REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

INTEL TECHNOLOGY PHIL., INC.,
Petitioner,

- versus - C.T.A. CASE NO. 5759

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:
APR 25 2001

x - x

DECISION

The instant petition seeks the issuance of a tax credit certificate in the amount of P32,878,990.75 allegedly representing unutilized input value-added tax (VAT) paid by Petitioner on its domestic purchases of capital goods and services from January to March 1997.

The antecedent facts follow.

Petitioner is a domestic corporation duly organized and existing under and by virtue of the laws of the Republic of the Philippines with principal office at Gateway Business Park, Javalera, Gen. Trias, Cavite. It is engaged in the business of designing, developing, manufacturing and exporting advanced and large-scale integrated circuit components, commonly referred to in the industry as Integrated Circuits or "IC's."

On December 8, 1995, the Philippine Economic Zone Authority duly registered herein Petitioner as an Ecozone Export Enterprise with a pioneer status, pursuant to the provisions of Republic Act No. 7916 and was issued Certificate of Registration No. 95-

133. Petitioner also registered itself as a value-added tax entity and was issued on January 30, 1996 a certificate of registration bearing RDO Control No. 96-540-000713.

In its first quarter VAT return filed with Respondent's collection agent, DBP-Gateway Branch, Petitioner reported VAT input taxes on its domestic purchases of capital goods and services totalling P32,878,990.75 (Exh. F). The payments were allegedly made on its domestic purchases of capital goods and services used by Petitioner to start its commercial operations.

On August 25, 1997 and March 12, 1999, Petitioner filed with the One-Stop Shop Inter-Agency Tax Credit and Duty Drawback Center of the Department of Finance applications for tax credit/refund of value-added tax paid amounting to P28,345,652.34 and P4,533,338.41, respectively, (Annexes D to G, Petition for Review). As alleged in its Petition for Review, Petitioner anchored its claim on Sections 100 (a)(2)(A)(i) and 108 [should be Section 102] (b)(1) of the Tax Code, to state:

"**Sec 100**. *Value Added Tax on Sale of Goods* -

(a) Rate and base of tax. – "There shall be levied x x x

(1) The term x x x

(2) The following sales by VAT-registered persons shall be subject to 0%:

(A) Export sales – The term "export sales" means:

> (1) The sale and actual shipment of goods from the Philippines to a foreign country, irrespective of any shipping arrangement that may be agreed upon which may influence or determine the transfer of ownership of the goods so exported and paid for in acceptable foreign currency or its equivalent in goods or services, and account for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas;"

The Tax Code further declares:

Sec. 102. *Value Added Tax on Sale of Services and Use or Lease of Properties* -

x x x

(B) Transactions Subject to Zero Percent (0%) Rate. – The following services performed in the Philippines by VAT-registered persons shall be subject to zero percent (0%) rate:

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

In addition, Petitioner cited Section 8 (a) of Revenue Regulations (RR) No. 5-87 and Section 106 (a) of the Tax Code, thus:

"**Sec. 8.** *Zero-rating.* – (a) In **general**. "A zero-rated sale is a taxable transaction for value-added tax purposes. A sale by a VAT-registered person of goods and/or services taxed at zero rate shall not result in any output tax. The input tax on his purchases of goods or services related to such zero-rated sale shall be available as tax credit or refundable in accordance with Sec. 16 of these Regulations. x x x

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

As Respondent failed to act on Petitioner's claim for refund and the two-year prescriptive period for the filing of a judicial claim for refund was about to lapse, the instant petition was filed on March 31, 1999 and subsequently amended on June 30, 1999.

In his Answer filed on May 13, 1999, Respondent claimed by way of Special and Affirmative Defenses that:

> "5. Petitioner's alleged claim for refund is subject to administrative routinary investigation/examination by respondent's Bureau;
>
> 6. Petitioner failed to show that the taxes subject of the case at bar were erroneously or illegally collected on account of its failure to present proofs showing that its alleged sales are indeed zero-rated sales.
>
> 7. The amount of P32,878,990.75 being claimed by Petitioner as alleged VAT input tax for the period January to June 1997 was not properly documented.
>
> 8. In an action for refund/credit, the burden of proof is on the taxpayer to establish its right to refund and failure to sustain the burden is fatal to the claim for refund/credit.
>
> 9. It is an elementary rule that claims for tax refund/credit are construed in *strictissimi juris* against the taxpayer as they partake the nature of exemption from tax."

The issue We are tasked to resolve have been stipulated by the parties to be as follows: Whether or not Petitioner is entitled to a refund of the VAT input taxes paid arising from domestic purchases of taxable goods and services from January 1, 1997 to March 31, 1997 in the amount of P32,878,990.75.

We find for the Petitioner.

While Petitioner's reliance on Sections 100 (a)(2)(A)(i) and 102 (b)(1) of the Tax Code is erroneous as Petitioner was at the time still in its pre-operating stage where there were still no export sales to speak of, its claim for refund may nonetheless be given due course on the basis of Section 106 (b) of the 1997 Tax Code which provides:

> Sec. 106(b) **Capital goods.** – A VAT-registered person may apply for the issuance of a tax credit certificate or refund of input taxes paid on capital goods imported or locally purchased, to the extent that such input taxes have not been applied against output taxes. The application may be made only within two (2) years after the close of the taxable quarter when the importation or purchase was made.

As implemented, Section 4.106-1 (b) of Revenue Regulations 7-95 allows the refund or tax credit of input taxes paid on capital goods, thus:

> Sec.4.106-1. Refunds or tax credits of input tax. –
>
> (b) **Capital Goods.** – Only a VAT-registered person may apply for issuance of a tax credit certificate or refund of input taxes paid on capital goods imported or locally purchased. The refund shall be allowed to the extent that such input taxes have not been applied against output taxes. The application should be made within two (2) years after the close of the taxable quarter when the importation or purchase was made.
>
> Refund of input taxes on capital goods shall be allowed only to the extent that such capital goods are used in VAT taxable business. If it is also used in exempt operations; the input tax refundable shall only be the ratable portion corresponding to the taxable operations.
>
> "Capital goods or properties" refer to goods or properties with estimated useful life greater than one year and which are treated as depreciable assets under Section 29 (f), used directly or indirectly in the production or sale of taxable goods and services.

Finding Petitioner to be legally entitled to file a claim for refund, We dwell on the issue on whether or not Petitioner was able to substantiate its claim.

To prove its case, Petitioner presented in evidence documents consisting of:

a. Petitioner's Certificate of Registration No. 95-133 issued by Philippine Economic Zone Authority (Exhibit "A" & "A-1");

b. Petitioner's BIR Certificate of Registration with RDO Control No. 96-540-000713 issued on January 30, 1996 by Revenue District Office No. 54 (Exhibit "B");

c. Registration Agreement entered into by and between PEZA and Petitioner last December 8, 1995 (Exhibit C);

d. Monthly VAT Returns for the month of January and February of 1997 (Exhibit D & E);

e. Petitioner's Quarterly VAT Returns for whole year of 1997 including the amended return for the third and fourth quarters of 1997 (Exhibit F to K);

f. Certification of inward remittance dated March 10, 1999 issued by RCBC (Exhibit S);

g. Certification issued by Ms. Maria Wencita C. Salvador, independent CPA commissioned by the Court (Exhibit T);

h. Summary of purchases attached as Annex "A" to the Certification marked as Exhibit "T" (Exhibit U);

i. Schedule of input VAT paid with exception attached as Annex "B" to the Certification marked as Exhibit "T" (Exhibit W& W-1);

j. Copies of Petitioner's supplier invoices and official receipts for the first quarter of 1997 (Exhibit V, V-1 to V-496).

Respondent, on his part, submitted this case for decision without presenting evidence on the ground that there is no report of investigation (p.213, CTA Records).

As to whether or not Petitioner's claim for refund, both in the administrative and judicial level, was timely filed, the Court noted that Petitioner's 1997 quarterly VAT return was erroneously stamped as received by the BIR's collection agent bank on April 10, 1996 (Exh. F). The receipt of the return should have been dated April 10, 1997 to be logical. Therefore, counting from April 10, 1997, the filing of the claims for refund with the Respondent and with this Court were both well within the prescriptive period of two years in accordance with Section 230 of the Tax Code.

Due to its voluminous documents, Petitioner engaged the services of an independent CPA, Ms. Maria Wencita C. Salvador, pursuant to CTA Circular No. 1-95, as amended by CTA Circular No. 10-97. Ms. Salvador was specifically tasked to make a special audit on Petitioner's claim for refund of input taxes on domestic purchases of goods and services. In her report dated June 28, 2000, Ms. Salvador opined that only the amount of P28,335,439.10 represents a valid claim for tax credit (Exh. T).

After a thorough examination by this Court, however, of the invoices and official receipts presented by Petitioner and after taking into consideration the report of the independent CPA, the Court still found the need to reduce further the amount of input VAT being claimed either because some invoices or official receipts are not in Petitioner's name or are without supporting documents like official receipts from the Bureau of Customs per RAMO No. 2-93. There are also purchases of goods that cannot be considered as capital goods as defined under Section (2) (d) of Revenue Regulations No. 10-94. The Court also noted that the additional claim for tax credit/refund of P4,533,338.41 subject of Petitioner's Claimant Information Sheet No. 34402 (Annex E, Petition for Review) dated March 12. 1999 was not supported by evidence. The report submitted by the independent CPA even excluded the said additional claim.

Based on the foregoing, We find Petitioner to be entitled only to the reduced amount of P27,472,195.04, computed as follows:

Amount of Claim		P32,878,990.75
Less: Disallowances		
(a) Unaudited claim/No supporting documents	P4,533,338.41	
(b) Per independent CPA's verfication	10,213.24	

(c) Per Court's verification (Annex A)	863,244.06	5,406,795.71
Refundable Amount		**P27,472,195.04**

Likewise, records show that the VAT input taxes of P28,345,652.34 were not applied against any output VAT liability as shown in Petitioner's amended quarterly VAT returns for the third and fourth quarters of 1997 (Exhs. I and J). In its amended third quarterly VAT return, the claimed input taxes of P28,345,652.34 were included in the total input taxes of P47,567,483.93 deducted as "Any Refund/TCC Claimed" from the "Total Available Input Taxes" of P94,754,804.08 resulting to an amount of P47,187,320.15 "Excess Input Taxes." Verily, Petitioner no longer carried over the claimed input taxes of P28,345,652.34 to the succeeding quarters.

Finally, Respondent raised in his memorandum that Respondent's VAT registration was erroneous because it is covered by a special law. Citing Section 24 of Republic Act 7916, otherwise known as "The Special Economic Zone Act," which provides in part:

> "**SEC. 24**. *Exemption from Taxes Under the National Internal Revenue Code*. – Any provision of existing laws, rules and regulations to the contrary notwithstanding, no taxes, local and national, shall be imposed on business establishments operating within the *ECOZONE*. In lieu of paying taxes, five percent (5%) of the gross income earned by all businesses and enterprises within the *ECOZONE* shall be remitted to the national government x x x"

Respondent argued that its sales are not zero-rated but are exempt from VAT, thus, it is not allowed any tax credit on input taxes paid.

The issue has already been addressed by this Court a number of times, foremost of which was through a resolution promulgated on *September 20, 2000 in CTA Case No.*

5921 entitled Seagate Technology (Philippines) vs. Commissioner of Internal Revenue.

In said resolution, this Court ruled:

> "Respondent is correct in arguing that if an entity is registered with PEZA as an ecozone enterprise and is remitting 5% of its gross income to the national government, it is exempt from payment of the VAT pursuant to the provisions of Section 24 of Republic Act No. 7916, to quote:
>
> > "*Section 24. Exemption from Taxes Under the National Internal Revenue Code.* – Any provision of existing laws, rules and regulations to the contrary notwithstanding, no taxes, local and national, shall be imposed on business establishments operating within the ECOZONE. In lieu of paying taxes, five percent (5%) of the gross income earned by all businesses and enterprises within the ECOZONE shall be remitted to the national government x x x." Underlining supplied.
>
> However, We do not agree that the aforequoted law is applicable to the case at bar. Section 23 of Republic Act No. 7916 provides:
>
> > "*Section 23. Fiscal Incentives.* – Business establishments operating within the ECOZONE shall be entitled to the fiscal incentives as provided for under Presidential Decree No. 66, the law creating the Export Processing Zone Authority, **or** those provided for under Book VI of Executive Order No. 226, otherwise known as the Omnibus Investment Code of 1987."
>
> Under the aforementioned law, a PEZA registered enterprise has the option to choose between two sets of fiscal incentives. One, that which is provided for under Presidential Decree No. 66, as amended, and Section 24 of RA 7916 which includes the 5% preferential tax on gross income earned, which is in lieu of national and local taxes and second, as that provided for under Book VI of Executive Order No. 226, including but not limited to an income tax holiday (ITH) of 4 or 6 years depending on whether an entity is registered as a pioneer or non-pioneer enterprise. If an ecozone enterprise chooses the 5% preferential tax, it is exempt from payment of all national and local taxes. However if an ecozone enterprise opted for the income tax holiday, it is only exempt from payment of the income tax but still subject to other national internal revenue taxes including the value-added tax. These were explicitly elucidated by the Bureau of Internal Revenue in VAT Ruling Nos. 037-98; 043-98; 027-99; and 063-99.

> The records of the case convince Us that Petitioner availed of the fiscal incentives under Executive Order No. 226 because of the fact that Petitioner is a VAT registered entity with Certificate of Registration RDO Control No. 97-083-000600-V duly issued by Respondent's Assistant Revenue District Officer, Ms. Gloria D. Decierdo, for and in behalf of Mr. Nieto A. Racho, Revenue District Officer, RDO No. 83, Dalisay, Cebu (Exh. B)."

WHEREFORE, in the light of all the foregoing, Respondent is hereby **ORDERED** to **ISSUE A TAX CREDIT CERTIFICATE** in favor of Petitioner in the amount of P27,472,195.04 representing input value added tax paid by Petitioner on its capital goods from January to March of 1997.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Judge

I CONCUR:

AMANCIO Q. SAGA
Associate Judge

CERTIFICATION

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

ERNESTO D. ACOSTA
Presiding Judge

INTEL TECHNOLOGY PHILS., INC. ANNEX A
SUMMARY OF DISALLOWED INPUT VAT PER COURT'S VERIFICATION
FOR THE QUARTER ENDING, MARCH 31, 1997

	EXHIBIT	REFERENCE NUMBER		INVOICE AMOUT		INPUT VAT
(a) Not in the name of the company						
ANALOGIC SYSTEMS CORP	V-44	2172	P	3,850.00	P	350.00
CALIFORNIA TRADING & TECH. CO.	V-62	630		59,074.80		5,370.44
	V-65	631		25,718.40		2,338.04
	V-64	632		16,530.00		1,502.73
	V-63	647		9,274.37		843.12
	V-66	648		43,358.00		3,941.64
CHASE PACIFIC TECHNOLOGY	V-68	5157		8,700.00		790.91
	V-67	4991		39,800.00		3,618.18
DAUIS INDUSTRIAL SALES	V-81	225		6,765.00		615.00
ECO-TRIANGLE TECHNOLOGIES, INC.	V-104	1932		151,652.06		13,786.55
	V-103	1741		13,031.00		1,184.64
JUNNA INDUSTRIAL CORP.	V-235	35377		3,271.30		297.39
	V-236	35376		10,340.38		940.03
L.S. ROLDAN ENTERPRISES	V-317	307		2,250.00		204.55
LINKAGE FIRST VENTURES, INC.	V-318	748		192,864.00		17,533.09
MODERN BUSINESS METHODS, INC.	V-310	46576		40,545.00		3,685.91
NIKKITA BUSINESS SYSTEMS INC.	V-309	3769		39,000.00		3,545.45
OLIVE INDUSTRIAL SALES CO., INC.	V-308	1080		28,000.00		2,545.45
	V-307	1081		11,200.00		1,018.18
PAN PACIFIC INDUSTRIAL SALES	V-306	45242		17,136.00		1,557.82
	V-305	45348		1,102.00		100.18
REACH MARKETING GEN. MDSE.	V-408	2587		18,000.00		1,636.36
SILICON VALLEY COMPUTER SCIENCE	V-409	64329		6,600.00		600.00
SUNSHINE COMMODITIES	V-398	10424		9,750.00		886.36
	V-397	10438		19,500.00		1,772.73
	V-396	10451		19,500.00		1,772.73
SYMBOL SCIENCES, INC.	V-395	2078		495,500.00		45,045.45
TOTAL OFFICE PRODUCTS & SERVICES	V-427	59841		34,000.00		3,090.91
		Subtotal			P	**120,573.84**
(b) No supporting documents						
CHITICK FIRE SYSTEMS, INC.				340,796.49		30,981.50
LIBERTY BROADCASTING NETWORK, INC.				4,933.11		448.46
		Subtotal			P	**31,429.96**
(c) Not considered capital goods as defined under Section (2) (d) of Revenue Regulations No. 10-94						
ADD-FORCE	V-30	4468		5,642.07		512.92
	V-32	4469		4,030.05		366.37
	V-31	4470		4,030.05		366.37

	V-33	4471	5,256.70	477.88
	V-29	4472	6,337.25	576.11
	V-28	4625	7,264.17	660.38
	V-27	4646	4,684.93	425.90
	V-25	4700	5,183.65	471.24
AGRO PRINTING & PUBLISHING, INC.	V-40/V-41	130	1,750.00	159.09
AMITY HARDWARE & CONST. SUPPLY	V-42	8614	6,750.00	613.64
BROWN DIRECT SALES CORP.	V-56	414814	10,780.00	980.00
	V-57	415058	2,495.00	226.82
	V-58	415288	13,475.00	1,225.00
	V-59	415774	12,801.25	1,163.75
	V-60	416749	16,170.00	1,470.00
	V-61	416762	9,980.00	907.27
ENCARNACION BECHAVES, INC.	V-105/V-106	28448	3,000.00	272.73
GLOBE TELECOM	V-117/V-118	Deposit slip	2,804.35	254.94
	V-119/V-120	Deposit slip	725.50	65.95
	V-122	Deposit slip	2,485.50	225.95
	V-123/V-124	Deposit slip	2,809.11	255.37
	V-126	Deposit slip	3,054.69	277.70
	V-128	703144	10,000.00	909.09
	V-127	Deposit slip	1,764.95	160.45
GRM INTERNATIONAL	V-135/V-130	58160	6,160.00	560.00
	V-136/V-130	58269	77,310.00	7,028.18
	V-176/V-184	58514	14,416.88	1,310.63
	V-173/V-175	58516	15,373.88	1,397.63
	V-256	58703	6,023.60	547.60
	V-255	58704	7,123.60	647.60
	V-220/V-221	136	28,527.66	2,593.42
	V-219/V-221	158	16,791.26	1,526.48
	V-248/V-221	159	11,777.46	1,070.68
	V-218/V-221	166	33,567.16	3,051.56
G.C. EMERY SALES, INC.	V-245	106390	16,145.00	1,467.73
	V-244	109791	10,431.00	948.27
KIMBERLY-CLARK PHILIPPINES., INC.	V-234	389645	27,352.32	2,486.57
	V-233	389646	804.48	73.13
LIBERTY BROADCASTING NETWORK, INC.	V-290	48464	1,654.07	150.37
	V-279 to V-288	48454	8,956.86	814.26
	V-277/V-232	8433	1,959.43	178.13
	V-270 to V-275	193485	4,933.11	448.46
	V-269	193488	1,804.38	164.03
	V-267	193491	1,710.45	155.50
	V-268	193494	1,766.71	160.61
	V-265	193497	1,663.70	151.25
	V-264	193500	1,611.45	146.50
	V-232	8433	1,656.05	150.55
	V-291/V-292	193507	3,298.19	299.84
	V-276	193515	1,849.10	168.10
	V-293	193518	1,678.88	152.63
	V-279 to V-288	193530	8,956.86	814.26
	V-232	8433	1,654.07	150.37
	V-232	8[illegible]33	2,315.27	210.48
PHILCOPY CORP.	V-301	24585	24,750.00	2,250.00

	V-300	24586	9,350.00	850.00
PHILIPPINE LONG DISTANCE	V-364	676872	3,060.28	278.21
	V-366	676871	1,390.82	126.44
	V-368	676870	2,860.60	260.05
	V-372	676869	9,154.83	832.26
	V-370	676868	4,146.89	376.99
	V-374	686866	12,252.91	1,113.90
	V-297	676865	10,702.77	972.98
	V-299	676864	5,531.64	502.88
POST MODERNE WEARHOUSE	V-362	1809	135,500.00	12,318.18
REACH MARKETING GEN. MDSE.	V-414/V-415	1066	18,000.00	1,636.36
STAR PAPER CORPORATION	V-399	8392[illegible]50	20,430.00	1,857.27
THE PENINSULA MANILA	V-392	222679	468,118.18	42,556.20
	V-376	221360	19,054.20	1,732.20
THE PREMIER INSURANCE & SAFETY	V-437	145565	5,793.41	526.67
	V-439	145596	3,238.82	294.44
	V-435	145597	6,613.81	601.26
	V-473	146438	9,414.21	855.84
	V-471	146439	429.28	39.03
	V-475	146440	7,221.59	656.51
	V-477	146441	787.94	71.63
	V-479	146442	9,835.68	894.15
	V-491	147248	6,069.45	551.77
	V-481	147249	7,407.69	673.43
	V-483	147250	451.99	41.09
	V-495	147281	2,368.19	215.29
	V-431	147299	31,011.49	2,819.23
	V-487	147451	2,285.72	207.79
	V-493	147452	421.72	38.34
	V-485	147453	4,358.77	396.25
	V-489	147454	2,508.87	228.08
	V-433	150184	58,403.17	5,309.38
WINCEL ENTERPRISES	V-424	13758	4,560.00	414.55
	V-423	13778	32,000.00	2,909.09
		Subtotal	P	**127,457.48**

(d) Not supported by official receipts from the Bureau of Customs per RAMO NO. 2-93

GRM INTERNATIONAL	V-227	32529	38,458.74	3,496.25
	V-224	32530	45,544.44	4,140.40
	V-221	32438	235,487.29	21,407.94
	V-162	32354	32,585.78	3,372.26
	V-183/V-184	32461	90,277.00	8,207.00
	V-153/V-154	32327	29,241.74	2,658.34
	V-196/V-198	32386	1,083,498.36	98,499.85
	V-155/V-153	32[illegible]27	443,865.68	40,351.43
	V-156/V-153	32327	1,272,460.71	115,678.25
	V-157/V-153	32327	1,274,505.56	115,864.14
	V-199	58041	16,345.99	1,486.00
	V-200	58042	24,282.60	2,207.51
	V-201	58043	18,132.07	1,648.37

V-202	58044	8,173.95	743.09
V-203	58045	14,107.27	1,282.48
V-197/V-198	58046	12,668.60	1,151.69
V-204	58047	11,855.08	1,077.73
V-167	58048	64,063.67	5,823.97
V-166	58049	15,944.56	1,449.51
V-165	58050	39,542.69	3,594.79
V-159/V-158	58051	105,156.62	9,559.69
V-160/V-158	58052	262,338.91	23,848.99
V-163/V-161	58053	56,528.32	5,138.94
V-164/V-161	58054	19,194.82	1,744.98
V-134/V-130	58196	13,553.68	1,232.15
V-133/V-130	58198	16,833.54	1,530.32
V-132/V-130	58201	13,291.20	1,208.29
V-131/V-130	58202	24,653.20	2,241.20
V-149/V-142	58203	12,700.53	1,154.59
V-148/V-142	58204	12,078.27	1,098.02
V-147/V-142	58205	28,435.97	2,585.09
V-146/V-142	58206	12,405.52	1,127.77
V-145/V-142	58207	13,167.44	1,197.04
V-144/V-142	58208	12,520.57	1,138.23
V-143/V-142	58233	17,772.09	1,615.64
V-137/V-130	58318	13,513.08	1,228.46
V-138/V-130	58319	16,256.38	1,477.85
V-139/V-130	58320	17,879.76	1,625.43
V-140/V-130	58321	23,649.51	2,149.96
V-141/V-130	58322	13,839.28	1,258.12
V-150/V-142	58323	13,970.43	1,270.04
V-151/V-142	58324	13,981.89	1,271.08
V-152/V-142	58325	18,013.51	1,637.59
V-194/V-195	58435	12,276.90	1,116.08
V-193/V-195	58436	19,031.25	1,730.11
V-192/V-195	58437	29,957.42	2,723.40
V-191/V-195	58438	39,780.73	3,616.43
V-190/V-195	58439	55,929.66	5,084.51
V-189/V-195	58440	14,442.86	1,312.99
V-187/V-188	58441	58,560.95	5,323.72
V-186/V-188	58442	67,824.56	6,165.87
V-185/V-188	58443	68,086.92	6,189.72
V-182/V-184	58496	55,593.73	5,053.98
V-181/V-184	58497	25,711.72	2,337.43
V-180/V-184	58498	17,132.83	1,557.53
V-179/V-184	58507	13,953.78	1,268.53
V-178/V-184	58508	7,901.69	718.34
V-177/V-184	58509	13,716.90	1,246.99
V-174/V-175	58515	10,115.26	919.57
V-172/V-175	58517	7,878.44	716.22
V-171/V-175	58518	7,257.94	659.81
V-170/V-175	58519	7,257.94	659.81
V-169/V-175	58520	8,434.94	766.81
V-168/V-175	58521	32,739.03	2,976.28
V-230	58522	13,307.94	1,209.81

V-229	58523	27,080.57	2,461.87
V-228	58524	8,007.41	727.95
V-216	58525	28,943.04	2,631.19
V-215	58526	8,465.93	769.63
V-214	58527	7,843.28	713.03
V-223	58605	12,342.48	1,131.13
V-222	58606	17,952.00	1,632.00
V-226	58626	8,321.85	756.53
V-225	58627	7,378.88	670.81
V-259	58628	11,270.71	1,024.61
V-258	58701	26,510.00	2,410.00
V-257	58702	6,710.00	610.00
V-254	58705	5,060.00	460.00
V-253	58706	6,402.00	582.00
V-252	58707	5,060.00	460.00
V-251	58708	6,160.00	560.00
V-250	58709	10,191.95	926.54
V-249	58710	8,180.20	743.65
V-212	58711	8,180.29	743.66
V-211	58712	7,691.38	699.22
V-210	58713	7,685.29	698.66
V-209	58714	7,460.81	678.26
V-208	58715	8,523.43	774.86
V-207	58716	7,795.29	708.66
V-206	58717	8,505.39	773.22
V-205	58718	12,314.62	1,119.51
V-263	58719	9,637.53	876.14
V-262	58720	7,954.31	723.12
V-261	58721	9,703.36	882.12
	Subtotal	P	583,782.78
	Total	P	863,244.06