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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

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# DECISION

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:

| Oil Products | Volume in Liters | Product Cost | Specific Tax | 25% Refund |
|---|---|---|---|---|
| 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 | | P16,276,161.00 | P1,301,233.50 | P325,308.37 |

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 <u>oils mentioned above</u> 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) x x x x x x x x x;
>
> (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 <u>any oils mentioned above</u> 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:

| Exhs. | Date Shipped | Invoice No. | Lubricating Oils *(Drums) - Liters |
|---|---|---|---|
| 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 | (30) - 6,000 |
| Total | | | 35,200 |

* 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

| | Diesel liters | Gasoline liters | Lubricating Oils *(Drum) - liters | Aviation Gas liters |
|---|---|---|---|---|
| 1980 | | | | |
| November | | | | 363 |
| December | 532,947 | | | 3,121 |
| 1981 | | | | |
| 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 |
| 1982 | | | | |
| January | | | | 1,408 |
| February | | | | 2,965 |
| March | | | | 2,557 |
| April | | | | 1,297 |
| Total | 2,504,081 | 156,000 | 47,200 | 44,084 |

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

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

(* 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**
**CTA Case No. 3555**

**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 | Lubricating Oils 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 | | | | |

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| Exhs. | Date Shipped | Inv. No. | Aviation Gas Liters | Diesel Liters | Regular Gasoline Liters | Lubricating Oils * Drums | Lubricating Oils 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 | | | | |

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| Exhs. | Date Shipped | Inv. No. | Aviation Gas Liters | Diesel Liters | Regular Gasoline Liters | Lubricating Oils * Drums | Lubricating Oils 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 | | | | |



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| Exhs. | Date Shipped | Inv. No. | Aviation Gas Liters | Diesel Liters | Regular Gasoline Liters | Lubricating Oils * Drums | Lubricating Oils 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 | | | | |

612

| Exhs. | Date Shipped | Inv. No. | Aviation Gas Liters | Diesel Liters | Regular Gasoline Liters | Lubricating Oils * Drums | Lubricating Oils 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 | | | | |

613

| Exhs. | Date Shipped | Inv. No. | Aviation Gas Liters | Diesel Liters | Regular Gasoline Liters | Lubricating Oils * Drums | Lubricating Oils 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 | | | |

614

| Exhs. | Date Shipped | Inv. No. | Aviation Gas Liters | Diesel Liters | Regular Gasoline Liters | Lubricating Oils * Drums | Lubricating Oils 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 | Lubricating Oils 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 | | | |

616

| Exhs. | Date Shipped | Inv. No. | Aviation Gas Liters | Diesel Liters | Regular Gasoline Liters | Lubricating Oils * Drums | Lubricating Oils 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 | Lubricating Oils 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 | | | |

618

| Exhs. | Date Shipped | Inv. No. | Aviation Gas Liters | Diesel Liters | Regular Gasoline Liters | Lubricant * Drums | Liters |
|---|---|---|---|---|---|---|---|
| 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 |

619

| Exhs. | Date Shipped | Inv. No. | Aviation Gas Liters | Diesel Liters | Regular Gasoline Liters | Lubricating Oils * Drums | Lubricating Oils 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 | | | | |

620

| Exhs. | Date Shipped | Inv. No. | Aviation Gas Liters | Diesel Liters | Regular Gasoline Liters | Lubricating Oils * Drums | Lubricating Oils 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 | | | | |



621

| Exhs. | Date Shipped | Inv. No. | Aviation Gas Liters | Diesel Liters | Regular Gasoline Liters | Lubricating Oils * Drums | Lubricating Oils 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 | 28700 S | 639 | | | | |
| Total | | | 44,084 | 2,504,081 | 156,000 | 236 | 47,200 |



622