

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

CITYTRUST BANKING CORPORATION
as Trustee of Various Retirement
Funds,

Petitioner,

- versus -

C.T.A. CASE NO. 4807

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:

JAN 20 1997

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DECISION

This case involves a claim for refund in the total amount of P14,888,422.93 allegedly representing erroneously and/or illegally collected final withholding taxes on income derived by various retirement funds on savings and time deposits, money market placements and government securities for the calendar year 1990.

Petitioner is a commercial banking corporation duly organized and existing under Philippine laws and authorized to perform trust functions and activities by the Central Bank of the Philippines. It is the trustee and the investment manager of various trust funds (hereinafter called the "FUNDS"), created pursuant to the Plans set up by the employers concerned, for the purpose

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of providing retirement, separation, death and disability benefits to their respective employees who are the member of the Plans, to wit:

Citibank
CityTrust Banking Corporation
ITT
Singapore Airlines, Inc.
International Flavor and Fragrances
Atlas Copco (Phils.), Inc.
American President Lines
Goodyear
Philtread
A.H. Robins Phils., Inc.
Mercury
Singer Sewing Machine
MJOPFI
North Negros
PPC - Provident Fund
PPC - Group Insurance Cont. Fund
Nestle Phils., Inc.
Texas Instrument
Caltex (Phils.), Inc.
Ass'n. of Int'l. Shipping
Dow Chemicals
CEAP
Royal Insurance
Security Plan
Sime Darby
Boehringer Ingelheim
J. Walter Thompson
CEPALCO
Mondragon
Pacific Enamel
PNOC
Armco Marsteel Alloy Corp.
ALPAP - Employee Benefit Fund
ALPAP - Strike Support Fund
ALPAP - Disability Fund
STAL - ASTRA
Manila Golf - Caddy Welfare
Manila Golf - Death
Cyanamid
Hemisphere
BASF Phils., Inc.
ALPAP - Conjuangco Trust Fund
Admiral Realty Co., Inc.

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Intel Phils., Inc.
ECCP
MIT Retirement Fund, Inc.
Henkel Phils.
Coca-Cola Bottlers, Inc.
Amcor/Anam Pilipinas
Sharp Phils.
Colgate-Palmolive Phils.
Foseco Phils, Inc.
Malaysian Airlines
Victory Liner
Boehringer Employee Council
Loyola Life Plan Sen. Citizen
Ault & Witborg Co.
Welcome Phils., Inc.
Japan Airlines
Southern Motors of Davao
Poblador, Adaza & Associates
Phil. Belt Mfg., Corp.

The Plans allegedly complied with the requirements for a reasonable benefit plan, prescribed by Republic Act No. 4917, as implemented by Revenue Regulations No. 1-68 and were allegedly certified by the Commissioner of Internal Revenue as a "qualified" or tax-exempt plans.

In 1990, petitioner as trustee and investment manager of the Funds deposited, invested and reinvested from time to time, the contributions of the members in savings and time deposits, money market placements and in securities with various banking and financial institutions. According to petitioner the interest income or yield from bank deposits and investments were erroneously and/or illegally subjected to 20% final withholding by the banks and financial institutions.

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Hence, in a letter, dated February 27, 1992, filed with the Commissioner of Internal Revenue on March 6, 1992, petitioner requested for the refund of the amount of P14,888,422.93 representing the aggregate amount of taxes erroneously and/or illegally withheld for the year 1990.

As the two-year prescriptive period is about to expire and the claim for refund is still pending with the Commissioner, petitioner filed the instant petition on May 22, 1992.

Respondent's answer to the petition contained the usual special and affirmative defenses used by respondent to thwart any claim of similar issue, to wit:

1. The petition states no cause of action;

2. A claim for refund is construed strictly against the claimant since it partakes of the nature of an exemption from taxation;

3. Taxes are presumed to have been paid and collected in accordance with law;

4. Petitioner, as mere trustee of various retirement funds, is not entitled to income tax exemption on the earnings of said retirement funds;

5. The exemptions granted under Sections 21(d) and 24(cc) of the Tax Code have been revoked by P.D. No. 1959;

6. Petitioner has not sufficiently shown that the tax sought to be refunded was actually withheld and remitted to respondent;

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7. It has the burden of proving that it is entitled to a tax refund and it failed to establish that the tax withheld has been erroneously or illegally collected;

8. The power of this Court to suspend collection of taxes under Section 11 of RA 1125 applies only to cases involving appeals of disputed assessments and since this is an action for refund of a final tax, the power to suspend collection of taxes cannot be invoke in this case; and

9. Taxes are the lifeblood of the government, and their prompt and certain availability is an imperious need. Thus, to grant the suspension of the collection of taxes as prayed for by petitioner will not only run counter to the intention of Section 11 of RA 1125, but will also jeopardize the interest of the government.

The lone issue to be resolved is whether or not petitioner is entitled to the refund of the amount of P14,888,422.93 as 20% final withholding tax on interest income or yield of the various retirement funds managed by petitioner for the year 1990.

We rule in favor of petitioner.

The legal issue of whether the income earned by the retirement funds are exempt from the final withholding tax has already been settled by the Supreme Court in the precedent-setting case of *Commissioner of Internal Revenue vs. Court of Appeals*, 207 SCRA 487, wherein the High Court *En Banc* intelligently ruled:

"To begin with, it is significant to note that the GCL Plan was qualified as exempt from income tax by the Commissioner of Internal

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Revenue in accordance with Rep. Act No. 4917 approved on 17 June 1967. This law specifically provided:

SECTION 1. *Any provision of law to the contrary notwithstanding, the retirement benefits received by officials and employees of private firms, whether individual or corporate, in accordance with a reasonable private benefit plan maintained by the employer shall be exempt from all taxes and shall not be liable to attachment, levy or seizure by or under any legal or equitable process whatsoever except to pay a debt of the official or employee concerned to the private benefit plan or that arising from liability imposed in a criminal action;"* x x x (emphasis ours)

In so far as employees' trusts are concerned, the foregoing provision should be taken in relation to then Section 56(b) (now 53[b]) of the Tax Code, as amended by Rep. Act No. 1983, *supra*, which took effect on 22 June 1957. This provision specifically exempted employees' trusts from income tax and is repeated hereunder for emphasis:

Sec. 56 *Imposition of Tax.* -
(a) *Application of tax.* - The taxes imposed by this Title upon individuals shall apply to the income of estates or of any kind of property held in trust.

xxx xxx xxx

(b) *Exception.* - The tax imposed by this Title shall not apply to employees' trust which forms part of a pension, stock bonus or profit sharing plan of an employer for the benefit of some or all of his employees x x x"

The tax-exemption privilege of employees' trusts, as distinguished from any other kind of

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property held in trust, springs from the foregoing provision. It is unambiguous. Manifest therefrom is that the tax law has singled out employees' trusts for tax exemption.

And rightly so, by virtue of the *raison d'être* behind the creation of employees' trusts. Employees' trusts or benefit plans normally provide economic assistance to employees upon the occurrence of certain contingencies, particularly, old age retirement, death, sickness, or disability. It provides security against certain hazards to which members of the Plan may be exposed. It is an independent and additional source of protection for the working group. What is more, it is established for their exclusive benefit and for no other purpose.

The tax advantage in Rep. Act No. 1983, Section 56(b), was conceived in order to encourage the formation and establishment of such private Plans for the benefit of laborers and employees outside of the Social Security Act. Enlightening is a portion of the explanatory note to H.B. No. 6503, now R.A. 1983, reading:

Considering that under Section 17 of the Social Security Act, all contributions collected and payments of sickness, unemployment, retirement, disability and death benefits made thereunder *together with the income of the pension trust* are exempt from any tax, assessment, fee, or charge, it is proposed that, a similar system providing for retirement, etc. benefits for employees outside the Social Security Act be exempted from income taxes." (Congressional Record, House of Representative, Vol. IV, Part 2, No. 57, p. 1859, May 3, 1957; cited in Commissioner of Internal Revenue v. Visayan Electric Co., et al., G.R. No. L-22611, 27 May 1966, 23 SCRA 715); italics supplied.

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It is evident that tax-exemption is likewise to be enjoyed by the income of the pension trust. Otherwise, taxation of those earnings would result in a diminution of accumulated income and reduce whatever the trust beneficiaries would receive out of the trust fund. This would run afoul of the very intendment of the law.

The deletion in Pres. Decree No. 1959 of the provisos regarding tax exemption and preferential tax rates under the old law, therefore, can not be deemed to extend to employees' trusts. Said Decree, being a general law, cannot repeal by implication a specific provision, Section 56(b) (now 53[b]) in relation to Rep. Act No. 4917 granting exemption from income tax to employees' trusts. Rep. Act 1983, which excepted employees' trusts in its Section 56(b) was effective on 22 June 1957 while Rep. Act No. 4917 was enacted on 17 June 1967, long before the issuance of Pres. Decree No. 1959 on 15 October 1964. A subsequent statute, general in character as to its terms and application, is not to be construed as repealing a special or specific enactment, unless the legislative purpose to do so is manifested. This is so even if the provisions of the latter are sufficiently comprehensive to include what was set forth in the special act (*Villegas v. Subido*, G.R. No. L-31711, 30 September 1971, 41 SCRA 190).

Notably, too, all the tax provisions herein treated come under Title II of the Tax Code on "Income Tax". Section 21(d), as amended by Rep. Act No. 1959, refers to the final tax on individuals and falls under Chapter II; Section 24(cc) to the final tax on corporations under Chapter III; Section 53 on withholding of final tax to Returns and Payment of Tax under Chapter VI; and Section 56(b) to tax on Estates and Trusts covered by Chapter VII. Section 56(b), taken in conjunction with Section 56(a), *supra*, explicitly excepts employees' trusts from "the taxes imposed by this Title". Since the final tax and the withholding thereof are embraced within the title on "Income Tax", it follows that said

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trust must be deemed exempt therefrom. Otherwise, the exception becomes meaningless.

There can be no denying either that the final withholding tax is collected from *income* in respect of which employees' trusts are declared exempt (Sec. 56[b]), (now 53[b], Tax Code). The application of the withholding system to interest on bank deposits or yield from deposit substitutes is essentially to maximize and expedite the collection of *income* taxes by requiring its payments at the source. If an employees' trust like the GCL enjoys a tax-exempt status from income, we see no logic in withholding a certain percentage of that income which it is not supposed to pay in the first place.

Petitioner also relies on Revenue Memorandum Circular 31-84, dated 30 October 1984, and Bureau of Internal Revenue Ruling No. 027-e-000-00-005-85, dated 14 January 1985, as authorities for the argument that Pres. Decree No. 1959 withdrew the exemption of employees' trusts from the withholding of the final tax on interest income. Said Circular and Ruling pronounced that the deletion of the exempting and preferential tax treatment provisions by Pres. Decree No. 1959 is clear manifestation that the single 15% tax rate is imposable on all interest income regardless of the tax status or character of the recipient thereof. But since we herein rule that Pres. Decree No. 1959 did not have the effect of revoking the tax exemption enjoyed by employees' trusts, reliance on those authorities is now misplaced."

During the hearings conducted by this Court, it was only petitioner's counsel who presented documentary and testimonial evidence to support its case. No evidence whatsoever was submitted or presented by respondent's counsel.

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Based on the above-quoted authority, the various valid retirement funds managed by petitioner is therefore exempt from the final withholding tax. However, the Court recommends the refund of a lesser amount than what was claimed for. The following retirement funds have been denied its claim for refund due to the failure of the petitioner-trustee to present their BIR qualification as to their exemption, to wit:

1. Texas Instrument
2. Security Plans
3. STAL - ASTRA
4. Loyola Life Plan Senior Citizen
5. Southern Motors of Davao

Similarly, the Mondragon International Phils. Inc. and Armco Marsteel Alloy Corp. retirement funds have been excluded from the list of qualified retirement funds for lack of valid certifications of exemption issued by the BIR. The mere letters of the BIR stating that their retirement plans were referred to the Chief, Government and Tax Exempt Division for necessary investigation cannot qualify as a valid certificate of exemption. Only when it has been certified by the BIR that they qualify as a valid retirement plan can the exemption apply.

Disallowance of the rest of the claims was due to prescription pursuant to Section 230 of the Tax Code. The filing of the claim for refund with the BIR and with this Court should be made within two (2) years from the

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date of payment of the tax. And for purposes of counting the two-year period within which to file a claim for refund of final taxes on interest income derived from deposits and yield from deposit substitutes, Sections 50 and 51(a) of the Tax Code, as implemented by Sec. 5 of Rev. Regs. No. 17-84 shall govern.

In the recent case of INTERBANK EMPLOYEES' RETIREMENT PLAN represented by its Trustee, The International Corporate Bank - Trust Division, vs. COMMISSIONER OF INTERNAL REVENUE, C.T.A. Case No. 4801, July 30, 1996, we have ruled that:

"The Tax Code provisions on final withholding taxes pertinent to this case are quoted hereunder:

'SEC. 50. Withholding of tax at source. (a) *Withholding of final tax on certain incomes.* - The tax imposed or prescribed by Sections 21(c), 21(d)(2); 22(a)(2), (b), (c), (d), (e); 24(e)(1), (e)(2)(B), (e)(3); and 25(a)(4), (a)(5), (a)(6)(A), (a)(6)(B), (a)(6)(C)(ii), (b)(1), (b)(2), (b)(3), (b)(4), (b)(5)(A), (b)(5)(B), (b)(5)(C)(ii) of this Code on specified items of income shall be withheld by payor-corporation and/or person and paid in the same manner and subject to the same conditions as provided in Section 51 of the National Internal Revenue Code, as amended.'

'SEC. 51. Returns and payment of taxes withheld at source.- (a) *Quarterly returns and payment of*

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taxes withheld. - Taxes deducted and withheld under Section 50 shall be covered by a return and paid to the Revenue District Officer, Collection Agent, or duly authorized Treasurer of the city, or municipality where the withholding agent has his legal residence or principal place of business or where the withholding agent is a corporation, where the principal office is located. The taxes deducted and withheld by the withholding agent shall be held as a special fund in trust for the Government until paid to the collecting officers. The Commissioner of Internal Revenue may, with the approval of the Secretary of Finance, require these withholding agents to pay or deposit the taxes deducted or withheld at more frequent intervals when necessary to protect the interest of the Government. The return for final withholding tax shall be filed and the payment made within 25 days from the close of each calendar quarter, while the return for creditable withholding taxes shall be filed and the payment made not later than the last day of month following the close of the quarter during which withholding was made." (As amended by B.P. Blg. 41.) [Underscoring supplied])

Section 5 of Revenue Regulations No. 17-84 (October 12, 1984), implemented the above-mentioned provision, to wit:

'SEC. 5. Manner of Filing Return and Payment of Taxes. - The taxes herein deducted and withheld shall be paid upon filing a return, in duplicate, with the Revenue District Officer or the Collection Agent of the city or duly authorized treasurer of the municipality where the withholding agent's principal office is located and where its books

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of accounts are kept except in cases where the Commissioner of Internal Revenue allows otherwise. The required return shall be filed within twenty-five (25) days after the end of each quarter of any calendar year.' (Emphasis ours.)

This was subsequently amended by Rev. Regs. No. 23-84 (effective January 1, 1985), calling for the remittance of taxes withheld by the banks within 10 days after the end of each month. Rev. Regs. No. 23-84 was later amended by Rev. Regs. No. 3-85 (March 1, 1985, effective beginning the second quarter of calendar year 1985), restoring the original period of 25 days after the end of each quarter to file the required return. Section 2 of Rev. Regs. No. 3-85 reads as follows:

'Section 2. Manner of filing returns and payment of taxes. - The provisions of Section 5 of Revenue Regulations No. 17-84 on the manner of filing returns and paying the taxes withheld which was amended by Revenue Regulations No. 23-84 is hereby restored and shall read as follows:

SECTION 5. Manner of filing returns and payment of taxes. - The taxes herein deducted and withheld shall be declared in a return which shall be filed in duplicate within twenty-five (25) days after the end of each quarter of any calendar year with the Revenue District Officer or Collection Agent or duly authorized Treasurer of the city or municipality where the withholding agent's principal office is located and where its books of accounts are kept except in

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Commissioner of Internal Revenue otherwise allows. Upon filing of the return payment of the taxes shall be made to accredited banks, or, in places where there are no such banks, to the Collection Agent or authorized Municipal Treasurer.'

It is clear from the foregoing that the return and remittance of the corresponding final taxes withheld on income derived from bank deposits and yield from deposit substitutes should be filed within twenty-five (25) days from the close of each calendar quarter.

The two-year prescriptive period to file a claim for refund commences to run from the date of payment of the tax (Sec. 230 NIRC). Considering that the final withholding tax on interest on bank deposits and yield on deposit substitutes is to be remitted or paid on the 25th day following the end of each quarter then the tax withheld is deemed paid on the 25th day following the end of the quarter (Bank of the Philippine Islands as Trustee of the PAL Pilots Retirement Benefit Plan vs. Commissioner of Internal Revenue, CTA Case No. 4217, October 22, 1992; Supreme Court resolution denying petition for review on certiorari has become final and executory on January 10, 1994)."

In view of the foregoing, the claim for refund of herein petitioner for the first quarter of 1990 is deemed prescribed. The last day of filing and remitting the final withholding taxes for the first quarter of 1990 was on April 25, 1990. The two-year period to claim for the refund of such taxes lapsed on April 25, 1992 considering

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that the petition for review was filed only on May 22, 1992.

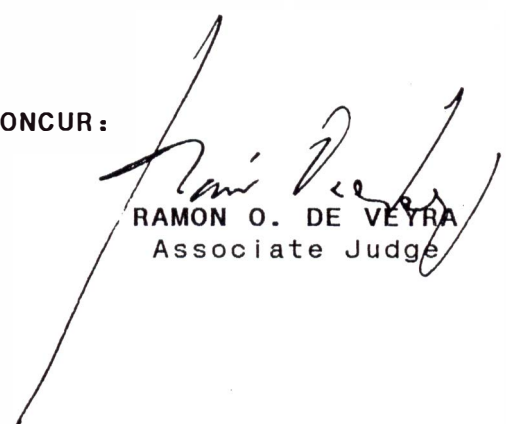
Although as aforementioned, some of petitioner's exhibits did not serve their purpose, nonetheless some of them sufficiently warrant petitioner's entitlement to a refund. The burden of proof was overturned by petitioner but only to the amount of P6,338,446.44, computation of which is reflected in Annex"A" which shall form part of this decision.

WHEREFORE, in view of all the foregoing, respondent is hereby ORDERED to REFUND in favor of petitioner Citytrust Banking Corporation, as Trustee of Various Retirement Funds, the amount of P6,338,446.44, representing validly proven erroneously withheld taxes of the various qualified retirement funds for the year 1990.

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Judge

I CONCUR:


RAMON O. DE VEYRA
Associate Judge

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CERTIFICATION

I hereby certify that this 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
Court of Tax Appeals

ANNEX "A" - Decision in CTA Case No. 4607

CITYTRUST BANKING CORPORATION as Trustee of Various Retirement Funds
 Court's Computation of allowable 20% Final Tax Refund
 For the Year 1990
 C.T.A. CASE NO.4607

T/A NO.	ACCOUNT NAME	VALUE DATE	EXHIBIT	GROSS INCOME	WITHHOLDING TAX	TOTAL AMOUNT PER EXH. PRESENTED	CLAIM WITH THE BIR/CTA	AMOUNT REFUNDABLE
5C-001	Citibank	04-04-90	F-4-a-4	179,361.73	35,872.35			
5C-001	Citibank	04-04-90	F-14-ee-4	128,797.31	25,759.46			
5C-001	Citibank	08-06-90	F-14-o-4	377.32	75.46			
5C-001	Citibank	08-09-90	F-8-d-4	259,854.56	51,970.91			
5C-001	Citibank	08-10-90	F-8-g-4	26.37	5.27			
5C-001	Citibank	08-30-90	F-8-r-4	528.79	105.76			
5C-001	Citibank	09-04-90	F-9-a-4	22.91	4.58			
5C-001	Citibank	09-05-90	F-13-z-4(b)	5,622.43	1,124.49			
5C-001	Citibank	09-12-90	F-15-h-4	1,025.27	205.05			
5C-001	Citibank	09-19-90	F-14-b-4	5,197.81	1,039.56			
5C-001	Citibank	09-28-90	F-9-g-4(a)	1,930.84	386.17			
5C-001	Citibank	10-03-90	F-10-v-4(c)	13,897.47	2,779.49			
5C-001	Citibank	10-03-90	F-13-aa-4(a)	25,504.62	5,100.92			
5C-001	Citibank	10-08-90	F-10-c-4(a)	97,998.64	19,599.73			
5C-001	Citibank	10-12-90	F-11-d-4	401.03	80.21			
5C-001	Citibank	10-14-90	F-11-c-4(a)	378.18	75.64			
5C-001	Citibank	10-26-90	F-10-o-4	4,507.06	901.41			
5C-001	Citibank	10-29-90	F-10-p-4(c)	735.39	147.08			
5C-001	Citibank	11-23-90	F-16-b-4(c)	16,016.08	3,203.22			
5C-001	Citibank	12-05-90	F-12-a-4(a)	11,342.98	2,268.60			

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5C-001	Citibank	12-06-90	F-12-c-4(b)	7,160.97	1,423.19		
5C-001	Citibank	12-28-90	F-12-l-4(c)	1,819.97	323.99		
5C-001	Citibank	10-09-90	F-10-c-4(b)	12,954.41	2,470.85	104,620.42	117,697.56
5C-002	Citytrust Banking Corp.	06-12-90	F-15-c-4	4,862.81	972.50		
5C-002	Citytrust Banking Corp.	06-25-90	F-15-e-4	3,452.34	690.47		
5C-002	Citytrust Banking Corp.	07-11-90	F-7-c-4	6,222.23	1,244.45		
5C-002	Citytrust Banking Corp.	07-23-90	F-7-f-4	1,341.58	268.32		
5C-002	Citytrust Banking Corp.	08-03-90	F-14-k-4	39,256.20	7,851.24		
5C-002	Citytrust Banking Corp.	08-07-90	F-8-c-4	19.47	3.69		
5C-002	Citytrust Banking Corp.	08-09-90	F-8-e-4	1,411.44	282.29		
5C-002	Citytrust Banking Corp.	08-13-90	F-8-h-4	412.86	82.57		
5C-002	Citytrust Banking Corp.	08-17-90	F-8-j-4	7,869.27	1,573.85		
5C-002	Citytrust Banking Corp.	08-31-90	F-14-j-4	663.13	132.63		
5C-002	Citytrust Banking Corp.	09-05-90	F-13-z-4(a)	878.50	175.70		
5C-002	Citytrust Banking Corp.	09-14-90	F-15-j-4	1,574.05	314.81		
5C-002	Citytrust Banking Corp.	09-20-90	F-14-a-4	832.02	166.40		
5C-002	Citytrust Banking Corp.	09-21-90	F-9-c-4	3,608.20	721.64		
5C-002	Citytrust Banking Corp.	09-24-90	F-9-d-4(a)	12,176.81	2,435.36		
5C-002	Citytrust Banking Corp.	10-03-90	F-10-v-4(b)	140,364.46	28,072.89		
5C-002	Citytrust Banking Corp.	10-08-90	F-10-c-4(b)	1,649.81	329.96		
5C-002	Citytrust Banking Corp.	10-09-90	F-10-d-4(a)	207.99	41.60		
5C-002	Citytrust Banking Corp.	10-29-90	F-10-q-4(a)	763.74	152.75		
5C-002	Citytrust Banking Corp.	11-06-90	F-13-bb-4	31,797.33	6,359.47		
5C-002	Citytrust Banking Corp.	11-19-90	F-13-o-4(a)	803.11	160.62		
5C-002	Citytrust Banking Corp.	12-05-90	F-12-a-4(b)	53,714.41	10,742.88		
5C-002	Citytrust Banking Corp.	12-06-90	F-12-c-4(a)	3,388.97	677.79		
5C-002	Citytrust Banking Corp.	12-18-90	F-16-a-4(c)	561.15	112.23		
5C-002	Citytrust Banking Corp.	12-19-90	F-12-g-4	57,185.21	11,437.04		
5C-002	Citytrust Banking Corp.	12-21-90	F-12-h-4	12,314.05	2,462.81		
5C-002	Citytrust Banking Corp.	12-28-90	F-12-k-4	3,174.39	634.88		

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5C-002	Citytrust Banking Corp.	12-28-90	F-12-l-4(e)	115.71	<u>23.14</u>	78,123.93	100,270.14	78,123.93
5C-003	ITT	06-13-90	F-14-w-4	215.76	43.75			
5C-003	ITT	06-15-90	F-15-c-4	330.23	66.06			
5C-003	ITT	06-25-90	F-15-e-4	438.39	87.68			
5C-003	ITT	07-11-90	F-7-c-4	1,116.81	223.36			
5C-003	ITT	08-03-90	F-14-k-4	206.61	41.32			
5C-003	ITT	08-07-90	F-8-c-4	3.69	0.74			
5C-003	ITT	08-09-90	F-13-x-4	1,621.53	324.31			
5C-003	ITT	08-09-90	F-8-t-4	1,621.53	324.31			
5C-003	ITT	08-10-90	F-8-g-4	26.37	5.27			
5C-003	ITT	08-17-90	F-8-j-4	836.35	167.27			
5C-003	ITT	08-31-90	F-14-j-4	397.88	79.58			
5C-003	ITT	09-05-90	F-13-z-4(a)	316.26	63.25			
5C-003	ITT	09-14-90	F-15-j-4	211.44	42.29			
5C-003	ITT	09-21-90	F-9-c-4	417.23	83.45			
5C-003	ITT	09-24-90	F-9-d-4(a)	1,841.48	368.30			
5C-003	ITT	09-28-90	F-9-g-4(b)	908.63	181.73			
5C-003	ITT	10-08-90	F-10-c-4(b)	659.92	131.98			
5C-003	ITT	10-09-90	F-10-d-4(a)	83.19	16.64			
5C-003	ITT	10-29-90	F-10-p-4(a)	86.52	17.30			
5C-003	ITT	11-07-90	F-13-m-4(a)	721.08	144.22			
5C-003	ITT	11-19-90	F-13-o-4(a)	204.03	40.81			
5C-003	ITT	12-19-90	F-12-g-4	197.62	39.52			
5C-003	ITT	12-21-90	F-12-h-4	5,048.76	1,009.75			
5C-003	ITT	12-28-90	F-12-j-4	38.09	<u>7.62</u>	3,510.51	6,676.98	3,510.51
5C-004	Singapore Airlines	04-04-90	F-4-c-4	10,212.89	2,042.58			
5C-004	Singapore Airlines	06-06-90	F-6-b-4	3,385.51	677.10			
5C-004	Singapore Airlines	06-13-90	F-14-w-4	14,766.36	2,953.27			
5C-004	Singapore Airlines	07-11-90	F-7-d-4	2,302.47	460.49			
5C-004	Singapore Airlines	08-08-90	F-7-b-4	137.85	27.57			

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5C-004	Singapore Airlines	08-08-90	F-8-t-4	27,057.43	5,411.49			
5C-004	Singapore Airlines	08-08-90	F-10-x-4	27,057.43	5,411.49			
5C-004	Singapore Airlines	09-26-90	F-9-f-4(b)	13,513.70	2,782.74			
5C-004	Singapore Airlines	09-26-90	F-9-g-4(b)	227.16	45.43			
5C-004	Singapore Airlines	10-03-90	F-13-aa-4(b)	1,089.84	217.97			
5C-004	Singapore Airlines	11-07-90	F-13-m-4(a)	633.26	126.65			
5C-004	Singapore Airlines	11-06-90	F-13-cc-4	4,107.89	821.58			
5C-004	Singapore Airlines	11-23-90	F-16-b-4(a)	4,036.05	807.21			
5C-004	Singapore Airlines	12-05-90	F-12-b-4(b)	1,062.36	212.47			
5C-004	Singapore Airlines	12-05-90	F-13-gg-4(b)	1,062.36	212.47			
5C-004	Singapore Airlines	12-26-90	F-12-i-4(a)	21,602.29	<u>4,320.46</u>	26,530.97	115,923.94	25,530.97
5C-007	Int'l Flavors and Fragrance	04-25-90	F-14-q-4	1,908.56	381.71			
5C-007	Int'l Flavors and Fragrance	05-16-90	F-14-bb-4	1,220.86	244.17			
5C-007	Int'l Flavors and Fragrance	06-13-90	F-14-w-4	153.13	30.63			
5C-007	Int'l Flavors and Fragrance	08-09-90	F-8-a-4	15.82	3.16			
5C-007	Int'l Flavors and Fragrance	08-31-90	F-14-j-4	238.73	47.75			
5C-007	Int'l Flavors and Fragrance	09-24-90	F-9-d-4(a)	1,611.30	322.26			
5C-007	Int'l Flavors and Fragrance	11-07-90	F-13-m-4(a)	806.93	161.39			
5C-007	Int'l Flavors and Fragrance	11-19-90	F-13-o-4(a)	53.69	10.74			
5C-007	Int'l Flavors and Fragrance	12-21-90	F-12-h-4	320.17	<u>64.03</u>	1,265.84	2,278.10	1,265.84
5C-008	Atlas Copco	06-04-90	F-15-b-4	2,192.64	438.53			
5C-008	Atlas Copco	06-13-90	F-14-w-4	2,800.14	560.03			
5C-008	Atlas Copco	06-18-90	F-15-c-4	1,467.93	293.59			
5C-008	Atlas Copco	06-25-90	F-15-e-4	639.32	127.86			
5C-008	Atlas Copco	08-03-90	F-14-k-4	619.84	123.97			
5C-008	Atlas Copco	08-06-90	F-8-b-4	3.17	0.63			
5C-008	Atlas Copco	08-07-90	F-8-c-4	3.69	0.74			
5C-008	Atlas Copco	08-09-90	F-8-t-4	1,042.41	208.48			
5C-008	Atlas Copco	08-09-90	F-13-x-4	1,042.41	208.48			
5C-008	Atlas Copco	08-10-90	F-8-g-4	44.84	8.97			

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5C-008	Atlas Copco	08-17-90	F-8-j-4	456.19	51.24			
5C-008	Atlas Copco	08-31-90	F-14-j-4	795.76	159.15			
5C-008	Atlas Copco	09-05-90	F-13-z-4(a)	366.54	77.31			
5C-008	Atlas Copco	09-14-90	F-15-j-4	822.26	164.45			
5C-008	Atlas Copco	09-21-90	F-9-c-4	368.16	73.64			
5C-008	Atlas Copco	09-24-90	F-9-d-4(a)	4,028.24	805.65			
5C-008	Atlas Copco	09-28-90	F-9-g-4(b)	795.05	159.01			
5C-008	Atlas Copco	10-08-90	F-10-c-4(b)	1,583.82	316.76			
5C-008	Atlas Copco	10-09-90	F-10-d-4(a)	199.67	39.93			
5C-008	Atlas Copco	10-29-90	F-10-p-4(a)	302.81	60.56			
5C-008	Atlas Copco	11-19-90	F-13-o-4(a)	134.23	26.85			
5C-008	Atlas Copco	12-28-90	F-12-j-4	554.46	<u>110.89</u>	4,056.72	12,707.95	4,056.72
5C-011	American President Lines	05-23-90	F-14-y-4	2,921.72	584.34			
5C-011	American President Lines	08-06-90	F-14-o-4	188.66	37.73			
5C-011	American President Lines	09-04-90	F-9-a-4	4.17	0.83			
5C-011	American President Lines	09-05-90	F-13-z-4(b)	351.40	70.28			
5C-011	American President Lines	09-12-90	F-15-h-4	1,281.59	256.32			
5C-011	American President Lines	09-19-90	F-14-b-4	1,099.95	219.99			
5C-011	American President Lines	09-26-90	F-9-f-4(a)	3,517.80	703.56			
5C-011	American President Lines	10-12-90	F-11-d-4	1,055.33	211.07			
5C-011	American President Lines	11-23-90	F-16-b-4(c)	12,812.87	2,562.57			
5C-011	American President Lines	12-06-90	F-12-c-4(b)	1,059.05	<u>211.81</u>	4,858.50	19,009.44	4,858.50
5C-013	Goodyear	04-04-90	F-14-ee-4	33,487.30	6,697.46			
5C-013	Goodyear	05-23-90	F-14-y-4	8,318.31	1,663.66			
5C-013	Goodyear	08-06-90	F-14-o-4	282.99	56.60			
5C-013	Goodyear	08-09-90	F-8-d-4	5,933.36	1,186.67			
5C-013	Goodyear	09-04-90	F-9-a-4	4.17	0.83			
5C-013	Goodyear	08-05-90	F-13-z-4(b)	13,880.37	2,776.07			
5C-013	Goodyear	09-07-90	F-9-b-4	585.19	117.04			
5C-013	Goodyear	09-12-90	F-15-h-4	1,281.59	256.32			

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5C-013	Goodyear	08-18-90	F-14-b-4	5,931.11	1,155.22			
5C-013	Goodyear	10-08-90	F-10-v-4(c)	1,389.75	277.95			
5C-013	Goodyear	10-08-90	F-13-zz-4(a)	2,744.17	548.55			
5C-013	Goodyear	10-12-90	F-11-d-4	51.55	6.33			
5C-013	Goodyear	10-14-90	F-11-c-4(a)	233.15	46.43			
5C-013	Goodyear	11-07-90	F-11-b-4(b)	195.72	39.34			
5C-013	Goodyear	11-07-90	F-13-m-4(b)	42,921.56	8,584.31			
5C-013	Goodyear	11-23-90	F-16-b-4(c)	4,484.50	896.90			
5C-013	Goodyear	12-05-90	F-12-a-4(a)	61,505.05	12,301.01			
5C-013	Goodyear	12-06-90	F-12-c-4(b)	1,011.99	202.40			
5C-013	Goodyear	12-28-90	F-12-l-4(a)	694.27	<u>138.85</u>	36,983.22	59,810.89	36,983.22
5C-015	Philtread	06-13-90	F-14-x-4	7,875.39	1,575.08			
5C-015	Philtread	08-04-90	F-13-y-4	5,045.82	1,009.16			
5C-015	Philtread	08-06-90	F-14-o-4	377.32	75.46			
5C-015	Philtread	08-09-90	F-8-d-4	33,332.59	6,666.52			
5C-015	Philtread	08-16-90	F-15-f-4	2,196.38	439.28			
5C-015	Philtread	08-20-90	F-8-k-4	3,001.98	600.40			
5C-015	Philtread	08-24-90	F-8-n-4	79,890.72	15,978.14			
5C-015	Philtread	08-29-90	F-8-q-4	23,104.78	4,620.96			
5C-015	Philtread	08-30-90	F-8-s-4	4,406.62	881.32			
5C-015	Philtread	09-26-90	F-9-f-4(a)	7,981.00	1,596.20			
5C-015	Philtread	10-03-90	F-10-v-4(c)	1,389.75	277.95			
5C-015	Philtread	10-12-90	F-11-d-4	10.55	2.11			
5C-015	Philtread	11-23-90	F-16-b-4(c)	3,843.86	768.77			
5C-015	Philtread	12-05-90	F-12-a-4(a)	289.44	57.89			
5C-015	Philtread	12-06-90	F-12-c-4(b)	588.36	<u>117.67</u>	34,666.91	50,080.23	34,666.91
5C-016	AH Robins	06-13-90	F-14-w-4	437.52	87.50			
5C-016	AH Robins	06-18-90	F-15-c-4	8,440.58	1,688.12			
5C-016	AH Robins	08-09-90	F-8-e-4	1,917.79	383.56			
5C-016	AH Robins	08-17-90	F-8-j-4	7,603.16	1,520.63			

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5C-016	AH Robins	08-31-90	F-14-j-4	397.88	79.58			
5C-016	AH Robins	09-14-90	F-15-j-4	469.57	93.97			
5C-016	AH Robins	09-17-90	F-15-k-4	755.00	151.01			
5C-016	AH Robins	09-24-90	F-9-d-4(a)	1,243.00	248.60			
5C-016	AH Robins	09-28-90	F-9-g-4(b)	13,629.45	2,725.69			
5C-016	AH Robins	10-08-90	F-10-c-4(b)	923.89	184.78			
5C-016	AH Robins	10-09-90	F-10-d-4(a)	116.47	23.29			
5C-016	AH Robins	10-12-90	F-11-d-4	251.17	50.23			
5C-016	AH Robins	10-25-90	F-10-m-4	37,029.06	7,405.81			
5C-016	AH Robins	10-29-90	F-10-p-4(a)	11,852.79	2,370.56			
5C-016	AH Robins	11-07-90	F-11-b-4(a)	9,889.46	1,977.89			
5C-016	AH Robins	11-09-90	F-13-dd-4	7,187.99	1,437.60			
5C-016	AH Robins	12-14-90	F-12-d-4(a)	26,313.92	5,262.78			
5C-016	AH Robins	12-28-90	F-12-j-4	9,197.28	<u>1,839.46</u>	27,531.26	47,889.81	27,531.26
5C-017	Mercury	06-25-90	F-15-e-4	1,132.51	226.50			
5C-017	Mercury	07-11-90	F-7-c-4	7,870.86	1,574.17			
5C-017	Mercury	08-03-90	F-14-k-4	2,190.08	438.02			
5C-017	Mercury	08-06-90	F-8-b-4	6.33	1.27			
5C-017	Mercury	08-09-90	F-13-x-4	2,046.22	409.24			
5C-017	Mercury	08-09-90	F-8-t-4	2,046.22	409.24			
5C-017	Mercury	08-09-90	F-8-e-4	56.96	11.39			
5C-017	Mercury	08-17-90	F-8-j-4	1,406.58	281.32			
5C-017	Mercury	08-31-90	F-14-j-4	132.63	26.53			
5C-017	Mercury	09-14-90	F-15-j-4	798.77	159.75			
5C-017	Mercury	09-21-90	F-9-c-4	1,350.01	270.00			
5C-017	Mercury	11-19-90	F-13-o-4(a)	26.85	5.37			
5C-017	Mercury	12-05-90	F-12-a-4(b)	1,230.10	246.02			
5C-017	Mercury	12-18-90	F-16-a-4(c)	258.99	51.80			
5C-017	Mercury	12-28-90	F-12-j-4	148.14	<u>29.63</u>	4,140.25	64,769.31	4,140.25
5C-018A	Singer Sewing Machine	06-18-90	F-15-c-4	1,009.20	201.84			

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5C-018A Singer Sewing Machine	06-03-90	F-14-k-4	1,487.50	297.52		
5C-018A Singer Sewing Machine	08-06-90	F-8-s-4	2,511.40	552.80		
5C-018A Singer Sewing Machine	08-17-90	F-6-j-4	20,148.87	4,028.67		
5C-018A Singer Sewing Machine	08-31-90	F-14-j-4	663.13	132.63		
5C-018A Singer Sewing Machine	09-14-90	F-15-j-4	1,902.95	380.59		
5C-018A Singer Sewing Machine	09-17-90	F-15-k-4	7,874.21	1,574.84		
5C-018A Singer Sewing Machine	09-21-90	F-9-c-4	1,963.65	392.73		
5C-018A Singer Sewing Machine	09-24-90	F-9-d-4(a)	6,997.65	1,399.53		
5C-018A Singer Sewing Machine	10-08-90	F-10-c-4(b)	3,959.54	791.91		
5C-018A Singer Sewing Machine	10-09-90	F-10-d-4(a)	499.17	99.83		
5C-018A Singer Sewing Machine	10-22-90	F-10-j-4(a)	9,176.00	1,835.20		
5C-018A Singer Sewing Machine	12-21-90	F-12-h-4	4,925.62	985.12		
5C-018A Singer Sewing Machine	05-10-90	F-14-p-4	77,840.37	15,568.07		
5C-018A Singer Sewing Machine	05-23-90	F-14-y-4	13,749.27	2,749.85		
5C-018A Singer Sewing Machine	06-18-90	F-15-c-4	183.49	36.70		
5C-018A Singer Sewing Machine	07-25-90	F-13-w-4	4,041.56	808.31		
5C-018A Singer Sewing Machine	08-09-90	F-8-e-4	1,791.20	358.24		
5C-018A Singer Sewing Machine	08-17-90	F-8-j-4	27,219.31	5,443.86		
5C-018A Singer Sewing Machine	08-31-90	F-14-j-4	530.50	106.10		
5C-018A Singer Sewing Machine	09-14-90	F-15-j-4	939.73	187.95		
5C-018A Singer Sewing Machine	09-17-90	F-15-k-4	3,235.98	647.20		
5C-018A Singer Sewing Machine	09-21-90	F-9-c-4	736.37	147.27		
5C-018A Singer Sewing Machine	09-24-90	F-9-d-4(a)	805.65	161.13		
5C-018A Singer Sewing Machine	10-08-90	F-10-c-4(b)	3,299.62	659.92		
5C-018A Singer Sewing Machine	10-09-90	F-10-d-4(a)	415.97	83.19		
5C-018A Singer Sewing Machine	10-22-90	F-10-j-4(a)	2,389.39	477.88		
5C-018A Singer Sewing Machine	12-21-90	F-12-h-4	2,462.81	492.56	40,631.94	77,515.32
5C-019A MJOPFI	04-04-90	F-4-a-4	811,386.02	162,277.20		40,631.94
5C-019A MJOPFI	04-04-90	F-14-ee-4	383,911.82	76,782.36		
5C-019A MJOPFI	04-06-90	F-14-r-4	23,019.56	4,603.91		

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5C-019A MJOPFI	04-04-90	F-14-g-4	129,604.85	25,935.97		
5C-019A MJOPFI	05-23-90	F-14-y-4	32,578.74	5,515.75		
5C-019A MJOPFI	07-27-90	F-7-g-4	103,499.64	20,699.93		
5C-019A MJOPFI	08-06-90	F-14-c-4	1,414.55	252.99		
5C-019A MJOPFI	08-09-90	F-8-d-4	62,825.92	12,565.16		
5C-019A MJOPFI	08-10-90	F-8-g-4	237.37	47.47		
5C-019A MJOPFI	08-22-90	F-8-m-4	107,368.21	21,473.64		
5C-019A MJOPFI	08-30-90	F-8-s-4	34,195.38	6,839.03		
5C-019A MJOPFI	09-04-90	F-9-a-4	114.57	22.91		
5C-019A MJOPFI	09-05-90	F-13-z-4(b)	14,583.17	2,916.63		
5C-019A MJOPFI	09-12-90	F-15-h-4	243,502.23	48,700.45		
5C-019A MJOPFI	09-19-90	F-14-b-4	1,207.79	241.56		
5C-019A MJOPFI	09-24-90	F-9-d-4(b)	111,870.10	22,374.02		
5C-019A MJOPFI	10-03-90	F-10-v-4(c)	3,821.80	764.36		
5C-019A MJOPFI	10-03-90	F-13-aa-4(a)	184,605.29	36,921.06		
5C-019A MJOPFI	10-08-90	F-10-c-4(a)	6,599.24	1,319.85		
5C-019A MJOPFI	10-09-90	F-10-d-4(b)	831.95	166.39		
5C-019A MJOPFI	10-12-90	F-11-d-4	126.64	25.33		
5C-019A MJOPFI	10-14-90	F-11-c-4(a)	233.15	46.63		
5C-019A MJOPFI	11-07-90	F-13-m-4(b)	72,108.21	14,421.64		
5C-019A MJOPFI	11-07-90	F-11-b-4(b)	224.26	44.85		
5C-019A MJOPFI	11-23-90	F-16-b-4(c)	44,673.29	8,934.66		
5C-019A MJOPFI	12-05-90	F-12-a-4(a)	97,202.10	19,440.42		
5C-019A MJOPFI	12-06-90	F-12-c-4(b)	2,518.20	503.64		
5C-019A MJOPFI	12-18-90	F-16-a-4(a)	222,930.59	<u>44,586.12</u>	539,454.98	539,454.98
5C-019B North Negros	04-04-90	F-14-h-4	2,793.50	558.70		
5C-019B North Negros	04-04-90	F-14-ee-4	26,918.64	5,383.73		
5C-019B North Negros	05-23-90	F-14-y-4	8,937.02	1,787.40		
5C-019B North Negros	08-06-90	F-8-b-4	44.11	8.82		
5C-019B North Negros	08-10-90	F-8-g-4	685.75	137.15		

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5C-019B North Negros	08-16-90	F-15-f-4	954.95	190.63			
5C-019B North Negros	08-19-90	F-14-b-4	992.11	198.42			
5C-019B North Negros	09-25-90	F-9-f-4(a)	879.45	175.69			
5C-019B North Negros	11-23-90	F-15-b-4(c)	1,473.46	294.70			
5C-019B North Negros	11-29-90	F-13-hh-4	1,045.66	209.37			
5C-019B North Negros	12-26-90	F-12-i-4(s)	1,735.68	<u>347.14</u>	9,292.31	25,708.66	9,292.31
5C-020 PPC-Provident Fund	04-04-90	F-14-ee-4	362,564.42	72,512.68			
5C-020 PPC-Provident Fund	05-02-90	F-15-a-4	22,162.88	4,432.58			
5C-020 PPC-Provident Fund	07-12-90	F-14-v-4	13,369.02	2,673.60			
5C-020 PPC-Provident Fund	08-06-90	F-14-o-4	8,678.38	1,735.68			
5C-020 PPC-Provident Fund	08-09-90	F-8-d-4	349.03	69.81			
5C-020 PPC-Provident Fund	08-09-90	F-8-f-4	182,341.34	36,468.27			
5C-020 PPC-Provident Fund	08-10-90	F-8-g-4	127.85	25.57			
5C-020 PPC-Provident Fund	08-30-90	F-8-s-4	1,938.91	387.78			
5C-020 PPC-Provident Fund	09-05-90	F-13-z-4(b)	8,785.04	1,757.01			
5C-020 PPC-Provident Fund	09-19-90	F-14-b-4	2,523.42	504.68			
5C-020 PPC-Provident Fund	09-24-90	F-9-d-4(b)	11,509.27	2,301.85			
5C-020 PPC-Provident Fund	09-28-90	F-9-g-4(a)	25,986.84	5,197.37			
5C-020 PPC-Provident Fund	10-03-90	F-13-aa-4(a)	12,106.62	2,421.32			
5C-020 PPC-Provident Fund	10-03-90	F-10-v-4(c)	111,179.77	22,235.95			
5C-020 PPC-Provident Fund	10-04-90	F-10-u-4	18,672.36	3,734.47			
5C-020 PPC-Provident Fund	10-08-90	F-10-c-4(a)	2,639.69	527.94			
5C-020 PPC-Provident Fund	10-09-90	F-10-d-4(b)	332.78	66.56			
5C-020 PPC-Provident Fund	10-12-90	F-11-d-4	89.70	17.94			
5C-020 PPC-Provident Fund	10-14-90	F-11-c-4(a)	4,080.16	816.03			
5C-020 PPC-Provident Fund	10-29-90	F-10-p-4(c)	8,651.67	1,730.33			
5C-020 PPC-Provident Fund	11-07-90	F-11-b-4(b)	196.72	39.34			
5C-020 PPC-Provident Fund	11-07-90	F-13-m-4(b)	81,379.27	16,275.85			
5C-020 PPC-Provident Fund	11-23-90	F-16-b-4(c)	16,016.08	3,203.22			
5C-020 PPC-Provident Fund	12-05-90	F-12-a-4(a)	123,613.09	24,722.62			

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5C-020	PPC-Provident Fund	12-05-90	F-12-c-4(b)	36,713.32	7,042.75			
5C-020	PPC-Provident Fund	12-14-90	F-12-b-4(a)	10,789.80	2,157.81			
5C-020	PPC-Provident Fund	12-23-90	F-12-k-4	692.85	<u>112.51</u>	213,473.03	212,703.00	212,703.00
5C-021B	PPC-Group Ins. Cont. Fund	04-04-90	F-14-ec-4	157,776.70	31,535.34			
5C-021B	PPC-Group Ins. Cont. Fund	05-23-90	F-14-y-4	6,530.90	1,306.16			
5C-021B	PPC-Group Ins. Cont. Fund	08-06-90	F-14-c-4	3,016.57	603.71			
5C-021B	PPC-Group Ins. Cont. Fund	08-09-90	F-8-d-4	43,105.49	8,621.10			
5C-021B	PPC-Group Ins. Cont. Fund	09-05-90	F-13-z-4(b)	8,433.64	1,695.73			
5C-021B	PPC-Group Ins. Cont. Fund	09-12-90	F-15-h-4	384.48	76.90			
5C-021B	PPC-Group Ins. Cont. Fund	09-19-90	F-14-b-4	864.27	176.85			
5C-021B	PPC-Group Ins. Cont. Fund	09-28-90	F-9-g-4(a)	7,178.18	1,435.64			
5C-021B	PPC-Group Ins. Cont. Fund	10-03-90	F-10-v-4(c)	27,100.07	5,420.01			
5C-021B	PPC-Group Ins. Cont. Fund	10-03-90	F-13-aa-4(a)	15,012.21	3,002.44			
5C-021B	PPC-Group Ins. Cont. Fund	10-12-90	F-11-d-4	116.09	23.22			
5C-021B	PPC-Group Ins. Cont. Fund	10-14-90	F-11-c-4(a)	971.47	194.29			
5C-021B	PPC-Group Ins. Cont. Fund	10-29-90	F-10-p-4(c)	1,903.37	380.67			
5C-021B	PPC-Group Ins. Cont. Fund	11-07-90	F-11-b-4(b)	78.69	15.74			
5C-021B	PPC-Group Ins. Cont. Fund	11-07-90	F-13-m-4(b)	9,442.74	1,888.55			
5C-021B	PPC-Group Ins. Cont. Fund	11-23-90	F-16-b-4(c)	12,812.87	2,562.57			
5C-021B	PPC-Group Ins. Cont. Fund	12-05-90	F-12-a-4(a)	18,572.11	3,714.42			
5C-021B	PPC-Group Ins. Cont. Fund	12-28-90	F-12-k-4	1,693.01	338.60			
5C-021B	PPC-Group Ins. Cont. Fund	12-28-90	F-12-l-4(a)	1,851.39	<u>370.28</u>	63,373.24	74,705.36	63,373.24
5C-025	Nestle Phils., Inc.	06-18-90	F-15-c-4	33,028.35	6,605.67			
5C-025	Nestle Phils., Inc.	06-25-90	F-15-e-4	10,978.08	2,195.62			
5C-025	Nestle Phils., Inc.	07-13-90	F-7-e-4	673.21	134.64			
5C-025	Nestle Phils., Inc.	07-23-90	F-7-f-4	441.93	88.39			
5C-025	Nestle Phils., Inc.	08-03-90	F-14-k-4	8,264.46	1,652.89			
5C-025	Nestle Phils., Inc.	08-09-90	F-8-e-4	9,514.41	1,902.88			
5C-025	Nestle Phils., Inc.	08-13-90	F-8-h-4	56.22	11.24			
5C-025	Nestle Phils., Inc.	08-17-90	F-8-j-4	3,193.33	638.67			

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5C-025	Nestle Phils., Inc.	08-31-90	F-14-j-4	3,315.66	663.13			
5C-025	Nestle Phils., Inc.	09-05-90	F-10-z-4(e)	1,561.31	312.26			
5C-025	Nestle Phils., Inc.	09-14-90	F-15-j-4	2,261.55	445.37			
5C-025	Nestle Phils., Inc.	09-20-90	F-14-a-4	1,664.05	332.81			
5C-025	Nestle Phils., Inc.	09-21-90	F-9-c-4	3,553.11	711.52			
5C-025	Nestle Phils., Inc.	09-24-90	F-9-d-4(a)	78,124.92	15,624.98			
5C-025	Nestle Phils., Inc.	09-28-90	F-9-g-4(b)	40,002.47	8,000.49			
5C-025	Nestle Phils., Inc.	10-03-90	F-10-v-4(b)	416,229.28	63,245.66			
5C-025	Nestle Phils., Inc.	10-06-90	F-10-c-4(b)	7,919.08	1,563.82			
5C-025	Nestle Phils., Inc.	10-09-90	F-10-d-4(a)	998.34	199.67			
5C-025	Nestle Phils., Inc.	10-29-90	F-10-q-4(a)	34,368.26	6,873.65			
5C-025	Nestle Phils., Inc.	11-07-90	F-13-m-4(a)	3,021.68	604.34			
5C-025	Nestle Phils., Inc.	12-05-90	F-12-a-4(b)	15,436.56	3,087.31			
5C-025	Nestle Phils., Inc.	12-06-90	F-12-c-4(a)	72,274.57	14,454.91			
5C-025	Nestle Phils., Inc.	12-11-90	F-13-ee-4(a)	3,892.22	778.44			
5C-025	Nestle Phils., Inc.	12-18-90	F-16-a-4(c)	561.15	112.23			
5C-025	Nestle Phils., Inc.	12-19-90	F-12-g-4	3,359.61	671.92			
5C-025	Nestle Phils., Inc.	12-21-90	F-12-h-4	12,314.05	2,462.81			
5C-025	Nestle Phils., Inc.	12-28-90	F-12-j-4	660.27	<u>132.05</u>	153,532.87	183,965.99	153,532.87
5C-028	Caltex Phils., Inc.	06-04-90	F-15-b-4	1,566.17	313.23			
5C-028	Caltex Phils., Inc.	06-18-90	F-15-c-4	366.98	73.40			
5C-028	Caltex Phils., Inc.	07-11-90	F-7-c-4	2,180.44	436.09			
5C-028	Caltex Phils., Inc.	07-23-90	F-7-f-4	78.92	15.78			
5C-028	Caltex Phils., Inc.	08-03-90	F-14-k-4	1,983.47	396.69			
5C-028	Caltex Phils., Inc.	08-07-90	F-8-c-4	26.39	5.28			
5C-028	Caltex Phils., Inc.	08-09-90	F-8-e-4	579.13	115.83			
5C-028	Caltex Phils., Inc.	08-09-90	F-13-x-4	26,369.20	5,273.84			
5C-028	Caltex Phils., Inc.	08-09-90	F-8-t-4	26,369.20	5,273.84			
5C-028	Caltex Phils., Inc.	08-17-90	F-8-j-4	1,368.57	273.71			
5C-028	Caltex Phils., Inc.	08-31-90	F-14-j-4	2,785.15	557.03			

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5C-028	Caltex Phils., Inc.	09-14-90	F-15-j-4	469.67	96.97			
5C-028	Caltex Phils., Inc.	09-20-90	F-14-a-4	1,040.03	209.01			
5C-028	Caltex Phils., Inc.	09-21-90	F-9-c-4	1,820.01	324.00			
5C-028	Caltex Phils., Inc.	09-24-90	F-9-d-4(a)	21,867.61	4,673.52			
5C-028	Caltex Phils., Inc.	09-28-90	F-9-g-4(b)	20,671.35	4,134.27			
5C-028	Caltex Phils., Inc.	10-03-90	F-10-v-4(b)	12,507.72	2,501.54			
5C-028	Caltex Phils., Inc.	10-06-90	F-10-c-4(b)	2,573.70	514.74			
5C-028	Caltex Phils., Inc.	10-09-90	F-10-d-4(a)	324.45	64.89			
5C-028	Caltex Phils., Inc.	10-29-90	F-10-p-4(a)	8,011.45	1,602.29			
5C-028	Caltex Phils., Inc.	11-07-90	F-13-m-4(a)	11,760.51	2,352.10			
5C-028	Caltex Phils., Inc.	11-19-90	F-13-o-4(a)	590.62	118.12			
5C-028	Caltex Phils., Inc.	12-05-90	F-12-b-4(b)	9,057.34	1,811.47			
5C-028	Caltex Phils., Inc.	12-05-90	F-12-a-4(b)	17,510.85	3,502.17			
5C-028	Caltex Phils., Inc.	12-05-90	F-13-gg-4(b)	9,057.34	1,811.47			
5C-028	Caltex Phils., Inc.	12-19-90	F-12-g-4	47,663.32	9,532.66			
5C-028	Caltex Phils., Inc.	12-21-90	F-12-h-4	12,314.05	2,462.81			
5C-028	Caltex Phils., Inc.	12-28-90	F-12-j-4	351.30	70.26	48,213.01	86,454.12	48,213.01
5C-029	Ass'n. of Int'l. Shipping	04-25-90	F-14-q-4	3,817.12	763.42			
5C-029	Ass'n. of Int'l. Shipping	05-16-90	F-14-bb-4	776.91	155.38			
5C-029	Ass'n. of Int'l. Shipping	06-18-90	F-15-c-4	917.45	183.49			
5C-029	Ass'n. of Int'l. Shipping	08-03-90	F-14-k-4	950.41	190.08			
5C-029	Ass'n. of Int'l. Shipping	08-09-90	F-8-e-4	37.98	7.60			
5C-029	Ass'n. of Int'l. Shipping	08-17-90	F-8-j-4	1,140.47	228.09			
5C-029	Ass'n. of Int'l. Shipping	08-31-90	F-14-j-4	185.68	37.14			
5C-029	Ass'n. of Int'l. Shipping	09-24-90	F-9-d-4(a)	207.17	41.43			
5C-029	Ass'n. of Int'l. Shipping	09-28-90	F-9-g-4(b)	1,930.84	386.17			
5C-029	Ass'n. of Int'l. Shipping	10-29-90	F-10-p-4(a)	795.95	159.19			
5C-029	Ass'n. of Int'l. Shipping	11-07-90	F-13-m-4(a)	532.23	106.45			
5C-029	Ass'n. of Int'l. Shipping	11-19-90	F-13-o-4(a)	26.85	5.37			
37-029	Ass'n. of Int'l. Shipping	12-19-90	F-12-g-4	359.32	71.86			

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5C-029	Ass'n. of Int'l. Shipping	12-21-90	F-12-h-4	887.96	167.47			
5C-029	Ass'n. of Int'l. Shipping	12-28-90	F-12-j-4	12.70	2.54	2,505.66	3,459.65	2,505.66
5C-030	Dow Chemicals	04-04-90	F-4-a-4	12,903.72	2,539.74			
5C-030	Dow Chemicals	05-23-90	F-14-y-4	2,577.99	515.60			
5C-030	Dow Chemicals	08-06-90	F-14-o-4	262.99	56.60			
5C-030	Dow Chemicals	08-09-90	F-8-d-4	4,362.90	872.58			
5C-030	Dow Chemicals	09-05-90	F-13-z-4(b)	5,271.03	1,054.21			
5C-030	Dow Chemicals	09-12-90	F-15-h-4	256.32	51.26			
5C-030	Dow Chemicals	09-19-90	F-14-b-4	927.41	185.48			
5C-030	Dow Chemicals	09-28-90	F-9-g-4(a)	477.03	95.41			
5C-030	Dow Chemicals	10-03-90	F-13-aa-4(a)	1,694.93	338.99			
5C-030	Dow Chemicals	10-03-90	F-10-v-4(c)	694.87	138.97			
5C-030	Dow Chemicals	10-12-90	F-11-d-4	15.83	3.17			
5C-030	Dow Chemicals	10-14-90	F-11-c-4(a)	194.29	38.86			
5C-030	Dow Chemicals	10-29-90	F-10-p-4(c)	389.33	77.87			
5C-030	Dow Chemicals	11-23-90	F-16-b-4(c)	2,562.57	512.51			
5C-030	Dow Chemicals	12-28-90	F-12-l-4(a)	347.14	69.43	6,591.68	15,758.98	6,591.68
5C-032	CEAP	06-18-90	F-15-c-4	2,752.36	550.47			
5C-032	CEAP	06-25-90	F-15-e-4	1,844.90	368.98			
5C-032	CEAP	07-23-90	F-7-f-4	63.13	12.63			
5C-032	CEAP	08-09-90	F-8-e-4	4,781.80	956.36			
5C-032	CEAP	08-17-90	F-8-j-4	1,520.63	304.13			
5C-032	CEAP	08-31-90	F-14-j-4	2,387.27	477.45			
5C-032	CEAP	09-05-90	F-13-z-4(a)	527.10	105.42			
5C-032	CEAP	09-14-90	F-15-j-4	3,594.47	718.89			
5C-032	CEAP	09-21-90	F-9-c-4	2,209.10	441.82			
5C-032	CEAP	09-24-90	F-9-d-4(a)	12,867.36	2,573.47			
5C-032	CEAP	09-26-90	F-9-f-4(b)	175.89	35.18			
5C-032	CEAP	09-28-90	F-9-g-4(b)	12,834.41	2,566.88			
5C-032	CEAP	10-03-90	F-10-v-4(b)	1,042.31	208.46			

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5C-032	CEAP	10-06-90	F-10-c-4(b)	928.89	184.73			
5C-032	CEAP	10-09-90	F-10-d-4(a)	116.47	23.29			
5C-032	CEAP	10-29-90	F-10-p-4(a)	4,974.71	994.94			
5C-032	CEAP	11-07-90	F-13-m-4(a)	600.90	120.18			
5C-032	CEAP	11-19-90	F-13-c-4(a)	327.62	65.50			
5C-032	CEAP	12-05-90	F-12-b-4(b)	3,278.76	655.75			
5C-032	CEAP	12-05-90	F-13-gg-4(b)	3,278.76	655.75			
5C-032	CEAP	12-19-90	F-12-g-4	916.26	183.25			
5C-032	CEAP	12-21-90	F-12-h-4	16,426.94	3,285.39			
5C-032	CEAP	12-26-90	F-12-j-4	25.40	5.08	15,494.05	79,291.47	15,494.05
5C-033	Royal Insurance	06-18-90	F-15-c-4	642.22	128.44			
5C-033	Royal Insurance	06-25-90	F-15-e-4	73.07	14.61			
5C-033	Royal Insurance	08-09-90	F-8-e-4	382.92	76.58			
5C-033	Royal Insurance	08-17-90	F-8-j-4	4,751.97	950.39			
5C-033	Royal Insurance	09-14-90	F-15-j-4	375.89	75.18			
5C-033	Royal Insurance	09-28-90	F-9-g-4(b)	2,158.00	431.60			
5C-033	Royal Insurance	10-08-90	F-10-c-4(b)	659.92	131.98			
5C-033	Royal Insurance	10-09-90	F-10-d-4(a)	83.19	16.64			
5C-033	Royal Insurance	10-29-90	F-10-p-4(a)	865.17	173.03			
5C-033	Royal Insurance	11-19-90	F-13-o-4(a)	37.58	7.52			
5C-033	Royal Insurance	12-05-90	F-12-a-4(b)	771.83	154.37			
5C-033	Royal Insurance	12-06-90	F-12-c-4(a)	588.36	117.67			
5C-033	Royal Insurance	12-18-90	F-16-a-4(c)	345.33	69.07			
5C-033	Royal Insurance	12-19-90	F-12-g-4	1,077.95	215.59			
5C-033	Royal Insurance	12-21-90	F-12-h-4	2,118.02	423.60			
5C-033	Royal Insurance	12-28-90	F-12-j-4	21.16	4.23	2,990.50	6,175.54	2,990.50
5C-035	Sime Darby	04-04-90	F-4-c-4	5,171.09	1,034.22			
5C-035	Sime Darby	06-04-90	F-15-b-4	5,638.21	1,127.64			
5C-035	Sime Darby	08-07-90	F-8-c-4	6.33	1.27			
5C-035	Sime Darby	08-09-90	F-8-t-4	501.90	100.38			

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5C-035	Sime Darby	06-09-90	F-13-x-4	501.90	100.38			
5C-035	Sime Darby	06-09-90	F-6-e-4	60.13	12.03			
5C-035	Sime Darby	08-17-90	F-6-j-4	874.35	174.67			
5C-035	Sime Darby	09-14-90	F-15-j-4	211.44	42.29			
5C-035	Sime Darby	09-20-90	F-14-a-4	249.61	49.92			
5C-035	Sime Darby	09-21-90	F-9-c-4	294.55	58.91			
5C-035	Sime Darby	09-28-90	F-9-g-4(b)	15,560.30	3,112.06			
5C-035	Sime Darby	10-03-90	F-13-za-4(b)	645.69	129.14			
5C-035	Sime Darby	10-29-90	F-10-p-4(a)	6,038.87	1,207.77			
5C-035	Sime Darby	11-19-90	F-13-o-4(a)	177.18	35.44			
5C-035	Sime Darby	12-05-90	F-12-b-4(b)	362.29	72.46			
5C-035	Sime Darby	12-05-90	F-13-gg-4(b)	362.29	72.46			
5C-035	Sime Darby	12-21-90	F-16-d-4	4,004.66	800.93			
5C-035	Sime Darby	12-28-90	F-12-j-4	63.49	12.70	8,144.87	28,706.93	8,144.87
5C-036	Boehringer Ingelheim	06-04-90	F-15-b-4	1,002.35	200.47			
5C-036	Boehringer Ingelheim	06-18-90	F-15-c-4	15,413.23	3,082.65			
5C-036	Boehringer Ingelheim	07-23-90	F-7-f-4	78.92	15.78			
5C-036	Boehringer Ingelheim	08-03-90	F-14-k-4	702.48	140.50			
5C-036	Boehringer Ingelheim	08-06-90	F-8-b-4	10.55	2.11			
5C-036	Boehringer Ingelheim	08-07-90	F-8-c-4	11.08	2.22			
5C-036	Boehringer Ingelheim	08-09-90	F-13-x-4	3,649.83	729.97			
5C-036	Boehringer Ingelheim	08-09-90	F-8-e-4	2,207.26	441.45			
5C-036	Boehringer Ingelheim	08-09-90	F-8-t-4	3,649.83	729.97			
5C-036	Boehringer Ingelheim	08-17-90	F-8-j-4	8,325.46	1,665.09			
5C-036	Boehringer Ingelheim	08-31-90	F-14-j-4	2,387.27	477.45			
5C-036	Boehringer Ingelheim	09-05-90	F-13-z-4(a)	702.80	140.56			
5C-036	Boehringer Ingelheim	09-14-90	F-15-j-4	3,430.02	686.00			
5C-036	Boehringer Ingelheim	09-17-90	F-15-k-4	647.20	129.44			
5C-036	Boehringer Ingelheim	09-20-90	F-14-a-4	624.02	124.80			
5C-036	Boehringer Ingelheim	09-21-90	F-9-c-4	1,129.10	225.82			

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5C-036	Boehringer Ingelheim	09-24-90	F-9-d-4(a)	3,691.12	1,765.24			
5C-036	Boehringer Ingelheim	09-25-90	F-9-g-4(b)	2,553.05	590.61			
5C-036	Boehringer Ingelheim	10-29-90	F-10-p-4(a)	1,150.67	280.13			
5C-036	Boehringer Ingelheim	11-07-90	F-13-m-4(a)	349.37	68.67			
5C-036	Boehringer Ingelheim	11-19-90	F-13-o-4(a)	499.34	99.67			
5C-036	Boehringer Ingelheim	12-05-90	F-13-gg-4(b)	1,664.67	336.93			
5C-036	Boehringer Ingelheim	12-05-90	F-12-b-4(b)	1,664.67	336.93			
5C-036	Boehringer Ingelheim	12-21-90	F-12-h-4	24,507.51	4,901.50			
5C-036	Boehringer Ingelheim	12-26-90	F-12-i-4(a)	17,665.71	<u>3,537.14</u>	20,662.30	67,220.49	20,662.30
5C-037	J. Walter Thompson	04-04-90	F-14-ee-4	292,685.07	58,577.01			
5C-037	J. Walter Thompson	08-09-90	F-8-d-4	14,659.36	2,931.87			
5C-037	J. Walter Thompson	08-30-90	F-8-s-4	176.26	35.25			
5C-037	J. Walter Thompson	09-28-90	F-9-g-4(a)	408.88	81.78			
5C-037	J. Walter Thompson	10-03-90	F-10-v-4(c)	4,169.24	833.85			
5C-037	J. Walter Thompson	10-03-90	F-13-aa-4(a)	10,008.14	2,001.63			
5C-037	J. Walter Thompson	10-08-90	F-10-c-4(a)	1,319.85	263.97			
5C-037	J. Walter Thompson	10-09-90	F-10-d-4(b)	166.39	33.28			
5C-037	J. Walter Thompson	10-12-90	F-11-d-4	21.11	4.22			
5C-037	J. Walter Thompson	10-14-90	F-11-c-4(a)	116.58	23.32			
5C-037	J. Walter Thompson	10-29-90	F-10-p-4(c)	173.03	34.61			
5C-037	J. Walter Thompson	11-23-90	F-16-b-4(c)	3,203.22	640.64			
5C-037	J. Walter Thompson	11-29-90	F-13-hh-4	1,046.86	209.37			
5C-037	J. Walter Thompson	12-05-90	F-12-a-4(a)	723.59	144.72			
5C-037	J. Walter Thompson	12-28-90	F-12-k-4	1,289.23	257.85			
5C-037	J. Walter Thompson	12-28-90	F-12-l-4(a)	3,008.51	<u>601.70</u>	66,675.07	43,310.69	43,310.69
5C-038	CEPALCO	05-23-90	F-14-y-4	1,031.20	206.24			
5C-038	CEPALCO	06-04-90	F-15-b-4	1,566.17	313.23			
5C-038	CEPALCO	06-18-90	F-15-c-4	642.22	128.44			
5C-038	CEPALCO	06-25-90	F-15-e-4	127.86	25.57			
5C-038	CEPALCO	07-11-90	F-7-c-4	5,371.33	1,074.27			

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5C-038	CEPALCO	08-03-90	F-14-k-4	253.26	57.55			
5C-038	CEPALCO	08-06-90	F-8-b-4	424.24	64.55			
5C-038	CEPALCO	08-17-90	F-8-j-4	342.14	66.43			
5C-038	CEPALCO	09-21-90	F-9-c-4	147.23	29.45			
5C-038	CEPALCO	09-24-90	F-9-d-4(a)	3,222.60	644.52			
5C-038	CEPALCO	09-28-90	F-9-g-4(b)	7,041.69	1,408.36			
5C-038	CEPALCO	10-29-90	F-10-p-4(a)	2,733.93	546.79			
5C-038	CEPALCO	11-19-90	F-13-o-4(a)	64.43	12.69			
5C-038	CEPALCO	12-21-90	F-12-h-4	1,453.05	290.61	4,891.52	15,455.21	4,691.52
5C-042	Pacific Enamel	05-23-90	F-14-y-4	928.08	185.62			
5C-042	Pacific Enamel	06-18-90	F-15-c-4	4,403.78	880.76			
5C-042	Pacific Enamel	07-23-90	F-7-f-4	78.92	15.78			
5C-042	Pacific Enamel	08-03-90	F-14-k-4	165.29	33.06			
5C-042	Pacific Enamel	08-06-90	F-8-b-4	4.22	0.84			
5C-042	Pacific Enamel	08-09-90	F-8-t-4	965.20	193.04			
5C-042	Pacific Enamel	08-09-90	F-13-x-4	965.20	193.04			
5C-042	Pacific Enamel	08-10-90	F-8-g-4	218.91	43.78			
5C-042	Pacific Enamel	08-17-90	F-8-j-4	3,421.42	684.28			
5C-042	Pacific Enamel	09-05-90	F-13-z-4(a)	4,743.92	948.78			
5C-042	Pacific Enamel	09-14-90	F-15-j-4	469.87	93.97			
5C-042	Pacific Enamel	09-21-90	F-9-c-4	441.82	88.36			
5C-042	Pacific Enamel	09-28-90	F-9-g-4(b)	3,180.21	636.04			
5C-042	Pacific Enamel	10-08-90	F-10-c-4(b)	1,187.86	237.57			
5C-042	Pacific Enamel	10-09-90	F-10-d-4(a)	149.75	29.95			
5C-042	Pacific Enamel	10-29-90	F-10-p-4(a)	1,237.19	247.44			
5C-042	Pacific Enamel	11-19-90	F-13-o-4(a)	112.75	22.55			
5C-042	Pacific Enamel	12-18-90	F-16-a-4(c)	517.99	103.60			
5C-042	Pacific Enamel	12-19-90	F-12-g-4	179.66	35.93			
5C-042	Pacific Enamel	12-21-90	F-12-h-4	4,802.48	960.50			
5C-042	Pacific Enamel	12-28-90	F-12-j-4	25.40	5.08	5,639.97	8,166.08	5,639.97

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5C-043	PNOC	04-04-90	F-14-u-4	1,171,601.99	234,320.40
5C-043	PNOC	04-05-90	F-14-z-4	374,053.33	74,510.73
5C-043	PNOC	04-06-90	F-14-s-4	135,339.26	27,057.65
5C-043	PNOC	04-16-90	F-14-c-4	580,570.08	116,174.02
5C-043	PNOC	04-18-90	F-14-d-4	369,453.15	73,890.33
5C-043	PNOC	04-25-90	F-14-q-4	73,797.64	14,759.53
5C-043	PNOC	05-16-90	F-14-bb-4	94,546.13	18,909.23
5C-043	PNOC	05-23-90	F-14-y-4	13,749.27	2,749.85
5C-043	PNOC	06-05-90	F-6-a-4	4,546.71	909.74
5C-043	PNOC	06-13-90	F-14-w-4	84,660.46	16,932.09
5C-043	PNOC	06-18-90	F-15-c-4	52,858.98	10,571.80
5C-043	PNOC	06-25-90	F-15-e-4	767.19	153.44
5C-043	PNOC	06-27-90	F-14-t-4	1,269,157.90	253,831.58
5C-043	PNOC	06-27-90	F-14-d-4	163,139.20	32,627.84
5C-043	PNOC	06-27-90	F-6-c-4	3,455,945.46	691,189.09
5C-043	PNOC	07-04-90	F-7-a-4	2,122,860.07	424,572.01
5C-043	PNOC	07-11-90	F-7-c-4	367,106.86	73,421.37
5C-043	PNOC	07-11-90	F-7-d-4	1,256,259.05	251,251.81
5C-043	PNOC	07-13-90	F-7-e-4	2,110.39	422.08
5C-043	PNOC	07-23-90	F-7-f-4	173.62	34.72
5C-043	PNOC	07-25-90	F-13-w-4	295.12	59.02
5C-043	PNOC	08-01-90	F-14-l-4	146,554.80	29,310.96
5C-043	PNOC	08-02-90	F-8-a-4	472.99	94.60
5C-043	PNOC	08-03-90	F-14-k-4	6,363.64	1,272.73
5C-043	PNOC	08-04-90	F-13-y-4	560.65	112.13
5C-043	PNOC	08-06-90	F-14-n-4	7,980.34	1,596.07
5C-043	PNOC	08-06-90	F-8-b-4	97.83	19.57
5C-043	PNOC	08-07-90	F-8-c-4	170.98	34.20
5C-043	PNOC	08-08-90	F-7-b-4	8,219.87	1,643.97
5C-043	PNOC	08-09-90	F-8-t-4	60,639.74	12,127.95

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5C-043	PNOC	08-09-90	F-13-x-4	60,609.74	12,127.55
5C-043	PNOC	08-10-90	F-6-g-4	1,964.56	218.61
5C-043	PNOC	08-13-90	F-3-h-4	21,236.08	4,247.22
5C-043	PNOC	08-16-90	F-15-f-4	5,766.99	1,157.40
5C-043	PNOC	08-21-90	F-6-l-4	6,665.34	1,367.07
5C-043	PNOC	08-22-90	F-14-c-4	133,919.79	26,783.96
5C-043	PNOC	08-24-90	F-8-o-4	2,640.19	528.04
5C-043	PNOC	08-27-90	F-15-g-4	22,711.96	4,542.39
5C-043	PNOC	08-29-90	F-8-r-4	1,539.46	307.89
5C-043	PNOC	08-31-90	F-14-j-4	244,205.72	48,841.14
5C-043	PNOC	09-05-90	F-13-z-4(a)	3,514.02	702.80
5C-043	PNOC	09-12-90	F-15-i-4	9,227.45	1,845.49
5C-043	PNOC	09-17-90	F-15-k-4	9,060.74	1,812.15
5C-043	PNOC	09-21-90	F-9-c-4	7,486.40	1,497.28
5C-043	PNOC	09-26-90	F-9-f-4(b)	28,233.90	5,646.78
5C-043	PNOC	10-03-90	F-13-aa-4(b)	77,910.11	15,582.02
5C-043	PNOC	10-05-90	F-10-a-4(b)	4,266.95	853.39
5C-043	PNOC	10-08-90	F-10-b-4(a)	640.49	128.10
5C-043	PNOC	10-10-90	F-10-e-4(a)	2,062.91	412.58
5C-043	PNOC	10-18-90	F-10-g-4	3,325.94	665.19
5C-043	PNOC	10-29-90	F-10-p-4(a)	302.81	60.56
5C-043	PNOC	11-06-90	F-13-bb-4	2,914.15	582.83
5C-043	PNOC	11-07-90	F-13-m-4(a)	198,966.38	39,793.28
5C-043	PNOC	11-09-90	F-13-dd-4	1,906.55	381.31
5C-043	PNOC	11-19-90	F-13-o-4(a)	2,308.77	461.75
5C-043	PNOC	11-23-90	F-16-c-b(4)	1,151,692.82	230,338.56
5C-043	PNOC	12-05-90	F-13-gg-4(b)	407,289.72	81,457.94
5C-043	PNOC	12-05-90	F-12-b-4(b)	407,289.72	81,457.94
5C-043	PNOC	12-19-90	F-12-f-4(a)	75,227.38	15,045.48
5C-043	PNOC	12-19-90	F-12-e-4	4,423,293.99	884,658.80

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5C-043	FNOC	12-26-90	F-12-i-4(a)	1,751,220.41	<u>340,244.02</u>	4,163,021.35	10,224,756.04	4,163,021.35
5C-045	ALPAP-Employee Benefit Fund	04-04-90	F-4-c-4	3,619.76	720.95			
5C-045	ALPAP-Employee Benefit Fund	04-05-90	F-14-z-4	1,364.16	270.84			
5C-045	ALPAP-Employee Benefit Fund	04-11-90	F-14-f-4	643.19	129.04			
5C-045	ALPAP-Employee Benefit Fund	06-13-90	F-14-w-4	284.39	56.88			
5C-045	ALPAP-Employee Benefit Fund	06-27-90	F-14-t-4	213.43	42.69			
5C-045	ALPAP-Employee Benefit Fund	08-09-90	F-13-x-4	501.90	100.38			
5C-045	ALPAP-Employee Benefit Fund	08-09-90	F-8-t-4	501.90	100.38			
5C-045	ALPAP-Employee Benefit Fund	09-26-90	F-9-f-4(b)	2,968.14	593.63			
5C-045	ALPAP-Employee Benefit Fund	10-03-90	F-13-aa-4(b)	322.64	64.57			
5C-045	ALPAP-Employee Benefit Fund	10-04-90	F-10-w-4	133.04	26.61			
5C-045	ALPAP-Employee Benefit Fund	10-14-90	F-11-c-4(a)	93.26	18.65			
5C-045	ALPAP-Employee Benefit Fund	10-29-90	F-10-p-4(a)	121.12	24.22			
5C-045	ALPAP-Employee Benefit Fund	11-09-90	F-13-dd-4	28.46	<u>5.69</u>	2,157.53	7,375.70	2,157.53
5C-047	ALPAP-Strike Support Fund	04-04-90	F-4-c-4	4,912.53	982.51			
5C-047	ALPAP-Strike Support Fund	04-05-90	F-14-z-4	1,800.17	360.04			
5C-047	ALPAP-Strike Support Fund	05-16-90	F-14-bb-4	570.32	114.06			
5C-047	ALPAP-Strike Support Fund	06-13-90	F-14-w-4	962.55	192.51			
5C-047	ALPAP-Strike Support Fund	06-27-90	F-14-t-4	451.86	90.37			
5C-047	ALPAP-Strike Support Fund	07-11-90	F-7-d-4	428.42	85.68			
5C-047	ALPAP-Strike Support Fund	08-09-90	F-8-t-4	1,775.96	355.19			
5C-047	ALPAP-Strike Support Fund	08-09-90	F-13-x-4	1,775.96	355.19			
5C-047	ALPAP-Strike Support Fund	08-24-90	F-8-o-4	289.34	57.87			
5C-047	ALPAP-Strike Support Fund	09-26-90	F-9-f-4(b)	2,484.44	496.89			
5C-047	ALPAP-Strike Support Fund	10-03-90	F-13-aa-4(b)	920.10	184.02			
5C-047	ALPAP-Strike Support Fund	10-14-90	F-11-c-4(a)	233.15	46.63			
5C-047	ALPAP-Strike Support Fund	10-29-90	F-10-p-4(a)	423.93	84.79			
5C-047	ALPAP-Strike Support Fund	11-09-90	F-13-dd-4	31.30	<u>6.26</u>	3,412.01	10,271.36	3,412.01
5C-048	ALPAP-Disability Fund	04-05-90	F-14-z-4	10,801.14	2,160.23			
5C-048	ALPAP-Disability Fund	04-11-90	F-14-f-4	4,774.38	954.88			

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5C-048	ALPAP-Disability Fund	04-18-90	F-14-dd-4	176,746.66	35,342.97			
5C-048	ALPAP-Disability Fund	04-25-90	F-14-q-4	36,171.19	7,634.24			
5C-048	ALPAP-Disability Fund	05-16-90	F-14-bb-4	2,219.75	443.95			
5C-048	ALPAP-Disability Fund	06-25-90	F-15-e-4	146.13	29.23			
5C-048	ALPAP-Disability Fund	06-27-90	F-14-t-4	262.41	56.43			
5C-048	ALPAP-Disability Fund	07-25-90	F-13-v-4	66.40	13.26			
5C-048	ALPAP-Disability Fund	08-02-90	F-8-a-4	217.53	43.51			
5C-048	ALPAP-Disability Fund	08-09-90	F-8-t-4	501.90	100.38			
5C-048	ALPAP-Disability Fund	08-09-90	F-13-x-4	501.90	100.38			
5C-048	ALPAP-Disability Fund	08-16-90	F-15-f-4	2,616.56	523.31			
5C-048	ALPAP-Disability Fund	08-17-90	F-8-j-4	114.05	22.81			
5C-048	ALPAP-Disability Fund	08-21-90	F-8-l-4	1,887.25	377.45			
5C-048	ALPAP-Disability Fund	08-22-90	F-14-c-4	83.65	16.73			
5C-048	ALPAP-Disability Fund	08-24-90	F-8-o-4	15,370.99	3,074.20			
5C-048	ALPAP-Disability Fund	09-05-90	F-13-z-4(a)	1,405.61	<u>281.12</u>	51,181.55	92,614.68	51,181.55
5C-051A	Manila Golf-Caddy Welfare	06-18-90	F-15-c-4	183.49	36.70			
5C-051A	Manila Golf-Caddy Welfare	08-09-90	F-8-e-4	60.13	12.03			
5C-051A	Manila Golf-Caddy Welfare	08-17-90	F-8-j-4	874.36	174.87			
5C-051A	Manila Golf-Caddy Welfare	09-24-90	F-9-d-4(a)	161.13	32.23			
5C-051A	Manila Golf-Caddy Welfare	09-28-90	F-9-g-4(b)	1,249.37	249.87			
5C-051A	Manila Golf-Caddy Welfare	10-29-90	F-10-p-4(a)	467.19	93.44			
5C-051A	Manila Golf-Caddy Welfare	11-19-90	F-13-o-4(a)	10.74	2.15			
5C-051A	Manila Golf-Caddy Welfare	12-21-90	F-12-h-4	714.21	<u>142.84</u>	744.13	3,676.44	744.13
5C-051B	Manila Golf-Death	06-18-90	F-15-c-4	91.75	18.35			
5C-051B	Manila Golf-Death	08-09-90	F-8-e-4	15.82	3.16			
5C-051B	Manila Golf-Death	08-17-90	F-8-j-4	304.13	60.83			
5C-051B	Manila Golf-Death	09-26-90	F-9-f-4(b)	153.90	30.78			
5C-051B	Manila Golf-Death	09-28-90	F-9-g-4(b)	454.32	90.86			
5C-051B	Manila Golf-Death	10-29-90	F-10-p-4(a)	173.03	34.61			
5C-051B	Manila Golf-Death	12-05-90	F-12-a-4(b)	217.08	43.42			

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5C-051B Manila Golf-Death	12-21-90	F-12-h-4	418.66	<u>83.74</u>	365.75	2,021.15	365.75
5C-052 Cyanamid	06-18-90	F-15-c-4	4,567.27	917.45			
5C-052 Cyanamid	06-25-90	F-15-e-4	162.66	35.53			
5C-052 Cyanamid	07-23-90	F-7-f-4	78.92	15.76			
5C-052 Cyanamid	08-07-90	F-8-c-4	2.11	0.42			
5C-052 Cyanamid	08-08-90	F-13-x-4	1,512.67	262.53			
5C-052 Cyanamid	08-09-90	F-8-t-4	1,312.67	262.53			
5C-052 Cyanamid	08-10-90	F-8-g-4	21.10	4.22			
5C-052 Cyanamid	08-17-90	F-8-j-4	684.28	136.66			
5C-052 Cyanamid	09-05-90	F-13-z-4(a)	527.10	105.42			
5C-052 Cyanamid	09-14-90	F-15-j-4	1,315.62	263.12			
5C-052 Cyanamid	09-21-90	F-9-c-4	368.18	73.64			
5C-052 Cyanamid	09-24-90	F-9-d-4(a)	322.26	64.45			
5C-052 Cyanamid	09-28-90	F-9-g-4(b)	5,338.21	1,067.64			
5C-052 Cyanamid	10-29-90	F-10-p-4(a)	2,119.66	423.93			
5C-052 Cyanamid	11-19-90	F-13-o-4(a)	123.49	24.70			
5C-052 Cyanamid	12-05-90	F-12-a-4(b)	361.79	72.36			
5C-052 Cyanamid	12-18-90	F-16-a-4(c)	302.16	60.43			
5C-052 Cyanamid	12-21-90	F-12-h-4	4,433.06	<u>886.61</u>	4,678.62	15,701.22	4,678.62
5C-053 Hemisphere	04-04-90	F-14-ee-4	45,851.84	9,170.37			
5C-053 Hemisphere	08-09-90	F-8-d-4	1,745.16	349.03			
5C-053 Hemisphere	08-14-90	F-8-i-4	2,615.43	523.09			
5C-053 Hemisphere	10-03-90	F-13-aa-4(a)	4,519.81	903.96			
5C-053 Hemisphere	10-03-90	F-10-v-4(c)	10,423.10	2,084.62			
5C-053 Hemisphere	10-12-90	F-11-d-4	10.55	2.11			
5C-053 Hemisphere	11-23-90	F-16-b-4(c)	2,242.25	448.45			
5C-053 Hemisphere	12-05-90	F-12-a-4(a)	361.79	72.36			
5C-053 Hemisphere	12-06-90	F-12-c-4(b)	1,059.05	211.81			
5C-053 Hemisphere	12-14-90	F-12-d-4(a)	569.15	113.83			
5C-053 Hemisphere	12-28-90	F-12-l-4(a)	462.85	<u>92.57</u>	13,972.20	18,555.43	13,972.20

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5C-054	BASF Phils., Inc.	04-04-90	F-4-c-4	646.39	129.28			
5C-054	BASF Phils., Inc.	06-04-90	F-15-b-4	375.56	75.18			
5C-054	BASF Phils., Inc.	06-18-90	F-14-x-4	11,266.19	2,253.24			
5C-054	BASF Phils., Inc.	06-25-90	F-15-e-4	54.60	10.96			
5C-054	BASF Phils., Inc.	06-27-90	F-14-t-4	5,203.07	1,040.61			
5C-054	BASF Phils., Inc.	08-09-90	F-8-e-4	15.82	3.16			
5C-054	BASF Phils., Inc.	08-17-90	F-6-j-4	609.25	121.65			
5C-054	BASF Phils., Inc.	09-05-90	F-13-z-4(a)	1,229.91	245.98			
5C-054	BASF Phils., Inc.	09-26-90	F-9-g-4(b)	13,743.04	2,748.61			
5C-054	BASF Phils., Inc.	10-29-90	F-10-p-4(a)	5,329.43	1,065.89			
5C-054	BASF Phils., Inc.	12-05-90	F-12-a-4(b)	192.96	38.59			
5C-054	BASF Phils., Inc.	12-18-90	F-16-a-4(c)	431.66	86.33			
5C-054	BASF Phils., Inc.	12-19-90	F-12-g-4	161.69	32.34			
5C-054	BASF Phils., Inc.	12-21-90	F-12-h-4	344.79	68.96			
5C-054	BASF Phils., Inc.	12-28-90	F-12-l-4(a)	4,859.90	<u>971.98</u>	8,892.76	46,298.45	8,892.76
5C-059	ALPAP-Conjuanco Trust Fund	04-04-90	F-4-c-4	646.39	129.28			
5C-059	ALPAP-Conjuanco Trust Fund	12-26-90	F-12-i-4(a)	143.79	<u>28.76</u>	158.04	837.57	158.04
5C-060	Admiral Realty Co., Inc.	04-04-90	F-4-c-4	146,341.68	29,268.34			
5C-060	Admiral Realty Co., Inc.	04-06-90	F-14-s-4	12,406.10	2,481.22			
5C-060	Admiral Realty Co., Inc.	05-10-90	F-14-p-4	2,315.20	463.04			
5C-060	Admiral Realty Co., Inc.	06-06-90	F-6-b-4	2,179.32	435.86			
5C-060	Admiral Realty Co., Inc.	06-27-90	F-14-t-4	197.69	39.54			
5C-060	Admiral Realty Co., Inc.	08-06-90	F-14-n-4	452.79	90.56			
5C-060	Admiral Realty Co., Inc.	08-07-90	F-8-c-4	2.11	0.42			
5C-060	Admiral Realty Co., Inc.	08-09-90	F-13-x-4	2,046.22	409.24			
5C-060	Admiral Realty Co., Inc.	08-09-90	F-8-t-4	2,046.22	409.24			
5C-060	Admiral Realty Co., Inc.	08-16-90	F-15-f-4	381.98	76.40			
5C-060	Admiral Realty Co., Inc.	09-19-90	F-14-b-4	431.35	86.27			
5C-060	Admiral Realty Co., Inc.	10-03-90	F-10-v-4(b)	89,638.69	17,927.74			
5C-060	Admiral Realty Co., Inc.	11-19-90	F-13-o-4(a)	21.48	<u>4.30</u>	51,692.17	48,292.53	48,292.53

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5C-061	Intel Phils., Inc.	04-04-90	F-4-c-4	5,800.86	1,000.07			
5C-061	Intel Phils., Inc.	04-16-90	F-14-c-4	40,884.78	6,185.86			
5C-061	Intel Phils., Inc.	06-18-90	F-15-c-4	66,606.42	7,821.26			
5C-061	Intel Phils., Inc.	07-28-90	F-7-f-4	189.40	37.88			
5C-061	Intel Phils., Inc.	08-03-90	F-14-k-4	371.90	74.38			
5C-061	Intel Phils., Inc.	08-09-90	F-5-e-4	3,512.78	702.56			
5C-061	Intel Phils., Inc.	08-17-90	F-8-j-4	6,690.78	1,338.16			
5C-061	Intel Phils., Inc.	08-31-90	F-14-j-4	663.13	132.63			
5C-061	Intel Phils., Inc.	09-14-90	F-15-j-4	2,231.86	446.37			
5C-061	Intel Phils., Inc.	09-20-90	F-14-a-4	416.01	83.20			
5C-061	Intel Phils., Inc.	09-21-90	F-9-c-4	981.82	196.36			
5C-061	Intel Phils., Inc.	09-24-90	F-9-d-4(a)	1,173.95	234.79			
5C-061	Intel Phils., Inc.	09-28-90	F-9-g-4(b)	13,515.88	2,703.18			
5C-061	Intel Phils., Inc.	10-03-90	F-13-aa-4(b)	161.42	32.28			
5C-061	Intel Phils., Inc.	10-29-90	F-10-p-4(a)	5,242.91	1,048.58			
5C-061	Intel Phils., Inc.	11-19-90	F-13-o-4(a)	574.51	114.90			
5C-061	Intel Phils., Inc.	12-05-90	F-12-b-4(b)	1,249.91	249.98			
5C-061	Intel Phils., Inc.	12-05-90	F-13-gg-4(b)	1,249.91	249.98			
5C-061	Intel Phils., Inc.	12-21-90	F-12-h-4	24,554.21	<u>4,910.84</u>	29,134.38	60,295.27	29,134.38
5C-062	ECCP	08-09-90	F-8-t-4	540.51	108.10			
5C-062	ECCP	08-09-90	F-13-x-4	540.41	108.08			
5C-062	ECCP	08-17-90	F-8-j-4	114.05	22.81			
5C-062	ECCP	09-05-90	F-13-z-4(a)	245.98	49.20			
5C-062	ECCP	09-28-90	F-9-g-4(b)	318.02	63.60			
5C-062	ECCP	10-29-90	F-10-p-4(a)	86.52	17.30			
5C-062	ECCP	11-19-90	F-13-o-4(a)	10.74	2.15			
5C-062	ECCP	12-21-90	F-12-h-4	443.21	<u>88.64</u>	459.88	935.80	459.88
5C-066	MIT Retirement Fund Inc.	06-04-90	F-15-b-4	563.82	112.76			
5C-066	MIT Retirement Fund Inc.	06-18-90	F-15-c-4	1,284.44	256.89			
5C-066	MIT Retirement Fund Inc.	07-11-90	F-7-c-4	1,967.71	393.54			

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5C-066	MIT Retirement Fund Inc.	07-23-90	F-7-f-4	47.55	9.47		
5C-066	MIT Retirement Fund Inc.	08-06-90	F-14-k-4	495.87	99.17		
5C-066	MIT Retirement Fund Inc.	08-09-90	F-8-t-4	579.12	115.62		
5C-066	MIT Retirement Fund Inc.	08-09-90	F-13-x-4	579.12	115.82		
5C-066	MIT Retirement Fund Inc.	08-10-90	F-6-g-4	21.10	4.22		
5C-066	MIT Retirement Fund Inc.	08-17-90	F-8-j-4	494.20	98.64		
5C-066	MIT Retirement Fund Inc.	08-31-90	F-14-j-4	238.73	47.75		
5C-066	MIT Retirement Fund Inc.	09-05-90	F-13-z-4(a)	281.12	56.22		
5C-066	MIT Retirement Fund Inc.	09-21-90	F-9-c-4	319.09	63.82		
5C-066	MIT Retirement Fund Inc.	09-24-90	F-9-d-4(a)	276.22	55.24		
5C-066	MIT Retirement Fund Inc.	09-28-90	F-9-g-4(b)	1,249.37	249.87		
5C-066	MIT Retirement Fund Inc.	10-29-90	F-10-p-4(a)	190.34	38.07		
5C-066	MIT Retirement Fund Inc.	11-19-90	F-13-o-4(a)	37.58	7.52		
5C-066	MIT Retirement Fund Inc.	12-05-90	F-12-b-4(b)	706.47	141.29		
5C-066	MIT Retirement Fund Inc.	12-05-90	F-13-gg-4(b)	706.47	141.29		
5C-066	MIT Retirement Fund Inc.	12-18-90	F-16-a-4(c)	258.99	51.80		
5C-066	MIT Retirement Fund Inc.	12-21-90	F-12-h-4	3,644.96	<u>728.99</u>	2,788.39	12,874.49
							2,788.39
5C-068	Henkel Phils.	04-04-90	F-4-c-4	904.94	180.99		
5C-068	Henkel Phils.	06-18-90	F-15-c-4	9,725.01	1,945.00		
5C-068	Henkel Phils.	07-25-90	F-13-w-4	162.32	32.46		
5C-068	Henkel Phils.	08-09-90	F-8-t-4	926.59	185.32		
5C-068	Henkel Phils.	08-09-90	F-13-x-4	926.59	185.32		
5C-068	Henkel Phils.	08-10-90	F-8-g-4	10.55	2.11		
5C-068	Henkel Phils.	08-17-90	F-8-j-4	570.24	114.05		
5C-068	Henkel Phils.	09-24-90	F-9-d-4(a)	184.15	36.83		
5C-068	Henkel Phils.	09-28-90	F-9-g-4(b)	204.44	40.89		
5C-068	Henkel Phils.	10-29-90	F-10-p-4(a)	129.78	25.96		
5C-068	Henkel Phils.	11-19-90	F-13-o-4(a)	21.48	4.30		
5C-068	Henkel Phils.	12-21-90	F-12-h-4	1,650.08	<u>330.02</u>	3,083.25	7,981.66
							3,083.25
5C-069	Coca-cola Bottlers, Inc.	08-09-90	F-8-e-4	990.54	198.11		

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5C-069	Coca-cola Bottlers, Inc.	10-08-90	F-10-v-4(b)	201,513.34	40,802.87			
5C-069	Coca-cola Bottlers, Inc.	10-08-90	F-10-c-4(b)	8,845.00	1,729.00			
5C-069	Coca-cola Bottlers, Inc.	10-08-90	F-10-d-4(a)	1,019.65	217.97			
5C-069	Coca-cola Bottlers, Inc.	12-19-90	F-12-g-4	38,069.57	<u>7,513.31</u>	50,061.63	10,045.60	10,045.60
5C-070	Ancor/Anam Pilipinas	04-06-90	F-14-s-4	29,823.51	5,864.70			
5C-070	Ancor/Anam Pilipinas	06-13-90	F-14-w-4	1,421.95	284.39			
5C-070	Ancor/Anam Pilipinas	06-25-90	F-15-e-4	474.93	94.99			
5C-070	Ancor/Anam Pilipinas	07-11-90	F-7-d-4	65,334.14	13,066.83			
5C-070	Ancor/Anam Pilipinas	07-13-90	F-14-aa-4	34,237.04	6,847.41			
5C-070	Ancor/Anam Pilipinas	07-13-90	F-7-e-4	1,346.43	269.29			
5C-070	Ancor/Anam Pilipinas	08-09-90	F-8-e-4	3,626.70	725.34			
5C-070	Ancor/Anam Pilipinas	08-22-90	F-14-c-4	111.53	22.31			
5C-070	Ancor/Anam Pilipinas	09-28-90	F-9-g-4(b)	8,518.41	1,703.68			
5C-070	Ancor/Anam Pilipinas	10-03-90	F-10-v-4(b)	694.87	138.97			
5C-070	Ancor/Anam Pilipinas	10-08-90	F-10-c-4(b)	3,959.54	791.91			
5C-070	Ancor/Anam Pilipinas	10-09-90	F-10-d-4(a)	499.17	99.83			
5C-070	Ancor/Anam Pilipinas	10-29-90	F-10-q-4(a)	3,054.96	610.99			
5C-070	Ancor/Anam Pilipinas	10-29-90	F-10-p-4(b)	2,652.30	530.46			
5C-070	Ancor/Anam Pilipinas	11-19-90	F-13-o-4(a)	289.94	57.99			
5C-070	Ancor/Anam Pilipinas	11-23-90	F-16-b-4(a)	2,178.19	435.64			
5C-070	Ancor/Anam Pilipinas	12-18-90	F-16-a-4(c)	215.83	43.17			
5C-070	Ancor/Anam Pilipinas	12-19-90	F-12-e-4	828.52	165.70			
5C-070	Ancor/Anam Pilipinas	12-19-90	F-12-g-4	4,114.17	822.83			
5C-070	Ancor/Anam Pilipinas	12-21-90	F-12-h-4	7,289.91	<u>1,457.98</u>	34,034.41	564,610.58	34,034.41
5C-072	Sharp Phils.	08-04-90	F-13-y-4	1,541.78	308.36			
5C-072	Sharp Phils.	08-09-90	F-8-e-4	50.63	10.13			
5C-072	Sharp Phils.	08-22-90	F-14-c-4	83.65	16.73			
5C-072	Sharp Phils.	09-28-90	F-9-g-4(b)	908.63	181.73			
5C-072	Sharp Phils.	10-03-90	F-10-v-4(b)	2,779.49	555.90			
5C-072	Sharp Phils.	10-08-90	F-10-c-4(b)	659.92	131.98			

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5C-072	Sharp Phils.	10-09-90	F-10-d-4(a)	63.19	16.64			
5C-072	Sharp Phils.	10-29-90	F-10-p-4(b)	354.72	70.94			
5C-072	Sharp Phils.	12-05-90	F-13-gg-4(b)	6,664.32	1,336.66			
5C-072	Sharp Phils.	12-05-90	F-12-b-4(b)	6,664.32	1,335.66			
5C-072	Sharp Phils.	12-18-90	F-16-a-4(c)	215.63	43.17			
5C-072	Sharp Phils.	12-21-90	F-12-h-4	344.79	68.96	4,078.26	59,569.93	4,078.26
5C-073	Colgate-Palmolive Phils.	04-04-90	F-4-c-4	200,696.62	40,179.32			
5C-073	Colgate-Palmolive Phils.	04-05-90	F-14-z-4	32,274.65	6,454.97			
5C-073	Colgate-Palmolive Phils.	04-06-90	F-14-s-4	24,361.07	4,872.21			
5C-073	Colgate-Palmolive Phils.	04-18-90	F-14-dd-4	261,918.35	52,383.67			
5C-073	Colgate-Palmolive Phils.	06-13-90	F-14-w-4	11,005.30	2,201.06			
5C-073	Colgate-Palmolive Phils.	07-11-90	F-7-d-4	96,394.64	19,278.93			
5C-073	Colgate-Palmolive Phils.	08-06-90	F-14-n-4	56.60	11.32			
5C-073	Colgate-Palmolive Phils.	08-07-90	F-8-c-4	151.98	30.40			
5C-073	Colgate-Palmolive Phils.	08-08-90	F-7-b-4	4,454.97	890.99			
5C-073	Colgate-Palmolive Phils.	08-09-90	F-13-x-4	39,738.39	7,947.68			
5C-073	Colgate-Palmolive Phils.	08-09-90	F-8-t-4	39,738.39	7,947.68			
5C-073	Colgate-Palmolive Phils.	08-10-90	F-8-g-4	42.20	8.44			
5C-073	Colgate-Palmolive Phils.	09-05-90	F-13-z-4(a)	9,487.85	1,897.57			
5C-073	Colgate-Palmolive Phils.	09-12-90	F-15-i-4	4,818.78	963.76			
5C-073	Colgate-Palmolive Phils.	09-26-90	F-9-f-4(b)	8,816.48	1,763.30			
5C-073	Colgate-Palmolive Phils.	10-03-90	F-13-aa-4(b)	30,670.11	6,134.02			
5C-073	Colgate-Palmolive Phils.	10-05-90	F-10-a-4(b)	3,963.33	792.67			
5C-073	Colgate-Palmolive Phils.	10-14-90	F-11-c-4(a)	2,599.64	519.93			
5C-073	Colgate-Palmolive Phils.	10-29-90	F-10-p-4(b)	4,905.50	981.10			
5C-073	Colgate-Palmolive Phils.	11-06-90	F-13-bb-4	5,068.31	1,013.66			
5C-073	Colgate-Palmolive Phils.	11-08-90	F-13-cc-4	277.16	55.43			
5C-073	Colgate-Palmolive Phils.	11-09-90	F-13-dd-4	278.87	55.77			
5C-073	Colgate-Palmolive Phils.	12-03-90	F-13-ff-4	26.76	5.35			
5C-073	Colgate-Palmolive Phils.	12-05-90	F-12-b-4(b)	5,271.37	1,054.27			

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5C-073	Colgate-Palmolive Phils.	12-05-90	F-13-cg-4(b)	5,271.37	1,054.27			
5C-073	Colgate-Palmolive Phils.	12-11-90	F-13-ee-4(e)	18,433.60	3,666.72			
5C-073	Colgate-Palmolive Phils.	12-14-90	F-12-d-4(a)	40.06	8.01			
5C-073	Colgate-Palmolive Phils.	12-26-90	F-12-i-4(e)	132,772.26	<u>26,554.45</u>	168,746.95	325,572.11	168,746.95
5C-074	FOSECO Phils., Inc.	04-04-90	F-4-c-4	28,053.13	5,610.63			
5C-074	FOSECO Phils., Inc.	04-05-90	F-14-z-4	365.76	77.15			
5C-074	FOSECO Phils., Inc.	05-10-90	F-14-p-4	15,090.12	3,018.02			
5C-074	FOSECO Phils., Inc.	06-05-90	F-6-a-4	78.27	15.65			
5C-074	FOSECO Phils., Inc.	07-11-90	F-7-d-4	176.72	35.34			
5C-074	FOSECO Phils., Inc.	08-09-90	F-13-x-4	14,825.43	2,965.09			
5C-074	FOSECO Phils., Inc.	08-09-90	F-8-t-4	14,825.43	2,965.09			
5C-074	FOSECO Phils., Inc.	08-13-90	F-8-h-4	593.19	118.64			
5C-074	FOSECO Phils., Inc.	08-22-90	F-14-c-4	3,485.32	697.06			
5C-074	FOSECO Phils., Inc.	08-29-90	F-8-r-4	2,759.34	551.87			
5C-074	FOSECO Phils., Inc.	09-26-90	F-9-f-4(b)	11,960.51	2,392.10			
5C-074	FOSECO Phils., Inc.	10-03-90	F-13-aa-4(b)	3,793.41	758.68			
5C-074	FOSECO Phils., Inc.	10-14-90	F-11-c-4(a)	1,556.69	311.34			
5C-074	FOSECO Phils., Inc.	10-19-90	F-10-i-4(b)	3,139.67	627.93			
5C-074	FOSECO Phils., Inc.	10-29-90	F-10-p-4(b)	3,443.36	688.67			
5C-074	FOSECO Phils., Inc.	12-05-90	F-12-b-4(b)	4,510.56	902.11			
5C-074	FOSECO Phils., Inc.	12-05-90	F-13-gg-4(b)	4,510.56	<u>902.11</u>	22,637.48	58,211.11	22,637.48
5C-075	Malaysian Airlines	10-03-90	F-13-aa-4(a)	564.98	113.00			
5C-075	Malaysian Airlines	10-03-90	F-10-v-4(c)	37,523.17	7,504.63			
5C-075	Malaysian Airlines	11-23-90	F-16-b-4(c)	3,203.22	640.64			
5C-075	Malaysian Airlines	12-06-90	F-12-c-4(b)	282.41	<u>56.48</u>	8,314.75	16,103.32	8,314.75
5C-076	Victory Liner	08-09-90	F-8-d-4	8,725.81	1,745.16			
5C-076	Victory Liner	08-09-90	F-8-f-4	8,529.71	1,705.94			
5C-076	Victory Liner	10-03-90	F-13-aa-4(a)	645.69	129.14			
5C-076	Victory Liner	11-29-90	F-13-hh-4	373.88	74.78			
5C-076	Victory Liner	12-28-90	F-12-l-4(a)	694.27	<u>138.85</u>	3,793.87	38,902.67	3,793.87

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5C-077	Boehringer Employee Council	04-04-90	F-4-c-4	33,870.60	6,774.12		
5C-077	Boehringer Employee Council	04-11-90	F-14-f-4	9,032.61	1,806.52		
5C-077	Boehringer Employee Council	06-04-90	F-15-b-4	1,190.29	238.06		
5C-077	Boehringer Employee Council	06-13-90	F-14-w-4	2,566.48	513.30		
5C-077	Boehringer Employee Council	06-27-90	F-14-t-4	4,221.22	844.24		
5C-077	Boehringer Employee Council	07-11-90	F-7-d-4	2,035.00	407.00		
5C-077	Boehringer Employee Council	07-11-90	F-7-c-4	957.27	191.45		
5C-077	Boehringer Employee Council	07-25-90	F-13-w-4	287.74	57.55		
5C-077	Boehringer Employee Council	08-08-90	F-7-b-4	639.32	127.86		
5C-077	Boehringer Employee Council	08-09-90	F-8-t-4	8,995.64	1,799.13		
5C-077	Boehringer Employee Council	08-09-90	F-13-x-4	8,995.64	1,799.13		
5C-077	Boehringer Employee Council	08-13-90	F-8-h-4	204.06	40.81		
5C-077	Boehringer Employee Council	08-16-90	F-15-f-4	381.98	76.40		
5C-077	Boehringer Employee Council	08-22-90	F-14-c-4	1,310.48	262.10		
5C-077	Boehringer Employee Council	09-05-90	F-13-z-4(a)	1,405.61	281.12		
5C-077	Boehringer Employee Council	09-19-90	F-14-b-4	431.35	86.27		
5C-077	Boehringer Employee Council	09-20-90	F-14-a-4	894.43	178.89		
5C-077	Boehringer Employee Council	09-21-90	F-9-c-4	147.27	29.45		
5C-077	Boehringer Employee Council	09-26-90	F-9-f-4(b)	1,539.04	307.81		
5C-077	Boehringer Employee Council	10-03-90	F-13-aa-4(b)	4,035.54	807.11		
5C-077	Boehringer Employee Council	10-04-90	F-10-w-4	454.55	90.91		
5C-077	Boehringer Employee Council	10-14-90	F-11-c-4(a)	610.08	122.02		
5C-077	Boehringer Employee Council	10-19-90	F-10-i-4(b)	526.39	105.28		
5C-077	Boehringer Employee Council	10-29-90	F-10-p-4(b)	2,206.18	441.24		
5C-077	Boehringer Employee Council	12-05-90	F-13-gg-4(b)	2,083.19	416.64		
5C-077	Boehringer Employee Council	12-05-90	F-12-b-4(b)	2,083.19	416.64		
5C-077	Boehringer Employee Council	12-28-90	F-12-l-4(a)	1,666.25	333.25	18,554.30	29,197.19 18,554.30
5C-081	Ault & Witborg Co.	04-04-90	F-4-c-4	120,874.09	24,174.82		
5C-081	Ault & Witborg Co.	04-05-90	F-14-z-4	11,638.86	2,327.77		
5C-081	Ault & Witborg Co.	08-01-90	F-14-l-4	3,296.11	659.22		

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5C-081	Ault & Witborg Co.	08-28-90	F-8-r-4	10,485.42	2,087.10			
5C-081	Ault & Witborg Co.	08-31-90	F-14-j-4	5,487.87	1,087.88			
5C-081	Ault & Witborg Co.	08-30-90	F-14-a-4	8,292.44	1,609.89			
5C-081	Ault & Witborg Co.	09-28-90	F-9-f-4(b)	63,985.40	16,783.03			
5C-081	Ault & Witborg Co.	10-03-90	F-13-aa-4(b)	17,917.80	3,593.83			
5C-081	Ault & Witborg Co.	10-14-90	F-11-c-4(a)	2,420.69	484.13			
5C-081	Ault & Witborg Co.	10-29-90	F-10-p-4(b)	5,355.38	1,071.08			
5C-081	Ault & Witborg Co.	12-03-90	F-13-ff-4	26.76	5.35			
5C-081	Ault & Witborg Co.	12-19-90	F-12-f-4(a)	3,948.92	<u>789.78</u>	54,733.36	210,412.97	54,733.36
5C-082	Welcome Phils., Inc.	09-26-90	F-9-f-4(a)	3,297.93	659.53			
5C-082	Welcome Phils., Inc.	10-03-90	F-13-aa-4(a)	484.26	96.85			
5C-082	Welcome Phils., Inc.	11-07-90	F-13-m-4(b)	240.36	48.07			
5C-082	Welcome Phils., Inc.	11-23-90	F-16-b-4(c)	1,281.29	256.26			
5C-082	Welcome Phils., Inc.	11-29-90	F-13-hh-4	747.76	149.55			
5C-082	Welcome Phils., Inc.	12-05-90	F-12-b-4(a)	271.72	54.34			
5C-082	Welcome Phils., Inc.	12-05-90	F-13-gg-4(a)	271.72	54.34			
5C-082	Welcome Phils., Inc.	12-05-90	F-12-a-4(a)	675.35	135.07			
5C-082	Welcome Phils., Inc.	12-28-90	F-12-l-4(a)	1,388.54	<u>277.71</u>	1,731.78	5,305.38	1,731.78
5C-083	Japan Airlines	04-04-90	F-4-a-4	13,161.80	2,632.36			
5C-083	Japan Airlines	04-04-90	F-14-g-4	778,109.15	155,621.83			
5C-083	Japan Airlines	04-04-90	F-14-h-4	141,799.27	28,359.85			
5C-083	Japan Airlines	09-28-90	F-9-g-4(a)	477.03	95.41			
5C-083	Japan Airlines	10-03-90	F-10-v-4(c)	28,837.25	5,767.45			
5C-083	Japan Airlines	10-03-90	F-13-aa-4(a)	8,393.92	1,678.78			
5C-083	Japan Airlines	10-14-90	F-11-c-4(a)	213.72	42.74			
5C-083	Japan Airlines	10-29-90	F-10-p-4(c)	432.58	86.52			
5C-083	Japan Airlines	11-07-90	F-13-m-4(b)	686.75	137.35			
5C-083	Japan Airlines	11-23-90	F-16-b-4(c)	9,609.65	1,921.93			
5C-083	Japan Airlines	12-05-90	F-12-b-4(a)	1,811.47	362.29			
5C-083	Japan Airlines	12-05-90	F-12-a-4(a)	5,065.12	1,013.02			

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5C-083	Japan Airlines	12-05-90	F-13-gg-4(a)	1,611.47	<u>352.23</u>	103,601.82	104,623.22	104,623.22
5C-085	Polador, Adaza & Associates	08-08-90	F-8-b-4	26.70	5.34			
5C-085	Polador, Adaza & Associates	08-08-90	F-8-t-4	238.87	47.71			
5C-085	Polador, Adaza & Associates	08-08-90	F-13-x-4	238.57	47.71			
5C-085	Polador, Adaza & Associates	10-09-90	F-10-d-4(e)	519.97	103.99			
5C-085	Polador, Adaza & Associates	10-10-90	F-10-e-4(a)	205.63	41.17			
5C-085	Polador, Adaza & Associates	10-14-90	F-11-c-4(a)	32.19	6.44			
5C-085	Polador, Adaza & Associates	10-29-90	F-10-p-4(b)	55.68	11.14			
5C-085	Polador, Adaza & Associates	11-02-90	F-11-a-4	530.39	106.08			
5C-085	Polador, Adaza & Associates	11-19-90	F-13-o-4(a)	332.89	66.58			
5C-085	Polador, Adaza & Associates	12-26-90	F-12-i-4(a)	158.55	<u>31.71</u>	467.87	775.79	467.87
5C-086	Phil. Belt Mfg. Corp.	06-06-90	F-6-b-4	5,943.61	1,188.72			
5C-086	Phil. Belt Mfg. Corp.	11-07-90	F-13-m-4(a)	1,105.80	221.16			
5C-086	Phil. Belt Mfg. Corp.	12-05-90	F-13-gg-4(b)	1,182.76	236.55			
5C-086	Phil. Belt Mfg. Corp.	12-05-90	F-12-b-4(b)	1,182.76	236.55	1,882.98	1,623.13	1,623.13
T O T A L				<u>32,533,242.53</u>	<u>6,506,648.12</u>	<u>6,506,648.12</u>	<u>14,192,832.80</u>	<u>6,338,446.44</u>