

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

KEANSBURG MARKETING CTA CASE NO. 9076
CORPORATION,

Petitioner, Members:

-versus-

BAUTISTA, *Chairperson*;
FABON-VICTORINO, and
RINGPIS LIBAN, JJ.

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

Promulgated:

x- - - - - JAN 05 2018 3:20 p.m. -x

DECISION

Fabon-Victorino, J.:

In this Petition for Review filed on June 22, 2015, petitioner Keansburg Marketing Corporation seeks to nullify and cancel the Formal Assessment Notice dated October 22, 2014, issued by respondent Commissioner of Internal Revenue (CIR) for deficiency Value-Added Tax (VAT) covering the period January 1 to June 30, 2012, in the total amount of ₱113,580,794.29, inclusive of interest, for lack of factual and legal bases.

THE FACTS

Petitioner is a domestic corporation whose office is located at 114 Legaspi Street, Legaspi Village, Makati City¹. It is registered with the Securities and Exchange Commission (SEC) with Company Registration No. AS091-194028 issued on August 2, 1991, and with the Bureau of

¹ Par. 1, Summary of Admitted Facts, Joint Stipulation of Facts and Issues (JSFI), vol. 2 docket, p. 575.

Internal Revenue (BIR) with Tax Identification Number (TIN) 005-011-362-000.²

Petitioner is primarily engaged in the business of buying, selling, distributing, and marketing at wholesale and retail of fermented liquor, bottled water, and other beverages.³

Respondent, on the other hand, as head of the Bureau of Internal Revenue (BIR), has the authority to decide disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto or other matters arising under the National Internal Revenue Code (NIRC) or other laws or portions thereof administered by the BIR. He holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

For the period covering January to June 30, 2012, petitioner manually filed its Monthly and Quarterly VAT Returns as follows:

PERIOD COVERED (2012)	DATE FILED
January	February 20, 2012 ⁴
February	March 19, 2012 ⁵
First Quarter	April 25, 2012 ⁶
April	May 21, 2012 ⁷
May	June 20, 2012 ⁸
Second Quarter	July 23, 2012 ⁹

On March 18, 2013, petitioner received Letter of Authority (LOA) No. V08-2013-00000121¹⁰ dated March 14, 2013, authorizing Revenue Officer (RO) Jenny Ferrera and Group Supervisor (GS) Renan Plata of BIR Revenue District No. V08-Assessment Division, to conduct an examination of petitioner's books of accounts and other accounting records

² Par. 3, Summary of Admitted Facts, JSFI, vol. 2 docket, p. 575.

³ Par. 4, Summary of Admitted Facts, JSFI, vol. 2 docket, p. 575.

⁴ Exhibits "P-6" and "P-6-a".

⁵ Exhibits "P-7" and "P-7-a".

⁶ Exhibits "P-8" and "P-8-a".

⁷ Exhibits "P-9" and "P-9-a".

⁸ Exhibits "P-10" and "P-10-a".

⁹ Exhibits "P-11" and "P-11-a".

¹⁰ Exhibit "R-2".

for VAT for the period January 1, 2012 to June 30, 2012, pursuant to BIR Revenue Memorandum Order (RMO) No. 20-2012, VAT Audit Program.¹¹

Thereafter, respondent issued a Preliminary Assessment Notice¹² (PAN) dated September 12, 2014, which petitioner received on September 15, 2014 with the attached Details of Discrepancies¹³ and Analysis of Sales per Third Party Information (TPI) from AITEID¹⁴ for January to June 2012.

On October 27, 2014, petitioner received a Formal Assessment Notice¹⁵ (FAN) dated October 22, 2014, Details of Discrepancies¹⁶, Assessment Notice No. VT-ELA16721-12-14-1007¹⁷ and Analysis of Sales per TPI from AITEID¹⁸; assessing it for deficiency VAT in the alleged amount of ₱113,580,794.29, inclusive of interest, for taxable period January 1 to June 30, 2012.¹⁹

On November 24, 2014, petitioner filed a Protest²⁰ to the FAN with the Office of the Regional Director Jonas DP Amora of Revenue Region No. 8 - Makati, through a Request for Reconsideration of the assessment in the FAN²¹, praying for its cancellation and withdrawal.²²

On June 22, 2015, petitioner filed the instant Petition for Review²³ claiming inaction on the part of respondent.

In his Answer²⁴, respondent posits that petitioner is being assessed for deficiency VAT for taxable period January 1, 2012 to June 30, 2012 as it failed to substantiate or controvert his findings in the administrative investigation

¹¹ Par. 7, Summary of Admitted Facts, JSFI, vol. 2 docket, p. 575.

¹² Exhibit "R-9".

¹³ Exhibit "R-9-b".

¹⁴ Exhibit "R-9-c".

¹⁵ Exhibits "P-1" and "R-10".

¹⁶ Exhibits "P-2" and "R-10-b".

¹⁷ Exhibit "P-3".

¹⁸ Exhibits "P-4" and "R-10-c".

¹⁹ Par. 5, Summary of Admitted Facts, JSFI, vol. 2 docket, p. 575.

²⁰ Exhibit "P-5".

²¹ Par. 6, Summary of Admitted Facts, JSFI, vol. 2 docket, p. 575.

²² Par. 14, Summary of Admitted Facts, JSFI, vol. 2 docket, p. 576.

²³ Vol. 1 docket, pp. 10-22.

²⁴ Vol. 2 docket, pp. 509-513.

conducted against it. In any event, due process requirements mandated under Section 228 of the NIRC of 1997, as amended, and implemented by Revenue Regulations No. 12-99 were complied with when the FAN and Letter of Demand dated October 22, 2014 with attached Details of Discrepancies were issued to petitioner. Precisely, petitioner was able to file a letter protest against the FAN.

Further, the subject assessment was issued in accordance with law and regulations and is *prima facie* presumed correct and made in good faith. It is therefore incumbent upon petitioner to prove the contrary. Absent any proof of irregularities in the performance of official duties, the said VAT assessment should not be disturbed.²⁵

After the Pre-trial Conference, the parties filed their Joint Stipulation of Facts²⁶ on November 4, 2015. With the issuance of the Pre-Trial Order on December 1, 2015²⁷, the Pre-Trial Conference was deemed terminated.

During the trial, petitioner presented Reynaldo M. Tan and Norberto M. Resma as its witnesses.

Witness **Reynaldo M. Tan** testified²⁸ that as petitioner's Manager, he oversees sales operation in the various branches of petitioner in Cabuyao and Sta. Cruz, Laguna, Lucena City, Calapan City and Puerto Princesa City. He likewise oversees the auditing of petitioner's sales officers and/or agents in the different areas of operation and ensures that the financial reporting to higher management and bookkeeping are timely accomplished, as well as petitioner's compliance with reportorial requirements of various government agencies.

He further testified that he is in custody of documents pertinent to the assailed assessment, i.e., LOA No. V09-2013-0000021 with SN: ELA201100016721 dated March 14,

²⁵ *Interprovincial Autobus Co., Inc. v. Collector of Internal Revenue*, 98 Phil. 290; *Sy Po, v. CTA*, G.R. 81446, August 18, 1988; *Dayrit, v. Cruz*, L-39910, September 26, 1988; *Cagayan Robina Sugar Milling Co. v. CA*, G.R. 122451, October 12, 2000.

²⁶ Vol. 2 docket, pp. 574-582.

²⁷ Vol. 2 docket, pp. 837-845.

²⁸ Exhibits "P-29" and "P-29-a".

2013 pertaining to the VAT audit of petitioner for the period covering January to June 2012.

After the LOA, petitioner received from respondent a Request for Presentation of Records to which it complied and submitted copies of its Articles of Incorporation, the 1st and 2nd Quarters Income Tax Return (ITR) for calendar year (CY) 2012, Summary Alphalist of Withholding Taxes (SAWT), BIR Form No. 2307 or the Certificate of Creditable Tax Withheld at Source for CY 2012, together with the Transmittal Letters dated April 22, 2013²⁹ and May 2, 2013³⁰. Petitioner also submitted its Summary List of Purchases (SLP) for January to June 2012³¹, Summary List of Sales (SLS) for January to June 2012³², Trial Balance, General Ledger, Certifications of Purchases from its major suppliers of goods, Inventory List as of December 31, 2012, Inventory List as of June 30, 2012 and Schedule of Property, Plant and Equipment, Sales Invoices issued by petitioner to its customers and issued by petitioner's suppliers of goods, together with Transmittal Letters dated May 20, 2013³³, June 7, 2013³⁴, July 4, 2013³⁵, August 8, 2013³⁶ and August 15, 2013³⁷.

On July 17, 2014, petitioner paid its deficiency VAT in the amount of ₱978,391.46³⁸ for the taxable period under audit investigation.

On September 12, 2014, respondent issued a PAN against petitioner. This was followed by a FAN issued on October 27, 2014, with attached Details of Discrepancy, Assessment Notices and Analysis of Sales per TPI from AIETEID.

On November 24, 2014, petitioner filed a Protest via a Request for Reconsideration particularly explaining the discrepancy between the BIR findings and its own record.

²⁹ Exhibit "P-16".

³⁰ Exhibit "P-17".

³¹ Exhibits "P-15" to "P-15-e".

³² Exhibits "P-14" to "P-14-e".

³³ Exhibit "P-18".

³⁴ Exhibit "P-19".

³⁵ Exhibit "P-20".

³⁶ Exhibit "P-21".

³⁷ Exhibit "P-24".

³⁸ Exhibits "P-27" and "P-27-a".

As to petitioner's alleged undeclared sales of ₱9,596,358.14, the witness stated that the observed discrepancy might have been due to the following, namely: 1) discrepancies in reporting of business or trade name between petitioner and its customers; 2) some of petitioner's customers did not provide their TIN or supplied the wrong TIN; 3) there were third parties who were not actual customers of petitioner but might have indicated petitioner's TIN in their SLPs; and 4) there might be a timing difference in the reporting of purchases in SLP on the part of petitioner's customers and reporting of sales on petitioner's SLS.

Anent the disallowance of the input taxes amounting to ₱76,463,021.95 for the period of January to June 2012 for lack of supporting documents, the witness explained that petitioner submitted during the investigation invoices as well as certifications from Asia Brewery Incorporated³⁹ and Interbev Philippines, Inc.⁴⁰, to support its claim for input tax which proved inutile since petitioner's whole input tax remained disallowed. The witness believed that it is not required to attach all the supporting documents to credit input taxes in the VAT returns.

Finally, as to petitioner's alleged liability for deficiency VAT and increments for the same taxable period, suffice it to say that the assessment was not broken down for the quarters covered.

Witness Tan admitted that his testimony is merely based on the record. However, he knows that petitioner's VAT Returns were signed by petitioner's President, Rolando Chua, and that he had no participation in the preparation of the same. The transmittal letters he identified were not signed by any of petitioner's representatives. Based on the record, they were all faithful reproductions of the originals and were received by the BIR as evidenced by the latter's stamp mark.

³⁹ Exhibit "P-22".

⁴⁰ Exhibit "P-23".

The Court-commissioned Independent Certified Public Accountant (**ICPA**) **Norberto M. Resma** declared⁴¹ that he audited and evaluated petitioner's documents pertaining to the questioned deficiency VAT assessment issued by respondent in the amount of ₱113,580,794.29, inclusive of interest for taxable period January 1 to June 30, 2012. His investigation⁴² revealed that out of petitioner's alleged undeclared sales of ₱9,596,358.14, the amount of ₱5,158,171.55 was unsubstantiated, thus, it should be added to petitioner's taxable gross sales. Anent the unsupported Input Tax of ₱76,463,021.95, the amount of ₱1,420,117.00 lacks supporting documents. Hence, out of the total assessment of around ₱113,000,000.00, the total amount of VAT due from petitioner is ₱89,447.72.

The ICPA further testified that petitioner's alleged undeclared sales of ₱12,862,162.00 arose from third-party information which, upon his validation using the SLS submitted to the BIR, was reduced to ₱5,158,171.55. With respect to the unsupported input tax, he explained that petitioner's supporting documents consisting of official receipts and invoices complied with the invoicing requirements under NIRC of 1997, as amended.

After Formal Offer of Evidence⁴³, petitioner rested its case per Resolution dated April 18, 2016⁴⁴.

For his defense, respondent presented his lone witness, **RO Attorney Renan A. Plata** who testified⁴⁵, that he has been employed with the BIR since 2004 and from September 3, 2012, he was with the Assessment Division – VAT Audit Group, BIR Revenue Region No. 8 – Makati. Together with RO Jenny A. Ferrera, he conducted the audit/examination of certain documents/records of petitioner, to determine its VAT liability, if any, for the period covering January 1 to June 30, 2012, pursuant to BIR Electronic LOA No. eLA201100016721 dated March 14, 2012⁴⁶ issued by then Regional Director Nestor S. Valeroso. On March 18, 2013⁴⁷,

⁴¹ Exhibits "P-31" and "P-31-a".

⁴² ICPA Report dated November 23, 2015, Exhibits "P-29" and "P-29-a".

⁴³ Vol. 3 docket, pp. 1117-1128.

⁴⁴ Vol. 3 docket, pp. 1373-1374.

⁴⁵ Exhibits "R-11" and "R-11-a".

⁴⁶ Exhibit "R-2".

⁴⁷ Exhibit "R-3-b".

said eLOA was received by petitioner together with the BIR Checklist of Requirements for VAT Audit⁴⁸.

Due to petitioner's failure to submit documentary requirements, the BIR issued the First Request for Presentation of Records dated April 1, 2013⁴⁹, which petitioner received on April 3, 2013⁵⁰. However, petitioner still failed to comply, hence, the Second and Final Notice dated April 16, 2013⁵¹ was issued, which petitioner received on April 17, 2013⁵². Still, there was no compliance on the part of petitioner. In view thereof, respondent, through the Regional Director, issued a *Subpoena Duces Tecum* (SDT) No. RR8-2013-0003 dated July 23, 2013⁵³, to compel petitioner and its responsible officers to submit the required books of accounts and other pertinent records for VAT examination for the period covering January 1 to June 30, 2012. Notwithstanding its receipt on July 26, 2013⁵⁴, petitioner failed to submit the listed documents, prompting the BIR to issue a Letter dated April 22, 2014⁵⁵, containing a similar request for submission of certain documents.

Since petitioner submitted irrelevant and incomplete documents, the investigating ROs proceeded with the VAT audit/examination to determine petitioner's VAT liability for the period covering January 1 to June 30, 2012, in accordance with the VAT Audit Procedures prescribed under Revenue Audit Memorandum Order (RAMO) No. 01-1999. Thereafter, they prepared an Undated Memorandum Report⁵⁶ on the result of the investigation and the legal basis of the assessed deficiency VAT against petitioner for the period covering January 1 to June 30, 2012 and recommended to the BIR Regional Director, RR8-Makati, the issuance of a PAN.

The PAN dated September 12, 2014 with attached Details of Discrepancies and Analysis of Sales per TPI from

⁴⁸ Exhibit "R-3".

⁴⁹ Exhibit "R-4".

⁵⁰ Exhibit "R-4-b".

⁵¹ Exhibit "R-5".

⁵² Exhibit "R-5-b".

⁵³ Exhibit "R-7".

⁵⁴ Exhibit "R-7-b".

⁵⁵ Exhibit "R-6".

⁵⁶ Exhibit "R-8".



AITEID for January to June 2012⁵⁷ was issued to petitioner for deficiency VAT for the period January 1 to June 30, 2012 in the amount of ₱110,630,643.79 (inclusive of 20% interest).

The PAN was followed by the FAN with Letter of Demand dated October 22, 2014 with attached Details of Discrepancies and Analysis of Sales per TPI from AITEID for January-June 2012⁵⁸ assessing petitioner for deficiency VAT for the same period but in the increased amount of ₱113,580,794.29 (inclusive of 20% interest).

RO Plata opined that the Details of Discrepancies and Analysis of Sales per TPI from AITEID attached to the FAN and Letter of Demand informed petitioner of the factual and legal bases of the assessment for deficiency VAT issued against it. However, the witness admitted that the BIR was not able to secure the necessary certifications from the third parties. He further declared that the TPI came from the BIR's Integrated Data System, which was compared with petitioner's declared sales. However, since they were not allowed to access petitioner's record, the assessment notice was issued without validation. Neither was there any effort on their part to ask information from petitioner's suppliers given that petitioner is doing business all over Luzon, hence, it would be impractical to send letters to all of them. Thus, they decided to validate the information from petitioner itself whom they expected to have the records which they could use for purposes of tracing which undeclared sales and the particular suppliers.

After respondent posted his Formal Offer of Evidence on August 30, 2016⁵⁹, he rested per Resolution dated October 4, 2016⁶⁰.

On January 6, 2017⁶¹, the instant case was submitted for decision considering petitioner's Memorandum filed on

⁵⁷ Exhibits "R-9" to "R-9-c".

⁵⁸ Exhibits "R-10" to "R-10-c".

⁵⁹ Vol. 3 docket, pp. 1415-1422.

⁶⁰ Vol. 3 docket, p. 1431-1432.

⁶¹ Vol. 3 docket, pp. 1479-1480.



December 16, 2016⁶², *sans* respondent's Memorandum⁶³, despite directive.

THE ISSUES

The main issue⁶⁴ submitted by the parties for the determination of the Court is as follows:

Whether the petitioner is liable for the alleged deficiency value-added tax and increments for taxable period January to June 2012 in the amount of ₱113,580,794.29.

THE COURT'S RULING

The timeliness of the filing of the Petition for Review must first be ascertained.

Section 228 of the National Internal Revenue Code (NIRC) of 1997, provides:

Sec. 228. *Protesting Assessment.* – When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings: *Provided, however,* That a preassessment notice shall not be required in the following cases:

XXX

xxx

xxx

The taxpayers shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void.

Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.

⁶² Vol. 3 docket, pp. 1446-1448.

⁶³ Per Records Verification Report dated December 19, 2016, vol. 3 docket, p. 1477.

⁶⁴ Issues, JSFI, vol. 2 docket, p. 577.

Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final.

If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable.

Corollarily, Sections 3.1.4 and 3.1.5 of Revenue Regulations (RR) No. 12-99, state:

SECTION 3. *Due Process Requirement in the Issuance of a Deficiency Tax Assessment.* –

xxx

xxx

xxx

3.1.4 *Formal Letter of Demand and Assessment Notice.* – The formal letter of demand and assessment notice shall be issued by the Commissioner or his duly authorized representative. The letter of demand calling for payment of the taxpayer's deficiency tax or taxes shall state the facts, the law, rules and regulations, or jurisprudence on which the assessment is based, *otherwise, the formal letter of demand and assessment notice shall be void xxx."*

3.1.5 *Disputed Assessment.* – The taxpayer or his duly authorized representative may protest administratively against the aforesaid formal letter of demand and assessment notice within thirty (30) days from date of receipt thereof. If there are several issues involved in the formal letter of demand and assessment notice but the taxpayer only disputes or protests against the validity of some of the issues raised, the taxpayer shall be required to pay the deficiency tax or taxes attributable to the

undisputed issues, in which case, a collection letter shall be issued to the taxpayer calling for payment of the said deficiency tax, inclusive of the applicable surcharge and/or interest. No action shall be taken on the taxpayer's disputed issues until the taxpayer has paid the deficiency tax or taxes attributable to the said undisputed issues. The prescriptive period for assessment or collection of the tax or taxes attributable to the disputed issues shall be suspended.

xxx

xxx

xxx

If the taxpayer fails to file a valid protest against the formal letter of demand and assessment notice within thirty (30) days from date of receipt thereof, the assessment shall become final, executory and demandable.

If the protest is denied, in whole or in part, by the Commissioner, the taxpayer may appeal to the Court of Tax Appeals within thirty (30) days from date of receipt of the said decision, otherwise, the assessment shall become final, executory and demandable.

In general, if the protest is denied, in whole or in part, by the Commissioner or his duly authorized representative, the taxpayer may appeal to the Court of Tax Appeals within thirty (30) days from date of receipt of the said decision, otherwise, the assessment shall become final, executory and demandable: Provided, however, that if the taxpayer elevates his protest to the Commissioner within thirty (30) days from date of receipt of the final decision of the Commissioner's duly authorized representative, the latter's decision shall not be considered final, executory and demandable, in which case, the protest shall be decided by the Commissioner.

If the Commissioner or his duly authorized representative fails to act on the taxpayer's protest within one hundred eighty (180) days from date of submission, by the taxpayer, of the required documents in support of his protest, the taxpayer may appeal to the Court of Tax Appeals within thirty (30) days from the lapse of the said 180-day period, otherwise, the assessment shall become final, executory and demandable.

Thus, if the administrative protest is not acted upon by respondent, petitioner has thirty (30) days from the lapse of the one hundred eighty (180)-day period within which to file an appeal before this Court.

In this case, petitioner filed its administrative protest⁶⁵ to the FAN on November 24, 2014. Counting one hundred eighty (180) days from November 24, 2014, the day when petitioner filed its appeal, respondent had until May 23, 2015, within which to decide on petitioner's appeal. Since respondent failed to act upon petitioner's appeal, petitioner had thirty (30) days, or until June 22, 2015, within which to file an appeal to the Court. Thus, the Petition for Review was seasonably filed on June 22, 2015.

On the merits of the case, respondent assessed petitioner for deficiency VAT in the aggregate amount of ₱113,580,794.29 for the period covering January 1 to June 30, 2012, as follows:

VATable sales per VAT returns		₱ 677,419,602.34
Add: Undeclared Sales (Schedule 1)		9,596,358.14
Adjusted Vatable Sales		₱ 687,015,960.48
Output tax due		₱ 82,441,915.26
Less: Input tax claimed per return	₱ 76,463,021.95	
Less: Unsupported input tax	76,463,021.95	-
VAT payable		₱ 82,441,915.26
Less: Tax payments		4,827,330.35
Basic Tax Due		₱ 77,614,584.91
Less: Voluntary Payment based on Undisputed Issues		699,946.85
Basic tax still due		₱ 76,914,638.06
Add: Interest (07.26.12 to 12.12.14)		36,666,156.23
Total amount due		₱ 113,580,794.29

The above deficiency VAT is hinged on the findings that petitioner has undeclared sales in the amount of ₱9,596,358.14 and unsupported input tax of ₱76,463,021.95.

⁶⁵ Exhibit "P-5".

I. Whether respondent’s allegation that petitioner has undeclared sales has factual and legal bases.

According to respondent, a comparison of petitioner’s sales per TPI and sales per SLS shows that petitioner has undeclared sales from its customers in the amount of ₱9,596,358.14, precisely an assessment for deficiency VAT was issued against it pursuant to Section 106 of the NIRC of 1997, as amended, to wit:⁶⁶

Sales per particular Customers (TPI)	₱ 12,862,162.63
Sales per Declared SLS	3,265,804.49
Undeclared Sales	₱9,596,358.14

Petitioner however argues that the method employed by respondent in securing data from the BIR-TPI which were compared with the figures appearing on its SLS violates RMO No. 04-03, which requires the BIR to verify the allegations stemming from TPI through externally sourced data.

Based on the record, the purported petitioner’s sales to its customers amounting to ₱9,596,358.14 were determined as follows:⁶⁷

Registered Name	TPI from AITED	SLS	UNDECLARED SALES (₱)
	Total Gross Purchases of Purchaser (₱)	Reported Gross Sales (₱)	
3 G Store Specialists Inc	20,758.93		20,758.93
3J Gas and Services Corporation	29,529.61		29,529.61
Alcancia Anneleen Aberin	25,348.21		25,348.21
Alcancia Ma. Theresa Aberin	5,625.00		5,625.00
Almonds International Sales Inc	181,671.72	181,243.15	428.57
Araya Mario Gabriel Talavera	8,048.93		8,048.93
Balintag Ralph Albert G	449,945.53		449,945.53
Banaynal Ma Monina Estoce	5,376.79		5,376.79
Bargain City Incorporated	418,320.00		418,320.00
Barrera Edna Talabis	2,591.96		2,591.96
Beredo Juanito Rodriguez	78,850.91		78,850.91
Bernacer Felix Cabug Os	16,141.06		16,141.06
Bestgrillers Inc	187,437.25		187,437.25
Caballero Manuel Jr P	25,383.93		25,383.93
Caballero Marketing Inc	36,425.88		36,425.88
Calamba Medical Center	479,671.42	278,002.77	201,668.65
Calatagan Golf Club Inc	59,446.33		59,446.33

⁶⁶ Exhibits “P-2” and “R-10-b”.

⁶⁷ Exhibit “P-4”.

Candelaria Drug Corporation	104,739.52		104,739.52
Canela Julieta Odon	39,819.64		39,819.64
Castillo Christopher Dalangin	4,869.65		4,869.65
Cataring Jennifer A	225,089.29		225,089.29
Chase Edward Eliseff	3,921.42		3,921.42
Chongco Chona Lorenzo	172,392.86		172,392.86
Concepcion Gerardo Latorre	38,019.64	15,321.43	22,698.21
Concepcion Jocelyn Leano	19,067.86		19,067.86
De Los Reyes Amelia Enriquez	37,103.02		37,103.02
Delos Santos Ricardo A	25,160.72		25,160.72
Dimacuha Victor Reginald Abaya	2,678.57		2,678.57
Econo Clean Inc	3,750.00		3,750.00
Edward Keller Philippines Inc	8,928.67		8,928.67
Emilus Mart Inc	1,666,076.50	1,242,699.33	423,377.17
Enercom Marketing Corporation	19,137.68		19,137.68
Ester Supermarket Inc	49,566.97	35,455.36	14,111.61
Evangelista Marivel Padilla	18,585.71		18,585.71
Fajardo Dorothea Ramos	9,587.50		9,587.50
First Coastal Fuel Corporation	31,465.18		31,465.18
Foodlink Resource and Mgt Inc	28,237.28		28,237.28
Foundation Specialists Inc	12,343.75		12,343.75
Gallardo Ma Cecilia Chavez	322,682.15		322,682.15
Ge Grocery Thrift Market Inc	145,769.65		145,769.65
Georkimart Inc	50,706.25		50,706.25
Giant Petroleum Concepts Phils Inc	28,839.27		28,839.27
Go Elizabeth L	159,021.42		159,021.42
Honda Parts Manufacturing Corporation	386,785.69	270,071.43	116,714.26
Ibarra Fernando Bayocboc	13,373.67		13,373.67
Industramach Inc	1,351.35		1,351.35
Jambalos Judith Villaflores	62,271.61		62,271.61
Jamelarin Maria Crisanta Emocling	1,937.50		1,937.50
K2 Drug Group Inc	16,727.74		16,727.74
Kalugdan Leizel Ugalde	552,428.57		552,428.57
Karnani Virender Vijay Nandlal	28,874.55		28,874.55
Kic Traders and Co Inc	42,570.54		42,570.54
King Arsenio Co	378,256.95	375,131.25	3,125.70
Laguna Auto-Parts Manufacturing Corp.	10,815.76		10,815.76
Laguna Basic Food Group Inc	5,625.00		5,625.00
Lardizabal Efraim Valdez	930.35		930.35
Legend Hotels International Corporation	207,285.58	75,526.75	131,758.83
Leopando Leovigildo L.	38,468.26		38,468.26
Leycano-Boongaling Family Corporation	695.20		695.20
Lim Arvin Cabarrubias	50,125.00		50,125.00
Lim Natalie Cherubin Kuan	17,678.57	17,678.57	0.00
Lim Ryan Cabarubbias	11,741.07		11,741.07
Lts Supermarket Inc	358,190.19	283,779.79	74,410.40
Magbuhos Carmelita D.	2,035.71		2,035.71
Magbuhos Francisco D.	3,928.57		3,928.57
Mallari Deborah Agnes Bautista	31,866.07		31,866.07
Mallari Rolando Constantino	83,504.55	57,571.43	25,933.12
Masarap Talagang Pagkain Corporation	261,637.50		261,637.50
Mc Roms Chr Corporation	9,375.00		9,375.00
Mendoza Jeanette Tan	5,285.72		5,285.72
Mendoza Zenaida K	25,464.30		25,464.30
Monde Nissin Corporation	11,714.32		11,714.32
Ngo Maribeth Uy	18,088.39		18,088.39

Nippon Paint Philippines Inc	781.25		781.25
Ong Mennen Pimentel	7,281.08		7,281.08
Ong Vicente Cleofas	20,012.50	17,589.29	2,423.21
Ortega Vencio Maramot	5,628.78		5,628.78
Pabalan Grace San Pascual	247,578.59		247,578.59
Packageworld Inc	17,866.08		17,866.08
Pancho Francis Alfon O	141,522.30	118,483.93	23,038.37
Pancho Roberto Carandang	79,210.26		79,210.26
Pepmaco Manufacturing Corporation	43,303.58		43,303.58
Peradilla Pea Agustin	1,131,365.40		1,131,365.40
Perez Teresita Evangelista	6,208.03		6,208.03
Perez Wilnor Caballero	4,436.61		4,436.61
Profeta Imelda Pugay	13,901.79		13,901.79
Purificacion Namerta B	26,150.89		26,150.89
Quick Stop Convenience Store Inc	211,448.20	154,336.97	57,111.23
Quiminiano Normita De Castro	79,205.37		79,205.37
Ramos Timoteo Payaban	43,871.43		43,871.43
Recio Allan B	4,241.07		4,241.07
Rose Pharmacy Inc	80,598.00	52,799.11	27,798.89
Salinas Ma Nerissa Yap	723,094.06		723,094.06
Samonte Hector A	1,500.00		1,500.00
San Pascual Sheryl Delarosa	35,535.72		35,535.72
San Roque Drug Corporation	15,756.56		15,756.56
Sandugo Mindoro Drug Corporation	6,461.38		6,461.38
Santos Joy Macasarte	22,098.24		22,098.24
Sensient Technologies Phils Inc	3,348.21		3,348.21
Silang Ramil Espinelli	96,478.57		96,478.57
So Catty Delemos	264,100.44		264,100.44
Sta Elena Properties Inc	49,928.51		49,928.51
Star Uplb Commercial Lane Corp.	243,006.27		243,006.27
Swedish Puerto Galera Hill Resort Inc	3,750.00		3,750.00
Tan Lorna Chan Pinco	54,625.00		54,625.00
Tan Perfecto Ambi	20,473.21		20,473.21
Teng Consuelo Ng	6,810.71		6,810.71
Tiongson Amelita Justina Poticano	659,397.65		659,397.65
Toshiba Information Equipment Phils Inc	22,021.00		22,021.00
Toyo Ink Compunds Corporation	28,571.70		28,571.70
Tsukiden Electronics Philippines Inc	16,254.48		16,254.48
Tulicanaba Corporation	6,274.10		6,274.10
Uy Joy Hinolan	40,268.75	39,752.68	516.07
Uy Rico E.	413,107.15		413,107.15
Velasco Danilo Delos Reyes	1,145.54		1,145.54
Victor Hugo Energy Corporation	66,377.33	53,361.25	13,016.08
Total	12,862,162.70	3,265,804.49	9,596,358.14

Thus, from the foregoing table, the alleged total purchases made by third party purchasers from petitioner for the 1st and 2nd quarters of 2012 amounted to ₱12,862,162.70.

However, as admitted by respondent's witness, RO Plata, the SLPs received by the BIR was not verified with

externally sourced data to check its correctness. Likewise, respondent did not secure the required certifications or confirmation from the alleged third-party sources to support the integrity of the amounts per BIR-TPI data.⁶⁸

In the case of *Commissioner of Internal Revenue vs. Hantex Trading Co. Inc.*⁶⁹, the Supreme Court had the occasion to rule that while as a rule, tax assessments by tax examiners are presumed correct and made in good faith, *prima facie* correctness of a tax assessment does not apply upon proof that an assessment is utterly without foundation, meaning it is arbitrary and capricious, to wit:

We agree with the contention of the petitioner that, as a general rule, tax assessments by tax examiners are presumed correct and made in good faith. All presumptions are in favor of the correctness of a tax assessment. It is to be presumed, however, that such assessment was based on sufficient evidence. Upon the introduction of the assessment in evidence, a *prima facie* case of liability on the part of taxpayer is made. If a taxpayer files a petition for review in the CTA and assails the assessment, the *prima facie* presumption is that the assessment made by the BIR is correct, and that in preparing the same, the BIR personnel regularly performed their duties. This rule for tax initiated suits is premised on several factors other than the normal evidentiary rule imposing proof obligation on the petitioner-taxpayer: the presumption of administrative regularity; the likelihood that the taxpayer will have access to the relevant information; and the desirability of bolstering the record-keeping requirements of the NIRC.

However, the *prima facie* correctness of a tax assessment does not apply upon proof that an assessment is utterly without foundation, meaning it is arbitrary and capricious. Where the BIR has come out with a 'naked assessment,' i.e. without any foundation character, the determination of the tax due is without rational basis. In such a situation, the U.S. Court of Appeals ruled that the determination of the Commissioner contained in a deficiency notice disappears. Hence, the determination by the CTA must rest on all the evidence introduced and its ultimate determination must find support in credible evidence.

⁶⁸ TSN dated July 26, 2016, pp. 12-15.

⁶⁹ G.R. No. 136975, March 31, 2005.

Further, in the case of *Fax n Parcel, Incorporated vs. Commissioner of Internal Revenue*⁷⁰, the CTA *En Banc* ruled that although tax assessments have the presumption of correctness and regularity in its favor, it is also equally true that assessments should not be based on mere presumptions no matter how reasonable or logical the presumption might be.

Accordingly, the assessment on the alleged undeclared sales cannot be sustained since it was based on admittedly unverified amounts extracted from respondent's own data base. Moreover, supporting certifications or confirmations from the petitioner's customers should have been secured to verify the correctness of the amounts. At the very least, respondent should have presented the SLPs from which the data were lifted.

Notably, RMO No. 04-03 requires the verification of the amounts reflected in the quarterly report with other externally sourced data in ascertaining the taxpayer's under-declaration of revenues or overstatement of costs and expenses, if any. The pertinent portions of RMO No. 04-03 are quoted as follows:

The Bureau of Internal Revenue is reengineering its work processes in order to increase revenue collections and to pursue quality audit by making use of available internal and external information resources. In order to strengthen and enhance its assessment functions, the utilization of information technology has been identified as an effective tool to improve tax administration through the development of the Reconciliation of Listings for Enforcement (RELIEF) System.

The RELIEF System was created to support third party information program and voluntary assessment program of the Bureau through the cross-referencing of third party information from the taxpayer's Summary List of Sales and Purchases prescribed to be submitted on a quarterly basis pursuant to Revenue Regulations Nos. 7-95, as amended by RR 13-97, RR 7-99 and RR 8-2002.

The RELIEF System shall cover all VAT taxpayers above threshold limits set by RR 8-2002 to submit

⁷⁰ CTA EB No. 883, February 14, 2013.



Summary Lists of Sales and Purchases in magnetic form based on a prescribed electronic format. The consolidation and matching of information with other externally sourced data will detect underdeclaration of revenues/overdeclaration of cost and expenses, thus, resulting to greater tax potential.

Considering the foregoing, the assessment on undeclared sales shall be cancelled.

II. Whether respondent's disallowance of petitioner's input tax has factual and legal bases.

Respondent's verification disclosed that the input tax claimed per VAT Returns amounting to ₱76,463,021.95 was not properly supported, hence not allowed as deduction to output tax pursuant to Section 110(A)(2) of the NIRC of 1997, as amended.

Per document submitted by petitioner for audit by the ICPA, the total input VAT declared in the 1st and 2nd Quarterly VAT Returns of taxable year 2012 amounting to ₱76,463,021.95 was composed of the following major and minor purchases:

Major Purchases	
Asia Brewery Incorporated	₱ 34,287,028.28
Interbev Philippines, Inc.	36,924,622.48
Sub-total	₱ 71,211,650.76
Minor Purchases	
Various suppliers	5,251,371.19
Total input tax claimed per return	₱ 76,463,021.95

The ICPA verified the purchases through examination of petitioner's original Paying Vouchers (PV), including its supporting documents such as official receipts, sales invoices, billing and other related documents, and his findings are as follows:⁷¹

⁷¹ Exhibit "P-30".

Particulars	Tax Base	Input Tax	Total
	(P)	(P)	(P)
Per Books	637,191,852.00	76,463,022.00	713,654,874.00
On Major Supplier of Goods	593,430,423.00	71,211,651.00	664,642,074.00
Other Supplier of Goods	43,761,429.00	5,251,371.00	49,012,800.00
Verified Supporting Documents	42,341,312.00	5,080,957.00	47,422,269.00
Unverified due to Unavailability of Supporting Documents	1,420,117.00	170,414.00	1,590,531.00

Clear from the foregoing that the input VAT amounting to ₱170,414.00 must be disallowed for petitioner’s failure to back it up with invoices or official receipts required under Section 110, in relation to Sections 113 and 237 of the NIRC of 1997, as amended, and as implemented by Sections 4.110-1 and 4.113-1 of Revenue Regulations (RR) No. 16-2005.

In addition to the cited disallowance, the examination of the documents submitted by petitioner leads to the inevitable conclusion as discussed below.

A. Input VAT from Domestic Purchases of Goods from Asia Brewery (ABI) and Interbev Philippines Incorporated (IPI)

Record reveals that petitioner’s input VAT on domestic purchases from ABI and IPI from January to June 2012 amounted to ₱34,287,028.33 and ₱36,924,622.48, respectively, net of monthly debit and credit memos, to wit:

Month (CY 2012)	Asia Brewery Inc. (ABI)				Net Input VAT (P)
	Beer	Bottled Water	Total Beer & Bottled Water		
	Invoice Amount ⁷² (P)	Invoice Amount ⁷³ (P)	Invoice Amount (P)	Less: CM/ Add: DM ⁷⁴ (P)	
January	5,211,555.32	1,261,330.07	6,472,885.39	(323,334.85)	6,149,550.54
February					

⁷² Annex 9, ICPA Report, Exhibit "P-30".

⁷³ Annex 9, ICPA Report, Exhibit "P-30".

⁷⁴ Annex 11, ICPA Report, Exhibit "P-30".



	3,111,597.96	1,320,697.08	4,432,295.04	(36,548.03)	4,395,747.01
March	4,317,960.19	1,610,535.54	5,928,495.73	(25,546.05)	5,902,949.68
April	4,797,780.11	1,575,624.65	6,373,404.76	(239,506.88)	6,133,897.88
May	5,010,711.50	1,901,438.57	6,912,150.07	(286,563.11)	6,625,586.96
June	3,618,732.75	1,344,642.65	4,963,375.40	115,920.86	5,079,296.26
Total	26,068,337.83	9,014,268.56	35,082,606.39	(795,578.06)	34,287,028.33

Month (CY 2012)	Interbev Philippines, Inc. (IPI)		
	Soda & Energy Drink		Net Input VAT (P)
	Invoice Amount ⁷⁵ (P)	Less: CM/ Add: DM ⁷⁶ (P)	
January	5,542,860.21	(221,714.41)	5,321,145.80
February	5,538,627.54		5,538,627.54
March	6,761,389.58	41,910.79	6,803,300.37
April	6,522,424.47	(115,116.97)	6,407,307.50
May	6,526,604.45	(271,953.95)	6,254,650.50
June	6,341,498.06	258,092.71	6,599,590.77
Total	37,233,404.31	(308,781.83)	36,924,622.48

Upon verification, it appears that the total input VAT of ₱1,848,547.86 must be disallowed for failure to comply with the invoicing and substantiation requirements provided under Sections 110(A) and 113(A) and (B) of the NIRC of 1997, as amended, and as implemented by Sections 4.110-2, 4.110-8, and 4.113-1(A) and (B) of RR No. 16-2005, as follows:

Date	Registered Name	Invoice Nos	Tax Base (P)	Input Tax (P)
Purchases from Asia Brewery Inc.				
(Asia Brewery Inc. - Bottled Water)				
I. Petitioner's address and TIN were not indicated in the supporting VAT sales invoices				
1/2/2012	Asia Brewery, Inc.	138839		
			23,303.57	2,796.43
1/2/2012	Asia Brewery, Inc.	138838	136,475.00	16,377.00
1/2/2012	Asia Brewery, Inc.	138837	79,942.86	9,593.14
1/2/2012	Asia Brewery, Inc.	138840	88,464.29	10,615.71

⁷⁵ Annex 10, ICPA Report, Exhibit "P-30".

⁷⁶ Annex 12, ICPA Report, Exhibit "P-30".



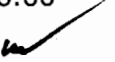
1/2/2012	Asia Brewery, Inc.	138821	16,000.00	1,920.00
1/2/2012	Asia Brewery, Inc.	138820	184,241.07	22,108.93
1/2/2012	Asia Brewery, Inc.	138826	121,142.86	14,537.14
1/2/2012	Asia Brewery, Inc.	138825	96,241.07	11,548.93
1/2/2012	Asia Brewery, Inc.	138824	89,775.00	10,773.00
1/2/2012	Asia Brewery, Inc.	138831	87,160.71	10,459.29
1/2/2012	Asia Brewery, Inc.	138830	228,312.50	27,397.50
1/2/2012	Asia Brewery, Inc.	138829	9,687.50	1,162.50
1/04/2012	Asia Brewery, Inc.	138915	29,642.86	3,557.14
1/5/2012	Asia Brewery, Inc.	138986	53,080.36	6,369.64
1/5/2012	Asia Brewery, Inc.	138985	103,562.50	12,427.50
1/5/2012	Asia Brewery, Inc.	138972	176,571.43	21,188.57
1/5/2012	Asia Brewery, Inc.	138971	98,839.29	11,860.71
1/5/2012	Asia Brewery, Inc.	138975	107,285.71	12,874.29
1/5/2012	Asia Brewery, Inc.	138974	201,446.43	24,173.57
1/6/2012	Asia Brewery, Inc.	139045	29,642.86	3,557.14
1/6/2012	Asia Brewery, Inc.	139096	123,975.00	14,877.00
1/6/2012	Asia Brewery, Inc.	139095	212,012.50	25,441.50
1/6/2012	Asia Brewery, Inc.	139094	129,948.21	15,593.79
1/9/2012	Asia Brewery, Inc.	139157	29,642.86	3,557.14
1/9/2012	Asia Brewery, Inc.	139175	23,303.57	2,796.43
1/9/2012	Asia Brewery, Inc.	139174	62,566.07	7,507.93
1/9/2012	Asia Brewery, Inc.	139164	21,410.71	2,569.29
1/9/2012	Asia Brewery, Inc.	139163	78,348.21	9,401.79
1/9/2012	Asia Brewery, Inc.	139176	17,687.50	2,122.50
1/10/2012	Asia Brewery, Inc.	139215	91,250.00	10,950.00
1/10/2012	Asia Brewery, Inc.	139214	186,946.43	22,433.57
1/10/2012	Asia Brewery, Inc.	139219	128,125.00	15,375.00
1/10/2012	Asia Brewery, Inc.	139218	33,482.14	4,017.86
1/11/2012	Asia Brewery, Inc.	139268	29,642.86	3,557.14
1/11/2012	Asia Brewery, Inc.	139273	11,160.71	1,339.29
1/11/2012	Asia Brewery, Inc.	139272	34,175.00	4,101.00
1/11/2012	Asia Brewery, Inc.	139271	75,387.50	9,046.50
1/12/2012	Asia Brewery, Inc.	139341	61,071.43	7,328.57
1/12/2012	Asia Brewery, Inc.	139340	137,150.00	16,458.00
1/12/2012	Asia Brewery, Inc.	139339	123,380.36	14,805.64
1/13/2012	Asia Brewery, Inc.	139374	29,642.86	3,557.14
1/13/2012	Asia Brewery, Inc.	139379	32,678.57	3,921.43
1/13/2012	Asia Brewery, Inc.	139393	150,000.00	18,000.00
1/13/2012	Asia Brewery, Inc.	139392	117,225.00	14,067.00
1/13/2012	Asia Brewery, Inc.	139394	39,464.29	4,735.71
1/13/2012	Asia Brewery, Inc.	139349	124,075.00	14,889.00
1/13/2012	Asia Brewery, Inc.	139348	10,250.00	1,230.00
1/14/2012	Asia Brewery, Inc.	139417	8,000.00	960.00
1/14/2012	Asia Brewery, Inc.	139416	31,125.00	3,735.00
1/14/2012	Asia Brewery, Inc.	139415	47,892.86	5,747.14
1/16/2012	Asia Brewery, Inc.	139496	326,087.50	39,130.50
1/16/2012	Asia Brewery, Inc.	139493	11,437.50	1,372.50
1/16/2012	Asia Brewery, Inc.	139492	81,505.36	9,780.64
1/16/2012	Asia Brewery, Inc.	139494	10,250.00	1,230.00
1/16/2012	Asia Brewery, Inc.	139548	29,035.71	3,484.29
1/16/2012	Asia Brewery, Inc.	139547	113,960.71	13,675.29
1/16/2012	Asia Brewery, Inc.	139512	29,642.86	3,557.14
1/17/2012	Asia Brewery, Inc.	139597	20,848.21	2,501.79
1/17/2012	Asia Brewery, Inc.	139596	57,750.00	6,930.00
1/17/2012	Asia Brewery, Inc.	139595	50,700.00	6,084.00
1/17/2012	Asia Brewery, Inc.	139604	46,607.14	5,592.86
1/17/2012	Asia Brewery, Inc.	139603	82,857.14	9,942.86
1/17/2012	Asia Brewery, Inc.	139602	163,275.00	19,593.00
1/17/2012	Asia Brewery, Inc.	139560	82,678.57	9,921.43



1/17/2012	Asia Brewery, Inc.	139561	75,428.57	9,051.43
1/17/2012	Asia Brewery, Inc.	139562	73,510.71	8,821.29
1/17/2012	Asia Brewery, Inc.	139619	16,050.00	1,926.00
1/17/2012	Asia Brewery, Inc.	139618	41,000.00	4,920.00
1/17/2012	Asia Brewery, Inc.	139617	14,175.00	1,701.00
1/17/2012	Asia Brewery, Inc.	139616	41,000.00	4,920.00
1/17/2012	Asia Brewery, Inc.	139615	69,675.00	8,361.00
1/18/2012	Asia Brewery, Inc.	139690	27,160.71	3,259.29
1/18/2012	Asia Brewery, Inc.	139689	125,362.50	15,043.50
1/18/2012	Asia Brewery, Inc.	139652	29,642.86	3,557.14
1/18/2012	Asia Brewery, Inc.	139706	24,000.00	2,880.00
1/18/2012	Asia Brewery, Inc.	139705	30,312.50	3,637.50
1/18/2012	Asia Brewery, Inc.	139678	44,642.86	5,357.14
1/18/2012	Asia Brewery, Inc.	139685	14,550.00	1,746.00
1/18/2012	Asia Brewery, Inc.	139679	16,987.50	2,038.50
1/18/2012	Asia Brewery, Inc.	139684	32,000.00	3,840.00
1/18/2012	Asia Brewery, Inc.	139683	8,000.00	960.00
1/18/2012	Asia Brewery, Inc.	139682	50,237.50	6,028.50
1/18/2012	Asia Brewery, Inc.	139681	21,712.50	2,605.50
1/18/2012	Asia Brewery, Inc.	139680	29,062.50	3,487.50
1/19/2012	Asia Brewery, Inc.	139750	40,000.00	4,800.00
1/19/2012	Asia Brewery, Inc.	139749	163,125.00	19,575.00
1/19/2012	Asia Brewery, Inc.	139748	191,491.07	22,978.93
1/20/2012	Asia Brewery, Inc.	139791	29,642.86	3,557.14
1/20/2012	Asia Brewery, Inc.	139793	188,062.50	22,567.50
1/20/2012	Asia Brewery, Inc.	139792	126,466.07	15,175.93
1/21/2012	Asia Brewery, Inc.	139861	23,303.57	2,796.43
1/21/2012	Asia Brewery, Inc.	139886	9,687.50	1,162.50
1/21/2012	Asia Brewery, Inc.	139885	46,607.14	5,592.86
1/21/2012	Asia Brewery, Inc.	139884	73,453.57	8,814.43
1/21/2012	Asia Brewery, Inc.	139865	69,910.71	8,389.29
1/21/2012	Asia Brewery, Inc.	139857	23,303.57	2,796.43
1/23/2012	Asia Brewery, Inc.	139866	7,767.86	932.14
1/23/2012	Asia Brewery, Inc.	139908	37,053.57	4,446.43
1/23/2012	Asia Brewery, Inc.	139909	16,339.29	1,960.71
1/24/2012	Asia Brewery, Inc.	139950	21,410.71	2,569.29
1/24/2012	Asia Brewery, Inc.	139952	54,600.00	6,552.00
1/24/2012	Asia Brewery, Inc.	139951	40,071.43	4,808.57
1/24/2012	Asia Brewery, Inc.	139971	20,500.00	2,460.00
1/24/2012	Asia Brewery, Inc.	139970	39,750.00	4,770.00
1/24/2012	Asia Brewery, Inc.	139969	77,135.71	9,256.29
1/25/2012	Asia Brewery, Inc.	139996	20,848.21	2,501.79
1/25/2012	Asia Brewery, Inc.	139995	63,312.50	7,597.50
1/25/2012	Asia Brewery, Inc.	139994	68,758.93	8,251.07
1/25/2012	Asia Brewery, Inc.	139999	234,875.00	28,185.00
1/25/2012	Asia Brewery, Inc.	139998	58,537.50	7,024.50
Subtotal (January 2012)			7,798,998.19	935,879.81

II. Supported by photocopied/scanned copies of VAT invoices marked as "Certified True Copy" but the authority of the person certifying the same cannot be ascertained

5/26/2012	Asia Brewery, Inc.	149992	73,000.00	8,760.00
5/26/2012	Asia Brewery, Inc.	149991	221,625.00	26,595.00
5/29/2012	Asia Brewery, Inc.	150085	178,094.64	21,371.36
5/29/2012	Asia Brewery, Inc.	150091	316,525.00	37,983.00
5/29/2012	Asia Brewery, Inc.	150083	109,491.07	13,138.93
5/29/2012	Asia Brewery, Inc.	150082	73,562.50	8,827.50
5/29/2012	Asia Brewery, Inc.	150084	11,160.71	1,339.29
5/29/2012	Asia Brewery, Inc.	150138	27,937.50	3,352.50
5/29/2012	Asia Brewery, Inc.	150137	81,750.00	9,810.00
5/29/2012	Asia Brewery, Inc.	150136	69,675.00	8,361.00
5/30/2012	Asia Brewery, Inc.	150154	41,910.71	5,029.29
5/30/2012	Asia Brewery, Inc.	150153	38,800.00	4,656.00



5/30/2012	Asia Brewery, Inc.	150152	106,698.21	12,803.79
5/30/2012	Asia Brewery, Inc.	150189	151,357.14	18,162.86
5/30/2012	Asia Brewery, Inc.	150188	148,339.29	17,800.71
5/30/2012	Asia Brewery, Inc.	150217	65,035.71	7,804.29
5/30/2012	Asia Brewery, Inc.	150216	105,937.50	12,712.50
5/30/2012	Asia Brewery, Inc.	150215	132,175.00	15,861.00
5/30/2012	Asia Brewery, Inc.	150175	76,925.00	9,231.00
5/30/2012	Asia Brewery, Inc.	150214	15,262.50	1,831.50
5/30/2012	Asia Brewery, Inc.	150213	41,000.00	4,920.00
5/30/2012	Asia Brewery, Inc.	150212	72,487.50	8,698.50
5/30/2012	Asia Brewery, Inc.	150211	72,487.50	8,698.50
5/30/2012	Asia Brewery, Inc.	150234	57,142.86	6,857.14
5/30/2012	Asia Brewery, Inc.	150233	66,600.00	7,992.00
5/30/2012	Asia Brewery, Inc.	150232	9,600.00	1,152.00
5/30/2012	Asia Brewery, Inc.	150231	45,089.29	5,410.71
5/31/2012	Asia Brewery, Inc.	150308	58,650.00	7,038.00
5/31/2012	Asia Brewery, Inc.	150307	111,423.21	13,370.79
5/31/2012	Asia Brewery, Inc.	150262	75,112.50	9,013.50
5/31/2012	Asia Brewery, Inc.	150261	54,187.50	6,502.50
5/31/2012	Asia Brewery, Inc.	150263	7,750.00	930.00
Subtotal (May 2012)			2,716,792.84	326,015.16
6/1/2012	Asia Brewery, Inc.	150369	40,000.00	4,800.00
6/1/2012	Asia Brewery, Inc.	150368	301,900.00	36,228.00
6/1/2012	Asia Brewery, Inc.	150326	48,232.14	5,787.86
6/1/2012	Asia Brewery, Inc.	150327	108,262.50	12,991.50
6/2/2012	Asia Brewery, Inc.	150393	16,000.00	1,920.00
6/2/2012	Asia Brewery, Inc.	150392	106,912.50	12,829.50
6/2/2012	Asia Brewery, Inc.	150426	89,580.36	10,749.64
6/2/2012	Asia Brewery, Inc.	150425	102,750.00	12,330.00
6/2/2012	Asia Brewery, Inc.	150424	98,564.29	11,827.71
6/4/2012	Asia Brewery, Inc.	150478	317,650.00	38,118.00
6/5/2012	Asia Brewery, Inc.	150530	58,875.00	7,065.00
6/5/2012	Asia Brewery, Inc.	150529	102,760.71	12,331.29
6/5/2012	Asia Brewery, Inc.	150528	22,321.43	2,678.57
6/5/2012	Asia Brewery, Inc.	150527	87,250.00	10,470.00
6/5/2012	Asia Brewery, Inc.	150526	57,285.71	6,874.29
Subtotal (June 2012)			1,558,344.64	187,001.36
(Asia Brewery Inc.- Beer)				
III. Supported by photocopied/scanned copies of VAT invoices marked as "Certified True Copy" but the authority of the person certifying the same cannot be ascertained				
4/4/2012	Asia Brewery, Inc.	322722	30,000.00	3,600.00
4/24/2012	Asia Brewery, Inc.	323546	120,000.00	14,400.00
4/23/2012	Asia Brewery, Inc.	323528	212,571.43	25,508.57
4/23/2012	Asia Brewery, Inc.	324049	212,571.43	25,508.57
Subtotal (April 2012)			575,142.86	69,017.14
TOTAL DISALLOWANCES - ABI			12,649,278.53	1,517,913.47

Purchases from Interbev Philippines Inc.

IV. Supported by photocopied/scanned copies of VAT invoices marked as "Certified True Copy" but the authority of the person certifying the same cannot be ascertained

1/24/2012	Interbev Philippines, Inc.	72643	174,000.00	20,880.00
1/25/2012	Interbev Philippines, Inc.	71278	152,000.00	18,240.00
1/26/2012	Interbev Philippines, Inc.	73748	101,500.00	12,180.00
1/27/2012	Interbev Philippines, Inc.	76193	145,000.00	17,400.00
1/28/2012	Interbev Philippines, Inc.	76204	174,000.01	20,880.00
1/29/2012	Interbev Philippines, Inc.	76205	174,000.01	20,880.00



1/30/2012	Inc. Interbev	Philippines,	76210	145,000.00	17,400.00
1/31/2012	Inc. Interbev	Philippines,	76227	145,000.00	17,400.00
Subtotal (January 2012)				1,210,500.02	145,260.00
2/1/2012	Inc. Interbev	Philippines,	75666	145,000.00	17,400.00
2/2/2012	Inc. Interbev	Philippines,	75424	145,000.00	17,400.00
2/3/2012	Inc. Interbev	Philippines,	75318	145,000.00	17,400.00
2/4/2012	Inc. Interbev	Philippines,	74947	145,000.00	17,400.00
2/5/2012	Inc. Interbev	Philippines,	74913	174,000.00	20,880.00
2/6/2012	Inc. Interbev	Philippines,	74914	145,000.00	17,400.00
2/7/2012	Inc. Interbev	Philippines,	74652	94,000.00	11,280.00
2/8/2012	Inc. Interbev	Philippines,	76900	174,000.01	20,880.00
2/9/2012	Inc. Interbev	Philippines,	80991	160,358.39	19,243.01
2/10/2012	Inc. Interbev	Philippines,	79391	217,428.57	26,091.43
Subtotal (February 2012)				1,544,786.97	185,374.44
TOTAL DISALLOWANCES - IPI				2,755,286.99	330,634.44
TOTAL DISALLOWANCES - ABI & IPI				15,404,565.52	1,848,547.91

Note that the above amounts were based on the original invoice amounts, without adjustments for the debit/credit memos (DM/CM) issued by ABI⁷⁷ and IPI⁷⁸; thus, there is need to further adjust the above input VAT amounts applying the pertinent DM/CM issued by ABI and IPI.

However, since the DM/CM were issued on a monthly basis without specifying the invoices unto which those specifically pertain to, it is reasonable to pro-rate the net DM/CM per month among the allowed and disallowed input VAT claims. Consequently, the input VAT amounts of ₱1,459,422.18 and ₱324,824.04 must be disallowed from the input VAT claimed on domestic purchases of goods from ABI and IPI, respectively, or in the aggregate amount of ₱1,784,246.22 from January to June 2012, to wit:

	<i>Amount Disallowed</i>	<i>Total Input VAT Claim</i>	<i>Ratio</i>	<i>DM/CM</i>	<i>Pro-rated DM/CM Attributable to</i>	<i>Total Disallowances</i>
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⁷⁷ Annex 11, ICPA Report.

⁷⁸ Annex 12, ICPA Report.

					Disallowed Input VAT	
	(P) (A)	(P) (B)	(P) [C=(A/B)]	(P) (D)	(P) [E=(CxD)]	(P) F=(A-E)
ABI (Bottled Water) - January	935,879.81	6,472,885.39	14.46%	(323,334.85)	(46,749.25)	889,130.56
ABI (Bottled Water) - May	326,015.16	6,912,150.07	4.72%	(286,563.11)	(13,515.90)	312,499.26
ABI (Bottled Water) - June	187,001.36	4,963,375.40	3.77%	115,920.86	4,367.46	191,368.82
ABI (Beer) - April	69,017.14	6,373,404.76	1.08%	(239,506.88)	(2,593.60)	66,423.54
Sub-total - ABI	1,517,913.47				(58,491.29)	1,459,422.18
Interbev - January	145,260.00	5,542,860.21	2.62%	(221,714.41)	(5,810.40)	139,449.60
Interbev - February	185,374.44	5,538,627.54	3.35%	-	-	185,374.44
Sub-total - IPI	330,634.44				(5,810.40)	324,824.04
TOTAL	1,848,547.91				(64,301.69)	1,784,246.22

B. Input VAT from Other Domestic Purchases of Goods and Services

Further examination of the documents submitted to substantiate the input VAT claimed on domestic purchases of goods and services other than ABI and IPI shows that the amount of ₱5,079,313.19 must likewise be disallowed due to the following grounds:

Particulars	Tax Base (P)	Input Tax (P)
Purchase of Goods (Annex A)		
No Supporting Invoices or Official Receipts	90,122.42	10,814.63
Supporting Invoices/ORs do not indicate the TIN of the petitioner	81,233.92	9,748.03
Supporting Invoices/ORs do not indicate the TIN and Address of the petitioner	433,307.56	51,996.92
Supported by Invoices/ORs issued not in the name of the petitioner	924.11	110.89
Purchases of goods supported by invoices dated outside the period of claim	7,693,613.46	923,233.39
Purchases of goods are supported by Bank Deposits for the account of the Payee	378,227.40	45,387.28
Purchases of goods are supported by Tape Receipts	6,808.87	817.08
Purchases of goods supported by VAT ORs imprinted with the phrase "Not valid as source of input tax"	70,178.58	8,421.42
Supporting Invoice is Unreadable	890.40	106.85
Total	8,755,306.72	1,050,636.49
Purchase of Capital Goods		

(Annex B)		
No Supporting Invoice or Official Receipt	60.71	7.29
Supporting Invoice does not indicate the TIN of the petitioner	36,116.07	4,333.93
Supporting Invoices/ORs do not separately indicate the TIN and Address of the petitioner	7,414.29	889.71
Purchases of capital goods supported by invoices dated outside the period of claim	243,493.08	29,219.19
Supporting Official Receipt is unreadable	603.57	72.43
Total	287,687.72	34,522.55
Purchase of Services (Annex C)		
No Supporting Invoices or Official Receipts	198,914.00	23,869.64
Supporting Invoices/ORs do not indicate the TIN of the petitioner	1,934,976.99	232,197.25
Supporting Invoices/ORs do not indicate the TIN and Address of the petitioner	24,790,894.45	2,974,907.54
Purchases from Non-VAT Suppliers; supported by NON-VAT ORs	1,457,894.77	174,947.35
Supported by Invoices/ORs issued not in the name of the petitioner	48,752.20	5,850.30
Purchases of services supported by Invoices Dated Outside the Period of Claim	4,238,620.78	508,634.30
Purchases of services are supported by Bank Deposits for the account of the Payee	196,312.66	23,557.52
Purchases of services are supported by Billing Advice	323,628.57	38,835.43
Purchases of services are supported by Parking Tickets	390.90	46.90
Purchases of services are supported by Provisional Receipts	4,977.27	597.27
Purchases of services are supported by Tape Receipts	2,076.75	249.25
Purchase of service is supported by Terminal Fee Ticket	115.18	13.82
Purchases of services supported by Vat ORs Imprinted with the Phrase "Not Valid as Source of Input Tax"	84,391.57	10,127.00
Supporting Invoices/ORs are Unreadable	2,671.42	320.58
Total	33,284,617.51	3,994,154.15
Grand Total	42,327,611.95	5,079,313.19

In sum, respondent’s assessment on petitioner’s unsupported input tax must be upheld but only to the extent of ₱7,033,973.41, as determined below:

Unverified due to unavailability of supporting documents as per ICPA Report		₱ 170,414.00
Additional Disallowances by the Court:		
Domestic purchases of goods from ABI and IPI	₱ 1,784,246.22	
Other domestic purchases of goods and services	5,079,313.19	6,863,559.41
Total unsupported input tax		₱ 7,033,973.41

Consequently, petitioner is liable to pay deficiency VAT in the amount of ₱6,334,026.54, computed as follows:

VATable sales per VAT returns		₱ 677,419,602.34
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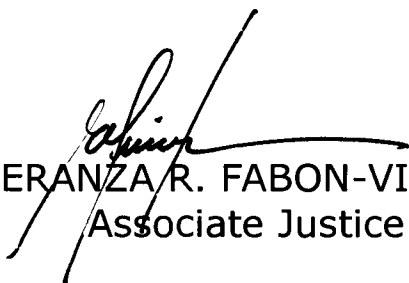
Output tax due		₱ 81,290,352.28
Less: Input tax claimed per return	₱ 76,463,021.95	
Less: Unsupported input tax	7,033,973.41	69,429,048.54
VAT payable		₱ 11,861,303.74
Less: Tax payments		4,827,330.35
Basic Tax Due		₱ 7,033,973.39
Less: Voluntary Payment based on Undisputed Issues		699,946.85
Deficiency VAT		₱ 6,334,026.54

WHEREFORE, the instant Petition for Review filed by petitioner Keansburg Marketing Corporation on June 22, 2015, is **PARTIALLY GRANTED**. Consequently, the assessment issued by respondent Commissioner of Internal Revenue against petitioner for taxable period January 1 to June 30, 2012 for deficiency Value-Added Tax is **UPHELD IN PART**. Accordingly, petitioner is hereby **DIRECTED TO PAY** respondent the amount of ₱7,917,533.18, representing deficiency VAT inclusive of twenty-five percent (25%) surcharge imposed under Section 248(A)(3) of the NIRC of 1997, as amended, as computed below:

Basic deficiency VAT	₱ 6,334,026.54
Add: 25% Surcharge	1,583,506.64
Total VAT due	₱ 7,917,533.18

In addition, petitioner is **ORDERED TO PAY** (a) Deficiency interest at the rate of twenty percent (20%) per annum on the basic deficiency VAT of ₱6,334,026.54 computed from July 25, 2012, until full payment thereof pursuant to Section 249(B) of the NIRC of 1997, as amended; and (b) Delinquency interest at the rate of 20% per annum on the total amount of ₱7,917,533.18 and on the 20% deficiency interest which have accrued as afore-stated (a), computed from November 24, 2014, until full payment thereof pursuant to Section 249(C) of the NIRC of 1997, as amended.

SO ORDERED.


ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:


LOVELL R. BAUTISTA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

ATTESTATION

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


LOVELL R. BAUTISTA
Associate Justice
Chairperson

CERTIFICATION

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


ROMAN G. DEL ROSARIO
Presiding Justice

**KEANSBURG MARKETING CORPORATION vs.
COMMISSIONER OF INTERNAL REVENUE
CTA Case No. 9076
ANNEXES**

ANNEX "A"

Purchase of Goods			
Registered Name	PV Nos	Tax Base (P)	Input Tax (P)
<i>I. No Supporting Invoices or Official Receipts</i>			
Franco Oliver Auto Supply	06-12-1047	62.50	7.50
Jnt Enterprises And Auto Supply	06-12-1047	607.14	72.86
Mercury Drug Roxas	06-12-1057	766.74	92.01
Persia Trading, Inc.	06-12-1047	410.72	49.28
Petron Fleet Card	06-12-1047	29,647.52	3,557.70
Rodolfo H Manalo Ice Plant And Cold Storage	06-12-1049	58.04	6.96
Rodolfo H Manalo Ice Plant And Cold Storage	06-12-1050	522.36	62.64
Roxas Shell Station	04-12-1055	39,026.41	4,683.17
Roxas Shell Stations	06-12-1058	18,172.77	2,180.73
State Construction	06-12-1044	133.93	16.07
Zafra Motor Works	06-12-1046	714.29	85.71
Sub Total		90,122.42	10,814.63
<i>II. Supporting Invoices/ORs do not indicate the TIN of the petitioner</i>			
Autobacs Venture Inc	06-12-1027	669.64	80.36
Baystar Sales Inc	06-12-1044	742.46	89.09
Bca Construction Supply	06-12-1031	626.79	75.21
Carlos Super Drug	05-12-1002	2,231.77	267.81
Citimart Island Mall Corp	06-12-1059	81.70	9.80
Citimart Island Mall Corp	04-12-1058	796.61	95.59
Dylan Automotive Parts Supply	06-12-1044	1,160.71	139.29
Eer Auto Supply Lucena	05-12-1007	67.86	8.14
Eer Auto Supply Lucena	05-12-1006	2,053.57	246.43
Eer Auto Supply Lucena	05-12-1001	10,580.36	1,269.64
Eer Auto Supply Lucena	05-12-1034	25,684.84	3,082.16
Firetron Safety System	04-12-1055	625.00	75.00
Good Morning Trading	06-12-1059	357.14	42.86
Jayson Auto Supply Co Inc	06-12-1028	2,241.07	268.93
Laguna Techno Range Inc.	06-12-1016	4,732.14	567.86
Lucena Wheeler Enterprises	05-12-1006	1,919.64	230.36
Mc Donalds - Calapan	06-12-1059	306.25	36.75
Modern Auto Supply Inc	06-12-1028	1,964.29	235.71
Modern Auto Supply Inc	06-12-1031	17,486.61	2,098.39
New D And J Auto Parts	04-12-1055	62.50	7.50
Roxas Anthony Enterprises	06-12-1057	107.14	12.86
Sergat Enterprises	04-12-1058	3,214.29	385.71
Sytacor Enterprises	04-12-1055	2,003.68	240.44
Wil Vic Auto Supply	06-12-1009	1,517.86	182.14
Subtotal		81,233.92	9,748.03
<i>III. Supporting Invoices/ORs do not indicate the TIN and Address of the petitioner</i>			
Ariestrade Commercial Inc	06-12-1071	379.46	45.54
Bansud Gasoline Station	04-12-1058	165.18	19.82
Bca Construction Supply	06-12-1027	147.32	17.68
Bn Taurus Supply Center	04-12-1056	383.93	46.07

Cabuyao Salbu Enterprises	06-12-1034	57.14	6.86
Cabuyao Salbu Enterprises	06-12-1029	116.07	13.93
Cabuyao Salbu Enterprises	06-12-1036	399.11	47.89
Caloocan Bearing And Parts Corporation	06-12-1034	35.71	4.29
Carlos Super Drug	05-12-1003	110.36	13.24
Carlos Super Drug	06-12-1073	110.98	13.32
Carlos Super Drug	06-12-1072	111.16	13.34
Carlos Super Drug	05-12-1034	184.60	22.15
Carlos Super Drug	05-12-1037	1,894.51	227.34
Catanauan Petron Service Station	06-12-1071	7,815.25	937.83
Catanauan Petron Service Station	06-12-1073	11,123.29	1,334.79
Catanauan Petron Service Station	05-12-1004	12,806.07	1,536.73
Catanauan Petron Service Station	05-12-1037	14,073.06	1,688.77
Catanauan Petron Service Station	05-12-1035	17,140.12	2,056.82
Catanauan Petron Service Station	05-12-1036	20,507.44	2,460.89
Catanauan Petron Service Station	05-12-1003	23,949.97	2,874.00
Catanauan Petron Service Station	05-12-1002	25,099.34	3,011.93
Catanauan Petron Service Station	06-12-1072	27,681.16	3,321.76
Catanauan Petron Service Station	05-12-1001	28,067.27	3,368.08
Catanauan Petron Service Station	05-12-1034	30,518.30	3,662.18
Citimart Island Mall Corp	04-12-1055	179.91	21.59
Eer Auto Supply Lucena	06-12-1072	69,153.58	8,298.42
Floyde P Ramirez	05-12-1005	803.57	96.43
Genasco Marketing Corporation	06-12-1044	98.21	11.79
Gercon Shell Station	06-12-1057	1,700.89	204.11
Gercon Shell Station	06-12-1075	2,772.38	332.69
Hang King Hardware And Construction Supply	06-12-1029	80.36	9.64
Is Ilaya Supermart	05-12-1034	1,908.26	228.99
Is Ilaya Supermart	06-12-1073	1,970.80	236.50
Jayson Auto Supply Co Inc	06-12-1029	357.14	42.86
Lipenos Auto Supply Inc	06-12-1046	107.14	12.86
Lucena Wheeler Enterprises	06-12-1071	1,517.86	182.14
Lucena Wheeler Enterprises	06-12-1073	2,232.15	267.85
Lucena Wheeler Enterprises	05-12-1002	2,491.07	298.93
Lumba Hardware & Construction Supply	06-12-1010	71.43	8.57
M&W Townstores Inc	06-12-1014	137.05	16.45
Maria Cristina Ice Plant	05-12-1005	111.61	13.39
Maria Cristina Ice Plant	05-12-1041	111.61	13.39
Maria Cristina Ice Plant	05-12-1008	223.22	26.78
Megaling Auto Parts	06-12-1029	28,571.43	3,428.57
Mmg Trading	06-12-1030	251.79	30.21
Mp Castillo Trading	06-12-1075	513.39	61.61
Mp Castillo Trading	04-12-1056	3,290.18	394.82
Mp Castillo Trading	02-12-1080	4,205.36	504.64
Nel Battery Center	06-12-1007	26.79	3.21
New Rodolfos Hardware	04-12-1054	1,008.93	121.07
Olympic Merchandising & Sangalang Drug	06-12-1071	1,294.64	155.36
Rajje Boy Petron Gasoline Station	06-12-1006	267.86	32.14
Roxas Shell Station	04-12-1054	16,481.13	1,977.74
Roxas Shell Station	04-12-1058	17,596.14	2,111.54
Roxas Shell Stations	06-12-1057	14,773.20	1,772.78
Roxas Shell Stations	06-12-1059	27,245.78	3,269.50
Samodio Hardware And Auto Center	05-12-1035	133.93	16.07
Samodio Hardware And Auto Center	05-12-1038	133.93	16.07
Samodio Hardware And Auto Center	05-12-1036	272.32	32.68
Samodio Hardware And Auto Center	05-12-1002	491.07	58.93
Samodio Hardware And Auto Center	05-12-1003	491.07	58.93
Samodio Hardware And Auto Center	05-12-1034	1,517.85	182.15

Samodio Hardware And Auto Center	05-12-1006	2,103.57	252.43
Sherz Auto Supply	06-12-1034	71.43	8.57
Smart Shell Service Center Inc	06-12-1057	111.61	13.39
Smart Shell Service Center Inc	04-12-1058	1,026.79	123.21
Smart Shell Service Center Inc	04-12-1055	2,433.04	291.96
Strand Auto Supply	06-12-1072	89.29	10.71
Subtotal		433,307.56	51,996.92
<i>IV. Supported by Invoices/ORs issued not in the name of the petitioner</i>			
Cabuyao Salbu Enterprises	06-12-1030	89.29	10.71
Caloocan Bearing And Parts Corporation	06-12-1036	812.50	97.50
Geral Merchandising	06-12-1026	22.32	2.68
Subtotal		924.11	110.89
<i>V. Purchases of goods supported by invoices dated outside the period of claim</i>			
086 Trading	02-12-1028	107.14	12.86
086 Trading	02-12-1034	107.14	12.86
086 Trading	02-12-1037	839.29	100.71
7 Eleven Cavite	04-12-1066	209.82	25.18
A Cueto Builders Supply	03-12-1002	1,988.84	238.66
Abeczars Km Trading	04-12-1057	745.54	89.46
Aborlan Shell Station	04-12-1063	446.43	53.57
Aborlan Shell Station	03-12-1024	892.86	107.14
Aborlan Shell Station	05-12-1024	1,785.72	214.28
Aborlan Shell Station	03-12-1023	2,857.14	342.86
Aborlan Shell Station	04-12-1062	2,857.14	342.86
Aborlan Shell Station	05-12-1023	4,464.29	535.71
Aborlan Shell Station	01-12-1021	4,910.72	589.28
Aborlan Shell Station	02-12-1074	5,446.43	653.57
Ace Hardware Philippines Inc	01-12-1016	1,566.25	187.95
Alton General Merchandising	03-12-1024	2,214.28	265.72
Baystar Sales Inc	04-12-1037	717.37	86.08
Baystar Sales Inc	04-12-1046	783.93	94.07
Baystar Sales Inc	03-12-1015	817.68	98.12
Baystar Sales Inc	01-12-1013	984.96	118.19
Bca Construction Supply	02-12-1048	237.50	28.50
Bca Construction Supply	01-12-1042	803.57	96.43
Bimarco Enterprises	01-12-1013	357.14	42.86
Cabuyao Paint Center	02-12-1048	491.07	58.93
Cabuyao Salbu Enterprises	06-12-1025	75.89	9.11
Cabuyao Salbu Enterprises	02-12-1049	80.36	9.64
Cabuyao Salbu Enterprises	06-12-1022	80.36	9.64
Cabuyao Salbu Enterprises	02-12-1051	125.00	15.00
Cabuyao Salbu Enterprises	06-12-1017	218.75	26.25
Cabuyao Salbu Enterprises	06-12-1018	258.93	31.07
Cabuyao Salbu Enterprises	01-12-1044	276.79	33.21
Cabuyao Salbu Enterprises	02-12-1050	375.00	45.00
Cabuyao Salbu Enterprises	02-12-1048	401.79	48.21
Cabuyao Salbu Enterprises	06-12-1024	415.18	49.82
Cabuyao Salbu Enterprises	06-12-1035	455.36	54.64
Cabuyao Salbu Enterprises	01-12-1048	491.07	58.93
Cabuyao Salbu Enterprises	02-12-1047	517.86	62.14
Cabuyao Salbu Enterprises	06-12-1033	941.97	113.03
Cabuyao Salbu Enterprises	02-12-1046	1,098.21	131.79
Cabuyao Salbu Enterprises	02-12-1043	1,217.86	146.14
Cabuyao Salbu Enterprises	06-12-1021	4,276.79	513.21
Calamba Isuzu Parts Center	06-12-1024	223.21	26.79
Calamba Isuzu Parts Center	03-12-1030	3,303.57	396.43

Calamba Izusu Parts Center	01-12-1044	142.86	17.14
Calamba Izusu Parts Center	02-12-1043	803.57	96.43
Calamba Izusu Parts Center	06-12-1035	1,607.14	192.86
Calapan Central Auto Supply Inc	02-12-1069	272.32	32.68
Calapan Central Auto Supply Inc	01-12-1018	1,316.00	157.92
Calapan Central Auto Supply Inc	02-12-1067	1,490.18	178.82
Caloocan Bearing And Parts Corporation	06-12-1033	491.07	58.93
Carlos Super Drug	04-12-1004	110.80	13.30
Carlos Super Drug	01-12-1002	117.14	14.06
Carlos Super Drug	02-12-1004	118.21	14.19
Carlos Super Drug	02-12-1011	118.21	14.19
Carlos Super Drug	01-12-1004	118.21	14.19
Carlos Super Drug	03-12-1002	118.21	14.19
Carlos Super Drug	04-12-1002	118.21	14.19
Carlos Super Drug	03-12-1003	118.30	14.20
Carlos Super Drug	02-12-1001	121.16	14.54
Carlos Super Drug	01-12-1001	141.21	16.94
Carlos Super Drug	02-12-1012	1,902.25	228.27
Carlos Super Drug	02-12-1002	2,232.14	267.86
Carvajal Auto Supply	02-12-1049	321.43	38.57
Catanauan Petron Service Station	01-12-1001	2,006.38	240.76
Catanauan Petron Service Station	02-12-1002	11,922.96	1,430.76
Catanauan Petron Service Station	03-12-1001	12,825.99	1,539.11
Catanauan Petron Service Station	01-12-1003	14,529.78	1,743.57
Catanauan Petron Service Station	03-12-1002	15,107.27	1,812.87
Catanauan Petron Service Station	02-12-1004	15,428.59	1,851.43
Catanauan Petron Service Station	01-12-1002	15,970.34	1,916.43
Catanauan Petron Service Station	03-12-1003	16,333.58	1,960.03
Catanauan Petron Service Station	02-12-1003	17,193.33	2,063.20
Catanauan Petron Service Station	02-12-1011	18,516.36	2,221.97
Catanauan Petron Service Station	04-12-1004	18,709.11	2,245.10
Catanauan Petron Service Station	01-12-1004	19,083.47	2,290.03
Catanauan Petron Service Station	04-12-1002	20,051.81	2,406.22
Catanauan Petron Service Station	02-12-1009	20,619.03	2,474.28
Catanauan Petron Service Station	02-12-1010	20,768.93	2,492.28
Catanauan Petron Service Station	03-12-1004	20,973.29	2,516.78
Catanauan Petron Service Station	02-12-1001	23,600.17	2,832.02
Catanauan Petron Service Station	04-12-1001	23,677.75	2,841.33
Catanauan Petron Service Station	02-12-1012	25,691.00	3,082.93
Catanauan Petron Service Station	04-12-1003	26,224.96	3,147.00
Catanauan Petron Service Station	06-12-1074	40,829.11	4,899.50
Cd-R King Geenral Merchandise - Lucena	02-12-1011	767.86	92.14
Chiland Construction	06-12-1061	35.71	4.29
Citi Hardware Gensan Inc	01-12-1004	446.21	53.54
Citi Hardware Gensan Inc	04-12-1001	774.78	92.97
Citi Hardware Gensan Inc	04-12-1003	1,263.39	151.61
Citi Hardware Gensan Inc	02-12-1011	1,336.56	160.39
Citimart Bay Drug Store	01-12-1013	1,338.39	160.61
Citimart Island Mall Corp	02-12-1068	130.54	15.66
Citimart Island Mall Corp	02-12-1067	133.84	16.06
Citimart Island Mall Corp	02-12-1062	140.89	16.91
Citimart Island Mall Corp	02-12-1079	556.12	66.73
Citimart Island Mall Corp	02-12-1066	560.13	67.22
Citimart Island Mall Corp	04-12-1053	594.51	71.34
Citizen Construction Supply	03-12-1026	489.29	58.71
Ct Pharmacy	04-12-1038	1,307.14	156.86
Cul Gasoline Service Center	04-12-1063	892.86	107.14
Cul Gasoline Service Center	04-12-1062	3,924.11	470.89

Cul Gasoline Service Center	03-12-1022	22.32	2.68
Cul Gasoline Service Center	05-12-1023	892.86	107.14
Cul Gasoline Service Center	03-12-1023	4,732.14	567.86
D7 Trading	05-12-1028	566.96	68.04
Deestar Parts Center	05-12-1023	232.14	27.86
Denkar Trading	03-12-1020	53.57	6.43
Denkar Trading And Auto Supply	03-12-1023	218.75	26.25
Denkar Trading And Auto Supply	05-12-1022	245.54	29.46
Denkar Trading And Auto Supply	05-12-1023	267.86	32.14
Denkar Trading And Auto Supply	04-12-1059	589.29	70.71
Denkar Trading And Auto Supply	02-12-1073	2,633.93	316.07
Dionnell Auto Supply	04-12-1050	714.29	85.71
Djans Auto Parts Supply	01-12-1048	2,678.57	321.43
Dra Shell Station	02-12-1074	1,607.14	192.86
Dra Shell Station	01-12-1021	4,375.00	525.00
Dra Shell Station	03-12-1023	4,732.14	567.86
Dra Shell Station	04-12-1062	5,178.57	621.43
Dra Shell Station	05-12-1023	6,653.58	798.42
Drugman Drug House	01-12-1022	1,779.46	213.54
Drugman Drug House	04-12-1064	2,705.45	324.65
Drugman Drug House	04-12-1059	2,859.73	343.17
Dylan Automotive Parts Supply	02-12-1054	75.89	9.11
Dylan Automotive Parts Supply	04-12-1038	848.21	101.79
Eer Auto Supply	04-12-1042	2,598.21	311.79
Eer Auto Supply Lucena	02-12-1016	178.57	21.43
Eer Auto Supply Lucena	02-12-1014	392.86	47.14
Eer Auto Supply Lucena	02-12-1007	428.57	51.43
Eer Auto Supply Lucena	04-12-1008	460.72	55.28
Eer Auto Supply Lucena	01-12-1008	812.50	97.50
Eer Auto Supply Lucena	03-12-1007	964.29	115.71
Eer Auto Supply Lucena	03-12-1001	1,660.71	199.29
Eer Auto Supply Lucena	03-12-1006	2,455.36	294.64
Eer Auto Supply Lucena	01-12-1006	2,751.79	330.21
Eer Auto Supply Lucena	04-12-1001	22,638.42	2,716.58
Eer Auto Supply Lucena	02-12-1006	25,566.96	3,068.04
Eer Auto Supply Lucena	04-12-1006	35,316.97	4,238.03
Eer Auto Supply Lucena	01-12-1001	45,552.68	5,466.32
Eer Auto Supply Lucena	02-12-1001	64,832.14	7,779.86
Emertan Hardware And Gen Merchandise	03-12-1023	44.64	5.36
Emertan Petron Service Station	01-12-1021	4,732.14	567.86
Emertan Petron Service Station	04-12-1062	4,910.71	589.29
Emertan Petron Service Station	02-12-1074	7,678.57	921.43
Emertan Petron Service Station	05-12-1023	13,482.14	1,617.86
Emertan Petron Service Station	03-12-1023	15,375.00	1,845.00
Epoy Auto Supply General Merchandise	01-12-1006	135.71	16.29
Ever Enterprises	02-12-1079	132.14	15.86
Expressions Gen Trias	03-12-1029	276.79	33.21
Florita Supermarket Specialist Corp	02-12-1046	978.57	117.43
Floyde P Ramirez	01-12-1005	160.71	19.29
Floyde P Ramirez	03-12-1005	6,294.64	755.36
Franco Oliver Auto Supply	04-12-1041	44.64	5.36
Franco Oliver Auto Supply	04-12-1040	89.29	10.71
Franco Oliver Auto Supply	02-12-1053	116.07	13.93
Franco Oliver Auto Supply	04-12-1042	151.79	18.21
Franco Oliver Auto Supply	01-12-1016	946.43	113.57
G Leoncio Enterprises	05-12-1023	36,428.57	4,371.43
G Leoncio Petron Station	02-12-1074	24,107.14	2,892.86
G Leoncio Petron Station	01-12-1021	25,000.00	3,000.00

G Leoncio Petron Station	04-12-1062	34,375.00	4,125.00
G Leoncio Petron Station	03-12-1023	35,669.64	4,280.36
G Plus General Merchandise	02-12-1028	160.71	19.29
G Plus General Merchandise	06-12-1004	293.75	35.25
G Plus General Merchandise	01-12-1042	295.54	35.46
G Plus General Merchandise	02-12-1036	514.29	61.71
Genasco Marketing Corporation	03-12-1017	267.86	32.14
Genasco Marketing Corporation	04-12-1040	310.71	37.29
Genasco Marketing Corporation	01-12-1015	803.57	96.43
Gercon Shell Station	01-12-1017	89.29	10.71
Gercon Shell Station	01-12-1018	276.79	33.21
Gercon Shell Station	02-12-1063	716.07	85.93
Gercon Shell Station	02-12-1067	5,532.14	663.86
Giwibookstore	04-12-1023	58.04	6.96
Good Morning Trading	02-12-1062	66.96	8.04
Grand Central Park And Garden Cafe	03-12-1004	312.50	37.50
Hang King Hardware And Construction Supply	02-12-1046	276.78	33.22
Hang King Hardware And Construction Supply	02-12-1048	2,335.71	280.30
Hap Chan Trading & Management Corp.	06-12-1062	906.25	108.75
Hardware Workshop Inc	03-12-1016	1,124.78	134.97
Heindrich Hardware And Motor Parts	03-12-1023	98.21	11.79
Heras Fishing Supply	04-12-1006	159.82	19.18
Home Makers Choice Daily Shop	01-12-1037	251.79	30.21
Home Makers Choice Daily Shop	03-12-1033	285.71	34.29
Home Makers Choice Daily Shop	02-12-1032	435.71	52.29
Hurricane Microsystem Corporation	02-12-1011	2,053.57	246.43
Ice Plant & Cold Storage	01-12-1005	214.29	25.71
Ilaya Market - Lucena	04-12-1002	2,003.79	240.46
Inner Power Hardware & General Merchandise	04-12-1002	107.14	12.86
Is Ilaya Supermart	02-12-1003	104.38	12.52
Is Ilaya Supermart	02-12-1015	446.42	53.58
Is Ilaya Supermart	01-12-1002	1,192.10	143.06
Is Ilaya Supermart	02-12-1012	1,477.37	177.28
Is Ilaya Supermart	02-12-1002	1,542.63	185.12
Is Ilaya Supermart	01-12-1005	3,656.03	438.72
Izumoto Auto Parts	06-12-1021	446.43	53.57
Izumoto Auto Parts	06-12-1018	1,339.29	160.71
Jayson Auto Supply Co Inc	06-12-1015	714.29	85.71
Jayson Auto Supply Co Inc	02-12-1043	2,205.36	264.64
Jayson Auto Supply Co Inc	06-12-1035	2,232.14	267.86
Jayson Auto Supply Co Inc	02-12-1047	8,035.71	964.29
Jefcom Enterprises	04-12-1061	294.64	35.36
Jencel Trading And Tire Care Center	04-12-1063	669.64	80.36
Jnt Enterprises	01-12-1013	3,125.00	375.00
Jnt Enterprises And Auto Supply	01-12-1016	160.71	19.29
Jnt Enterprises And Auto Supply	04-12-1048	160.71	19.29
Jnt Enterprises And Auto Supply	01-12-1015	178.57	21.43
Jnt Enterprises And Auto Supply	04-12-1042	178.57	21.43
Jnt Enterprises And Auto Supply	04-12-1050	183.03	21.97
Jnt Enterprises And Auto Supply	04-12-1039	312.50	37.50
Jnt Enterprises And Auto Supply	04-12-1040	426.79	51.21
Jnt Enterprises And Auto Supply	02-12-1053	455.36	54.64
Jnt Enterprises And Auto Supply	04-12-1041	553.57	66.43
Jnt Enterprises And Auto Supply	04-12-1037	758.93	91.07
Jnt Enterprises And Auto Supply	01-12-1014	1,098.21	131.79
Jnt Enterprises And Auto Supply	03-12-1017	1,133.92	136.08
Jnt Enterprises And Auto Supply	03-12-1015	1,165.18	139.82
Jnt Enterprises And Auto Supply	02-12-1054	3,516.07	421.93

John Paulo Trading And General Merchandise	02-12-1053	89.29	10.71
Jpjk Trading	01-12-1021	2,882.14	345.86
Jpl Auto Supply	06-12-1033	803.58	96.42
Lcl Enterprise	06-12-1025	53.57	6.43
Lcl Enterprise	06-12-1017	2,959.82	355.18
Lcl Enterprise	02-12-1048	6,446.43	773.57
Lcs Glass Alum & Gen Merchandise	04-12-1025	1,428.57	171.43
Links Motor Sales	01-12-1045	803.57	96.43
Lipenos Auto Supply	04-12-1046	80.36	9.64
Lipenos Auto Supply	01-12-1015	107.14	12.86
Lipenos Auto Supply	04-12-1047	107.14	12.86
Lipenos Auto Supply	04-12-1037	116.07	13.93
Lipenos Auto Supply	04-12-1045	375.00	45.00
Lipenos Auto Supply	04-12-1040	392.86	47.14
Lipenos Auto Supply	03-12-1017	401.79	48.21
Lipenos Auto Supply Inc	02-12-1053	750.00	90.00
Lorenzo Tan Development Co Inc	02-12-1074	117.86	14.14
Lorenzo Tan Development Co Inc	05-12-1023	446.43	53.57
Lorenzo Tan Development Co Inc	01-12-1021	486.60	58.40
Lucban Paint Center	02-12-1048	535.72	64.28
Lucban Paint Center	06-12-1020	4,700.89	564.11
Lucena Kwik Way Engineering Works	04-12-1001	5,843.64	701.24
Lucena Kwik Way Engineering Works	02-12-1001	6,407.14	768.86
Lucena Kwik Way Engineering Works	03-12-1006	6,445.42	773.45
Lucena Kwik Way Engineering Works	02-12-1006	10,018.88	1,202.27
Lucena Marktown Inc	04-12-1001	2,437.50	292.50
Lucena Marktown Inc	02-12-1011	2,496.43	299.57
Lucena Wheeler Enterprises	04-12-1002	1,767.86	212.14
Lucky Book Store	03-12-1001	1,205.36	144.64
M And W Townstore	03-12-1034	173.43	20.82
M R Auto Supply And General Merchandise	04-12-1024	245.53	29.47
M R Auto Supply And General Merchandise	02-12-1036	339.29	40.71
M R Auto Supply And General Merchandise	04-12-1025	669.65	80.35
M R Auto Supply And Gen Merchandise	02-12-1037	17.86	2.14
M R Auto Supply And Gen Merchandise	01-12-1043	75.89	9.11
M R Auto Supply And Gen Merchandise	04-12-1023	750.00	90.00
M.R. Auto Supply & Gen.Mdse	02-12-1031	21.43	2.57
M.R. Auto Supply & Gen.Mdse	02-12-1035	62.50	7.50
M.R. Auto Supply & Gen.Mdse	06-12-1008	83.93	10.07
M.R. Auto Supply & Gen.Mdse	03-12-1030	580.36	69.64
M.R. Auto Supply & Gen.Mdse	06-12-1002	696.43	83.57
Manhattan Auto Supply	03-12-1017	580.36	69.64
Manila Southern Associate, Inc.	06-12-1069	3,123.21	374.79
Marco Enterprises	02-12-1056	357.14	42.86
Maria Cristina Ice Plant	02-12-1013	223.22	26.78
Maria Cristina Ice Plant	02-12-1017	223.22	26.78
Maria Cristina Ice Plant	03-12-1008	334.83	40.17
Maria Cristina Ice Plant	04-12-1009	446.44	53.56
Maria Cristina Ice Plant	01-12-1009	558.05	66.95
Maria Cristina Ice Plant	01-12-1005	1,191.98	143.02
Maz Trading	03-12-1015	44,339.29	5,320.71
Maz Trading	03-12-1029	51,785.71	6,214.29
Maz Trading	05-12-1026	63,785.71	7,654.29
Mercury Drug Batangas	03-12-1015	1,324.33	158.92
Mercury Drug Calapan Rizal	02-12-1066	437.05	52.45
Mercury Drug Calapan Rizal	04-12-1058	1,407.14	168.86
Mercury Drug Calapan Rizal	04-12-1053	1,486.17	178.33
Mercury Drug Corp General Trias	03-12-1029	339.28	40.72

Mercury Drug Corp General Trias	03-12-1026	408.93	49.07
Mercury Drug Corp General Trias	01-12-1025	436.61	52.39
Mercury Drug Corp General Trias	05-12-1026	470.09	56.41
Mercury Drug Corp Sta Cruz Branch	04-12-1023	1,308.48	157.02
Mercury Drug Corp Sta Cruz Branch	06-12-1004	1,334.82	160.18
Mercury Drug Corporation	06-12-1021	815.85	97.90
Mercury Drug Corporation Calapan	02-12-1079	1,357.14	162.86
Mercury Drug Roxas	04-12-1057	139.87	16.78
Metro Lucena Department Store	02-12-1003	53.35	6.40
Midtown Sales	03-12-1022	232.99	27.96
Millenium Tire Check Center - Lucena	01-12-1003	4,794.64	575.36
Mini Stop - Batangas	06-12-1048	178.57	21.43
Mmg Trading	06-12-1025	175.00	21.00
Mmg Trading	06-12-1015	178.57	21.43
Mmg Trading	06-12-1021	250.00	30.00
Modern Auto Supply Inc	04-12-1039	1,607.14	192.86
Modern Auto Supply Inc	02-12-1039	4,642.86	557.14
Modern Auto Supply Inc	06-12-1004	8,035.71	964.29
Modern Auto Supply Inc	06-12-1021	24,107.14	2,892.86
Motorich Plus Sales And Service	01-12-1016	401.79	48.21
Motorich Plus Sales And Service	03-12-1017	410.71	49.29
Motorworld Sales Center	03-12-1032	37.50	4.50
Mp Castillo Trading	02-12-1063	170.54	20.46
Mp Castillo Trading	01-12-1017	392.86	47.14
Mp Castillo Trading	03-12-1035	8,093.76	971.24
Mp Castillo Trading	02-12-1066	18,500.00	2,220.00
Mp Castillo Trading	02-12-1079	27,294.64	3,275.36
Mq8 Petron Service Station	05-12-1023	4,553.57	546.43
Mq8 Petron Service Station	04-12-1062	8,214.29	985.71
Mq8 Petron Service Station	02-12-1074	10,892.86	1,307.14
Mq8 Petron Service Station	01-12-1021	11,785.72	1,414.28
Mq8 Petron Service Station	03-12-1023	11,968.75	1,436.25
Ms Maswerte Supermart Inc	02-12-1054	112.05	13.45
Ms Maswerte Supermart Inc	04-12-1041	170.09	20.41
Naththown Trading	02-12-1032	58.04	6.96
National Bookstore Dasmariñas	06-12-1063	64.29	7.71
Nautical Highway Service Station	02-12-1067	89.29	10.71
Nccc Hardwaremaxx	02-12-1074	142.86	17.14
Nccc Supermarket	04-12-1061	271.43	32.57
Nccc Supermarket	04-12-1064	355.80	42.70
Nccc Supermarket	02-12-1074	514.06	61.69
Nccc Supermarket	04-12-1059	515.85	61.90
Nccc Supermarket	03-12-1025	638.39	76.61
Ncdd Enterprises	05-12-1023	151.79	18.21
Nevada Industrial Sales	01-12-1015	901.79	108.21
New Antonios Trading	01-12-1016	1,502.68	180.32
New Cbpp Palawan Enterprises	04-12-1064	89.29	10.71
New Cbpp Palawan Enterprises	04-12-1059	93.75	11.25
New Cbpp Palawan Enterprises	04-12-1062	113.39	13.61
New Cbpp Palawan Enterprises	01-12-1024	308.93	37.07
New Cbpp Palawan Enterprises	04-12-1061	418.75	50.25
New Cbpp Palawan Enterprises	03-12-1024	440.18	52.82
New Cbpp Palawan Enterprises	04-12-1060	825.00	99.00
New Cbpp Palawan Enterprises	04-12-1063	933.03	111.97
New Cbpp Palawan Enterprises	03-12-1020	1,521.43	182.57
New Cbpp Palawan Enterprises	05-12-1022	1,764.28	211.72
New Cbpp Palawan Enterprises	03-12-1021	2,041.07	244.93
New Cbpp Palawan Enterprises	05-12-1024	3,732.14	447.86

New Cbpp Palawan Enterprises	03-12-1023	3,995.54	479.46
New Cbpp Palawan Enterprises	02-12-1074	5,505.81	660.69
New Cbpp Palawan Enterprises	01-12-1022	13,816.07	1,657.93
New Cbpp Palawan Enterprises	02-12-1073	21,119.64	2,534.36
New Hope Motors And Parts Supplies	03-12-1023	26.79	3.21
New Leader Trading And Auto Supply Inc	02-12-1055	361.61	43.39
New Prosperous Grocery	01-12-1004	26.79	3.21
New Prosperous Grocery	04-12-1009	247.77	29.73
New Rodolfos Hardware	02-12-1062	535.71	64.29
New Top Steel Builders Center Inc	01-12-1015	3,169.64	380.36
North Point Petron Service Station	01-12-1021	11,934.82	1,432.18
North Point Petron Service Station	03-12-1023	34,391.97	4,127.03
North Point Petron Service Station	02-12-1074	36,814.29	4,417.71
North Point Petron Service Station	04-12-1062	43,995.54	5,279.46
North Point Petron Service Station	05-12-1023	44,346.42	5,321.58
North Point Petron Station	01-12-1021	19,007.14	2,280.86
Numero 6 General Mdsng	01-12-1021	58.04	6.96
Numero 6 General Mdsng	04-12-1062	267.86	32.14
Numero 6 General Mdsng	05-12-1023	433.04	51.96
Olympic Construction Supply	03-12-1024	1,321.43	158.57
Ong King Auto Supply Inc	06-12-1019	535.71	64.29
Panacan Commercial	01-12-1021	31.25	3.75
Panacan Commercial	03-12-1023	67.86	8.14
Panacan Commercial	04-12-1062	80.36	9.64
Panacan Commercial	02-12-1074	517.86	62.14
Panacan Commercial	05-12-1023	1,419.64	170.36
Panacan Trading	02-12-1074	1,160.71	139.29
Pc Express Laguna	06-12-1016	37,187.50	4,462.50
Pc Home Consumer Electronics	02-12-1011	2,588.39	310.61
Peoples Arcade	02-12-1063	44.20	5.30
Perfect Automotive Supply	04-12-1002	312.50	37.50
Persia Trading, Inc.	02-12-1055	142.86	17.14
Persia Trading, Inc.	04-12-1039	196.43	23.57
Persia Trading, Inc.	02-12-1053	267.86	32.14
Persia Trading, Inc.	04-12-1048	312.50	37.50
Persia Trading, Inc.	04-12-1045	428.57	51.43
Persia Trading, Inc.	02-12-1054	535.71	64.29
Persia Trading, Inc.	04-12-1040	1,107.14	132.86
Persia Trading, Inc.	03-12-1017	1,875.00	225.00
Petron Fleet Card	05-12-1024	10,638.72	1,276.65
Petron Fleet Card	04-12-1063	15,574.51	1,868.94
Petron Fleet Card	01-12-1024	15,758.47	1,891.02
Petron Fleet Card	03-12-1024	19,239.63	2,308.76
Petron Fleet Card	04-12-1041	32,884.29	3,946.11
Petron Fleet Card	02-12-1054	36,762.96	4,411.55
Petron Fleet Card	04-12-1049	36,933.74	4,432.05
Petron Fleet Card	02-12-1052	51,149.97	6,138.00
Petron Fleet Card	05-12-1023	69,242.88	8,309.15
Petron Fleet Card	03-12-1023	72,780.54	8,733.67
Petron Fleet Card	01-12-1021	81,099.25	9,731.91
Petron Fleet Card	02-12-1074	94,576.78	11,349.21
Petron Fleet Card	04-12-1062	100,640.82	12,076.90
Petron Fleet Card	04-12-1048	212,928.33	25,551.40
Petron Fleet Card	04-12-1040	217,061.28	26,047.35
Petron Fleet Card	03-12-1017	230,790.21	27,694.82
Petron Fleet Card	01-12-1016	246,505.83	29,580.70
Philippine Long Distance Telephone Company	02-12-1030	84.82	10.18
Pidac Petron Station	02-12-1012	3,229.73	387.57

Pilipinas Hino Inc	04-12-1006	6,911.61	829.39
Pilipinas Shell Petroleum Corp Fleet Card	02-12-1027	9,544.49	1,145.34
Pilipinas Shell Petroleum Corp Fleet Card	01-12-1040	12,381.68	1,485.80
Pilipinas Shell Petroleum Corp Fleet Card	06-12-1012	12,819.60	1,538.35
Pilipinas Shell Petroleum Corp Fleet Card	02-12-1025	13,303.71	1,596.44
Pilipinas Shell Petroleum Corp Fleet Card	04-12-1028	14,269.37	1,712.32
Pilipinas Shell Petroleum Corp Fleet Card	02-12-1026	138,184.37	16,582.13
Pilipinas Shell Petroleum Corp Fleet Card	02-12-1024	144,649.39	17,357.93
Pilipinas Shell Petroleum Corp Fleet Card	04-12-1027	147,524.32	17,702.92
Pilipinas Shell Petroleum Corp Fleet Card	06-12-1005	156,588.62	18,790.64
Pilipinas Shell Petroleum Corp Fleet Card	01-12-1038	161,577.27	19,389.27
Pilipinas Shell Petroleum Corp Fleet Card	01-12-1036	168,804.86	20,256.58
Pilipinas Shell Petroleum Corporation	02-12-1020	7,565.40	907.85
Pilipinas Shell Petroleum Corporation	01-12-1012	9,086.09	1,090.33
Pilipinas Shell Petroleum Corporation	03-12-1011	9,145.25	1,097.43
Pilipinas Shell Petroleum Corporation	04-12-1021	10,278.04	1,233.36
Pilipinas Shell Petroleum Corporation	02-12-1072	20,818.52	2,498.22
Pilipinas Shell Petroleum Corporation	03-12-1019	21,679.01	2,601.48
Pilipinas Shell Petroleum Corporation	02-12-1061	24,318.56	2,918.23
Pilipinas Shell Petroleum Corporation	01-12-1020	26,756.37	3,210.76
Pilipinas Shell Petroleum Corporation	04-12-1020	38,052.55	4,566.31
Pilipinas Shell Petroleum Corporation	02-12-1019	38,473.17	4,616.78
Pilipinas Shell Petroleum Corporation	01-12-1011	39,470.76	4,736.49
Pilipinas Shell Petroleum Corporation	03-12-1010	45,217.71	5,426.13
Pilipinas Shell Petroleum Corporation	01-12-1032	47,940.38	5,752.84
Pilipinas Shell Petroleum Corporation	02-12-1076	51,627.93	6,195.35
Pilipinas Shell Petroleum Corporation	05-12-1030	71,429.45	8,571.53
Pilipinas Shell Petroleum Corporation	06-12-1068	75,771.63	9,092.60
Pilipinas Shell Petroleum Corporation	02-12-1060	83,388.70	10,006.64
Pilipinas Shell Petroleum Corporation	02-12-1071	86,978.17	10,437.38
Pilipinas Shell Petroleum Corporation	03-12-1018	92,891.12	11,146.93
Pilipinas Shell Petroleum Corporation	01-12-1019	117,182.49	14,061.90
Pilipinas Shell Petroleum Corporation	02-12-1018	184,108.08	22,092.97
Pilipinas Shell Petroleum Corporation	01-12-1010	188,012.98	22,561.56
Pilipinas Shell Petroleum Corporation	03-12-1009	213,078.45	25,569.41
Pilipinas Shell Petroleum Corporation	01-12-1031	221,398.18	26,567.78
Pilipinas Shell Petroleum Corporation	06-12-1067	225,945.56	27,113.47
Pilipinas Shell Petroleum Corporation	05-12-1029	228,769.59	27,452.35
Pilipinas Shell Petroleum Corporation	02-12-1075	231,866.10	27,823.93
Pinamalayan Hardware	02-12-1064	267.86	32.14
Pinamalayan Lumber	01-12-1017	89.29	10.71
Pmftc Incorporated	02-12-1005	5,252.68	630.32
Pmftc Incorporated	01-12-1005	5,252.68	630.32
Pmftc Incorporated	04-12-1005	6,530.36	783.64
Polaris Hardware Trading Corp	02-12-1001	995.54	119.46
Polaris Hardware Trading Corp	02-12-1016	1,339.29	160.71
Prentice Auto Parts Center	05-12-1023	89.29	10.71
Prentice Auto Parts Center	03-12-1024	221.43	26.57
Prentice Auto Parts Center	03-12-1021	343.75	41.25
Prentice Auto Parts Center	02-12-1074	500.00	60.00
Prentice Auto Parts Center	03-12-1020	691.96	83.04
Prentice Auto Parts Center	02-12-1073	960.71	115.29
Pricillas Trading	06-12-1066	258.93	31.07
Priority Trading And Elec Supply	04-12-1001	239.29	28.71
Puerto Biochemist Drug Inc	01-12-1023	214.73	25.77
Puerto Princesa Auto Supply	05-12-1023	21.43	2.57
Puerto Princesa Auto Supply	01-12-1022	35.71	4.29
Puerto Princesa Auto Supply	04-12-1061	114.29	13.71

Puerto Princesa Auto Supply	04-12-1059	294.64	35.36
Puerto Princesa Auto Supply	03-12-1020	767.86	92.14
Red Ribbon Bakeshop	06-12-1025	531.25	63.75
Reysal Values Plus	06-12-1015	1,014.73	121.77
Reysal Values Plus	06-12-1021	1,141.52	136.98
Riverside Store	02-12-1079	553.57	66.43
Rm Supermart	06-12-1038	128.57	15.43
Robinsons Handyman Inc - Lucena	02-12-1011	5,614.96	673.79
Rodolfo H Manalo Ice Plant And Cold Storage	02-12-1013	125.00	15.00
Rodolfo H Manalo Ice Plant And Cold Storage	03-12-1005	125.00	15.00
Rodolfo H Manalo Ice Plant And Cold Storage	04-12-1052	232.15	27.85
Rodolfo H Manalo Ice Plant And Cold Storage	06-12-1048	232.14	27.86
Rodolfo H Manalo Ice Plant And Cold Storage	04-12-1044	290.20	34.80
Rodolfo H Manalo Ice Plant And Cold Storage	02-12-1056	406.25	48.75
Rodolfo H Manalo Ice Plant And Cold Storage	04-12-1043	495.54	59.46
Roxas Clothing House And Gen Mdse	05-12-1023	133.93	16.07
Roxas Shell Station	02-12-1079	14,701.89	1,764.23
Roxas Shell Station	01-12-1017	32,652.27	3,918.28
Roxas Shell Station	04-12-1053	11,544.44	1,385.34
Roxas Shell Station	02-12-1067	14,093.31	1,691.18
Roxas Shell Station	02-12-1062	20,776.07	2,493.13
Roxas Shell Station	02-12-1068	45,462.99	5,455.57
Roxas Shell Station	02-12-1066	25,043.82	3,005.26
S Macatangay Uno Trading And General Merchand	05-12-1023	260.71	31.29
Saint Peter Hardware Electrical & Constructio	03-12-1004	23,783.04	2,853.96
Samodio Hardware And Auto Center	02-12-1012	133.93	16.07
Samodio Hardware And Auto Center	02-12-1014	133.93	16.07
Samodio Hardware And Auto Center	03-12-1006	178.57	21.43
Samodio Hardware And Auto Center	01-12-1003	209.82	25.18
Samodio Hardware And Auto Center	02-12-1006	267.86	32.14
Samodio Hardware And Auto Center	04-12-1001	312.50	37.50
Samodio Hardware And Auto Center	04-12-1006	508.93	61.07
Samodio Hardware And Auto Center	02-12-1003	625.00	75.00
Samodio Hardware And Auto Center	02-12-1011	727.68	87.32
Samodio Hardware And Auto Center	01-12-1006	848.22	101.78
San Mariano Trading	02-12-1062	1,160.71	139.29
San Pablo Color Paint Center	03-12-1004	53.57	6.43
San Pablo Color Paint Center	02-12-1004	7,217.86	866.14
San S Bakeshop And Sari Sari Store	02-12-1044	325.00	39.00
Santes Calibration Service Center	02-12-1062	19,089.29	2,290.71
Sherz Auto Supply	06-12-1033	89.29	10.71
Sherz Auto Supply	02-12-1045	133.93	16.07
Sherz Auto Supply	02-12-1047	142.86	17.14
Sherz Auto Supply	06-12-1035	205.36	24.64
Sherz Auto Supply	06-12-1019	267.86	32.14
Sherz Auto Supply	06-12-1017	276.79	33.21
Sherz Auto Supply	01-12-1045	651.79	78.21
Sherz Auto Supply	01-12-1044	781.25	93.75
Sherz Auto Supply	02-12-1043	1,575.90	189.10
Sicsican Mega Filling Staton	04-12-1063	446.43	53.57
Sm Appliance Center-Dasmariñas	06-12-1069	4,283.93	514.07
Sm Supermarket Dasmariñas	06-12-1060	4,827.01	579.24
Smart Shell Service Center Inc	02-12-1079	107.14	12.86
Smart Shell Service Center Inc	02-12-1062	1,459.82	175.18
Smart Shell Service Center Inc	02-12-1066	1,919.64	230.36
Smart Shell Service Center Inc	04-12-1053	2,142.86	257.14
Smart Shell Service Center Inc	02-12-1068	4,107.15	492.85

Soriano Studio And Printing Press	02-12-1028	62.50	7.50
Soriano Studio And Printing Press	06-12-1014	151.79	18.21
Soriano Studio And Printing Press	06-12-1013	174.11	20.89
South City Hardware & Construction Supply	06-12-1016	290.18	34.82
South Emerald Distribution Inc	02-12-1017	145.09	17.41
South Mega Mart Corporation	04-12-1057	2,974.42	356.93
Southbound Computer Center	01-12-1016	7,187.50	862.50
Southern Luzon Drug Corporation	03-12-1020	1,785.09	214.21
Southern Luzon Drug Corporation	04-12-1064	2,358.04	282.96
Sta Cruz Dory'S Commercial	04-12-1022	87.05	10.45
Sta Cruz Dory'S Commercial	01-12-1043	116.07	13.93
Sta Cruz Dory'S Commercial	02-12-1028	145.09	17.41
Sta Cruz Dory'S Commercial	03-12-1032	145.09	17.41
Sta Cruz Ice Plant Inc	06-12-1013	446.43	53.57
Sta Cruz Ice Plant Inc	06-12-1014	446.43	53.57
Sta Cruz Lumber Hardware Corporation	01-12-1037	44.64	5.36
Sta Cruz Lumber Hardware Corporation	03-12-1032	114.28	13.72
Sta Cruz Lumber Hardware Corporation	06-12-1002	235.71	28.29
Sta Cruz Lumber Hardware Corporation	02-12-1028	625.00	75.00
Sta Cruz Lumber Hardware Corporation	01-12-1043	795.54	95.46
Sta Cruz Lumber Hardware Corporation	04-12-1024	1,143.75	137.25
Star Copy Center And General Merchandise	02-12-1014	30.36	3.64
State Construction And Mill Supply	03-12-1017	87.05	10.45
State Construction And Mill Supply	02-12-1056	174.11	20.89
State Construction And Mill Supply	01-12-1013	266.92	32.03
State Construction And Mill Supply	04-12-1040	357.14	42.86
Strongwin Enterprises	01-12-1043	163.39	19.61
Sunlife Bookstore	01-12-1005	2,026.78	243.22
Super Progress Hardware	04-12-1003	160.71	19.29
Sylver Steel Trade	06-12-1017	1,725.89	207.11
Tca The Computer Authority Inc	01-12-1016	1,964.29	235.71
Timtan Enterprise	04-12-1062	321.43	38.57
Top Racing Car Accessories Center	04-12-1046	178.57	21.43
Top Racing Car Accessories Center	03-12-1015	446.43	53.57
Top Racing Car Accessories Center	04-12-1045	580.36	69.64
Top Racing Car Accessories Center	02-12-1053	714.29	85.71
Tri Star (One Stop) Motorshop Inc.	04-12-1039	16,642.86	1,997.14
Tri Star Motor Shop Inc	01-12-1013	11,828.57	1,419.43
Trinos Minimart	01-12-1046	198.21	23.79
Trinos Minimart	02-12-1046	229.46	27.54
Trinos Minimart	02-12-1047	232.14	27.86
Trinos Minimart	02-12-1048	236.61	28.39
Trinos Minimart	06-12-1017	247.32	29.68
Trinos Minimart	06-12-1019	251.34	30.16
Trinos Minimart	06-12-1022	293.75	35.25
Triple Trading And Fabrication	02-12-1043	714.29	85.71
Truck And Auto Parts	04-12-1048	419.64	50.36
Tunay Na Atin Auto Supply	01-12-1014	223.21	26.79
Tunay Na Atin Petron Service Station	04-12-1045	316.96	38.04
Unico General Merchandising	03-12-1024	678.57	81.43
United Bearing Industrial Corp Cabuyao	02-12-1043	651.79	78.21
United Bearing Industrial Corporation	01-12-1048	67.86	8.14
V B Carvajal Supply	01-12-1045	267.86	32.14
Vencili Venili Convenience Store	01-12-1007	214.29	25.71
Vencili Venili Convenience Store	02-12-1015	937.51	112.49
Ventura Gasoline Station	02-12-1074	219.64	26.36
Ventura Gasoline Station	01-12-1024	892.86	107.14
Ventura Gasoline Station	05-12-1024	892.86	107.14

Ventura Gasoline Station	04-12-1062	7,500.00	900.00
Ventura Gasoline Station	05-12-1023	13,900.90	1,668.10
Wagner General Merchandise	03-12-1023	175.89	21.11
Walmart Handyman Inc Gen Trias	05-12-1026	66.29	7.96
Walmart Handyman Inc Gen Trias	01-12-1025	446.21	53.54
Wan Sang Trading	06-12-1038	40.18	4.82
Western COMmercial CORpORation	02-12-1037	2,142.86	257.14
Western COMmercial CORpORation	06-12-1025	20,714.29	2,485.71
Western Commercial Corporation	03-12-1016	2,142.86	257.14
Western Commercial Corporation	02-12-1054	7,589.29	910.71
Western Commercial Corporation	02-12-1055	8,839.29	1,060.71
Western Commercial Corporation	04-12-1006	14,107.14	1,692.86
Western Commercial Corporation	04-12-1002	16,339.29	1,960.71
Western Commercial Corporation	05-12-1026	20,267.86	2,432.14
Western Commercial Corporation	02-12-1001	24,464.28	2,935.72
Western Commercial Corporation	01-12-1013	26,250.00	3,150.00
Western Commercial Corporation	02-12-1002	48,214.29	5,785.71
Western Commercial Corporation	02-12-1010	49,857.14	5,982.86
Western Commercial Corporation	03-12-1004	72,901.79	8,748.21
Western Commercial Corporation	01-12-1017	111,071.43	13,328.57
Western Commercial Corporation	04-12-1065	131,785.71	15,814.29
Wheelzone Car Buy Sell And Repair Shop	05-12-1022	1,785.71	214.29
Wheelzone Car Buy Sell And Repair Shop	05-12-1023	2,901.79	348.21
Wheelzone Car Buy Sell And Repair Shop	04-12-1063	3,125.00	375.00
Wheelzone Car Buy Sell And Repair Shop	03-12-1020	3,571.43	428.57
Wheelzone Car Buy Sell And Repair Shop	04-12-1060	4,017.86	482.14
Wilfred Petron Station	03-12-1024	892.86	107.14
Wilfred Petron Station	01-12-1021	24,060.71	2,887.29
Wilfred Petron Station	02-12-1023	36,041.96	4,325.04
Wilfred Petron Station	02-12-1074	41,160.71	4,939.29
Yanika Gasoline Station	02-12-1035	267.96	32.14
Zafra Motor Works	03-12-1015	11,223.21	1,346.79
Subtotal		7,693,613.46	923,233.39
VI. Purchases of goods are supported by Bank Deposits for the account of the Payee			
Pilipinas Shell Petroleum Corporation	05-12-1042	206,275.19	24,753.02
Pilipinas Shell Petroleum Corporation	05-12-1043	43,838.18	5,260.58
Pilipinas Shell Petroleum Corporation	05-12-1044	8,901.85	1,068.22
Pilipinas Shell Petroleum Corporation	06-12-1076	95,994.99	11,513.40
Pilipinas Shell Petroleum Corporation	06-12-1077	23,217.19	2,786.06
Subtotal		378,227.40	45,387.28
VII. Purchases of goods are supported by Tape Receipts			
A3 Happy Store	06-12-1006	66.96	8.04
Metrop Lucena Department Store	05-12-1005	2,016.47	241.98
New Prosperous Grocery	05-12-1005	2,766.07	331.93
Reysal Values Plus	06-12-1027	817.63	98.12
Reysal Values Plus	06-12-1029	1,141.74	137.01
Subtotal		6,808.87	817.08
VIII. Purchases of goods supported by VAT ORs imprinted with the phrase "Not valid as source of input tax"			
Western Commercial Corporation	05-12-1003	10,892.86	1,307.14
Western Commercial Corporation	05-12-1035	5,714.29	685.71
Western Commercial Corporation	06-12-1027	2,321.43	278.57
Western Commercial Corporation	06-12-1037	20,535.71	2,464.29
Western Commercial Corporation	06-12-1074	17,500.00	2,100.00
Western Commercial Corporation	06-12-1075	13,214.29	1,585.71

Subtotal		70,178.58	8,421.42
<i>IX. Supporting Invoice is Unreadable</i>			
Rose Pharmacy Inc	06-12-1029	890.40	106.85
Subtotal		890.40	106.85
Total		8,755,306.72	1,050,636.49

ANNEX "B"

Purchase Of Capital Goods			
Registered Name	PV Nos	Tax Base (P)	Input Tax (P)
<i>I. No Supporting Invoice or Official Receipt</i>			
Faire Technologies	06-12-1031	60.71	7.29
Subtotal		60.71	7.29
<i>II. Supporting Invoice does not indicate the TIN of the petitioner</i>			
Pc Chain Superstore	06-12-1030	36,116.07	4,333.93
Subtotal		36,116.07	4,333.93
<i>III. Supporting Invoices/ORs do not indicate the TIN and Address of the petitioner</i>			
Dee Hwa Liong Elec Equipt Corp	06-12-1031	430.36	51.64
Pc Express Laguna	06-12-1044	4,375.00	525.00
Will Serve Hardware & Electrical Supply	06-12-1031	2,608.93	313.07
Subtotal		7,414.29	889.71
<i>IV. Purchases of capital goods supported by invoices dated outside the period of claim</i>			
Bitslink	02-12-1012	3,080.36	369.64
Bitslink	02-12-1011	53,392.85	6,407.15
FRS Enterprises	02-12-1035	9,732.14	1,167.86
NCCC Department Store	04-12-1059	9,727.50	1,167.30
Neswood Furniture And Gen Merchandise	04-12-1002	19,375.00	2,325.00
Octagon Computer Superstore - Lucena	02-12-1001	3,562.50	427.50
Octagon Computer Superstore Palawan	05-12-1022	1,116.07	133.93
PC Express Laguna	02-12-1035	23,821.43	2,858.57
Pcnet Advance Solutions Inc	02-12-1035	1,785.71	214.29
Roxas Shell Station	02-12-1066	30,199.08	3,623.89
Southbound Computer Center	01-12-1016	70,625.00	8,475.00
Star Appliance Center Inc - Lucena	04-12-1001	14,941.96	1,793.04
The Diy Shop Corp	02-12-1035	1,396.87	167.63
W A L General Merchandise	02-12-1035	736.61	88.39
Subtotal		243,493.08	29,219.19
<i>V. Supporting Official Receipt is unreadable</i>			
Ace Hardware Philippines Inc	06-12-1031	603.57	72.43
Subtotal		603.57	72.43
Total		287,687.72	34,522.55

ANNEX "C"

Purchase of Services			
Registered Name	PV Nos	Tax Base (P)	Input Tax (P)
<i>I. No Supporting Invoices or Official Receipts</i>			
Ati Batangas Inc	06-12-1059	133.95	16.05
Calapan Telephone System Inc	06-12-1058	7,147.08	857.65
Hunter Security Agency and Manpower Services	06-12-1044	50,000.00	6,000.00
J Alcabasa Enterprises & General Merchandise	05-12-1039	65,162.11	7,819.45
Jollibee Lucena City	05-12-1037	276.79	33.21
JRS Express Calapan	06-12-1058	294.63	35.37
MCM Wine Express	06-12-1047	26.79	3.21
Meralco	05-12-1001	35,267.28	4,232.07
Nautical Ports Management and Services Inc	04-12-1054	35.72	4.28
Nautical Ports Management and Services Inc	04-12-1055	71.44	8.56
Nautical Ports Management and Services Inc	06-12-1058	17.86	2.14
Philippine Ports Authority	06-12-1047	37.50	4.50
Pilipinas Hino Incorporated	06-12-1034	4,090.18	490.82
Rufino A Manzano	06-12-0032	35,000.00	4,200.00
Star Infrastructure Dev Corp	06-12-1047	776.78	93.22
Supercat Batangas	06-12-1058	513.39	61.61
T.S Lumanog Trading	06-12-1047	62.50	7.50
Subtotal		198,914.00	23,869.64
<i>II. Supporting Invoices/ORs do not indicate the Tin of the petitioner</i>			
3 Kids Enterprises	02-12-0011	29,109.82	3,493.18
C Gubatan Enterprises	04-12-0095	4,592.86	551.14
Calapan Telephone System Inc	04-12-1058	1,419.00	170.28
Copy Solution Trading and Services	06-12-1007	3,413.81	409.66
Copy Solution Trading and Services	06-12-1030	1,064.30	127.72
Copy Solution Trading and Services	06-12-1034	1,838.55	220.63
Copy Solution Trading and Services	06-12-1036	930.43	111.65
Dennis Trucking Services	03-12-0031	5,203.57	624.43
Dennis Trucking Services	05-12-0082	11,614.73	1,393.77
F A Freight Services	04-12-0025	117,085.79	14,050.30
Fine Art Studio Photo Supply & Gen Mdse	06-12-1072	77.67	9.33
Fine Art Studio Photo Supply & Gen Mdse	05-12-1034	211.61	25.39
Fine Art Studio Photo Supply & Gen Mdse	05-12-1036	94.64	11.36
Golden Fort Security and Investigation	05-12-1034	26,316.96	3,158.04
Golden Fort Security and Investigation	05-12-1036	27,720.54	3,326.46
Golden Fort Security and Investigation	06-12-1071	30,176.79	3,621.21
Hunter Security Agency and Manpower Services	04-12-1058	98,137.10	11,776.46
JRS Express Lucena Branch	06-12-1074	357.14	42.86
KR Carrier	01-12-0023	51,447.86	6,173.74
KR Carrier	01-12-0041	29,616.96	3,554.04
KR Carrier	02-12-0035	14,537.50	1,744.50
KR Carrier	02-12-0062	35,833.04	4,299.96
KR Carrier	03-12-0062	28,021.43	3,362.57
KR Carrier	03-12-0092	40,680.57	4,881.67
KR Carrier	03-12-0130	17,614.29	2,113.71
KR Carrier	04-12-0043	13,210.71	1,585.29
KR Carrier	04-12-0097	5,846.43	701.57
KR Carrier	04-12-0098	18,414.29	2,209.71
KR Carrier	05-12-0036	19,214.28	2,305.71
KR Carrier	06-12-0049	54,083.93	6,490.07
KR Carrier	06-12-0098	42,280.80	5,073.70
Leo Adeva Enterprises	06-12-1059	3,750.00	450.00

Lucena Wheeler Enterprises	05-12-1036	696.43	83.57
Mary Rose Cargo Mover Inc	04-12-0016	4,403.57	528.43
Mary Rose Cargo Mover Inc	05-12-0083	5,203.57	624.43
Millenium Tire Check Center - Lucena	06-12-1074	758.93	91.07
Montenegro Shipping Lines Inc	04-12-1055	3,228.57	387.43
MRTC Trucking Services Corporation	01-12-0014	75,742.86	9,089.14
MRTC Trucking Services Corporation	01-12-0084	69,035.15	8,284.22
MRTC Trucking Services Corporation	03-12-0014	113,407.68	13,608.92
MRTC Trucking Services Corporation	03-12-0016	144,786.25	17,374.35
MRTC Trucking Services Corporation	03-12-0099	74,869.64	8,984.36
MRTC Trucking Services Corporation	04-12-0013	74,945.54	8,993.46
MRTC Trucking Services Corporation	04-12-0036	105,683.57	12,682.03
MRTC Trucking Services Corporation	05-12-0021	73,108.43	8,773.01
MRTC Trucking Services Corporation	05-12-0042	123,842.86	14,861.14
MRTC Trucking Services Corporation	06-12-0027	135,993.39	16,319.21
MRTC Trucking Services Corporation	06-12-0094	176,371.00	21,164.52
Rca Auto Glass and Gen Merchandise	05-12-1004	1,339.29	160.71
Riddle Trucking Service	03-12-0061	4,403.57	528.43
Riddle Trucking Service	03-12-0128	5,203.57	624.43
White Beach Nipa Hut and Restaurant	06-12-1057	8,035.72	964.28
Subtotal		1,934,976.99	232,197.25

III. Supporting Invoices/ORs do not indicate the Tin and Address of the petitioner

3 Kids Enterprises	01-12-0018	21,811.16	2,617.34
3 Kids Enterprises	01-12-0033	19,256.70	2,310.80
3 Kids Enterprises	03-12-0017	5,203.57	624.43
3 Kids Enterprises	03-12-0019	10,407.14	1,248.86
3 Kids Enterprises	03-12-0101	30,492.50	3,659.10
3 Kids Enterprises	04-12-0018	49,462.50	5,935.50
3 Kids Enterprises	04-12-0046	37,744.48	4,529.34
3 Kids Enterprises	05-12-0043	89,522.59	10,742.71
3 Kids Enterprises	06-12-0005	126,029.07	15,123.49
3 Kids Enterprises	06-12-0039	37,513.04	4,501.56
A Villahermosa Trucking	01-12-0061	57,918.48	6,950.22
A Villahermosa Trucking	01-12-0062	116,898.49	14,027.82
A Villahermosa Trucking	01-12-0063	77,824.64	9,338.96
A Villahermosa Trucking	01-12-0064	47,521.43	5,702.57
A Villahermosa Trucking	01-12-0065	172,075.71	20,649.09
A Villahermosa Trucking	01-12-0066	76,404.00	9,168.48
A Villahermosa Trucking	04-12-0057	102,871.61	12,344.59
A Villahermosa Trucking	04-12-0058	121,435.98	14,572.32
A Villahermosa Trucking	04-12-0059	147,200.28	17,664.03
A Villahermosa Trucking	04-12-0060	27,702.89	3,324.35
A Villahermosa Trucking	04-12-0061	98,822.86	11,858.74
A Villahermosa Trucking	04-12-0062	76,048.82	9,125.86
A Villahermosa Trucking	05-12-0040	186,639.64	22,396.76
A Villahermosa Trucking	05-12-0089	59,403.57	7,128.43
A Villahermosa Trucking	05-12-0090	127,236.07	15,268.33
A Villahermosa Trucking	05-12-0091	106,237.86	12,748.54
A Villahermosa Trucking	06-12-0052	180,484.39	21,658.13
Abcd Security & Investigation Agency	06-12-1030	62,946.42	7,553.58
AGN Trucking and Trading	01-12-0083	13,094.64	1,571.36
AGN Trucking and Trading	02-12-0005	20,336.61	2,440.39
AGN Trucking and Trading	02-12-0045	7,241.96	869.04
AGN Trucking and Trading	03-12-0073	11,012.14	1,321.46
AGN Trucking and Trading	04-12-0011	10,556.25	1,266.75
AGN Trucking and Trading	06-12-0006	21,112.50	2,533.50
Amcar Automotive Corporation	06-12-1026	11,000.89	1,320.11

Angelinas Travel Inn Inc	05-12-1037	669.64	80.36
Asian Traveller S Inn	06-12-1027	1,473.21	176.79
Asian Traveller S Inn	06-12-1028	1,473.21	176.79
Asian Traveller S Inn	06-12-1031	982.14	117.86
Avenue Bookstore	05-12-1006	8.04	0.96
Beeline Foods Corporation	06-12-1044	775.00	93.00
C Gubatan Enterprises	02-12-0032	16,044.64	1,925.36
C Gubatan Enterprises	03-12-0081	15,884.20	1,906.10
C Gubatan Enterprises	06-12-0097	15,723.75	1,886.85
Ca Copy Center Printing Press and Gen Mdse	05-12-1040	13.39	1.61
Calapan Oriental Machine and Engineering	04-12-1055	8,526.79	1,023.21
Calapan Telephone System Inc	04-12-1054	11,900.50	1,428.06
Calapan Telephone System Inc	06-12-1057	1,887.58	226.51
CMT Hauling Services	01-12-0026	213,622.73	25,634.73
CMT Hauling Services	01-12-0087	118,708.67	14,245.04
CMT Hauling Services	02-12-0023	204,436.96	24,532.43
CMT Hauling Services	03-12-0036	80,005.98	9,600.72
CMT Hauling Services	03-12-0076	169,583.13	20,349.97
CMT Hauling Services	03-12-0117	176,402.65	21,168.32
CMT Hauling Services	04-12-0028	187,204.66	22,464.56
CMT Hauling Services	04-12-0047	206,415.76	24,769.89
CMT Hauling Services	05-12-0009	15,789.13	1,894.70
CMT Hauling Services	05-12-0016	157,017.06	18,842.05
CMT Hauling Services	05-12-0064	118,436.06	14,212.33
CMT Hauling Services	06-12-0008	167,159.95	20,059.19
CMT Hauling Services	06-12-0047	186,435.23	22,372.23
Contgeo Cargo Solutions	01-12-0013	40,787.14	4,894.46
Contgeo Cargo Solutions	01-12-0088	14,010.71	1,681.29
Contgeo Cargo Solutions	03-12-0072	33,896.43	4,067.57
Contgeo Cargo Solutions	04-12-0012	16,818.75	2,018.25
Contgeo Cargo Solutions	05-12-0005	20,657.14	2,478.86
Contgeo Cargo Solutions	05-12-0031	7,968.75	956.25
Contgeo Cargo Solutions	06-12-0041	38,861.61	4,663.39
Coren Commercial Co., Inc	02-12-0047	84,821.43	10,178.57
Coren Commercial Co., Inc	04-12-0063	68,750.00	8,250.00
Dennis Trucking Services	01-12-0044	4,403.57	528.43
E C Creencia Trading	01-12-0005	66,582.23	7,989.87
E C Creencia Trading	01-12-0057	99,615.18	11,953.82
E C Creencia Trading	02-12-0015	80,064.29	9,607.71
E C Creencia Trading	03-12-0034	88,033.04	10,563.96
E C Creencia Trading	03-12-0038	72,528.96	8,703.48
E C Creencia Trading	03-12-0096	45,361.61	5,443.39
E C Creencia Trading	04-12-0020	50,480.36	6,057.64
E C Creencia Trading	04-12-0048	74,760.71	8,971.29
E C Creencia Trading	05-12-0015	30,867.41	3,704.09
E M Mendoza Trucking	01-12-0004	34,128.57	4,095.43
E M Mendoza Trucking	01-12-0034	84,804.46	10,176.54
E M Mendoza Trucking	02-12-0012	17,720.54	2,126.46
E M Mendoza Trucking	03-12-0018	42,938.39	5,152.61
E M Mendoza Trucking	03-12-0020	24,048.21	2,885.79
E M Mendoza Trucking	03-12-0094	32,023.21	3,842.79
E M Mendoza Trucking	04-12-0017	64,624.29	7,754.91
E M Mendoza Trucking	04-12-0045	7,968.75	956.25
E M Mendoza Trucking	05-12-0006	62,581.03	7,509.72
E M Mendoza Trucking	05-12-0044	63,470.20	7,616.42
E M Mendoza Trucking	06-12-0031	35,125.09	4,215.01
E M Mendoza Trucking	06-12-0046	72,253.57	8,670.43
E P Bautista Trucking Services	03-12-0030	7,975.59	957.07

E P Bautista Trucking Services	05-12-0046	3,645.98	437.52
Eastern Precious Cuisine	06-12-1074	924.10	110.90
Eclair Food Concepts Fastfood & Bar	06-12-1074	263.39	31.61
Eka Food Corner	04-12-1055	293.75	35.25
Fer and Milas Fast Food	05-12-1037	241.07	28.93
Fine Art Studio Photo Supply & Gen Mdse	05-12-1004	139.29	16.71
Fine Art Studio Photo Supply & Gen Mdse	05-12-1006	44.64	5.36
Fine Art Studio Photo Supply & Gen Mdse	06-12-1071	48.66	5.84
Fine Art Studio Photo Supply & Gen Mdse	06-12-1073	70.98	8.52
Fine Art Studio Photo Supply & Gen Mdse	06-12-1074	189.28	22.72
G Malijan Trucking	01-12-0031	37,605.73	4,512.69
G Malijan Trucking	01-12-0069	42,306.21	5,076.75
G Malijan Trucking	03-12-0056	12,015.18	1,441.82
G Malijan Trucking	03-12-0057	50,422.32	6,050.68
G Malijan Trucking	04-12-0008	44,883.93	5,386.07
G Malijan Trucking	04-12-0034	17,953.57	2,154.43
G Malijan Trucking	05-12-0050	83,400.89	10,008.11
G Malijan Trucking	06-12-0020	21,493.75	2,579.25
G Malijan Trucking	06-12-0077	33,123.21	3,974.79
Golden Eye Trucking	01-12-0056	4,592.86	551.14
Golden Eye Trucking	03-12-0015	8,807.14	1,056.86
Golden Eye Trucking	06-12-0093	14,343.75	1,721.25
Golden Fort Security and Investigation	05-12-1001	30,001.34	3,600.16
Golden Fort Security and Investigation	05-12-1003	28,071.43	3,368.57
Golden Fort Security and Investigation	06-12-1073	38,106.96	4,572.84
Good Deal Hauling Services	02-12-0020	3,645.98	437.52
Good Deal Hauling Services	04-12-0074	4,403.57	528.43
Grand Central Park and Garden Cafe	05-12-1004	205.36	24.64
Grandios Enterprise	02-12-0036	33,429.46	4,011.54
Grandios Enterprise	03-12-0060	11,161.61	1,339.39
Grandios Enterprise	03-12-0131	19,130.36	2,295.64
Grandios Enterprise	05-12-0035	64,860.36	7,783.24
Grandios Enterprise	06-12-0051	65,811.61	7,897.39
Grandios Enterprise	06-12-0096	11,772.32	1,412.68
Hizon Transport Services and Trading Inc	03-12-0083	326,895.94	39,227.51
Hizon Transport Services and Trading Inc	03-12-0084	270,708.79	32,485.05
Hizon Transport Services and Trading Inc	03-12-0085	149,621.29	17,954.55
Hizon Transport Services and Trading Inc	03-12-0086	180,243.36	21,629.20
Hizon Transport Services and Trading Inc	03-12-0087	192,261.98	23,071.44
Hizon Transport Services and Trading Inc	03-12-0088	189,217.79	22,706.13
Hizon Transport Services and Trading Inc	03-12-0089	245,100.11	29,412.01
Hizon Transport Services and Trading Inc	03-12-0090	236,954.53	28,434.54
Hizon Transport Services and Trading Inc	03-12-0091	309,781.28	37,173.75
Hizon Transport Services and Trading Inc	04-12-0021	292,379.88	35,085.59
Hizon Transport Services and Trading Inc	05-12-0070	440,177.50	52,821.30
Hizon Transport Services and Trading Inc	05-12-0071	274,445.71	32,933.49
Hunter Security Agency and Manpower Services	06-12-1057	49,068.55	5,888.23
J P Opena Trucking Inc	01-12-0011	98,712.86	11,845.54
J P Opena Trucking Inc	01-12-0012	54,766.07	6,571.93
J P Opena Trucking Inc	01-12-0070	65,929.84	7,911.58
J P Opena Trucking Inc	02-12-0030	61,017.46	7,322.10
J P Opena Trucking Inc	02-12-0059	90,320.54	10,838.46
J P Opena Trucking Inc	03-12-0055	57,118.75	6,854.25
J P Opena Trucking Inc	03-12-0070	65,437.14	7,852.46
J P Opena Trucking Inc	04-12-0009	69,290.71	8,314.89
J P Opena Trucking Inc	04-12-0033	79,378.75	9,525.45
J P Opena Trucking Inc	04-12-0089	58,696.43	7,043.57
J P Opena Trucking Inc	05-12-0049	148,980.18	17,877.62

J P Opeña Trucking Inc	06-12-0019	63,648.66	7,637.84
J P Opeña Trucking Inc	06-12-0076	101,350.18	12,162.02
Jellys Trucking Services	01-12-0090	7,040.18	844.82
Jellys Trucking Services	03-12-0027	12,516.96	1,502.04
Jellys Trucking Services	04-12-0038	3,645.98	437.52
Jellys Trucking Services	05-12-0047	10,407.14	1,248.86
Jhamill Tire Supply	06-12-1030	647.32	77.68
Joanne and Janine Enterprises	01-12-0024	39,342.86	4,721.14
Joanne and Janine Enterprises	01-12-0025	63,675.14	7,641.02
Joanne and Janine Enterprises	01-12-0042	45,256.25	5,430.75
Joanne and Janine Enterprises	03-12-0059	73,666.61	8,839.99
Joanne and Janine Enterprises	03-12-0082	13,210.71	1,585.29
Joanne and Janine Enterprises	03-12-0132	22,249.55	2,669.95
Joanne and Janine Enterprises	04-12-0042	27,283.93	3,274.07
Joanne and Janine Enterprises	04-12-0093	31,374.11	3,764.89
Joanne and Janine Enterprises	04-12-0094	44,335.71	5,320.29
Joanne and Janine Enterprises	05-12-0041	15,375.89	1,845.11
Joanne and Janine Enterprises	05-12-0092	33,487.14	4,018.46
Joanne and Janine Enterprises	06-12-0053	32,873.21	3,944.79
Jollibee Foods Corporation	04-12-1058	754.29	90.51
Jp Opeña Trucking Inc	01-12-0032	58,215.92	6,985.91
JRS Express Calapan	04-12-1054	178.57	21.43
JRS Express Calapan	04-12-1055	374.99	45.01
JRS Express Calapan	04-12-1056	98.21	11.79
JRS Express Calapan	04-12-1058	542.85	65.15
JRS Express Calapan	06-12-1057	721.42	86.58
JRS Express Calapan	06-12-1059	98.21	11.79
JRS Express Calapan	06-12-1075	98.21	11.79
JRS Express Lucena Branch	05-12-1006	178.57	21.43
JRS Express Lucena Branch	05-12-1034	455.36	54.64
JRS Express Lucena Branch	05-12-1035	276.79	33.21
JRS Express Lucena Branch	05-12-1036	98.21	11.79
JRS Express Lucena Branch	05-12-1037	98.21	11.79
JRS Express Lucena Branch	05-12-1038	196.42	23.58
JRS Express Lucena Branch	06-12-1072	80.36	9.64
JRS Express Lucena Branch	06-12-1073	98.21	11.79
JRS Express-Batangas	06-12-1044	419.65	50.35
JRS Express-Batangas	06-12-1046	276.78	33.22
JZ Valencia Enterprises	03-12-0026	3,645.98	437.52
JZ Valencia Enterprises	03-12-0052	16,028.57	1,923.43
JZ Valencia Enterprises	03-12-0053	20,374.79	2,444.98
KR Carrier	05-12-0088	24,450.67	2,934.08
La Gensol Plaza Hotel and Restaurant	04-12-1055	892.86	107.14
La Gensol Plaza Hotel and Restaurant	06-12-1059	1,250.00	150.00
Leavil Trucking Services	03-12-0122	86,761.61	10,411.39
LFH Venture Merchandising Corporation	01-12-0043	23,335.71	2,800.29
LFH Venture Merchandising Corporation	01-12-0058	178,797.57	21,455.71
LFH Venture Merchandising Corporation	02-12-0037	234,038.33	28,084.60
LFH Venture Merchandising Corporation	02-12-0061	203,756.70	24,450.80
LFH Venture Merchandising Corporation	03-12-0063	206,625.34	24,795.04
LFH Venture Merchandising Corporation	03-12-0093	199,978.68	23,997.44
LFH Venture Merchandising Corporation	04-12-0026	215,870.64	25,904.48
LFH Venture Merchandising Corporation	04-12-0080	321,291.97	38,555.04
LFH Venture Merchandising Corporation	05-12-0038	326,853.19	39,222.38
LFH Venture Merchandising Corporation	05-12-0039	224,333.88	26,920.06
Lucena Food Services Inc	06-12-1074	455.36	54.64
Lucena Wheeler Enterprises	05-12-1038	785.71	94.29
M.R. Auto Supply & Gen.Mdse	06-12-1007	80.36	9.64

Marissas Trucking and Hauling Services	02-12-0014	4,101.73	492.21
Marissas Trucking and Hauling Services	05-12-0086	11,667.14	1,400.06
Mega Gift Shop and General Merchandise	06-12-1014	3,593.75	431.25
Mindoro Plaza Hotel	04-12-1055	790.18	94.82
Moreta Shipping Lines, Inc.	01-12-0029	120,535.71	14,464.29
Moreta Shipping Lines, Inc.	02-12-0003	281,250.00	33,750.00
Moreta Shipping Lines, Inc.	02-12-0004	267,857.14	32,142.86
Moreta Shipping Lines, Inc.	02-12-0016	428,571.43	51,428.57
Moreta Shipping Lines, Inc.	03-12-0123	254,464.29	30,535.71
Moreta Shipping Lines, Inc.	04-12-0031	227,678.57	27,321.43
Moreta Shipping Lines, Inc.	04-12-0032	200,892.86	24,107.14
Moreta Shipping Lines, Inc.	04-12-0085	78,500.00	9,420.00
Moreta Shipping Lines, Inc.	05-12-0072	214,285.71	25,714.29
Moreta Shipping Lines, Inc.	05-12-0073	174,107.14	20,892.86
Moreta Shipping Lines, Inc.	05-12-0074	530,160.71	63,619.29
MRTC Trucking Services Corporation	02-12-0006	115,965.39	13,915.85
MRTC Trucking Services Corporation	05-12-0069	5,444.64	653.36
MRTC Trucking Services Corporation	06-12-0043	198,776.79	23,853.21
North West Enterprises	02-12-0022	4,101.73	492.21
North West Enterprises	04-12-0081	29,737.59	3,568.51
North West Enterprises	05-12-0085	31,760.71	3,811.29
Our Beverly Village Trucking Corporation	01-12-0022	36,045.54	4,325.46
Our Beverly Village Trucking Corporation	01-12-0040	78,638.84	9,436.66
Our Beverly Village Trucking Corporation	02-12-0038	53,766.07	6,451.93
Our Beverly Village Trucking Corporation	02-12-0063	41,249.11	4,949.89
Our Beverly Village Trucking Corporation	03-12-0058	41,506.21	4,980.74
Our Beverly Village Trucking Corporation	03-12-0080	42,857.14	5,142.86
Our Beverly Village Trucking Corporation	03-12-0129	38,261.16	4,591.34
Our Beverly Village Trucking Corporation	04-12-0041	53,021.43	6,362.57
Our Beverly Village Trucking Corporation	04-12-0096	64,828.57	7,779.43
Our Beverly Village Trucking Corporation	05-12-0037	48,719.86	5,846.38
Our Beverly Village Trucking Corporation	05-12-0087	62,397.57	7,487.71
Our Beverly Village Trucking Corporation	06-12-0050	61,359.32	7,363.12
Our Beverly Village Trucking Corporation	06-12-0095	65,950.89	7,914.11
P N A Freight Services	03-12-0069	35,745.05	4,289.41
Platon Trucking	03-12-0054	68,596.43	8,231.57
Plaza Green Restaurant	05-12-1037	651.79	78.21
Plaza Green Restaurant	06-12-1074	133.93	16.07
Quincela Shipping Lines	01-12-0055	277,830.40	33,339.65
Quincela Shipping Lines	01-12-0079	567,206.12	68,064.73
Quincela Shipping Lines	04-12-0090	276,226.56	33,147.19
Quincela Shipping Lines	04-12-0091	625,723.75	75,086.85
Quincela Shipping Lines	06-12-0090	626,696.33	75,203.56
Quincela Shipping Lines	06-12-0091	355,154.64	42,618.56
Rapid Movers and Forwarders Co Inc	01-12-0020	62,782.14	7,533.86
Rapid Movers and Forwarders Co Inc	01-12-0021	135,964.33	16,315.72
Rapid Movers and Forwarders Co Inc	03-12-0039	81,643.39	9,797.21
Rapid Movers and Forwarders Co Inc	03-12-0040	57,365.36	6,883.84
Rapid Movers and Forwarders Co Inc	03-12-0041	70,574.82	8,468.98
Rapid Movers and Forwarders Co Inc	03-12-0042	92,343.75	11,081.25
Rapid Movers and Forwarders Co Inc	03-12-0043	68,584.82	8,230.18
Rapid Movers and Forwarders Co Inc	03-12-0044	78,223.57	9,386.83
Rapid Movers and Forwarders Co Inc	03-12-0045	81,880.54	9,825.66
Rapid Movers and Forwarders Co Inc	03-12-0046	129,229.11	15,507.49
Rapid Movers and Forwarders Co Inc	03-12-0047	64,625.89	7,755.11
Rapid Movers and Forwarders Co Inc	03-12-0050	83,814.29	10,057.71
Rapid Movers and Forwarders Co Inc	03-12-0051	86,562.50	10,387.50
Rapid Movers and Forwarders Co Inc	03-12-0064	73,946.43	8,873.57

Rapid Movers and Forwarders Co Inc	03-12-0065	67,591.07	8,110.93
Rapid Movers and Forwarders Co Inc	03-12-0066	73,476.07	8,817.13
Rapid Movers and Forwarders Co Inc	03-12-0067	72,268.04	8,672.16
Rapid Movers and Forwarders Co Inc	03-12-0077	108,387.68	13,006.52
Rapid Movers and Forwarders Co Inc	03-12-0078	84,525.00	10,143.00
Rapid Movers and Forwarders Co Inc	04-12-0010	50,105.89	6,012.71
Rapid Movers and Forwarders Co Inc	05-12-0026	75,675.71	9,081.09
Rapid Movers and Forwarders Co Inc	05-12-0027	94,137.05	11,296.45
Rapid Movers and Forwarders Co Inc	05-12-0029	75,871.79	9,104.61
Rapid Movers and Forwarders Co Inc	05-12-0030	75,740.18	9,088.82
Rapid Movers and Forwarders Co Inc	06-12-0021	103,577.50	12,429.30
Rapid Movers and Forwarders Co Inc	06-12-0022	85,517.23	10,262.07
Rapid Movers and Forwarders Co Inc	06-12-0023	50,411.25	6,049.35
Rapid Movers and Forwarders Co Inc	06-12-0024	67,210.71	8,065.29
Rapid Movers and Forwarders Co Inc	06-12-0025	60,055.36	7,206.64
Rapid Movers and Forwarders Co Inc	06-12-0026	66,755.36	8,010.64
Rapid Movers and Forwarders Co Inc	06-12-0033	65,633.21	7,875.99
Rapid Movers and Forwarders Co Inc	06-12-0034	41,915.18	5,029.82
Rapid Movers and Forwarders Co Inc	06-12-0078	20,200.36	2,424.04
Rapid Movers and Forwarders Co Inc	06-12-0079	70,063.09	8,407.57
Renz Trucking	01-12-0010	25,217.86	3,026.14
Renz Trucking	02-12-0025	15,610.71	1,873.29
Renz Trucking	02-12-0026	9,658.57	1,159.03
Renz Trucking	02-12-0049	14,010.71	1,681.29
Renz Trucking	03-12-0100	8,807.14	1,056.86
Renz Trucking	03-12-0116	25,826.43	3,099.17
Renz Trucking	04-12-0014	38,549.55	4,625.95
Renz Trucking	04-12-0075	28,863.84	3,463.66
Renz Trucking	05-12-0004	5,203.57	624.43
Renz Trucking	05-12-0032	48,014.82	5,761.78
Renz Trucking	05-12-0084	14,053.13	1,686.37
Renz Trucking	06-12-0099	42,832.14	5,139.86
Riddle Trucking Service	02-12-0034	4,403.57	528.43
Robien Trucking	02-12-0029	3,645.98	437.52
Rosarian Restaurant	05-12-1002	607.14	72.86
Rosarian Restaurant	05-12-1003	607.14	72.86
Rosarian Restaurant	05-12-1004	1,214.29	145.71
Rosarian Restaurant	05-12-1035	1,214.29	145.71
Rosarian Restaurant	05-12-1037	2,428.57	291.43
Rosarian Restaurant	06-12-1074	2,428.57	291.43
Royalmaster Services Inc	01-12-0019	37,319.30	4,478.32
Royalmaster Services Inc	01-12-0086	47,271.04	5,672.52
Royalmaster Services Inc	02-12-0017	80,831.79	9,699.81
Royalmaster Services Inc	03-12-0025	49,455.54	5,934.67
Royalmaster Services Inc	03-12-0121	36,895.73	4,427.49
Royalmaster Services Inc	04-12-0027	18,963.96	2,275.68
Royalmaster Services Inc	04-12-0029	24,677.18	2,961.26
Royalmaster Services Inc	04-12-0079	42,996.38	5,159.57
Royalmaster Services Inc	05-12-0017	60,319.50	7,238.34
Royalmaster Services Inc	06-12-0007	67,783.36	8,134.00
Sariaya Bookstore and Gen Mdse	05-12-1006	13.39	1.61
Southpark Chicken Foodhaus Corp	05-12-1034	391.07	46.93
Square One Realty Corporation	04-12-0030	1,100.00	132.00
Star Copy Center and General Merchandise	06-12-1073	26.79	3.21
Tuiza Trucking Services	01-12-0006	13,815.18	1,657.82
Tuiza Trucking Services	01-12-0045	64,265.36	7,711.84
Tuiza Trucking Services	03-12-0033	27,789.28	3,334.71
Tuiza Trucking Services	03-12-0035	22,877.47	2,745.30

Tuiza Trucking Services	03-12-0037	17,953.57	2,154.43
Tuiza Trucking Services	03-12-0095	22,149.11	2,657.89
Tuiza Trucking Services	04-12-0019	103,309.82	12,397.18
Tuiza Trucking Services	04-12-0049	48,322.32	5,798.68
Tuiza Trucking Services	05-12-0010	34,632.14	4,155.86
Tuiza Trucking Services	05-12-0045	74,125.00	8,895.00
Tuiza Trucking Services	06-12-0010	74,321.48	8,918.58
Tuiza Trucking Services	06-12-0089	74,403.57	8,928.43
Uniace Mart	05-12-1006	44.64	5.36
Uniace Mart	05-12-1038	44.64	5.36
Verson Trucking Services	03-12-0071	7,968.75	956.25
Verson Trucking Services	04-12-0071	14,010.71	1,681.29
Verson Trucking Services	06-12-0075	8,976.79	1,077.21
Victorina P Chan Co	05-12-1006	53.57	6.43
Victorina P Chan Co	05-12-1038	40.18	4.82
Vlars Hotel	05-12-1004	892.86	107.14
Wide area Network Transport Services	01-12-0009	17,182.14	2,061.86
Wide area Network Transport Services	02-12-0024	8,049.55	965.95
Wide area Network Transport Services	02-12-0027	8,292.86	995.14
Wide area Network Transport Services	02-12-0048	10,291.07	1,234.93
Wide area Network Transport Services	03-12-0032	36,026.43	4,323.17
Wide area Network Transport Services	03-12-0075	47,615.45	5,713.85
Wide area Network Transport Services	04-12-0015	33,875.00	4,065.00
Wide area Network Transport Services	04-12-0073	4,403.57	528.43
Wide area Network Transport Services	05-12-0003	14,167.41	1,700.09
Wide area Network Transport Services	05-12-0028	10,521.43	1,262.57
Wide area Network Transport Services	06-12-0042	4,403.57	528.43
Z S M Trucking Services	05-12-0025	8,807.14	1,056.86
Z S M Trucking Services	05-12-0048	78,663.39	9,439.61
Z S M Trucking Services	06-12-0009	57,246.43	6,869.57
Z S M Trucking Services	06-12-0040	175,486.61	21,058.39
Subtotal		24,790,894.45	2,974,907.54

IV. Purchases From Non-Vat Suppliers; supported by NON-VAT ORs

Joanne and Janine Enterprises	02-12-0031	26,364.29	3,163.71
Joanne and Janine Enterprises	02-12-0064	29,575.89	3,549.11
Leavil Trucking Services	01-12-0059	127,989.29	15,358.71
Leavil Trucking Services	01-12-0060	236,706.43	28,404.77
Leavil Trucking Services	02-12-0013	119,696.43	14,363.57
Leavil Trucking Services	03-12-0028	136,276.88	16,353.22
Leavil Trucking Services	03-12-0029	90,900.54	10,908.06
Leavil Trucking Services	04-12-0037	232,780.00	27,933.60
Leavil Trucking Services	04-12-0092	69,781.43	8,373.77
Leavil Trucking Services	06-12-0017	87,842.86	10,541.14
Leavil Trucking Services	06-12-0044	156,726.36	18,807.16
Leavil Trucking Services	06-12-0048	142,085.71	17,050.29
Value Care Health Systems Inc	05-12-0033	1,168.66	140.24
Subtotal		1,457,894.77	174,947.35

V. Supported by Invoices/ORs issued not in the name of the petitioner

Euro Air Emission Testing Center	06-12-1026	330.36	39.64
Euro Air Emission Testing Center	06-12-1027	330.36	39.64
Euro Air Emission Testing Center	06-12-1034	330.36	39.64
Global Ports Services Inc	06-12-1057	20.00	2.40
Montenegro Shipping Lines Inc	06-12-1059	403.57	48.43
Oriental Mindoro Electric Cooperative Inc	04-12-1055	13,084.50	1,570.14
Oriental Mindoro Electric Cooperative Inc	04-12-1058	3,788.59	454.63
Oriental Mindoro Electric Cooperative Inc	06-12-1057	4,066.62	487.99

Oriental Mindoro Electric Cooperative Inc	06-12-1059	19,103.24	2,292.39
Sariaya Bookstore and Gen Mdse	05-12-1038	10.71	1.29
South Luzon Tollway Corp	05-12-1002	96.43	11.57
Supercat Calapan	04-12-1053	553.58	66.42
Supercat Calapan	04-12-1054	1,142.84	137.16
Supercat Calapan	04-12-1055	1,714.26	205.74
Supercat Calapan	04-12-1058	571.42	68.58
Supercat Calapan	06-12-1057	571.43	68.57
Supercat Calapan	06-12-1059	2,633.93	316.07
Subtotal		48,752.20	5,850.30
VI. Purchases of services supported by Invoices Dated Outside the Period Of Claim			
086 Trading	02-12-1037	1,053.58	126.42
ABCD Security & Investigation Agency	02-12-1037	31,473.21	3,776.79
ABCD Security & Investigation Agency	02-12-1029	31,473.21	3,776.79
ABCD Security & Investigation Agency	04-12-1024	31,473.21	3,776.79
ABCD Security & Investigation Agency	06-12-1004	31,473.21	3,776.79
ABCD Security & Investigation Agency	06-12-1016	62,946.42	7,553.58
ABCD Security & Investigation Agency	06-12-1025	94,419.63	11,330.37
ABCD Store	04-12-1062	101.79	12.21
Abris Eatery	01-12-1004	330.36	39.64
Ace	01-12-1015	665.20	79.80
Aceguard Services Inc	01-12-1021	18,632.70	2,235.92
Aceguard Services Inc	02-12-1073	18,632.70	2,235.92
Aceguard Services Inc	02-12-1074	18,632.70	2,235.92
Aceguard Services Inc	03-12-1022	18,632.70	2,235.92
Aceguard Services Inc	03-12-1023	18,632.70	2,235.92
Aceguard Services Inc	04-12-1061	18,632.70	2,235.92
Aceguard Services Inc	04-12-1062	18,632.70	2,235.92
Aceguard Services Inc	05-12-1022	18,632.70	2,235.92
Aceguard Services Inc	05-12-1023	18,632.70	2,235.92
Alc Printing House	02-12-1074	8,031.25	963.75
Alc Printing House	03-12-1022	1,553.57	186.43
Alc Printing House	05-12-1023	580.36	69.64
Amcar Automotive Corporation	02-12-1037	2,753.62	330.43
Amcar Automotive Corporation	02-12-1036	3,952.23	474.27
Amcar Automotive Corporation	06-12-1004	7,229.95	867.59
Amcar Automotive Corporation	06-12-1020	2,851.56	342.19
Asian Traveller S Inn	02-12-1034	905.36	108.64
Asian Traveller S Inn	02-12-1037	528.57	63.43
Asian Traveller S Inn	01-12-1044	982.14	117.86
Asian Traveller S Inn	02-12-1047	491.07	58.93
Asian Traveller S Inn	02-12-1049	491.07	58.93
Asian Traveller S Inn	04-12-1024	580.36	69.64
Asian Traveller S Inn	06-12-1017	491.07	58.93
Asian Traveller S Inn	06-12-1023	982.14	117.86
Ati Batangas Inc	01-12-1013	26.79	3.21
Ati Batangas Inc	01-12-1014	115.18	13.82
Ati Batangas Inc	01-12-1015	26.79	3.21
Ati Batangas Inc	02-12-1053	26.79	3.21
Ati Batangas Inc	02-12-1059	589.29	70.71
Ati Batangas Inc	02-12-1062	80.37	9.63
Ati Batangas Inc	02-12-1067	107.16	12.84
Ati Batangas Inc	02-12-1068	26.79	3.21
Ati Batangas Inc	02-12-1079	21.43	2.57
Ati Batangas Inc	03-12-1017	26.79	3.21
Ati Batangas Inc	04-12-1039	141.97	17.03
Ati Batangas Inc	04-12-1040	26.79	3.21

Ati Batangas Inc	04-12-1046	26.79	3.21
Ati Batangas Inc	04-12-1047	17.86	2.14
Ati Batangas Inc	04-12-1053	26.79	3.21
Ati Batangas Inc	04-12-1058	26.79	3.21
Ati Batangas Inc	05-12-1023	80.37	9.63
Ati Batangas Inc	06-12-1058	26.79	3.21
Ave Sol Shell Service Station	01-12-1006	160.71	19.29
Ayala Prop Mgt Corp	03-12-1004	40.18	4.82
Badjao Sea Front	03-12-1021	2,808.93	337.07
Baker S Kitchen Food Park	03-12-1021	707.14	84.86
Baliwag Lechon Manok Inc	06-12-1025	335.71	40.29
Batangas I Electric Cooperative Inc	03-12-1016	1,972.67	236.72
Batangas I Electric Cooperative Inc	04-12-1038	1,496.42	179.57
Batangas I Electric Cooperative Inc	04-12-1046	1,719.41	206.33
BCDA	02-12-1053	92.86	11.14
BCDA	04-12-1039	185.71	22.29
BCDA	04-12-1040	278.57	33.43
BCDA	04-12-1045	92.86	11.14
BCDA	04-12-1047	185.71	22.29
BCDA	04-12-1048	92.86	11.14
Besta Shipping Lines Inc	02-12-1059	371.43	44.57
Bigboy Sounds System Rentals	01-12-1005	12,500.00	1,500.00
Buddys Pizza - Lucena	04-12-1004	796.43	95.57
Budgetlane	02-12-1056	22,500.00	2,700.00
Burger Machine	06-12-1025	283.93	34.07
Butch Seafood and Grill Restaurant	01-12-1014	676.79	81.21
Ca Copy Center Printing Press and Gen Mdse	01-12-1008	17.86	2.14
Cabuyao Salbu Enterprises	02-12-1042	44.64	5.36
Cabuyao Salbu Enterprises	02-12-1043	40.18	4.82
Cabuyao Salbu Enterprises	02-12-1049	1,642.86	197.14
Cabuyao Salbu Enterprises	02-12-1052	205.36	24.64
Cabuyao Salbu Enterprises	06-12-1033	25.89	3.11
Calapan Bmc Repair Center and Parts Supply	02-12-1067	3,928.57	471.43
Calapan Oriental Machine and Engineering	02-12-1067	5,803.57	696.43
Calapan Telephone System Inc	02-12-1062	11,862.50	1,423.50
Calapan Telephone System Inc	02-12-1066	785.00	94.20
Calapan Telephone System Inc	02-12-1067	10,698.50	1,283.82
Calatagan Bats Arrastre and Stevedoring Termi	04-12-1037	25.00	3.00
Candelaria Chow Foods Corporation	01-12-1004	220.54	26.46
Citra Metro Manila Tollways Corp	06-12-1063	75.00	9.00
Citra Metro Manila Tollways Corp	06-12-1064	166.07	19.93
Citra Metro Manila Tollways Corporation	02-12-1053	191.07	22.93
Citra Metro Manila Tollways Corporation	03-12-1015	166.07	19.93
Citra Metro Manila Tollways Corporation	03-12-1017	235.71	28.29
Citra Metro Manila Tollways Corporation	04-12-1039	191.07	22.93
Citra Metro Manila Tollways Corporation	04-12-1040	357.14	42.86
Citra Metro Manila Tollways Corporation	04-12-1045	347.32	41.68
Citra Metro Manila Tollways Corporation	04-12-1046	166.07	19.93
Citra Metro Manila Tollways Corporation	04-12-1047	382.14	45.86
Citra Metro Manila Tollways Corporation	04-12-1048	347.32	41.68
Citra Metro Manila Tollways Corporation	05-12-1026	241.07	28.93
Citra Metro Mla Tollways Corp	03-12-1004	378.57	45.43
Citra Metro Mla Tollways Corp	04-12-1026	191.07	22.93
Coco Manggas Ihawan At Inuman	02-12-1045	779.46	93.54
Copy Solution Trading and Services	02-12-1029	1,784.25	214.11
Copy Solution Trading and Services	01-12-1042	2,014.79	241.78
Copy Solution Trading and Services	01-12-1045	358.49	43.02
Copy Solution Trading and Services	01-12-1048	413.53	49.62

Copy Solution Trading and Services	02-12-1042	174.79	20.97
Copy Solution Trading and Services	02-12-1043	2,871.62	344.59
Copy Solution Trading and Services	02-12-1045	853.82	102.46
Copy Solution Trading and Services	02-12-1047	2,322.72	278.73
Copy Solution Trading and Services	02-12-1050	1,010.75	121.29
Copy Solution Trading and Services	02-12-1051	336.18	40.34
Copy Solution Trading and Services	02-12-1052	1,981.35	237.76
Copy Solution Trading and Services	04-12-1022	1,745.82	209.50
Copy Solution Trading and Services	06-12-1018	2,107.04	252.84
Copy Solution Trading and Services	06-12-1033	4,184.34	502.12
Copy Solution Trading and Services	06-12-1035	1,888.88	226.78
Cruzma Beach Resort	04-12-1046	758.93	91.07
D Mariners Inn	02-12-1068	718.75	86.25
D Mariners Inn	02-12-1079	2,321.43	278.57
Dad Selah Enterprises	02-12-1073	262.50	31.50
Dad Selah Enterprises	02-12-1074	280.36	33.64
Dad Selah Enterprises	03-12-1020	44.64	5.36
Dad Selah Enterprises	04-12-1059	75.00	9.00
Dad Selah Enterprises	04-12-1060	294.64	35.36
Dad Selah Enterprises	04-12-1061	69.64	8.36
Dad Selah Enterprises	04-12-1062	467.85	56.15
Dad Selah Enterprises	04-12-1065	157.14	18.86
Davids Tea House	05-12-1028	504.46	60.54
Decar Trading	02-12-1052	71.43	8.57
Eastern Precious Cuisine	02-12-1012	1,058.03	126.97
Eastern Precious Cuisine	03-12-1004	334.82	40.18
Eclair Energie Convenience Store	02-12-1004	165.18	19.82
Eclair Energie Convenience Store	01-12-1004	172.32	20.68
Edwins Food Palace	03-12-1023	803.57	96.43
Elohim Centrum Palawan	01-12-1021	111.60	13.40
Elohim Centrum Palawan	03-12-1023	44.20	5.30
Elohim Centrum Palawan	04-12-1059	401.79	48.21
Elohim Centrum Palawan	04-12-1061	73.21	8.79
Elohim Centrum Palawan	05-12-1022	180.80	21.70
Elohim Centrum Palawan	05-12-1023	30.80	3.70
Etcit Inc	01-12-1013	71.43	8.57
Etcit Inc	03-12-1020	71.43	8.57
Etcit Inc	04-12-1049	71.43	8.57
Euro Air Emission Testing Center	01-12-1045	330.36	39.64
Euro Air Emission Testing Center	01-12-1048	330.36	39.64
Euro Air Emission Testing Center	02-12-1042	285.71	34.29
Euro Air Emission Testing Center	02-12-1048	330.36	39.64
Euro Air Emission Testing Center	02-12-1049	285.71	34.29
Euro Air Emission Testing Center	02-12-1051	571.42	68.58
Euro Air Emission Testing Center	02-12-1052	285.71	34.29
Feature Reality Holdings and Development Corp	04-12-1045	35.71	4.29
Feature Reality Holdings and Development Corp	06-12-1044	8.93	1.07
Feature Realty Holdings and Development Corpo	02-12-1054	187.51	22.49
Feature Realty Holdings and Development Corpo	04-12-1041	250.00	30.00
Feature Realty Holdings and Development Corpo	04-12-1049	111.61	13.39
Fer and Milas Fast Food	02-12-1012	172.32	20.68
Fiesta World Mall Corporation	02-12-1056	22,321.43	2,678.57
Fine Art Studio Photo Supply & Gen Mdse	02-12-1014	22.32	2.68
Fine Art Studio Photo Supply & Gen Mdse	01-12-1003	22.32	2.68
Fine Art Studio Photo Supply & Gen Mdse	03-12-1003	66.96	8.04
Fine Art Studio Photo Supply & Gen Mdse	03-12-1006	66.96	8.04
Fine Art Studio Photo Supply & Gen Mdse	04-12-1001	22.32	2.68
Fine Art Studio Photo Supply & Gen Mdse	04-12-1006	66.96	8.04

Franco Oliver Auto Supply	01-12-1021	96.43	11.57
Franco's Auto Supply	04-12-1047	303.57	36.43
G L General Merchandise	02-12-1015	446.43	53.57
G Plus General Merchandise	02-12-1029	164.29	19.71
G Plus General Merchandise	04-12-1024	254.46	30.54
Ge Mart	05-12-1020	446.43	53.57
General Telephone System Inc.	04-12-1006	33.14	3.98
Gercon Shell Station	02-12-1067	223.21	26.79
Global Ports Services Inc	01-12-1017	40.00	4.80
Global Ports Services Inc	02-12-1063	20.00	2.40
Global Ports Services Inc	02-12-1067	20.00	2.40
Global Ports Services Inc	02-12-1068	20.00	2.40
Global Regenerated Ports Services, Inc.	02-12-1059	17.86	2.14
Golden Fort Security and Investigation	02-12-1001	32,948.84	3,953.86
Golden Fort Security and Investigation	02-12-1003	27,720.54	3,326.46
Golden Fort Security and Investigation	02-12-1010	28,246.88	3,389.62
Golden Fort Security and Investigation	02-12-1011	28,246.88	3,389.62
Golden Fort Security and Investigation	01-12-1001	30,527.68	3,663.32
Golden Fort Security and Investigation	01-12-1003	27,720.54	3,326.46
Golden Fort Security and Investigation	03-12-1002	30,703.12	3,684.38
Golden Fort Security and Investigation	03-12-1004	31,229.46	3,747.54
Golden Fort Security and Investigation	04-12-1001	29,475.00	3,537.00
Golden Fort Security and Investigation	04-12-1003	27,720.54	3,326.46
Grand Central Park and Garden Cafe	04-12-1004	312.50	37.50
Grand Union Supermarket Inc	04-12-1049	14.29	1.71
Grandios Enterprise	01-12-0039	43,168.75	5,180.25
Haim Chicken Inato	05-12-1023	366.07	43.93
Hains Trading and General Merchandise	06-12-1025	430.36	51.64
Hcr Trading	03-12-1028	62.50	7.50
Hunter Security Agency and Manpower Services	01-12-1013	50,000.00	6,000.00
Hunter Security Agency and Manpower Services	01-12-1017	49,068.55	5,888.23
Hunter Security Agency and Manpower Services	02-12-1053	50,000.00	6,000.00
Hunter Security Agency and Manpower Services	03-12-1029	50,000.00	6,000.00
Hunter Security Agency and Manpower Services	04-12-1037	50,000.00	6,000.00
Hunter Security Agency and Manpower Services	04-12-1045	50,000.00	6,000.00
Hunter Security Agency and Manpower Services	04-12-1053	49,068.55	5,888.23
Hunter Security Agency and Manpower Services	05-12-1025	50,000.00	6,000.00
Hunter Security Agency and Manpower Services	05-12-1027	50,000.00	6,000.00
Hunter Security Agency and Manpower Services	06-12-1045	50,000.00	6,000.00
Hunter Security Agency and Manpower Services	06-12-1063	50,000.00	6,000.00
Imar Enterprises	02-12-1002	214.29	25.71
Imar Enterprises	02-12-1010	62.50	7.50
Industry Restobar	06-12-1018	540.18	64.82
Intel Printing Services	01-12-1044	2,187.50	262.50
Intel Printing Services	01-12-1045	2,500.00	300.00
J Alcabasa Enterprises & General Merchandise	04-12-1007	77,364.21	9,283.71
J. Alcabasa Enterprises & General Merchandise	06-12-1032	158,782.06	19,053.85
Jambob'S Chili & Grill	06-12-1018	401.79	48.21
Jnt Enterprises and Auto Supply	04-12-1049	160.71	19.29
Johanne Cargo Handling and Trucking Services	04-12-1062	77,190.20	9,262.82
Jollibee Sta Cruz Laguna	04-12-1024	241.96	29.04
JRS Express Batangas	02-12-1053	258.93	31.07
JRS Express Batangas	03-12-1015	571.41	68.59
JRS Express Batangas	03-12-1016	178.57	21.43
JRS Express Batangas	04-12-1037	258.93	31.07
JRS Express Batangas	04-12-1038	303.57	36.43
JRS Express Batangas	04-12-1039	749.98	90.02
JRS Express Batangas	04-12-1040	80.36	9.64

JRS Express Batangas	04-12-1045	392.84	47.16
JRS Express Batangas	04-12-1046	651.77	78.23
JRS Express Batangas	04-12-1047	464.29	55.71
JRS Express Calapan	01-12-1013	892.89	107.11
JRS Express Calapan	01-12-1014	410.73	49.27
JRS Express Calapan	01-12-1016	410.72	49.28
JRS Express Calapan	01-12-1017	276.78	33.22
JRS Express Calapan	01-12-1018	178.57	21.43
JRS Express Calapan	02-12-1062	276.78	33.22
JRS Express Calapan	02-12-1066	178.57	21.43
JRS Express Calapan	02-12-1067	382.13	45.87
JRS Express Calapan	02-12-1069	98.21	11.79
JRS Express Calapan	02-12-1079	258.93	31.07
JRS Express Calapan	04-12-1053	200.89	24.11
JRS Express Lucena Branch	02-12-1004	89.29	10.71
JRS Express Lucena Branch	02-12-1001	303.58	36.42
JRS Express Lucena Branch	02-12-1002	142.86	17.14
JRS Express Lucena Branch	02-12-1003	178.58	21.42
JRS Express Lucena Branch	02-12-1006	89.29	10.71
JRS Express Lucena Branch	02-12-1009	80.36	9.64
JRS Express Lucena Branch	02-12-1011	196.42	23.58
JRS Express Lucena Branch	02-12-1012	80.36	9.64
JRS Express Lucena Branch	01-12-1001	142.86	17.14
JRS Express Lucena Branch	01-12-1003	142.86	17.14
JRS Express Lucena Branch	01-12-1004	178.58	21.42
JRS Express Lucena Branch	01-12-1006	89.29	10.71
JRS Express Lucena Branch	03-12-1001	98.21	11.79
JRS Express Lucena Branch	03-12-1003	482.14	57.86
JRS Express Lucena Branch	03-12-1004	258.93	31.07
JRS Express Lucena Branch	03-12-1006	178.57	21.43
JRS Express Lucena Branch	04-12-1001	455.36	54.64
JRS Express Lucena Branch	04-12-1002	98.21	11.79
JRS Express Lucena Branch	04-12-1003	303.57	36.43
JRS Express Lucena Branch	04-12-1004	178.57	21.43
JRS Express Lucena Branch	04-12-1006	98.21	11.79
JRS Express Palawan	01-12-1023	1,169.64	140.36
JRS Express Palawan	03-12-1020	1,044.64	125.36
JRS Express Palawan	04-12-1059	776.79	93.21
JRS Express Palawan	05-12-1023	1,308.93	157.07
Jv Refrigeration and Air Conditioning	02-12-1067	60,292.86	7,235.14
Jv Refrigeration and Air Conditioning	02-12-1069	23,495.54	2,819.46
Jv Refrigeration and Air Conditioning	04-12-1049	33,215.17	3,985.83
Jv Refrigeration and Aircon Services	04-12-1002	60,168.75	7,220.25
Jv Refrigeration and Aircon Services	04-12-1004	1,928.57	231.43
Jv Refrigeration and Aircon Services	04-12-1006	66,541.08	7,984.92
Jv Refrigeration and Aircon Services	04-12-1045	964.29	115.71
Jv Refrigeration and Aircon Services	04-12-1045	8,165.18	979.82
Kalui Restaurant	04-12-1062	751.79	90.21
Kamayan Sa Palaisdaan	04-12-1024	1,651.79	198.21
Kamayan Sa Palaisdaan	06-12-1014	1,428.57	171.43
King Bee Chinese Restaurant	03-12-1028	575.89	69.11
King Bee Food Corporation	01-12-1029	1,785.71	214.29
Kwik Way Engineering Works	06-12-1024	10,975.00	1,317.00
Kwik Way Engineering Works	06-12-1033	9,471.43	1,136.57
La Suerte Mega Warehouse	02-12-1015	535.72	64.28
Lbc Express	04-12-1046	325.89	39.11
Lbc Express	04-12-1048	147.32	17.68
Lbc Express - Sel Inc	02-12-1012	147.32	17.68

Lbc Express - Sel Inc	03-12-1004	84.82	10.18
Lbc Express - Sla, Inc	02-12-1001	147.32	17.68
Lbc Express - Sla, Inc	02-12-1002	294.64	35.36
Lbc Express - Sla, Inc	02-12-1012	116.07	13.93
Lbc Express - Sla, Inc	01-12-1001	147.32	17.68
Lbc Express - Sla, Inc	01-12-1002	441.96	53.04
Lbc Express - Sla, Inc	01-12-1003	294.64	35.36
Lbc Express - Sla, Inc	01-12-1004	294.64	35.36
Lbc Express - Sla, Inc	02-12-1052	473.21	56.79
Lbc Express - Sla, Inc	03-12-1004	84.82	10.18
Lbc Express - Sla, Inc	03-12-1032	294.64	35.36
Lbc Express Inc - Catanauan	04-12-1004	84.82	10.18
Lbc Express Inc - Gumaca	04-12-1004	84.82	10.18
Lbc Express SI Inc	01-12-1042	147.32	17.68
Lbc Express SI Inc	01-12-1043	147.32	17.68
Lbc Express SI Inc	02-12-1043	366.07	43.93
Lbc Express SI Inc	06-12-1063	116.07	13.93
Lbc Express Sla Inc	02-12-1034	410.71	49.29
Lbc Express Sla Inc	02-12-1035	147.32	17.68
Lbc Express Sla Inc	02-12-1037	147.32	17.68
Lbc Express Sla Inc	04-12-1022	116.07	13.93
Lbc Express Sla Inc	04-12-1023	366.07	43.93
Lbc Express Sla Inc	04-12-1024	589.28	70.72
Lbc Express Sla Inc	06-12-1001	294.64	35.36
Lbc Express Sla Inc	06-12-1002	526.78	63.22
Lbc Express Sla Inc	06-12-1003	84.82	10.18
Lbc Express Sla Inc	06-12-1033	642.85	77.15
Lcl Enterprise	06-12-1015	151.79	18.21
Lea Vulcanizing Shop and Trading	01-12-1022	142.86	17.14
Lea Vulcanizing Shop and Trading	04-12-1059	357.14	42.86
Leavil Trucking Services	01-12-0003	7,747.71	929.73
Leycano Boongaling Family Corporation	01-12-1014	1,008.93	121.07
Leycano Boongaling Family Corporation	02-12-1053	1,241.07	148.93
Leycano Boongaling Family Corporation	03-12-1017	1,241.07	148.93
Leycano Boongaling Family Corporation	04-12-1040	1,276.79	153.21
Leycano Boongaling Family Corporation	04-12-1046	1,276.79	153.21
Leycano Boongaling Family Corporation	04-12-1047	982.14	117.86
Lorena C Sapo Muffler Services	06-12-1018	178.57	21.43
Lorena C Sapo Muffler Services	06-12-1022	178.57	21.43
Lorena C Sapo Muffler Services	06-12-1025	89.29	10.71
Lorena C Sapo Muffler Services	06-12-1033	491.07	58.93
Lotus Central Mall Inc	01-12-1025	53.57	6.43
Lotus Central Mall Inc	01-12-1029	151.79	18.21
Lotus Central Mall Inc	02-12-1077	187.50	22.50
Lotus Central Mall Inc	05-12-1031	160.71	19.29
Lotus Central Mall Inc	06-12-1066	214.32	25.68
Lucena Greenview Inc	04-12-1042	1,312.50	157.50
Lucena Greenview Inc	04-12-1050	1,750.00	210.00
Lucena Wheeler Enterprises	04-12-1004	223.21	26.79
Lucena Wheeler Enterprises	04-12-1008	625.00	75.00
Lutong Pilipino Ni Aling Ely	02-12-1047	330.36	39.64
Lutong Pilipino Ni Aling Ely	02-12-1052	339.29	40.71
M R Auto Supply and Gen Merchandise	02-12-1037	33.04	3.96
M.R. Auto Supply	06-12-1001	41.07	4.93
M.R. Auto Supply & Gen.Mdse	06-12-1008	392.86	47.14
Ma Becks Food Place	02-12-1074	696.43	83.57
Manila International AirpORt AuthORity	04-12-1062	178.57	21.43
Manila International AirpORt AuthORity	05-12-1023	535.71	64.29

Manila International Airport Authority	03-12-1023	178.57	21.43
Manila North Tollway Corp	02-12-1053	286.61	34.39
Manila North Tollway Corp	04-12-1039	389.29	46.71
Manila North Tollway Corp	04-12-1040	675.89	81.11
Manila North Tollway Corp	04-12-1045	286.61	34.39
Manila North Tollway Corp	04-12-1047	557.14	66.86
Manila North Tollway Corp	04-12-1048	454.46	54.54
Marife Commercial	01-12-1013	8.93	1.07
Masaito Drive Dev.Corp.	01-12-1026	44.64	5.36
Masaito Drive Dev.Corp.	01-12-1028	62.50	7.50
Masaito Drive Dev.Corp.	03-12-1026	35.71	4.29
Masaito Drive Dev.Corp.	03-12-1027	62.50	7.50
Masaito Drive Dev.Corp.	03-12-1028	8.93	1.07
Masaito Drive Dev.Corp.	05-12-1025	116.07	13.93
Masaito Drive Dev.Corp.	05-12-1027	98.21	11.79
Masaito Drive Dev.Corp.	05-12-1028	80.36	9.64
Masaito Drive Dev.Corp.	06-12-1063	17.86	2.14
Masaito Drive Dev.Corp.	06-12-1064	35.72	4.28
Maz Trading.	06-12-1063	57,025.00	6,843.00
MCM Wine Express	02-12-1054	26.79	3.21
MCM Wine Express	04-12-1049	53.58	6.42
Meralco	03-12-1002	27,808.83	3,337.06
Meralco General Trias	01-12-1028	29,233.59	3,508.03
Meralco General Trias	03-12-1029	30,020.84	3,602.50
Meralco General Trias	05-12-1025	32,816.59	3,937.99
Meralco General Trias	05-12-1028	27,257.09	3,270.85
Meralco General Trias	06-12-1064	29,353.66	3,522.44
Meralco Sta Cruz	01-12-1043	17,982.01	2,157.84
Meralco Sta Cruz	03-12-1032	19,061.43	2,287.37
Meralco Sta Cruz	06-12-1003	18,187.05	2,182.45
Meralco Sta Cruz	02-12-1036	17,474.55	2,096.95
Mmg Trading	06-12-1024	223.21	26.79
Montenegro Shipping Lines Inc	02-12-1053	171.43	20.57
Montenegro Shipping Lines Inc	02-12-1059	2,433.93	292.07
Montenegro Shipping Lines Inc	03-12-1015	171.43	20.57
Montenegro Shipping Lines Inc	05-12-1023	342.86	41.14
Moriones Portservices and Trading	01-12-1004	20.00	2.40
Moriones Portservices and Trading	01-12-1006	20.00	2.40
Moriones Portservices and Trading	03-12-1006	40.00	4.80
Moriones Portservices and Trading	04-12-1006	20.00	2.40
Moriones Portservices and Trading	02-12-1001	20.00	2.40
Moriones Portservices and Trading	02-12-1006	20.00	2.40
Moriones Portservices and Trading	02-12-1014	20.00	2.40
Motorich Plus Sales and Service	02-12-1054	803.57	96.43
Motorich Plus Sales and Service	04-12-1042	267.86	32.14
N A De Leon Auto Center	06-12-1033	89.29	10.71
N Bel	03-12-1001	89.29	10.71
National Book Store	01-12-1013	186.84	22.41
National Book Store	01-12-1014	208.93	25.07
National Book Store	02-12-1054	13.39	1.61
National Book Store Batangas	03-12-1015	155.36	18.64
National Bookstore	04-12-1045	96.43	11.57
National Bookstore	04-12-1046	59.82	7.18
National Bookstore Batangas	01-12-1016	80.80	9.70
Nautical Ports Management and Services Inc	01-12-1015	17.86	2.14
Nautical Ports Management and Services Inc	02-12-1053	17.86	2.14
Nautical Ports Management and Services Inc	02-12-1059	375.00	45.00
Nautical Ports Management and Services Inc	02-12-1062	71.44	8.56

Nautical Ports Management and Services Inc	02-12-1063	35.72	4.28
Nautical Ports Management and Services Inc	02-12-1067	89.30	10.70
Nautical Ports Management and Services Inc	02-12-1068	17.86	2.14
Nautical Ports Management and Services Inc	02-12-1079	53.58	6.42
Nautical Ports Management and Services Inc	03-12-1017	17.86	2.14
Nautical Ports Management and Services Inc	04-12-1039	17.86	2.14
Nautical Ports Management and Services Inc	04-12-1040	17.86	2.14
Nautical Ports Management and Services Inc	04-12-1046	17.86	2.14
Nautical Ports Management and Services Inc	04-12-1047	26.79	3.21
Nautical Ports Management and Services Inc	04-12-1053	17.86	2.14
Nautical Ports Management and Services Inc	04-12-1058	17.86	2.14
Nautical Ports Management and Services Inc	05-12-1023	71.44	8.56
Nccc Kodakan Palawan	03-12-1021	147.32	17.68
Nccc Kodakan Palawan	04-12-1064	108.48	13.02
Online Digital Photo Express	04-12-1060	53.57	6.43
Online Digital Photo Express	05-12-1022	24.55	2.95
Oriental Mindoro Electric Cooperative Inc	01-12-1017	15,438.59	1,852.63
Oriental Mindoro Electric Cooperative Inc	02-12-1062	3,382.00	405.84
Oriental Mindoro Electric Cooperative Inc	02-12-1063	14,617.42	1,754.09
Oriental Mindoro Electric Cooperative Inc	02-12-1067	3,673.17	440.78
Oriental Mindoro Electric Cooperative Inc	02-12-1068	13,194.34	1,583.32
Oriental Mindoro Electric Cooperative Inc	02-12-1079	4,181.75	501.81
Oro Food House	02-12-1029	625.00	75.00
Palawan Electric Coop,Inc.	01-12-1021	7,208.68	865.04
Palawan Electric Coop,Inc.	02-12-1074	8,926.62	1,071.19
Palawan Electric Coop,Inc.	03-12-1022	6,165.67	739.88
Palawan Electric Coop,Inc.	03-12-1023	1,118.43	134.21
Palawan Electric Coop,Inc.	04-12-1062	1,026.93	123.23
Palawan Electric Coop,Inc.	05-12-1023	7,383.02	885.96
Palawan Jolly Foods Corporation	04-12-1063	591.07	70.93
Palawan Jolly Foods Corporation	05-12-1023	506.79	60.81
Palawan Jolly Foods Corporation	05-12-1024	805.35	96.65
Paragon Trading and Services Corporation	06-12-1017	2,616.07	313.93
Peria Arrastre and Stevedoring Services	01-12-1021	63,491.35	7,618.96
Perias Trucking Service	01-12-1023	6,482.14	777.86
Perias Trucking Service	02-12-1074	12,964.28	1,555.72
Perias Trucking Service	03-12-1021	12,964.29	1,555.71
Perias Trucking Service	03-12-1023	11,957.14	1,434.86
Perias Trucking Service	04-12-1061	62,174.11	7,460.89
Perias Trucking Service	05-12-1022	24,559.82	2,947.18
Perias Trucking Service	05-12-1023	17,100.00	2,052.00
Petron Fleet Card	01-12-1016	669.64	80.36
Petron Fleet Card	02-12-1043	39,886.63	4,786.40
Petron Fleet Card	02-12-1045	144,360.29	17,323.24
Petron Fleet Card	02-12-1047	158,477.71	19,017.32
Petron Fleet Card	03-12-1017	627.68	75.32
Petron Fleet Card	04-12-1040	848.21	101.79
Petron Fleet Card	06-12-1018	155,581.46	18,669.78
Petron Fleet Card	06-12-1025	161,161.15	19,339.34
Petron Fleet Card	06-12-1033	40,501.08	4,860.13
Phil Ports Authority	04-12-1038	21.43	2.57
Phil Ports Authority	04-12-1039	115.18	13.82
Phil Ports Authority	04-12-1040	219.64	26.36
Phil Ports Authority	04-12-1041	91.07	10.93
Phil Ports Authority	04-12-1046	64.29	7.71
Philippine Long Distance Telephone	02-12-1009	7,814.97	937.80
Philippine Long Distance Telephone	01-12-1002	7,777.91	933.35
Philippine Long Distance Telephone	03-12-1002	8,647.30	1,037.68

Philippine Long Distance Telephone	04-12-1002	9,238.22	1,108.59
Philippine Long Distance Telephone Company	02-12-1073	18,804.62	2,256.55
Philippine Long Distance Telephone Company	03-12-1022	32,111.59	3,853.39
Philippine Long Distance Telephone Company	05-12-1022	18,364.96	2,203.80
Philippine Long Distance Telephone Company	01-12-1043	1,241.59	148.99
Philippine Long Distance Telephone Company	02-12-1039	84.82	10.18
Philippine Long Distance Telephone Company	03-12-1030	42.41	5.09
Philippine Long Distance Telephone Company	03-12-1031	70.85	8.50
Philippine Long Distance Telephone Company	03-12-1032	1,239.91	148.79
Philippine Long Distance Telephone Company	06-12-1003	1,390.48	166.86
Philippine Long Distance Telephone Company	06-12-1008	140.62	16.87
Philippine Long Distance Telephone Company La	02-12-1036	1,910.15	229.22
Philippine Ports Authority	01-12-1021	9,425.34	1,131.04
Philippine Ports Authority	04-12-1060	37.50	4.50
Philippine Ports Authority	04-12-1061	21.43	2.57
Philippine Ports Authority	01-12-1013	26.79	3.21
Philippine Ports Authority	01-12-1014	115.18	13.82
Philippine Ports Authority	02-12-1054	112.51	13.49
Philippine Ports Authority	03-12-1016	115.18	13.82
Philippine Ports Authority	03-12-1023	10,731.55	1,287.78
Philippine Ports Authority	04-12-1049	48.21	5.79
Pilipinas Hino Inc	02-12-1029	5,358.04	642.96
Pilipinas Hino Inc	02-12-1047	6,580.36	789.64
Pilipinas Hino Incorporated	04-12-1024	5,358.04	642.96
Pilipinas Hino Incorporated	06-12-1015	4,947.32	593.68
Pilipinas Hino Incorporated	06-12-1025	5,411.61	649.39
Pilipinas Shell Petroleum Corp Fleet Card	01-12-1036	3,946.43	473.57
Pilipinas Shell Petroleum Corp Fleet Card	01-12-1038	2,691.07	322.93
Pilipinas Shell Petroleum Corp Fleet Card	01-12-1040	254.46	30.54
Pilipinas Shell Petroleum Corp Fleet Card	04-12-1027	544.64	65.36
Pilipinas Shell Petroleum Corp Fleet Card	06-12-1005	10,467.86	1,256.14
Pilipinas Shell Petroleum Corp Fleet Card	06-12-1012	1,648.21	197.79
Pilipinas Shell Petroleum Corp Fleet Card	02-12-1024	11,569.42	1,388.33
Pilipinas Shell Petroleum Corp Fleet Card	02-12-1025	1,757.14	210.86
Pilipinas Shell Petroleum Corp Fleet Card	02-12-1026	226.79	27.21
Plaza Green Restaurant	02-12-1012	258.93	31.07
Plaza Green Restaurant	01-12-1004	258.93	31.07
Plaza Green Restaurant	03-12-1004	258.93	31.07
Prudential Customs Brokerage Services Inc	01-12-1021	72,042.28	8,645.08
Prudential Customs Brokerage Services Inc	04-12-1062	30,676.68	3,681.20
Prudential Customs Brokerage Services Inc	04-12-1063	10,953.11	1,314.37
Reysal Values Plus	06-12-1024	941.96	113.04
Rosarian Restaurant	02-12-1004	7,008.93	841.07
Rosarian Restaurant	02-12-1012	7,285.72	874.28
Rosarian Restaurant	01-12-1004	4,857.13	582.87
Rosarian Restaurant	03-12-1004	10,666.97	1,280.03
Rosarian Restaurant	04-12-1004	5,464.28	655.72
Roveen Penthouse Luncheonette	01-12-1021	1,964.28	235.72
Rovers Pension House and Restaurant	03-12-1023	758.93	91.07
Royal Gen Tri King Chow Inc	05-12-1026	242.86	29.14
Royal Refrigeration Inc	04-12-1024	7,104.46	852.54
Royal Refrigeration Inc	04-12-1026	9,573.21	1,148.79
Rsa Food Service	03-12-1028	44.64	5.36
Samaral Seafood Restaurant	02-12-1052	622.77	74.73
San Isidro Portorage Arrastre and Stevedoring	04-12-1062	77,269.17	9,272.30
San Mariano Trading	02-12-1067	162,098.21	19,451.79
Seattless Best Coffee	02-12-1052	723.21	86.79
Shakeys	01-12-1025	835.71	100.29

Sherz Auto Supply	02-12-1047	107.14	12.86
Sherz Auto Supply	02-12-1052	392.85	47.15
Sherz Auto Supply	06-12-1033	250.00	30.00
Signeffex Art Sign	02-12-1032	1,084.82	130.18
Signeffex Art Sign	01-12-1035	2,651.79	318.21
Signeffex Art Sign	01-12-1037	4,339.29	520.71
Signeffex Art Sign	02-12-1041	2,290.18	274.82
Signeffex Art Sign	03-12-1033	723.22	86.78
Signeffex Art Sign	06-12-1013	2,651.78	318.22
Signeffex Art Sign	06-12-1014	7,258.91	871.09
Sofios Sari Sari Store and Bakeshop	03-12-1001	85.71	10.29
Soriano Studio and Printing Press	06-12-1013	174.11	20.89
South Luzon Tollway Corp	02-12-1010	208.93	25.07
South Luzon Tollway Corp	02-12-1012	146.43	17.57
South Luzon Tollway Corp	03-12-1004	180.36	21.64
South Luzon Tollway Corp	04-12-1001	91.96	11.04
South Luzon Tollway Corp	04-12-1002	114.29	13.71
South Luzon Tollway Corp	04-12-1004	240.18	28.82
South Luzon Tollway Corporation	02-12-1053	130.36	15.64
South Luzon Tollway Corporation	02-12-1055	300.01	35.99
South Luzon Tollway Corporation	03-12-1015	47.32	5.68
South Luzon Tollway Corporation	03-12-1017	258.03	30.97
South Luzon Tollway Corporation	04-12-1026	216.07	25.93
South Luzon Tollway Corporation	04-12-1039	665.17	79.83
South Luzon Tollway Corporation	04-12-1040	591.07	70.93
South Luzon Tollway Corporation	04-12-1042	1,088.41	130.59
South Luzon Tollway Corporation	04-12-1045	671.43	80.57
South Luzon Tollway Corporation	04-12-1046	260.71	31.29
South Luzon Tollway Corporation	04-12-1047	543.75	65.25
South Luzon Tollway Corporation	04-12-1048	1,147.32	137.68
South Luzon Tollway Corporation	04-12-1050	1,355.36	162.64
South Luzon Tollway Corporation	05-12-1026	141.07	16.93
South Luzon Tollway Corporation	05-12-1028	141.07	16.93
South Luzon Tollway Corporation	05-12-1032	614.35	73.65
South Luzon Tollway Corporation	06-12-1002	150.00	18.00
South Luzon Tollway Corporation	06-12-1007	25.00	3.00
South Luzon Tollway Corporation	06-12-1011	50.00	6.00
South Luzon Tollway Corporation	06-12-1044	72.32	8.68
South Luzon Tollway Corporation	06-12-1063	282.14	33.86
South Luzon Tollway Corporation	06-12-1064	50.00	6.00
South Luzon Tollway Corporation	06-12-1065	394.69	47.31
South Supermarket Batangas	02-12-1054	62.28	7.47
South Supermarket Batangas	04-12-1041	14.29	1.71
Southern Comfort Bar & Grill	02-12-1045	875.00	105.00
Sta Cruz Ice Plant Inc	06-12-1014	892.86	107.14
Star Cafe and Restaurant Calapan	04-12-1053	535.71	64.29
Star Copy Center and General Merchandise	01-12-1001	22.32	2.68
Star Infrastructure Dev Corp	03-12-1015	1,243.75	149.25
Star Infrastructure Dev Corp	03-12-1016	988.39	118.61
Star Infrastructure Dev Corp	03-12-1017	1,352.68	162.32
Star Infrastructure Development Corporation	02-12-1053	1,278.57	153.43
Star Infrastructure Development Corporation	02-12-1054	913.40	109.60
Star Infrastructure Development Corporation	02-12-1055	1,437.51	172.49
Star Infrastructure Development Corporation	04-12-1037	271.43	32.57
Star Infrastructure Development Corporation	04-12-1038	413.39	49.61
Star Infrastructure Development Corporation	04-12-1039	987.49	118.51
Star Infrastructure Development Corporation	04-12-1040	833.93	100.07
Star Infrastructure Development Corporation	04-12-1041	691.07	82.93

Star Infrastructure Development Corporation	04-12-1042	759.82	91.18
Star Infrastructure Development Corporation	04-12-1045	1,447.32	173.68
Star Infrastructure Development Corporation	04-12-1046	808.03	96.97
Star Infrastructure Development Corporation	04-12-1047	827.68	99.32
Star Infrastructure Development Corporation	04-12-1048	636.60	76.40
Star Infrastructure Development Corporation	04-12-1049	760.72	91.28
Star Infrastructure Development Corporation	04-12-1050	659.83	79.17
Starlite Ferries Inc	02-12-1059	2,000.00	240.00
Starlite Ferries Inc	02-12-1068	160.71	19.29
Supercat Batangas	02-12-1053	267.86	32.14
Supercat Batangas	03-12-1015	267.86	32.14
Supercat Batangas	03-12-1017	535.72	64.28
Supercat Batangas	04-12-1040	553.58	66.42
Supercat Batangas	04-12-1046	562.50	67.50
Supercat Batangas	04-12-1047	571.43	68.57
Supercat Calapan	02-12-1062	1,535.74	184.26
Supercat Calapan	02-12-1063	1,107.16	132.84
Supercat Calapan	02-12-1067	2,750.00	330.00
Supercat Calapan	02-12-1068	285.71	34.29
Supercat Calapan	02-12-1079	1,642.84	197.16
Supercat Palawan	02-12-1059	500.00	60.00
Tgt Vulcanizing and Tire Center	01-12-1021	71.43	8.57
Tgt Vulcanizing and Tire Center	03-12-1024	44.64	5.36
Top Racing Car Accessories Center	03-12-1015	4,017.86	482.14
Triple D Trading and Fabrication	06-12-1033	580.36	69.64
Triple D Trading and Fabrication	06-12-1035	1,651.79	198.21
Triple Trading and Fabrication	01-12-1045	3,593.75	431.25
Triple Trading and Fabrication	02-12-1043	669.64	80.36
Ts Lumanog Trading	03-12-1015	62.50	7.50
Ts Lumanog Trading	04-12-1047	62.50	7.50
Uniace Mart	02-12-1006	62.50	7.50
Uniace Mart	02-12-1014	44.64	5.36
Uniace Mart	01-12-1006	151.78	18.22
Uniace Mart	03-12-1006	89.28	10.72
Uniace Mart	04-12-1006	44.64	5.36
Victorina P Chan Co	02-12-1006	35.71	4.29
Victorina P Chan Co	01-12-1006	26.79	3.21
Victorina P Chan Co	03-12-1006	84.82	10.18
Victorina P Chan Co	04-12-1006	40.18	4.82
Villanuevas Refrigeration	02-12-1047	2,250.00	270.00
Villanuevas Refrigeration	06-12-1018	13,867.86	1,664.14
W A L General Merchandise	03-12-1033	49.11	5.89
WAGNer Lao Auto Supply	06-12-1033	1,147.32	137.68
Western Commercial Corporation	04-12-1004	48,214.29	5,785.71
White Beach Nipa Hut and Restaurant	04-12-1039	892.86	107.14
White Beach Nipa Hut and Restaurant	04-12-1046	892.86	107.14
Workstation Hardware Mart	06-12-1016	1,196.43	143.57
Subtotal		4,238,620.78	508,634.30
VI. Purchases of services are supported by Bank Deposits for the account of the Payee			
Petron Fleet Card	06-12-1030	141,834.15	17,020.10
Petron Fleet Card	06-12-1034	54,478.51	6,537.42
Subtotal		196,312.66	23,557.52
VII. Purchases of services are supported by Billing Advice			
Moreta Shipping Lines, Inc.	03-12-0013	321,428.57	38,571.43
Square One Realty Corporation	02-12-0028	1,100.00	132.00
Square One Realty Corporation	05-12-0008	1,100.00	132.00

Subtotal		323,628.57	38,835.43
VIII. Purchases of services are supported by Parking Tickets			
Etcit Inc	06-12-1034	71.43	8.57
Global Ports Services Inc	06-12-1059	60.00	7.20
Global Ports Services Inc	04-12-1054	19.82	2.38
Global Ports Services Inc	04-12-1055	20.00	2.40
Global Ports Services Inc	04-12-1058	60.00	7.20
Global Regenerated Ports Services, Inc.	06-12-1059	8.93	1.07
Moriones Portservices and Trading	05-12-1006	20.00	2.40
Moriones Portservices and Trading	05-12-1038	20.00	2.40
Nautical Ports Management and Services Inc	06-12-1059	89.29	10.71
Philippine Ports Authority	06-12-1046	21.43	2.57
Subtotal		390.90	46.90
IX. Purchases of services are supported by Provisional Receipts			
Value Care Health Systems Inc	01-12-0054	3,419.31	410.32
Value Care Health Systems Inc	03-12-0098	292.97	35.16
Value Care Health Systems Inc	03-12-0125	873.29	104.79
Value Care Health Systems Inc	06-12-0030	391.70	47.00
Subtotal		4,977.27	597.27
X. Purchases of services are supported by Tape Receipts			
Etcit Inc	06-12-1026	71.43	8.57
Etcit Inc	06-12-1027	71.43	8.57
South Luzon Tollway Corp	05-12-1034	189.28	22.72
South Luzon Tollway Corp	05-12-1035	94.64	11.36
South Luzon Tollway Corp	05-12-1037	94.64	11.36
South Luzon Tollway Corp	06-12-1073	69.64	8.36
South Luzon Tollway Corp	06-12-1074	97.32	11.68
South Luzon Tollway Corporation	06-12-1046	189.28	22.72
Star Infrastructure Dev Corp	05-12-1034	47.32	5.68
Star Infrastructure Dev Corp	06-12-1044	626.78	75.22
Star Infrastructure Dev Corp	06-12-1046	477.67	57.33
Star Infrastructure Dev Corp	06-12-1072	47.32	5.68
Subtotal		2,076.75	249.25
XI. Purchase of service is supported by Terminal Fee Ticket			
Philippine Ports Authority	04-12-1055	115.18	13.82
Subtotal		115.18	13.82
XII. Purchases of services supported by VAT ORs Imprinted with the Phrase "Not Valid As Source Of Input Tax"			
3 Kids Enterprises	05-12-0007	30,454.46	3,654.54
Lorena C Sapo Muffler Services	06-12-1034	491.07	58.93
Meralco Sta Cruz	06-12-1007	19,284.82	2,314.18
Philippine Long Distance Telephone	05-12-1001	6,997.70	839.72
Philippine Long Distance Telephone	05-12-1035	9,085.92	1,090.31
Philippine Long Distance Telephone	06-12-1071	9,147.88	1,097.75
Philippine Long Distance Telephone Company	06-12-1007	8,907.40	1,068.89
Philippine Long Distance Telephone Company	06-12-1009	22.32	2.68
Subtotal		84,391.57	10,127.00
XIII. Supporting Invoices/ORs are Unreadable			
Ati Batangas Inc	04-12-1055	222.34	26.66
Lbc Express Inc - Catanauan	06-12-1072	84.82	10.18
Lbc Express Sla Inc	06-12-1006	727.67	87.33
Lbc Express Sla Inc	06-12-1007	441.96	53.04

Lbc Express Sla Inc	06-12-1031	169.64	20.36
Lbc Express Sla Inc	06-12-1034	741.06	88.94
South Luzon Tollway Corp	06-12-1072	283.93	34.07
Subtotal		2,671.42	320.58
Total		33,284,617.51	3,994,154.15