

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

M & S COMPANY, INC.,
Petitioner,

- versus -

C.T.A. CASE NO. 3555

**COMMISSIONER OF INTERNAL
REVENUE,**
Respondent.

7/27/94

X - - - - - X

D E C I S I O N

This is a claim for refund filed by petitioner pursuant to the provision of Section 5 of Republic Act No. 1435 [An Act To Provide Means For Increasing The Highway Special Fund].

The facts of this case are not disputed. Respondent either admits or merely denies for lack of knowledge the material allegations in the petition and raises defenses that are legal in nature. Respondent submitted this case on the basis of the pleadings.

Petitioner is a domestic corporation, duly licensed to operate a forest concession under Timber License Agreement No. 51 issued by the Department of Agriculture and Natural

Resources [Exhs. A]. Pursuant to this Agreement, petitioner was authorized to cut, collect and remove timber except prohibited species in the public forest of Isulan, Lebak and Anpatuan, Province of Cotabato from October 18, 1965 (the date the license agreement was executed) up to June 30, 1990.

From July 1, 1980 to April 30, 1982, petitioner purchased from Caltex (Philippines) and Petron (PNOC) various quantities of refined and manufactured mineral oils, motor fuel, diesel fuel oils and aviation gas [Exhs. F, F-1 to F-528, inclusive, and G, G-1 to G-20-a, inclusive]. Petitioner actually and exclusively used these oil products to run various items of machinery, equipment and motor vehicles [Exhs. C and its sub-exhibits] in connection with the exploitation and operations of its forest concession in Labac, Sultan Kudarat [Exhs. E-1 to E-6 and their sub-exhibits].

Petitioner's suppliers paid and passed on to it the specific taxes imposed on refined and manufactured mineral oils, motor fuels and diesel fuel oils sold to petitioner under Sections 153 and 156 (formerly Sections 142 and 145) of the National Internal Revenue Code of 1977 [Exhs. D, D-2 and G-20]. A summary of petitioner's purchases of oil products from July 1, 1980 to April 30, 1982, showing the cost and specific taxes paid thereon are computed as follows:

<u>Oil Products</u>	<u>Volume in Liters</u>	<u>Product Cost</u>	<u>Specific Tax</u>	<u>25% Refund</u>
Diesel	4,717,640	P12,967,647.00	P 825,587.00	P206,396.75
Gasoline, Reg.	346,575	1,614,560.00	311,917.50	77,979.37
Oils & Lubricants	190,101	1,586,133.00	152,081.00	38,020.25
AV Gas	9,558	73,464.00	9,558.00	2,389.50
Grease	4,180	34,357.00	2,090.00	552.50
TOTAL		<u>P16,276,161.00</u>	<u>P1,301,233.50</u>	<u>P325,308.37</u>

On November 8, 1982, petitioner filed with the respondent a claim for tax refund [Exh. E] in the amount of P325,308.37 or 25% of the specific taxes paid on the petroleum products used in its operations as a forest concessionaire. In support of its claim for refund, petitioner submitted Affidavits of its President, four (4) disinterested persons [Exhs. E-1 to E-5, inclusive] and the President of Philippine Wood Products Association [Exh. A-6], attesting that the petroleum products purchased from its suppliers were actually and exclusively used in the exploitation and operation of its forest concession. The claim for tax refund was anchored on Section 5 of Republic Act No. 1435 and the Decision of the Supreme Court in the case of **Insular Lumber Co. v. Court of Tax Appeals, G.R. No. L-31057, May 29, 1981.**

Respondent did not immediately act on the claim for refund, thus petitioner was compelled to seek recourse before this Court by means of a petition for review filed on December 13, 1982.

In his Answer, respondent alleged that Section 5 of Republic Act No. 1435 which provides for the refund of 25% of the specific taxes paid by miners or forest concessionaires on certain petroleum products used in their operation was repealed by Presidential Decree Nos. 1158 and 1158-A. Assuming for the sake of argument that Section 5 still subsists, the refund would be limited only to fuel oils and other similar oils having more or less the same generating power of diesel fuel oil and not to

gasoline, kerosene, aviation gas or petroleum and lubricating oils. Furthermore, the right of petitioner to claim for refund of specific taxes paid before December 13, 1980 had already prescribed.

The arguments raised by respondent draws two basic issues:

1. Whether or not the privilege of a 25% refund of specific taxes paid on manufactured oils used in petitioner's forest concession as provided under Section 5 of R.A. 1435 still subsists; and

2. If so, whether or not petitioner is entitled to such refund.

Petitioner submits that it is entitled to the refund of 25% of specific taxes paid on petroleum products actually used in the operations of its forest concession under Section 5 of R.A. 1435.

Section 5 of the same statute provides that the specific taxes collected by the national government shall go to the Highway Special Fund set up under Republic Act No. 917. It is with respect to this tax that R.A. 1435 grants a refund of 25% of the specific tax paid by miners and lumber concessionaires on oils actually used by them in their operations.

Section 5 of Republic Act No. 1435 provides:

"SEC. 5. The proceeds of the additional tax on manufactured oils shall accrue to the road and bridge funds of the political subdivision for whose benefit the tax is collected: *Provided, however,* That whenever any oils mentioned above are used by miners or forest concessionaires in their operations, twenty-five *per centum* of the specific tax paid thereon shall be refunded by the Collector of Internal Revenue upon submission of proof of actual use of oils and under similar conditions enumerated

in sub-paragraphs one and two of section one hereof, amending section one hundred forty-two of the Internal Revenue Code: Provided, further, That no new road shall be constructed unless the routes or location thereof shall have been approved by the Commissioner of Public Highways after a determination that such road can be made part of an integral and articulated route in the Philippine Highway System, as required in Section twenty-six of the Philippine Highway Act of 1953." (Emphasis supplied.)

The "oils mentioned above" are those referred to in Sections 142 and 145 of the 1939 Tax Code which were amended by Sections 1 and 2 of R.A. 1435, to wit:

"SECTION 1. Section one hundred and forty-two of the National Internal Revenue Code, as amended, is further amended to read as follows:

"SEC. 142. *Specific Tax on manufactured oils and other fuels* -

On refined and manufactured mineral oils and motor fuels, there shall be collected the following taxes:

(a) x x x x x x x x x.

(b) Lubricating oils, per liter of volume capacity, seven centavos;

(c) Naptha, gasoline, and all other similar products of distillation, per liter of volume capacity, eight centavos; and

(d) x x x x x x x x x."

"SEC. 2. Section one hundred and forty-five of the National Internal Revenue Code, as amended, is further amended to read as follows:

"SEC. 145. *Specific Tax on Diesel fuel oil.* - On fuel oil, commercially known as diesel fuel oil, and on all similar fuel oils, having more or less the same generating power, there shall be collected, **per metric ton**, one peso."

At the time material to this case, said Sections 142 and 145 later became Sections 153 and 156, respectively, of the 1977 National Internal Revenue Code with the promulgation of Presidential Decree Nos. 1158 [A Decree To Consolidate And Codify All The Internal Revenue Laws Of The Philippines] and 1158-A [Amending Certain Sections Of The National Internal Revenue Code of 1939 For Incorporation In The Consolidation And Codification Of All Existing Revenue Laws Under A Presidential Decree No. 1158].

Sections 153 and 156 of the National Internal Revenue Code, as amended by Presidential Decree No. 1672, effective February 8, 1980, provide in part:

"Sec. 153. *Specific Tax on manufactured oils and other fuels.* - On refined and manufactured mineral oils and motor fuels, there shall be collected the following taxes which shall attach to the articles hereunder enumerated as soon as they are in existence as such:

(a) xxx xxx xxx;

(b) Lubricating oils, per liter of volume capacity, eighty centavos;

(c) Naptha, gasoline and all other similar products of distillation, per liter of volume capacity, ninety-one centavos; *Provided* That on premium and aviation gasoline, the tax shall be one peso per liter of volume capacity;

(d) x x x x x x x x x;

(e) x x x x x x x x x;

(f) x x x x x x x x x;

(g) x x x x x x x x x;

(h) x x x x x x x x x;

(i) Greases, waxes and petrolatum, per kilogram, fifty centavos;

(j) x x x x x x x x x."

"SEC. 156. **Specific tax on diesel fuel oil.** - On fuel oil, commercially known as diesel fuel oil, and on all similar fuel oils, having more or less the same generating power, per liter of volume capacity, seventeen and one-half centavos, which tax shall attach to this fuel oil as soon as it is in existence as such."

Anent the first issue, respondent manifested that Section 5 of R.A. 1435 was not reenacted in the codification of our National Internal Revenue Code in 1977. Section 346 of said Code provides:

"SEC. 346. *In general.* - All acts, laws, decrees, executive orders, rules and regulations, or part thereof, which are contrary to or inconsistent with this Code are hereby repealed, amended or modified accordingly."

We find no merit in respondent's argument. The amendments promulgated by Presidential Decrees Nos. 1158 and 1158-A and Presidential Decree No. 1672 increasing the rate of specific taxes on manufactured or refined fuel oils and diesel oils did not in anyway render nugatory the partial refund granted to its users especially if the same were used in the exploitation and operation of mining or lumber concessions. The Supreme Court held that "the purpose for the increase in the rate of tax cannot in anyway negate the policy behind the grant of partial refund. The Court sees no inconsistency between the increase in specific tax rates and the retention of the refund privilege. In fact, with the increased specific tax rates, the grant of partial refund to mining and lumber concessionaires is made more imperative considering that they seldom use the highways, the construction of which are financed by specific taxes." (**Commissioner of Internal Revenue v. Atlas Consolidated Mining and Development Corporation, et. al.**, G. R. No. 93631, November 12, 1990; cited in the case of **Aras-Asan Timber Co., Inc. v. Commissioner of Internal Revenue**, CTA Case No. 3524, December 17, 1993.)

Section 5 of R.A. 1435 standing alone is enough basis to grant the partial refund of specific taxes paid for the use of gasoline and fuels within their compounds. "In fact, the entire provision of Section 5 does not even make any reference to Section 4 which empowers municipalities and cities to impose the additional tax on oils sold or distributed within their territorial jurisdiction. What is clear therein is that the Revenue

Commissioner shall refund 25% of the specific tax whenever any oils mentioned above are used by miners or forest concessionaires in their operations and the procedure for refund is complied with." (**Commissioner of Internal Revenue v. Rio Tuba Nickel Mining Corporation and Court of Tax Appeals, G.R. Nos. 83583-84, September 30, 1991, 202 SCRA 137.**)

Respondent further contended that even if Section 5 of R.A. 1435 still subsists, petitioner is only entitled to the refund of 25% of the specific taxes paid on fuel oils, commercially known as diesel fuel oil or other similar oils having more or less the same generating power under Section 145 and it does not include gasoline, kerosene, aviation gas or petroleum and lubricating oils under Section 142.

Section 5 made reference to "whenever any oils mentioned above are used by miners or forest concessionaires in their operations 25% of the specific taxes paid thereon shall be refunded by the Commissioner of Internal Revenue". The oils mentioned above are not limited to diesel fuels alone but includes kerosene, lubricating oils, naptha, gasoline and aviation gas. The "any oils mentioned above" pertain to the manufactured oils mentioned in Section 1 (amending Section 142 of the 1939 Tax Code) and the diesel fuel oils mentioned in Section 2 (amending Section 145 of the said Code) of R.A. 1435. If the law intended to grant a 25% partial refund of specific taxes paid only on diesel fuel oils used by miners and lumber concessionaires in their operations then it could have done so by just stating diesel fuel

oils under Section 145 of the Tax Code. Why then did it bother to state "any oils mentioned above" if it did not intend to cover all oils under Sections 142 and 145 of said Code. The law is clear and needs no interpretation with respect to the kinds of oil used by miners and lumber concessionaires. In fact, Section 5 made reference to the same conditions enumerated in Section 1 thereof, amending Section 142 of the Tax Code, before the Commissioner of Internal Revenue can refund the tax.

With regard to the second issue of how much petitioner is entitled to the refund claimed, respondent invokes that all specific taxes paid before December 13, 1980 has already prescribed.

We shall adopt our ruling in the case of **Aras-Asan Timber Co., Inc., v. Commissioner of Internal Revenue, CTA Case No. 3524, December 17, 1993**, where we followed Section 135 of the Tax Code insofar as applicable in the computation of the prescriptive period to recover excess payment of a tax. We quote:

"The Tax Code provides for the judicial remedy of filing a claim for refund within a period of two (2) years from the date of payment of the tax pursuant to the provision of Section 230 (formerly Section 292).

Section 135 of the Tax Code insofar as pertinent provides 'that specific taxes on locally manufactured petroleum products levied under Sections 153, 155 and 156 of this title, except lubricating oil and grease, shall be paid within fifteen (15) days from the date of removal thereof from the place of production.'

It is therefore evident that the manufacturer of petroleum products has up to 15 days from the date

of its removal within which to pay the specific taxes on locally manufactured petroleum products. As an exception, manufacturers of lubricating oils and grease have to pay the specific tax collected from the purchaser on the date of its removal from the place of production."

The 25% refund of specific taxes paid on lubricating oils purchased prior to December 13, 1980 (or two years prior to the filing of the petition on December 13, 1982) have prescribed since the specific tax on lubricating oils and greases are deemed paid from the date of removal. Thus, the partial refund of specific taxes paid on the following drums of oils purchased sometime July to December 4, 1980 have prescribed, to wit:

<u>Exhs.</u>	<u>Date Shipped</u>	<u>Invoice No.</u>	<u>Lubricating Oils</u> <u>*(Drums) - Liters</u>
F- 12	7-31-80	19441	(25) - 5,000
F- 16	11-12-79	011618	(13) - 2,600
F- 72	10-25-80	31021	(3) - 600
F- 74	11-27-80	274484	(30) - 6,000
F-206	12-4-80	29658	(20) - 4,000
F-207	12-2-80	29584	(55) - 11,000
F-208	12-1-80	29559	<u>(30) - 6,000</u>
Total			<u>35,200</u>

* 1 Drum is equivalent to 200 Lts.

All other purchases of manufactured petroleum products such as diesel, regular gasoline and aviation gas where the specific taxes collected are deemed paid on the 15th day following the date of its removal. Thus, petitioner's purchases of diesel, regular gasoline and aviation gas on November 28, 1980 are deemed paid

on December 13, 1980 which is still within the two-year period to claim for a refund. In summary, the following purchases of manufactured petroleum products falls within the prescriptive period to claim for the refund of the 25% specific taxes paid thereon.

M & S Company Inc.
Purchases of Manufactured Fuels and Oils
From November 28, 1980 to April 12, 1982

	<u>Diesel liters</u>	<u>Gasoline liters</u>	<u>Lubricating Oils *(Drum) - liters</u>	<u>Aviation Gas liters</u>
<u>1980</u>				
November				363
December	532,947			3,121
<u>1981</u>				
January	298,134		(27) - 5,400	2,638
February	5,000			2,007
March				2,980
April	240,000			2,694
May	94,000	40,000	(64) - 12,800	2,394
June	90,000	40,000	(27) - 5,400	4,263
July	480,000	36,000		2,485
August	344,000	40,000	(14) - 2,800	3,763
September	420,000		(104) - 20,800	2,676
October				2,694
November				901
December				2,878
<u>1982</u>				
January				1,408
February				2,965
March				2,557
April				<u>1,297</u>
Total	<u>2,504,081</u>	156,000	47,200	44,084

Conversion
of liters to
Metric tons:
(2,504,081 lts.)
1,000 lts./mt. 2,504.081

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Specific Gravity of Diesel	<u>x 0.8429</u>			
	2,110.69			
Specific Tax under Secs. 1 & 2 of RA 1435	<u>x P1.00</u>	<u>x P0.08</u>	<u>x P0.07</u>	<u>x P0.08</u>
Specific Tax	P2,110.69	P12,480.00	P3,304.00	P3,526.72
Rate to be refunded	<u>x 25%</u>	<u>x 25%</u>	<u>x 25%</u>	<u>x 25%</u>
Amount to be refunded	<u>P 527.67</u>	<u>P 3,120.00</u>	<u>P 826.00</u>	<u>P 881.68</u>
TOTAL AMOUNT REFUNDABLE				<u>P5,355.35</u>

(* 1 Drum is equivalent to 200 lts.)

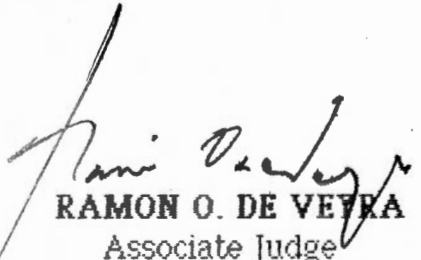
(See Table 1 for an itemized computation of locally purchased manufactured oils and diesel fuel oils)

WHEREFORE, the petition for review is hereby **GRANTED**.

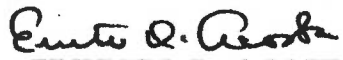
Respondent is hereby ordered to **refund** in favor of petitioner the amount of P5,355.35, representing erroneously paid 25% specific tax on locally purchased manufactured oils and diesel fuel oils used in its forest operations. No costs.

SO ORDERED.

Quezon City, Metro Manila, July 27, 1994.


RAMON O. DE VEYRA
 Associate Judge

WE CONCUR:


ERNESTO D. ACOSTA
Presiding Judge


MANUEL K. GRUBA
Associate Judge

CERTIFICATION

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

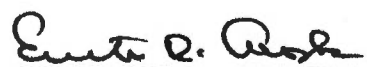

ERNESTO D. ACOSTA
Presiding Judge
Court of Tax Appeals

TABLE 1
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M & S COMPANY, INC.
Purchases of Manufactured Petroleum Products and Oils
From November 28, 1980 to April 12, 1982

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricating Oils * Drums Liters
F-71	11/28/80	3106	147			
F-75	11/29/80	3145	126			
F-76	11/30/80	3150	90			
F-77	12/1/80	3151	88			
F-78	12/2/80	3156	78			
F-79	12/8/80	3200	110			
F-80	12/8/80	3204	96			
F-81	12/10/80	3220	126			
F-82	12/12/80	3231	132			
F-83	12/12/80	3237	115			
F-84	12/15/80	3246	169			
F-85	12/15/80	3252	120			
F-86	12/16/80	3260	99			
F-87	12/19/80	3279	137			
F-88	12/20/80	3288	73			
F-89	12/2/80	3160	104			
F-90	12/3/80	3169	140			
F-91	12/23/80	3312	625			
F-92	12/24/80	3313	95			
F-93	12/26/80	3310	178			
F-94	12/24/80	3306	178			
F-95	12/23/80	3300	129			
F-96	12/22/80	3293	132			

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricating Oils * Drums Liters
F-97	12/29/80	3321	197			
F-101	12/4/80	61608		239,361		
F-102	12/4/80	61607		293,586		
F-98	1/1/81	3337	151			
F-99	1/3/81	3357	148			
F-100	1/3/81	3363	102			
F-103	1/8/81	3409	98			
F-104	1/11/81	3423	91			
F-105	1/13/81	3434	102			
F-284	1/14/81	3435	144			
F-285	1/15/81	3441	572			
F-286	1/16/81	3445	106			
F-287	1/16/81	5822	179			
F-288	1/16/81	5832	107			
F-289	1/7/81	5837	128			
F-290	1/11/81	5861	150			
F-291	1/12/81	5864	96			
F-292	1/19/81	3511	132			
F-293	1/20/81	3534	98			
F-294	1/29/81	3567	132			
F-295	1/30/81	3580	102			
F-250	1/13/81	71610		298,134		
F-204	1/12/81	64935				8 1,600
F-205	1/22/81	65264				19 3,800
F-296	2/1/81	3592	658			
F-297	2/2/81	3600	100			
F-298	2/3/81	3605	93			
F-299	2/19/81	3633	640			
F-300	2/24/81	3736	118			
F-301	2/25/81	3743	140			
F-302	2/23/81	3752	120			

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricating Oils * Drums Liters
F-303	2/26/81	3762	138			
F-251	2/9/81	65725		5,000		
F-304	3/ /81	3808	98			
F-305	3/5/81	3811	81			
F-306	3/5/81	3817	108			
F-307	3/7/81	3828	116			
F-308	3/8/81	3837	112			
F-309	3/8/81	37912	664			
F-310	3/11/81	3857	138			
F-311	3/12/81	3864	123			
F-312	3/14/81	3877	105			
F-313	3/16/81	3885	138			
F-314	3/18/81	3896	100			
F-315	3/19/81	3906	136			
F-316	3/20/81	3914	96			
F-317	3/20/81	3925	140			
F-318	3/21/81	3930	97			
F-319	3/23/81	3936	146			
F-320	3/25/81	3961	152			
F-321	3/27/81	3968	176			
F-322	3/28/81	3976	91			
F-323	3/30/81	3985	163			
F-324	4/2/81	4004	220			
F-325	4/3/81	38525	307			
F-326	4/4/81	4012	90			
F-327	4/5/81	4017	88			
F-328	4/6/81	4025	106			
F-329	4/6/81	4028	91			
F-330	4/7/81	4037	94			
F-331	4/9/81	4050	172			
F-332	4/12/81	4075	154			

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricating Oils * Drums Liters
F-333	4/15/81	4079	103			
F-334	4/16/81	4086	138			
F-335	4/18/81	4092	96			
F-336	4/20/81	4098	131			
F-337	4/21/81	4106	93			
F-338	4/22/81	4116	91			
F-339	4/24/81	4121	118			
F-340	4/25/81	4128	195			
F-341	4/25/81	4132	100			
F-342	4/27/81	4142	105			
F-343	4/28/81	4147	92			
F-344	4/29/81	4157	110			
F-160	4/5/81	80378		120,000		
F-273	4/10/81	8431		12,000		
F-274	4/10/81	8432		12,000		
F-275	4/10/81	8433		12,000		
F-276	4/10/81	8434		12,000		
F-277	4/10/81	8435		12,000		
F-278	4/10/81	8436		12,000		
F-279	4/10/81	8437		12,000		
F-280	4/10/81	8438		12,000		
F-281	4/10/81	8439		12,000		
F-282	4/10/81	8440		12,000		
F-345	5/3/81	4181	200			
F-346	5/5/81	4186	146			
F-347	5/7/81	4206	148			
F-348	5/7/81	4219	187			
F-349	5/10/81	4226	201			
F-350	5/11/81	4233	92			
F-351	5/15/81	4270	152			
F-352	5/17/81	4289	176			

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricating Oils * Drums	Liters
F-353	5/18/81	4302	117				
F-427	5/19/81	4311	126				
F-354	5/21/81	4323	147				
F-355	5/23/81	4338	151				
F-356	5/25/81	4345	168				
F-357	5/27/81	4366	144				
F-358	5/29/81	4379	136				
F-359	5/29/81	4384	103				
F-147	5/27/81	8745		4,000		1	200
F-148	5/28/81	8751		12,000			
F-149	5/28/81	8752		12,000			
F-150	5/28/81	8753		12,000			
F-151	5/28/81	8754		12,000			
F-152	5/28/81	8755		12,000			
F-153	5/28/81	8756		12,000			
F-154	5/28/81	8757		12,000			
F-155	5/28/81	8758		6,000	6,000		
F-156	5/28/81	8760			10,000		
F-159	5/28/81	8761			12,000-		
F-271	5/28/81	8759			12,000		
F-157	5/11/81	1702				28	5,600
F-158	5/11/81	1701				35	7,000
F-360	6/1/81	4392	195				
F-361	6/3/81	4402	110				
F-362	6/3/81	39045	538				
F-363	6/5/81	4417	114				
F-364	6/6/81	4424	117				
F-365	6/8/81	4432	148				
F-366	6/9/81	39106	648				
F-367	6/12/81	39113	486				
F-368	6/13/81	4478	150				

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricating Oils * Drums Liters
F-369	6/18/81	39123	369			
F-370	6/20/81	4530	161			
F-371	6/14/81	4484	124			
F-372	6/16/81	4490	96			
F-373	6/16/81	4494	111			
F-374	6/17/81	4503	92			
F-375	6/18/81	4508	97			
F-376	6/11/81	4459	130			
F-377	6/11/81	4467	137			
F-378	6/23/81	4544	129			
F-379	6/25/81	4557	146			
F-383	6/26/81	4562	93			
F-384	6/30/81	4594	72			
F-106	6/6/81	8811		12,000		
F-107	6/6/81	8812		12,000		
F-108	6/6/81	8838		12,000		
F-265	6/6/81	8839		12,000		
F-266	6/6/81	8840		12,000		
F-267	6/6/81	8841		12,000		
F-268	6/6/81	8842		12,000		
F-269	6/6/81	8843		6,000	6,000	
F-109	6/6/81	8844			12,000	
F-110	6/6/81	8845			12,000	
F-252	6/6/81	8846			10,000	
F-385	7/2/81	4606	103			
F-386	7/2/81	4607	100			
F-387	7/4/81	4624	164			
F-388	7/6/81	4635	139			
F-389	7/8/81	4653	157			
F-390	7/14/81	4696	94			
F-391	7/15/81	4707	114			

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricating Oils * Drums Liters
F-392	7/16/81	4712	89			
F-393	7/18/81	4728	149			
F-394	7/18/81	4733	109			
F-395	7/20/81	4739	95			
F-396	7/21/81	4748	147			
F-397	7/22/81	4754	93			
F-398	7/24/81	4764	153			
F-399	7/25/81	4774	175			
F-400	7/27/81	4779	107			
F-401	7/28/81	4793	182			
F-401-a	7/28/81	4804	123			
F-402	7/30/81	4811	60			
F-403	7/31/81	4821	132			
F-135	7/4/81	9071		12,000		
F-136	7/4/81	9072		12,000		
F-137	7/4/81	9073		12,000		
F-138	7/4/81	9074		12,000		
F-139 &						
F-272	7/4/81	9075		12,000		
F-140	7/4/81	9076		12,000		
F-141	7/4/81	9077		12,000		
F-142	7/4/81	9078		12,000		
F-143	7/4/81	9079		12,000		
F-144	7/4/81	9080		12,000		
F-145	7/4/81	9081		10,000		
F-146	7/4/81	9086		2,000		
F-259	7/18/81	7000		12,000		
F-260	7/18/81	6999		12,000		
F-261	7/18/81	6998		12,000		
F-253	7/19/81	7006		12,000		
F-254	7/19/81	7005		12,000		

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricating Oils * Drums	Liters
F-255	7/19/81	7004	12,000				
F-256	7/19/81	7003	12,000				
F-257	7/19/81	7002	12,000				
F-258	7/19/81	7001	12,000				
F-262	7/19/81	7011	12,000				
F-263	7/19/81	7012	12,000				
F-264	7/19/81	7010	12,000				
F-270	7/20/81	9280	12,000				
F-112	7/20/81	9204	10,000				
F-127	7/20/81	9216	2,000				
F-128	7/20/81	9214	12,000				
F-129	7/20/81	9213	12,000				
F-130	7/20/81	9212	12,000				
F-131	7/20/81	9211	12,000				
F-132	7/20/81	9210	12,000				
F-133	7/20/81	9208	12,000				
F-122	7/27/81	9274	12,000				
F-123	7/27/81	9273	12,000				
F-124	7/27/81	9272	12,000				
F-125	7/27/81	9270	12,000				
F-126	7/27/81	9269	12,000				
F-115	7/27/81	9284	12,000			1	200
F-116	7/27/81	9283	12,000			1	200
F-117	7/27/81	9282	12,000			1	200
F-118	7/27/81	9281	12,000			1	200
F-119	7/27/81	9279				1	200
F-120	7/27/81	9278				1	200
F-121	7/27/81	9277				1	200
F-134	7/2/81	16278				20	4,000
F-111	7/20/81	9205			12,000		
F-113	7/20/81	9200			12,000		

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricating Oils * Drums Liters
F-114	7/20/81	9199			12,000	
F-404	8/2/81	4833	121			
F-405	8/5/81	4850	98			
F-406	8/5/81	4853	1,050			
F-407	8/6/81	4865	136			
F-408	8/7/81	4869	161			
F-409	8/8/81	4879	147			
F-410	8/10/81	4893	86			
F-411	8/12/81	4907	116			
F-412	8/13/81	4916	82			
F-413	8/14/81	4921	114			
F-414	8/16/81	4929	147			
F-415	8/18/81	4937	138			
F-416	8/18/81	4943	87			
F-380	8/20/81	4959	144			
F-381	8/21/81	4965	133			
F-382	8/25/81	4976	96			
F-428	8/27/81	5000	149			
F-429	8/29/81	5020	186			
F-430	8/31/81	5026	168			
F-431	8/31/81	40057	404			
F-234	8/10/81	9375		12,000		
F-235	8/10/81	9377		12,000		
F-236	8/10/81	9378		12,000		
F-237	8/10/81	9379		12,000		
F-238	8/10/81	9380		12,000		
F-239	8/10/81	9381		12,000		
F-240	8/10/81	9382		12,000		
F-241	8/10/81	9385		12,000		
F-242	8/10/81	9387		12,000		
F-243	8/10/81	9389		12,000		

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricating Oils * Drums Liters
F-244	8/10/81	9390		12,000		
F-245	8/20/81	9446		12,000		
F-246	8/20/81	9469		12,000		
F-247	8/20/81	9470		12,000		
F-248	8/20/81	9471		10,000		
F-161	8/25/81	9501		12,000		1 200
F-162	8/25/81	9502		12,000		1 200
F-163	8/20/81	9480		10,000		
F-164	8/25/81	9514		6,000		
F-219	8/25/81	9505		10,000		
F-220	8/25/81	9506		12,000		1 200
F-221	8/25/81	9507		10,000		
F-222	8/25/81	9508		12,000		1 200
F-223	8/25/81	9509		12,000		
F-224	8/25/81	9511		12,000		
F-225	8/25/81	9512		12,000		
F-226	8/25/81	9513		10,000		8 1,600
F-227	8/4/81	42414				2 400
F-228	8/20/81	9474		12,000		
F-232	8/20/81	9478		12,000		
F-233	8/20/81	9479		12,000		
F-229	8/20/81	9475			10,000	
F-230	8/20/81	9476			10,000	
F-231	8/20/81	9477			10,000	
F-249	8/20/81	9473			10,000	
F-432	9/1/81	5030	120			
F-433	9/3/81	5039	169			
F-434	9/4/81	5050	134			
F-435	9/7/81	5065	100			
F-436	9/7/81	40067	471			
F-437	9/8/81	5073	159			

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricating Oils * Drums Liters
F-438	9/9/81	5086	93			
F-439	9/10/81	5096	111			
F-440	9/12/81	5105	113			
F-441	9/14/81	5112	92			
F-442	9/14/81	5121	125			
F-443	9/15/81	5130	97			
F-444	9/16/81	5134	91			
F-445	9/18/81	5143	136			
F-446	9/21/81	5155	135			
F-447	9/22/81	5162	132			
F-448	9/26/81	5192	117			
F-449	9/27/81	5194	152			
F-450	9/28/81	5203	129			
F-165	9/1/81	9546		12,000		
F-166	9/1/81	9547		12,000		
F-167	9/1/81	9550		12,000		
F-168	9/1/81	9553		12,000		
F-169	9/1/81	9555		12,000		
F-170	9/1/81	9556		12,000		
F-171	9/1/81	9557		10,000		
F-172	9/1/81	9558		12,000		
F-173	9/1/81	9559		12,000		
F-174	9/1/81	9560		12,000		
F-175	9/1/81	9561		12,000		
F-176	9/1/81	9562		2,000		
F-178	9/2/81	9570		12,000		
F-209	9/2/81	9573		12,000		
F-210	9/15/81	9658		12,000		
F-211	9/15/81	9659		10,000		
F-212	9/15/81	9660		12,000		
F-213	9/15/81	9661		12,000		

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricat. * Drums	Line
F-214	9/15/81	9662		10,000			
F-215	9/15/81	9663		12,000		1	200
F-216	9/15/81	9664		12,000		1	200
F-217	9/15/81	9665		10,000			
F-218	9/15/81	9666		12,000		1	200
F-179	9/15/81	9671		12,000			
F-180	9/15/81	9670		12,000			
F-181	9/15/81	9672		6,000			
F-185	9/25/81	9732		12,000			
F-186	9/25/81	9733		10,000			
F-187	9/25/81	9734		12,000			
F-188	9/25/81	9735		12,000			
F-189	9/25/81	9736		10,000			
F-190	9/25/81	9737		12,000			
F-191	9/25/81	9738		12,000			
F-192	9/25/81	9739		12,000			
F-193	9/25/81	9740		10,000			
F-194	9/25/81	9742		12,000			
F-195	9/25/81	9743		12,000			
F-196	9/25/81	9744		4,000			
F-197	9/25/81	9752		2,000			
F-177	9/1/81	9563				1	200
F-201	9/3/81	46558				15	3,000
F-202	9/3/81	46559				7	1,400
F-203	9/3/81	46560				18	3,600
F-182	9/15/81	9676				3	600
F-183	9/15/81	9677				3	600
F-184	9/15/81	9678				3	600
F-198	9/15/81	53008				13	2,600
F-199	9/15/81	53007				10	2,000
F-200	9/15/81	53006				7	1,400

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricating Oils * Drums Liters
F-283	9/15/81	9675				21 4,200
F-451	10/1/81	5217	167			
F-452	10/2/81	5223	107			
F-453	10/10/81	5277	77			
F-454	10/13/81	5295	118			
F-455	10/16/81	5314	116			
F-456	10/16/81	40421	165			
F-457	10/18/81	40437	684			
F-458	10/17/81	5321	133			
F-459	10/19/81	5330	119			
F-460	10/21/81	5340	180			
F-461	10/21/81	5346	174			
F-462	10/23/81	5358	133			
F-463	10/24/81	5368	94			
F-464	10/25/81	5371	111			
F-465	10/26/81	5376	106			
F-466	10/28/81	5391	113			
F-467	10/30/81	5408	97			
F-468	11/1/81	5423	163			
F-469	11/3/81	5431	144			
F-470	11/4/81	5437	113			
F-471	11/6/81	5445	159			
F-472	11/6/81	5451	113			
F-473	11/7/81	5454	120			
F-474	11/9/81	5459	89			
F-475	12/10/81	5678	123			
F-476	12/12/81	41024	636			
F-477	12/12/81	5691	133			
F-478	12/15/81	5700	141			
F-479	12/17/81	5716	145			
F-480	12/17/81	5721	102			

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Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	Lubricating Oils * Drums Liters
F-481	12/21/81	5747	121			
F-482	12/22/81	5753	96			
F-483	12/22/81	5757	507			
F-484	12/23/81	5764	164			
F-485	12/24/81	5768	124			
F-486	12/26/81	5773	201			
F-487	12/25/81	5774	110			
F-488	12/29/81	5795	174			
F-489	12/30/81	5807	101			
F-490	1/13/82	5873	129			
F-491	1/19/82	5908	182			
F-492	1/20/82	5921	171			
F-493	1/23/82	5937	153			
F-494	1/25/82	5943	152			
F-495	1/15/82	5883	103			
F-496	1/25/82	5951	126			
F-497	1/27/82	5967	132			
F-498	1/28/82	5973	113			
F-499	1/30/82	5980	147			
F-500	2/2/82	5990	226			
F-501	2/3/82	5999	103			
F-502	2/8/82	41389	606			
F-503	2/5/82	6007	188			
F-504	2/6/82	6012	101			
F-505	2/7/82	6020	181			
F-506	2/9/82	6033	168			
F-507	2/8/82	6169	191			
F-508	2/9/82	6038	105			
F-509	2/12/82	6056	106			
F-510	2/13/82	6063	95			
F-511	2/15/82	6076	176			

Exhs.	Date Shipped	Inv. No.	Aviation Gas Liters	Diesel Liters	Regular Gasoline Liters	* Lubricating Oils Drums	Liters
F-512	2/16/82	6082	129				
F-513	2/17/82	6090	156				
F-514	2/22/82	6123	146				
F-515	2/22/82	6131	111				
F-516	2/25/82	6149	42				
F-517	2/26/82	6161	135				
F-518	3/1/82	6179	122				
F-519	3/6/82	6188	190				
F-520	3/7/82	41855	353				
F-521	3/8/82	41768	451				
F-522	3/9/82	41771	301				
F-523	3/9/82	6192	190				
F-524	3/11/82	6209	190				
F-525	3/13/82	6216	190				
F-526	3/15/82	6221	570				
F-527	4/14/82	42077	658				
F-528	4/12/82	287005	639				
Total			44,084	2,504,081	156,000	236	47,200