nd Quarter *Exhibit "L"*	3rd Quarter *Exhibit "O"*	4th Quarter *Exhibit "R"*	FY ending June 30, 2007
	Amounts in Philippine Pesos				
Input Tax Deferred on Capital Goods exceeding ₱1Million from Previous Quarter	3,737,664.44	3,865,773.88	6,747,568.55[32]	6,178,534.46	3,737,664.44
Add: Input Tax on Capital Goods exceeding ₱1Million Purchased this Quarter	417,346.61	3,357,563.17	-	1,043,239.72	4,818,149.50
Total Unamortized Input Tax on Capital Goods exceeding ₱1Million	4,155,011.05	7,223,337.05	6,747,568.58	7,221,774.18	8,555,813.94
Less: Input Tax on Purchases of Capital Goods exceeding ₱1Million deferred for the succeeding period	3,865,773.88	6,747,568.55	6,178,534.46	6,565,803.46	6,565,803.46
Amortization of Input Tax on Purchases of Capital Goods exceeding ₱1Million	289,237.17	475,768.50	569,034.12	655,970.72	1,990,010.48
Add: Input Tax on					
Domestic Purchases of Capital Goods not Exceeding ₱1Million		8,035.71	-	166,940.13	174,975.84
Domestic Purchases of Goods Other than Capital Goods	444,993.28	297,957.97	1,707,273.93	606,528.59	3,056,753.77
Domestic Purchase of Services	39,920,084.89	60,123,708.39	39,697,867.98	48,164,705.32	187,906,366.58
Services rendered by non-residents		181,644.94			181,644.94
Total Allowable Input Tax	**40,654,315.34**	**61,087,115.51**	**41,974,176.03**	**49,594,144.76**	**193,309,751.61**

In support of the above input VAT, petitioner submitted various supplier's invoices, official receipts and other documents[33]. The ICPA's examination of these documents shows that a total amount of ₱2,757,630.24 must be disallowed for non-compliance with the substantiation requirements under Sections 110(A), 113(A) and (B) and 237 and 238 of the NIRC of 1997, as amended, in relation to Sections 4.110.1, 4.110.8 and 4.113-1 of Revenue Regulations (RR) No. 16-05, as amended. Below is the breakdown of the input taxes of ₱2,757,630.24:

Findings/Exceptions	Input VAT Claimed	Reference to ICPA Report[34]
Domestic purchases of services supported by original copies of VAT ORs dated in July and September 2007 but with corresponding original copies of VAT invoices issued within FY 2007	₱ 249,955.58	Annex 18
Domestic purchases of goods supported by original copies of VAT ORs	114,480.61	Annex 21

[32] Erroneously indicated as ₱6,747,568.58 in the return.
[33] Exhibits "HHHH-1" to "HHHH-1588"
[34] Exhibit "MMM".

Domestic purchases of goods supported by original copies of VAT invoices dated in June 2006 and corresponding original copies of VAT ORs issued within FY 2007	121,534.01	Annex 22
Domestic purchases of goods supported by a certified true copy of VAT invoice dated in June 2006 and corresponding original copy of VAT OR issued within FY 2007	2,973.00	Annex 23
Domestic purchases of goods supported by scanned copies of original copies of VAT invoices	191,772.29	Annex 24
Domestic purchases of goods supported by scanned copies of original copies of VAT invoices not dated within FY 2007	5,470.56	Annex 25
Domestic purchases of goods supported by statements of accounts	8,715.50	Annex 26
Domestic purchases of goods supported by original copies of VAT invoices not dated within FY2007	15,895.47	Annex 27
Domestic purchases of goods supported by original copies of invoices printed with "VAT" or "Non-VAT"	28,730.36	Annex 28
Overstatement in input VAT claimed on domestic purchases of goods	12,640.61	Annex 29
Overstatement in input VAT claimed on domestic purchases of capital goods with acquisition cost exceeding P1Million	52,460.55	Annex 30
Domestic purchases of services supported by scanned copies of original copies of VAT invoices	94.27	Annex 31
Domestic purchases of services supported by provisional receipts	301,059.13	Annex 32
Domestic purchases of services supported by original copies of Non-VAT ORs and corresponding second copies (vendor's copies) of VAT invoices	542,769.57	Annex 33
Domestic purchases of services supported by Non-VAT ORs	4,343.85	Annex 34
Domestic purchases of services supported by VAT ORs with wrong TIN, wrong name and address of the company	352,910.16	Annex 35
Overstatemet in input VAT claimed on domestic purchases of services	746.25	Annex 36
Domestic purchases of services without supporting documents	751,078.47	Annex 37
	₱ **2,757,630.24**	

In addition, this Court finds that ₱176,786,027.19[35] worth of input VAT must also be disallowed for failure to meet the substantiation requirements under the aforementioned VAT law and regulations:

FINDINGS	**Input VAT**
Input VAT claim on domestic purchases of goods	
Supported by VAT invoices without BIR Authority to Print or POS Permit No.	₱ 8,493.75
Purchases of services supported by VAT invoices instead of official receipts	38,136.09
Supported by VAT invoices wherein the VAT amount was not separately indicated	620,364.76
Purchase of service supported by VAT invoice instead of official receipt and issued not in petitioner's name	144.00
Double claim of VAT	8,035.71
Total disallowed input VAT claim on domestic purchases of goods	₱ 675,174.31
Input VAT claim on domestic purchases of services	
Overclaimed input VAT	₱ 159,098.51
Supported by VAT official receipts wherein the VAT amount was not separately indicated	175,951,754.37
Total disallowed input VAT claim on domestic purchases of services	₱ *176,110,852.88*

[35] See Annex A for the detailed breakdown

Total Additional Disallowed Input VAT per the Court's Further Verification	**₱ 176,786,027.19**

Considering all the aforesaid disallowances, out of petitioner's reported allowable input tax of ₱193,309,751.61, only the amount of ₱13,766,094.18 represents petitioner's valid input tax, computed as follows:

Total Allowable Input Tax Per Returns	₱	193,309,751.61
Less: Disallowances		
Per ICPA report	₱	2,757,630.24
Per the Court's further verification		176,786,027.19
Total Disallowances	₱	179,543,657.43
Total Valid Input Tax	**₱**	**13,766,094.18**

However, petitioner's output tax liability for the four quarters of FY ending June 30, 2007 amounting to ₱27,633,247.76 is much higher than its valid input tax credits of ₱13,766,094.18, as shown below:

Output Tax Due			
Exhibit	*Period Covered*		
"H"	1st Quarter (July 1-Sept 30, 2006)	₱	3,908,174.11
"L"	2nd Quarter (Oct 1-Dec 31, 2006)		13,611,897.93
"O"	3rd Quarter (Jan 1-Mar 31, 2007)		4,902,647.68
"R"	4th Quarter (Apr 1-June 30, 2007)		5,210,528.04
Total Output Tax Due		₱	27,633,247.76
Less: Valid Input Tax			13,766,094.18
Output Tax Still Due		**₱**	**13,867,153.58**

Since there is no excess input VAT which may be the subject of a claim for refund or issuance of tax credit certificate under Section 112(A) of the NIRC of 1997, as amended, the instant claim must be denied.

Statutes that grant tax exemptions are construed *strictissimi juris* against the taxpayer and liberally in favor of the taxing authority. Tax refunds in relation to VAT are in the nature of such exemptions.[36]

WHEREFORE, in view of the foregoing, petitioner's Petition for Review is hereby **DENIED** for lack of merit.

[36] Panasonic Communication Imaging Corporation of the Philippines vs. Commissioner of Internal Revenue, G.R. No. 178090, February 8, 2010

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

WE CONCUR:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

JUANITO C. CASTAÑEDA, JR.
Associate Justice
Chairperson, Second Division

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice

ANNEX A

PROCTER & GAMBLE ASIA PTE. LTD. vs. CIR
CTA CASE NO. 7820
ADDITIONAL DISALLOWED INPUT VAT
PER THE COURT'S FURTHER VERIFICATION

Exhibit No. (Invoice/OR)	Reference to ICPA Report (Exh "MMM")	Supplier	Invoice/ OR No.	Invoice/ OR Date	Input VAT Claim	Input VAT Per OR	Overclaimed Input VAT
		GOODS					
HHHH-13	Annex 13	ABENSON INC	1378800	10/9/2006	-		
HHHH-82	Annex 13	INTEGRATED COMPUTER SYSTEMS INC	210012280	2/21/2007	-		
		Supported by VAT invoice without BIR Authority to Print or POS Permit No.		***Subtotal***	-		
HHHH-18	Annex 13	BUSINESS PROCESS OUTSOURCING INTL INC	24349	12/6/2006	-		
HHHH-21	Annex 13	COMPUTER PROFESSIONALS INC	6942	1/31/2007	-		
HHHH-22	Annex 13	COMPUTER PROFESSIONALS INC	7060	2/28/2007	-		
HHHH-25	Annex 13	Ever Printing Press	42179	8/30/2006	1,789.20		
HHHH-26	Annex 13	Ever Printing Press	42180	8/30/2006	523.64		
HHHH-27	Annex 13	Ever Printing Press	42181	8/30/2006	98.28		
HHHH-28	Annex 13	Ever Printing Press	42334	10/20/2006	261.95		
HHHH-29	Annex 13	Ever Printing Press	42335	10/21/2006	246.00		
HHHH-30	Annex 13	Ever Printing Press	42471	12/8/2006	187.50		
HHHH-31	Annex 13	Ever Printing Press	42477	12/8/2006	643.20		
HHHH-32	Annex 13	Ever Printing Press	42478	12/8/2006	214.20		
HHHH-33	Annex 13	Ever Printing Press	42505	12/23/2006	214.20		
HHHH-34	Annex 13	Ever Printing Press	42506	12/23/2006	214.20		
HHHH-35	Annex 13	Ever Printing Press	42630	2/15/2007	750.00		
HHHH-36	Annex 13	Ever Printing Press	42673	3/10/2007	267.86		
HHHH-37	Annex 13	Ever Printing Press	42674	3/10/2007	187.50		
HHHH-38	Annex 13	Ever Printing Press	42675	3/10/2007	803.57		
HHHH-39	Annex 13	Ever Printing Press	42676	3/10/2007	375.00		
HHHH-40	Annex 13	Ever Printing Press	42782	4/24/2007	267.86		
HHHH-551	Annex 13	RENT INFORMATION TECHNOLOGY INC	0678	1/2/2007	(0.03)		
HHHH-552	Annex 13	RENT INFORMATION TECHNOLOGY INC	0708	3/1/2007	(0.02)		
HHHH-553	Annex 13	RENT INFORMATION TECHNOLOGY INC	0709	3/1/2007	(0.03)		
HHHH-554	Annex 13	RENT INFORMATION TECHNOLOGY INC	0710	3/1/2007	(0.02)		
HHHH-555	Annex 13	RENT INFORMATION TECHNOLOGY INC	0711	3/1/2007	(0.03)		
HHHH-556	Annex 13	RENT INFORMATION TECHNOLOGY INC	0725	4/11/2007	-		
HHHH-557	Annex 13	RENT INFORMATION TECHNOLOGY INC	0739	5/7/2007	(0.05)		
HHHH-570	Annex 13	UBIX CORP	587447	3/31/2007	-		
		Purchases of services supported by VAT invoices instead of official receipts		***Subtotal***	**7,043.98**		
HHHH-110	Annex 13	MERCURY DRUG CORP	18704471	7/6/2006	-		
HHHH-111	Annex 13	MERCURY DRUG CORP	18704472	7/6/2006	-		
HHHH-112	Annex 13	MERCURY DRUG CORP	18704473	7/6/2006	-		
HHHH-113	Annex 13	MERCURY DRUG CORP	18704474	7/6/2006	-		
HHHH-114	Annex 13	MERCURY DRUG CORP	18704475	7/6/2006	-		
HHHH-577	Annex 13	WALTERMART SUPERMARKET INC	509	12/11/2006	-		
HHHH-578	Annex 13	WASHINGTON JEWELRY EMPORIUM	82704	11/24/2006	-		
		Supported by VAT invoices wherein the VAT amount was not separately indicated		***Subtotal***	-		
HHHH-461	Annex 13	PEER PRINTERS & MKTG CORP	4361	1/8/2007	-		
		Purchase of service supported by VAT invoice instead of official receipt and issued not in petitioner's name		***Subtotal***	-		
HHHH-613	Annex 15	ABENSON INC	1378800	10/9/2006	-		
		Double claim of VAT		***Subtotal***	-		
		Total Disallowed Input VAT on Purchases of Goods			***7,043.98***		
		SERVICES					
HHHH-659	Annex 17	6750 AYALA AVENUE JOINT VENTURE	15780	8/4/2006	1,033,945.15	1,016,754.79	17,190.36
HHHH-671	Annex 17	6750 AYALA AVENUE JOINT VENTURE	16440	3/7/2007	678,468.04	674,476.06	3,991.98
HHHH-990	Annex 17	IBM PHILS INC	194643	2/2/2007	260,613.24	255,959.43	4,653.81
HHHH-991	Annex 17	IBM PHILS INC	194644	2/2/2007	374,865.72	368,171.68	6,694.04
HHHH-996	Annex 17	IBM PHILS INC	195294	4/11/2007	371,666.40	365,029.50	6,636.90
HHHH-997	Annex 17	IBM PHILS INC	195295	4/11/2007	166,313.52	163,343.57	2,969.95
HHHH-998	Annex 17	IBM PHILS INC	195579	5/3/2007	124,192.56	121,974.83	2,217.73
HHHH-1000	Annex 17	IBM PHILS INC	195598	5/16/2007	149,129.52	39,323.63	109,805.89
HHHH-1001	Annex 17	IBM PHILS INC	196357	6/8/2007	39,085.41	38,387.45	697.96
HHHH-1002	Annex 17	IBM PHILS INC	196358	6/8/2007	17,865.50	17,546.47	319.03
HHHH-1003	Annex 17	IBM PHILS INC	196361	6/8/2007	34,974.93	34,350.37	624.56
HHHH-1004	Annex 17	IBM PHILS INC	196390	6/28/2007	184,592.76	181,296.46	3,296.30
		Overclaimed input VAT		***Subtotal***			**159,098.51**
HHHH-676	Annex 17	ACCENT MICRO TECHNOLOGIES	45125	4/26/2007	252.00		
HHHH-677	Annex 17	ACCURATE RELOCATION SPECIALIST	0230	4/2/2007	37,409.93		
HHHH-678	Annex 17	AIRFREIGHT 2100, INC.	110820	1/11/2007	846.58		
HHHH-679	Annex 17	AIRFREIGHT 2100, INC.	112015	1/4/2007	85.72		
HHHH-680	Annex 17	AIRFREIGHT 2100, INC.	113891	1/25/2007	536.66		
HHHH-681	Annex 17	AIRFREIGHT 2100, INC.	122632	3/29/2007	569.98		
HHHH-682	Annex 17	AIRFREIGHT 2100, INC.	126718	4/26/2007	112.27		
HHHH-683	Annex 17	AIRFREIGHT 2100, INC.	130925	6/7/2007	726.47		
HHHH-684	Annex 17	AIRFREIGHT 2100, INC.	132718	6/14/2007	79.81		
HHHH-685	Annex 17	AIRFREIGHT 2100, INC.	1055704	2/15/2007	726.54		
HHHH-686	Annex 17	AIRFREIGHT 2100, INC.	1073502	5/11/2007	235.73		
HHHH-687	Annex 17	AIRFREIGHT 2100, INC.	1073522	5/18/2007	131.99		
HHHH-688	Annex 17	AIRFREIGHT 2100, INC.	1073531	5/25/2007	66.80		
HHHH-689	Annex 17	AIRFREIGHT 2100, INC.	091900	7/20/2006	449.39		
HHHH-690	Annex 17	AIRFREIGHT 2100, INC.	097982	9/7/2006	60.33		
HHHH-691	Annex 17	AIRFREIGHT 2100, INC.	10173134A	7/14/2006	245.83		
HHHH-692	Annex 17	AIRFREIGHT 2100, INC.	1020038A	8/3/2006	550.77		

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Exhibit No. (Invoice/OR)	Reference to ICPA Report (Exh "MMM")	Supplier	Invoice/ OR No.	Invoice/ OR Date	Input VAT Claim	Input VAT Per OR	Overclaimed Input VAT
HHHH-693	Annex 17	AIRFREIGHT 2100, INC.	1025895A	12/28/2006	2,833.08		
HHHH-694	Annex 17	AIRFREIGHT 2100, INC.	1025971A	9/29/2006	806.86		
HHHH-695	Annex 17	ALCHESTER INSURANCE AGENCY INC	81150	10/16/2006	121,263.16		
HHHH-696	Annex 17	AMERICAN BEARING MKTG CORP	51832	3/5/2007	1,890.00		
HHHH-697	Annex 17	ARC WORLDWIDE PHILS CO INC	4739	3/15/2007	3,600.00		
HHHH-698	Annex 17	ASIA SELECT INC	2519	7/14/2006	2,133.58		
HHHH-699	Annex 17	ASIA SELECT INC	2599	8/22/2006	2,984.22		
HHHH-700	Annex 17	ASIA SELECT INC	2651	9/15/2006	2,656.26		
HHHH-701	Annex 17	BARRINGTON CARPETS INC	9742	8/31/2006	2,108.57		
HHHH-702	Annex 17	BASES CONVERSION DEVELOPMENT AGENCY	1791920F	3/3/2007	171,334.29		
HHHH-704	Annex 17	BTI PHILS MARSMAN TRAVEL	255930	5/11/2007	42,473.40		
HHHH-705	Annex 17	BTI PHILS MARSMAN TRAVEL	249485A	10/20/2006	31,757.62		
HHHH-706	Annex 17	BTI PHILS MARSMAN TRAVEL	249834A	11/3/2006	33,981.67		
HHHH-707	Annex 17	BTI PHILS MARSMAN TRAVEL	253487A	3/9/2007	85,773.23		
HHHH-708	Annex 17	BUAN & TEMPROSA LAW OFFICES	0187	11/23/2006	540.00		
HHHH-709	Annex 17	BUAN & TEMPROSA LAW OFFICES	0282	3/19/2007	3,696.00		
HHHH-710	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	15837	8/3/2006	64,782.00		
HHHH-711	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	16372	9/1/2006	2,575.86		
HHHH-712	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	16373	9/1/2006	66,033.01		
HHHH-713	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	16463	9/8/2006	2,397.24		
HHHH-715	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	16623	9/212006	61.32		
HHHH-716	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	16871	10/6/2006	59,540.24		
HHHH-719	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	17483	11/17/2006	8,884.06		
HHHH-721	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	17738	12/7/2006	73,574.79		
HHHH-722	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	18040	12/28/2006	6,353.79		
HHHH-723	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	18087	1/5/2007	207.33		
HHHH-724	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	18088	1/5/2007	73,796.90		
HHHH-725	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	18142	1/11/2007	2,387.93		
HHHH-726	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	18143	1/11/2007	2,064.00		
HHHH-727	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	18308	1/19/2007	4,337.93		
HHHH-728	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	18338	1/25/2007	25,246.95		
HHHH-729	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	18476	2/8/2007	28,867.45		
HHHH-730	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	18669	2/14/2007	2,168.97		
HHHH-731	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	18759	2/22/2007	23,598.62		
HHHH-732	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	19012	3/8/2007	23,543.08		
HHHH-733	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	19020	3/9/2007	27,380.96		
HHHH-734	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	19255	3/22/2007	20,749.79		
HHHH-735	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	19459	3/28/2007	48,079.89		
HHHH-736	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	19475	3/30/2007	12,077.10		
HHHH-737	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	19476	3/30/2007	2,220.00		
HHHH-738	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	19500	4/4/2007	2,400.00		
HHHH-739	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	19608	4/11/2007	16,243.45		
HHHH-740	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	20060	4/30/2007	47,922.21		
HHHH-741	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	20212	5/17/2007	21,724.14		
HHHH-742	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	20721	6/15/2007	29,839.07		
HHHH-743	Annex 17	BUSINESS PROCESS OUTSOURCING INTL INC	20903	6/28/2007	36,543.07		
HHHH-744	Annex 17	CL MANABAT & CO.	7711	8/11/2006	243,640.50		
HHHH-745	Annex 17	CAREPAK MOVING AND STORAGE INC	5772	9/19/2006	11,785.71		
HHHH-746	Annex 17	CARLINES TRANSPORTATION	23600	6/25/2007	102.00		
HHHH-747	Annex 17	CARLINES TRANSPORTATION	23105	11/7/2006	1,788.00		
HHHH-748	Annex 17	CASENT REALTY & DEVELOPMENT CORP	4580	8/17/2006	148,547.37		
HHHH-749	Annex 17	CENTER FOR LEADERSHIP AND CHANGE INC	10100	10/4/2006	17,640.00		
HHHH-750	Annex 17	KATHERINE JAMORA OPPEN	0007	12/11/2006	106,286.79		
HHHH-751	Annex 17	CHRISTINA JAMORA OPPEN	0010	12/11/2006	106,286.79		
HHHH-752	Annex 17	CN NETWORK SPECIALISTS	0152	9/7/2006	10,839.39		
HHHH-753	Annex 17	CN NETWORK SPECIALISTS	0153	10/2/2006	10,080.00		
HHHH-754	Annex 17	CN NETWORK SPECIALISTS	0154	10/16/2006	733.51		
HHHH-755	Annex 17	CN NETWORK SPECIALISTS	0155	11/2/2006	10,080.00		
HHHH-756	Annex 17	CN NETWORK SPECIALISTS	0156	11/21/2006	1,805.34		
HHHH-757	Annex 17	CN NETWORK SPECIALISTS	0157	11/30/2006	10,080.00		
HHHH-758	Annex 17	CN NETWORK SPECIALISTS	0158	1/3/2007	10,080.00		
HHHH-759	Annex 17	CN NETWORK SPECIALISTS	0160	2/1/2007	10,080.00		
HHHH-760	Annex 17	CN NETWORK SPECIALISTS	0161	3/29/2007	10,080.00		
HHHH-761	Annex 17	CN NETWORK SPECIALISTS	0162	5/2/2007	10,080.00		
HHHH-762	Annex 17	CN NETWORK SPECIALISTS	0163	5/31/2007	10,080.00		
HHHH-763	Annex 17	CN NETWORK SPECIALISTS	0164	6/28/2007	10,080.00		
HHHH-764	Annex 17	CN NETWORK SPECIALISTS	0168	3/1/2007	10,080.00		
HHHH-765	Annex 17	COMFAC CORP	31460	8/10/2006	183,601.17		
HHHH-766	Annex 17	COMFAC CORP	31475	8/23/2006	103,190.14		
HHHH-767	Annex 17	COMPUTER PROFESSIONALS INC	2707	7/13/2006	35,145.34		
HHHH-768	Annex 17	COMPUTER PROFESSIONALS INC	2714	7/18/2006	72,035.28		
HHHH-769	Annex 17	COMPUTER PROFESSIONALS INC	2719	7/21/2006	6,489.19		
HHHH-770	Annex 17	COMPUTER PROFESSIONALS INC	2727	7/27/2006	102,668.97		
HHHH-771	Annex 17	COMPUTER PROFESSIONALS INC	2736	8/7/2006	4,023.13		
HHHH-772	Annex 17	COMPUTER PROFESSIONALS INC	2741	8/10/2006	5,186.87		
HHHH-773	Annex 17	COMPUTER PROFESSIONALS INC	2750	8/17/2006	5,877.49		
HHHH-774	Annex 17	COMPUTER PROFESSIONALS INC	2774	9/14/2006	7,266.85		
HHHH-775	Annex 17	COMPUTER PROFESSIONALS INC	2787	9/21/2006	85,380.64		
HHHH-776	Annex 17	COMPUTER PROFESSIONALS INC	2864	10/12/2006	2,642.38		
HHHH-777	Annex 17	COMPUTER PROFESSIONALS INC	2865	10/12/2006	175.95		
HHHH-778	Annex 17	COMPUTER PROFESSIONALS INC	2873	10/19/2006	86,447.02		
HHHH-779	Annex 17	COMPUTER PROFESSIONALS INC	2882	10/26/2006	48,082.68		
HHHH-780	Annex 17	COMPUTER PROFESSIONALS INC	2898	11/7/2006	16,027.56		
HHHH-781	Annex 17	COMPUTER PROFESSIONALS INC	2900	11/9/2006	7,440.15		
HHHH-782	Annex 17	COMPUTER PROFESSIONALS INC	2908	11/16/2006	78,201.50		
HHHH-783	Annex 17	COMPUTER PROFESSIONALS INC	2919	11/23/2006	2,312.55		
HHHH-784	Annex 17	COMPUTER PROFESSIONALS INC	2943	12/14/2006	12,182.47		

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HHHH-785	Annex 17	COMPUTER PROFESSIONALS INC	2954	12/21/2006	90,873.71		
HHHH-786	Annex 17	COMPUTER PROFESSIONALS INC	2975	1/11/2007	9,316.42		
HHHH-787	Annex 17	COMPUTER PROFESSIONALS INC	2988	1/25/2007	70,595.07		
HHHH-788	Annex 17	COMPUTER PROFESSIONALS INC	2998	2/1/2007	16,027.56		
HHHH-789	Annex 17	COMPUTER PROFESSIONALS INC	3008	2/8/2007	7,276.64		
HHHH-790	Annex 17	COMPUTER PROFESSIONALS INC	3012	2/13/2007	104.48		
HHHH-791	Annex 17	COMPUTER PROFESSIONALS INC	3013	2/13/2007	16,453.94		
HHHH-792	Annex 17	COMPUTER PROFESSIONALS INC	3015	2/15/2007	61,107.53		
HHHH-793	Annex 17	COMPUTER PROFESSIONALS INC	3021	2/19/2007	14,811.76		
HHHH-794	Annex 17	COMPUTER PROFESSIONALS INC	3024	2/22/2007	2,108.69		
HHHH-795	Annex 17	COMPUTER PROFESSIONALS INC	3032	3/1/2007	2,089.66		
HHHH-796	Annex 17	COMPUTER PROFESSIONALS INC	3052	3/15/2007	98,839.27		
HHHH-797	Annex 17	COMPUTER PROFESSIONALS INC	3067	3/28/2007	2,361.93		
HHHH-798	Annex 17	COMPUTER PROFESSIONALS INC	3079	4/11/2007	11,298.87		
HHHH-799	Annex 17	COMPUTER PROFESSIONALS INC	3085	4/17/2007	71,416.17		
HHHH-800	Annex 17	COMPUTER PROFESSIONALS INC	3086	4/13/2007	16,027.56		
HHHH-801	Annex 17	COMPUTER PROFESSIONALS INC	3110	5/8/2007	2,996.14		
HHHH-802	Annex 17	COMPUTER PROFESSIONALS INC	3116	5/11/2007	7,162.94		
HHHH-803	Annex 17	COMPUTER PROFESSIONALS INC	3119	5/16/2007	103,747.25		
HHHH-804	Annex 17	COMPUTER PROFESSIONALS INC	3142	6/5/2007	2,218.51		
HHHH-805	Annex 17	COMPUTER PROFESSIONALS INC	3152	6/13/2007	2,509.24		
HHHH-806	Annex 17	COMPUTER PROFESSIONALS INC	3161	6/21/2007	102,456.35		
HHHH-807	Annex 17	CONGLOW-TRAILADS MARKETING	1502	10/26/2006	53.48		
HHHH-808	Annex 17	CORNERSTEEL SYSTEMS CORP	18924	8/22/2006	143,655.66		
HHHH-809	Annex 17	CORNERSTEEL SYSTEMS CORP	18916	7/27/2006	67,646.40		
HHHH-810	Annex 17	CROWN WORLDWIDE MOVERS INC	13947	12/8/2006	15,166.20		
HHHH-811	Annex 17	CROWN WORLDWIDE MOVERS INC	14425	3/8/2007	64.80		
HHHH-812	Annex 17	CROWN WORLDWIDE MOVERS INC	14549	4/12/2007	90.00		
HHHH-813	Annex 17	CROWN WORLDWIDE MOVERS INC	14590	4/19/2007	402.43		
HHHH-814	Annex 17	CROWN WORLDWIDE MOVERS INC	14691	4/24/2007	2,917.12		
HHHH-815	Annex 17	CROWN WORLDWIDE MOVERS INC	14698	4/26/2007	2,227.20		
HHHH-816	Annex 17	CROWN WORLDWIDE MOVERS INC	14706	5/2/2007	1,318.80		
HHHH-817	Annex 17	CROWN WORLDWIDE MOVERS INC	14781	5/11/2007	42,273.69		
HHHH-818	Annex 17	CROWN WORLDWIDE MOVERS INC	14898	6/15/2007	4,023.60		
HHHH-819	Annex 17	CULINARY TREASURE FOOD SERVICES INC	4429	2/16/2007	11,651.79		
HHHH-820	Annex 17	CULINARY TREASURE FOOD SERVICES INC	4780	3/9/2007	2,227.50		
HHHH-821	Annex 17	CULINARY TREASURE FOOD SERVICES INC	5321	4/3/2007	360.17		
HHHH-822	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0276	7/21/2006	1,449.42		
HHHH-823	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0284	7/21/2006	833.98		
HHHH-824	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0304	8/3/2006	890.31		
HHHH-825	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0314	8/9/2006	17,235.77		
HHHH-826	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0325	8/17/2006	1,127.79		
HHHH-827	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0371	9/22/2006	749.88		
HHHH-828	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0390	10/13/2006	5,971.54		
HHHH-829	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0421	11/2/2006	7,720.41		
HHHH-830	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0429	11/9/2006	5,506.71		
HHHH-831	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0464	12/12/2006	4,057.29		
HHHH-832	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0593	3/8/2007	2,923.26		
HHHH-833	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0648	4/10/2007	1,622.37		
HHHH-834	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0687	5/11/2007	1,622.37		
HHHH-835	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0718	6/7/2007	1,622.37		
HHHH-836	Annex 17	CUSTOMER TOUCHPOINT RESOURCES INC	0495	1/11/2007	4,222.62		
HHHH-837	Annex 17	CYBER J RESOURCES INC	0159	7/7/2006	90,362.80		
HHHH-838	Annex 17	CYBER J RESOURCES INC	0162	7/21/2006	64,685.28		
HHHH-839	Annex 17	CYBER J RESOURCES INC	0164	8/3/2006	196,510.08		
HHHH-840	Annex 17	CYBER J RESOURCES INC	0166	8/11/2006	195,452.93		
HHHH-841	Annex 17	CYBER J RESOURCES INC	0172	2/12/2007	48,359.52		
HHHH-842	Annex 17	DELCON GEN. MERCHANTS INC	255	7/21/2006	110,025.49		
HHHH-843	Annex 17	DELCON GEN. MERCHANTS INC	256	6/19/2007	53,913.46		
HHHH-844	Annex 17	DHL WORLDWIDE EXPRESS	643898	10/11/2006	597.85		
HHHH-845	Annex 17	DHL WORLDWIDE EXPRESS	692856	8/3/2006	65.40		
HHHH-846	Annex 17	DHL WORLDWIDE EXPRESS	717870	9/7/2006	35.40		
HHHH-847	Annex 17	DHL WORLDWIDE EXPRESS	736430	10/5/2006	65.40		
HHHH-848	Annex 17	DHL WORLDWIDE EXPRESS	737968	10/12/2006	33.60		
HHHH-849	Annex 17	DHL WORLDWIDE EXPRESS	740229	10/25/2006	67.20		
HHHH-850	Annex 17	DHL WORLDWIDE EXPRESS	753301	10/26/2006	848.22		
HHHH-851	Annex 17	DHL WORLDWIDE EXPRESS	754122	11/9/2006	70.80		
HHHH-852	Annex 17	DHL WORLDWIDE EXPRESS	769428	12/12/2006	104.40		
HHHH-853	Annex 17	DHL WORLDWIDE EXPRESS	773757	12/21/2006	37.20		
HHHH-854	Annex 17	DHL WORLDWIDE EXPRESS	812714	2/8/2007	3.60		
HHHH-855	Annex 17	DHL WORLDWIDE EXPRESS	819615	3/13/2007	67.20		
HHHH-856	Annex 17	DHL WORLDWIDE EXPRESS	830279	3/22/2007	168.00		
HHHH-857	Annex 17	DHL WORLDWIDE EXPRESS	845166	4/11/2007	396.99		
HHHH-858	Annex 17	DHL WORLDWIDE EXPRESS	872952	5/16/2007	33.60		
HHHH-859	Annex 17	DHL WORLDWIDE EXPRESS	884467	6/8/2007	100.80		
HHHH-860	Annex 17	DHL WORLDWIDE EXPRESS	693342A	8/10/2006	65.40		
HHHH-861	Annex 17	DIGI-ADS INC	5375	3/7/2007	18,621.43		
HHHH-862	Annex 17	DIGITAL TELECOMMUNICATIONS PHILS INC	009896	8/14/2006	804.07		
HHHH-863	Annex 17	DIGITAL TELECOMMUNICATIONS PHILS INC	016961	3/14/2007	102.40		
HHHH-864	Annex 17	DIGITAL TELECOMMUNICATIONS PHILS INC	017179	5/29/2007	631.62		
HHHH-865	Annex 17	DIGITAL TELECOMMUNICATIONS PHILS INC	018285	5/23/2007	110.64		
HHHH-866	Annex 17	DIGITAL TELECOMMUNICATIONS PHILS INC	011296	9/20/2006	204.82		
HHHH-867	Annex 17	DIGITAL TELECOMMUNICATIONS PHILS INC	011461	11/20/2006	107.43		
HHHH-868	Annex 17	DIGITAL TELECOMMUNICATIONS PHILS INC	019223	6/28/2007	167.66		
HHHH-869	Annex 17	DNS SHUTTLE SERVICE INC	5416	10/20/2006	2,902.82		
HHHH-870	Annex 17	DNS SHUTTLE SERVICE INC	5441	12/14/2006	12,616.61		
HHHH-871	Annex 17	DNS SHUTTLE SERVICE INC	5526	3/30/2007	414.00		

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Exhibit No. (Invoice/OR)	Reference to ICPA Report (Exh "MMM")	Supplier	Invoice/ OR No.	Invoice/ OR Date	Input VAT Claim	Input VAT Per OR	Overclaimed Input VAT
HHHH-872	Annex 17	DNS SHUTTLE SERVICE INC	5711	6/7/2007	1,728.00		
HHHH-873	Annex 17	DP CASTILLAR MAINTENANCE SERVICES	0481	7/6/2006	6,583.64		
HHHH-874	Annex 17	EASTERN TELECOMMUNICATIONS	330172	12/18/2006	3,216.00		
HHHH-875	Annex 17	EASTERN TELECOMMUNICATIONS	333582	3/26/2007	3,232.51		
HHHH-876	Annex 17	EASTERN TELECOMMUNICATIONS	333860	4/13/2007	6,602.78		
HHHH-877	Annex 17	EASTERN TELECOMMUNICATIONS	334838	5/11/2007	3,188.68		
HHHH-878	Annex 17	EASTERN TELECOMMUNICATIONS	E331084	1/23/2007	480.33		
HHHH-879	Annex 17	EASTERN TELECOMMUNICATIONS	E331278	1/19/2007	2,772.00		
HHHH-880	Annex 17	EASTERN TELECOMMUNICATIONS	E332059	2/9/2007	3,260.26		
HHHH-881	Annex 17	EASTERN TELECOMMUNICATIONS	E328175	10/3/2006	444.00		
HHHH-882	Annex 17	EASTERN TELECOMMUNICATIONS	E328375	10/9/2006	3,404.20		
HHHH-883	Annex 17	EASTERN TELECOMMUNICATIONS	E329302	11/17/2006	3,216.00		
HHHH-884	Annex 17	EATS CETERA FOOD SERVICES	0344	3/28/2007	198.48		
HHHH-885	Annex 17	EDGEWORK CREATIVE & PRODUCTION	168	10/10/2006	68,400.00		
HHHH-886	Annex 17	EDGEWORK CREATIVE & PRODUCTION	170	10/20/2006	73,260.00		
HHHH-887	Annex 17	EGL GLOBAL LOGISTICS	26825	11/3/2006	625.80		
HHHH-888	Annex 17	ELITE TRANSPORT INTERNATIONAL	5735	7/21/2006	212.04		
HHHH-889	Annex 17	ELITE TRANSPORT INTERNATIONAL	6480	12/18/2006	33.60		
HHHH-890	Annex 17	ELITE TRANSPORT INTERNATIONAL	6495	2/8/2007	1,035.60		
HHHH-891	Annex 17	GG & A CLUB SHARES BROKERS INC	4039	5/18/2007	2,142.86		
HHHH-892	Annex 17	GG & A CLUB SHARES BROKERS INC	4052	5/23/2007	3,214.29		
HHHH-893	Annex 17	GLOBE TELECOM	1975050	6/26/2007	16,256.99		
HHHH-894	Annex 17	GLOBE TELECOM	1976704	6/15/2007	1,800.00		
HHHH-895	Annex 17	GLOBE TELECOM	1997202	7/7/2006	334.34		
HHHH-896	Annex 17	GLOBE TELECOM	1997275	7/21/2006	1,589.63		
HHHH-897	Annex 17	GLOBE TELECOM	1997276	7/21/2006	5.36		
HHHH-898	Annex 17	GLOBE TELECOM	2013181	9/15/2006	1,788.39		
HHHH-899	Annex 17	GLOBE TELECOM	2013649	10/10/2006	1,800.00		
HHHH-900	Annex 17	GLOBE TELECOM	2014660	8/3/2006	1,078.17		
HHHH-901	Annex 17	GLOBE TELECOM	2014782	8/9/2006	277.27		
HHHH-902	Annex 17	GLOBE TELECOM	2015194	8/4/2006	707.18		
HHHH-903	Annex 17	GLOBE TELECOM	2016152	8/23/2006	83.52		
HHHH-904	Annex 17	GLOBE TELECOM	2016153	8/23/2006	6,955.07		
HHHH-905	Annex 17	GLOBE TELECOM	2019608	11/10/2006	1,800.00		
HHHH-906	Annex 17	GLOBE TELECOM	2021948	12/22/2006	1,788.39		
HHHH-907	Annex 17	GLOBE TELECOM	2022621	1/17/2007	1,800.00		
HHHH-908	Annex 17	GLOBE TELECOM	2026151	3/7/2007	1,794.19		
HHHH-909	Annex 17	GLOBE TELECOM	2027166	3/21/2007	1,782.58		
HHHH-910	Annex 17	GLOBE TELECOM	2028527	4/16/2007	1,800.00		
HHHH-911	Annex 17	GLOBE TELECOM	2029044	5/26/2007	1,800.00		
HHHH-912	Annex 17	GOLDPATH PROPERTIES DEVELOPMENT	0024	9/12/2006	181,491.42		
HHHH-913	Annex 17	GR2 ADVERTISING	0592	7/18/2006	5,400.00		
HHHH-914	Annex 17	GREAT YEAR INDUSTRIES CORP	0053	9/8/2006	4,603.97		
HHHH-915	Annex 17	GUILLY'S	96512	4/11/2007	642.84		
HHHH-916	Annex 17	GUILLY'S	96879	5/18/2007	214.29		
HHHH-917	Annex 17	HARBOUR LAND REALTY & DEVELOPMENT	4556	8/23/2006	18,000.00		
HHHH-918	Annex 17	HEADSTRONG PHILS INC	0244	8/10/2006	547.19		
HHHH-919	Annex 17	HEADSTRONG PHILS INC	0245	8/10/2006	42,891.21		
HHHH-920	Annex 17	HEADSTRONG PHILS INC	0248	8/24/2006	43,231.08		
HHHH-921	Annex 17	HEADSTRONG PHILS INC	0262	9/27/2006	53,229.96		
HHHH-922	Annex 17	HEADSTRONG PHILS INC	0266	10/11/2006	6,677.62		
HHHH-923	Annex 17	HEADSTRONG PHILS INC	0285	11/21/2006	46,574.55		
HHHH-924	Annex 17	HEADSTRONG PHILS INC	0503	12/18/2006	43,815.66		
HHHH-925	Annex 17	HEADSTRONG PHILS INC	0513	1/10/2007	41,573.89		
HHHH-926	Annex 17	HEADSTRONG PHILS INC	0570	4/18/2007	37,244.26		
HHHH-927	Annex 17	HEADSTRONG PHILS INC	0587	5/17/2007	41,327.83		
HHHH-928	Annex 17	HEADSTRONG PHILS INC	0588	5/17/2007	42,461.08		
HHHH-929	Annex 17	HEADSTRONG PHILS INC	0551	3/8/2007	45,158.13		
HHHH-930	Annex 17	HEWLETT PACKARD PHILS CORP	69015	7/20/2006	8,683,947.00		
HHHH-931	Annex 17	HEWLETT PACKARD PHILS CORP	69440	8/8/2006	2,468,422.02		
HHHH-932	Annex 17	HEWLETT PACKARD PHILS CORP	69673	8/15/2006	5,459,496.12		
HHHH-933	Annex 17	HEWLETT PACKARD PHILS CORP	70218	8/24/2006	899,707.44		
HHHH-934	Annex 17	HEWLETT PACKARD PHILS CORP	70652	9/6/2006	9,116,780.46		
HHHH-935	Annex 17	HEWLETT PACKARD PHILS CORP	71330	10/6/2006	4,986,679.77		
HHHH-936	Annex 17	HEWLETT PACKARD PHILS CORP	71628	10/17/2006	739,032.24		
HHHH-937	Annex 17	HEWLETT PACKARD PHILS CORP	71629	10/17/2006	6,858.11		
HHHH-938	Annex 17	HEWLETT PACKARD PHILS CORP	72052	10/27/2006	6,051,324.70		
HHHH-939	Annex 17	HEWLETT PACKARD PHILS CORP	72096	11/3/2006	6,906,344.42		
HHHH-940	Annex 17	HEWLETT PACKARD PHILS CORP	72375	11/9/2006	212,577.60		
HHHH-941	Annex 17	HEWLETT PACKARD PHILS CORP	72785	11/23/2006	2,097,343.96		
HHHH-942	Annex 17	HEWLETT PACKARD PHILS CORP	73056	12/12/2006	2,719,777.48		
HHHH-943	Annex 17	HEWLETT PACKARD PHILS CORP	73075	12/14/2006	35,450.84		
HHHH-944	Annex 17	HEWLETT PACKARD PHILS CORP	73271	12/21/2006	9,734,649.44		
HHHH-945	Annex 17	HEWLETT PACKARD PHILS CORP	73289	12/28/2006	6,905,344.39		
HHHH-946	Annex 17	HEWLETT PACKARD PHILS CORP	73353	1/3/2007	2,792,278.04		
HHHH-947	Annex 17	HEWLETT PACKARD PHILS CORP	73704	1/16/2007	6,940,500.36		
HHHH-948	Annex 17	HEWLETT PACKARD PHILS CORP	73724	1/18/2007	415,899.72		
HHHH-949	Annex 17	HEWLETT PACKARD PHILS CORP	73889	2/1/2007	2,375,768.16		
HHHH-950	Annex 17	HEWLETT PACKARD PHILS CORP	74015	2/7/2007	853,571.28		
HHHH-951	Annex 17	HEWLETT PACKARD PHILS CORP	74016	2/8/2007	893,899.92		
HHHH-952	Annex 17	HEWLETT PACKARD PHILS CORP	74046	2/16/2007	739,032.24		
HHHH-953	Annex 17	HEWLETT PACKARD PHILS CORP	74442	3/5/2007	349,265.40		
HHHH-954	Annex 17	HEWLETT PACKARD PHILS CORP	74859	3/15/2007	20,002,543.24		
HHHH-955	Annex 17	HEWLETT PACKARD PHILS CORP	75043	3/29/2007	662,192.16		
HHHH-956	Annex 17	HEWLETT PACKARD PHILS CORP	75186	4/10/2007	8,686,253.04		
HHHH-957	Annex 17	HEWLETT PACKARD PHILS CORP	75198	4/12/2007	870,094.62		
HHHH-958	Annex 17	HEWLETT PACKARD PHILS CORP	75693	4/26/2007	2,331,068.04		

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HHHH-959	Annex 17	HEWLETT PACKARD PHILS CORP	75909	5/3/2007	723,902.72		
HHHH-960	Annex 17	HEWLETT PACKARD PHILS CORP	76118	5/16/2007	6,913,698.12		
HHHH-961	Annex 17	HEWLETT PACKARD PHILS CORP	76134	5/21/2007	82,405.32		
HHHH-962	Annex 17	HEWLETT PACKARD PHILS CORP	76314	5/24/2007	783,323.16		
HHHH-963	Annex 17	HEWLETT PACKARD PHILS CORP	76347	5/31/2007	4,988,747.46		
HHHH-964	Annex 17	HEWLETT PACKARD PHILS CORP	76716	6/13/2007	11,630,645.16		
HHHH-965	Annex 17	HEWLETT PACKARD PHILS CORP	76746	6/21/2007	2,863,001.84		
HHHH-966	Annex 17	HEWLETT PACKARD PHILS CORP	76989	6/28/2007	577,611.12		
HHHH-967	Annex 17	HMK PARTY PACKAGERS INC	0324	4/4/2007	626.40		
HHHH-968	Annex 17	HMK PARTY PACKAGERS INC	0335	6/22/2007	2,409.60		
HHHH-969	Annex 17	HYATT INDUSTRIAL MFG CORP	8381	3/27/2007	16,041.82		
HHHH-970	Annex 17	IBM PHILS INC	191841	7/20/2006	2,429,193.40		
HHHH-971	Annex 17	IBM PHILS INC	191842	7/20/2006	2,106,587.30		
HHHH-972	Annex 17	IBM PHILS INC	191843	7/20/2006	154,446.12		
HHHH-973	Annex 17	IBM PHILS INC	192653	8/17/2006	154,790.88		
HHHH-974	Annex 17	IBM PHILS INC	192662	8/23/2006	151,536.83		
HHHH-975	Annex 17	IBM PHILS INC	192741	9/14/2006	42,768.06		
HHHH-976	Annex 17	IBM PHILS INC	192749	9/21/2006	156,938.88		
HHHH-977	Annex 17	IBM PHILS INC	193464	10/26/2006	585,854.52		
HHHH-978	Annex 17	IBM PHILS INC	193491	11/3/2006	719,438.04		
HHHH-979	Annex 17	IBM PHILS INC	193492	11/3/2006	871,558.80		
HHHH-980	Annex 17	IBM PHILS INC	193493	11/3/2006	2,419,447.32		
HHHH-981	Annex 17	IBM PHILS INC	193729	11/24/2006	216,565.92		
HHHH-982	Annex 17	IBM PHILS INC	193730	11/24/2006	255,719.75		
HHHH-983	Annex 17	IBM PHILS INC	193840	11/30/2006	172,267.44		
HHHH-984	Annex 17	IBM PHILS INC	194302	12/19/2006	330,318.47		
HHHH-985	Annex 17	IBM PHILS INC	194303	12/19/2006	927,172.80		
HHHH-986	Annex 17	IBM PHILS INC	194304	12/19/2006	1,675,598.64		
HHHH-987	Annex 17	IBM PHILS INC	194333	12/30/2006	156,804.72		
HHHH-988	Annex 17	IBM PHILS INC	194336	1/8/2007	146,985.93		
HHHH-989	Annex 17	IBM PHILS INC	194361	12/28/2006	(27,953.51)		
HHHH-989	Annex 17	IBM PHILS INC	194361	12/28/2006	2,087,195.64		
HHHH-992	Annex 17	IBM PHILS INC	195009	2/22/2007	6,035.93		
HHHH-993	Annex 17	IBM PHILS INC	195034	3/2/2007	149,609.64		
HHHH-994	Annex 17	IBM PHILS INC	195256	3/14/2007	55,813.13		
HHHH-999	Annex 17	IBM PHILS INC	195580	5/3/2007	136,787.88		
HHHH-1006	Annex 17	IMAX PRODUCTIONS CO	0181	1/18/2007	5,400.00		
HHHH-1007	Annex 17	INAEC DEVELOPMENT CORP	5938	9/20/2006	6,106.75		
HHHH-1008	Annex 17	INFORMATION PROFESSIONALS INC	11848	7/13/2006	9,519.08		
HHHH-1009	Annex 17	INFORMATION PROFESSIONALS INC	11860	7/20/2006	25,319.22		
HHHH-1010	Annex 17	INFORMATION PROFESSIONALS INC	11863	7/14/2006	386.22		
HHHH-1011	Annex 17	INFORMATION PROFESSIONALS INC	11906	7/27/2006	8,430.67		
HHHH-1012	Annex 17	INFORMATION PROFESSIONALS INC	11967	8/10/2006	5,724.07		
HHHH-1013	Annex 17	INFORMATION PROFESSIONALS INC	11999	8/15/2006	257.16		
HHHH-1014	Annex 17	INFORMATION PROFESSIONALS INC	12000	8/17/2006	30,855.60		
HHHH-1015	Annex 17	INFORMATION PROFESSIONALS INC	12112	9/14/2006	31,655.77		
HHHH-1016	Annex 17	INFORMATION PROFESSIONALS INC	12119	9/12/2006	1,285.59		
HHHH-1017	Annex 17	INFORMATION PROFESSIONALS INC	12128	9/18/2006	104.67		
HHHH-1018	Annex 17	INFORMATION PROFESSIONALS INC	12138	9/19/2006	1,842.16		
HHHH-1019	Annex 17	INFORMATION PROFESSIONALS INC	12199	10/5/2006	3,847.74		
HHHH-1020	Annex 17	INFORMATION PROFESSIONALS INC	12230	10/12/2006	1,238.42		
HHHH-1021	Annex 17	INFORMATION PROFESSIONALS INC	12274	10/19/2006	23,074.90		
HHHH-1022	Annex 17	INFORMATION PROFESSIONALS INC	12275	10/25/2006	46.02		
HHHH-1023	Annex 17	INFORMATION PROFESSIONALS INC	12288	10/26/2006	8,138.00		
HHHH-1024	Annex 17	INFORMATION PROFESSIONALS INC	12327	11/3/2006	12,724.98		
HHHH-1025	Annex 17	INFORMATION PROFESSIONALS INC	12360	11/9/2006	319.20		
HHHH-1026	Annex 17	INFORMATION PROFESSIONALS INC	12376	11/16/2006	869.49		
HHHH-1027	Annex 17	INFORMATION PROFESSIONALS INC	12382	11/16/2006	402.78		
HHHH-1028	Annex 17	INFORMATION PROFESSIONALS INC	12408	11/23/2006	26,626.22		
HHHH-1029	Annex 17	INFORMATION PROFESSIONALS INC	12427	11/28/2006	6,752.09		
HHHH-1030	Annex 17	INFORMATION PROFESSIONALS INC	12437	11/29/2006	1,405.30		
HHHH-1031	Annex 17	INFORMATION PROFESSIONALS INC	12448	11/30/2006	1,770.57		
HHHH-1032	Annex 17	INFORMATION PROFESSIONALS INC	12458	12/5/2006	5,814.59		
HHHH-1033	Annex 17	INFORMATION PROFESSIONALS INC	12468	12/7/2006	1,456.06		
HHHH-1034	Annex 17	INFORMATION PROFESSIONALS INC	12480	12/8/2006	1,783.59		
HHHH-1035	Annex 17	INFORMATION PROFESSIONALS INC	12496	12/12/2006	4,257.23		
HHHH-1036	Annex 17	INFORMATION PROFESSIONALS INC	12513	12/15/2006	35,329.15		
HHHH-1037	Annex 17	INFORMATION PROFESSIONALS INC	12535	12/21/2006	2,433.54		
HHHH-1038	Annex 17	INFORMATION PROFESSIONALS INC	12576	12/28/2006	1,889.50		
HHHH-1039	Annex 17	INFORMATION PROFESSIONALS INC	12581	12/29/2006	1,424.77		
HHHH-1040	Annex 17	INFORMATION PROFESSIONALS INC	12595	1/15/2007	97.82		
HHHH-1041	Annex 17	INFORMATION PROFESSIONALS INC	12611	1/11/2007	1,930.47		
HHHH-1042	Annex 17	INFORMATION PROFESSIONALS INC	12653	1/25/2007	6,984.99		
HHHH-1043	Annex 17	INFORMATION PROFESSIONALS INC	12659	1/24/2007	94.19		
HHHH-1044	Annex 17	INFORMATION PROFESSIONALS INC	12777	2/15/2007	26,243.71		
HHHH-1045	Annex 17	INFORMATION PROFESSIONALS INC	12784	2/16/2007	1,063.59		
HHHH-1046	Annex 17	INFORMATION PROFESSIONALS INC	12830	3/1/2007	19,624.57		
HHHH-1047	Annex 17	INFORMATION PROFESSIONALS INC	12846	3/5/2007	4,026.02		
HHHH-1048	Annex 17	INFORMATION PROFESSIONALS INC	12860	3/8/2007	13,626.42		
HHHH-1049	Annex 17	INFORMATION PROFESSIONALS INC	12912	3/22/2007	4,373.68		
HHHH-1050	Annex 17	INFORMATION PROFESSIONALS INC	12939	3/27/2007	12,987.13		
HHHH-1051	Annex 17	INFORMATION PROFESSIONALS INC	12977	4/10/2007	18,052.76		
HHHH-1052	Annex 17	INFORMATION PROFESSIONALS INC	13067	5/2/2007	3,402.11		
HHHH-1053	Annex 17	INFORMATION PROFESSIONALS INC	13111	5/24/2007	22,650.37		
HHHH-1054	Annex 17	INFORMATION PROFESSIONALS INC	13118	5/16/2007	10,413.83		
HHHH-1055	Annex 17	INFORMATION PROFESSIONALS INC	13155	5/21/2007	12,514.62		
HHHH-1056	Annex 17	INFORMATION PROFESSIONALS INC	13188	5/31/2007	4,399.67		

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HHHH-1057	Annex 17	INFORMATION PROFESSIONALS INC	13213	6/7/2007	6,875.32		
HHHH-1058	Annex 17	INFORMATION PROFESSIONALS INC	13235	6/13/2007	28,787.78		
HHHH-1059	Annex 17	INFORMATION PROFESSIONALS INC	13257	6/21/2007	16,404.50		
HHHH-1060	Annex 17	INFORMATION PROFESSIONALS INC	13281	6/26/2007	29,777.70		
HHHH-1061	Annex 17	INFORMATION PROFESSIONALS INC	13288	6/28/2007	935.58		
HHHH-1062	Annex 17	INFORMATION PROFESSIONALS INC	12888	3/15/2007	13,963.12		
HHHH-1063	Annex 17	INSPIRA RESEARCH CONSULTING	111	6/13/2007	2,700.00		
HHHH-1064	Annex 17	INSPIRA RESEARCH CONSULTING	091	2/7/2007	3,960.00		
HHHH-1065	Annex 17	ISLA LIPANA & CO	4659	8/7/2006	11,093.29		
HHHH-1066	Annex 17	ISLA LIPANA & CO	4938	9/8/2006	11,119.64		
HHHH-1067	Annex 17	ISLA LIPANA & CO	5066	9/15/2006	1,602.34		
HHHH-1068	Annex 17	ISLA LIPANA & CO	5183	10/12/2006	2,703.77		
HHHH-1069	Annex 17	ISLA LIPANA & CO	5207	9/27/2006	69,600.00		
HHHH-1070	Annex 17	ISLA LIPANA & CO	5590	11/7/2006	26,307.13		
HHHH-1071	Annex 17	ISLA LIPANA & CO	5978	12/28/2006	4,641.37		
HHHH-1072	Annex 17	ISLA LIPANA & CO	6443	2/8/2007	39,421.38		
HHHH-1073	Annex 17	ISLA LIPANA & CO	6817	3/6/2007	8,920.48		
HHHH-1074	Annex 17	ISLA LIPANA & CO	7036	3/27/2007	6,189.97		
HHHH-1075	Annex 17	ISLA LIPANA & CO	7225	4/11/2007	7,220.16		
HHHH-1076	Annex 17	ISLA LIPANA & CO	7546	5/15/2007	54,597.84		
HHHH-1077	Annex 17	ISLA LIPANA & CO	7772	5/22/2007	7,421.40		
HHHH-1078	Annex 17	ISLA LIPANA & CO	8114	6/8/2007	103,542.01		
HHHH-1079	Annex 17	JARDIS PRINTING CORP	4983	10/25/2006	150.00		
HHHH-1080	Annex 17	JETS TROPHY INC	085457	1/4/2007	2,362.50		
HHHH-1081	Annex 17	JETS TROPHY INC	085539	3/16/2007	1,129.29		
HHHH-1082	Annex 17	JETS TROPHY INC	085771	4/26/2007	305.36		
HHHH-1083	Annex 17	JETS TROPHY INC	85135	10/19/2006	985.71		
HHHH-1084	Annex 17	JOBSTREETCOM PHILS INC	20485	1/26/2007	6,000.00		
HHHH-1085	Annex 17	JONES LANG LASALLE PHILS INC	2286	7/10/2006	83,713.15		
HHHH-1086	Annex 17	JONES LANG LASALLE PHILS INC	2287	7/10/2006	71,181.75		
HHHH-1087	Annex 17	JONES LANG LASALLE PHILS INC	2294	7/19/2006	11,835.89		
HHHH-1088	Annex 17	JONES LANG LASALLE PHILS INC	2298	7/26/2006	11,835.89		
HHHH-1089	Annex 17	JONES LANG LASALLE PHILS INC	2299	7/26/2006	227.04		
HHHH-1090	Annex 17	JONES LANG LASALLE PHILS INC	2300	7/26/2006	227.04		
HHHH-1091	Annex 17	JONES LANG LASALLE PHILS INC	2305	8/1/2006	18,416.79		
HHHH-1092	Annex 17	JONES LANG LASALLE PHILS INC	2306	8/1/2006	9,916.74		
HHHH-1093	Annex 17	JONES LANG LASALLE PHILS INC	2312	8/10/2006	98,987.52		
HHHH-1094	Annex 17	JONES LANG LASALLE PHILS INC	2313	8/10/2006	83,443.64		
HHHH-1095	Annex 17	JONES LANG LASALLE PHILS INC	2314	8/10/2006	8,226.59		
HHHH-1096	Annex 17	JONES LANG LASALLE PHILS INC	2315	8/10/2006	2,859.16		
HHHH-1097	Annex 17	JONES LANG LASALLE PHILS INC	2316	8/10/2006	2,096.67		
HHHH-1098	Annex 17	JONES LANG LASALLE PHILS INC	2317	8/10/2006	210.00		
HHHH-1099	Annex 17	JONES LANG LASALLE PHILS INC	2324	8/18/2006	9,916.74		
HHHH-1100	Annex 17	JONES LANG LASALLE PHILS INC	2328	8/29/2006	18,416.79		
HHHH-1101	Annex 17	JONES LANG LASALLE PHILS INC	2345	9/18/2006	124,895.79		
HHHH-1102	Annex 17	JONES LANG LASALLE PHILS INC	2346	9/18/2006	102,079.69		
HHHH-1103	Annex 17	JONES LANG LASALLE PHILS INC	2347	9/18/2006	7,453.48		
HHHH-1104	Annex 17	JONES LANG LASALLE PHILS INC	2348	9/20/2006	5,884.70		
HHHH-1105	Annex 17	JONES LANG LASALLE PHILS INC	2351	9/27/2006	9,916.74		
HHHH-1106	Annex 17	JONES LANG LASALLE PHILS INC	2352	9/27/2006	181.76		
HHHH-1107	Annex 17	JONES LANG LASALLE PHILS INC	2353	9/27/2006	8,600.03		
HHHH-1108	Annex 17	JONES LANG LASALLE PHILS INC	2354	9/27/2006	3,235.86		
HHHH-1109	Annex 17	JONES LANG LASALLE PHILS INC	2355	9/27/2006	18,416.79		
HHHH-1110	Annex 17	JONES LANG LASALLE PHILS INC	2375	10/19/2006	91,164.84		
HHHH-1111	Annex 17	JONES LANG LASALLE PHILS INC	2376	10/19/2006	82,848.90		
HHHH-1112	Annex 17	JONES LANG LASALLE PHILS INC	2377	10/19/2006	18,416.79		
HHHH-1113	Annex 17	JONES LANG LASALLE PHILS INC	2378	10/19/2006	9,916.74		
HHHH-1114	Annex 17	JONES LANG LASALLE PHILS INC	2379	10/19/2006	6,472.67		
HHHH-1115	Annex 17	JONES LANG LASALLE PHILS INC	2380	10/19/2006	2,859.16		
HHHH-1116	Annex 17	JONES LANG LASALLE PHILS INC	2387	10/27/2006	181.76		
HHHH-1117	Annex 17	JONES LANG LASALLE PHILS INC	2388	10/27/2006	8,600.03		
HHHH-1118	Annex 17	JONES LANG LASALLE PHILS INC	2389	10/27/2006	3,235.86		
HHHH-1119	Annex 17	JONES LANG LASALLE PHILS INC	2405	11/16/2006	4,780.59		
HHHH-1120	Annex 17	JONES LANG LASALLE PHILS INC	2406	11/16/2006	48,938.03		
HHHH-1121	Annex 17	JONES LANG LASALLE PHILS INC	2407	11/16/2006	68,082.99		
HHHH-1122	Annex 17	JONES LANG LASALLE PHILS INC	2408	11/16/2006	3,632.28		
HHHH-1123	Annex 17	JONES LANG LASALLE PHILS INC	2417	11/24/2006	3,235.86		
HHHH-1124	Annex 17	JONES LANG LASALLE PHILS INC	2418	11/24/2006	9,916.74		
HHHH-1125	Annex 17	JONES LANG LASALLE PHILS INC	2419	11/24/2006	18,416.79		
HHHH-1126	Annex 17	JONES LANG LASALLE PHILS INC	2420	11/24/2006	181.76		
HHHH-1127	Annex 17	JONES LANG LASALLE PHILS INC	2421	11/24/2006	8,600.03		
HHHH-1128	Annex 17	JONES LANG LASALLE PHILS INC	2436	12/14/2006	4,223.66		
HHHH-1129	Annex 17	JONES LANG LASALLE PHILS INC	2437	12/14/2006	8,605.00		
HHHH-1130	Annex 17	JONES LANG LASALLE PHILS INC	2438	12/14/2006	48,354.59		
HHHH-1131	Annex 17	JONES LANG LASALLE PHILS INC	2439	12/14/2006	59,513.05		
HHHH-1132	Annex 17	JONES LANG LASALLE PHILS INC	2449	1/2/2006	29,530.31		
HHHH-1133	Annex 17	JONES LANG LASALLE PHILS INC	2450	1/2/2006	15,900.94		
HHHH-1134	Annex 17	JONES LANG LASALLE PHILS INC	2451	1/2/2006	8,600.03		
HHHH-1135	Annex 17	JONES LANG LASALLE PHILS INC	2452	1/2/2006	181.76		
HHHH-1136	Annex 17	JONES LANG LASALLE PHILS INC	2453	1/2/2006	3,235.86		
HHHH-1137	Annex 17	JONES LANG LASALLE PHILS INC	2513	2/21/2007	65,939.45		
HHHH-1138	Annex 17	JONES LANG LASALLE PHILS INC	2514	2/21/2007	75,900.73		
HHHH-1139	Annex 17	JONES LANG LASALLE PHILS INC	2515	2/21/2007	5,034.46		
HHHH-1140	Annex 17	JONES LANG LASALLE PHILS INC	2516	2/21/2007	1,317.94		
HHHH-1141	Annex 17	JONES LANG LASALLE PHILS INC	2524	3/5/2007	9,611.64		
HHHH-1142	Annex 17	JONES LANG LASALLE PHILS INC	2525	3/5/2007	17,850.24		
HHHH-1143	Annex 17	JONES LANG LASALLE PHILS INC	2526	3/5/2007	181.76		

ANNEX A

Exhibit No. (Invoice/OR)	Reference to ICPA Report (Exh "MMM")	Supplier	Invoice/ OR No.	Invoice/ OR Date	Input VAT Claim	Input VAT Per OR	Overclaimed Input VAT
HHHH-1144	Annex 17	JONES LANG LASALLE PHILS INC	2527	3/5/2007	8,600.03		
HHHH-1145	Annex 17	JONES LANG LASALLE PHILS INC	2528	3/5/2007	3,235.86		
HHHH-1146	Annex 17	JONES LANG LASALLE PHILS INC	2545	3/22/2007	1,014.09		
HHHH-1147	Annex 17	JONES LANG LASALLE PHILS INC	2546	3/22/2007	1,622.29		
HHHH-1148	Annex 17	JONES LANG LASALLE PHILS INC	2547	3/22/2007	36,003.48		
HHHH-1149	Annex 17	JONES LANG LASALLE PHILS INC	2548	3/22/2007	112,507.33		
HHHH-1150	Annex 17	JONES LANG LASALLE PHILS INC	2552	4/3/2007	3,235.86		
HHHH-1151	Annex 17	JONES LANG LASALLE PHILS INC	2553	4/3/2007	8,600.03		
HHHH-1152	Annex 17	JONES LANG LASALLE PHILS INC	2554	4/3/2007	23,075.97		
HHHH-1153	Annex 17	JONES LANG LASALLE PHILS INC	2555	4/3/2007	42,855.38		
HHHH-1154	Annex 17	JONES LANG LASALLE PHILS INC	2556	4/3/2007	181.76		
HHHH-1155	Annex 17	JONES LANG LASALLE PHILS INC	2570	4/23/2007	2,583.22		
HHHH-1156	Annex 17	JONES LANG LASALLE PHILS INC	2571	4/23/2007	40,715.53		
HHHH-1157	Annex 17	JONES LANG LASALLE PHILS INC	2572	4/23/2007	2,569.10		
HHHH-1158	Annex 17	JONES LANG LASALLE PHILS INC	2573	4/23/2007	156,667.16		
HHHH-1159	Annex 17	JONES LANG LASALLE PHILS INC	2575	4/17/2007	6,924.95		
HHHH-1160	Annex 17	JONES LANG LASALLE PHILS INC	2582	5/2/2007	25,692.24		
HHHH-1161	Annex 17	JONES LANG LASALLE PHILS INC	2583	5/2/2007	13,834.28		
HHHH-1162	Annex 17	JONES LANG LASALLE PHILS INC	2588	5/7/2007	8,600.03		
HHHH-1163	Annex 17	JONES LANG LASALLE PHILS INC	2589	5/7/2007	3,235.86		
HHHH-1164	Annex 17	JONES LANG LASALLE PHILS INC	2590	5/7/2007	181.76		
HHHH-1165	Annex 17	JONES LANG LASALLE PHILS INC	2602	5/22/2007	151,327.74		
HHHH-1166	Annex 17	JONES LANG LASALLE PHILS INC	2603	5/22/2007	4,378.27		
HHHH-1167	Annex 17	JONES LANG LASALLE PHILS INC	2604	5/22/2007	3,699.32		
HHHH-1168	Annex 17	JONES LANG LASALLE PHILS INC	2605	5/22/2007	756.37		
HHHH-1169	Annex 17	JONES LANG LASALLE PHILS INC	2609	5/23/2007	46,005.53		
HHHH-1170	Annex 17	JONES LANG LASALLE PHILS INC	2610	5/23/2007	29,961.90		
HHHH-1171	Annex 17	JONES LANG LASALLE PHILS INC	2611	5/23/2007	2,859.16		
HHHH-1172	Annex 17	JONES LANG LASALLE PHILS INC	2612	5/23/2007	2,399.08		
HHHH-1173	Annex 17	JONES LANG LASALLE PHILS INC	2623	6/6/2007	25,397.56		
HHHH-1174	Annex 17	JONES LANG LASALLE PHILS INC	2624	6/6/2007	13,675.61		
HHHH-1175	Annex 17	JONES LANG LASALLE PHILS INC	2625	6/6/2007	8,600.03		
HHHH-1176	Annex 17	JONES LANG LASALLE PHILS INC	2626	6/6/2007	3,235.86		
HHHH-1177	Annex 17	JONES LANG LASALLE PHILS INC	2627	6/6/2007	181.76		
HHHH-1178	Annex 17	JONES LANG LASALLE PHILS INC	2634	6/15/2007	242,286.39		
HHHH-1179	Annex 17	JONES LANG LASALLE PHILS INC	2635	6/15/2007	385,272.01		
HHHH-1180	Annex 17	JONES LANG LASALLE PHILS INC	2636	6/15/2007	9,582.02		
HHHH-1181	Annex 17	JONES LANG LASALLE PHILS INC	2652	6/22/2007	13,802.36		
HHHH-1182	Annex 17	JONES LANG LASALLE PHILS INC	2653	6/22/2007	7,432.04		
HHHH-1183	Annex 17	JONES LANG LASALLE PHILS INC	2665	6/29/2007	5,340.00		
HHHH-1184	Annex 17	JONES LANG LASALLE PHILS INC	2471	1/19/2007	2,593.75		
HHHH-1185	Annex 17	JONES LANG LASALLE PHILS INC	2472	1/19/2007	2,334.96		
HHHH-1186	Annex 17	JONES LANG LASALLE PHILS INC	2473	1/19/2007	75,024.83		
HHHH-1187	Annex 17	JONES LANG LASALLE PHILS INC	2474	1/19/2007	146,691.42		
HHHH-1188	Annex 17	JONES LANG LASALLE PHILS INC	2487	1/30/2007	8,600.03		
HHHH-1189	Annex 17	JONES LANG LASALLE PHILS INC	2488	1/30/2007	3,235.86		
HHHH-1190	Annex 17	JONES LANG LASALLE PHILS INC	2489	1/30/2007	181.76		
HHHH-1191	Annex 17	JOSE R MORENO JR	0036	3/20/2007	105,253.29		
HHHH-1192	Annex 17	JOSE RODRIGUEZ GAN	351	8/18/2006	613,028.58		
HHHH-1193	Annex 17	KARVINE CONSULTANTS	0106	9/21/2006	2,640.00		
HHHH-1194	Annex 17	KARVINE CONSULTANTS	0107	10/10/2006	81,642.86		
HHHH-1195	Annex 17	KARVINE CONSULTANTS	0108	10/30/2006	2,250.00		
HHHH-1196	Annex 17	LINK WORTH INTERNATIONAL INC	27232	7/14/2006	192.86		
HHHH-1197	Annex 17	LINK WORTH INTERNATIONAL INC	27579	9/4/2006	192.87		
HHHH-1198	Annex 17	LINK WORTH INTERNATIONAL INC	27786	10/10/2006	257.14		
HHHH-1199	Annex 17	LINK WORTH INTERNATIONAL INC	27853	10/20/2006	128.57		
HHHH-1200	Annex 17	LINK WORTH INTERNATIONAL INC	28158	12/8/2006	85.71		
HHHH-1201	Annex 17	LINK WORTH INTERNATIONAL INC	28447	2/9/2007	257.14		
HHHH-1202	Annex 17	LINK WORTH INTERNATIONAL INC	28560	3/2/2007	64.29		
HHHH-1203	Annex 17	LINK WORTH INTERNATIONAL INC	28721	3/30/2007	64.29		
HHHH-1204	Annex 17	LINK WORTH INTERNATIONAL INC	28759	4/13/2007	64.29		
HHHH-1205	Annex 17	MANDARIN ORIENTAL MANILA	1432541	11/3/2006	6,199.47		
HHHH-1206	Annex 17	MANDARIN ORIENTAL MANILA	1435312	12/12/2006	5,040.00		
HHHH-1207	Annex 17	MANDARIN ORIENTAL MANILA	1435414	12/15/2006	5,456.80		
HHHH-1208	Annex 17	MANDARIN ORIENTAL MANILA	1435532	1/9/2007	9,000.00		
HHHH-1209	Annex 17	MANDARIN ORIENTAL MANILA	1441253	3/23/2007	25,200.00		
HHHH-1210	Annex 17	MANDARIN ORIENTAL MANILA	1441405	4/2/2007	5,040.00		
HHHH-1211	Annex 17	MANDARIN ORIENTAL MANILA	1445056	6/22/2007	5,040.00		
HHHH-1212	Annex 17	MAXIBUILD INC	655	8/3/2006	233,031.43		
HHHH-1213	Annex 17	MAXIBUILD INC	656	8/10/2006	773,721.43		
HHHH-1214	Annex 17	MAXIBUILD INC	658	8/24/2006	287,883.90		
HHHH-1215	Annex 17	MAXIBUILD INC	681	6/13/2007	48,589.20		
HHHH-1216	Annex 17	MAXIBUILD INC	683	6/29/2007	113,374.80		
HHHH-1217	Annex 17	MAXIBUILD INC	661	9/14/2006	245,493.00		
HHHH-1218	Annex 17	MET HOLDINGS INC	0102	3/20/2007	145,845.00		
HHHH-1219	Annex 17	MICROBASE INC	49233	5/3/2007	2,089.50		
HHHH-1220	Annex 17	MY DESTINY CABLE BROADBAND	12894	7/27/2006	3,299.57		
HHHH-1221	Annex 17	MY DESTINY CABLE BROADBAND	18328	8/25/2006	3,299.57		
HHHH-1222	Annex 17	LINK WORTH INTERNATIONAL INC	23313	10/6/2006	3,046.71		
HHHH-1223	Annex 17	MY DESTINY CABLE BROADBAND	23314	10/6/2006	2,793.86		
HHHH-1224	Annex 17	MY DESTINY CABLE BROADBAND	23330	11/10/2006	394.61		
HHHH-1225	Annex 17	MY DESTINY CABLE BROADBAND	37401	4/11/2007	7,893.48		
HHHH-1226	Annex 17	MY DESTINY CABLE BROADBAND	37430	5/18/2007	2,022.86		
HHHH-1227	Annex 17	MY DESTINY CABLE BROADBAND	41902	6/22/2007	6,217.29		
HHHH-1228	Annex 17	NEEMDIRECT HOLDINGS INC	0003	1/24/2007	76,436.38		
HHHH-1229	Annex 17	NEW WORLD INTERNATIONAL	02684	11/21/2006	56,825.68		
HHHH-1231	Annex 17	NIPPON HOUSING PHILIPPINES INC	3207	8/10/2006	3,784.25		

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HHHH-1232	Annex 17	NIPPON HOUSING PHILIPPINES INC	3280	9/20/2006	3,707.74		
HHHH-1233	Annex 17	NIPPON HOUSING PHILIPPINES INC	3281	9/20/2006	2,059.23		
HHHH-1234	Annex 17	NIPPON HOUSING PHILIPPINES INC	3293	10/9/2006	3,715.48		
HHHH-1235	Annex 17	NIPPON HOUSING PHILIPPINES INC	3372	11/3/2006	4,011.71		
HHHH-1236	Annex 17	NIPPON HOUSING PHILIPPINES INC	3440	12/8/2006	4,168.37		
HHHH-1237	Annex 17	NIPPON HOUSING PHILIPPINES INC	3485	1/19/2007	3,914.92		
HHHH-1238	Annex 17	NIPPON HOUSING PHILIPPINES INC	3534	2/14/2007	3,936.16		
HHHH-1239	Annex 17	NIPPON HOUSING PHILIPPINES INC	3578	3/16/2007	3,919.29		
HHHH-1240	Annex 17	NIPPON HOUSING PHILIPPINES INC	3654	5/4/2007	2,469.92		
HHHH-1241	Annex 17	NIPPON HOUSING PHILIPPINES INC	3674	5/11/2007	4,156.81		
HHHH-1242	Annex 17	NIPPON HOUSING PHILIPPINES INC	3742	6/15/2007	3,910.85		
HHHH-1243	Annex 17	NIPPON HOUSING PHILIPPINES INC	3780	6/29/2007	1,293.33		
HHHH-1244	Annex 17	NIPPON HOUSING PHILIPPINES INC	3205	8/10/2006	828.07		
HHHH-1245	Annex 17	ORACLE (PHILIPPINES) CORP	14763	7/28/2006	4,320.00		
HHHH-1246	Annex 17	ORIX RENTAL CORP	1163	6/25/2007	6,009.66		
HHHH-1247	Annex 17	ORIX RENTAL CORP	1164	6/27/2007	6,009.66		
HHHH-1248	Annex 17	PASEMI HILL REALTY INC	0024	4/19/2007	20,708.75		
HHHH-1249	Annex 17	PASEMI HILL REALTY INC	0029	5/10/2007	967.70		
HHHH-1250	Annex 17	PASEMI HILL REALTY INC	0030	6/20/2007	26,213.61		
HHHH-1251	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	448164	7/11/2006	169,815.54		
HHHH-1252	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	452465	8/9/2006	876.00		
HHHH-1253	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	452466	8/9/2006	7,197.09		
HHHH-1254	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	452467	8/9/2006	54,227.49		
HHHH-1255	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	456857	8/29/2006	105,079.26		
HHHH-1256	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	456858	8/29/2006	52,947.51		
HHHH-1257	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	459553	10/26/2006	15,204.84		
HHHH-1258	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	507211	4/12/2007	107,228.08		
HHHH-1259	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	507212	4/12/2007	22,244.42		
HHHH-1260	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	513830	5/17/2007	5,270.37		
HHHH-1261	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	513831	5/17/2007	190,514.36		
HHHH-1262	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	521307	6/14/2007	179,570.99		
HHHH-1263	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	521308	6/14/2007	16,920.00		
HHHH-1264	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	527845	7/6/2007	4,314.76		
HHHH-1265	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	PBMOR000000 839	12/5/2006	407,551.96		
HHHH-1266	Annex 17	PHILIPPINE LONG DISTANCE TELEPHONE CO	PBMOR000001 210	12/15/2006	582,282.09		
HHHH-1267	Annex 17	PHILIPPINE VENDING CO	023580	4/4/2007	12,642.43		
HHHH-1268	Annex 17	PHILIPPINE VENDING CO	025026	6/6/2007	354.08		
HHHH-1269	Annex 17	PHILIPPINE VENDING CO	025307	6/21/2007	10,198.71		
HHHH-1270	Annex 17	PHILIPPINE VENDING CO	025460	6/29/2007	7,362.00		
HHHH-1271	Annex 17	PHILIPPINE VENDING CO	081806	2/27/2007	120.00		
HHHH-1272	Annex 17	PHILIPPINE VENDING CO	081808	2/27/2007	120.00		
HHHH-1330	Annex 17	PRONTO EXPRESS DISTRIBUTION	65005	7/27/2006	4,569.14		
HHHH-1331	Annex 17	PRONTO EXPRESS DISTRIBUTION	65124	8/4/2006	3,677.45		
HHHH-1332	Annex 17	PRONTO EXPRESS DISTRIBUTION	65182	8/10/2006	1,199.97		
HHHH-1333	Annex 17	PRONTO EXPRESS DISTRIBUTION	65735	10/22/2006	1,027.95		
HHHH-1334	Annex 17	PRONTO EXPRESS DISTRIBUTION	65962	10/17/2006	964.29		
HHHH-1335	Annex 17	PRONTO EXPRESS DISTRIBUTION	65990	10/19/2006	1,188.66		
HHHH-1336	Annex 17	PRONTO EXPRESS DISTRIBUTION	66183	11/3/2006	2,208.17		
HHHH-1337	Annex 17	PRONTO EXPRESS DISTRIBUTION	66303	11/16/2006	4,884.12		
HHHH-1338	Annex 17	PRONTO EXPRESS DISTRIBUTION	66478	11/30/2006	1,188.66		
HHHH-1339	Annex 17	PRONTO EXPRESS DISTRIBUTION	66726	12/28/2006	1,521.06		
HHHH-1340	Annex 17	PRONTO EXPRESS DISTRIBUTION	66791	1/5/2007	188.40		
HHHH-1341	Annex 17	PRONTO EXPRESS DISTRIBUTION	66851	1/11/2007	621.05		
HHHH-1342	Annex 17	PRONTO EXPRESS DISTRIBUTION	66963	1/19/2007	1,027.95		
HHHH-1343	Annex 17	PRONTO EXPRESS DISTRIBUTION	67095	1/31/2007	160.71		
HHHH-1344	Annex 17	PRONTO EXPRESS DISTRIBUTION	67191	2/9/2007	517.50		
HHHH-1345	Annex 17	PRONTO EXPRESS DISTRIBUTION	67238	2/14/2007	222.60		
HHHH-1346	Annex 17	PRONTO EXPRESS DISTRIBUTION	67405	3/7/2007	1,188.66		
HHHH-1347	Annex 17	PRONTO EXPRESS DISTRIBUTION	67619	3/22/2007	1,188.66		
HHHH-1348	Annex 17	PRONTO EXPRESS DISTRIBUTION	67770	4/11/2007	537.66		
HHHH-1349	Annex 17	PRONTO EXPRESS DISTRIBUTION	67882	4/23/2007	1,188.66		
HHHH-1350	Annex 17	PRONTO EXPRESS DISTRIBUTION	67975	4/30/2007	714.36		
HHHH-1351	Annex 17	PRONTO EXPRESS DISTRIBUTION	68224	5/25/2007	1,027.95		
HHHH-1352	Annex 17	PRONTO EXPRESS DISTRIBUTION	68351	6/7/2007	737.76		
HHHH-1353	Annex 17	PRONTO EXPRESS DISTRIBUTION	68478	6/21/2007	1,188.66		
HHHH-1354	Annex 17	PRONTO EXPRESS DISTRIBUTION	68562	6/28/2007	710.07		
HHHH-1356	Annex 17	RENT INFORMATION TECHNOLOGY INC	0531	7/28/2006	5,164.30		
HHHH-1357	Annex 17	RENT INFORMATION TECHNOLOGY INC	0565	7/14/2006	3,942.85		
HHHH-1358	Annex 17	RENT INFORMATION TECHNOLOGY INC	0584	8/15/2006	4,757.13		
HHHH-1359	Annex 17	RENT INFORMATION TECHNOLOGY INC	0589	10/20/2006	5,978.56		
HHHH-1360	Annex 17	RENT INFORMATION TECHNOLOGY INC	0594	11/17/2006	5,164.27		
HHHH-1361	Annex 17	RENT INFORMATION TECHNOLOGY INC	0618	12/8/2006	5,164.27		
HHHH-1362	Annex 17	RMJMPHILIPPINESINC	0601	9/19/2006	129,381.81		
HHHH-1363	Annex 17	RMJMPHILIPPINESINC	0625	11/29/2006	54,192.86		
HHHH-1364	Annex 17	RONNIEVILLE E QUIBILAN - LESSOR	0001	7/14/2006	106,105.20		
HHHH-1365	Annex 17	RRR HOLDINGS INC	0159	2/12/2007	177,750.00		
HHHH-1366	Annex 17	SAP PHILIPPINES INC	3218	7/19/2006	8,400.00		
HHHH-1367	Annex 17	SAP PHILIPPINES INC	3219	7/19/2006	8,400.00		
HHHH-1368	Annex 17	SAP PHILIPPINES INC	3485	12/22/2006	33,600.00		
HHHH-1369	Annex 17	SAP PHILIPPINES INC	4775	6/22/2007	58,800.00		
HHHH-1370	Annex 17	SAP PHILIPPINES INC	4905	4/30/2007	49,980.00		
HHHH-1376	Annex 17	SEMANTICS ACE FOR VERBAL EXCELLENCE	6954	7/6/2006	535.71		
HHHH-1377	Annex 17	SEMANTICS ACE FOR VERBAL EXCELLENCE	6959	7/20/2006	1,425.27		
HHHH-1378	Annex 17	SEMANTICS ACE FOR VERBAL EXCELLENCE	6965	7/31/2006	3,750.00		
HHHH-1379	Annex 17	SEMANTICS ACE FOR VERBAL EXCELLENCE	7011	8/11/2006	535.71		
HHHH-1380	Annex 17	SEMANTICS ACE FOR VERBAL EXCELLENCE	7173	1/12/2007	535.71		

ANNEX A

Exhibit No. (Invoice/OR)	Reference to ICPA Report (Exh "MMM")	Supplier	Invoice/ OR No.	Invoice/ OR Date	Input VAT Claim	Input VAT Per OR	Overclaimed Input VAT
HHHH-1381	Annex 17	SEMANTICS ACE FOR VERBAL EXCELLENCE	7244	3/2/2007	10,786.15		
HHHH-1382	Annex 17	SEMANTICS ACE FOR VERBAL EXCELLENCE	7353	4/19/2007	535.71		
HHHH-1383	Annex 17	SEMANTICS ACE FOR VERBAL EXCELLENCE	7363	4/27/2007	2,313.21		
HHHH-1384	Annex 17	SEMANTICS ACE FOR VERBAL EXCELLENCE	7387	6/7/2007	2,040.00		
HHHH-1385	Annex 17	SEVEN SEVEN GLOBAL SERVICES	0007	7/7/2006	77,748.00		
HHHH-1386	Annex 17	SEVEN SEVEN GLOBAL SERVICES	0010	8/3/2006	79,169.38		
HHHH-1387	Annex 17	SKY CABLE CENTRAL CATV INC	320126	11/30/2006	241.32		
HHHH-1388	Annex 17	SKY CABLE CENTRAL CATV INC	334498	2/22/2007	120.66		
HHHH-1389	Annex 17	SKY CABLE CENTRAL CATV INC	352157	3/23/2007	234.86		
HHHH-1390	Annex 17	SMART COMMUNICATIONS INC	239116	12/11/2006	18,825.45		
HHHH-1391	Annex 17	SMART COMMUNICATIONS INC	245454	11/7/2006	16,798.83		
HHHH-1392	Annex 17	SMART COMMUNICATIONS INC	253391	2/12/2007	18,460.42		
HHHH-1393	Annex 17	SMART COMMUNICATIONS INC	256138	1/29/2007	21,634.62		
HHHH-1394	Annex 17	SMART COMMUNICATIONS INC	256602	3/5/2007	20,764.05		
HHHH-1395	Annex 17	SMART COMMUNICATIONS INC	259832	4/16/2007	18,192.08		
HHHH-1396	Annex 17	SMART COMMUNICATIONS INC	261375	6/12/2007	22,774.95		
HHHH-1397	Annex 17	SMART COMMUNICATIONS INC	425553	10/6/2006	18,184.90		
HHHH-1398	Annex 17	SMART COMMUNICATIONS INC	873626	8/30/2006	48,503.70		
HHHH-1399	Annex 17	SOLUTIONS INC	106	10/6/2006	18,000.00		
HHHH-1400	Annex 17	SOLUTIONS INSURANCE BROKERS	5435	3/14/2007	2,834.34		
HHHH-1401	Annex 17	SOLUTIONS INSURANCE BROKERS	5436	3/14/2007	6,315.01		
HHHH-1404	Annex 17	TELECOMMUNICATIONS & COMPUTER	18241	11/9/2006	4,090.91		
HHHH-1405	Annex 17	TELECOMMUNICATIONS & COMPUTER	18443	1/12/2007	730.51		
HHHH-1406	Annex 17	THE PENINSULA MANILA	1201	8/25/2006	685.27		
HHHH-1407	Annex 17	THE PENINSULA MANILA	2461	10/20/2006	810.00		
HHHH-1408	Annex 17	THE PENINSULA MANILA	7531	5/11/2007	16,178.06		
HHHH-1409	Annex 17	THE PENINSULA MANILA	7758	5/18/2007	6,456.00		
HHHH-1410	Annex 17	THE PENINSULA MANILA	0638	8/11/2006	1,901.12		
HHHH-1411	Annex 17	TYCO INTEGRATED SYSTEMS	002060	2/23/2007	6,851.88		
HHHH-1412	Annex 17	U-BIX CORP	156217	7/14/2006	6,602.55		
HHHH-1413	Annex 17	U-BIX CORP	159288	8/12/2006	8,027.30		
HHHH-1414	Annex 17	U-BIX CORP	170445	1/12/2007	7,617.92		
HHHH-1415	Annex 17	U-BIX CORP	171148	11/21/2006	18,506.95		
HHHH-1416	Annex 17	U-BIX CORP	172813	11/24/2006	4,504.51		
HHHH-1417	Annex 17	U-BIX CORP	183427	3/2/2007	9,363.66		
HHHH-1418	Annex 17	U-BIX CORP	187047	4/4/2007	7,315.85		
HHHH-1419	Annex 17	U-BIX CORP	191113	5/16/2007	18,763.43		
HHHH-1420	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	51875	12/5/2006	2,632.84		
HHHH-1421	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	53255	7/13/2006	637.46		
HHHH-1422	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	53331	8/3/2006	18,393.76		
HHHH-1423	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	53503	9/21/2006	23,695.56		
HHHH-1424	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	53527	9/26/2006	2,632.84		
HHHH-1425	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	53562	10/5/2006	10,531.36		
HHHH-1426	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	53658	10/19/2006	10,704.48		
HHHH-1427	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	53670	10/20/2006	106.24		
HHHH-1428	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	53723	11/3/2006	8,589.10		
HHHH-1429	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	53784	11/21/2006	11,062.58		
HHHH-1430	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	53849	12/7/2006	10,531.36		
HHHH-1431	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	54375	12/22/2006	10,531.36		
HHHH-1432	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	54421	1/4/2007	7,898.52		
HHHH-1433	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	54433	1/10/2007	3,766.10		
HHHH-1434	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	54508	1/26/2007	10,531.36		
HHHH-1435	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	54553	2/6/2007	10,531.36		
HHHH-1436	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	54612	2/22/2007	10,531.36		
HHHH-1437	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	54747	3/8/2007	10,743.85		
HHHH-1438	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	54822	3/22/2007	10,637.60		
HHHH-1439	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	54899	4/11/2007	10,531.36		
HHHH-1440	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	54986	4/19/2007	11,684.50		
HHHH-1441	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	55126	5/10/2007	22,582.31		
HHHH-1442	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	55190	5/30/2007	11,340.80		
HHHH-1443	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	55762	6/21/2007	11,569.93		
HHHH-1444	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	55778	6/25/2007	572.83		
HHHH-1445	Annex 17	VETERANS PHILIPPINE SCOUT SECURITY AGENCY	59554	6/7/2007	11,340.80		
HHHH-1446	Annex 17	V GRAPHIC ARTS INC	9491	8/2/2006	13,766.22		
HHHH-1447	Annex 17	WATSON WYATT PHILIPPINES INC	16649	7/17/2006	8,400.00		
HHHH-1448	Annex 17	WATSON WYATT PHILIPPINES INC	17630	6/14/2007	68,400.00		
HHHH-1449	Annex 17	YUTIVO CORP	53850	7/6/2006	7,020.00		
HHHH-1450	Annex 17	YUTIVO CORP	53881	7/27/2006	7,020.00		
HHHH-1451	Annex 17	YUTIVO CORP	54243	9/20/2006	7,020.00		
HHHH-1452	Annex 17	YUTIVO CORP	54347	11/8/2006	7,020.00		
HHHH-1453	Annex 17	YUTIVO CORP	54504	11/30/2006	7,020.00		
HHHH-1454	Annex 17	YUTIVO CORP	54547	12/28/2006	7,020.00		
HHHH-1455	Annex 17	YUTIVO CORP	54918	4/26/2007	1,560.00		
HHHH-1481	Annex 17	PHILAMCARE HEALTH SYSTEMS INC	012760	9/25/2006	61,728.98		
HHHH-1482	Annex 17	PHILAMCARE HEALTH SYSTEMS INC	004668	1/31/2007	3,943.03		
HHHH-1483	Annex 17	PHILAMCARE HEALTH SYSTEMS INC	028243	2/21/2007	29,326.75		
HHHH-1484	Annex 17	PHILAMCARE HEALTH SYSTEMS INC	036694	6/28/2007	1,104.03		
HHHH-1485	Annex 17	PHILAMCARE HEALTH SYSTEMS INC	036693	6/28/2007	450.55		