REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

C. ALCANTARA & SONS, INC.,
Petitioner,

- versus - C.T.A. CASE NO. 3546

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:
OCT 10 1994

x - x

D E C I S I O N

The question raised in this petition for review, filed by petitioner, C. Alcantara and Sons, Inc., is whether or not the privilege of a partial refund for specific tax paid on oils used in forest operations as provided under Section 5 of Republic Act No. 1435 [An Act To Provide Means For Increasing The Highway Special Fund] still subsist.

The petition filed with this Court alleges as follows:

1. Petitioner is a domestic corporation duly licensed to operate a forest concession under Timber License Agreement No. 91 (Exhs. B and B-1) issued by the Department of Agriculture and Natural Resources on May 10, 1967.

2. Petitioner by virtue of said Timber License Agreement was granted an exclusive license to cut, collect and remove timber from the public forest in the Municipality of Kapalong, Province of Davao, Philippines, from May 10, 1967, the date of the execution of said license agreement, up to June 30, 1991.

3. From July 14, 1980 to June 28, 1982, petitioner purchased from Pilipinas Shell Petroleum Corporation refined and manufactured mineral oils, motor fuels and diesel fuel oils which were used in the operation of its forest concession.

4. The specific taxes imposed under Sections 153 and 156 (formerly 142 and 145) of the National Internal Revenue Code were passed on and paid by petitioner to Pilipinas Shell Petroleum Corporation.

5. Petitioner filed, on August 4, 1982, a claim for refund (Exh. A) with the Appellate Division of the Bureau of Internal Revenue in the amount of P1,179,617.40 equivalent to 25% of the specific taxes paid on refined and manufactured mineral oils, motor fuels and diesel fuel oils for the period subject of this petition.

6. Petitioner based its claim for refund 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.

7. Petitioner attached in its letter claim for refund the Affidavit of its Senior Vice-President and the Affidavits of four (4) disinterested persons all attesting to the fact that petitioner paid the specific tax on its purchases of manufactured mineral

oils, motor fuels and diesel fuel oils, and that said fuels were all used in its forest operations, valued at P32,767,150.00, summarized as follows:

ALCANTARA & SONS, INC.,
FUEL PURCHASES FROM
PILIPINAS SHELL PETROLEUM CORPORATION

DATE		OR NO.	AMOUNT
1980			
July	14	59248	P 56,051.50
	31	59556	868,976.63
Aug.	31	59937	1,173,089.85
Sept.	30	17248	1,235,544.40
Oct.	10	17331	1,235,594.40
	31	19415	1,112,091.90
Nov.	30	23090	1,221,932.33
Dec.	31	24743	1,198,578.62
			P 8,101,859.63
1981			
Jan.	31	27599	P 983,747.35
Feb.	28	28555	1,142,832.01
Mar.	31	28580	857,304.39
Apr.	30	36063	1,376,418.75
May	31	36093	1,471,660.50
June	30	39970	1,439,891.77
July	31	39991	1,364,488.77
Aug.	31	47214	2,036,244.13
Sept.	30	47244	1,671,717.48
Oct.	31	51475	1,354,226.64
Nov.	11	54858	1,861,434.08
Dec.	31	54880	758,388.12
			P16,318,353.99

1982			
Jan.	15	61155	P 758,388.12
Feb.	9	61098	836,727.79
	15	61189	830,000.00
	28	65667	643,656.37
Mar.	15	65683	643,000.00
Apr.	15	69381	727,940.20
	30	69399	727,940.25
May	15	70309	837,062.84
	31	74030	837,000.00
June	9	67947	752,610.50
	28	78212	752,610.51
			P 8,346,936.58
			P32,767,150.20

SUMMARY:

July - December 1980	P 8,101,859.63
Jan. - December 1981	16,318,353.99
Jan. - June 1982	8,346,936.58
TOTAL	P32,767,150.20

8. Up to the filing of this petition and even while the case was being heard, respondent failed to act on such claim for refund. Hence, this petition for review was filed by petitioner on November 16, 1982.

9. Petitioner prays that a decision be rendered ordering respondent to refund the amount of P1,179,617.40, representing 25% of the specific taxes paid on its purchases of manufactured fuel oils, motor fuels, and diesel fuel oils from July 14, 1980 to June 28, 1982, plus 20% interest per annum, for the continued refusal or failure of respondent to grant said claim for refund, and cost of suits.

Respondent alleged that the basis for petitioner's claim for refund under Section 5 of Republic Act No. 1435, providing for the refund of 25% of the specific taxes paid by miners or forest concessionaires on manufactured oils used in their operation was repealed by Presidential Decree Nos. 1158 and 1158-A, approved on June 5, 1977. Section 5 of Republic Act No. 1435 provides:

> "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.)

Assuming for the sake of argument that Section 5 still subsists, the partial refund of specific taxes paid would be limited only to fuel oils, commercially known as diesel fuel oils, and other similar oils having more or less the same generating power and does not include gasoline, kerosene, aviation gas or petroleum and lubricating oils. Respondent argued that the claim for refund on the specific taxes paid prior to November 16, 1980 had already prescribed. With respect to the payment of 20% interest, the government cannot be made to pay interest in the absence of a statutory provision expressly authorizing payment thereof. Likewise, the government cannot be made to pay the costs of suit.

The issue in the case at bar, had already been laid to rest by the Supreme Court in its Resolution of March 25, 1992 (207 SCRA 549) modifying its previous decision, in the case of **Commissioner of Internal Revenue v. Rio Tuba Nickel Mining Corporation and The Court of Tax Appeals, G.R. Nos. 83583-84, (202 SCRA 137),** when it ruled as follows:

> "The Internal Revenue Allotments annually prepared by the Bureau of Internal Revenue in accordance with the foregoing decree showed that the Highway Special Fund continued its existence up to 1985 and was channeled to the General Fund only in 1986.
>
> It is not clear why the Highway Special Fund was maintained *for 10 years* after the effectivity of P.D. No. 711 or why it was abolished in 1986. The stark fact remains that it retained its status as a special fund up to 1985.
>
> With the foregoing consideration, we cannot therefore state with definiteness that it was P.D. No. 711 which impliedly repealed Section 5 of R.A. No. 1435. We can however safely conclude that Section 5 of R.A. No. 1435 is now an anachronism because the Highway Special Fund, after 1985, no longer exists.
>
> The rationale for the Court's decision denying the private respondent's twin claims for refund was that the specific taxes on these manufactured oils paid by the mining and lumber companies no longer

accrued to the Highway Special Fund. But given the added circumstance that the Highway Special Fund which was financed by these specific taxes still continued up to 1985, it will be highly inequitable for the private respondent if we were to rule that no refund of specific taxes paid up to 1985 which actually accrued to the Highway Special Fund (not the General Fund) may be given. The private respondent still did not directly benefit from the projects supported by the Highway Special Fund.

We, therefore, modify our decision in this case and rule that mining and logging companies are entitled to the refund privilege granted by R.A. No. 1435 on specific taxes paid up to 1985 on manufactured and diesel fuel oils.

Since the private respondent's claim for refund covers specific taxes paid from 1980 to July 1983 then we find that the private respondent is entitled to a refund. It should be made clear, however, that Rio Tuba is not entitled to the whole amount it claims as refund.

The specific taxes on oils which Rio Tuba paid for the aforesaid period were no longer based on the rates specified by Sections 1 and 2 of R.A. 1435 but on the increased rates mandated under Sections 153 and 156 of the National Internal Revenue Code of 1977. We note, however, that the latter law does not specifically provide for a refund to these mining and lumber companies of specific taxes paid on manufactured and diesel fuel oils.

In *Insular Lumber Co. v. Court of Tax Appeals*, (103 SCRA 710 [1981]), the Court held that the authorized partial refund under section 5 of R.A. No. 1435 partakes of the nature of a tax exemption and therefore cannot be allowed unless granted in the most explicit and categorical language. Since the grant of refund privileges must be strictly construed against the taxpayer, the basis for the refund shall be the amounts deemed paid under Sections 1 and 2 of R.A. No. 1435."

Sections 1 and 2 of R.A. 1435 provide:

"**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."

In the most recent case of **Commissioner of Internal Revenue v. Hon. Court of Appeals and Atlas Consolidated**

Mining and Development Corporation, G.R. No. 106913, May 10, 1994, the Supreme Court ruled "that since Atlas's claims for refund cover specific taxes paid before 1985, it should be granted the refund based on the rates specified by Sections 1 and 2 of R.A. No. 1435 and not on the increased rates under Sections 153 and 156 of the Tax Code of 1977, provided the claims are not yet barred by prescription. The claim for refund on the specific tax paid prior to 21 July 1976 had already prescribed because claims for refund should be made within two years from the date of payment of the tax sought to be refunded and Atlas' judicial claim for refund was made only on 21 July 1978."

Following the doctrine laid down in the Rio Tuba and Atlas cases, this Court is left with no other recourse but to compute the amount of specific tax refundable to petitioner based on Sections 1 and 2 of R.A. No. 1435 limited, however, to the payments made by petitioner on November 16, 1980, corresponding to the payments made within the two-year prescriptive period for filing a judicial claim for refund, it appearing that the petition for review was filed on November 16, 1982.

Thus, after evaluating the documentary evidence presented by petitioner, the Court arrived at the following computation on the refundable amount of specific taxes: (See Annex "A")

COMPUTATION OF THE 25% SPECIFIC TAX REFUNDABLE PURSUANT TO SECTION 5 OF R.A. NO. 1435

Manufactured Oils	Quantity	Tax Rate	Specific Tax
Diesel	3,847 MT	P1.00/MT	P 3,847.00
Oil & Lubricants	382,423 L	0.07/L	26,769.61
Extra Gasoline	222,000 L	0.08/L	17,760.00
Regular Gasoline	444,000 L	0.08/L	35,520.00
Total Specific Taxes paid under Secs. 1 & 2 of R.A. No. 1435			P83,896.61
Refundable Tax Rate under Sec. 5 of R.A. No. 1435			x 25%
AMOUNT REFUNDABLE			P20,974.15

With respect to petitioner's prayer for 20% interest per annum on the amount of specific tax refundable, this Court cannot award the same unless authorized by law or that the collection of the tax was arbitrary **(Collector v. Prieto, 112 Phil. 907; Commissioner v. Asturias Sugar Central, 2 SCRA 1140; Commissioner of Internal Revenue v. American Rubber Co., 18 SCRA 842; Atlas Fertilizer Corporation v. Commissioner of Internal Revenue, 100 SCRA 556; Shell Philippines, Inc. v. Central Bank of the Philippines, 162 SCRA 628)**. There is no law authorizing the grant of interest nor was the collection of the specific tax made in an arbitrary manner. Likewise, the cost of suit cannot be awarded to petitioner unless otherwise provided by law **(Section 1 of Rule 142, Revised Rules of Court; Collector of Internal Revenue v. Convention of Philippine Baptist Churches and the Court of Tax Appeals, 2 SCRA 10)**.

WHEREFORE, the petition for review is hereby **GRANTED.** Respondent is hereby ordered to **refund** in favor of petitioner the amount of P20,974.15, representing 25% specific taxes paid on locally purchased gasoline, oils and lubricants and diesel fuel oils pursuant to the provision of Section 5 of Republic Act No. 1435. No costs of suit.

SO ORDERED.

RAMON O. DE VEYRA
Associate Judge

WE CONCUR :

ERNESTO D. ACOSTA
Presiding Judge

MANUEL K. GRUBA
Associate Judge

CERTIFICATION

I hereby certify that the 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

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
					QUANTITY IN LITERS			
24743	G	85714	11-18-80	G-3		4,400		
		88085	11-21-80	G-7		1,260		
		47564	11-26-80	G-12	10,000			
		47595	11-28-80	G-13	6,000		2,000	2,000
		47584	11-28-80	G-14	10,000			
		47509	11-18-80	G-16			3,000	
		47508	11-18-80	G-31	8,000			2,000
		47511	11-18-80	G-32	10,000			
		47521	11-20-80	G-33	10,000			
		47522	11-18-80	G-34	10,000			
		47526	11-19-80	G-35	8,000			2,000
		47527	11-20-80	G-36	8,000			2,000
		47535	11-21-80	G-37	6,000			2,000
		47539	11-21-80	G-38	10,000			
		47540	11-22-80	G-39	10,000			
		47548	11-22-80	G-40	6,000			
		47555	11-25-80	G-41	10,000			
		47556	11-26-80	G-42	10,000			
		47563	11-25-80	G-43	10,000			
		47572	11-25-80	G-44	6,000		2,000	2,000
		47583	11-27-80	G-45	10,000			
27599	H	47603	12-02-80	H-1	8,000			2,000
		47604	12-04-80	H-2	10,000			
		47624	12-03-80	H-3	6,000		2,000	
		47622	12-05-80	H-6	10,000			
		47623	12-06-80	H-7	10,000			
		53756	12-09-80	H-8	8,000			2,000
		53755	12-10-80	H-9	10,000			
		53788	12-13-80	H-10	10,000			
		53773	12-11-80	H-11	10,000			
		53790	12-16-80	H-12	10,000			
		53803	12-16-80	H-13	10,000			
		53827	12-20-80	H-14	10,000			
		89513	12-23-80	H-15		4,305		
		88134	12-05-80	H-16		4,600		
		89501	12-19-80	H-17		9,114		
		47650	12-06-80	H-18	4,000			4,000
		53753	12-08-80	H-19	6,000			
		53783	12-10-80	H-20	8,000		2,000	
		89527	01-03-81	H-21		1,680		
		89528	01-03-81	H-22		1,260		
		53811	12-16-80	H-23	6,000			2,000
		53826	12-19-80	H-24	6,000			
		53847	12-24-80	H-25	6,000		2,000	2,000

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	QUANTITY IN LITERS Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		88149	12-12-80	H-26		1,050		
		53849	12-24-80	H-27	10,000			
		54059	12-27-80	H-28	10,000			
		53817	12-18-80	H-29	10,000			
		53804	12-17-80	H-30	10,000			
		53767	12-10-80	H-31	10,000			
		53819	12-19-80	H-32	10,000			
		53774	12-11-80	H-33	8,000			2,000
		54071	12-29-80	H-34	6,000		2,000	2,000
28555	I	54058	01-03-81	I-1	10,000			
		53848	01-03-81	I-2	8,000			2,000
		54121	01-07-81	I-3	8,000			2,000
		54116	01-06-81	I-4	10,000			
		54120	01-06-81	I-5	10,000			
		54117	01-07-81	I-6	8,000			2,000
		54142	01-09-81	I-7	10,000			
		54144	01-13-81	I-8	10,000			
		54166	01-14-81	I-9	8,000			2,000
		54161	01-16-81	I-10	10,000			
		89739	01-14-81	I-11		120		
		54197	01-21-81	I-12	8,000			2,000
		54196	01-21-81	I-13	10,000			
		54127	01-06-81	I-15	6,000		2,000	2,000
		54150	01-09-81	I-16	6,000		2,000	2,000
		54172	01-14-81	I-17	6,000			
		54180	01-15-81	I-18	6,000			4,000
		54141	01-08-81	I-19	10,000			
		54195	01-22-81	I-20	10,000			
		54194	01-23-81	I-21	8,000			2,000
		54216	01-23-81	I-22	10,000			
		54215	01-24-81	I-23	8,000			2,000
		54239	01-27-81	I-24	10,000			
		54238	01-29-81	I-25	8,000			2,000
		54245	01-28-81	I-26	10,000			
		54246	01-28-81	I-27	10,000			
		54268	01-29-81	I-28	10,000			
		91007	01-27-81	I-29		4,600		
		89754	01-16-81	I-30		4,479		
		91005	01-26-81	I-31		4,385		
		91004	01-26-81	I-32		4,600		
		54199	01-20-81	I-33	6,000		2,000	2,000
		54225	01-23-81	I-34	8,000		2,000	

ANNEX "A"

					QUANTITY IN LITERS			
O.R. No.	Exh.	Invoice No.	Date	Exh.	Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		54283	01-31-81	I-35	4,000		2,000	2,000
		54259	01-28-81	I-36	8,000			2,000
		54266	01-30-81	I-37	10,000			
		54276	01-31-81	I-38	10,000			
		91016	01-29-81	I-39		2,940		
28580	J	54143	01-09-81	J-1	10,000			
		54289	02-07-81	J-2	10,000			
		54288	02-03-81	J-3	10,000			
		54325	02-11-81	J-4	10,000			
		54324	02-10-81	J-5	10,000			
		54341	02-14-81	J-6	10,000			
		54342	02-13-81	J-7	10,000			
		91063	02-09-81	J-8		80		
		54299	02-04-81	J-9	8,000			2,000
		54318	02-07-81	J-10	6,000		2,000	
		54349	02-13-81	J-11	8,000			2,000
		91130	02-13-81	J-12		1,680		
		91129	02-13-81	J-13		420		
		59018	02-17-81	J-14	10,000			
		59069	02-24-81	J-15	10,000			
		59070	02-25-81	J-16	8,000			2,000
		59088	02-26-81	J-17	8,000			2,000
		91025	02-02-81	J-18		1,470		
		91026	02-02-81	J-19		1,470		
		91149	02-17-81	J-20		4,585		
		91251	02-17-81	J-21		4,600		
		91138	02-16-81	J-22		4,528		
		91137	02-16-81	J-23		4,600		
		59027	02-17-81	J-24	6,000		2,000	2,000
		59045	02-21-81	J-25	6,000		2,000	2,000
		59084	02-25-81	J-26	8,000			2,000
		59089	02-27-81	J-28	10,000			
		59091	02-27-81	J-29	10,000			
		59106	02-28-81	J-30	6,000		2,000	2,000
		91078	02-09-81	J-32		1,050		
		91292	02-24-81	J-33		210		
		45292	01-12-81	J-34	6,000			3,000
36063	K	59190	03-09-81	K-1	10,000			
		59142	03-03-81	K-2	6,000		2,000	2,000
		91315	03-02-81	K-3		100		
		91341	03-04-81	K-4		420		
		59172	03-06-81	K-5	8,000			2,000

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	QUANTITY IN LITERS Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		91429	03-10-81	K-6		4,589		
		91430	03-10-81	K-7		4,361		
		92051	03-19-81	K-8 & K-9		4,600		
		91441	03-12-81	K-10		4,330		
		59174	03-07-81	K-11	6,000			
		92103	03-25-81	K-12		80		
		59202	03-10-81	K-13	4,000		2,000	4,000
		59244	03-15-81	K-14	6,000			4,000
		92076	03-20-81	K-15		300		
		62278	03-21-81	K-16	6,000		2,000	2,000
		59014	02-19-81	K-17	8,000			2,000
		59150	03-05-81	K-18	10,000			
		59149	03-07-81	K-19	10,000			
		59173	03-07-81	K-20	10,000			
		59175	03-08-81	K-21	10,000			
		59198	03-10-81	K-22	10,000			
		59205	03-11-81	K-23	6,000			4,000
		59244	03-12-81	K-24				10,000
		59235	03-13-81	K-25	10,000			
		59236	03-18-81	K-26	8,000			2,000
		59237	03-17-81	K-27	10,000			
		59243	03-17-81	K-28	10,000			
		59242	03-14-81	K-29	10,000			
		62267	03-19-81	K-30	10,000			
		62350	03-31-81	K-31	10,000			
		62322	03-25-81	K-32	8,000			2,000
		59191	03-11-81	K-33	10,000			
		59228	03-02-81	K-34	10,000			
		62312	03-27-81	K-35	8,000			2,000
		62309	03-25-81	K-36	10,000			
		62311	03-27-81	K-37	10,000			
		62346	03-31-81	K-38	10,000			
		62334	03-28-81	K-39	10,000			
		59227	03-13-81	K-40	10,000			
		59226	03-13-81	K-41	10,000			
		92003	03-13-81	K-42		5,460		
		92002	03-14-81	K-43		210		
		62256	03-10-81	K-44	6,000		2,000	2,000
		91299	03-04-81	K-45		210		
		62279	03-20-81	K-46			10,000	
		62282	03-21-81	K-47	10,000			
		59193	03-10-81	K-48	10,000			

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	QUANTITY IN LITERS Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		62347	03-31-81	K-49	10,000			
36093	L	62480	04-18-81	L-1	10,000			
		62335	04-01-81	L-2	10,000			
		62367	04-02-81	L-3	10,000			
		62391	04-03-81	L-4	10,000			
		62441	04-11-81	L-5	10,000			
		62455	04-13-81	L-6	10,000			
		62401	04-06-81	L-7	10,000			
		62433	04-10-81	L-8	10,000			
		62425	04-09-81	L-9	8,000			2,000
		62479	04-18-81	L-10	10,000			
		62496	04-20-81	L-11	8,000			2,000
		62545	04-23-81	L-12	10,000			
		62555	04-25-81	L-13	8,000			2,000
		92194	04-09-81	L-14		210		
		92151	04-01-81	L-15		4,400		
		92152	04-01-81	L-16		4,600		
		92222	04-13-81	L-17		1,260		
		62374	04-03-81	L-18	6,000		2,000	2,000
		62429	04-09-81	L-19	6,000		2,000	2,000
		62443	04-11-81	L-20	8,000			2,000
		92266	04-21-81	L-21		630		
		62456	04-13-81	L-22	8,000			2,000
		62457	04-14-81	L-23	8,000			2,000
		62497	04-21-81	L-24	6,000		2,000	2,000
		92193	04-08-81	L-25		840		
		62310	03-24-81	L-26	10,000			
		92169	04-03-81	L-27		4,400		
		92188	04-04-81	L-28		4,528		
		92170	04-03-81	L-29		4,600		
		62542	04-23-81	L-30	8,000			2,000
		62532	04-22-81	L-31	8,000			2,000
		62533	04-22-81	L-32	10,000			
		62553	04-28-81	L-33	10,000			
		62569	04-29-81	L-34	10,000			
		62586	04-30-81	L-35	8,000			2,000
		92268	04-22-81	L-36		4,600		
		92252	04-22-81	L-37		4,400		
		92290	04-29-81	L-38		1,680		
		92292	04-29-81	L-39		1,470		
		62552	04-24-81	L-40	8,000			2,000
		62584	04-29-81	L-41	6,000		4,000	

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	QUANTITY IN LITERS Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		62593	05-01-81	L-42	8,000			2,000
		62442	04-11-81	L-43	10,000			
		62568	04-28-81	L-44	10,000			
		62580	04-28881	L-45	8,000			2,000
		62560	04-24-81	L-46			10,000	
39970	M	68019	05-22-81	M-1	10,000			
		62699	05-14-81	M-2	8,000			2,000
		62700	05-20-81	M-3	8,000			2,000
		62725	05-16-81	M-4	10,000			
		62736	05-19-81	M-5	10,000			
		62747	05-19-81	M-6	10,000			
		62749	05-20-81	M-7	10,000			
		68005	05-21-81	M-8	10,000			
		92463	05-25-81	M-9		420		
		92460	05-25-81	M-10		300		
		62702	05-18-81	M-11	10,000			
		68021	05-22-81	M-12	10,000			
		92441	05-20-81	M-13		120		
		62739	05-18-81	M-14	6,000		2,000	2,000
		62619	05-05-81	M-15	10,000			
		62631	05-06-81	M-16	10,000			
		62632	05-06-81	M-17	10,000			
		62594	05-02-81	M-18	10,000			
		62607	05-02-81	M-19	10,000			
		62651	05-08-81	M-20	10,000			
		62658	05-09-81	M-21	10,000			
		62661	05-12-81	M-23	8,000			2,000
		62662	05-12-81	M-24	10,000			
		62684	05-14-81	M-25	8,000			2,000
		62685	05-13-81	M-26	8,000			2,000
		62690	05-13-81	M-27	10,000			
		62691	05-12-81	M-28	10,000			
		68020	05-21-81	M-29	10,000			
		68042	05-26-81	M-30	8,000			2,000
		62628	05-05-81	M-31	6,000		2,000	2,000
		62663	05-09-81	M-32	6,000		2,000	2,000
		62686	05-12-81	M-33	10,000			
		92408	05-15-81	M-34		210		
		92417	05-18-81	M-35		1,130		
		62715	05-15-81	M-36	8,000			2,000
		92461	05-25-81	M-37		1,680		
		68047	05-25-81	M-38	8,000		2,000	

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	QUANTITY IN LITERS Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		73513	05-29-81	M-39	8,000			2,000
		92496	06-01-81	M-40		1,260		
		92497	06-01-81	M-41		1,770		
		92498	06-06-81	M-42		1,680		
		73541	06-01-81	M-43	6,000		2,000	2,000
		92362	05-13-81	M-44		4,600		
		92363	05-19-81	M-45		4,518		
		92364	05-13-81	M-46		4,600		
		92418	05-18-81	M-47		210		
		92453	05-21-81	M-48		1,260		
		73512	05-30-81	M-49	10,000			
		73522	05-31-81	M-50	10,000			
		62621	05-07-81	M-51	10,000			
		62620	05-05-81	M-52	10,000			
39991	N	73544	06-02-81	N-1			10,000	
		68008	05-20-81	N-2	7,000			3,000
		94714	06-11-81	N-3		210		
		73632	06-09-81	N-4	6,000		2,000	2,000
		73590	06-04-81	N-5	10,000			
		94657	06-05-81	N-6		210		
		94665	06-08-81	N-7		4,600		
		94664	06-08-81	N-8		4,558		
		94662	06-05-81	N-9		200		
		73508	05-28-81	N-10	10,000			
		73537	06-01-81	N-11	8,000			2,000
		73553	06-03-81	N-12	8,000			2,000
		73566	06-05-81	N-13	10,000			
		73620	06-09-81	N-14	10,000			
		73567	06-05-81	N-15	8,000			2,000
		73618	06-09-81	N-16	10,000			
		73688	06-17-81	N-17	10,000			
		73631	06-10-81	N-18	10,000			
		73630	06-11-81	N-19	8,000			2,000
		73647	06-12-81	N-20	10,000			
		73646	06-11-81	N-21	10,000			
		73679	06-13-81	N-22	10,000			
		73701	06-18-81	N-23	8,000			2,000
		73552	06-03-81	N-24	10,000			
		73660	06-13-81	N-25	8,000			2,000
		96123	06-18-81	N-26		4,513		
		73738	06-22-81	N-27	6,000		2,000	2,000
		73713	06-18-81	N-28	6,000		2,000	2,000

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	QUANTITY IN LITERS Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		74513	06-25-81	N-29	10,000			
		94721	06-11-81	N-30		4,600		
		73723	06-23-81	N-31	8,000			2,000
		73722	06-20-81	N-32	8,000			2,000
		73737	06-24-81	N-33	10,000			
		73736	06-23-81	N-34	10,000			
		73746	06-23-81	N-35	8,000			2,000
		73747	06-23-81	N-36	10,000			
		74514	06-26-81	N-37	10,000			
		74515	06-27-81	N-38	8,000			2,000
		74525	06-30-81	N-39	8,000			2,000
		74524	06-27-81	N-40	10,000			
		74537	06-29-81	N-41	6,000		2,000	2,000
		73721	06-26-81	N-42	10,000			
51475	0	81554	09-21-81	0-1	8,000		2,000	
		96935	09-24-81	0-2		9,200		
		81576	09-24-81	0-3	10,000			
		81608	09-28-81	0-4	8,000			2,000
		77274	08-21-81	0-5	10,000			
		77275	08-21-81	0-6	10,000			
		77497	09-16-81	0-7	10,000			
		77498	09-16-81	0-8	10,000			
		81535	09-20-81	0-9	10,000			
		81534	09-20-81	0-10	10,000			
		81555	09-22-81	0-11	8,000			2,000
		81556	09-22-81	0-12	10,000			
		81569	09-24-81	0-13	10,000			
		81570	09-25-81	0-14	10,000			
		96961	09-28-81	0-15		420		
		96962	09-28-81	0-16		1,680		
		81509	09-19-81	0-17	10,000			
		81510	09-17-81	0-18	8,000			2,000
		81593	09-28-81	0-19	10,000			
		81594	09-26-81	0-20	8,000			2,000
		81611	09-29-81	0-21	8,000			2,000
		81612	09-29-81	0-22	10,000			
		81557	09-30-81	0-23	10,000			
		77379	09-03-81	0-24	8,000			2,000
		96815	09-08-81	0-25		1,070		
		77421	09-07-81	0-26	8,000			2,000
		77457	09-10-81	0-27	10,000			
		77481	09-14-81	0-28	6,000		2,000	2,000

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
					QUANTITY IN LITERS			
		77366	09-02-81	0-29	7,000			3,000
		77342	09-01-81	0-30	8,000			2,000
		77368	09-02-81	0-31	10,000			
		77367	09-02-81	0-32	8,000			2,000
		77383	09-04-81	0-33	10,000			
		77382	09-05-81	0-34	10,000			
		77429	09-08-81	0-35	10,000			
		77430	09-08-81	0-36	10,000			
		77441	09-09-81	0-37	10,000			
		77442	09-09-81	0-38	10,000			
		77463	09-11-81	0-39	8,000			2,000
		77464	09-11-81	0-40	8,000			2,000
		81520	09-18-81	0-42	8,000			2,000
		96926	09-23-81	0-43		840		
		96847	09-07-81	0-44		1,050		
54858	P	69670	10-08-81	P-1	9,000			
		00842	10-14-81	P-2		9,000		
		83367	10-14-81	P-3	3,000			3,000
		83369	10-14-81	P-4	6,000			
		83370	10-14-81	P-5	4,000			
		83406	10-17-81	P-6	6,000			
		83407	10-16-81	P-7	4,000			
		83408	10-17-81	P-8	8,000			2,000
		83485	10-26-81	P-9	6,000			
		83486	10-26-81	P-10	6,000			
		87001	10-27-81	P-11	8,000			2,000
		87006	10-28-81	P-12	10,000			
		87007	10-29-81	P-13	8,000			2,000
		83327	10-12-81	P-14			10,000	
		83416	10-17-81	P-15	10,000			
		83439	10-20-81	P-16	8,000		2,000	
		01422	10-19-81	P-17		9,200		
		81649	10-01-81	P-18	6,000		4,000	
		83292	10-05-81	P-19	8,000			2,000
		81637	10-01-81	P-20	6,000		2,000	2,000
		00827	10-12-81	P-21		1,260		
		83337	10-10-81	P-22	6,000		2,000	2,000
		96923	09-23-81	P-23		9,000		
		81646	10-02-81	P-24	10,000			
		81645	10-02-81	P-25	7,000			3,000
		81618	09-30-81	P-26	8,000			2,000
		81622	10-01-81	P-27	8,000			2,000

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	QUANTITY IN LITERS Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		83316	10-08-81	P-28	10,000			
		83315	10-08-81	P-29	10,000			
		83303	10-07-81	P-30	10,000			
		83299	10-07-81	P-31	10,000			
		81506	09-17-81	P-32	10,000			
		83291	10-06-81	P-33	10,000			
		77476	09-17-81	P-34	7,000			3,000
		83314	10-09-81	P-35	10,000			
		77487	09-15-81	P-36	10,000			
		01401	10-16-81	P-37		1,050		
		00850	10-15-81	P-38		840		
		83373	10-13-81	P-39	10,000			
		83394	10-15-81	P-40	6,000		2,000	2,000
		83354	10-12-81	P-41	6,000			
		83357	10-12-81	P-42	6,000			
		83356	10-15-81	P-43	4,000			
		83353	10-12-81	P-44	4,000			
		83286	10-05-81	P-45	10,000			
		83467	10-23-81	P-46	8,000			2,000
		83471	10-24-81	P-47	10,000			
		83434	10-19-81	P-48	6,000			
		83433	10-20-81	P-49	4,000			
		83432	10-20-81	P-50	4,000			
		83431	10-19-81	P-51	6,000			
		83430	10-20-81	P-52	5,000			
		83429	10-19-81	P-53	7,000			
		83468	10-25-81	P-54	10,000			
		83454	10-22-81	P-55	6,000			
		83452	10-22-81	P-56	6,000			
		83455	10-22-81	P-57	6,000			
		83453	10-22-81	P-58	4,000			
		01464	10-28-81	P-59		630		
		83495	10-27-81	P-60	6,000		2,000	2,000
		01474	10-30-81	P-61		630		
		00830	10-15-81	P-62		840		
		87011	10-29-81	P-63	10,000			
61155	Q}							
54880	R}	01674	11- -81	R-1		420		
		01662	11-07-81	R-2		420		
		87207	11-12-81	R-3	10,000			
		01486	11-03-81	R-4		840		
		01485	11-03-81	R-5		1,680		

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		87169	11-10-81	R-6	6,000		2,000	2,000
		87137	11-07-81	R-7	8,000			2,000
		87058	11-03-81	R-8	8,000			2,000
		83368	10-14-81	R-9	4,000			
		87307	11-20-81	R-10	6,000		2,000	2,000
		87022	11-03-81	R-11	10,000			
		87023	11-02-81	R-12	10,000			
		87064	11-04-81	R-13	6,000			
		87066	11-04-81	R-14	6,000			
		87103	11-09-81	R-15	6,000			
		87105	11-09-81	R-16	6,000			
		87123	11-07-81	R-17	10,000			
		87124	11-06-81	R-18	8,000			2,000
		87139	11-07-81	R-19	10,000			
		87192	11-12-81	R-20	8,000			2,000
		87193	11-12-81	R-21	10,000			
		87210	11-12-81	R-22	6,000			
		87247	11-17-81	R-23	6,000			
		87249	11-17-81	R-24	6,000			
		87255	11-17-81	R-25	6,000		2,000	2,000
		01688	11-19-81	R-26		9,000		
		87248	11-17-81	R-27	4,000			
		87250	11-17-81	R-28	4,000			
		87284	11-19-81	R-29	8,000			2,000
		87285	11-20-81	R-30	8,000			2,000
		87312	11-21-81	R-31	10,000			
		87323	11-23-81	R-32	8,000			2,000
		87334	11-23-81	R-33	6,000		2,000	2,000
		87367	11-30-81	R-34	2,000			2,000
		87368	11-30-81	R-35	4,000			
		87369	11-28-81	R-36	6,000			
		87370	11-28-81	R-37	6,000			
		01686	11-19-81	R-38		4,400		
		01687	11-19-81	R-39		4,400		
		83391	10-15-81	R-40	8,000			2,000
61098	S}							
61189	T}	87521	12-11-81	T-1	6,000			
		87523	12-12-81	T-2	4,000			
		87601	12-11-81	T-3	12,000			
		02592	12-07-81	T-4		9,200		
		87637	12-14-81	T-5	12,000			
		87653	12-15-81	T-6	12,000			

ANNEX "A"

					QUANTITY IN LITERS			
O.R. No.	Exh.	Invoice No.	Date	Exh.	Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		87629	12-16-81	T-7	6,000			
		87630	12-17-81	T-8	4,000			
		87632	12-17-81	T-9	4,000			
		87631	12-16-81	T-10	6,000			
		87695	12-20-81	T-11	2,000			2,000
		87697	12-20-81	T-12	4,000			
		02615	12-09-81	T-13		420		
		02546	12-02-81	T-14		420		
		02545	12-02-81	T-15		1,680		
		87392	12-01-81	T-16	8,000			2,000
		87443	12-05-81	T-17	6,000			
		87444	12-06-81	T-18	4,000			
		87445	12-06-81	T-19	4,000			
		87446	12-05-81	T-20	6,000			
		87464	12-05-81	T-21	10,000			
		87619	12-15-81	T-22			6,000	
		87467	12-05-81	T-23			10,000	
		87737	12-23-81	T-24	4,000			
		87738	12-23-81	T-25	4,000			
		92515	12-23-81	T-26	6,000		2,000	2,000
		02753	12-31-81	T-27		840		
		87380	12-01-81	T-28	10,000			2,000
		87435	12-03-81	T-29	8,000			4,000
		87387	12-02-81	T-30	6,000			
		87385	12-03-81	T-31	4,000			
		87478	12-07-81	T-32	10,000			2,000
		87525	12-08-81	T-33	8,000			2,000
		87488	12-08-81	T-34	12,000			
		87365	12-10-81	T-35	10,000			2,000
		87588	12-11-81	T-36	4,000		4,000	2,000
		02648	12-16-81	T-37		840		
		02647	12-18-81	T-38		1,680		
		87678	12-17-81	T-39	8,000			2,000
		87646	12-15-81	T-40	8,000			2,000
		87734	12-21-81	T-41	8,000		2,000	
		02729	12-22-81	T-42		630		
		87384	12-02-81	T-43	6,000			
		87386	12-03-81	T-44	4,000			
		87482	12-07-81	T-45	6,000			
		87483	12-09-81	T-46	4,000			
		87484	12-08-81	T-47	6,000			
		87485	12-07-81	T-48	4,000			

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	QUANTITY IN LITERS Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		87522	12-11-81	T-49	6,000			
		87524	12-12-81	T-50	4,000			
		87694	12-19-81	T-51	6,000			
		87696	12-19-81	T-52	6,000			
		87735	12-21-81	T-53	6,000			
		87736	12-22-81	T-54	6,000			
		92534	12-26-81	T-55	4,000			
		92536	12-26-81	T-56	4,000			
		87677	12-17-81	T-57	12,000			
		02708	12-21-81	T-58		9,200		
		92532	12-24-81	T-59	12,000			
		92533	12-26-81	T-60	6,000			
		92535	12-26-81	T-61	6,000			
		92540	12-24-81	T-62	12,000			
		92560	12-23-81	T-63	8,000		2,000	2,000
		92542	01-04-82	T-64	4,000			
		92541	01-03-82	T-65	6,000			
		92543	01-03-82	T-66	6,000			
		92544	01-02-82	T-67	4,000			
		87644	12-15-81	T-68			7,000	
65667	U}							
65683	V}	00299	01-27-82	V-1	8,000		2,000	
		00276	01-25-82	V-2	4,000		2,000	4,000
		83748	01-18-82	V-3	12,000			
		83723	01-16-82	V-4	4,000			
		83725	01-16-82	V-5	4,000			
		00252	01-16-82	V-6	6,000			
		86546	01- -82	V-7	8,000		2,000	2,000
		02944	01-19-82	V-8		2,100		
		92703	01-11-82	V-9	12,000			
		87465	12-04-81	V-10	2,000		4,000	4,000
		87468	12-14-81	V-11			10,000	
		02841	01-08-82	V-12		630		
		02922	01-19-82	V-13		4,400		
		86510	01-10-82	V-14	10,000			2,000
		86507	01-20-82	V-15	4,000			
		86508	01-20-82	V-16	6,000			
		02918	01-19-82	V-17		4,620		
		02920	01-18-82	V-18		4,600		
		02921	01-15-82	V-19		9,200		
		02923	01-15-82	V-20		9,000		
		83707	01-14-82	V-21				8,000

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	QUANTITY IN LITERS Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		02928	01-18-82	V-22		840		
		02917	01-16-82	V-23		6,720		
		92721	01-12-82	V-24	8,000		2,000	
		92633	01-15-82	V-25	10,000			2,000
		92641	01-06-82	V-26	6,000			
		92642	01-07-82	V-27	4,000			
		92639	01-06-82	V-28	6,000			
		02934	01-20-82	V-29		1,680		
		02933	01-16-82	V-30		1,680		
		92640	01-07-82	V-32	2,000			2,000
		83724	01-16-82	V-33	6,000			
		83726	01-16-82	V-34	6,000			
		92684	01-18-82	V-35	6,000			4,000
		83705	01-18-82	V-36	10,000			2,000
		02875	01-12-82	V-37		210		
		92656	01-06-82	V-38	10,000			
		92747	01-18-82	V-39	10,000			2,000
		02856	01-08-82	V-40		840		
		02844	01-08-82	V-42		1,680		
		02845	01-08-82	V-43		840		
		92622	01-04-82	V-45	8,000		2,000	2,000
69381	W}							
69399	X}	00590	02-26-82	X-1	10,000			
		00589	02-25-82	X-2	10,000			
		00588	02-23-82	X-3	12,000			
		00583	02-25-82	X-4	6,000		2,000	2,000
		00576	02-25-82	X-5	6,000			4,000
		00575	02-25-82	X-6	10,000			
		00561	02-24-82	X-7	10,000			
		00562	02-24-82	X-8	10,000			
		00543	02-20-82	X-10	12,000			
		00560	02-23-82	X-11	8,000			2,000
		00436	02-08-82	X-12			4,000	
		05242	02-20-82	X-13		9,200		
		09010	02-23-82	X-14		630		
		00533	02-16-82	X-15	12,000			
		00515	02-17-82	X-16	12,000			
		00498	02-15-82	X-17	12,000			
		00526	02-17-82	X-18	12,000			
		00507	02-16-82	X-19	12,000			
		00492	02-19-82	X-20	12,000			
		00480	02-12-82	X-21	8,000			4,000

DECISION -
CTA CASE NO. 3546

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	QUANTITY IN LITERS Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		00476	02-12-82	X-22	12,000			
		00462	02-11-82	X-23	12,000			
		00446	02-09-82	X-24	8,000		2,000	2,000
		00455	02-10-82	X-25	12,000			
		00435	02-08-82	X-26	12,000			
		00411	02-05-82	X-27	8,000			2,000
		05146	05-02-82	X-28		1,260		
		00398	02-14-82	X-30	10,000			2,000
		00397	02-14-82	X-31	10,000			2,000
		00382	02-13-82	X-32	8,000			4,000
		00361	02-12-82	X-33	12,000			
		00343	02- -82	X-34	10,000			2,000
70309	Y}							
74030	Z}	00757	03-09-82	Z-1	12,000			
		00742	03-09-82	Z-2	8,000			2,000
		00709	03-09-82	Z-3	10,000			
		00739	03-08-82	Z-4	8,000			4,000
		09187	03-09-82	Z-5		420		
		09188	03-09-82	Z-6		210		
		00772	03-10-82	Z-8	6,000		2,000	4,000
		00771	03-10-82	Z-9	12,000			
		00778	03-11-82	Z-10	12,000			
		00686	03-04-82	Z-11	4,000			
		00711	03-06-82	Z-12	2,000			2,000
		00662	03-04-82	Z-13	4,000			
		00938	03-25-82	Z-14	8,000			4,000
		00939	03-25-82	Z-15	12,000			
		11284	03-29-82	Z-16		8,800		
		00980	03-30-82	Z-19	10,000			
		00981	03-30-82	Z-20	10,000			
		00873	03-19-82	Z-21	12,000			
		05604	03-31-82	Z-22	6,000			4,000
		00992	03-31-82	Z-23	10,000			
		00991	03-31-82	Z-24	10,000			
		05605	04-01-82	Z-25	6,000			4,000
		05603	04-01-82	Z-26	10,000			
		86592	03-10-82	Z-27	8,000			2,000
		11265	03-25-82	Z-28		210		
		00918	03-24-82	Z-29	12,000			
		00911	03-23-82	Z-30	12,000			
		00919	03-24-82	Z-31	8,000		2,000	2,000
		11231	03-21-82	Z-32		9,000		

ANNEX "A"

O.R. No.	Exh.	Invoice No.	Date	Exh.	QUANTITY IN LITERS Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		00908	03-23-82	Z-33	12,000			
		00887	03-20-82	Z-34	12,000			
		11240	03-22-82	Z-35		840		
		00861	03-19-82	Z-37	2,000			2,000
		00859	03-21-82	Z-38	10,000			
		00860	03-19-82	Z-39	6,000			
		00826	03-15-82	Z-40	12,000			
		00847	03-18-82	Z-41	10,000			
		00848	03-17-82	Z-42	10,000			
		00831	03-16-82	Z-43	10,000			
		00830	03-16-82	Z-44	10,000			
		00824	03-15-82	Z-45	6,000			
		00865	03-18-82	Z-46	6,000			
		00777	03-11-82	Z-47	12,000			
		00796	03-12-82	Z-49	8,000			4,000
		09056	03- -82	Z-50		210		
		00587	02-25-82	Z-51	12,000			
		00683	03-04-82	Z-52	6,000		2,000	2,000
		09124	03-03-82	Z-53		1,050		
		09123	03-03-82	Z-54		1,680		
		00723	03-06-82	Z-55	8,000		2,000	2,000
		00685	03-06-82	Z-56	6,000			
		00710	03-06-82	Z-57	6,000			
		00684	03-05-82	Z-58	10,000			
		00661	03-04-82	Z-59	6,000			
		00660	03-03-82	Z-60	10,000			
782xx	AA}							
67947	BB	13522	04-23-82	BB-1		9,200		
		05924	04-23-82	BB-2	8,000		2,000	2,000
		11289	04-01-82	BB-3		4,400		
		05602	04-02-82	BB-4	10,000			
		05632	04-02-82	BB-5	10,000			
		05659	04-02-82	BB-6			4,000	
		11383	04-05-82	BB-7		210		
		05690	04-05-82	BB-8			8,000	2,000
		11384	04-06-82	BB-9		630		
		11386	04-06-82	BB-10		1,050		
		00977	03-29-82	BB-11	12,000			
		05660	04-03-82	BB-12	10,000			
		05664	04-06-82	BB-13	10,000			
		05665	04-05-82	BB-14	10,000			
		05708	04-07-82	BB-15	10,000			

ANNEX "A"

					QUANTITY IN LITERS			
O.R. No.	Exh.	Invoice No.	Date	Exh.	Diesel	Oil and Lubricants	Extra Gasoline	Regular Gasoline
		05709	04-08-82	BB-16	10,000			
		05661	04-06-82	BB-17	10,000			
		05788	04-13-82	BB-18	6,000			6,000
		11387	04-05-82	BB-19		1,050		
		00978	03-29-82	BB-20	12,000			
		05711	04-08-82	BB-21	10,000			
		05712	04-13-82	BB-22	10,000			
		05735	04-07-82	BB-23	12,000			
		05736	04-07-82	BB-24	12,000			
		05738	04-07-82	BB-25	8,000			4,000
		05751	04-16-82	BB-27	10,000			
		00979	03-29-82	BB-28	12,000			
		05752	04-07-82	BB-29	10,000			
		05737	04-07-82	BB-30	12,000			
		05911	04-24-82	BB-31	10,000			
		05912	04-23-82	BB-32	10,000			
		05949	04-26-82	BB-33	6,000			6,000
		13541	04-28-82	BB-34		420		
		13540	04-26-82	BB-35		1,050		
		13539	04-26-82	BB-36		1,050		
		13563	04-29-82	BB-37		420		
		05955	04-26-82	BB-38	12,000			
		05959	04-26-82	BB-39	12,000			
		05960	04-26-82	BB-40	12,000			
		05870	04-19-82	BB-41	8,000			4,000
		06004	04-30-82	BB-42	12,000			
		13562	04-30-82	BB-43		9,200		
		86627	04-06-82	BB-44	8,000			2,000
		05930	04-23-82	BB-45	6,000			6,000
		05739	04-07-82	BB-46	12,000			
		T O T A L			4,564,000	382,423	222,000	444,000

Conversion of Diesel from
Liters to Metric Tons:

$$\frac{(4,564,000 \times 0.8429)}{1,000} = \underline{\underline{3,847}} \text{ MT}$$