

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

SECOND DIVISION

**mitsui & co., ltd. (manila
branch),**

Petitioner,

CTA CASE NO. 9536

Members:

- versus -

CASTAÑEDA, JR., *Chairperson,*
and
BACORRO-VILLENA, JJ.

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

JUN 07 2021

11:38 AM

X ----- X

RESOLUTION

CASTAÑEDA, JR., J.:

Before this Court's is petitioner's **Motion for Reconsideration**, filed on February 7, 2020, without respondent's comment as per Records Verification dated September 2, 2020.

On January 22, 2020, the Court promulgated a Decision denying petitioner's claim for refund of its excess and unused input value-added tax (VAT) due to the cancellation of its VAT registration, for failing to sufficiently prove that it has no outstanding internal revenue tax liabilities, the dispositive portion of which is quoted as follows:

"WHEREFORE, the present Petition for Review is
DENIED for lack of merit.

SO ORDERED." *je*

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To recall, petitioner initially filed a Motion for New Trial for the reception of new evidence, together with the Motion for Reconsideration, praying, among others, that the Court order a new trial for the reception of the new evidence to show that it has no outstanding internal revenue tax liabilities; and to rule that it is entitled for refund of the excess and unused input VAT due to the cancellation of its VAT registration as a result of the closure or cessation of its business operation in the Philippines in the amount of ₱40,645,507.21 for the period from April 1, 2008 to March 31, 2015.

In its Motion, petitioner manifested that it was only on February 6, 2020 that it was able to secure the Delinquency Verification from the Bureau of Internal Revenue (BIR) Revenue Region No. 8A – Makati City duly signed by OIC-Assistant Chief, Collection Division, Gladys L. Almerido, showing that it has no listed tax liability based on available records of the Collection Division of Revenue Region No. 8 – Makati City as of the said date. Petitioner further stated that on March 6, 2020, Revenue District Officer (RDO) Thelma D. Mangio of BIR Revenue Region No. 8, Revenue District No. 50 issue the Certificate of No Outstanding Tax Liability in its favor attesting which states that as of March 6, 2020, petitioner has no outstanding internal revenue tax liability with the BIR. The said certificate is valid for dissolution of non-individual taxpayer.¹

Thus, in the Resolution dated November 6, 2020, the Court noted petitioner's Manifestation and granted its Motion for New Trial. As such, the Court set the case for hearing for the recall of Ms. Alona Galang to present and identify her Supplemental Judicial Affidavit and the originals or certified true copies of the Delinquency Verification dated February 6, 2020 and Certificate of No Outstanding Liability dated March 6, 2020, which were all admitted by this Court.

Accordingly, the Court shall now resolve the present Motion.

In its Supplemental Memorandum, petitioner claims that it sufficiently complied with all the requisites in the refund of excess and unused input taxes under Section 112(B) of the National Internal Revenue Code (NIRC) of 1997, as amended, namely: that it was a VAT registered entity; its VAT registration has been cancelled due to retirement from or cessation of business effective March 1, 2015, following its filing with BIR-RDO No. 50 its Application for Registration Information Update (BIR Form No. 1905) due to cessation/closure of

¹ Petitioner's *Manifestation and Motion* filed on March 13, 2020.

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business on February 20, 2015; that it has unused input taxes from the period April 1, 2008 to March 31, 2015 in the amount of ₱40,645,507.21; and, that it has applied with the BIR for the issuance of a tax credit certificate of such unused input taxes within two (2) years from the date of the cancellation of its VAT registration.

Petitioner likewise argues that the Delinquency Verification dated February 6, 2020 and Certificate of No Outstanding Tax Liability dated March 6, 2020 issued by the BIR, indubitably prove that it has no outstanding internal revenue tax liabilities and that it has settled all its tax obligations with the BIR, pursuant to Section 52 of the NIRC, as amended and Section 4.112-1(b) of Revenue Regulations (RR) No. 16-2005, as amended. Consequently, petitioner asserts that it has sufficiently proven its entitlement to refund its excess and unused input taxes covering the period April 1, 2008 to March 31, 2015 in the amount of ₱40,645,507.21, as a result of the cancellation of its VAT registration due to the cessation of its business operations in the Philippines.

Notwithstanding the admission of the above documents, this Court still finds petitioner's claim for refund without merit.

Perforce, the basis of petitioner's claim for refund is Section 112(B) of the NIRC of 1997, as amended, as implemented by Section 4.112-1(b) of Revenue Regulations (RR) No. 16-2005, which respectively provides as follows:

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

X X X

(B) *Cancellation of VAT Registration.* – A person whose registration has been cancelled due to retirement from or cessation of business, or due to changes in or cessation of status under Section 106(C) of this Code may, within two (2) years from the date of cancellation, apply for the issuance of a tax credit certificate for any unused input tax which may be used in payment of his other internal revenue taxes."

"SEC. 4.112-1. *Claims for Refund/Tax Credit Certificate of Input Tax.* – 

X X X

(b) Cancellation of VAT registration

A VAT-registered person whose registration has been cancelled due to retirement from or cessation of business, or due to changes in or cessation of status under Sec. 106(C) of the Tax Code may, within two (2) years from the date of cancellation, apply for the issuance of a tax credit certificate for any unused input tax which he may use in payment of his other internal revenue taxes: *Provided, however,* That he shall be entitled to a refund if he has no internal revenue tax liabilities against which the tax credit certificate may be utilized."

From the above, it is clear that a taxpayer whose registration has been cancelled due to cessation of business, among others, may, within two (2) years from the date of cancellation of its registration, which is effective from the first day of the following month,² when the application for cancellation of registration was filed, apply for the issuance of a TCC for any unused input tax which may be used to pay other internal revenue taxes; and in cases where the taxpayer has no internal revenue tax liabilities, he shall be entitled to a refund.

In the present case, petitioner submitted a Certificate of the Representative Director, Senior Executive Managing Officer of Mitsui & Co., Ltd.³ to establish that it ceased its business operations effective January 19, 2015. Subsequently, petitioner filed an Application for Registration Information Update (BIR Form No. 1905)⁴ on February 20, 2015 for the cessation of its registration.

Again, as initially held by the Court, pursuant to Section 236(F) of the NIRC of 1997, as amended, petitioner's registration was cancelled effective March 1, 2015 (which is the first day of the month following February 20, 2015). Therefore, the administrative claim filed on September 23, 2016 and the Petition for Review filed on February 17, 2017, were timely made within the prescribed period.⁵ *gc*

² Section 236(F) of the NIRC of 1997, as amended.

³ Exhibit "P-30", Docket – Vol. III, pp. 1262 to 1265.

⁴ Exhibit "P-31", Docket – Vol. III, p. 1266.

⁵ Decision, p. 9 second and third pars.

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Proceeding therefrom and taking now into account the submission of the Certificate of No Outstanding Tax Liability dated March 6, 2020, certifying that petitioner has no outstanding internal revenue tax liability and that the same is valid for dissolution of non-individual taxpayer, petitioner may therefore be entitled to refund provided that the alleged unused input taxes be properly substantiated.

Petitioner claims that the subject excess input tax in the amount of ₱40,645,507.21, as reflected in its Quarterly VAT Return for the 4th quarter (January 1, 2015 to March 31, 2015) of fiscal year (FY) 2015,⁶ which comprised of input tax carried over from previous period in the amount of ₱38,233,902.62⁷ and transitional input tax in the amount of ₱2,411,604.59,⁸ arose from its unutilized input taxes covering the period April 1, 2008 to March 31, 2015 (1st quarter of FY 2009 to 4th quarter of FY 2015).

Based on records, the said input tax carried over from previous period in the amount of ₱38,233,902.62 stemmed from the input taxes incurred and accumulated as early as the 3rd quarter of FY 2006.

Moreover, the said transitional input tax in the amount of ₱2,411,604.59 came from accumulated unutilized input taxes as of October 31, 2005 which was required to be presented as "Transitional Input Tax" because of the change in the VAT return pursuant to Revenue Memorandum Circular (RMC) No. 21-2006⁹ dated March 24, 2006, as aptly found by the Court-commissioned Independent Certified Public Accountant (ICPA), Mr. Adan T. Delamide of Delamide & Lock.¹⁰ As such, the transitional input tax of ₱24,741,630.30 appearing in petitioner's Quarterly VAT Returns for the 3rd quarter of FY 2006,¹¹ at the earliest, does not pertain to actual transitional input tax but to input

⁶ Exhibit "P-64", Docket – Vol. III, pp. 1339 to 1340.

⁷ *Id.*, p. 1339, Line 20A.

⁸ *Id.*, Line 20C.

⁹ SUBJECT: Clarification of Issues on How to Fill-up the New Version of VAT Forms (September, 2005 Version) and Other Related Issues.

x x x

Q1: For monitoring purposes relative to RMC 6-2006 (Treatment of Input Tax accumulated as of October 31, 2005), in what line item in the VAT Form should the Input Tax Carried Over as of October 31, 2005, be placed or written?

A1: The Input Tax Carried Over accumulated as of October 31, 2005 shall be placed or written in line item 17C (Transitional Input Tax) for BIR Form 2550M and line item 20C (Transitional Input Tax) for BIR Form 2550Q.

¹⁰ ICPA Report, p.15, par. 28.

¹¹ Exhibit "P-76" (Line 20C), Docket – Vol. III, p. 1365.

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taxes incurred and carried over from previous periods, particularly, as of October 31, 2005.

Notably, it is of fatal importance for petitioner to provide supporting documents to prove that the input taxes being claimed are actually due or paid in accordance with (i) Sections 110(A) and 113(A) of the NIRC of 1997 and Sections 4.104-5 and 4.108-1 of RR No. 07-95,¹² for input taxes incurred during the period covering 1st quarter of FY 2004 to October 31, 2005; and (ii) Sections 110(A) and 113(A) and (B) of the NIRC of 1997, as amended, and as implemented by Sections 4.110-1 to 4.110-3, 4.110-8 and 4.113-1(A) and (B) of RR No. 16-2005, as amended, for input taxes incurred during the period covering November 1, 2005 to 4th quarter of FY 2015. The above-mentioned laws and regulations are quoted hereunder for reference:

Secs. 110(A) and 113(A) of the NIRC of 1997:

"Section 110. *Tax Credits.* —

(A) *Creditable Input Tax.* —

(1) Any input tax evidenced by a VAT invoice or official receipt issued in accordance with Section 113 hereof on the following transactions shall be creditable against the output tax:

(a) Purchase or importation of goods:

(i) For sale; or

(ii) For conversion into or intended to form part of a finished product for sale including packaging materials; or

(iii) For use as supplies in the course of business; or

(iv) For use as materials supplied in the sale of service; or

(v) For use in trade or business for which deduction for depreciation or amortization is 

¹² "SUBJECT: Consolidated Value-Added Tax Regulations," dated December 9, 1995.

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allowed under this Code, except automobiles, aircraft and yachts.

- (b) Purchase of services on which a value-added tax has been actually paid.

(2) The input tax on domestic purchase of goods or properties shall be creditable:

- (a) To the purchaser upon consummation of sale and on importation of goods or properties; and
- (b) To the importer upon payment of the value-added tax prior to the release of the goods from the custody of the Bureau of Customs."

"Section 113. Invoicing and Accounting Requirements for VAT-Registered Persons. –

(A) Invoicing Requirements. — A VAT-registered person shall, for every sale, issue an invoice or receipt. In addition to the information required under Section 237, the following information shall be indicated in the invoice or receipt:

- (1) A statement that the seller is a VAT-registered person, followed by his taxpayer's identification number (TIN); and
- (2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax."

Secs. 4.104-5 and 4.108-1 of RR No. 07-95:

"SECTION 4.104-5. Substantiation of claims for input tax credit. –

(a) Input taxes shall be allowed only if the domestic purchase of goods, properties or services is made in the course of trade or business. The input tax should be supported by an invoice or receipt showing the information as required under Section 113 (a) and 238 of the Code.

xxx. 

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(b) Input tax on importations shall be supported with the import entry or other equivalent document showing actual payment of VAT on the imported goods.

X X X

(e) Input tax from payments made to non-residents shall be supported by a copy of the VAT declaration/return filed by the resident licensee/lessee in behalf of the non-resident licensor/lessor evidencing remittance of the VAT due."

"SECTION 4.108-1. Invoicing Requirements – All VAT-registered persons shall, for every sale or lease of goods or properties or services, issue duly registered receipts or sales or commercial invoices which must show:

1. the name, TIN and address of seller;
2. date of transaction;
3. quantity, unit cost and description of merchandise or nature of service;
4. the name, TIN, business style, if any, and address of the VAT-registered purchaser, customer or client;

X X X

6. the invoice value or consideration.

X X X

Only VAT-registered persons are required to print their TIN followed by the word 'VAT' in their invoice or receipts and this shall be considered as a 'VAT Invoice.' All purchases covered by invoices other than 'VAT Invoice' shall not give rise to any input tax."

Secs. 110(A) and 113(A) and (B) of the NIRC of 1997, as amended:

"SEC. 110. *Tax Credits.* — ~~&~~

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(A) Creditable input Tax. —

(1) Any input tax evidenced by a VAT invoice or official receipt issued in accordance with Section 113 hereof on the following transactions shall be creditable against the output tax:

(a) Purchase or importation of goods:

- (i) For sale; or
- (ii) For conversion into or intended to form part of a finished product for sale including packaging materials; or
- (iii) For use as supplies in the course of business; or
- (iv) For use as materials supplied in the sale of service; or
- (v) For use in trade or business for which deduction for depreciation or amortization is allowed under this Code.

(b) Purchase of services on which a value-added tax has actually been paid.

(2) The input tax on domestic purchase or importation of goods or properties by a VAT-registered person shall be creditable:

(a) To the purchaser upon consummation of sale and on importation of goods or properties; and

(b) To the importer upon payment of the value-added tax prior to the release of the goods from the custody of the Bureau of Customs.

Provided, That the input tax on goods purchased or imported in a calendar month for use in trade or business for which deduction for depreciation is allowed under this Code, shall be spread evenly over the month of acquisition and the fifty-nine (59) succeeding months if the aggregate acquisition cost for such goods, excluding the VAT *je*

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component thereof, exceeds One million pesos (₱1,000,000): Provided, however, That if the estimated useful life of the capital good is less than five (5) years, as used for depreciation purposes, then the input VAT shall be spread over such a shorter period: *Provided*, finally, That in the case of purchase of services, lease or use of properties, the input tax shall be creditable to the purchaser, lessee or licensee upon payment of the compensation, rental, royalty or fee."

"SEC. 113. *Invoicing and Accounting Requirements for VAT-registered Persons.*-

(A) *Invoicing Requirements.* — A VAT-registered person shall issue:

(1) A VAT invoice for every sale, barter or exchange of goods or properties; and

(2) A VAT official receipt for every lease of goods or properties, and for every sale, barter or exchange of services.

(B) *Information Contained in the VAT Invoice or VAT Official Receipt.* — The following information shall be indicated in the VAT invoice or VAT official receipt:

(1) A statement that the seller is a VAT-registered person, followed by his Taxpayer's Identification Number (TIN);

(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax: *Provided*, That:

(a) The amount of the tax shall be shown as a separate item in the invoice or receipt;

x x x

(3) The date of transaction, quantity, unit cost and description of the goods or properties or nature of the service; and *re*

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(4) In the case of sales in the amount of One thousand pesos (₱1,000) or more where the sale or transfer is made to a VAT-registered person, the name, business style, if any, address and Taxpayer Identification Number (TIN) of the purchaser, customer or client."

Secs. 4.110-1 to 4.110-3, 4.110-8 and 4.113-1(A) and (B) of RR No. 16-2005:

"SECTION 4.110-1. *Credits For Input Tax.* — 'Input tax' means the VAT due on or paid by a VAT-registered person on importation of goods or local purchases of goods, properties, or services, including lease or use of properties, in the course of his trade or business. It shall also include the transitional input tax and the presumptive input tax determined in accordance with Sec. 111 of the Tax Code.

X X X

Any input tax on the following transactions evidenced by a VAT invoice or official receipt issued by a VAT-registered person in accordance with Secs. 113 and 237 of the Tax Code shall be creditable against the output tax:

- (a) Purchase or importation of goods
 - (1) For sale; or
 - (2) For conversion into or intended to form part of a finished product for sale, including packaging materials; or
 - (3) For use as supplies in the course of business; or
 - (4) For use as raw materials supplied in the sale of services; or
 - (5) For use in trade or business for which deduction for depreciation or amortization is allowed under the Tax Code,

X X X *je*

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(c) Purchase of services in which a VAT has actually been paid;"

"SECTION 4.110-2. *Persons Who Can Avail of the Input Tax Credit.* — The input tax credit on importation of goods or local purchases of goods, properties or services by a VAT-registered person shall be creditable:

(a) To the importer upon payment of VAT prior to the release of goods from customs custody;

(b) To the purchaser of the domestic goods or properties upon consummation of the sale; or

(c) To the purchaser of services or the lessee or licensee upon payment of the compensation, rental, royalty or fee."

"SECTION 4.110-3. *Claim for Input Tax on Depreciable Goods.* — Where a VAT-registered person purchases or imports capital goods, which are depreciable assets for income tax purposes, the aggregate acquisition cost of which (exclusive of VAT) in a calendar month exceeds One Million pesos (₱1,000,000.00), regardless of the acquisition cost of each capital good, shall be claimed as credit against output tax in the following manner:

(a) If the estimated useful life of a capital good is five (5) years or more — The input tax shall be spread evenly over a period of sixty (60) months and the claim for input tax credit will commence in the calendar month when the capital good is acquired. The total input taxes on purchases or importations of this type of capital goods shall be divided by 60 and the quotient will be the amount to be claimed monthly.

(b) If the estimated useful life of a capital good is less than five (5) years — The input tax shall be spread evenly on a monthly basis by dividing the input tax by the actual number of months comprising the estimated useful life of the capital good. The claim for input tax credit shall commence in the calendar month that the capital goods were acquired. *gc*

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Where the aggregate acquisition cost (exclusive of VAT) of the existing or finished depreciable capital goods purchased or imported during any calendar month does not exceed One million pesos (₱1,000,000.00), the total input taxes will be allowable as credit against output tax in the month of acquisition; Provided, however, that the total amount of input taxes (input tax on depreciable capital goods plus other allowable input taxes) allowed to be claimed against the output tax in the quarterly VAT Returns shall be subject to the limitation prescribed under Sec. 4.110-7 of these Regulations.

The aggregate acquisition cost of a depreciable asset in any calendar month refers to the total price agreed upon for one or more assets acquired and not on the payments actually made during the calendar month. Thus, an asset acquired in installment for an acquisition cost of more than ₱1,000,000.00 will be subject to the amortization of input tax despite the fact that the monthly payments/installments may not exceed ₱1,000,000.00.

X X X

If the depreciable capital good is sold/transferred within a period of five (5) years or prior to the exhaustion of the amortizable input tax thereon, the entire unamortized input tax on the capital goods sold/transferred can be claimed as input tax credit during the month/quarter when the sale or transfer was made but subject to the limitation prescribed under Sec. 4.110-7 of these Regulations."

"SECTION 4.110-8. *Substantiation of Input Tax Credits.* —

(a) Input taxes for the importation of goods or the domestic purchase of goods, properties or services is made in the course of trade or business, whether such input taxes shall be credited against zero-rated sale, non-zero-rated sales, or subjected to the 5% Final Withholding VAT, must be substantiated and supported by the following documents, and must be reported in the information returns required to be submitted to the Bureau: *gc*

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(1) For the importation of goods — import entry or other equivalent document showing actual payment of VAT on the imported goods.

(2) For the domestic purchase of goods and properties — invoice showing the information required under Secs. 113 and 237 of the Tax Code.

X X X

(4) For the purchase of services — official receipt showing the information required under Secs. 113 and 237 of the Tax Code.

A cash register machine tape issued to a registered buyer shall constitute valid proof of substantiation of tax credit only if it shows the information required under Secs. 113 and 237 of the Tax Code.

X X X

(d) Input tax from payments made to non-residents (such as for services, rentals and royalties) shall be supported by a copy of the Monthly Remittance Return of Value Added Tax Withheld (BIR Form 1600) filed by the resident payor in behalf of the non-resident evidencing remittance of VAT due which was withheld by the payor."

"SEC. 4.113-1. *Invoicing Requirements.* —

(A) A VAT-registered person shall issue: —

(1) A VAT invoice for every sale, barter or exchange of goods or properties; and

(2) A VAT official receipt for every lease of goods or properties, and for every sale, barter or exchange of services.

Only VAT-registered persons are required to print their TIN followed by the word 'VAT' in their invoice or official receipts. Said documents shall be considered as a 'VAT Invoice' or 'VAT official receipt'. All purchases covered &c

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by invoices/receipts other than VAT Invoice/VAT Official Receipt shall not give rise to any input tax.

VAT invoice/official receipt shall be prepared at least in duplicate, the original to be given to the buyer and the duplicate to be retained by the seller as part of his accounting records.

(B) Information contained in VAT invoice or VAT official receipt. — The following information shall be indicated in VAT invoice or VAT official receipt:

(1) A statement that the seller is a VAT-registered person, followed by his TIN;

(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the VAT; *Provided, That:*

(a) The amount of tax shall be shown as a separate item in the invoice or receipt;

x x x

(3) In the case of sales in the amount of one thousand peso (₱1,000.00) or more where the sale or transfer is made to a VAT-registered person, the name, business style, if any, address and TIN of the purchaser, customer or client, shall be indicated in addition to the information required in (1) and (2) of this Section."

Accordingly, in order to prove entitlement to credits for input taxes due or paid, the same must be evidenced by VAT invoices (for domestic purchases of goods) or official receipts (for domestic purchases of services) issued in accordance with Section 113 of the NIRC of 1997, or NIRC of 1997, as amended, as the case may be, as well as, the import entry or other equivalent documents showing actual payment of VAT (for importation of goods) and BIR Form 1600 with corresponding payment confirmation (for services rendered by non-residents).

Moreover, the VAT invoices and official receipts (ORs) must be duly registered with the BIR pursuant to Section 237, in relation to Section 238, both of the NIRC of 1997, as amended, to wit: 

"SEC. 237. *Issuance of Receipts or Sales or Commercial Invoices.* — All persons subject to an internal revenue tax shall, for each sale or transfer of merchandise or for services rendered valued at Twenty-five pesos (P25.00) or more, issue duly registered receipts or sales or commercial invoices, prepared at least in duplicate, showing the date of transaction, quantity, unit cost and description of merchandise or nature of service: xxx"

"SEC. 238. *Printing of Receipts or Sales or Commercial Invoices.* — All persons who are engaged in business shall secure from the Bureau of Internal Revenue an authority to print receipts or sales or commercial invoices before a printer can print the same

No authority to print receipts or sales or commercial invoices shall be granted unless the receipts or invoices to be printed are serially numbered and shall show, among other things, the name, business style, Taxpayer Identification Number (TIN) and business address of the person or entity to use the same, and such other information that may be required by rules and regulations to be promulgated by the Secretary of Finance, upon recommendation of the Commissioner."

Going back to the present case, perusals of the related Quarterly VAT Returns show that petitioner had input tax carryover from periods prior to FY 2004 in the amount of ₱17,854,880.31, input tax amortization on capital goods exceeding ₱1 million from FY 2007 to FY 2012 in the amount of ₱249,667.71 and current input taxes for FY 2004 to FY 2015 in the amount of ₱132,537,055.80, or a total of ₱150,641,603.82 available input taxes for the period covering FY 2004 to FY 2015, from which the said input tax claim of ₱40,645,507.21 was derived, as presented below:

	Exhibit No. (Quarterly VAT Return) ¹³		
Input Tax Carried Over from Previous Quarter per 1Q of FY 2004 (<i>Line 23C</i>)	"P-66"		₱ 17,854,880.31
Input Tax on Purchase of Capital Goods Exceeding 1Million amortized from 2Q of FY 2007 to 2Q of FY	"P-37" to "P-50" "P-79" to		

¹³ Docket – Vol. III, pp. 1285 to 1340 and 1345 to 1384.

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2012 (see Lines 20B, 21D, 23A for FY 2007 to FY 2008 and Lines 20B and 23A for FY 2009 to FY 2012)	"P-85"		
Input Tax on Purchase of Capital Goods Exceeding 1Million per 2Q of FY 2007 (Line 21D)	"P-79"	₱ 249,667.71	
Less: Input Tax on Purchases of Capital Goods exceeding 1Million deferred for the succeeding period per 2Q of FY 2012 (Line 23A)	"P-50"	-	249,667.71
Input Taxes incurred from current purchases for the periods:			
FY 2004 (total of amounts per Lines 23E, 23G, 23I, 23K, 23O)	"P-66" to "P-69"	₱ 8,336,830.74	
FY 2005 (total of amounts per Lines 23E, 23G, 23I, 23K, 23O)	"P-70" to "P-73"	33,615,929.79	
FY 2006 (total of amounts per Lines 23E, 23G, 23I, 23O for 1Q and 2Q; total of amounts per Lines 21F, 21H, 21J for 3Q and 4Q)	"P-74" to "P-77"	7,125,576.05	
FY 2007 (total of amounts per Lines 21F, 21H, 21J)	"P-78" to "P-81"	8,531,720.75	
FY 2008 (total of amounts per Lines 21F, 21H, 21J)	"P-82" to "P-85"	8,600,036.63	
FY 2009 (total of amounts per Lines 21F, 21H, 21J)	"P-37" to "P-40"	65,435,208.37	
FY 2010 (total of amounts per Line 21J)	"P-41" to "P-44"	364,823.55	
FY 2011 (total of amounts per Line 21J)	"P-45" to "P-48"	61,711.19	
FY 2012 (total of amounts per Line 21J)	"P-49" to "P-52"	124,117.28	
FY 2013 (total of amounts per Line 21J)	"P-53" to "P-56"	141,357.72	
FY 2014 (total of amounts per Line 21J)	"P-57" to "P-60"	113,321.95	
FY 2015 (total of amounts per Line 21J)	"P-61" to "P-64"	86,421.78	132,537,055.80
Total Available Input Taxes from FY 2004 to FY 2015			₱ 150,641,603.82
Less: Output Tax Due for the periods:			
FY 2004 (total of amounts per Line 19B)	"P-66" to "P-69"	₱ 2,278,280.37	
FY 2005 (total of amounts per Line 19B)	"P-70" to "P-73"	28,200,021.47	
FY 2006 (total of amounts per Line 19B)	"P-74" to "P-77"	1,469,211.64	
FY 2007 (total of amounts per Line 19B)	"P-78" to "P-81"	1,649,499.19	
FY 2008 (total of amounts per Line 19B)	"P-82" to "P-85"	2,742,899.73	
FY 2009 (total of amounts per Line 19B)	"P-37" to "P-39"	47,282,291.40	83,622,203.80
Deductions from Input Tax:			
Any VAT Refund/TCC Claimed in 2Q of FY 2006 (Line 25A)	"P-75"	₱ 7,149,474.42	
Input Tax on Sale to Gov't. closed to expense in 1Q of FY 2007 (Line 23B)	"P-78"	82,824.97	
VAT Refund/TCC claimed in 1Q of FY 2008 (Line 23D)	"P-82"	7,450,760.45	

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Input Tax allocable to Exempt Sales from 4Q of FY 2006 to 4Q of FY 2008 <i>(total of amounts per Line 23C)</i>	"P-77" to "P-85"	2,060,611.58	
VAT Refund/TCC claimed in 4Q of FY 2009 <i>(Line 23D)</i>	"P-40"	5,688,874.59	
VAT Refund/TCC claimed in 1Q of FY 2010 <i>(Line 23D)</i>	"P-41"	2,488,804.68	
VAT Refund/TCC claimed in 2Q of FY 2011 <i>(Line 23D)</i>	"P-46"	1,480,255.10	
Others per 1Q of FY 2012 [Disallowed input taxes per BIR Audit for FY 2008] <i>(Line 23E)</i>	"P-49"	677,802.92	27,079,408.71
Excess Input Taxes as of 4Q of FY 2015			₱39,939,991.31
Net of Errors in amounts of input taxes carried over in FYs 2008, 2009 and 2012			705,515.90
Input Tax Carried Over from Previous Period per 4Q of FY 2015			₱40,645,507.21

As gleaned from the above table, the total excess input VAT as of the 4th quarter of FY 2015 amounted to ₱39,939,991.31 but the total amount of overpayment (excess input VAT) reflected per the Quarterly VAT Return for the 4th quarter of FY 2015 is ₱40,645,507.21. The resulting difference of ₱705,515.90, as detailed below, refers to errors of input VAT amounts carried over in petitioner's Quarterly VAT Returns for the 2nd and 4th quarters of FY 2008,¹⁴ 3rd quarter of FY 2009 and 2nd quarter of FY 2012:

	Exh. No. ¹⁵		
Understatement of input tax carryover:			
Excess Input Taxes as of 1Q of FY 2008 <i>(Line 29)</i>	"P-82"	₱26,493,664.06	
Input Tax carried over to 2Q of FY 2008 <i>(total of amounts per Lines 20A and 20C)</i>	"P-83"	26,422,863.44	₱ 70,800.62
Excess Input Taxes as of 2Q of FY 2009 <i>(Line 29)</i>	"P-38"	₱43,579,836.87	
Input Tax carried over to 3Q of FY 2009 <i>(total of amounts per Lines 20A and 20C)</i>	"P-39"	43,579,836.86	0.01
Overstatement of input tax carryover:			
Excess Input Taxes as of 3Q of FY 2008 <i>(Line 29)</i>	"P-84"	₱28,919,128.95	
Input Tax carried over to 4Q of FY 2008 <i>(total of amounts per Lines 20A and 20C)</i>	"P-85"	29,695,445.28	(776,316.33)
Excess Input Taxes as of 1Q of FY 2012 <i>(Line 29)</i>	"P-49"	₱40,226,336.04	
Less: Input Tax carried over to 2Q of FY 2012 <i>(total of amounts per Lines 20A and 20C)</i>	"P-50"	40,226,336.24	(0.20)
Net overstatement of input tax carryover			(₱705,515.90)

¹⁴ As confirmed by the ICPA in her Report (ICPA Report, p. 6, par. 5).

¹⁵ Docket – Vol. III, pp. 1288 to 1289 (FY 2009), 1310 to 1311 (FY 2012), 1378 to 1379 and 1382 to 1383 (FY 2008).

Input tax carried over from previous quarter

Since petitioner failed to present any documents to substantiate the input tax carried over from previous quarter amounting to ₱17,854,880.31, the same shall be disallowed.

Input tax amortization for FY 2007 to FY 2012

As gleaned from the schedule of Input Tax on Capital Goods for August 2010,¹⁶ petitioner’s total input tax on capital goods exceeding ₱1 million amounted to ₱249,667.71, with a tax amortization period of sixty (60) months and a corresponding monthly amortization of ₱4,161.14. From these data and upon verification of the supporting documents submitted, the said input tax on capital goods exceeding ₱1 million amortized from FY 2007 to FY 2012, in the amount of ₱249,667.71, is accounted as follows:

Exhibit No.	OR/Inv. No.	Supplier Name	Input VAT	Tax Amort. period	Monthly Amortization
"P-25452" to "P-25453"	7878/3453	Nesic Philippines Inc.	₱7,541.70	60 mos.	₱ 125.70
"P-25459" to "P-25460"	3485/7906	Nesic Philippines Inc.	2,520.00	60 mos.	42.00
"P-25469" to "P-25470"	3493/7911	Nesic Philippines Inc.	7,541.70	60 mos.	125.70
Subtotal			₱ 17,603.40		₱ 293.40
"P-26533" to "P-26535"	1627/2410	Taisei Philippines Const. Co.	₱ 112,500.00	60 mos.	₱ 1,875.00
"P-26531" to "P-26532", "P-26536" to "P-26541", "P-41252" to "P-41256", "P-55812" to "P-55813", "P-55837" to "P-55846"		Taisei Philippines Const. Co.	105,305.10	60 mos.	1,755.09
		Taisei Philippines Const. Co.	14,259.21	60 mos.	237.65
Subtotal			₱232,064.31		₱ 3,867.74
Total			₱249,667.71		₱ 4,161.14

From the table above, only the input VAT on purchases from Nesic Philippines Inc amounting to ₱17,603.40 and Taisei Philippines Const Co amounting to ₱112,500.00, or a total of ₱130,103.40 were

¹⁶ Exhibit "P-41253".

duly supported by VAT ORs and invoices, compliant with invoicing requirements as quoted earlier.

On the other hand, the input VAT on purchases from Taisei Philippines Const. Co. in the amounts of ₱105,305.10 and ₱14,259.21, or a total of ₱119,564.31 shall be disallowed being supported by documents other than VAT ORs and invoices.

Thus, out of the ₱249,667.71 input VAT amortization for FY 2007 to FY 2012, only the amount of ₱130,103.40 represents the valid amortized input VAT due or paid.

Input tax on current purchases for FY 2004 to FY 2015

To support its declared current input taxes for FY 2004 to FY 2015, in the amount of ₱132,537,055.80, petitioner presented various documents¹⁷ which were examined by the ICPA. Presented hereunder is the summary of the ICPA's noted exceptions pertaining to input VAT for FY 2009 to FY 2015, amounting to ₱1,328,680.55:¹⁸

Description	Reference to ICPA Report	Input VAT Amount
Input Taxes on Purchases of Goods supported by VAT Sales Invoices (SI) without Tax Identification Number (TIN) indicated	<i>Annex D-6</i>	₱ 38,064.76
Input Tax on Purchase of Services not supported by VAT ORs	<i>Annex D-7</i>	26,859.24
Input Taxes on Purchases of Services supported by VAT ORs without TIN indicated and VAT amount not separately indicated	<i>Annex D-8</i>	24,685.20
Input Tax on Purchase of Services supported by VAT OR not issued in the registered name of the Branch, without TIN indicated and VAT amount not separately indicated	<i>Annex D-9</i>	12,720.00
Input Tax on Purchase of Services supported by VAT OR not issued in the registered name and TIN of the Branch	<i>Annex D-10</i>	13,708.08
Input Taxes on Purchases of Services supported by VAT ORs with VAT amount not separately indicated	<i>Annex D-11</i>	83,760.69
Input Taxes on Importations supported by Bureau of Customs (BOC) ORs with VAT amount not equal to VAT amount per Import Entry Internal Revenue Declarations (IEIRDs); supported by photocopied IEIRDs	<i>Annex D-12</i>	108,261.00

¹⁷ Exhibits "P-7675" to "P-19660", "P-19684" to "P-19740", "P-19751" to "P-46804", "P-41243" to "P-41256" and "P-46805" to "P-56210" (per ICPA List of Exhibits).

¹⁸ ICPA Report, p. 16, par. 30.

Input Taxes on Purchases of Goods and Services and Importations without supporting documents	<i>Annex D-13</i>	1,020,621.58
Total		P1,328,680.55

Perusals of the above schedules provided by the ICPA reveals that the finding of “*Input Taxes on Purchases of Goods and Services and Importations without supporting documents*” amounting to P1,020,621.58 includes input tax amortization in the amount of P94,826.02, as detailed below, which shall be excluded for the purpose of determining the valid input taxes on current purchases for FY 2004 to FY 2015:

Supplier Name	Reference/Doc. No. per Annex D-13	Input VAT Amount
TAISEI PHILIPPINES CONST CO	1000001369	P 3,867.74
TAISEI PHILIPPINES CONST CO	1100002265	3,867.74
TAISEI PHILIPPINES CONST CO	1100002947	3,867.74
NESIC PHILIPPINES INC	1100005481	293.40
NESIC PHILIPPINES INC	1100005996	293.40
NESIC PHILIPPINES INC	1100006413	293.40
TAISEI PHILIPPINES CONST CO	1100005481	3,867.74
TAISEI PHILIPPINES CONST CO	1100005996	3,867.74
TAISEI PHILIPPINES CONST CO	1100006413	3,867.74
NESIC PHILIPPINES INC	1100006656	293.40
NESIC PHILIPPINES INC	1100006946	293.40
NESIC PHILIPPINES INC	1100007129	293.40
TAISEI PHILIPPINES CONST CO	1100006656	3,867.74
TAISEI PHILIPPINES CONST CO	1100006946	3,867.74
TAISEI PHILIPPINES CONST CO	1100007129	3,867.74
NESIC PHILIPPINES INC	1100000093	293.40
NESIC PHILIPPINES INC	1100000258	293.40
NESIC PHILIPPINES INC	1100000389	293.40
TAISEI PHILIPPINES CONST CO	1100000093	3,867.74
TAISEI PHILIPPINES CONST CO	1100000258	3,867.74
TAISEI PHILIPPINES CONST CO	1100000389	3,867.74
NESIC PHILIPPINES INC	1100000530	293.40
NESIC PHILIPPINES INC	1100000616	293.40
NESIC PHILIPPINES INC	1100000705	293.40
TAISEI PHILIPPINES CONST CO	1100000530	3,867.74
TAISEI PHILIPPINES CONST CO	1100000616	3,867.74
TAISEI PHILIPPINES CONST CO	1100000705	3,867.74
NESIC PHILIPPINES INC	JV NO. 2011-132	293.40
NESIC PHILIPPINES INC	JV No. 2011-142	293.40
NESIC PHILIPPINES INC	JV No. 2011-159	293.40
TAISEI PHILIPPINES CONST CO	JV NO. 2011-132	3,867.74
TAISEI PHILIPPINES CONST CO	JV No. 2011-142	3,867.74
TAISEI PHILIPPINES CONST CO	JV No. 2011-159	3,867.74
NESIC PHILIPPINES INC	JV NO. 2011-009	293.40

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TAISEI PHILIPPINES CONST CO	JV NO. 2011-009	3,867.74
NESIC PHILIPPINES INC	JV NO. 2011-017	293.40
TAISEI PHILIPPINES CONST CO	JV NO. 2011-017	3,867.74
NESIC PHILIPPINES INC	JV NO. 2011-035	293.40
TAISEI PHILIPPINES CONST CO	JV NO. 2011-035	3,867.74
NESIC PHILIPPINES INC	JV NO. 2011-048	293.40
TAISEI PHILIPPINES CONST CO	JV NO. 2011-048	3,867.74
NESIC PHILIPPINES INC	JV NO. 2011-050	293.40
TAISEI PHILIPPINES CONST CO	JV NO. 2011-050	3,867.74
Total		<u>₱94,826.02</u>

Moreover, based on the findings of the ICPA, the input VAT in the amount of ₱1,233,854.53 (₱1,328,680.55 less ₱94,826.02), shall be disallowed for failure to meet the substantiation and invoicing requirements under Sections 110(A), 113(A) and (B) of the NIRC of 1997, as amended, in relation to Sections 4.110-1, 4.110-2, 4.110-8 and 4.113-1(A) and (B) of RR No. 16-2005.

In addition to the above disallowances, the input VAT in the amount of ₱44,727,824.35, broken down below, shall likewise be disallowed for failure to comply with the above stated substantiation and invoicing requirements:

Exhibit No./ Reference to ICPA Report	Supplier Name/Particulars	Input VAT Amount
<i>Input VAT on current purchases and importations (as reported per VAT Return) without supporting schedules/documents</i>		
"P-67" to "P-69"	2Q to 4Q of FY 2004 (total of amounts per Lines 23E, 23G, 23I, 23K, 23O)	₱ 6,755,248.35
"P-70" and "P-73"	1Q and 4Q of FY 2005 (total of amounts per Lines 23E, 23G, 23I, 23K, 23O)	18,081,083.19
"P-74" to "P-77"	1Q to 4Q of FY 2006 (total of amounts per Lines 23E, 23G, 23I, 23O for 1Q and 2Q; total of amounts per Lines 21F, 21H, 21J for 3Q and 4Q)	7,125,576.05
<i>Input VAT on current purchases and importations included in the schedules submitted but without exhibit references/supporting documents</i>		
Annex D-16	INTERNATIONAL CONTAINER TERMINAL SERVICES	1,157.52
	PHILIPPINE PORTS AUTHORITY	155.81
	PHILIPPINE SECURITIES CORP	22,699.80
	SKYWATCH SECURITY SERVICES	2,571.43
	TRANSORIENT CONTAINER TERMINAL SERVICES	752.55
Annex D-16-1		503.00
		2,530.00
Annex D-17-1		1,899.00
Annex D-37	UNITED BUSINESS COMMUNICATION	1,483.93
Annex D-39	BPI/MS INSURANCE CORPORATION	240.00

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Annex F-1	BOT LEASE & FINANCE PHILS. CORP.	5,465.76
	BY THE BAY - KTV	273.18
	BY THE BAY - KTV	646.91
	BY THE BAY - KTV	1,176.36
	BY THE BAY - KTV	427.64
	DHL WORLDWIDE EXPRESS (PHILS) CORP.	2,917.70
	FNSP (PHILS.), INC.	1,050.00
	FURUSATO JAPANESE RESTAURANT	1,763.64
	GLOBE TELECOM	856.84
	GLOBE TELECOM	886.70
	GLOBE TELECOM	1,378.37
	GLOBE TELECOM	122.73
	GLOBE TELECOM	1,630.58
	GLOBE TELECOM	9.09
	GLORIA MARIS DIMSUM & NOODLES	390.00
	K & P FOODS INC.	81.82
	MAKATI SHANGRI-LA MANILA	220.57
	N & G PAINT CENTER	91.55
	NIPPON EXPRESS PHILIPPINES	1,366.50
	NIPPON HOUSING PHILIPPINES INC.	6,200.00
	NNA PHILIPPINES CO.,INC	360.00
	REPUBLIC COURIER SERVICES	2,069.75
	SAGA MUSIC LOUNGE AND RESTAURANT	1,305.50
	SMART MOVE TRADING, INC.	3,468.73
	SUGI MAKATI	449.09
	UPTREND STRATEGIC SERVICES, INC.	400.14
	YAMAZAKI RAMEN HOUSE & GROCERY	32.36
	YUSEN AIR & SEA SERVICE PHILIPPINES, INC	491.36
Annex F-1-1	(no name indicated per schedule)	6,118.00
	(no name indicated per schedule)	1,721.00
	(no name indicated per schedule)	11,417.00
	(no name indicated per schedule)	2,911.00
	(no name indicated per schedule)	580.00
	(no name indicated per schedule)	448.00
	(no name indicated per schedule)	1,033.00
	(no name indicated per schedule)	466.00
Annex F-2	(no name indicated per schedule)	13,127.00
	AA ALUMINUM SUPPLY, INC.	96.82
	AKIRA RAMEN, INC.	56.00
	AKIRA RAMEN, INC.	58.00
	ALBA INTERNATIONAL INC.	485.50
	ALBA INTERNATIONAL INC.	168.75
	ALBA INTERNATIONAL INC.	426.90
	ALMAR INSURANCE AGENCY INC.	1,572.62
	ALMER MANPOWER CORPORATION	1,683.71
	ALMER MANPOWER CORPORATION	1,403.07
	ALVA COMPUTER AND PHOTOCOPY SERVICES	1,381.82
	ALVA COMPUTER AND PHOTOCOPY SERVICES	2,181.82
	AM SERVICES CO.,INC.	1,497.89
	AM SERVICES CO.,INC.	1,509.77
	ANGELS' DEN	1,181.82
	ASIAN TERMINALS INCORPORATED	282.94

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ASIAN TERMINALS INCORPORATED	565.87
AZUMA-YA RESTAURANT	171.07
AZUMA-YA RESTAURANT	146.78
BACCHUS INTERNATIONAL INC.	373.09
BAR 4 CORPORATION	450.91
BEAVER-Q CORPORATION	433.64
BEST PHONE TRADING	30.91
BLUE ANGEL KARAOKE BAR	614.55
BLUE ANGEL KARAOKE BAR	1,748.18
BRAVO GOLF CORPORATION	107.36
BRAZILIAN RESTAURANT	176.40
BRIDGEWIDE CORPORATION	1,818.18
BUSINESS & AUTOMATED SYSTEMS CLINIC, INC	808.50
CANLUBANG GOLF CLUB	1,140.39
CANLUBANG GOLF CLUB	44.55
CANLUBANG GOLF CLUB	9.09
CLUB AMURO BAR & RESTAURANT	294.00
DASSAD WAREHOUSING & PORT SERVICES INC.	1,028.92
DHL WORLDWIDE EXPRESS (PHILS) CORP.	1,133.95
DHL WORLDWIDE EXPRESS (PHILS) CORP.	28.64
DHL WORLDWIDE EXPRESS (PHILS) CORP.	1,788.35
DHL WORLDWIDE EXPRESS (PHILS) CORP.	535.38
DHL WORLDWIDE EXPRESS (PHILS) CORP.	2,530.31
DIRECTORIES PHILIPPINES CORPORATION	168.36
DUSIT HOTEL NIKKO	744.50
DUSIT HOTEL NIKKO	513.63
DUSIT HOTEL NIKKO	195.18
ECULINE PHILIPPINES INC.	1,043.67
EDOYA JAPANESE RESTAURANT	260.00
EDSA SHANGRI-LA MANILA	143.18
F&W FOOD CORPORATION	233.50
FLAMINGO	163.64
FTC FACILITY TRADING CORP.	990.91
FURUSATO JAPANESE RESTAURANT	445.45
FURUSATO JAPANESE RESTAURANT	261.82
GLOBE TELECOM	1,094.67
GLOBE TELECOM	1,120.68
GLOBE TELECOM	1,269.31
GLOBE TELECOM	1,298.88
GLOBE TELECOM	1,017.67
GLOBE TELECOM	1,236.97
GLOBE TELECOM	1,220.63
GLOBE TELECOM	1,031.82
GLORIA MARIS DIMSUM & NOODLES	179.50
GLORIA MARIS DIMSUM & NOODLES	532.45
GLORIA MARIS DIMSUM & NOODLES	572.00
GREAT DOMESTIC INSURANCE COMPANY OF THE PHILIPPINES, INC.	49.00
HAYATO JAPANESE RESTAURANT	49.00
HOTEL VENEZIA	196.36
INFINITI CLUB & RESTAURANT	787.64
INFINITI CLUB & RESTAURANT	1,512.73

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INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	593.47
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	303.94
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	589.94
IPPON YARI RAMEN HOUSE	51.82
ISLAND PHOTO CENTER, INC.	9.09
ISLAND PHOTO CENTER, INC.	9.09
ISLAND PHOTO CENTER, INC.	9.09
IZAKAYA ENRAKU	453.27
JADE GARDEN RESTAURANT	11.90
JERMET INCORPORATED	674.55
JEWELMER INTERNATIONAL CORPORATION	3,105.46
JUAN MIRO RESTAURANT	305.93
KAASAN RESTAURANT	223.00
KDDI PHILIPPINES CORPORATION	1,100.00
KIKUFUJI JAPANESE RESTAURANT	313.00
KIKUFUJI JAPANESE RESTAURANT	343.50
KING CRAB HOUSE	354.20
KURETAKE RESTAURANT	162.15
KURETAKE RESTAURANT	128.93
L' INCONTRO	546.55
LA NUOVA PASTELERIA	163.24
LANDMARK CORPORATION	97.30
LANDMARK CORPORATION	423.04
LANDMARK CORPORATION	28.61
LANDMARK CORPORATION	1,964.20
LASA INCORPORATED	308.50
LE SOUFFLE AT THE PORT RESTAURANT	224.13
L'OPERA RISTORANTE ITALIANO	462.85
MAC-NELS SHIPPING (PHILS.) INC.	898.18
MAKATI SHANGRI-LA MANILA	72.73
MALAYA LUMBER & CONSTRUCTION	7.27
MANDARIN ORIENTAL	1,035.07
MANILA GOLF & COUNTRY CLUB	577.27
MILLENIUM ACCESS CORPORATION	616.59
MILLENIUM ACCESS CORPORATION	2,440.56
MIYAKODORI RESTAURANT	193.27
MULTIFREIGHT CONSOLIDATOR SYSTEM, INC.	974.30
NEO-NEO	54.45
NEW KAMAMESHI HOUSE JAPANESE CUISINE	193.09
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	304.24
NIKO NIKO FOOD SERVICE	206.18
ORCHARD GOLF & COUNTRY CLUB	760.27
ORCHARD GOLF & COUNTRY CLUB	286.18
PACSPORTS PHILIPPINES, INC.	261.82
PEKING GARDEN	151.55
PHILIPPINE GIFTS & HOUSEWARES, INC.	205.46
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	142.73
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,586.11
PHK ENTERPRISES CORPORATION	1,828.00
PREMIER WINE & SPIRITS, INC.	2,218.18
PRS CO.,INC.	272.73

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RADIO COMMUNICATIONS OF THE PHILS. INC.	13.65
REPUBLIC COURIER SERVICES	2,482.29
SAGA MUSIC LOUNGE AND RESTAURANT	270.09
SAGA MUSIC LOUNGE AND RESTAURANT	494.36
SAGA MUSIC LOUNGE AND RESTAURANT	704.00
SAGA MUSIC LOUNGE AND RESTAURANT	1,925.00
SAGA MUSIC LOUNGE AND RESTAURANT	915.36
SAGA MUSIC LOUNGE AND RESTAURANT	785.00
SAN-SUNG RESTAURANT	159.09
SAVE MONEY TRADING, INC.	3,209.09
SAVE MONEY TRADING, INC.	3,209.09
SAVE MONEY TRADING, INC.	3,500.00
SHANGHAI BISTRO	69.92
SHINJUKU RAMEN HOUSE	100.91
SKYWATCH SECURITY SERVICES	1,708.18
SKYWATCH SECURITY SERVICES	1,708.18
SKYWATCH SECURITY SERVICES	1,765.12
SKYWATCH SECURITY SERVICES	1,708.18
SKYWATCH SECURITY SERVICES	1,708.18
SM MART, INC. MAKATI	227.25
SMART COMMUNICATIONS, INC.	500.00
STA. ELENA GOLF CLUB	1,251.09
STAMP WORKS ENTERPRISES	57.46
STORES SPECIALISTS, INC.	58.50
SULO HOTEL	121.82
SUSHI KAPPOO "KASEI"	70.45
SUSHI TSUMURA	932.27
SUSHI TSUMURA	688.18
TAGAYTAY HIGHLANDS	289.39
TANABE JAPANESE RESTAURANT	379.54
TANABE JAPANESE RESTAURANT	173.18
TANABE JAPANESE RESTAURANT	251.86
TANABE JAPANESE RESTAURANT	1,672.73
TANABE JAPANESE RESTAURANT	541.49
THE MANILA SOUTHWOODS GOLF & COUNTRY	360.18
THE MANILA SOUTHWOODS GOLF & COUNTRY	265.00
THE MANILA SOUTHWOODS GOLF & COUNTRY	301.55
THE MANILA SOUTHWOODS GOLF & COUNTRY	272.73
THE MANILA SOUTHWOODS GOLF & COUNTRY	1,099.73
THE MANILA SOUTHWOODS GOLF & COUNTRY	2,331.73
TITANIC RESTAURANT	649.09
TITANIC RESTAURANT	168.14
TITANIC RESTAURANT	1,628.50
TRANSNATIONAL LOGISTICS SOLUTIONS CORP.	3,818.18
TRANSNATIONAL LOGISTICS SOLUTIONS CORP.	1,403.36
TRANSNATIONAL LOGISTICS SOLUTIONS CORP.	1,004.70
TRANSNATIONAL LOGISTICS SOLUTIONS CORP.	1,015.88
TRANSNATIONAL LOGISTICS SOLUTIONS CORP.	1,418.08
TRANSNATIONAL LOGISTICS SOLUTIONS CORP.	8,465.20
TRUE VALUE HARDWARE CORP.	57.70
VEEM ENTERTAINMENT INNOVATORS, INC.	1,315.36
VIA-VAI RISTORANTE ITALIANO, INC.	306.50

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JADE GARDEN RESTAURANT	1,148.72
JADE GARDEN RESTAURANT	1,168.75
JADE GARDEN RESTAURANT	638.77
KAASAN RESTAURANT	351.00
KALIN	1,316.73
KDDI PHILIPPINES CORPORATION	500.00
KDDI PHILIPPINES CORPORATION	840.00
KIKUFUJI JAPANESE RESTAURANT	260.00
LANDMARK CORPORATION	2,051.44
LANDMARK CORPORATION	81.88
LANDMARK CORPORATION	90.89
L'OPERA RISTORANTE ITALIANO	1,296.50
LOVELL RESOURCES CORPORATION	418.91
LOVELL RESOURCES CORPORATION	418.91
LOVELL RESOURCES CORPORATION	471.27
MILLENIUM ACCESS CORPORATION	491.39
MILLENIUM ACCESS CORPORATION	1,004.00
MIND ALLIANCE VENTURES, INC.	132.73
MISS UNIVERSE DISCO THEATRE & KTV	290.36
MISS UNIVERSE DISCO THEATRE & KTV	698.64
MISS UNIVERSE DISCO THEATRE & KTV	38.91
NORA PEOLINO ENTERPRISES	803.64
NORA PEOLINO ENTERPRISES	620.46
NORA PEOLINO ENTERPRISES	679.55
PERNES FOOD ENTERPRISE	34.91
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,038.47
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,597.88
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,710.67
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,880.34
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,310.45
SAGA MUSIC LOUNGE AND RESTAURANT	603.09
SKYWATCH SECURITY SERVICES	1,708.18
SUSHI TSUMURA	647.64
TANABE JAPANESE RESTAURANT	512.72
THE MANILA SOUTHWOODS GOLF & COUNTRY	906.91
THE MANILA SOUTHWOODS GOLF & COUNTRY	1,230.18
THE PURPLE OVEN CORPORATION	400.00
TITANIC RESTAURANT	687.09
VIA-VAI RISTORANTE ITALIANO, INC.	453.00
VILLAREAL DENTAL CLINIC	250.00
VILLAREAL DENTAL CLINIC	250.00
WACK WACK GOLF & COUNTRY CLUB	1,737.27
WAZEN JAPANESE RESTAURANT & BAR, INC.	385.00
WAZEN JAPANESE RESTAURANT & BAR, INC.	269.00
WAZEN JAPANESE RESTAURANT & BAR, INC.	717.00
WIDE WIDE WORLD EXPRESS CORP.	359.73
WIDE WIDE WORLD EXPRESS CORP.	258.91
WIDE WIDE WORLD EXPRESS CORP.	150.55
WINDOWS CAFE	1,435.00
WINDOWS CAFE	1,435.00
YAMAZAKI RAMEN HOUSE & GROCERY	30.00
YAMAZAKI RAMEN HOUSE & GROCERY	90.91

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JADE GARDEN RESTAURANT	1,148.72
JADE GARDEN RESTAURANT	1,168.75
JADE GARDEN RESTAURANT	638.77
KAASAN RESTAURANT	351.00
KALIN	1,316.73
KDDI PHILIPPINES CORPORATION	500.00
KDDI PHILIPPINES CORPORATION	840.00
KIKUFUJI JAPANESE RESTAURANT	260.00
LANDMARK CORPORATION	2,051.44
LANDMARK CORPORATION	81.88
LANDMARK CORPORATION	90.89
L'OPERA RISTORANTE ITALIANO	1,296.50
LOVELL RESOURCES CORPORATION	418.91
LOVELL RESOURCES CORPORATION	418.91
LOVELL RESOURCES CORPORATION	471.27
MILLENIUM ACCESS CORPORATION	491.39
MILLENIUM ACCESS CORPORATION	1,004.00
MIND ALLIANCE VENTURES, INC.	132.73
MISS UNIVERSE DISCO THEATRE & KTV	290.36
MISS UNIVERSE DISCO THEATRE & KTV	698.64
MISS UNIVERSE DISCO THEATRE & KTV	38.91
NORA PEOLINO ENTERPRISES	803.64
NORA PEOLINO ENTERPRISES	620.46
NORA PEOLINO ENTERPRISES	679.55
PERNES FOOD ENTERPRISE	34.91
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,038.47
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,597.88
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,710.67
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,880.34
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,310.45
SAGA MUSIC LOUNGE AND RESTAURANT	603.09
SKYWATCH SECURITY SERVICES	1,708.18
SUSHI TSUMURA	647.64
TANABE JAPANESE RESTAURANT	512.72
THE MANILA SOUTHWOODS GOLF & COUNTRY	906.91
THE MANILA SOUTHWOODS GOLF & COUNTRY	1,230.18
THE PURPLE OVEN CORPORATION	400.00
TITANIC RESTAURANT	687.09
VIA-VAI RISTORANTE ITALIANO, INC.	453.00
VILLAREAL DENTAL CLINIC	250.00
VILLAREAL DENTAL CLINIC	250.00
WACK WACK GOLF & COUNTRY CLUB	1,737.27
WAZEN JAPANESE RESTAURANT & BAR, INC.	385.00
WAZEN JAPANESE RESTAURANT & BAR, INC.	269.00
WAZEN JAPANESE RESTAURANT & BAR, INC.	717.00
WIDE WIDE WORLD EXPRESS CORP.	359.73
WIDE WIDE WORLD EXPRESS CORP.	258.91
WIDE WIDE WORLD EXPRESS CORP.	150.55
WINDOWS CAFE	1,435.00
WINDOWS CAFE	1,435.00
YAMAZAKI RAMEN HOUSE & GROCERY	30.00
YAMAZAKI RAMEN HOUSE & GROCERY	90.91

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	YAMAZAKI RAMEN HOUSE & GROCERY	53.45
	YAMAZAKI RAMEN HOUSE & GROCERY	109.09
	YAMAZAKI RAMEN HOUSE & GROCERY	72.73
	YAMAZAKI RAMEN HOUSE & GROCERY	236.36
Annex F-4	AIR-CLEAN SYSTEMS, INC.	214.29
	AIR-CLEAN SYSTEMS, INC.	214.29
	AKITAYA JAPANESE RESTAURANT	664.29
	AKITAYA JAPANESE RESTAURANT	232.50
	ALBA INTERNATIONAL INC.	433.71
	ALBA INTERNATIONAL INC.	490.71
	ALVA COMPUTER AND PHOTOCOPY SERVICES	650.89
	ARRA'S FINE DINING, INC.	846.27
	ASIAN TERMINALS INCORPORATED	631.50
	ASIAN TERMINALS INCORPORATED	367.04
	ASIAN TERMINALS INCORPORATED	775.92
	ASIAN TERMINALS INCORPORATED	775.92
	AZUMA-YA RESTAURANT	105.19
	BANDIDO BAR AND NIGHT CLUB	387.60
	BARRIO FIESTA EATERY	100.08
	BPI/MS INSURANCE CORPORATION	180.00
	BPI/MS INSURANCE CORPORATION	48.00
	BPI/MS INSURANCE CORPORATION	471.75
	BUSINESS STATISTICS MONITOR	557.57
	BUSINESS STATISTICS MONITOR	604.92
	BUSINESS STATISTICS MONITOR	498.21
	BUSINESS STATISTICS MONITOR	201.64
	CANLUBANG GOLF CLUB	894.16
	CANLUBANG GOLF CLUB	10.71
	CANLUBANG GOLF CLUB	300.83
	CANLUBANG GOLF CLUB	205.90
	CANLUBANG GOLF CLUB	387.50
	CAUSEWAY SEAFOOD RESTAURANT	146.55
	CAUSEWAY SEAFOOD RESTAURANT	277.50
	CHEFLANDIA FOOD SERVICES, INC.	203.04
	CIBO NUOVO INC.	161.64
	CLASSMATE KTV MUSIC LOUNGE	939.83
	CLUB MALARAYAT	829.49
	CLUB O'HIME	504.00
	CLUB TABACOS DE MANILA	268.32
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	35.40
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	577.99
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	235.34
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	65.40
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	35.40
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	35.40

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DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	699.46
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	35.40
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	880.71
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	35.40
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	65.40
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	896.09
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	35.40
DIRECTORIES PHILIPPINES CORPORATION	198.43
DIRECTORIES PHILIPPINES CORPORATION	198.43
DIRECTORIES PHILIPPINES CORPORATION	202.04
DMD PRINTING SERVICES CORPORATION	160.71
E-COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
E-COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
E-COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
EDSA SHANGRI-LA MANILA	843.00
FAMOUS PACIFIC FORWARDING PHILS., INC.	694.04
FATMAN ENTERPRISES	87.60
FIRST IMPERIAL CARGO, INC.	485.79
FIRST IMPERIAL CARGO, INC.	259.61
FIRST IMPERIAL CARGO, INC.	262.13
FIRST IMPERIAL CARGO, INC.	33.60
FIRST IMPERIAL CARGO, INC.	159.94
FURUSATO JAPANESE RESTAURANT	896.32
FURUSATO JAPANESE RESTAURANT	97.20
GEMINI TRANSPORT SERVICES	552.00
GEMINI TRANSPORT SERVICES	600.00
GEMINI TRANSPORT SERVICES	312.00
GLOBOTEL MOBILE LINKS, INC.	439.29
GOLDEN ARCHES DEV'T CORP. MC DONALD'S COASTAL MALL	30.22
HANSEI CORPORATION	102,222.72
HATSU HANA-TEI	729.00
HOTEL PONTE FINO	358.68
HOTEL PONTE FINO	358.68
HOTEL PONTE FINO	769.31
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	336.72
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	43.81
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	422.80
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	422.80
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	61.63
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	538.31

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INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	393.92
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	354.72
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	393.92
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	422.80
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	703.20
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	777.52
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	802.80
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	64.46
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	719.76
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	719.76
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	354.72
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
IPPON YARI RAMEN HOUSE	175.71
IPPON YARI RAMEN HOUSE	92.14
IPPON YARI RAMEN HOUSE	88.93
ISLAND PHOTO CENTER, INC.	12.86
IZAKAYA KAPPO TSUKIJI RESTAURANT	204.64
IZAKAYA KAPPO TSUKIJI RESTAURANT	122.79
IZAKAYA KAPPO TSUKIJI RESTAURANT	112.50
JADE GARDEN RESTAURANT	257.16
KANYOEN RESTAURANT CORPORATION	432.60
KAYA RESTAURANT KAYA KOREAN RESTAURANT	418.39
KIKUFUJI JAPANESE RESTAURANT	435.24
KURETAKE RESTAURANT	108.54
L'OPERA RISTORANTE ITALIANO	710.40
L'OPERA RISTORANTE ITALIANO	602.40
LOVELL RESOURCES CORPORATION	617.14
LOVELL RESOURCES CORPORATION	617.14
LOVELL RESOURCES CORPORATION	493.77
MAKATI SHANGRI-LA MANILA	100.50
MAKATI SHANGRI-LA MANILA	931.88
MAKATI SHANGRI-LA MANILA	110.15
MAKATI SHANGRI-LA MANILA	366.60
MAKATI SHANGRI-LA MANILA	328.03
MAKATI SHANGRI-LA MANILA	171.60
MAKATI SHANGRI-LA MANILA	392.10
MAKATI SHANGRI-LA MANILA	93.60
MAKATI SHANGRI-LA MANILA	413.85
MAKATI SHANGRI-LA MANILA	201.60
MAKATI SHANGRI-LA MANILA	175.27
MANDARIN ORIENTAL	322.47
MANILA GOLF & COUNTRY CLUB	596.89
MANILA GOLF & COUNTRY CLUB	85.93
MANILA GOLF & COUNTRY CLUB	214.07
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	864.00

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MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	864.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA PENINSULA HOTEL	509.40
MANILA PENINSULA HOTEL	165.60
MANILA PENINSULA HOTEL	34.02
MEMO EXPRESS	205.18
MEY LIN BISTRO	447.80
MEY LIN BISTRO	178.83
MILLENIUM ACCESS CORPORATION	373.21
MILLENIUM ACCESS CORPORATION	596.82
MILLENIUM ACCESS CORPORATION	506.79
MISATO JAPANESE RESTAURANT	238.39
MYB FOODS NET INC.	570.00
NANO HANA CORPORATION	70.80
NATIONAL BOOK STORE - GREENBELT	61.36
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	294.54
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	294.54
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	294.54
NONKI JAPANESE RESTAURANT	202.50
NORA PEOLINO ENTERPRISES	779.99
NORA PEOLINO ENTERPRISES	886.35
NORA PEOLINO ENTERPRISES	1,063.62
ORIENT FREIGHT INTERNATIONAL, INC.	521.42
ORIENT FREIGHT INTERNATIONAL, INC.	502.18
ORIENT FREIGHT INTERNATIONAL, INC.	535.82
PACSPORTS PHILIPPINES, INC.	690.43
PAN MALAYAN EXPRESS, INC.	55.82
PEOPLE'S AIR CARGO AND WAREHOUSE CO., INC.	220.26
PHILIPPINE AIRLINES	24.00
PHILIPPINE AIRLINES	24.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	853.15
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	850.91
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	829.88
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	13.89
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32

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PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	124.64
PHILIPPINE PORTS AUTHORITY	124.64
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	11.58
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE SKYLANDERS, INC.	56.47
PHK ENTERPRISES CORPORATION	451.23
PHK ENTERPRISES CORPORATION	384.82
REGEN ENTERPRISES	261.43
RML COURIER EXPRESS INT'L CORP.	93.17
RML COURIER EXPRESS INT'L CORP.	93.17
RML COURIER EXPRESS INT'L CORP.	38.57
RML COURIER EXPRESS INT'L CORP.	93.45
RML COURIER EXPRESS INT'L CORP.	25.71
RML COURIER EXPRESS INT'L CORP.	19.29
RML COURIER EXPRESS INT'L CORP.	6.43
RML COURIER EXPRESS INT'L CORP.	12.86
RML COURIER EXPRESS INT'L CORP.	57.86
RML COURIER EXPRESS INT'L CORP.	122.14
SAGAWA EXPRESS PHILIPPINES INC.	46.40
SAGAWA EXPRESS PHILIPPINES INC.	602.24
SAGAWA EXPRESS PHILIPPINES INC.	323.82
SAGAWA EXPRESS PHILIPPINES INC.	47.48
SAKURA JAPANESE GROCERY	102.86
SAKURA JAPANESE GROCERY	107.14
SAKURA JAPANESE GROCERY	38.57
SEKITORI JAPANESE RESTAURANT CO.	309.33
SEKITORI JAPANESE RESTAURANT CO.	279.72
SEKITORI JAPANESE RESTAURANT CO.	790.02
SERYNA RESTAURANT	512.40
SERYNA RESTAURANT	466.80
SERYNA RESTAURANT	297.60
SERYNA RESTAURANT	656.40
SERYNA RESTAURANT	392.40
STA. ELENA GOLF CLUB	590.79
STA. ELENA GOLF CLUB	535.71
STAMP WORKS ENTERPRISES	93.00
SYCIP, GORRES, VELAYO & CO.	60.00
TAGAYTAY HIGHLANDS	407.14
TAGAYTAY HIGHLANDS	407.14
TAJIMA YAKINIKU, INC.	373.93
TANABE JAPANESE RESTAURANT	549.60
TANABE JAPANESE RESTAURANT	533.47
TANABE JAPANESE RESTAURANT	316.27
TANABE JAPANESE RESTAURANT	669.92
TANABE JAPANESE RESTAURANT	753.64

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TANABE JAPANESE RESTAURANT	786.89
TAT FILIPINAS GOLF CLUB, INC.	186.11
TAT FILIPINAS GOLF CLUB, INC.	123.21
TAT FILIPINAS GOLF CLUB, INC.	235.93
TAT FILIPINAS GOLF CLUB, INC.	882.00
TAT FILIPINAS GOLF CLUB, INC.	123.21
TERIYAKI BOY RESTAURANT	263.28
THE MANILA SOUTHWOODS GOLF & COUNTRY	302.04
THE MANILA SOUTHWOODS GOLF & COUNTRY	133.93
THE MANILA SOUTHWOODS GOLF & COUNTRY	610.71
THE MANILA SOUTHWOODS GOLF & COUNTRY	229.93
THE MANILA SOUTHWOODS GOLF & COUNTRY	93.21
THE MANILA SOUTHWOODS GOLF & COUNTRY	44.89
THE MANILA SOUTHWOODS GOLF & COUNTRY	181.18
THE MANILA SOUTHWOODS GOLF & COUNTRY	82.18
THE MANILA SOUTHWOODS GOLF & COUNTRY	53.57
THE MANILA SOUTHWOODS GOLF & COUNTRY	53.57
THE MANILA SOUTHWOODS GOLF & COUNTRY	375.00
THE MANILA SOUTHWOODS GOLF & COUNTRY	517.82
TIAN-TIAN HOT POT RESTAURANT	304.20
TIAN-TIAN HOT POT RESTAURANT	328.80
TIAN-TIAN HOT POT RESTAURANT	240.60
TIMBERPRO	120.54
TIMBERPRO	120.54
TIMBERPRO	120.54
TIMBERPRO	120.54
TOYOTA MAKATI, INC.	499.26
TSUMURA SUSHI BAR & RESTAURANT	424.20
TWIST	289.20
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	42.85
UNILINK TRAVEL & TOURS, INC.	10.71
UNILINK TRAVEL & TOURS, INC.	21.42
UNIVERSAL HOLIDAYS, INC.	239.73
UNIVERSAL HOLIDAYS, INC.	220.28
UNIVERSAL HOLIDAYS, INC.	110.14
UNIVERSAL HOLIDAYS, INC.	110.14
UNIVERSAL HOLIDAYS, INC.	110.14
UNIVERSAL HOLIDAYS, INC.	110.14
UNIVERSAL HOLIDAYS, INC.	111.75
UNIVERSAL HOLIDAYS, INC.	111.21
UNIVERSAL HOLIDAYS, INC.	111.21
UNIVERSAL HOLIDAYS, INC.	111.21
UNIVERSAL HOLIDAYS, INC.	111.54
UNIVERSAL HOLIDAYS, INC.	111.21
UNIVERSAL HOLIDAYS, INC.	113.04
UNIVERSAL HOLIDAYS, INC.	113.04
UNIVERSAL HOLIDAYS, INC.	110.14
UNIVERSAL HOLIDAYS, INC.	339.12
UNIVERSAL HOLIDAYS, INC.	113.04

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	UNIVERSAL HOLIDAYS, INC.	113.04
	UNIVERSAL HOLIDAYS, INC.	84.78
	UNIVERSAL HOLIDAYS, INC.	113.04
	UNIVERSAL HOLIDAYS, INC.	165.18
	UNIVERSAL HOLIDAYS, INC.	255.05
	UPTREND STRATEGIC SERVICES, INC.	624.04
	UPTREND STRATEGIC SERVICES, INC.	572.04
	UPTREND STRATEGIC SERVICES, INC.	520.03
	UPTREND STRATEGIC SERVICES, INC.	572.04
	UPTREND STRATEGIC SERVICES, INC.	624.04
	UPTREND STRATEGIC SERVICES, INC.	572.04
	VIA-VAI RISTORANTE ITALIANO, INC.	611.79
	VIA-VAI RISTORANTE ITALIANO, INC.	820.18
	VIA-VAI RISTORANTE ITALIANO, INC.	491.46
	VIA-VAI RISTORANTE ITALIANO, INC.	252.81
	VIA-VAI RISTORANTE ITALIANO, INC.	489.64
	VIA-VAI RISTORANTE ITALIANO, INC.	383.04
	VIA-VAI RISTORANTE ITALIANO, INC.	456.11
	VIA-VAI RISTORANTE ITALIANO, INC.	876.27
	VICTORY HILLS KTV, CLUB & RESTAURANT	503.04
	VICTORY HILLS KTV, CLUB & RESTAURANT	738.54
	VILLAREAL DENTAL CLINIC	300.00
	VILLAREAL DENTAL CLINIC	300.00
	VILLAREAL DENTAL CLINIC	300.00
	VIREX ENTERPRISES	642.00
	VIREX ENTERPRISES	60.00
	WACK WACK GOLF & COUNTRY CLUB	321.43
	WAZEN JAPANESE RESTAURANT & BAR, INC.	198.75
	WIDE WIDE WORLD EXPRESS CORP.	18.55
	WIDE WIDE WORLD EXPRESS CORP.	41.46
	WORLD LOGISTICS GROUP, INC.	756.00
	XAVIER SPORTS & COUNTRY CLUB, INC.	267.86
	YAMAZAKI RAMEN HOUSE & GROCERY	157.50
	YUSEN AIR & SEA SERVICE PHILIPPINES, INC	120.00
Annex F-4-1	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	906.00
Annex F-5	AAI BUSINESS PRO. INC.	986.12
	ACESTAR INTERNATIONAL SERVICES CORP.	605.95
	ACESTAR INTERNATIONAL SERVICES CORP.	387.94
	AIRFREIGHT 2100, INC.	217.63
	AIRFREIGHT 2100, INC.	41.66
	ALBA INTERNATIONAL INC.	178.82
	ASIAN TERMINALS INCORPORATED	833.68
	ASIAN TERMINALS INCORPORATED	891.43
	ASIAN TERMINALS INCORPORATED	775.92
	ASIAN TERMINALS INCORPORATED	775.92
	ASIAN TERMINALS INCORPORATED	338.16
	ASIAN TERMINALS INCORPORATED	833.68
	AZUMA-YA RESTAURANT	70.13
	BEAVER-Q CORPORATION	530.36
	BETHEL GUEST HOUSE	128.57
	BLUE ANGEL KARAOKE BAR	480.00
	BUSINESS STATISTICS MONITOR	201.64

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	BUSINESS STATISTICS MONITOR	527.89
	BUSINESS STATISTICS MONITOR	557.57
	BUSINESS STATISTICS MONITOR	498.21
	CALIFORNIA PIZZA KITCHEN	176.14
	CANLUBANG GOLF CLUB	227.22
	CANLUBANG GOLF CLUB	475.76
	CANLUBANG GOLF CLUB	624.64
	CANLUBANG GOLF CLUB	10.71
	CANLUBANG GOLF CLUB	13.93
	CANLUBANG GOLF CLUB	286.66
	CANLUBANG GOLF CLUB	10.71
	CANLUBANG GOLF CLUB	869.44
	CANLUBANG GOLF CLUB	76.14
	CANLUBANG GOLF CLUB	10.71
	CANLUBANG GOLF CLUB	10.71
	CARPACCIO RISTORANTE ITALIANO	502.82
	CASCADE CORP.	276.96
	CLAIMSMEN ADJUSTMENT CORPORATION	32.14
	CLUB COCO ENTERTAINMENT SERVICES, INC.	695.36
	CLUB COCO ENTERTAINMENT SERVICES, INC.	901.93
	CLUB CREA, INC.	828.00
	CLUB CREA, INC.	85.71
	CLUB CREA, INC.	432.00
	COFFEE MASTERS, INC.	29.46
	CULINARY EVENTS, INC.	341.29
	CULINARY EVENTS, INC.	320.40
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	406.64
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	35.40
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	763.21
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	660.73
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	35.40
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	489.90
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	35.40
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	471.39
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	35.40
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	540.25
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	373.20
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	398.06
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
	DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	775.82

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DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	894.29
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DIRECTORIES PHILIPPINES CORPORATION	202.04
DIRECTORIES PHILIPPINES CORPORATION	202.04
DIRECTORIES PHILIPPINES CORPORATION	202.04
DOCUMENTS AND PARCELS EXPRESS, INC.	41.88
DOCUMENTS AND PARCELS EXPRESS, INC.	41.35
DON ATILANO STEAKHOUSE	116.09
DUSIT HOTEL NIKKO	205.37
DUSIT HOTEL NIKKO	84.00
DUSIT HOTEL NIKKO	409.20
EAST ASIA ROYALE HOTEL	177.64
EAST ASIA ROYALE HOTEL	190.84
E-COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
E-COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
E-COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
EDSA SHANGRI-LA MANILA	118.80
FAMOUS PACIFIC FORWARDING PHILS., INC.	871.49
FAMOUS PACIFIC FORWARDING PHILS., INC.	4,050.06
FIRST IMPERIAL CARGO, INC.	23.87
FIRST IMPERIAL CARGO, INC.	557.26
FIRST IMPERIAL CARGO, INC.	120.87
FIRST IMPERIAL CARGO, INC.	397.12
FIRST IMPERIAL CARGO, INC.	261.18
FIRST IMPERIAL CARGO, INC.	58.46
FLAMINGO BAR & RESTAURANT	282.02
FLAMINGO BAR & RESTAURANT	222.54
GAUDI RESTAURANT MANAGEMENT INC.	439.69
GLG FOODS CORPORATION	251.52
GLOBAL FUKUJIN CORP.	624.11
GLOBAL FUKUJIN CORP.	548.35
GLOBE TELECOM	971.90
GLOBE TELECOM	989.21
GRUPPO LARGO INC./MALLBERRY SUITES	300.00
HATSU HANA-TEI	442.20
HATSU HANA-TEI	410.41
HATSU HANA-TEI	289.92
HATSU HANA-TEI	292.92
HOSOYA, MASAYOSHI	3,000.00
HYATT HOTEL & CASINO MANILA	223.20
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	950.78
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	161.91
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	218.34
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	802.80
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	719.76
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	860.56
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04

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INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	422.80
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	393.92
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	97.23
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
IPPON YARI RAMEN HOUSE	199.18
IZAKAYA ENRAKU	435.60
IZAKAYA KAPPO TSUKIJI RESTAURANT	75.00
IZAKAYA KAPPO TSUKIJI RESTAURANT	163.82
IZAKAYA KAPPO TSUKIJI RESTAURANT	106.07
IZAKAYA KAPPO TSUKIJI RESTAURANT	82.50
IZAKAYA KAPPO TSUKIJI RESTAURANT	123.75
KASHMIR	437.89
KAYA RESTAURANT KAYA KOREAN RESTAURANT	213.32
KDDI PHILIPPINES CORPORATION	204.00
KIKUFUJI JAPANESE RESTAURANT	196.56
KURETAKE RESTAURANT	78.20
LA COCINA DE TITA MONING, INC.	923.14
LA TIENDA	352.98
LE SOUFFLE AT THE PORT RESTAURANT	708.75
L'OPERA RISTORANTE ITALIANO	942.00
L'OPERA RISTORANTE ITALIANO	1,036.56
L'OPERA RISTORANTE ITALIANO	405.60
LOVELL RESOURCES CORPORATION	617.14
LOVELL RESOURCES CORPORATION	493.71
LOVELL RESOURCES CORPORATION	493.71
MAGBIRAY PRESS, INC.	760.71
MAKATI SHANGRI-LA MANILA	88.44
MAKATI SHANGRI-LA MANILA	522.00
MAKATI SHANGRI-LA MANILA	239.33
MAKATI SHANGRI-LA MANILA	63.52
MAKATI SHANGRI-LA MANILA	47.44
MAKATI SHANGRI-LA MANILA	923.81
MAKATI SHANGRI-LA MANILA	66.73
MAKATI SHANGRI-LA MANILA	59.52
MAKATI SHANGRI-LA MANILA	451.98
MAKATI SHANGRI-LA MANILA	145.80
MAKATI SHANGRI-LA MANILA	535.32
MALAYA LUMBER & CONSTRUCTION	42.75
MANILA GOLF & COUNTRY CLUB	72.54
MANILA HOTEL	30.37
MANILA HOTEL	19.64
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA WATER COMPANY, INC.	730.89
MERCURY FREIGHT INTERNATIONAL INC.	288.00
MERCURY FREIGHT INTERNATIONAL INC.	288.00
MERCURY FREIGHT INTERNATIONAL INC.	417.38
MERCURY FREIGHT INTERNATIONAL INC.	633.20
MERCURY FREIGHT INTERNATIONAL INC.	1,740.96
MERCURY FREIGHT INTERNATIONAL INC.	288.00

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MERCURY FREIGHT INTERNATIONAL INC.	697.79
MICROGENESIS SOFTWARE INC.	964.29
MILLENIUM ACCESS CORPORATION	235.71
MILLENIUM ACCESS CORPORATION	629.68
MYB FOODS NET INC.	452.92
MYB FOODS NET INC.	505.20
NESIC PHILS. INC.	720.00
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	294.54
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	294.54
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	295.01
NIKO NIKO FOOD SERVICE	212.14
NIKO NIKO FOOD SERVICE	219.64
NIPPON EXPRESS PHILIPPINES	15,618.71
NONKI JAPANESE RESTAURANT	262.80
NORA PEOLINO ENTERPRISES	978.53
NYK LOGISTICS (PHILIPPINES) INC.	277.06
NYK LOGISTICS (PHILIPPINES) INC.	387.79
NYK LOGISTICS (PHILIPPINES) INC.	692.14
NYK LOGISTICS (PHILIPPINES) INC.	548.71
NYK LOGISTICS (PHILIPPINES) INC.	216.00
OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	765.52
OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	1,760.80
OMNI CEBU HOTEL & RESORTS THE GOLDEN PEAK HOTEL & SUITES CEBU	182.14
OMNI CEBU HOTEL & RESORTS THE GOLDEN PEAK HOTEL & SUITES CEBU	182.14
OMNI CEBU HOTEL & RESORTS THE GOLDEN PEAK HOTEL & SUITES CEBU	182.14
OOCL (PHILIPPINES) INC.	600.00
ORIENT FREIGHT INTERNATIONAL, INC.	782.02
ORIENT FREIGHT INTERNATIONAL, INC.	2,256.94
ORIENT FREIGHT INTERNATIONAL, INC.	331.89
ORIENT FREIGHT INTERNATIONAL, INC.	492.26
ORIENT FREIGHT INTERNATIONAL, INC.	1,073.79
ORIENT FREIGHT INTERNATIONAL, INC.	491.76
PAN MALAYAN EXPRESS, INC.	55.34
PAN MALAYAN EXPRESS, INC.	652.92
PAN MALAYAN EXPRESS, INC.	54.70
PEOPLE'S AIR CARGO AND WAREHOUSE CO., INC.	114.01
PHILIPPINE AIRLINES	24.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	873.18
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	204.86
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	192.01
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	910.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	852.30
PHILIPPINE PORTS AUTHORITY	255.83
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE PORTS AUTHORITY	124.64
PHILIPPINE PORTS AUTHORITY	249.29

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PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	29.18
PHILIPPINE PORTS AUTHORITY	20.86
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	124.64
PHILIPPINE PORTS AUTHORITY	186.97
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	311.61
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	17.52
PHILIPPINE PORTS AUTHORITY	62.32
PHK ENTERPRISES CORPORATION	360.00
PHK ENTERPRISES CORPORATION	986.10
PHK ENTERPRISES CORPORATION	930.09
PHK ENTERPRISES CORPORATION	597.81
PHK ENTERPRISES CORPORATION	658.77
PHK ENTERPRISES CORPORATION	600.00
PITSTOP	164.14
PUEBLO DE ORO GOLF & COUNTRY CLUB	342.86
PUEBLO DE ORO GOLF & COUNTRY CLUB	342.86
RAF INTERNATIONAL FORWARDING (PHILS.) INC.	40.36
RAF INTERNATIONAL FORWARDING (PHILS.) INC.	258.06
RAF INTERNATIONAL FORWARDING (PHILS.) INC.	12.31
REGEN ENTERPRISES	261.43
REPUBLIC COURIER SERVICES	220.42
RIVIERA GOLF AND COUNTRY CLUB	397.18
RML COURIER EXPRESS INT'L CORP.	19.29
RML COURIER EXPRESS INT'L CORP.	141.42
RML COURIER EXPRESS INT'L CORP.	32.14
RML COURIER EXPRESS INT'L CORP.	32.14
RML COURIER EXPRESS INT'L CORP.	122.14
RML COURIER EXPRESS INT'L CORP.	25.71
RML COURIER EXPRESS INT'L CORP.	38.57
RML COURIER EXPRESS INT'L CORP.	173.57
ROASTERS PHILS. INC. KENNY ROGERS ROASTERS	189.28
SAGA MUSIC LOUNGE AND RESTAURANT	755.36
SAGAWA EXPRESS PHILIPPINES INC.	188.37
SAGAWA EXPRESS PHILIPPINES INC.	47.61
SAGAWA EXPRESS PHILIPPINES INC.	326.50
SAGAWA EXPRESS PHILIPPINES INC.	662.97

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SAGAWA EXPRESS PHILIPPINES INC.	93.02
SAGAWA EXPRESS PHILIPPINES INC.	418.46
SEKITORI JAPANESE RESTAURANT CO.	561.96
SERYNA RESTAURANT	204.00
SERYNA RESTAURANT	522.00
SERYNA RESTAURANT	345.60
SERYNA RESTAURANT	564.00
SERYNA RESTAURANT	440.40
SERYNA RESTAURANT	90.00
SERYNA RESTAURANT	432.00
SGS PHILIPPINES, INC.	936.00
SHERWOOD HILLS GOLF CLUB	185.89
SHIAWASE BAR & RESTAURANT M.K. KIKAKU CO.	775.71
SHINJUKU JAPANESE CUISINE	61.20
SHINJUKU RAMEN HOUSE	107.40
SKYLAND BROKERAGE	10,500.00
SMART COMMUNICATIONS, INC.	925.55
STA. ELENA GOLF CLUB	258.31
STA. ELENA GOLF CLUB	535.71
STA. ELENA GOLF CLUB	589.29
SUPER CONCEPTS, INC SUPER BOWL OF CHINA RESTAURANT	177.86
SYCIP, GORRES, VELAYO & CO.	15,000.00
SYCIP, GORRES, VELAYO & CO.	17,703.13
TAGAYTAY HIGHLANDS	300.00
TAGAYTAY HIGHLANDS	353.57
TAGAYTAY HIGHLANDS	950.40
TANABE JAPANESE RESTAURANT	786.89
TANABE JAPANESE RESTAURANT	983.61
TANABE JAPANESE RESTAURANT	786.88
TANABE JAPANESE RESTAURANT	409.03
TANABE JAPANESE RESTAURANT	688.52
TANABE JAPANESE RESTAURANT	590.16
TANABE JAPANESE RESTAURANT	840.18
TAT FILIPINAS GOLF CLUB, INC.	500.57
THE MANILA SOUTHWOODS GOLF & COUNTRY	53.57
THE MANILA SOUTHWOODS GOLF & COUNTRY	54.09
THE MANILA SOUTHWOODS GOLF & COUNTRY	53.57
THE MANILA SOUTHWOODS GOLF & COUNTRY	47.37
THE MANILA SOUTHWOODS GOLF & COUNTRY	177.86
THE MANILA SOUTHWOODS GOLF & COUNTRY	47.13
THE MANILA SOUTHWOODS GOLF & COUNTRY	35.36
TIMBERPRO	120.53
TIMBERPRO	120.54
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSP	8,154.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSP	720.00
TRANSORIENT CONTAINER TERMINAL SERVICES	2,769.20
UCC COFFEE CAFE TERRACE	64.32
UMENOYA STA ROSA BRANCH	47.52
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	880.83

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	UNIVERSAL HOLIDAYS, INC.	114.32
	UNIVERSAL HOLIDAYS, INC.	114.32
	UNIVERSAL HOLIDAYS, INC.	171.48
	UNIVERSAL HOLIDAYS, INC.	113.36
	UNIVERSAL HOLIDAYS, INC.	114.32
	UNIVERSAL HOLIDAYS, INC.	112.29
	UNIVERSAL HOLIDAYS, INC.	114.32
	UNIVERSAL HOLIDAYS, INC.	113.46
	UNIVERSAL HOLIDAYS, INC.	112.29
	UNIVERSAL HOLIDAYS, INC.	401.90
	UNIVERSAL HOLIDAYS, INC.	112.29
	UNIVERSAL HOLIDAYS, INC.	113.46
	UNIVERSAL HOLIDAYS, INC.	112.29
	UNIVERSAL HOLIDAYS, INC.	111.64
	UNIVERSAL HOLIDAYS, INC.	112.29
	UNIVERSAL HOLIDAYS, INC.	169.23
	UNIVERSAL HOLIDAYS, INC.	110.79
	UNIVERSAL HOLIDAYS, INC.	27.70
	UNIVERSAL HOLIDAYS, INC.	962.36
	UNIVERSAL HOLIDAYS, INC.	110.68
	UNIVERSAL HOLIDAYS, INC.	109.39
	UNIVERSAL HOLIDAYS, INC.	110.68
	UNIVERSAL HOLIDAYS, INC.	110.68
	UNIVERSAL HOLIDAYS, INC.	160.71
	UPTREND STRATEGIC SERVICES, INC.	569.63
	UPTREND STRATEGIC SERVICES, INC.	601.55
	UPTREND STRATEGIC SERVICES, INC.	532.67
	UPTREND STRATEGIC SERVICES, INC.	610.30
	UPTREND STRATEGIC SERVICES, INC.	666.81
	UPTREND STRATEGIC SERVICES, INC.	611.00
	VALUKARGO GROUPAGE SERVICES, INC.	330.00
	VALUKARGO GROUPAGE SERVICES, INC.	570.48
	VALUKARGO GROUPAGE SERVICES, INC.	330.00
	VHC SPECIALTY FOODS INC.	111.96
	VIA-VAI RISTORANTE ITALIANO, INC.	189.11
	VIA-VAI RISTORANTE ITALIANO, INC.	221.57
	VIA-VAI RISTORANTE ITALIANO, INC.	367.12
	VIA-VAI RISTORANTE ITALIANO, INC.	583.39
	VIA-VAI RISTORANTE ITALIANO, INC.	779.04
	VIA-VAI RISTORANTE ITALIANO, INC.	426.00
	VIA-VAI RISTORANTE ITALIANO, INC.	318.21
	VIA-VAI RISTORANTE ITALIANO, INC.	401.89
	VIA-VAI RISTORANTE ITALIANO, INC.	325.71
	VILLAREAL DENTAL CLINIC	444.00
	VILLAREAL DENTAL CLINIC	300.00
	VILLAREAL DENTAL CLINIC	300.00
	VIREX ENTERPRISES	714.00
	WAZEN JAPANESE RESTAURANT & BAR, INC.	911.40
	WIDE WIDE WORLD EXPRESS CORP.	19.64
	YAMAZAKI RAMEN HOUSE & GROCERY	112.50
Annex F-6	AAI BUSINESS PRO. INC.	877.21
	AAI BUSINESS PRO. INC.	834.52
	AAI BUSINESS PRO. INC.	970.92
	ABERDEEN COURT, INC.	800.89
	ABOITIZ LOGISTICS INC.	480.90

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ACE HARDWARE	67.45
ACESTAR INTERNATIONAL SERVICES CORP.	441.22
ACESTAR INTERNATIONAL SERVICES CORP.	790.42
AIR-CLEAN SYSTEMS, INC.	267.86
AIR-CLEAN SYSTEMS, INC.	267.86
AIRFREIGHT 2100, INC.	325.18
ALVA COMPUTER AND PHOTOCOPY SERVICES	417.86
ALVA COMPUTER AND PHOTOCOPY SERVICES	428.57
ALVA COMPUTER AND PHOTOCOPY SERVICES	436.07
ANSON EMPORIUM CORP. (LANDMARK)	781.07
ANSON EMPORIUM CORP. (LANDMARK)	836.68
ASIAN TERMINALS INCORPORATED	338.16
ASTROPLUS, INC.	21.32
BISTRO AUSTRALIANO CORP.	581.76
BLUE ANGEL KARAOKE BAR	1,761.43
BLUE ANGEL KARAOKE BAR	352.29
BLUE ANGEL KARAOKE BAR	888.43
BLUEBAY VENTURES, INC.	144.64
BPI/MS INSURANCE CORPORATION	216.00
BUSINESS STATISTICS MONITOR	403.29
BUSINESS STATISTICS MONITOR	498.21
BUSINESS STATISTICS MONITOR	498.21
BUSINESS STATISTICS MONITOR	498.21
BUSINESS STATISTICS MONITOR	403.29
CANLUBANG GOLF CLUB	10.71
CANLUBANG GOLF CLUB	10.71
CANLUBANG GOLF CLUB	279.99
CANLUBANG GOLF CLUB	143.02
CANLUBANG GOLF CLUB	13.93
CANLUBANG GOLF CLUB	330.57
CANLUBANG GOLF CLUB	154.66
CANLUBANG GOLF CLUB	1,044.55
CHINOSEUR INCORPORATED	79.20
CITY TEXTILE & HANDICRAFT	26.79
CLAIMSMEN ADJUSTMENT CORPORATION	32.14
CULINARY INNOVATORS, INC.	102.60
DE VERA, JENNIFER J.	424.00
DENCIO'S FOODS SPECIALISTS, INC.	366.36
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	783.69
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	681.19
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	4.80
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	484.88
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60

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DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	554.09
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	271.14
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	354.17
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	574.75
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	517.47
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	246.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DIRECTORIES PHILIPPINES CORPORATION	202.04
DIRECTORIES PHILIPPINES CORPORATION	202.04
DIRECTORIES PHILIPPINES CORPORATION	202.04
DMD PRINTING SERVICES CORPORATION	214.29
DONG WON RESTAURANT	795.54
DONG WON RESTAURANT	386.79
DONG WON RESTAURANT	724.47
D'RACEL'S GARMENT	413.57
D'RACEL'S GARMENT	413.57
DUSIT HOTEL NIKKO	752.40
EAGLE RIDGE GOLF AND COUNTRY CLUB	486.43
EAST ASIA ROYALE HOTEL	408.09
E-COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
EDSA SHANGRI-LA MANILA	476.40
FAMOUS PACIFIC FORWARDING PHILS., INC.	795.13
FAMOUS PACIFIC FORWARDING PHILS., INC.	422.45
FATMAN ENTERPRISES	95.40
FILSTAR DISTRIBUTORS CORPORATION	780.00
FIREHOUSE	91.82
FIREHOUSE	316.93
FIREHOUSE	621.11
FIRST IMPERIAL CARGO, INC.	257.84
FIRST IMPERIAL CARGO, INC.	253.55
FIRST IMPERIAL CARGO, INC.	123.53
FIRST IMPERIAL CARGO, INC.	123.41
FIRST IMPERIAL CARGO, INC.	57.26

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	FISH & CO.	611.04
	FLAMINGO BAR & RESTAURANT	412.50
	FURUSATO JAPANESE RESTAURANT	426.60
	FURUSATO JAPANESE RESTAURANT	422.40
	FURUSATO JAPANESE RESTAURANT	120.91
	FURUSATO JAPANESE RESTAURANT	70.80
	FURUSATO JAPANESE RESTAURANT	215.40
	FURUSATO JAPANESE RESTAURANT	462.00
	GAUDI RESTAURANT MANAGEMENT INC.	585.29
	GEMINI TRANSPORT SERVICES	29,400.00
	GEMINI TRANSPORT SERVICES	906.30
	GEMINI TRANSPORT SERVICES	348.00
	GEMINI TRANSPORT SERVICES	698.64
	GEMINI TRANSPORT SERVICES	782.88
	GEMINI TRANSPORT SERVICES	882.00
	GEMINI TRANSPORT SERVICES	643.50
	GEMINI TRANSPORT SERVICES	354.00
	GERVASIO SECURITY & INVESTIGATION	11,665.08
	GLG FOODS CORPORATION	133.08
	GLOBAL FUKUJIN CORP.	969.90
	GLOBAL FUKUJIN CORP.	118.95
	GLOBE TELECOM	915.43
	GLOBE TELECOM	1,501.68
	GLOBE TELECOM	896.49
	GLOBE TELECOM	893.68
	GREEN GOURMET FARM	664.80
	HATSU HANA-TEI	81.60
	HATSU HANA-TEI	120.00
	HATSU HANA-TEI	575.76
	HAYATO JAPANESE RESTAURANT	90.00
	HAYATO JAPANESE RESTAURANT	97.20
	HO TSAI DIMSUM, INC.	185.88
	HYATT HOTEL & CASINO MANILA	64.80
	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	383.60
	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	719.76
	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	76.39
	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	100.68
	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	422.80
	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	786.24
	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	393.92
	IPPON YARI RAMEN HOUSE	182.15
	IPPON YARI RAMEN HOUSE	183.22
	IZAKAYA KAPPO TSUKIJI RESTAURANT	123.75
	IZAKAYA KAPPO TSUKIJI RESTAURANT	123.75
	IZAKAYA KAPPO TSUKIJI RESTAURANT	82.50
	J & G ISONO, INC.	123.01
	J & R ELECTRONICS & APPLIANCE CENTER	6,248.14

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J & R ELECTRONICS & APPLIANCE CENTER	1,564.61
JE SUIS GOURMAND INC.	746.63
JET SET GAS CENTER, INC.	162.32
KANYOEN RESTAURANT CORPORATION	1,066.80
KASHMIR	464.40
KDDI PHILIPPINES CORPORATION	3,780.00
L' FISHER HOTEL	183.96
L' FISHER HOTEL	183.96
LA COCINA DE TITA MONING, INC.	1,818.00
LA TIENDA	277.77
LA TIENDA	650.30
LANDMARK CORPORATION	3,759.24
LANDMARK CORPORATION	1,895.36
LANDMARK CORPORATION	2,269.96
LAYA MANANGHAYA & CO.	12,600.00
LE COQ AU VIN, INC.	153.72
L'OPERA RISTORANTE ITALIANO	1,085.40
L'OPERA RISTORANTE ITALIANO	701.40
MACTAN ISLAND RESORT	1,009.47
MACTAN ISLAND RESORT	1,009.47
MAGBIRAY PRESS, INC.	128.57
MAGBIRAY PRESS, INC.	482.14
MAGBIRAY PRESS, INC.	2,944.71
MAKATI SHANGRI-LA MANILA	285.60
MAKATI SHANGRI-LA MANILA	37.44
MAKATI SHANGRI-LA MANILA	37.92
MAKATI SHANGRI-LA MANILA	631.80
MAKATI SHANGRI-LA MANILA	631.80
MAKATI SHANGRI-LA MANILA	10,795.07
MAKATI SHANGRI-LA MANILA	1,903.31
MAKATI SHANGRI-LA MANILA	178.80
MAKATI SHANGRI-LA MANILA	84.96
MAKATI SHANGRI-LA MANILA	629.64
MAKATI SHANGRI-LA MANILA	404.10
MANDARIN ORIENTAL	2,098.04
MANILA ELECTRIC COMPANY	3,069.29
MANILA ELECTRIC COMPANY	2,769.90
MANILA ELECTRIC COMPANY	3,258.70
MANILA GOLF & COUNTRY CLUB	720.00
MANILA GOLF & COUNTRY CLUB	894.64
MANILA GOLF & COUNTRY CLUB	23.57
MANILA GOLF & COUNTRY CLUB	23.57
MANILA GOLF & COUNTRY CLUB	23.57
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA PENINSULA HOTEL	36.00
MANILA WATER COMPANY, INC.	736.77
MANILA WATER COMPANY, INC.	1,207.79
MANILA WATER COMPANY, INC.	1,358.73
MANILA WATER COMPANY, INC.	1,436.37
MARINA SALES, INC.	1,714.27

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MASAS FILIPINO CUISINE	226.80
MCPHILIP FOOD INDUSTRIES	27.32
MERCURY FREIGHT INTERNATIONAL INC.	819.00
MERCURY FREIGHT INTERNATIONAL INC.	288.00
MERCURY FREIGHT INTERNATIONAL INC.	568.00
METRO PARKING MANAGEMENT PHILS. INC	26,501.79
MILLENIU ACCESS CORPORATION	450.00
MILLENIU ACCESS CORPORATION	763.93
MILLENIU ACCESS CORPORATION	1,639.61
MILLENIU ACCESS CORPORATION	2,250.00
MILLENIU ACCESS CORPORATION	899.04
MILLENIU ACCESS CORPORATION	1,608.88
MOL LOGISTICS PHILIPPINES, INC.	2,516.37
MOL LOGISTICS PHILIPPINES, INC.	117.86
MOL LOGISTICS PHILIPPINES, INC.	1,126.44
MULTI-TECH RESOURCES, INC.	617.14
MULTI-TECH RESOURCES, INC.	617.14
MYB FOODS NET INC.	189.54
MYB FOODS NET INC.	197.88
NESIC PHILS. INC.	600.00
NESIC PHILS. INC.	2,550.00
NEW KALIN PUB HOUSE	1,190.40
NEW KALIN PUB HOUSE	1,130.40
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	295.07
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	295.07
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	295.07
NIPPON EXPRESS PHILIPPINES	902.70
NIPPON HOUSING PHILIPPINES INC.	8,208.12
NIPPON HOUSING PHILIPPINES INC.	8,831.72
NIPPON HOUSING PHILIPPINES INC.	8,345.43
NORA PEOLINO ENTERPRISES	1,063.62
NORA PEOLINO ENTERPRISES	1,099.07
NORA PEOLINO ENTERPRISES	531.81
NYK LOGISTICS (PHILIPPINES) INC.	619.56
NYK LOGISTICS (PHILIPPINES) INC.	299.74
OAKWOOD PREMIER AYALA CENTER	1,581.42
OAKWOOD PREMIER AYALA CENTER	10,166.88
OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	1,065.94
ORIENT FREIGHT INTERNATIONAL, INC.	1,278.78
ORIENT FREIGHT INTERNATIONAL, INC.	500.64
ORIENT FREIGHT INTERNATIONAL, INC.	1,195.67
PAC-ATLANTIC LINES (PHILIPPINES), INC.	709.42
PAC-ATLANTIC LINES (PHILIPPINES), INC.	763.19
PALMER - ASIA, INC. PALMER FIRE & SECURITY	975.00
PAN MALAYAN EXPRESS, INC.	54.11
PAN MALAYAN EXPRESS, INC.	53.63
PEOPLE'S AIR CARGO AND WAREHOUSE CO., INC.	94.49
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	232.42
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	834.36

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PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	214.50
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	881.85
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	180.48
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	824.64
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	124.64
PHILIPPINE PORTS AUTHORITY	9.79
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	18.15
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE SECURITIES CORP.	26,796.77
PHILIPPINE SKYLANDERS, INC.	157.58
PHK ENTERPRISES CORPORATION	1,548.58
PHK ENTERPRISES CORPORATION	913.39
PHK ENTERPRISES CORPORATION	1,693.37
PHK ENTERPRISES CORPORATION	725.61
PHK ENTERPRISES CORPORATION	993.55
PHK ENTERPRISES CORPORATION	743.25
PHK ENTERPRISES CORPORATION	956.51
PINIC INTERNATIONAL CORP.	26.79
PRINCE OF JAIPUR BAR & RESTAURANT	462.00
QUINONES, LYSANDER B.	159.43
RAMP INSURANCE SERVICES	337.50
RAMP INSURANCE SERVICES	15,636.86
REGEN ENTERPRISES	372.86
REGEN ENTERPRISES	261.43
REPUBLIC COURIER SERVICES	128.01
RIVIERA GOLF AND COUNTRY CLUB	160.71
RLK RESTAURANT, INC.	351.69
RML COURIER EXPRESS INT'L CORP.	70.71
RML COURIER EXPRESS INT'L CORP.	291.39
RML COURIER EXPRESS INT'L CORP.	45.00
RML COURIER EXPRESS INT'L CORP.	91.41
RML COURIER EXPRESS INT'L CORP.	25.71
ROCKWELL LAND CORPRATION	535.71
SAGAWA EXPRESS PHILIPPINES INC.	302.74
SAGAWA EXPRESS PHILIPPINES INC.	45.95
SAGAWA EXPRESS PHILIPPINES INC.	361.26
SAGAWA EXPRESS PHILIPPINES INC.	90.32
SAGAWA EXPRESS PHILIPPINES INC.	396.53
SANTIS DELICATESSEN	428.57

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SEKTORI JAPANESE RESTAURANT CO.	448.56
SEKTORI JAPANESE RESTAURANT CO.	316.20
SEKTORI JAPANESE RESTAURANT CO.	268.80
SEKTORI JAPANESE RESTAURANT CO.	470.40
SERYNA RESTAURANT	270.00
SERYNA RESTAURANT	432.00
SERYNA RESTAURANT	298.20
SERYNA RESTAURANT	90.00
SERYNA RESTAURANT	125.40
SERYNA RESTAURANT	408.60
SERYNA RESTAURANT	120.00
SHERWOOD HILLS GOLF CLUB	185.89
SHINJUKU RAMEN HOUSE	134.40
SHINJUKU RAMEN HOUSE	201.60
SM APPLIANCE CENTER	139.23
SM APPLIANCE CENTER	529.64
SM APPLIANCE CENTER	407.01
SMART COMMUNICATIONS, INC.	939.65
SMART COMMUNICATIONS, INC.	942.81
SMART COMMUNICATIONS, INC.	964.30
SONYA GARCIA'S SECRET COTTAGE RESTAURANT	240.00
STA. ELENA GOLF CLUB	294.64
STA. ELENA GOLF CLUB	327.32
STA. ELENA GOLF CLUB	589.29
STA. ELENA GOLF CLUB	867.88
STAMP WORKS ENTERPRISES	58.29
STARBUCKS COFFEE	20.89
STARSKY'S ENTERTAINMENT, INC.	998.40
TAGAYTAY HIGHLANDS	859.13
TAISEI PHILIPPINE CONSTRUCTION, INC.	169,739.08
TAJIMA YAKINIKU, INC.	376.07
TANABE JAPANESE RESTAURANT	126.14
TANABE JAPANESE RESTAURANT	491.80
TANABE JAPANESE RESTAURANT	590.16
TASTE ARBITERS SOCIETY, INC. CAFE HAVANA - *F	131.28
TAT FILIPINAS GOLF CLUB, INC.	172.92
TAT FILIPINAS GOLF CLUB, INC.	186.75
TAT FILIPINAS GOLF CLUB, INC.	123.21
THE GOOD EARTH TEA ROOM	132.60
THE MANILA SOUTHWOODS GOLF & COUNTRY	50.36
THE MANILA SOUTHWOODS GOLF & COUNTRY	24.59
THE MANILA SOUTHWOODS GOLF & COUNTRY	53.97
THE MANILA SOUTHWOODS GOLF & COUNTRY	35.36
THE MANILA SOUTHWOODS GOLF & COUNTRY	53.57
THE MANILA SOUTHWOODS GOLF & COUNTRY	410.36
THE MANILA SOUTHWOODS GOLF & COUNTRY	124.82
THE MANILA SOUTHWOODS GOLF & COUNTRY	107.14
THE MANILA SOUTHWOODS GOLF & COUNTRY	53.58
THE MANILA SOUTHWOODS GOLF & COUNTRY	193.26
THE MANILA SOUTHWOODS GOLF & COUNTRY	67.05
THE MANILA SOUTHWOODS GOLF & COUNTRY	53.57
THE MANILA SOUTHWOODS GOLF & COUNTRY	46.97

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THE PURPLE OVEN	653.57
TIAN-TIAN HOT POT RESTAURANT	178.80
TIMBERPRO	120.54
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	900.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	82,163.10
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	720.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	12,355.20
TSUMURA SUSHI BAR & RESTAURANT	201.30
TSUMURA SUSHI BAR & RESTAURANT	270.00
TSUMURA SUSHI BAR & RESTAURANT	328.80
TSUMURA SUSHI BAR & RESTAURANT	688.80
UCC COFFEE CAFE TERRACE	262.26
UNILINK TRAVEL & TOURS, INC.	42.86
UNILINK TRAVEL & TOURS, INC.	42.86
UNILINK TRAVEL & TOURS, INC.	42.86
UNIVERSAL HOLIDAYS, INC.	164.09
UNIVERSAL HOLIDAYS, INC.	109.39
UNIVERSAL HOLIDAYS, INC.	108.21
UNIVERSAL HOLIDAYS, INC.	107.57
UNIVERSAL HOLIDAYS, INC.	107.57
UNIVERSAL HOLIDAYS, INC.	108.21
UNIVERSAL HOLIDAYS, INC.	108.21
UNIVERSAL HOLIDAYS, INC.	668.36
UNIVERSAL HOLIDAYS, INC.	107.46
UNIVERSAL HOLIDAYS, INC.	161.20
UNIVERSAL HOLIDAYS, INC.	107.46
UNIVERSAL HOLIDAYS, INC.	107.25
UNIVERSAL HOLIDAYS, INC.	107.46
UNIVERSAL HOLIDAYS, INC.	267.86
UNIVERSAL HOLIDAYS, INC.	107.25
UNIVERSAL HOLIDAYS, INC.	107.46
UNIVERSAL HOLIDAYS, INC.	107.46
UNIVERSAL HOLIDAYS, INC.	107.36
UNIVERSAL HOLIDAYS, INC.	107.25
UNIVERSAL HOLIDAYS, INC.	107.36
UNIVERSAL HOLIDAYS, INC.	214.72
UNIVERSAL HOLIDAYS, INC.	53.52
UNIVERSAL HOLIDAYS, INC.	107.36
UNIVERSAL HOLIDAYS, INC.	107.36
UNIVERSAL HOLIDAYS, INC.	212.58
UNIVERSAL HOLIDAYS, INC.	160.55
UPTREND STRATEGIC SERVICES, INC.	501.88
UPTREND STRATEGIC SERVICES, INC.	556.09
UPTREND STRATEGIC SERVICES, INC.	658.70
UPTREND STRATEGIC SERVICES, INC.	557.84
UPTREND STRATEGIC SERVICES, INC.	613.79
UPTREND STRATEGIC SERVICES, INC.	610.30
VALUKARGO GROUPAGE SERVICES, INC.	330.00

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	VALUKARGO GROUPAGE SERVICES, INC.	606.10
	VIA-VAI RISTORANTE ITALIANO, INC.	410.14
	VIA-VAI RISTORANTE ITALIANO, INC.	238.07
	VIA-VAI RISTORANTE ITALIANO, INC.	370.07
	VIA-VAI RISTORANTE ITALIANO, INC.	505.61
	VIA-VAI RISTORANTE ITALIANO, INC.	428.52
	VIA-VAI RISTORANTE ITALIANO, INC.	872.14
	VIA-VAI RISTORANTE ITALIANO, INC.	387.75
	VIA-VAI RISTORANTE ITALIANO, INC.	654.70
	VIA-VAI RISTORANTE ITALIANO, INC.	896.30
	VILLAMOR, ADONA R.	134.87
	VILLAMOR, ADONA R.	593.49
	VILLAREAL DENTAL CLINIC	300.00
	VILLAREAL DENTAL CLINIC	300.00
	WACK WACK GOLF & COUNTRY CLUB	732.32
	WACK WACK GOLF & COUNTRY CLUB	27.86
	WAREHOUSE MANAGEMENT AND TRADE DEVELOPME NT SERVICES INC	12,843.62
	WATERFRONT CEBU CITY HOTEL	197.40
	WATERFRONT CEBU CITY HOTEL	409.20
	WESTWIND HOLDINGS CORPORATION	114.91
	WIDE WIDE WORLD EXPRESS CORP.	9.82
	WILLS INTERNATIONAL SALES CORPORATION	773.52
	WINS INTERNATIONAL MANILA BRANCH	48.00
	YELLOW CAB PIZZA	196.07
	YUMEYA-KIHEI JAPANESE RESTAURANT	280.50
Annex F-6-1	BUREAU OF CUSTOMS	951.00
	BUREAU OF CUSTOMS	40,579.00
	BUREAU OF CUSTOMS	866.00
	BUREAU OF CUSTOMS	500.00
	MITSUI & CO. LTD.	1,163.00
	BUREAU OF CUSTOMS	10,949.00
Annex F-7	AAI BUSINESS PRO. INC.	818.99
	ACESTAR INTERNATIONAL SERVICES CORP.	476.57
	ADRIANO JR. CORP.	74.16
	AIR-CLEAN SYSTEMS, INC.	267.86
	ALBA INTERNATIONAL INC.	286.98
	ALVA COMPUTER AND PHOTOCOPY SERVICES	144.64
	ARAI, SATORU	349.71
	ARISTOCRAT RESTAURANT	118.29
	ASIAN TERMINALS INCORPORATED	775.92
	ASIAN TERMINALS INCORPORATED	775.92
	BAN GOZA CORP.	126.21
	BANKSIDE RESTAURANT GROUP, INC.	480.30
	BEARD PAPA PHILS, INC.	53.57
	BISTRO AUSTRALIANO CORP.	666.12
	BLUE ANGEL KARAOKE BAR	540.00
	BOOL, KRISTINE ZARASPE	42.24
	BPI/MS INSURANCE CORPORATION	443.68
	BRAVO ALABANG INC.	235.75
	BUSINESS STATISTICS MONITOR	219.43
	BUSINESS STATISTICS MONITOR	163.93

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CANLUBANG GOLF CLUB	99.73
CANLUBANG GOLF CLUB	943.37
CANLUBANG GOLF CLUB	52.18
CANLUBANG GOLF CLUB	225.34
CANLUBANG GOLF CLUB	53.04
CANLUBANG GOLF CLUB	13.93
CANLUBANG GOLF CLUB	391.80
CLUB COCO ENTERTAINMENT SERVICES, INC.	718.93
CLUB CREA, INC.	472.80
COBADIZ ENTERPRISES, INC.	369.92
COBADIZ ENTERPRISES, INC.	202.68
COFFEE MASTERS, INC.	24.11
CONSCIOUS PALATE FOOD	52.20
CREATIVE CUISINE, INC.	303.26
CREPES BRETONNES CORP.	54.66
CULINARY EVENTS, INC.	192.67
CULINARY EVENTS, INC.	179.40
DELIFRANCE	44.57
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	686.77
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	441.22
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60

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DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	955.05
DIRECTORIES PHILIPPINES CORPORATION	202.04
DIRECTORIES PHILIPPINES CORPORATION	202.04
DUSIT HOTEL NIKKO	386.40
DUSIT HOTEL NIKKO	754.80
DUSIT HOTEL NIKKO	255.61
DUSIT HOTEL NIKKO	810.00
DUSIT HOTEL NIKKO	682.56
DUSIT HOTEL NIKKO	212.16
EAST ASIA ROYALE HOTEL	355.29
FATMAN ENTERPRISES	313.20
FLAMINGO BAR & RESTAURANT	583.93
FUJI XEROX PHILIPPINES PHILIPPINE FUJI XEROX CORP.	724.41
FURUSATO JAPANESE RESTAURANT	264.00
GEMINI TRANSPORT SERVICES	849.24
GEMINI TRANSPORT SERVICES	240.00
GEMINI TRANSPORT SERVICES	7,813.32
GEMINI TRANSPORT SERVICES	29,400.00
GLOBAL FUKUJIN CORP.	292.80
GOLD ROCKWELL INC.	112.80
HATSU HANA-TEI	339.12
HATSU HANA-TEI	396.36
HATSU HANA-TEI	268.32
HATSU HANA-TEI	522.79
HERBENCH (SUYEN CORP)	131.20
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	93.16
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	122.97
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
IPPON YARI RAMEN HOUSE	442.50
ISLAND PHOTO CENTER, INC.	25.71
ISLAND PHOTO CENTER, INC.	64.29
IZAKAYA KAPPO TSUKIJI RESTAURANT	204.48
IZAKAYA KAPPO TSUKIJI RESTAURANT	139.66
IZAKAYA KAPPO TSUKIJI RESTAURANT	325.89
J.POON & SONS CORP	149.52
JAO, DENNIS C.	317.31
JOLLIBEE FOODS CORPORATION	46.07
KASHMIR FOODS CORP.	214.37
KIKUFUJI JAPANESE RESTAURANT	141.96
KODAK EXPRESS	38.57
KYUMA, KEIJI	2,400.00
LANDMARK CORPORATION	350.89
LUK FOO	171.43
MADAMBA, ANGELITA C.	55.68
MADAMBA, ANGELITA C.	64.29
MADAMBA, ANGELITA C.	107.05
MADAMBA, ANGELITA C.	350.89

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MADAMBA, ANGELITA C.	64.29
MAKATI SHANGRI-LA MANILA	564.00
MAKATI SHANGRI-LA MANILA	44.40
MAKATI SHANGRI-LA MANILA	558.00
MAKATI SHANGRI-LA MANILA	839.97
MAKATI SHANGRI-LA MANILA	248.40
MANILA GOLF & COUNTRY CLUB	23.57
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA PENINSULA HOTEL	50.42
MANILA PENINSULA HOTEL	54.00
MANILA PENINSULA HOTEL	44.82
MAX'S RESTAURANT (GLORIETTA)	61.51
MERCURY FREIGHT INTERNATIONAL INC.	437.11
MERCURY FREIGHT INTERNATIONAL INC.	398.66
MILLENIUM ACCESS CORPORATION	586.82
MILLENIUM ACCESS CORPORATION	692.70
MILLENIUM ACCESS CORPORATION	761.25
MOL LOGISTICS PHILIPPINES, INC.	377.50
MULTI-TECH RESOURCES, INC.	617.14
MULTI-TECH RESOURCES, INC.	617.14
NESIC PHILS. INC.	684.00
NEW KALIN PUB HOUSE	630.86
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	311.14
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	295.08
NIKO NIKO FOOD SERVICE	695.36
NORA PEOLINO ENTERPRISES	581.36
NORA PEOLINO ENTERPRISES	460.90
NORA PEOLINO ENTERPRISES	751.62
NORA PEOLINO ENTERPRISES	709.08
NORTH PARK NOODLE HOUSE, INC.	141.36
NORTH PARK NOODLE HOUSE, INC.	137.88
OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	782.48
OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	841.81
OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	625.67
OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	988.90
ORIENT FREIGHT INTERNATIONAL, INC.	750.16
ORIENT FREIGHT INTERNATIONAL, INC.	476.40
PAN MALAYAN EXPRESS, INC.	53.57
PEKING GARDEN	473.57
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	176.05
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	173.55
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	179.19
PHILIPPINE PORTS AUTHORITY	16.79
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	18.18
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32

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	PHILIPPINE PORTS AUTHORITY	62.32
	PHILIPPINE SECURITIES CORP.	254,664.00
	PHILSTAFF MANAGEMENT SERVICES INC.	949.56
	PHK ENTERPRISES CORPORATION	737.42
	PHK ENTERPRISES CORPORATION	755.55
	PHK ENTERPRISES CORPORATION	884.96
	PIZZA HUT-HEAD OFFICE	72.33
	PLAZA ISABELLE REALTY, INC.	145,440.00
	PORT NET LOGISTICS, INC.	318.00
	POWER LAB	612.86
	PRINCE OF JAIPUR BAR & RESTAURANT	252.21
	PRINCE OF JAIPUR BAR & RESTAURANT	782.10
	RIVIERA GOLF AND COUNTRY CLUB	302.60
	RML COURIER EXPRESS INT'L CORP.	73.77
	RML COURIER EXPRESS INT'L CORP.	60.34
	RML COURIER EXPRESS INT'L CORP.	32.14
	RML COURIER EXPRESS INT'L CORP.	97.86
	ROASTERS PHILS. INC. KENNY ROGERS ROASTERS	214.97
	SAGAWA EXPRESS PHILIPPINES INC.	540.21
	SAGAWA EXPRESS PHILIPPINES INC.	356.75
	SANTIS DELICATESSEN	1,285.71
	SAVE MONEY TRADING, INC.	514.29
	SERVIAM UNLIMITED, INC.	105.00
	SERYNA RESTAURANT	506.40
	SERYNA RESTAURANT	60.00
	SERYNA RESTAURANT	90.00
	SHINJUKU RAMEN HOUSE	141.96
	STA. ELENA GOLF CLUB	512.24
	STA. ELENA GOLF CLUB	735.21
	STA. ELENA GOLF CLUB	704.01
	STA. ELENA GOLF CLUB	100.56
	STA. ELENA GOLF CLUB	589.29
	STA. ELENA GOLF CLUB	865.96
	STA. ELENA GOLF CLUB	609.09
	STA. ELENA GOLF CLUB	89.28
	STAMP WORKS ENTERPRISES	15.75
	STARBUCKS COFFEE	90.00
	SUGI MAKATI	205.20
	TAGAYTAY HIGHLANDS	407.14
	TAGAYTAY HIGHLANDS	407.14
	TANABE JAPANESE RESTAURANT	885.25
	TANABE JAPANESE RESTAURANT	393.44
	TANABE JAPANESE RESTAURANT	590.16
	TANABE JAPANESE RESTAURANT	647.88
	TANABE JAPANESE RESTAURANT	590.16
	TANABE JAPANESE RESTAURANT	237.86
	TANABE JAPANESE RESTAURANT	737.70
	TANABE JAPANESE RESTAURANT	866.16
	TAT FILIPINAS GOLF CLUB, INC.	344.57
	TERIYAKI BOY RESTAURANT	207.48
	THE MANILA SOUTHWOODS GOLF & COUNTRY	45.48
	THE MANILA SOUTHWOODS GOLF & COUNTRY	618.08

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THE MANILA SOUTHWOODS GOLF & COUNTRY	107.14
THE MANILA SOUTHWOODS GOLF & COUNTRY	119.06
THE MANILA SOUTHWOODS GOLF & COUNTRY	100.06
THE MANILA SOUTHWOODS GOLF & COUNTRY	281.94
THE MANILA SOUTHWOODS GOLF & COUNTRY	107.14
THE MANILA SOUTHWOODS GOLF & COUNTRY	108.50
THE MANILA SOUTHWOODS GOLF & COUNTRY	107.14
THE MANILA SOUTHWOODS GOLF & COUNTRY	107.18
THE MANILA SOUTHWOODS GOLF & COUNTRY	22.25
THE MANILA SOUTHWOODS GOLF & COUNTRY	107.14
THE MANILA SOUTHWOODS GOLF & COUNTRY	53.58
TOYO BUSINESS VENTURES, INC.	271.93
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	2,580.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	24,797.70
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNIVERSAL HOLIDAYS, INC.	106.29
UNIVERSAL HOLIDAYS, INC.	105.54
UNIVERSAL HOLIDAYS, INC.	105.54
UNIVERSAL HOLIDAYS, INC.	157.82
UNIVERSAL HOLIDAYS, INC.	105.21
UNIVERSAL HOLIDAYS, INC.	105.21
UNIVERSAL HOLIDAYS, INC.	104.04
UNIVERSAL HOLIDAYS, INC.	103.93
UNIVERSAL HOLIDAYS, INC.	103.93
UNIVERSAL HOLIDAYS, INC.	740.36
UNIVERSAL HOLIDAYS, INC.	103.93
UNIVERSAL HOLIDAYS, INC.	104.68
UNIVERSAL HOLIDAYS, INC.	157.02
UNIVERSAL HOLIDAYS, INC.	104.68
UNIVERSAL HOLIDAYS, INC.	104.68
UNIVERSAL HOLIDAYS, INC.	104.68
UNIVERSAL HOLIDAYS, INC.	156.86
UPTREND STRATEGIC SERVICES, INC.	501.88
VHC SPECIALTY FOODS	81.96
VIA-VAI RISTORANTE ITALIANO, INC.	558.05
VIA-VAI RISTORANTE ITALIANO, INC.	492.64
VIA-VAI RISTORANTE ITALIANO, INC.	213.91
VIA-VAI RISTORANTE ITALIANO, INC.	487.93
VIA-VAI RISTORANTE ITALIANO, INC.	331.77
VIA-VAI RISTORANTE ITALIANO, INC.	540.96
VILLAREAL DENTAL CLINIC	300.00
VILLAREAL DENTAL CLINIC	300.00
WACK WACK GOLF & COUNTRY CLUB	92.68
WACK WACK GOLF & COUNTRY CLUB	27.86
WACK WACK GOLF & COUNTRY CLUB	555.54
WACK WACK GOLF & COUNTRY CLUB	908.57
YOSHINOYA CENTURY PACIFIC INC.	116.36
ZAMBOANGA RESTAURANT	193.93

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Annex F-7-1	(no name indicated per schedule)	621.00
	(no name indicated per schedule)	844.00
	(no name indicated per schedule)	735.00
	(no name indicated per schedule)	487.00
	(no name indicated per schedule)	629.00
	(no name indicated per schedule)	424.00
	(no name indicated per schedule)	640.00
Annex F-8	AAI BUSINESS PRO. INC.	1,266.78
	AAI BUSINESS PRO. INC.	978.38
	AAI BUSINESS PRO. INC.	1,056.56
	AAI BUSINESS PRO. INC.	1,102.43
	AAI BUSINESS PRO. INC.	520.04
	ACESTAR INTERNATIONAL SERVICES CORP.	654.05
	ACESTAR INTERNATIONAL SERVICES CORP.	450.65
	ACESTAR INTERNATIONAL SERVICES CORP.	267.55
	ACESTAR INTERNATIONAL SERVICES CORP.	648.00
	AIR-CLEAN SYSTEMS, INC.	160.71
	AKITAYA JAPANESE RESTAURANT	408.75
	ALBA INTERNATIONAL INC.	714.92
	ALBA INTERNATIONAL INC.	351.75
	ALVA COMPUTER AND PHOTOCOPY SERVICES	1,500.00
	ALVA COMPUTER AND PHOTOCOPY SERVICES	1,092.86
	ALVA COMPUTER AND PHOTOCOPY SERVICES	423.21
	ALVA COMPUTER AND PHOTOCOPY SERVICES	803.57
	AM SERVICES CO.,INC.	1,779.44
	AM SERVICES CO.,INC.	3,558.88
	AM SERVICES CO.,INC.	1,779.44
	ASIAN TERMINALS INCORPORATED	338.16
	ASIAN TERMINALS INCORPORATED	1,352.64
	ASIAN TERMINALS INCORPORATED	1,352.64
	ASIAN TERMINALS INCORPORATED	1,352.64
	ASIAN TERMINALS INCORPORATED	338.16
	ASPAC INTERNATIONAL, INC.	510.80
	AZUMA-YA RESTAURANT	161.88
	AZUMA-YA RESTAURANT	127.52
	AZUMA-YA RESTAURANT	70.13
	AZUMA-YA RESTAURANT	116.88
	BISTRO AUSTRALIANO CORP.	543.25
	BLUE ANGEL KARAOKE BAR	792.00
	BLUE ANGEL KARAOKE BAR	540.00
	BLUE ANGEL KARAOKE BAR	720.00
	BLUE ANGEL KARAOKE BAR	408.00
	BPI/MS INSURANCE CORPORATION	4,141.50
	BPI/MS INSURANCE CORPORATION	2,440.80
	BURGERS AND BEYOND CORP.	492.17
	BUSINESS STATISTICS MONITOR	403.28
	BUSINESS STATISTICS MONITOR	752.36
	BUSINESS STATISTICS MONITOR	424.50
	CANLUBANG GOLF CLUB	32.10
	CANLUBANG GOLF CLUB	10.71
	CANLUBANG GOLF CLUB	26.79
	CANLUBANG GOLF CLUB	1,113.34

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CANLUBANG GOLF CLUB	2,059.82
CANLUBANG GOLF CLUB	1,948.59
CANLUBANG GOLF CLUB	116.57
CANLUBANG GOLF CLUB	140.58
CARPET INNOVATOR	1,649.51
CLUB COCO ENTERTAINMENT SERVICES, INC.	287.57
CLUB CREA, INC.	792.00
CONSCIOUS PALATE FOOD	465.00
COTTON CLUB MANILA	100.29
DASSAD WAREHOUSING & PORT SERVICES INC.	1,617.46
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	2,846.54
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	4,070.15
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	1,210.62
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	2,524.10
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	497.10
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	788.80
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	4,027.02
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	255.93
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	1,379.98
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3,769.22
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	271.55
DIRECTORIES PHILIPPINES CORPORATION	202.04
DIRECTORIES PHILIPPINES CORPORATION	202.04
DIRECTORIES PHILIPPINES CORPORATION	202.04

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DIRECTORIES PHILIPPINES CORPORATION	105.86
D'RACEL'S GARMENT	827.14
DUSIT HOTEL NIKKO	678.30
EAST ASIA ROYALE HOTEL	200.36
E-COPY (III) CORPORATION DIGITAL PLUS CORP.	1,276.28
E-COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
EDDO-KOI ENTERPRISES	198.18
EDSA SHANGRI-LA MANILA	495.60
EDSA SHANGRI-LA MANILA	106.80
EDSA SHANGRI-LA MANILA	499.20
ESCANOBA VENTURES, INC.	648.00
ESCANOBA VENTURES, INC.	586.80
FAMOUS PACIFIC FORWARDING PHILS., INC.	657.70
FIREHOUSE	193.29
FIREHOUSE	97.93
FIREHOUSE	94.39
FIRST FOODS	202.92
FIRST FOODS	272.28
FIRST IMPERIAL CARGO, INC.	84.26
FLAMINGO BAR & RESTAURANT	133.93
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	116.99
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	853.20
GEMINI TRANSPORT SERVICES	3,960.00
GLOBAL FUKUJIN CORP.	384.95
GLOBAL FUKUJIN CORP.	129.40
GLOBE TELECOM, INC.	1,719.61
GLOBE TELECOM, INC.	1,329.44
GLOBE TELECOM, INC.	1,400.70
GLOBE TELECOM, INC.	1,028.30
GLOBE TELECOM, INC.	1,218.87
GLOBE TELECOM, INC.	1,596.93
GLOBE TELECOM, INC.	1,404.92
GLOBE TELECOM, INC.	1,135.49
GLOBE TELECOM, INC.	2,031.19
GLOBE TELECOM, INC.	1,512.26
GLOBE TELECOM, INC.	1,256.83
GLOBE TELECOM, INC.	540.91
GLOBE TELECOM, INC.	1,473.97
GLOBE TELECOM, INC.	1,847.37
GLOBE TELECOM, INC.	954.29
GLOBE TELECOM, INC.	720.95
GLORIA MARIS SHARKS FIN RESTAURANT	621.59
GOLDEN ARCHES DEV'T CORP. MC DONALD'S COASTAL MALL	74.68
GOLDEN ARCHES DEV'T CORP. MC DONALD'S COASTAL MALL	41.04
HATSU HANA-TEI	573.09
HATSU HANA-TEI	504.56
HAYATO JAPANESE RESTAURANT	104.57
HAYATO JAPANESE RESTAURANT	82.35
INFINITI CLUB & RESTAURANT	568.93
INFINITI CLUB & RESTAURANT	1,061.79

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INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	184.48
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	802.80
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	719.76
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	802.80
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	719.76
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	50.35
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	918.31
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	1,157.52
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	719.76
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
IZAKAYA KAPPO TSUKIJI RESTAURANT	186.21
IZAKAYA KAPPO TSUKIJI RESTAURANT	93.11
IZAKAYA KAPPO TSUKIJI RESTAURANT	157.93
IZAKAYA KAPPO TSUKIJI RESTAURANT	93.11
IZAKAYA KAPPO TSUKIJI RESTAURANT	91.97
IZAKAYA KAPPO TSUKIJI RESTAURANT	93.11
IZAKAYA KAPPO TSUKIJI RESTAURANT	139.66
JIMSY CORPORATION	224.40
JOBSTREET.COM PHILIPPINES, INC.	1,440.00
JOLLIBEE FOODS CORPORATION	15.64
KAI SHU	244.37
KAI SHU	397.10
KDDI PHILIPPINES CORPORATION	3,780.00
KIKUFUJI JAPANESE RESTAURANT	207.00
KUHKAI JAPANESE SEAFOOD RESTAURANT	108.00
KULINARYA GLOBAL CORPORATION	132.47
LA TIENDA	537.89
LA TIENDA	607.17
LANDMARK CORPORATION	2,646.42
LANDMARK CORPORATION	2,981.68
LANDMARK CORPORATION	2,384.35
LIYIMEN SEAFOOD RESTAURANT CORP.	188.40
L'OPERA RISTORANTE ITALIANO	1,746.34
LUCULLUS GOURMET PRODUCTS CORP.	497.92
LUK FOO	108.21
MAC TYCOON MARKETING - BRANCH	900.00
LANDMARK CORPORATION	11.44
MAGBIRAY PRESS, INC.	2,892.86
MAGBIRAY PRESS, INC.	1,071.43
MAKATI SHANGRI-LA MANILA	861.25

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MAKATI SHANGRI-LA MANILA	326.40
MAKATI SHANGRI-LA MANILA	232.80
MAKATI SHANGRI-LA MANILA	186.75
MAKATI SHANGRI-LA MANILA	1,995.84
MAKATI SHANGRI-LA MANILA	953.40
MAKATI SHANGRI-LA MANILA	111.00
MAKATI SHANGRI-LA MANILA	455.40
MAKATI SHANGRI-LA MANILA	422.40
MANAGEN DEVELOPMENT CORPORATION	131,261.18
MANILA ELECTRIC COMPANY	3,103.27
MANILA ELECTRIC COMPANY	3,111.26
MANILA ELECTRIC COMPANY	3,682.46
MANILA GOLF & COUNTRY CLUB	23.57
MANILA GOLF & COUNTRY CLUB	23.57
MANILA GOLF & COUNTRY CLUB	23.57
MANILA GOLF & COUNTRY CLUB	23.57
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA PENINSULA HOTEL	76.80
MANILA PENINSULA HOTEL	76.68
MANILA WATER COMPANY, INC.	1,423.80
MANILA WATER COMPANY, INC.	1,518.64
MANILA WATER COMPANY, INC.	1,006.45
MARRIOTT HOTEL CEBU CITY	558.00
MERCURY FREIGHT INTERNATIONAL INC.	761.44
MILLENIUM ACCESS CORPORATION	1,070.46
MILLENIUM ACCESS CORPORATION	128.57
MILLENIUM ACCESS CORPORATION	269.25
MILLENIUM ACCESS CORPORATION	693.43
MIROF RESOURCES, INC	1,047.90
MIROF RESOURCES, INC	1,047.90
MIROF RESOURCES, INC	1,314.79
MIROF RESOURCES, INC	1,047.90
MIROF RESOURCES, INC	1,152.69
MIROF RESOURCES, INC	1,152.69
MIYABE INT'L. MANAGEMENT CORP.	633.75
MIYABE INT'L. MANAGEMENT CORP.	369.64
MULTI-TECH RESOURCES, INC.	617.14
MULTI-TECH RESOURCES, INC.	617.14
MYB FOODS NET INC.	332.47
MYB FOODS NET INC.	279.40
NESIC PHILS. INC.	2,550.00
NEW CORE TOWN CORPORATION	250.07
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	606.21
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	625.93
NIPPON EXPRESS PHILIPPINES	1,171.78
NONKI JAPANESE RESTAURANT	310.20
NORA PEOLINO ENTERPRISES	638.17
NORA PEOLINO ENTERPRISES	709.08
NORA PEOLINO ENTERPRISES	496.36
NYK LOGISTICS (PHILIPPINES) INC.	444.24

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OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	1,309.22
OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	832.47
OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	1,093.91
OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	399.66
OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	1,935.10
OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	1,258.72
OISHINBOU RESTAURANT	306.96
ORCHARD GOLF & COUNTRY CLUB	351.43
ORCHARD GOLF & COUNTRY CLUB	347.14
ORCHARD GOLF & COUNTRY CLUB	342.86
ORCHARD GOLF & COUNTRY CLUB	351.43
ORDOFOOD ENTERPRISES INC.	53.57
ORIENT FREIGHT INTERNATIONAL, INC.	868.86
PAN MALAYAN EXPRESS, INC.	1,054.92
PAN MALAYAN EXPRESS, INC.	51.11
PAN MALAYAN EXPRESS, INC.	1,140.43
PAN MALAYAN EXPRESS, INC.	1,656.43
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	3,948.61
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,153.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,464.67
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,688.16
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,006.62
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	4,210.07
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,321.26
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	178.14
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,221.01
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,264.51
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	808.62
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,430.22
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,154.42
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	3,840.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	520.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	807.37
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	260.48
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	717.82
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	921.42
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	181.82
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	3,893.64
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	4,144.34
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	180.49
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,920.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,238.78
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,989.98
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,257.82
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,088.47
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,659.87
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	4,578.18
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,691.40
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,120.96
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,983.97
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,920.00
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,272.57

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PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,318.94
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	174.95
PHILIPPINE PORTS AUTHORITY	33.25
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	124.64
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	124.64
PHILIPPINE PORTS AUTHORITY	5.10
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	249.29
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	155.81
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	124.64
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHK ENTERPRISES CORPORATION	717.26
PHK ENTERPRISES CORPORATION	2,483.80
PHK ENTERPRISES CORPORATION	467.31
PHK ENTERPRISES CORPORATION	731.90
PHK ENTERPRISES CORPORATION	1,348.78
PHK ENTERPRISES CORPORATION	2,318.44
PHK ENTERPRISES CORPORATION	1,356.11
PHK ENTERPRISES CORPORATION	600.81
PHK ENTERPRISES CORPORATION	2,479.33
PHK ENTERPRISES CORPORATION	943.69
PHK ENTERPRISES CORPORATION	1,362.65
PHK ENTERPRISES CORPORATION	1,798.09
PHK ENTERPRISES CORPORATION	1,504.84
PHK ENTERPRISES CORPORATION	1,574.56
PHK ENTERPRISES CORPORATION	1,628.92
PRYCE PLAZA	94.11
QUICK & FAST INTERNATIONAL LOGISTICS INC	752.40
RACCMAN ENTERPRISES	2,533.93
RAF INTERNATIONAL FORWARDING (PHILS.) INC.	167.06
RIVIERA GOLF AND COUNTRY CLUB	421.29
RML COURIER EXPRESS INT'L CORP.	12.86
SAGAWA EXPRESS PHILIPPINES INC.	210.06

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SAGAWA EXPRESS PHILIPPINES INC.	424.69
SAGAWA EXPRESS PHILIPPINES INC.	517.82
SAGAWA EXPRESS PHILIPPINES INC.	449.11
SANGO THE BURGER MASTER	105.11
SAVE MONEY TRADING, INC.	4,974.64
SAVE MONEY TRADING, INC.	4,974.64
SAVE MONEY TRADING, INC.	4,974.64
SCHWARZWALDER RESTAURANT	132.60
SEA QUEST INTERNATIONAL FREIGHT FORWARDERS INC.	180.00
SEKTORI JAPANESE RESTAURANT CO.	747.81
SEKTORI JAPANESE RESTAURANT CO.	587.79
SERYNA RESTAURANT	846.00
SERYNA RESTAURANT	450.00
SERYNA RESTAURANT	90.00
SERYNA RESTAURANT	126.00
SERYNA RESTAURANT	336.00
SERYNA RESTAURANT	828.00
SERYNA RESTAURANT	188.40
SERYNA RESTAURANT	255.41
SHERWOOD HILLS GOLF CLUB	218.04
SHERWOOD HILLS GOLF CLUB	218.04
SHIAWASE BAR & RESTAURANT M.K. KIKAKU CO.	1,054.29
SHIAWASE BAR & RESTAURANT M.K. KIKAKU CO.	548.57
SHINJUKU RAMEN HOUSE	163.93
SKYWATCH SECURITY SERVICES	2,571.43
SKYWATCH SECURITY SERVICES	2,571.43
SKYWATCH SECURITY SERVICES	2,571.42
SM KENKO SAUNA CORP.	164.14
SM MART, INC. MAKATI	168.43
STA. ELENA GOLF CLUB	589.29
STA. ELENA GOLF CLUB	589.29
SYCIP, GORRES, VELAYO & CO.	3,600.00
SYCIP, GORRES, VELAYO & CO.	19,791.60
TACHIBANA INC	784.29
TACHIBANA INC	205.80
TACHIBANA INC	380.38
TAGAYTAY HIGHLANDS	1,953.93
TAGAYTAY HIGHLANDS	407.14
TANABE JAPANESE RESTAURANT	737.70
TANABE JAPANESE RESTAURANT	885.25
TANABE JAPANESE RESTAURANT	590.16
TANABE JAPANESE RESTAURANT	590.16
TANABE JAPANESE RESTAURANT	590.16
TANABE JAPANESE RESTAURANT	1,043.80
TANABE JAPANESE RESTAURANT	1,327.87
TANABE JAPANESE RESTAURANT	1,327.87
TANABE JAPANESE RESTAURANT	1,327.87
TANABE JAPANESE RESTAURANT	665.40
TANABE JAPANESE RESTAURANT	737.70
TAT FILIPINAS GOLF CLUB, INC.	691.39
TERIYAKI BOY RESTAURANT	422.88

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THE G-2 CHEF GROUP COMPANY INC.	299.52
THE LANGROUD CORP.	1,082.40
THE MANILA SOUTHWOODS GOLF & COUNTRY	145.18
THE MANILA SOUTHWOODS GOLF & COUNTRY	171.00
THE MANILA SOUTHWOODS GOLF & COUNTRY	1,229.25
THE MANILA SOUTHWOODS GOLF & COUNTRY	186.96
THE MANILA SOUTHWOODS GOLF & COUNTRY	28.56
THE MANILA SOUTHWOODS GOLF & COUNTRY	373.39
THE MANILA SOUTHWOODS GOLF & COUNTRY	110.36
THE MANILA SOUTHWOODS GOLF & COUNTRY	373.39
THE MANILA SOUTHWOODS GOLF & COUNTRY	178.39
THE MANILA SOUTHWOODS GOLF & COUNTRY	254.05
THE MANILA SOUTHWOODS GOLF & COUNTRY	28.68
THE MANILA SOUTHWOODS GOLF & COUNTRY	1,193.41
THE MANILA SOUTHWOODS GOLF & COUNTRY	35.36
THE MANILA SOUTHWOODS GOLF & COUNTRY	497.11
THE MANILA SOUTHWOODS GOLF & COUNTRY	35.35
TKKK RESTAURANT	240.60
TOYO BUSINESS VENTURES, INC.	165.60
TOYO BUSINESS VENTURES, INC.	508.80
TRADEMERK CONCEPTS, INC.	300.21
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSP	3,072.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSP	1,380.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSP	4,296.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSP	5,814.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSP	3,340.44
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSP	4,170.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSP	1,848.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSP	4,146.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSP	1,380.00
UCC COFFEE CAFE TERRACE	136.31
UCC COFFEE CAFE TERRACE	66.95
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	42.86
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	42.86
UNILINK TRAVEL & TOURS, INC.	42.86
UNILINK TRAVEL & TOURS, INC.	42.86
UNILINK TRAVEL & TOURS, INC.	21.42
UNILINK TRAVEL & TOURS, INC.	85.71
UNILINK TRAVEL & TOURS, INC.	64.29
UNIVERSAL HOLIDAYS, INC.	104.57
UNIVERSAL HOLIDAYS, INC.	104.57

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UNIVERSAL HOLIDAYS, INC.	104.57
UNIVERSAL HOLIDAYS, INC.	611.89
UNIVERSAL HOLIDAYS, INC.	103.39
UNIVERSAL HOLIDAYS, INC.	103.71
UNIVERSAL HOLIDAYS, INC.	103.71
UNIVERSAL HOLIDAYS, INC.	103.39
UNIVERSAL HOLIDAYS, INC.	103.18
UNIVERSAL HOLIDAYS, INC.	103.18
UNIVERSAL HOLIDAYS, INC.	103.18
UNIVERSAL HOLIDAYS, INC.	1,629.21
UNIVERSAL HOLIDAYS, INC.	2,617.07
UNIVERSAL HOLIDAYS, INC.	51.86
UNIVERSAL HOLIDAYS, INC.	149.30
UNIVERSAL HOLIDAYS, INC.	298.60
UNIVERSAL HOLIDAYS, INC.	1,125.33
UNIVERSAL HOLIDAYS, INC.	99.32
UNIVERSAL HOLIDAYS, INC.	24.83
UNIVERSAL HOLIDAYS, INC.	297.96
UNIVERSAL HOLIDAYS, INC.	99.32
UNIVERSAL HOLIDAYS, INC.	99.32
UPTREND STRATEGIC SERVICES, INC.	2,951.70
VHC SPECIALTY FOODS INC.	137.68
VIA-VAI RISTORANTE ITALIANO, INC.	820.88
VIA-VAI RISTORANTE ITALIANO, INC.	317.04
VIA-VAI RISTORANTE ITALIANO, INC.	636.43
VIA-VAI RISTORANTE ITALIANO, INC.	892.18
VIA-VAI RISTORANTE ITALIANO, INC.	965.25
VIA-VAI RISTORANTE ITALIANO, INC.	717.75
VIA-VAI RISTORANTE ITALIANO, INC.	345.32
VIA-VAI RISTORANTE ITALIANO, INC.	559.82
VIA-VAI RISTORANTE ITALIANO, INC.	502.66
VIA-VAI RISTORANTE ITALIANO, INC.	264.00
VIA-VAI RISTORANTE ITALIANO, INC.	289.34
VIA-VAI RISTORANTE ITALIANO, INC.	617.57
VIA-VAI RISTORANTE ITALIANO, INC.	832.08
VILLAREAL DENTAL CLINIC	300.00
VILLAREAL DENTAL CLINIC	300.00
VILLAREAL DENTAL CLINIC	900.00
VIVA MANILA CLUB-THEATER & KTV RESTAURANT INC.	723.54
WACK WACK GOLF & COUNTRY CLUB	607.50
WACK WACK GOLF & COUNTRY CLUB	325.18
WACK WACK GOLF & COUNTRY CLUB	913.39
WAREHOUSE MANAGEMENT AND TRADE DEVELOPMENT SERVICES INC	40,500.00
WAREHOUSE MANAGEMENT AND TRADE DEVELOPMENT SERVICES INC	40,050.00
WCL SOLUTIONS (PHIL.) CORPORATION	3,861.12
YAMAZAKI RAMEN HOUSE & GROCERY	120.54
YAMAZAKI RAMEN HOUSE & GROCERY	180.00
YAMAZAKI RAMEN HOUSE & GROCERY	207.64
YOSHIKAIIE, YUZURU	964.29

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	YOSHINOYA CENTURY PACIFIC INC.	106.18
	YOSHINOYA CENTURY PACIFIC INC.	86.79
Annex F-9	A & B KIM HOC FOOD CORP	286.80
	AAI BUSINESS PRO. INC.	749.69
	AAI BUSINESS PRO. INC.	871.98
	AAI BUSINESS PRO. INC.	805.13
	ACESTAR INTERNATIONAL SERVICES CORP.	308.30
	ACJ CONTAINER TERMINAL, INC.	30.43
	ADENIP, INC	941.42
	AIR-CLEAN SYSTEMS, INC.	160.71
	AIR-CLEAN SYSTEMS, INC.	160.71
	ALBA INTERNATIONAL INC.	452.34
	ALBA INTERNATIONAL INC.	688.93
	ALVA COMPUTER AND PHOTOCOPY SERVICES	707.14
	ARRA'S FINE DINING, INC.	347.68
	ASIAN TERMINALS INCORPORATED	338.16
	ASIAN TERMINALS INCORPORATED	338.16
	AVT PROPERTIES INCORPORATED	96.43
	AZUMA-YA RESTAURANT	94.73
	BIJINZA DE MANILA	765.60
	BISTRO AUSTRALIANO CORP.	963.86
	BLUE ANGEL KARAOKE BAR	576.00
	BLUE ANGEL KARAOKE BAR	516.00
	BLUE ANGEL KARAOKE BAR	372.00
	BLUE ANGEL KARAOKE BAR	508.29
	BPI/MS INSURANCE CORPORATION	144.00
	BPI/MS INSURANCE CORPORATION	53.85
	BPI/MS INSURANCE CORPORATION	53.85
	BULLETS & ARROWS SALOON	393.64
	BULLETS & ARROWS SALOON	396.32
	BUSINESS STATISTICS MONITOR	491.79
	BUSINESS STATISTICS MONITOR	201.64
	BUSINESS STATISTICS MONITOR	403.29
	BUSINESS STATISTICS MONITOR	212.25
	BUSINESS STATISTICS MONITOR	327.86
	BUSINESS STATISTICS MONITOR	424.50
	C2B2 INCORPORATED	89.46
	CALIFORNIA PIZZA KITCHEN	69.60
	CANLUBANG GOLF CLUB	34.71
	CANLUBANG GOLF CLUB	419.38
	CANLUBANG GOLF CLUB	10.71
	CANLUBANG GOLF CLUB	272.14
	CANLUBANG GOLF CLUB	82.29
	CANLUBANG GOLF CLUB	584.92
	CANLUBANG GOLF CLUB	14.10
	CARDCRAFT PHILIPPINES	60.00
	CARDCRAFT PHILIPPINES	60.00
	CARGOHAUS, INC.	272.76
	CASA SAVOIA CORP.	964.29
	CASINO BAR	210.75
	CINDERELLA MKTG. CORP	508.52
	CITIFASHION SPECIALTY STORES, INC.	58.82

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CLOSE TIES CORPORATION	109.82
CLUB COCO ENTERTAINMENT SERVICES, INC.	965.89
CLUB CREA, INC.	720.00
CORPORATE APPAREL INC.	927.69
DASSAD WAREHOUSING & PORT SERVICES INC.	563.96
DASSAD WAREHOUSING & PORT SERVICES INC.	583.38
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	366.94
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	460.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	559.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	479.76
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	582.17
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	814.13
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	727.14
DIAZ, CARYLL CHARMAINE L.	514.29
DIRECTORIES PHILIPPINES CORPORATION	105.86
DIRECTORIES PHILIPPINES CORPORATION	105.86
DIRECTORIES PHILIPPINES CORPORATION	105.86
DUSIT HOTEL NIKKO	572.38
DUSIT HOTEL NIKKO	532.80
EAST ASIA ROYALE HOTEL	396.20
E-COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
EDSA SHANGRI-LA MANILA	678.00
EDSA SHANGRI-LA MANILA	50.40
EDSA SHANGRI-LA MANILA	126.00
EDSA SHANGRI-LA MANILA	876.00
EDSA SHANGRI-LA MANILA	139.20
ELITE GARMENTS INTERNATIONAL, INC.	342.54
ESCANOVA VENTURES INC.	885.60
EVER COMMONWEALTH CENTER, INC.	43.88
FASHION AISLE BOUTIQUE	26.79

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FIREHOUSE	489.32
FIREHOUSE	165.54
FIREHOUSE	367.93
FIREHOUSE	248.14
FISH & CO.	281.40
FLAMINGO BAR & RESTAURANT	198.21
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	435.60
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	237.60
GAUDI RESTAURANT MANAGEMENT INC.	719.19
GAUDI RESTAURANT MANAGEMENT INC.	975.35
GAUDI RESTAURANT MANAGEMENT INC.	289.08
GENERATION 2000 CO., INC. (SM MEGAMALL - BRANCH)	375.00
GLOBAL FUKUJIN CORP.	590.16
GLOBE TELECOM, INC.	567.94
GLOBE TELECOM, INC.	745.07
GLOBE TELECOM, INC.	514.73
GLOBE TELECOM, INC.	886.63
GLOBE TELECOM, INC.	797.44
GLOBE TELECOM, INC.	957.04
GLOBE TELECOM, INC.	570.82
GLOBE TELECOM, INC.	796.70
GLOBE TELECOM, INC.	769.74
GLORIA MARIS SHARKS FIN RESTAURANT	422.46
GO GOONG BAR & RESTAURANT	924.64
GO GOONG BAR & RESTAURANT	414.64
GOLDEN ABC, INC	834.64
GOLDEN ARCHES DEV'T CORP. MC DONALD'S COASTAL MALL	19.29
GOURMET & WINE EXPERTS, INC.	322.34
GUERNICA'S	431.36
HATSU HANA-TEI	67.20
HATSU HANA-TEI	250.02
INFINITI CLUB & RESTAURANT	745.71
INFINITI CLUB & RESTAURANT	872.14
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	918.31
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	719.76
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	45.77
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	719.76
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	802.80
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	393.92
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	802.80
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	187.75
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	719.76
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	802.80
IPPON YARI RAMEN HOUSE	71.79
IPPON YARI RAMEN HOUSE	133.93

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IPPON YARI RAMEN HOUSE	100.71
IZAKAYA KAPPO TSUKIJI RESTAURANT	186.21
IZAKAYA KAPPO TSUKIJI RESTAURANT	139.66
IZAKAYA KAPPO TSUKIJI RESTAURANT	106.07
IZAKAYA KAPPO TSUKIJI RESTAURANT	232.77
IZAKAYA KAPPO TSUKIJI RESTAURANT	232.77
IZAKAYA KAPPO TSUKIJI RESTAURANT	139.66
JAGUAR BAR & KTV	239.61
JOLLIBEE	46.71
KABUKI PLACE RESTAURANT	93.84
KAI SHU	642.12
KANYOEN RESTAURANT CORPORATION	617.68
KIKUFUJI JAPANESE RESTAURANT	168.62
KINGSCROW REALTY CORPORATION	85.71
L' INCONTRO	219.21
LA TIENDA	712.07
LA TIENDA	820.23
LA TIENDA	449.66
LANDMARK CORPORATION	33.20
LANDMARK CORPORATION	21.38
LGC FOODS INCORPORATED	132.86
LOGISTICSPLUS SERVICES, INC.	120.00
MADAMBA, ANGELITA C.	27.75
MADISON SHOPPING PLAZA, INC.	215.28
MADISON SQUARE	69.11
MAGBIRAY PRESS, INC.	203.57
MAGRACIA, MARY ANN C.	96.43
MAJOR SHOPPING MANAGEMENT CORP. SM MEGAMALL	818.27
MAKATI GOLF CLUB	182.14
MAKATI SHANGRI-LA MANILA	433.20
MAKATI SHANGRI-LA MANILA	920.28
MAKATI SHANGRI-LA MANILA	755.62
MANILA GOLF & COUNTRY CLUB	23.57
MANILA GOLF & COUNTRY CLUB	23.57
MANILA GOLF & COUNTRY CLUB	23.57
MANILA HOTEL	77.14
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA PENINSULA HOTEL	54.00
MANILA PENINSULA HOTEL	76.74
MANILA SOUTHERN ASSOCIATES, INC	192.78
MANILA WATER COMPANY, INC.	861.79
MANILA WATER COMPANY, INC.	951.73
MANILA WATER COMPANY, INC.	712.68
MANNA KOREA GARDEN RESTAURANT	557.14
MARKED DOWN VALUE RETAILERS, INC.	278.57
MARKET STRATEGIC FIRM, INC.	144.62
MARY GRACE FOODS INC.	43.29
MAX'S KITCHEN, INC.	417.21
MEG COUTURE	85.61

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MEG COUTURE	385.18
MERCADO, MARICEL O.	428.57
MERCANTILE STORES GROUP, INC	75.00
MERCURY FREIGHT INTERNATIONAL INC.	288.00
MERCURY FREIGHT INTERNATIONAL INC.	288.00
METRO MANILA SHOPPING MECCA CORP.	261.86
MEY LIN BISTRO	451.76
MILLENIUM ACCESS CORPORATION	528.75
MILLENIUM ACCESS CORPORATION	194.57
MIROF RESOURCES, INC	943.11
MIROF RESOURCES, INC	943.11
MISATO JAPANESE RESTAURANT	227.46
MQF SPECIALTY FOODS INC.	103.93
MULTI-TECH RESOURCES, INC.	617.14
MULTI-TECH RESOURCES, INC.	617.14
MULTI-TECH RESOURCES, INC.	617.14
MYB FOODS NET INC.	521.22
NEC CORP. MANILA BRANCH	463,910.20
NESIC PHILS. INC.	900.00
NEW BOMBAY FOODS, INC.	61.07
NEW HATCHIN TRADING CORPORATION	347.14
NEW KALIN PUB HOUSE	416.40
NEW SACHI KARAOKE CLUB INCORPORATED	900.00
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	295.07
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	295.07
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	311.13
NIKO NIKO FOOD SERVICE	177.86
NIPPON EXPRESS PHILIPPINES	108.00
NIPPON EXPRESS PHILIPPINES	655.95
NIPPON EXPRESS PHILIPPINES	273.24
NONKI JAPANESE RESTAURANT	349.09
NORA PEOLINO ENTERPRISES	921.80
NORA PEOLINO ENTERPRISES	808.35
NORA PEOLINO ENTERPRISES	319.09
OCEAN-LINK CONTAINER TERMINALS CENTER, INC.	661.45
OLIVAR, DORLISA V.	613.45
ORCHARD GOLF & COUNTRY CLUB	351.43
ORCHARD GOLF & COUNTRY CLUB	908.48
ORCHARD GOLF & COUNTRY CLUB	429.42
ORCHARD GOLF & COUNTRY CLUB	448.93
PAN MALAYAN EXPRESS, INC.	49.82
PAN MALAYAN EXPRESS, INC.	786.22
PEKING GARDEN	245.36
PEOPLE'S AIR CARGO AND WAREHOUSE CO., INC.	358.43
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,920.00
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	124.64
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32

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PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	3.41
PHILIPPINE PORTS AUTHORITY	124.64
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	28.59
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	124.64
PHILIPPINE PORTS AUTHORITY	93.49
POLYTHREAD INDUSTRY, INC.	192.86
POWER PHOTO CORP.	32.14
QUICK & FAST INTERNATIONAL LOGISTICS INC	354.60
QUICK & FAST INTERNATIONAL LOGISTICS INC	354.60
RAF INTERNATIONAL FORWARDING (PHILS.) INC.	344.11
RAF INTERNATIONAL FORWARDING (PHILS.) INC.	244.71
RAFFCO INTERNATIONAL TRADING CORP.	116.43
REGEN ENTERPRISES	261.43
REPUBLIC COURIER SERVICES	224.64
RIVIERA GOLF AND COUNTRY CLUB	302.14
ROSE & GRACE RESTAURANT (Main)	179.46
RUSTAN MARKETING SPECIALIST, INC.	652.50
SAGAWA EXPRESS PHILIPPINES INC.	166.86
SAGAWA EXPRESS PHILIPPINES INC.	41.00
SAMIRO, INC.	535.29
SANTA FE RESTAURANT	60.00
SEKITORI JAPANESE RESTAURANT CO.	522.27
SERYNA RESTAURANT	120.00
SERYNA RESTAURANT	244.20
SERYNA RESTAURANT	418.50
SERYNA RESTAURANT	424.80
SERYNA RESTAURANT	99.00
SERYNA RESTAURANT	120.00
SERYNA RESTAURANT	576.60
SERYNA RESTAURANT	834.00
SHERWOOD HILLS GOLF CLUB	218.04
SHIAWASE BAR & RESTAURANT M.K. KIKAKU CO.	840.00
SHIAWASE BAR & RESTAURANT M.K. KIKAKU CO.	522.86
SHIAWASE BAR & RESTAURANT M.K. KIKAKU CO.	569.14
SHOPPES MANILA, INC.	469.70
SKYWATCH SECURITY SERVICES	2,571.43
SM KENKO SAUNA CORP.	210.00
SOPHIA LOUISE CORPORATION	968.46
STA. ELENA GOLF CLUB	589.29
STA. ELENA GOLF CLUB	589.29
STA. ELENA GOLF CLUB	589.29
STORES SPECIALISTS, INC.	60.21
SUGI MAKATI	243.78

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TACHIBANA INC	539.85
TACHIBANA INC	426.60
TACHIBANA INC	452.27
TAGAYTAY HIGHLANDS	686.90
TAGAYTAY HIGHLANDS	407.14
TAGAYTAY HIGHLANDS	407.14
TAJIMA YAKINIKU, INC.	235.71
TANABE JAPANESE RESTAURANT	590.16
TANABE JAPANESE RESTAURANT	977.70
TANABE JAPANESE RESTAURANT	364.80
TANABE JAPANESE RESTAURANT	590.16
TANABE JAPANESE RESTAURANT	622.20
THE FABRIC WAREHOUSE	53.57
THE MANILA SOUTHWOODS GOLF & COUNTRY	35.35
THE MANILA SOUTHWOODS GOLF & COUNTRY	373.39
THE MANILA SOUTHWOODS GOLF & COUNTRY	35.36
THE MANILA SOUTHWOODS GOLF & COUNTRY	773.34
THE MANILA SOUTHWOODS GOLF & COUNTRY	35.36
THE MANILA SOUTHWOODS GOLF & COUNTRY	398.27
THE MANILA SOUTHWOODS GOLF & COUNTRY	35.36
THE MANILA SOUTHWOODS GOLF & COUNTRY	373.39
THE REAL AMERICAN DOUGHNUT CO., INC.	53.57
TIAN-TIAN HOT POT RESTAURANT	156.86
TIAN-TIAN HOT POT RESTAURANT	169.93
TNT EXPRESS WORLDWIDE	93.60
TOYOTA MAKATI, INC.	339.14
TOYOTA MAKATI, INC.	150.00
TRANSMODAL INTERNATIONAL, INC.	384.24
TRANSORIENT CONTAINER TERMINAL SERVICES	467.05
TSUMURA SUSHI BAR & RESTAURANT	127.20
TSUMURA SUSHI BAR & RESTAURANT	149.01
UCC COFFEE CAFE TERRACE	134.40
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	42.86
UNILINK TRAVEL & TOURS, INC.	42.86
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	64.29
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNIVERSAL HOLIDAYS, INC.	148.98
UNIVERSAL HOLIDAYS, INC.	99.64
UNIVERSAL HOLIDAYS, INC.	455.04
UNIVERSAL HOLIDAYS, INC.	886.82
UNIVERSAL HOLIDAYS, INC.	98.57
UNIVERSAL HOLIDAYS, INC.	452.04
UNIVERSAL HOLIDAYS, INC.	97.61

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	UNIVERSAL HOLIDAYS, INC.	100.82
	UNIVERSAL HOLIDAYS, INC.	151.23
	UNIVERSAL HOLIDAYS, INC.	151.23
	UNIVERSAL HOLIDAYS, INC.	100.82
	UNIVERSAL HOLIDAYS, INC.	915.64
	UNIVERSAL HOLIDAYS, INC.	100.82
	UNIVERSAL HOLIDAYS, INC.	100.82
	UNIVERSAL HOLIDAYS, INC.	151.23
	UNIVERSAL HOLIDAYS, INC.	100.82
	UNIVERSAL HOLIDAYS, INC.	149.79
	UPTREND STRATEGIC SERVICES, INC.	551.26
	UPTREND STRATEGIC SERVICES, INC.	660.47
	UPTREND STRATEGIC SERVICES, INC.	601.85
	UPTREND STRATEGIC SERVICES, INC.	608.83
	URAMESHI-YA RESTAURANT	300.00
	VHC SPECIALTY FOODS INC.	50.89
	VIA-VAI RISTORANTE ITALIANO, INC.	780.81
	VIA-VAI RISTORANTE ITALIANO, INC.	807.32
	VIA-VAI RISTORANTE ITALIANO, INC.	165.00
	VIA-VAI RISTORANTE ITALIANO, INC.	380.68
	VIA-VAI RISTORANTE ITALIANO, INC.	776.68
	VIA-VAI RISTORANTE ITALIANO, INC.	528.59
	VIA-VAI RISTORANTE ITALIANO, INC.	491.46
	VIA-VAI RISTORANTE ITALIANO, INC.	809.68
	VIA-VAI RISTORANTE ITALIANO, INC.	265.18
	VIA-VAI RISTORANTE ITALIANO, INC.	390.70
	VILLAREAL DENTAL CLINIC	300.00
	VILLAREAL DENTAL CLINIC	300.00
	VILLAREAL DENTAL CLINIC	300.00
	VILLMAN COMPUTER SYSTEMS (WEST) INC. V-STORE AYALA	449.36
	VIVA MANILA CLUB-THEATER & KTV RESTAURANT INC.	677.57
	WACK WACK GOLF & COUNTRY CLUB	993.21
	WATERFRONT CEBU CITY HOTEL	450.87
	YAMAZAKI RAMEN HOUSE & GROCERY	92.68
	YELLOW CAB PIZZA	97.50
	YELLOW CAB PIZZA	50.36
	YOSHINOYA CENTURY PACIFIC INC.	65.57
	YOSHINOYA CENTURY PACIFIC INC.	117.75
	YOSHINOYA CENTURY PACIFIC INC.	241.71
	ZARA CONCEPTS, INC.	148.88
Annex F-9-1	<i>(no name indicated per schedule)</i>	718.00
Annex F-10	AAI BUSINESS PRO. INC.	992.94
	AAI BUSINESS PRO. INC.	932.08
	AAI BUSINESS PRO. INC.	981.93
	ABACUS BOOK & CARD CORP	34.85
	AKITAYA JAPANESE RESTAURANT	178.93
	AKITAYA JAPANESE RESTAURANT	516.96
	AKITAYA JAPANESE RESTAURANT	293.57
	ALBA INTERNATIONAL INC.	453.21
	ALBA INTERNATIONAL INC.	272.25
	ALBA INTERNATIONAL INC.	396.00

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ALVA COMPUTER AND PHOTOCOPY SERVICES	729.11
ALVA COMPUTER AND PHOTOCOPY SERVICES	176.79
ALVA COMPUTER AND PHOTOCOPY SERVICES	318.21
AMICI FOODSERVICE VENTURE INC.	247.50
AMICI FOODSERVICE VENTURE INC.	186.21
AMICI FOODSERVICE VENTURE INC.	380.36
AMICI FOODSERVICE VENTURE INC.	281.68
AMICI FOODSERVICE VENTURE INC.	251.79
AMICI FOODSERVICE VENTURE INC.	284.04
ANDOKS LITSON CORPORATION	205.07
ANSON EMPORIUM CORP. (LANDMARK)	153.64
ANSON'S EMPORIUM CORP.	417.00
ASIAN TERMINALS INCORPORATED	338.16
ASIAN TERMINALS INCORPORATED	338.16
ASIAN TERMINALS INCORPORATED	338.16
AUTOMATIC APPLIANCES, INC.	278.14
BAKER FRESH FOODS PHILIPPINES, INC.	83.89
BISTRO AUSTRALIANO CORP.	591.09
BLUE ANGEL KARAOKE BAR	472.29
BLUE ANGEL KARAOKE BAR	696.00
BUSINESS STATISTICS MONITOR	403.28
BUSINESS STATISTICS MONITOR	376.18
BUSINESS STATISTICS MONITOR	67.93
BUSINESS STATISTICS MONITOR	424.50
BUSINESS STATISTICS MONITOR	327.86
CANLUBANG GOLF CLUB	48.69
CANLUBANG GOLF CLUB	85.71
CANLUBANG GOLF CLUB	866.07
CANLUBANG GOLF CLUB	13.93
CANLUBANG GOLF CLUB	17.14
CANLUBANG GOLF CLUB	10.71
CASINO BAR	202.50
CLUB CREA, INC.	600.00
CLUB CREA, INC.	264.00
COOLMATE CORPORATION	417.86
CULINARY EVENTS, INC.	288.27
DASSAD WAREHOUSING & PORT SERVICES INC.	903.15
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	708.22
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	885.64
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60

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DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	7.20
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	157.75
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	458.96
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	181.01
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	756.55
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	274.65
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	177.20
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	420.94
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DIRECTORIES PHILIPPINES CORPORATION	105.86
DIRECTORIES PHILIPPINES CORPORATION	105.86
DMD PRINTING SERVICES CORPORATION	210.00
DMD PRINTING SERVICES CORPORATION	300.00
D'RACEL'S GARMENT	763.20
EAST ASIA ROYALE HOTEL	417.86
EAST ASIA ROYALE HOTEL	417.86
EAST ASIA ROYALE HOTEL	241.07
E to COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
E to COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
E to COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
EDSA SHANGRI to LA MANILA	852.00
FATMAN ENTERPRISES	79.20
FILSTAR DISTRIBUTORS CORPORATION	905.36
FIREHOUSE	236.25
FLAMINGO BAR & RESTAURANT	375.00
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	118.80
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	331.80
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	277.20



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FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	317.15
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	317.15
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	356.79
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	317.14
GAINFUL MERIT BUSINESS, INC.	217.50
GAINFUL MERIT BUSINESS, INC.	219.11
GENERAL PHOTO EXPRESS	16.07
GLOBE TELECOM, INC.	882.90
GLOBE TELECOM, INC.	485.35
GLOBE TELECOM, INC.	6.89
GLOBE TELECOM, INC.	633.92
GLOBE TELECOM, INC.	557.15
GLOBE TELECOM, INC.	787.93
GLOBE TELECOM, INC.	785.06
GLOBE TELECOM, INC.	18.73
GLOBE TELECOM, INC.	805.70
GLOBE TELECOM, INC.	862.69
GLOBE TELECOM, INC.	793.07
GLOBOTEL MOBILE LINKS, INC.	92.25
GOLDEN ARCHES DEV'T CORP. MC DONALD'S COASTAL MALL	54.32
GOLDEN PLATE RESTAURANT CORP.	69.64
GOLDILOCKS BAKESHOP	22.71
GRAPPA'S RISTORANTE	618.75
HATSU HANA to TEI	598.32
HYATT HOTEL & CASINO MANILA	841.21
HYATT HOTEL & CASINO MANILA	322.80
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	1,074.48
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	802.80
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	365.04
IZAKAYA KAPPO TSUKIJI RESTAURANT	93.11
IZAKAYA KAPPO TSUKIJI RESTAURANT	139.66
IZAKAYA KAPPO TSUKIJI RESTAURANT	93.11
IZAKAYA KAPPO TSUKIJI RESTAURANT	186.21
IZAKAYA KAPPO TSUKIJI RESTAURANT	93.11
IZAKAYA KAPPO TSUKIJI RESTAURANT	139.66
IZAKAYA KAPPO TSUKIJI RESTAURANT	325.88
JAECUB CARGO SURVEYING SERVICES	36.00
JOBS DB PHILIPPINES INC.	600.00
KAYA RESTAURANT KAYA KOREAN RESTAURANT	413.64
KINGSCROW REALTY CORPORATION	171.43
KISAKURA JAPANESE RESTAURANT	445.38
KOREA GARDEN INC.	297.47
LA TIENDA	876.50
LAI to LAI MART	37.71
LANDMARK CORPORATION	240.43
LE COQ AU VIN, INC.	406.39
LGC FOODS INCORPORATED	126.21
L'OPERA RISTORANTE ITALIANO	469.92

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L'OPERA RISTORANTE ITALIANO	572.53
LYDIA'S LECHON Q.C. INC.	64.12
MAGBIRAY PRESS, INC.	214.29
MAKATI SHANGRI to LA MANILA	446.64
MAKATI SHANGRI to LA MANILA	364.80
MAKATI SHANGRI to LA MANILA	492.00
MAKATI SHANGRI to LA MANILA	235.20
MAKATI SHANGRI to LA MANILA	264.48
MANILA GOLF & COUNTRY CLUB	23.57
MANILA GOLF & COUNTRY CLUB	23.57
MANILA GOLF & COUNTRY CLUB	23.57
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA PENINSULA HOTEL	72.51
MANILA PENINSULA HOTEL	872.40
MANILA PENINSULA HOTEL	102.72
MANILA WATER COMPANY, INC.	675.54
MANILA WATER COMPANY, INC.	825.99
MANILA WATER COMPANY, INC.	705.93
MARK DAVIES INTERNATIONAL CORP.	312.00
MASAS FILIPINO CUISINE	615.00
MASAS FILIPINO CUISINE	236.25
MERCURY FREIGHT INTERNATIONAL INC.	288.00
MERCURY FREIGHT INTERNATIONAL INC.	288.00
MILLENIUM ACCESS CORPORATION	507.00
MILLENIUM ACCESS CORPORATION	346.61
MILLENIUM ACCESS CORPORATION	688.61
MILLENIUM ACCESS CORPORATION	439.50
MQF SPECIALTY FOODS INC.	94.82
MULTI to TECH RESOURCES, INC.	617.14
MULTI to TECH RESOURCES, INC.	617.14
NEW HATCHIN TRADING CORPORATION	790.71
NEW KALIN PUB HOUSE	912.00
NEW KALIN PUB HOUSE	754.80
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	311.14
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	295.07
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	295.07
NIPPON EXPRESS PHILIPPINES	108.00
NIPPON EXPRESS PHILIPPINES	108.00
NONKI JAPANESE RESTAURANT	381.21
NORTH PARK NOODLES	77.14
NYK LOGISTICS (PHILIPPINES) INC.	309.75
NYK LOGISTICS (PHILIPPINES) INC.	226.44
OISHINBOU RESTAURANT	361.61
ORCHARD GOLF & COUNTRY CLUB	364.76
ORCHARD GOLF & COUNTRY CLUB	351.43
ORCHARD GOLF & COUNTRY CLUB	361.89
ORIENT FREIGHT INTERNATIONAL, INC.	643.52
ORIENT FREIGHT INTERNATIONAL, INC.	445.58
PEOPLE'S AIR CARGO AND WAREHOUSE CO., INC.	2,394.25

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PEOPLE'S AIRPORT SERVICES CORP.	58.64
PERMAISURI LIMITED CORP.	11.08
PHILIPPINE AIRLINES	24.00
PHILIPPINE AIRLINES	85.29
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	235.92
PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	4,446.09
PHILIPPINE PORTS AUTHORITY	186.96
PHILIPPINE PORTS AUTHORITY	93.49
PHILIPPINE PORTS AUTHORITY	124.64
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILSTAFF MANAGEMENT SERVICES INC.	828.59
PHK ENTERPRISES CORPORATION	658.89
PHK ENTERPRISES CORPORATION	971.11
PLAYER'S KARAOKE	870.00
QUICK & FAST INTERNATIONAL LOGISTICS INC	487.20
RAF INTERNATIONAL FORWARDING (PHILS.) INC.	729.17
RED RIBBON BAKESHOP	278.57
RED RIBBON BAKESHOP INC.	236.89
REPUBLIC COURIER SERVICES	3,406.80
REPUBLIC COURIER SERVICES	119.69
REPUBLIC COURIER SERVICES	405.07
RISE1 BUSINESS VENTURES INC.	153.92
RLK RESTAURANT, INC.	417.38
ROBINSONS SUPERMARKET CORP.	2,935.71
RUSTAN COFFEE CORPORATION	12.86
SEA PALACE RESTAURANT	260.20
SEAHAWK TRANSPORT, INC.	559.73
SERYNA RESTAURANT	385.80
SERYNA RESTAURANT	656.10
SERYNA RESTAURANT	423.00
SERYNA RESTAURANT	337.50
SEVEN RED DIAMOND CORP. TANABE JAPANESE RESTAURANT	269.40
SEVEN RED DIAMOND CORP. TANABE JAPANESE RESTAURANT	483.77
SHERWOOD HILLS GOLF CLUB	218.04
SHIAWASE BAR & RESTAURANT M.K. KIKAKU CO.	569.14
SHINJUKU RAMEN HOUSE	200.04
SM KENKO SAUNA CORP.	315.00
SM KENKO SAUNA CORP.	210.00
SONYA GARCIA'S SECRET COTTAGE RESTAURANT	196.07
SPARKLE HOLIDAYS & TRAVEL CORP.	48.43
STA. ELENA GOLF CLUB	589.29
STA. ELENA GOLF CLUB	589.29
STAMP WORKS ENTERPRISES	19.39
STAMP WORKS ENTERPRISES	14.57
STEAK ROOM CONCEPTS, INC.	750.00
SUPERVALUE, INC. SM Supermarket	296.79
SUPERVALUE, INC. SM Supermarket	118.13

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SUSHI KAPPO KOBIKI to CHO, INC.	1,714.29
SYCIP, GORRES, VELAYO & CO.	3,781.13
TACHIBANA INC	291.49
TACHIBANA INC	408.48
TACHIBANA INC	355.54
TAGAYTAY HIGHLANDS	1,769.18
TAGAYTAY HIGHLANDS	407.14
THE LANGROUD CORP.	285.94
THE MANILA SOUTHWOODS GOLF & COUNTRY	17.68
THE MANILA SOUTHWOODS GOLF & COUNTRY	497.13
THE MANILA SOUTHWOODS GOLF & COUNTRY	35.36
THE MANILA SOUTHWOODS GOLF & COUNTRY	355.18
THE MANILA SOUTHWOODS GOLF & COUNTRY	696.90
THE MANILA SOUTHWOODS GOLF & COUNTRY	1,615.14
THE MANILA SOUTHWOODS GOLF & COUNTRY	70.71
THE PURPLE OVEN CORPORATION	350.36
TNT EXPRESS WORLDWIDE	93.60
TOYOTA MAKATI, INC.	525.61
TOYOTA MAKATI, INC.	138.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	3,216.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	1,200.00
TRITO CYMA GREEK ESTIATORIO CORP	107.68
UNILINK TRAVEL & TOURS, INC.	64.29
UNILINK TRAVEL & TOURS, INC.	57.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	64.29
UNILINK TRAVEL & TOURS, INC.	96.42
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNIVERSAL HOLIDAYS, INC.	100.82
UNIVERSAL HOLIDAYS, INC.	99.32
UNIVERSAL HOLIDAYS, INC.	97.50
UNIVERSAL HOLIDAYS, INC.	97.50
UNIVERSAL HOLIDAYS, INC.	96.86
UNIVERSAL HOLIDAYS, INC.	96.86
UNIVERSAL HOLIDAYS, INC.	96.86
UNIVERSAL HOLIDAYS, INC.	145.29
UNIVERSAL HOLIDAYS, INC.	96.86
UNIVERSAL HOLIDAYS, INC.	95.68
UNIVERSAL HOLIDAYS, INC.	915.64
UNIVERSAL HOLIDAYS, INC.	95.68
UNIVERSAL HOLIDAYS, INC.	143.52
UNIVERSAL HOLIDAYS, INC.	267.86
UNIVERSAL HOLIDAYS, INC.	189.86
UNIVERSAL HOLIDAYS, INC.	142.39
UNIVERSAL HOLIDAYS, INC.	94.93

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	UNIVERSAL HOLIDAYS, INC.	142.39
	UNIVERSAL HOLIDAYS, INC.	94.93
	UNIVERSAL HOLIDAYS, INC.	94.93
	UNIVERSAL HOLIDAYS, INC.	141.59
	UNIVERSAL HOLIDAYS, INC.	93.00
	UNIVERSAL HOLIDAYS, INC.	94.93
	UNIVERSAL HOLIDAYS, INC.	93.00
	UNIVERSAL HOLIDAYS, INC.	93.00
	UNIVERSAL HOLIDAYS, INC.	93.00
	UNIVERSAL HOLIDAYS, INC.	92.68
	UNIVERSAL HOLIDAYS, INC.	94.39
	UNIVERSAL HOLIDAYS, INC.	94.39
	UNIVERSAL HOLIDAYS, INC.	92.68
	UNIVERSAL HOLIDAYS, INC.	139.02
	UNIVERSAL HOLIDAYS, INC.	939.64
	UNIVERSAL HOLIDAYS, INC.	267.86
	UNIVERSAL HOLIDAYS, INC.	945.64
	UNIVERSAL HOLIDAYS, INC.	939.64
	UNIVERSAL HOLIDAYS, INC.	92.68
	UNIVERSAL HOLIDAYS, INC.	803.57
	UNIVERSAL HOLIDAYS, INC.	42.86
	UNIVERSAL HOLIDAYS, INC.	92.68
	UNIVERSAL HOLIDAYS, INC.	91.93
	UNIVERSAL HOLIDAYS, INC.	92.68
	UNIVERSAL HOLIDAYS, INC.	67.26
	UNIVERSAL HOLIDAYS, INC.	90.75
	UNIVERSAL HOLIDAYS, INC.	94.40
	UPTREND STRATEGIC SERVICES, INC.	577.15
	UPTREND STRATEGIC SERVICES, INC.	636.54
	UPTREND STRATEGIC SERVICES, INC.	642.11
	UPTREND STRATEGIC SERVICES, INC.	521.48
	URAMESHI to YA RESTAURANT	426.00
	URAMESHI to YA RESTAURANT	220.39
	VIA to VAI RISTORANTE ITALIANO, INC.	489.70
	VIA to VAI RISTORANTE ITALIANO, INC.	326.46
	VIA to VAI RISTORANTE ITALIANO, INC.	363.00
	VIA to VAI RISTORANTE ITALIANO, INC.	953.46
	WACK WACK GOLF & COUNTRY CLUB	1,457.14
	WAREHOUSE MANAGEMENT AND TRADE DEVELOPME NT SERVICES INC	40,050.00
	WAZEN JAPANESE RESTAURANT & BAR, INC.	586.80
	WHOLESOME FOODS INCORPORATED	204.32
	YAMAZAKI RAMEN HOUSE & GROCERY	157.50
	YAMAZAKI RAMEN HOUSE & GROCERY	90.00
	YOSHINOYA CENTURY PACIFIC INC.	127.29
	YOSHINOYA CENTURY PACIFIC INC.	98.88
Annex F-10-1	<i>(no name indicated per schedule)</i>	609.00
	<i>(no name indicated per schedule)</i>	873.00
	<i>(no name indicated per schedule)</i>	348.00
	<i>(no name indicated per schedule)</i>	681.00
	<i>(no name indicated per schedule)</i>	381.00
Annex F-11	#1324 FILMORE, CORPORATION	200.36

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AAI BUSINESS PRO. INC.	951.48
AAI BUSINESS PRO. INC.	984.09
AIR-CLEAN SYSTEMS, INC.	160.71
AKITAYA JAPANESE RESTAURANT	441.96
AKITAYA JAPANESE RESTAURANT	371.25
ALBA INTERNATIONAL INC.	585.54
ALVA COMPUTER AND PHOTOCOPY SERVICES	542.14
AMICI FOODSERVICE VENTURE INC.	139.66
ARRA'S FINE DINING, INC.	106.07
ASIAN TERMINALS INCORPORATED	62.32
ASIAN TERMINALS INCORPORATED	338.16
AZDEN ENTERPRISES	7.71
AZUMA-YA RESTAURANT	181.11
BACCHUS CATERING CORP.	150.63
BANANA LEAF CURRY HOUSE INC.	166.30
BANANA LEAF CURRY HOUSE INC.	110.55
BISTRO AMERICANO (Q.C.) CORP.	755.66
BISTRO AUSTRALIANO CORP.	792.20
BLOOMS 'N' BLOSSOMS	321.43
BLT GREAT FOOD DINE INC.	591.13
BOHOL TROPICS CORPORATION	235.71
BOHOL TROPICS CORPORATION	235.71
BRAVO GOLF CORPORATION	385.71
BRAVO RISTORANTE ITALIANO	452.27
BURGERS AND BEYOND CORP.	105.84
BUSINESS STATISTICS MONITOR	33.96
BUSINESS STATISTICS MONITOR	376.18
BUSINESS STATISTICS MONITOR	33.96
BUSINESS STATISTICS MONITOR	376.18
CAMPOS, ROSEMARIE E. PAR 5 SNACK BAR	186.00
CAMPOS, ROSEMARIE E. PAR 5 SNACK BAR	342.00
CAMPOS, ROSEMARIE E. PAR 5 SNACK BAR	468.00
CANLUBANG GOLF CLUB	61.16
CANLUBANG GOLF CLUB	10.71
CANLUBANG GOLF CLUB	142.54
CANLUBANG GOLF CLUB	393.94
CANLUBANG GOLF CLUB	90.93
CAPONES BISTRO	604.07
CARPET INNOVATOR	180.00
CASA ARMAS TAPAS BAR Y RESTAURANT	711.72
CASINO BAR	295.39
CHEF LAUDICO BISTRO FILIPINO, INC.	1,139.66
COFFEE BREWMASTER, INC.	38.28
COMMONER'S COMMERCIAL	257.14
COMPEX MAKATI, INC.	171.21
CONGO GRILLE	163.39
CONSCIOUS PALATE FOOD	241.29
CONSCIOUS PALATE FOOD	215.03
CONSCIOUS PALATE FOOD	271.07
CREPES BRETONNES CORP.	202.72
CULINARY EVENTS, INC.	196.07

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DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	444.36
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	357.73
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	835.10
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	364.76
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	525.10
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	310.88
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	638.77
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	234.01
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	3.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	7.20
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	507.85
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	769.43
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	33.60
DHL EXPRESS (PHILIPPINES) CORP. DHL WORLDWIDE EXPRESS (PHILS) CORP.	253.04
DIRECTORIES PHILIPPINES CORPORATION	105.86
DIRECTORIES PHILIPPINES CORPORATION	105.86
DIRECTORIES PHILIPPINES CORPORATION	105.86
DIRECTORIES PHILIPPINES CORPORATION	105.86
DMD PRINTING SERVICES CORPORATION	180.00
DONG WON RESTAURANT	142.61
DUSIT THANI MANILA DUSIT HOTEL NIKKO	227.22
DY, PETER ERIC S. TOP IDEAS TEMPURA JAPANESE GRILL	85.55
E.C. TEVES DRY CLEANING & STEAM LAUNDRY	85.71

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EAST ASIA ROYALE HOTEL	208.93
EAST ASIA ROYALE HOTEL	355.29
E-COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
E-COPY (III) CORPORATION DIGITAL PLUS CORP.	638.14
E-COPY (III) CORPORATION DIGITAL PLUS CORP.	675.00
EDSA SHANGRI-LA MANILA	40.80
EDSA SHANGRI-LA MANILA	53.40
ELECTROWORLD OFFICE SYSTEMS	230.36
ENCHANTING SEAVIEW, INC.	409.29
FATMAN ENTERPRISES	339.60
FATMAN ENTERPRISES	322.92
FIREHOUSE	246.86
FIREHOUSE	344.46
FOODPARKS BY RAINTREE, INC.	162.75
FRESH N' FAMOUS FOODS, INC.	81.43
FRESH N' FAMOUS FOODS, INC.	158.57
FRESH N' FAMOUS FOODS, INC.	134.79
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	332.14
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	402.86
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	673.93
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	396.43
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	144.64
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	356.79
FURUSATO JAPANESE RESTAURANT LIKI CORPORATION	494.85
GAINFUL MERIT BUSINESS, INC.	106.61
GAUDI RESTAURANT MANAGEMENT INC.	642.55
GAUDI RESTAURANT MANAGEMENT INC.	530.67
GEMINI TRANSPORT SERVICES	14,262.00
GEMINI TRANSPORT SERVICES	113,195.22
GERVASIO SECURITY & INVESTIGATION	189.05
GLOBE TELECOM, INC.	754.81
GLOBE TELECOM, INC.	838.56
GLOBE TELECOM, INC.	42.98
GLOBE TELECOM, INC.	783.49
GLOBE TELECOM, INC.	865.07
GLOBE TELECOM, INC.	135.42
GLOBE TELECOM, INC.	753.35
GLOBE TELECOM, INC.	869.52
GLOBE TELECOM, INC.	706.87
GLOBE TELECOM, INC.	828.84
GLOBE TELECOM, INC.	663.97
GLOBE TELECOM, INC.	808.05
GLOBE TELECOM, INC.	726.28
GLOBE TELECOM, INC.	745.12
GLORIA MARIS	680.79
GLORIA MARIS (HH-GM OF FOODS CORP.)	172.66
GO-GOONG BAR & RESTAURANT	780.00
GOLDEN ARCHES DEV'T CORP. MC DONALD'S COASTAL MALL	47.79
GOLDEN COWRIE NATIVE RESTAURANT	128.14
GOLDEN SALA RESTAURANT	1,706.29
GOOD EARTH CUISINE GROUP, INC.	484.54

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GRACE SISTER OF ROSE SEAFOODS RESTAURANT	106.07
GREAT DEPOT	857.14
GYUMON RESTAURANT	415.94
HATSU HANA-TEI	428.57
ICON FOOD CORPORATION	72.86
INFINITI CLUB & RESTAURANT	639.64
INTERCONTINENTAL MANILA HOTEL	31,800.00
INTERLAND RESTAURANT INC.	187.67
INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	133.34
IPPON YARI RAMEN HOUSE	117.86
IPPON YARI RAMEN HOUSE	60.00
IZAKAYA KAPPO TSUKIJI RESTAURANT	139.66
IZAKAYA KAPPO TSUKIJI RESTAURANT	93.11
IZAKAYA KAPPO TSUKIJI RESTAURANT	279.91
IZAKAYA KAPPO TSUKIJI RESTAURANT	515.04
JAECUB CARGO SURVEYING SERVICES	36.00
JAO, DENNIS C.	333.79
JOLLYSETH FOOD CORP	91.39
KAI SHU	616.59
KASHMIR FOODS CORP.	140.64
KAYA EXPRESS	251.46
KOPI ROTI INC.	90.54
KORK, INC.	46.92
KURETAKE RESTAURANT	299.94
LA TIENDA	235.17
LA TIENDA CORPORATION	806.35
LA TIENDA CORPORATION	716.57
LANDMARK CORPORATION	2,117.38
LANDMARK CORPORATION	221.25
LANDMARK CORPORATION	2,522.76
LEAGUE OF CHAMPION FOOD & BEVERAGE CORP	90.96
LESLIE'S TROPICAL VALLEY RESTAURANT, INC	351.96
L'INCONTRO	477.32
LIPA GRILLE RESTAURANT CO.	126.43
L'OPERA RISTORANTE ITALIANO	938.40
MADAMBA, ANGELITA C.	67.50
MADAMBA, ANGELITA C.	83.58
MAKATI GOLF CLUB	117.86
MAKATI SHANGRI-LA MANILA	108.10
MAKATI SHANGRI-LA MANILA	1,087.92
MAKATI SHANGRI-LA MANILA	953.28
MANILA GOLF & COUNTRY CLUB	23.57
MANILA GOLF & COUNTRY CLUB	175.71
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA INTERNATIONAL AIRPORT AUTHORITY	432.00
MANILA PENINSULA HOTEL	84.48
MANILA PENINSULA HOTEL	117.72
MANILA PENINSULA HOTEL	144.00
MANILA WATER COMPANY, INC.	961.23

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MARJOLINS CORPORATION BUON GIORNO CAFFE AND BISTRO	166.54
MASAS FILIPINO CUISINE	183.65
MASAS FILIPINO CUISINE	158.32
MAXICARE HEALTHCARE CORPORATION	447.83
MAXICARE HEALTHCARE CORPORATION	107.66
MAX'S KITCHEN, INC.	147.86
MCDONALD'S BAUAN	54.96
MERCURY FREIGHT INTERNATIONAL INC.	288.00
METRO MAIN STAR ASIA CORPORATION	175.58
MILLENIU ACCESS CORPORATION	567.21
MILLENIU ACCESS CORPORATION	447.11
MILLENIU ACCESS CORPORATION	441.32
MILLENIU ACCESS CORPORATION	205.50
MINUTEMAN PRINTERS, INC.	750.94
MINUTEMAN PRINTERS, INC.	584.06
MINUTEMAN PRINTERS, INC.	880.71
MOL LOGISTICS PHILIPPINES, INC.	66.66
MORI MORI YAKINIKU REST.	377.14
MULTI-TECH RESOURCES, INC.	617.14
MULTI-TECH RESOURCES, INC.	617.14
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	295.07
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	295.07
NEXT MOBILE, INC. NEXTEL COMMUNICATIONS PHILS., INC	295.07
NHASASHI CORPORATION	304.71
NHASASHI CORPORATION	304.80
NIPPON EXPRESS PHILIPPINES	606.88
NIPPON EXPRESS PHILIPPINES	674.35
NORTH PARK NOODLES	74.04
NOVA FUSION, INC. NUVO BAR & GRILL	1,258.71
NYK LOGISTICS (PHILIPPINES) INC.	216.00
ORCHARD GOLF & COUNTRY CLUB	351.43
ORCHARD GOLF & COUNTRY CLUB	360.00
ORCHARD GOLF & COUNTRY CLUB	365.36
PALMER - ASIA, INC. PALMER FIRE & SECURITY	696.43
PAN MALAYAN EXPRESS, INC.	678.21
PAN MALAYAN EXPRESS, INC.	43.82
PASTO CAFE AND BAR, INC.	564.52
PHILIPPINE PIZZA INC.	47.89
PHILIPPINE PORTS AUTHORITY	338.16
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	62.32
PHILIPPINE PORTS AUTHORITY	20.05
PHILSTAFF MANAGEMENT SERVICES INC.	920.64
PHILSTAFF MANAGEMENT SERVICES INC.	927.31
PHK ENTERPRISES CORPORATION	2,094.53
PHK ENTERPRISES CORPORATION	620.01
PHK ENTERPRISES CORPORATION	567.51
PLAYER'S KARAOKE	664.29
PRIME BEVERAGE CORPORATION	504.75

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PRINCE OF JAIPUR BAR & RESTAURANT	431.36
PRINCE OF JAIPUR BAR & RESTAURANT	1,233.96
PRYCE PLAZA	321.43
PRYCE PLAZA	295.08
RED RIBBON BAKESHOP INC.	61.29
REPUBLIC COURIER SERVICES	373.50
RML COURIER EXPRESS INT'L CORP.	12.86
ROASTERS PHILS. INC. KENNY ROGERS ROASTERS	231.94
ROASTERS PHILS. INC. KENNY ROGERS ROASTERS	250.71
ROASTERS PHILS. INC. KENNY ROGERS ROASTERS	330.00
RON UKOKKEI RAMEN HOUSE	128.25
RON UKOKKEI RAMEN HOUSE	495.56
ROYAL YEDANG FOOD AND RESTAURANT, INC.	170.36
RUSTAN MARKETING SPECIALIST, INC.	45.21
RUSTAN'S SUPERCENTERS, INC.	103.52
RUSTAN'S SUPERMARKET	449.46
SANGO THE BURGER MASTER	122.68
SANGO THE BURGER MASTER	107.68
SAVE MONEY TRADING, INC.	4,974.64
SEKITORI JAPANESE RESTAURANT CO.	883.20
SERYNA RESTAURANT	128.57
SERYNA RESTAURANT	871.61
SEVEN RED DIAMOND CORP. TANABE JAPANESE RESTAURANT	737.70
SEVEN RED DIAMOND CORP. TANABE JAPANESE RESTAURANT	935.92
SEVEN RED DIAMOND CORP. TANABE JAPANESE RESTAURANT	1,558.24
SHAHMAN FOOD AND ENTERTAINMENT CONCEPT, INC.	159.21
SHINJUKU RAMEN HOUSE	61.07
SHINJUKU RAMEN HOUSE	121.61
SHOPWISE	335.36
SM MART, INC. MAKATI	382.93
SM MART, INC. MAKATI	32.09
SM MART, INC. MAKATI	9.62
STA. ELENA GOLF CLUB	589.29
STA. ELENA GOLF CLUB	589.29
STA. ELENA GOLF CLUB	589.29
STA. ELENA GOLF CLUB	630.75
SUSHI KAPPO KOBIKI-CHO, INC.	263.57
SUSHI KAPPO KOBIKI-CHO, INC.	411.42
SUYEN CORPORATION	99.21
TAGAYTAY HIGHLANDS	809.27
TAGAYTAY HIGHLANDS	353.57
TAJIMA YAKINIKU, INC.	421.07
TAN-VY INTERNATIONAL, INC.	307.18
TAT FILIPINAS GOLF CLUB, INC.	522.32
TERIYAKI BOY RESTAURANT	214.07
TERIYAKI BOY RESTAURANT	161.25
THE COMPUTER AUTHORITY, INC.	85.61
THE DOUGHNUT PEOPLE INC.	36.96
THE MANILA SOUTHWOODS GOLF & COUNTRY	88.93

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THE MANILA SOUTHWOODS GOLF & COUNTRY	373.39
THE MANILA SOUTHWOODS GOLF & COUNTRY	113.40
THE MANILA SOUTHWOODS GOLF & COUNTRY	35.36
THE MANILA SOUTHWOODS GOLF & COUNTRY	84.11
THE MANILA SOUTHWOODS GOLF & COUNTRY	17.68
THE MANILA SOUTHWOODS GOLF & COUNTRY	2,448.75
THE S-CLASS CORPORATION	174.43
TIAN-TIAN HOT POT RESTAURANT	485.57
TNT EXPRESS WORLDWIDE	93.60
TOYOTA MAKATI, INC.	548.97
TOYOTA MAKATI, INC.	114.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	420.00
TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	24,822.00
TRANSORIENT CONTAINER TERMINAL SERVICES	366.02
TSUMURA SUSHI BAR & RESTAURANT	627.90
TSUMURA SUSHI BAR & RESTAURANT	252.33
TSUMURA SUSHI BAR & RESTAURANT	304.73
TSUMURA SUSHI BAR & RESTAURANT	139.82
TSUMURA SUSHI BAR & RESTAURANT	477.64
UMENOYA STA ROSA BRANCH	100.32
UNILINK TRAVEL & TOURS, INC.	985.07
UNILINK TRAVEL & TOURS, INC.	42.86
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	21.43
UNILINK TRAVEL & TOURS, INC.	64.29
UNIVERSAL HOLIDAYS, INC.	133.55
UNIVERSAL HOLIDAYS, INC.	89.68
UNIVERSAL HOLIDAYS, INC.	92.68
UNIVERSAL HOLIDAYS, INC.	67.02
UNIVERSAL HOLIDAYS, INC.	173.93
UNIVERSAL HOLIDAYS, INC.	86.97
UNIVERSAL HOLIDAYS, INC.	88.18
UNIVERSAL HOLIDAYS, INC.	87.43
UNIVERSAL HOLIDAYS, INC.	131.46
UNIVERSAL HOLIDAYS, INC.	88.61
UNIVERSAL HOLIDAYS, INC.	87.64
UNIVERSAL HOLIDAYS, INC.	87.21
UNIVERSAL HOLIDAYS, INC.	87.21
UNIVERSAL HOLIDAYS, INC.	130.82
UNIVERSAL HOLIDAYS, INC.	88.61
UNIVERSAL HOLIDAYS, INC.	133.23
UNIVERSAL HOLIDAYS, INC.	2,509.19
UNIVERSAL HOLIDAYS, INC.	88.39
UPPERCRUST CORPORATION	62.68
UPSTAGE BAR AND CAFE	472.29
UPSTAGE BAR AND CAFE	352.29
UPTREND STRATEGIC SERVICES, INC.	629.71

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	UPTREND STRATEGIC SERVICES, INC.	582.05
	UPTREND STRATEGIC SERVICES, INC.	592.00
	UPTREND STRATEGIC SERVICES, INC.	530.76
	UPTREND STRATEGIC SERVICES, INC.	697.58
	UPTREND STRATEGIC SERVICES, INC.	528.90
	URAMESHI-YA RESTAURANT	343.93
	URBANO, PACIENCIA G. IZAKAYA TAKESHI-TAKESHI JAPANESE RESTAUR	96.60
	VHC SPECIALTY FOODS INC.	83.04
	VHC SPECIALTY FOODS INC.	95.36
	VIA-VAI RISTORANTE ITALIANO, INC.	764.89
	VIA-VAI RISTORANTE ITALIANO, INC.	513.86
	VIA-VAI RISTORANTE ITALIANO, INC.	564.54
	VIA-VAI RISTORANTE ITALIANO, INC.	678.86
	VIA-VAI RISTORANTE ITALIANO, INC.	380.09
	VIA-VAI RISTORANTE ITALIANO, INC.	604.61
	VIA-VAI RISTORANTE ITALIANO, INC.	330.00
	VIA-VAI RISTORANTE ITALIANO, INC.	302.89
	VIA-VAI RISTORANTE ITALIANO, INC.	341.79
	VIA-VAI RISTORANTE ITALIANO, INC.	1,531.55
	VIREX ENTERPRISES	60.00
	WIDE WIDE WORLD EXPRESS CORP.	17.46
	YAMAZAKI RAMEN HOUSE & GROCERY	270.00
	YAMAZAKI RAMEN HOUSE & GROCERY	292.50
	YAMAZAKI RAMEN HOUSE & GROCERY	90.00
	YARANON, ERIC N OPOL TABING DAGAT RESTAURANT	636.06
	YELLOW CAB PIZZA	105.11
Annex F-11-1	(no name indicated per schedule)	20,530.00
	(no name indicated per schedule)	1,544.00
Input VAT on importations without proof of VAT payment		
"P-4808" to "P-4812"	MITSUI & CO (ASIA PACIFIC) PTE LTD	₱ 44,697.00
"P-4848" to "P-4850"	DOW CHEMICAL PACIFIC LIMITED	209,863.00
"P-7036" to "P-7041"	MITSIAM PLASTICS CO LTD	108,428.00
"P-7081" to "P-7088"	MITSIAM PLASTICS CO LTD	326,617.00
"P-14078" to "P-14079"		9,460.00
Input VAT on importations with supporting documents per exhibit references but the input VAT amounts cannot be verified from the said documents		
"P-6959" to "P-6966"		166,925.19
"P-6990" to "P-6999"	MITSUI & CO (ASIA PACIFIC) PTE LTD	35,976.00
"P-6990" to "P-6999"	MITSUI & CO (ASIA PACIFIC) PTE LTD	20,081.00
"P-14080" to "P-14096"	PT DNP INDONESIA	214,239.00
"P-14080" to "P-14096"	PT DNP INDONESIA	411,111.00
"P-14080" to	PT DNP INDONESIA	259,886.00

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"P-14096"		
"P-14080" to "P-14096"	PT DNP INDONESIA	488,440.00
"P-14080" to "P-14096"	PT DNP INDONESIA	506,253.00
"P-14080" to "P-14096"	PT DNP INDONESIA	265,043.00
"P-14080" to "P-14096"	PT DNP INDONESIA	516,612.00
"P-28039" to "P-28068"	BASF SOUTH EAST ASIA PTE LTD	71,899.00
<i>Input VAT on purchases of goods supported by documents other than VAT invoices</i>		
"P-21723" to "P-21770"	PILIPINAS SHELL PETROLEUM CORP.	18,548.04
"P-21771" to "P-21817"	PILIPINAS SHELL PETROLEUM CORP.	22,889.43
"P-26146" to "P-26226"	PILIPINAS SHELL PETROLEUM CORP.	24,112.38
"P-26227" to "P-26517"	PILIPINAS SHELL PETROLEUM CORP.	20,455.95
"P-26227" to "P-26517"	PILIPINAS SHELL PETROLEUM CORP.	21,293.85
"P-26308" to "P-26369"	PILIPINAS SHELL PETROLEUM CORP.	18,839.35
<i>Input VAT on purchase of goods supported by VAT invoice but the input VAT amount was not separately indicated</i>		
"P-47071"	ACE HARDWARE	1,320.23
<i>Input VAT on purchase of goods supported by VAT invoice but without the TIN and address of petitioner</i>		
"P-47245"	ALVA COMPUTER AND PHOTOCOPY SERVICES	894.64
<i>Input VAT on services rendered by non-residents not supported by BIR Form 1600 and the corresponding payment confirmation</i>		
"P-11238" to "P-11239"	AOF ESSENSA, LTD	24,700.91
<i>Input VAT on services rendered by nonresidents (classified as domestic purchase of service per VAT return) supported by BIR Form No. 1600 but without the corresponding payment confirmation</i>		
"P-50050" to "P-50052"	Toyo Marine Co. Ltd.	1,131,103.62
<i>Input VAT on purchases of services supported by documents other than VAT OR</i>		
"P-7817"	BANK OF THE PHILIPPINE ISLANDS	3,042.67
"P-7819"	BANK OF THE PHILIPPINE ISLANDS	32,196.97
"P-7819"	BANK OF THE PHILIPPINE ISLANDS	51,666.67
"P-7840"	BANK OF THE PHILIPPINE ISLANDS	9.55
"P-9685"	KING GEORGE MEN'S BOUTIQUE	7,272.73
"P-13542" to "P-13547"	THE MANILA SOUTHWOODS GOLF & COUNTRY	775.73
"P-13548" to "P-13560"	THE MANILA SOUTHWOODS GOLF & COUNTRY	1,326.09
"P-13561" to "P-13565"	THE MANILA SOUTHWOODS GOLF & COUNTRY	245.45
"P-13566" to	THE MANILA SOUTHWOODS GOLF & COUNTRY	1,973.64

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"P-13570"		
"P-13571" to "P-13578"	THE MANILA SOUTHWOODS GOLF & COUNTRY	324.00
"P-13577" to "P-13581"	THE MANILA SOUTHWOODS GOLF & COUNTRY	75.45
"P-13582" to "P-13586"	THE MANILA SOUTHWOODS GOLF & COUNTRY	272.73
"P-13587" to "P-13591"	THE MANILA SOUTHWOODS GOLF & COUNTRY	272.73
"P-16081" to "P-16192"	GLOBAL TRADE ASIA SERVICES, INC.	28,103.18
"P-18720" to "P-18766"	SAGENT NETWORKS PHILIPPINES, INC.	221,772.73
"P-17497" to "P-17501"	THE MANILA SOUTHWOODS GOLF & COUNTRY	1,483.18
"P-19026" to "P-19030"	THE MANILA SOUTHWOODS GOLF & COUNTRY	398.82
"P-19037" to "P-19041"	THE MANILA SOUTHWOODS GOLF & COUNTRY	576.91
"P-19048" to "P-19052"	THE MANILA SOUTHWOODS GOLF & COUNTRY	2,089.18
"P-19053" to "P-19056"	THE MANILA SOUTHWOODS GOLF & COUNTRY	281.64
"P-19057" to "P-19061"	THE MANILA SOUTHWOODS GOLF & COUNTRY	252.50
"P-19068" to "P-19077"	THE MANILA SOUTHWOODS GOLF & COUNTRY	2,816.82
"P-19841"	ASIAN TERMINALS INCORPORATED	1,439.27
"P-19998"	CANLUBANG GOLF CLUB	5,357.14
"P-20138"	GEMINI TRANSPORT SERVICES	38,268.00
"P-20167"	GEMINI TRANSPORT SERVICES	38,268.00
"P-20194"	GEMINI TRANSPORT SERVICES	5,760.00
"P-21042" to "P-21047"	MAKATI SHANGRI-LA MANILA	10,162.80
"P-21070" to "P-21081"	MAKATI SHANGRI-LA MANILA	17,004.00
"P-21398" to "P-21404"	PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,920.00
"P-21405" to "P-21426"	PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	5,050.33
"P-21427" to "P-21443"	PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	1,890.11
"P-21444" to "P-21473"	PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,510.34
"P-21474" to "P-21498"	PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,096.18
"P-21499" to "P-21520"	PHILIPPINE LONG DISTANCE TELEPHONE COMPANY	2,368.10
"P-22481" to "P-22503"	TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	1,608.00
"P-22504" to "P-22512"	TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	2,880.00
"P-22513" to "P-22530"	TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	1,320.00
"P-22531" to "P-22554"	TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	1,608.00

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"P-22555" to "P-22574"	TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	1,608.00
"P-22575" to "P-22590"	TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	1,608.00
"P-22591" to "P-22608"	TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	1,608.00
"P-22609" to "P-22624"	TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	1,608.00
"P-22625" to "P-22640"	TRANSNATIONAL LOGISTICS SOLUTIONS CORP. FILIPINAS INTERNATIONAL TRANSPOR	1,566.00
"P-24890" to "P-24893"	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	1,439.52
"P-24915" to "P-24918"	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	1,439.52
"P-24933" to "P-24936"	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	1,439.52
"P-24962"	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	1,091.58
"P-24986" to "P-24987"	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	1,074.48
"P-25020" to "P-25023"	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	1,439.52
"P-25047" to "P-25050"	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	1,418.88
"P-25092"	TRANSNATIONAL LOGISTICS SOLUTIONS CORP.	1,439.52
"P-25106"	TRANSNATIONAL LOGISTICS SOLUTIONS CORP.	2,227.41
"P-25152" to "P-25153"	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	1,439.52
"P-25176" to "P-25179"	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	1,439.52
"P-25224" to "P-25227"	INTERNATIONAL CONTAINER TERMINAL SERVICES INC.	1,439.52
"P-47228"	ACESTAR INTERNATIONAL SERVICES CORP	458.14
"P-47341"	CANLUBANG GOLF CLUB	21.43
"P-47349"	CANLUBANG GOLF CLUB	30.22
"P-47354"	CANLUBANG GOLF CLUB	101.20
"P-47359"	CANLUBANG GOLF CLUB	3,428.36
"P-47372"	CANLUBANG GOLF CLUB	3,335.34
"P-47378"	CANLUBANG GOLF CLUB	355.59
"P-55963" to "P-55966"	BPI/MS INSURANCE CORPORATION	240.00
<i>Input VAT on purchases of services supported by VAT ORs but without the BIR Authority/Permit to Print</i>		
"P-7826"	BANK OF THE PHILIPPINE ISLANDS	52,500.00
"P-7826"	BANK OF THE PHILIPPINE ISLANDS	32,196.97
"P-7826"	BANK OF THE PHILIPPINE ISLANDS	58,333.33
"P-7835"	BANK OF THE PHILIPPINE ISLANDS	40,227.27
"P-7835"	BANK OF THE PHILIPPINE ISLANDS	32,196.97
"P-7846"	BANK OF THE PHILIPPINE ISLANDS	56,666.67
<i>Input VAT on purchases of services supported by VAT ORs but issued not in petitioner's name</i>		
"P-19016"	THE MANILA SOUTHWOODS GOLF & COUNTRY	302.73
"P-19034"	THE MANILA SOUTHWOODS GOLF & COUNTRY	537.26
"P-19080"	THE MANILA SOUTHWOODS GOLF & COUNTRY	4,753.91
<i>Input VAT on purchase of services in FY 2004 supported by VAT OR but with indication that the payment is "non-VAT"</i>		

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"P-9771"	MANAGEN DEVELOPMENT CORPORATION	96,111.36
<i>Input VAT on purchases of services in FY 2009 supported by VAT ORs but the input VAT amounts were not separately indicated</i>		
"P-47763" to "P-47764"	FRABELLE PROPERTIES CORPORATION	6,240.00
"P-49837" to "P-49838"	SGS PHILIPPINES, INC	7,148.92
"P-49842" to "P-49843"	SGS PHILIPPINES, INC	6,747.62
"P-49847" to "P-49848"	SGS PHILIPPINES, INC	4,071.30
<i>Input VAT on purchases of services supported by VAT ORs but without the TIN of petitioner</i>		
"P-47293"	BPI/MS INSURANCE CORPORATION	1,290.65
"P-47295"	BPI/MS INSURANCE CORPORATION	1,416.30
"P-51869"	BPI/MS INSURANCE CORPORATION	216.00
"P-51877"	BPI/MS INSURANCE CORPORATION	4,118.87
"P-51883"	BPI/MS INSURANCE CORPORATION	9,758.06
<i>Input VAT on purchases of services supported by VAT ORs but without the address of petitioner</i>		
"P-47252" to "P-47253"	AM SERVICES CO. INC	1,848.95
"P-47262" to "P-47263"	AM SERVICES CO. INC	1,848.95
<i>Input VAT on purchases of services supported by VAT ORs but the nature of services were not indicated</i>		
"P-46866"	8R FLANDERS CFS, INC	855.56
"P-47003"	8R FLANDERS CFS, INC	3,237.60
"P-47045"	AAI BUSINESS PRO	859.88
"P-47248"	ALVA COMPUTER AND PHOTOCOPY SERVICES	894.64
"P-47822"	ALBA INTERNATIONAL INC	889.82
<i>Input VAT on purchases of services in FY 2009 supported by VAT ORs but the input VAT amounts were not separately indicated and the nature of services were not indicated</i>		
"P-46808"	3GLOVISION SERVICE INC	3,746.40
"P-46816"	3GLOVISION SERVICE INC	2,073.60
"P-46822"	3GLOVISION SERVICE INC	2,304.00
"P-46827"	3GLOVISION SERVICE INC	5,472.00
"P-46837"	3GLOVISION SERVICE INC	5,162.40
"P-46847"	3GLOVISION SERVICE INC	1,365.60
"P-47012"	8R FLANDERS CFS, INC	613.53
"P-47052"	AAI BUSINESS PRO	1,062.37
"P-47058"	AAI BUSINESS PRO	990.86
"P-47064"	AAI BUSINESS PRO	940.40
<i>Input VAT on purchases of services in FY 2009 supported by VAT ORs but without the address of petitioner and the input VAT amounts were not separately indicated</i>		
"P-47257" to "P-47258"	AM SERVICES CO. INC	1,848.95
"P-47267" to "P-47268"	AM SERVICES CO. INC	1,848.95
Total		₱44,727,824.35

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Accordingly, out of the ₱132,537,055.80 current input taxes for the period covering FY 2004 to FY 2015, only the amount of ₱86,575,376.92 was duly substantiated by petitioner, as computed below, to wit:

Total current input taxes per VAT Returns FY 2004 to FY 2015	₱ 132,537,055.80
Less: Disallowances per ICPA findings	1,233,854.53
Additional disallowances per Court's further verification	44,727,824.35
Valid current input taxes for FY 2004 to FY 2015	₱86,575,376.92

In sum, petitioner's valid input VAT due or paid for FY 2004 to FY 2015 amounted to ₱86,705,480.32. However, while the said valid input VAT of ₱86,705,480.32 is enough to cover the total output taxes due for FY 2004 to FY 2009 amounting to ₱83,622,203.80, the resulting excess input VAT of ₱3,083,276.52 is way lower than the total deductions from input tax for FY 2006 to FY 2012 amounting to ₱27,079,408.71. Consequently, petitioner has no excess valid input VAT due or paid available for refund as of the 4th quarter of FY 2015, as shown below:

Valid amortized input tax for FY 2007 to FY 2012	₱ 130,103.40
Valid current input taxes for FY 2004 to FY 2015	86,575,376.92
Total valid input taxes for FY 2004 to FY 2015	₱ 86,705,480.32
Less: Total output taxes due for FY 2004 to FY 2009	83,622,203.80
Excess valid input taxes, net of output	₱ 3,083,276.52
Less: Total deductions from input tax for FY 2006 to FY 2012	27,079,408.71
Net amount as of the 4th quarter of FY 2015	(₱23,996,132.19)

In view of the foregoing, petitioner fell short in proving its entitlement to the refund claim for failure to establish that it has excess unutilized input taxes as of the 4th quarter of FY 2015. Thus, the denial of the present claim for refund stands.

Since tax refunds partake of the nature of tax exemptions, which are construed *strictissimi juris* against the taxpayer, evidence in support of a claim must likewise be *strictissimi* scrutinized and duly proven.¹⁹ Needless to say, party-litigants are required to prove every minute aspect of their cases. *Je*

¹⁹ *Commissioner of Internal Revenue v. Far East Bank & Trust Company (now Bank of the Philippine Islands)*, G.R. No. 173854, March 15, 2010.

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WHEREFORE, premises considered, petitioner's Motion for Reconsideration is **DENIED** for lack of merit.

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

I Concur:

Jean Marie A. Bacorro-Villena
JEAN MARIE A. BACORRO-VILLENA
Associate Justice