

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

SECOND DIVISION

**DEUTSCHE KNOWLEDGE
SERVICES, PTE, LTD.,**

Petitioner,

CTA CASE NO. 8342

- versus-

Members:

Castañeda, *Chairperson*
Casanova, and
Cotangco-Manalastas, *JJ.*

**COMMISSIONER OF INTERNAL,
REVENUE,**

Respondent.

Promulgated:

SEP 23 2014

X- - - - -
DECISION *3:15 p.m.* X

COTANGCO-MANALASTAS, J.:

This is a Petition for Review filed by Deutsche Knowledge Services, Pte, Ltd. to seek the refund or the issuance of tax credit certificate in the amount of ₱42,147,646.37, representing its excess and unutilized input value-added tax (VAT) attributable to zero-rated sales for the third quarter of calendar year (CY) 2009.

FACTS

Petitioner Deutsche Knowledge Services, Pte, Ltd. is the Philippine branch of a multinational company organized and existing under the laws of Singapore. It is authorized to conduct business in the Philippines as a regional operating headquarters (ROHQ) by the Securities and Exchange Commission as of April 25, 2005. Petitioner is a VAT-registered entity with Taxpayer Identification No. (TIN) 238-763-115-000.¹ It provides services in general administration and planning, business planning and coordination, sourcing/procurement of raw materials and components, corporate finance advisory services, marketing control and sales promotion, training and personnel management, logistic services, research and development services and product

¹ Exhibit "B".

development, technical support and maintenance, data processing and communication, and business development.²

Respondent is the duly appointed Commissioner of the Bureau of Internal Revenue (BIR) empowered to perform the duties of her office, including, among others, the duty to act upon and approve claims for refund or tax credit as provided by law. She holds office at the 5th Floor, BIR National Office Building, Agham Road, Diliman Quezon City.

Petitioner filed with the BIR its Quarterly VAT Return for the third quarter of CY 2009 on October 19, 2009.³

On April 29, 2011, petitioner filed with the BIR Revenue District Office No. 44 an Application for Tax Credits/Refunds (BIR Form No. 1914) of its excess and unutilized input VAT for the third quarter of CY 2009 in the total amount of ₱42,147,646.37.⁴

Alleging inaction on the part of respondent, petitioner filed the instant Petition for Review before this Court on September 26, 2011.⁵

In her Answer⁶ filed on November 2, 2011, respondent alleged several Special and Affirmative Defenses. She argued that petitioner, in claiming for its refund, must prove compliance with the registration, invoicing, and accounting requirements of a VAT taxpayer; that the complete documents to support the administrative claim for refund have been submitted; and that the input taxes allegedly paid are attributable to zero-rated sales and have not been applied against any output tax and were not carried over to the succeeding taxable quarter or quarters.

Respondent further argues that petitioner failed to exhaust all administrative remedies before elevating its claim before this Court, since petitioner did not pass the required supporting documents, thus, the 120-day period did commence. Respondent further argues that petitioner's failure

² Exhibit "A".

³ Exhibit "C".

⁴ Exhibit "L".

⁵ Docket, pp. 6-14.

⁶ Docket, pp. 59-78.

to exhaust all administrative remedies is fatal to its claim as this is jurisdictional in nature.

Finally, considering all its foregoing arguments and the fact that claims for refund are in the nature of tax exemptions and should be construed strictly against the claimant, respondent argues that the instant claim should be dismissed for lack of jurisdiction or lack of merit.

During trial, petitioner presented and formally offered pieces of documentary and testimonial evidence. In the Resolution⁷ dated September 24, 2012, this Court admitted into evidence Exhibits "A" to "Z-1462". On October 22, 2012, respondent manifested that she will no longer present her evidence and that she is submitting the case for decision. Thus, both parties were given thirty (30) days from the said date, within which to file their respective Memorandum.⁸

Respondent filed her Memorandum⁹ on November 12, 2012. On the other hand, petitioner filed a Motion for Extension of Time to File Memorandum¹⁰ on November 21, 2012, which this Court granted in an Order¹¹ dated November 22, 2012.

On December 19, 2012, petitioner filed a Motion for Leave to Present Supplemental Evidence¹². In a Resolution¹³ dated January 2, 2013, this Court held in abeyance the filing of petitioner's Memorandum and ordered respondent to comment on petitioner's motion. Respondent filed an Opposition and/or Comment (Re: Motion for Leave to Present Supplemental Evidence)¹⁴ on January 25, 2013. In a Resolution¹⁵ dated February 13, 2013, this Court granted petitioner's Motion for Leave to Present Supplemental Evidence, scheduled the presentation of petitioner's supplemental documentary evidence on March 4, 2013, and deferred the filing of petitioner's Memorandum. ✓

⁷ Docket, pp. 704-705.

⁸ Docket, p. 707.

⁹ Docket, pp. 708-730.

¹⁰ Docket, pp. 732-734.

¹¹ Docket, p. 734.

¹² Docket, pp. 739-744.

¹³ Docket, p. 838.

¹⁴ Docket, pp. 854-858.

¹⁵ Docket, pp. 863-866.

Petitioner proceeded to present and formally offer its supplemental evidence. In a Resolution¹⁶ dated July 4, 2013, this Court admitted into evidence Exhibits “M-58”, “M-59”, “M-60”, “M-61”, “M-62”, “M-63”, “M-64”, “M-65”, “M-66”, “M-67”, “M-68”, “M-69”, “M-70”, “M-71”, “M-72”, “M-73”, “M-74”, “M-75”, “M-76”, “M-77”, “M-78”, “M-79”, “M-80”, “M-81”, “M-82”, “M-83”, “M-84”, “M-85”, “Y”, and “Y-1”, and ordered petitioner and respondent to submit their Memorandum and Supplemental Memorandum, respectively.

Petitioner filed a Memorandum and Motion for Leave to Submit Supplemental Evidence¹⁷ on September 17, 2013. In a Resolution¹⁸ dated October 1, 2013, this Court admitted petitioner’s Memorandum and ordered respondent to comment on petitioner’s Motion for Leave to Submit Supplemental Evidence. Respondent failed to file her comment. In a Resolution¹⁹ dated November 18, 2013, petitioner’s Motion for Leave to Submit Supplemental Evidence was granted, but held in abeyance the admission of the exhibits until the marking, presentation and identification of the subject exhibits by the Court-commissioned Independent Certified Public Accountant (CPA).

After the presentation of the Independent CPA, petitioner orally offered Exhibits “Z-1463” to “Z-1470”. Considering that no objection was offered by respondent, the said exhibits were admitted into evidence and the parties were ordered to file their respective Supplemental Memoranda.²⁰

The case was submitted for decision on December 19, 2013, considering petitioner’s Manifestation filed through registered mail on December 9, 2013 and received by this Court on December 13, 2013, stating that petitioner will no longer file its Supplemental Memorandum and considering further the Records Verification Report dated December 16, 2013 of the Records Division stating that respondent failed to file a Supplemental Memorandum.²¹ /

¹⁶ Docket, pp. 1202-1206.

¹⁷ Docket, pp. 1228-1259.

¹⁸ Docket, p. 1274.

¹⁹ Docket, pp. 1278-1279.

²⁰ Docket, p. 1300.

²¹ Docket, p. 1311.

ISSUE

The main issue as stated in the Joint Stipulation of Facts and Issues²² is as follows:

“WHETHER OR NOT PETITIONER IS ENTITLED TO THE CLAIM FOR REFUND OF OR ISSUANCE OF TCC FOR EXCESS OR UNUTILIZED INPUT VAT IN THE AMOUNT OF PHP42,147,646.37 FOR THE 3rd QUARTER OF CY 2009.”

RULING OF THE COURT

Section 112(A) of the National Internal Revenue Code (NIRC) of 1997, as amended, provides:

“SEC. 112. *Refunds or Tax Credits of Input Tax.* –

(A) *Zero-rated or Effectively Zero-rated Sales.* – Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: *Provided, however,* That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): *Provided further,* That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales.
xxx”

Based on the above-quoted provision, in order to be entitled to a refund or tax credit of input VAT payments attributable to zero-rated or effectively zero-rated sales, the following requisites must be satisfied: *f*

²² Docket, p. 115.

1. that the taxpayer must be VAT-registered;
2. that there must be zero-rated or effectively zero-rated sales;
3. that input taxes were incurred or paid;
4. that such input VAT payments are directly attributable to zero-rated sales or effectively zero-rated sales;
5. that the input VAT payments were not applied against any output VAT liability; and
6. that the claim for refund was filed within the two-year prescriptive period.

The Court reckons it appropriate to determine first the timeliness of the filing of petitioner's administrative and judicial claims for refund.

Section 112(A) of the NIRC of 1997, as amended, provides that a VAT-registered taxpayer whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for refund or tax credit of its creditable input tax due or paid attributable to such sales.

In this case, petitioner is seeking a refund or issuance of tax credit certificate for its excess and unutilized input VAT attributable to zero-rated sales for the third quarter of CY 2009. Counting from September 30, 2009, the close of the third quarter of CY 2009, petitioner had until September 30, 2011 to file its administrative claim with respondent. Evidently, petitioner seasonably filed its administrative claim for the third quarter of CY 2009 on April 29, 2011.

Anent petitioner's judicial claim, Section 112(C) of the NIRC of 1997, as amended, provides:

"SEC. 112. Refunds or Tax Credits of Input Tax. –

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xxx

xxx

(C) Period within which Refund or Tax Credit of Input Taxes shall be Made. – In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsection (A) hereof. *f*

In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals.”

Based on the foregoing, the 120-day period for the third quarter of 2009 ended on August 27, 2011 reckoned from April 29, 2011,²³ the date when petitioner filed its administrative claim and presumably submitted its complete documents in support of its application for refund. Counting therefrom, petitioner may appeal its claim for refund to the Court of Tax Appeals within 30 days or until September 26, 2011. Apparently, the instant Petition for Review filed on September 26, 2011 is within the period prescribed by law.

The Court will now determine whether or not petitioner complied with the other requisites for entitlement to refund or tax credit.

Petitioner, a ROHQ, allegedly generated sales from services rendered to foreign-based entities, for which it was paid in Euro or other acceptable foreign currency remitted inward through the banking system and accounted for in accordance with the rules and regulations of the BSP. Petitioner argues that said services qualify for VAT zero-rating under Section 108(B)(2) of the NIRC of 1997, as amended, which provides:

“SEC. 108. *Value-added Tax on Sale of Services and Use or Lease of Properties.* –

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xxx

xxx

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

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

²³ Exhibits “L” and “L-1”.

(2) Services other than those mentioned in the preceding paragraph rendered to a person engaged in business conducted outside the Philippines or to a nonresident person not engaged in business who is outside the Philippines when the services are performed, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);”

The Supreme Court in the case of *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*²⁴ declared that for the supply of services to be VAT zero-rated under Section 108(B)(2) of the NIRC of 1997, as amended, the following requisites must be satisfied: (1) the services must be other than processing, manufacturing, or repacking of goods; (2) the payment for such services must be in acceptable foreign currency accounted for in accordance with BSP rules; and (3) the recipient of such services is doing business outside the Philippines. The pertinent portion of the said Decision reads:

“The Tax Code not only requires that the services be other than ‘processing, manufacturing or repacking of goods’ and that payment for such services be in acceptable foreign currency accounted for in accordance with BSP rules. Another essential condition for qualification to zero-rating under Section 102(b)(2) is that the recipient of such services is doing business outside the Philippines. While this requirement is not expressly stated in the second paragraph of Section 102(b), this is clearly provided in the first paragraph of Section 102(b) where the listed services must be **‘for other persons doing business outside the Philippines’**. The phrase ‘for other persons doing business outside the Philippines’ not only refers to the services enumerated in the first paragraph of Section 102(b), but also pertains to the general term ‘services’ appearing in the second paragraph of Section 102(b). In short, services other than processing, manufacturing, or repacking of goods must likewise be performed for persons doing business outside the Philippines.” *(Emphasis supplied)*

Corollary to the second requisite, Sections 113(A)(2), (B)(1), (2)(c) and (3) of the NIRC of 1997, as amended, as implemented by Sections 4.113-1(A)(2), B(1) and (2)(c) of Revenue Regulations (RR) No. 16-05, provide that a VAT /

²⁴ G.R. No. 153205, January 22, 2007.

invoices/receipts other than VAT Invoice/VAT Official Receipt shall not give rise to any input tax.

VAT invoice/official receipt shall be prepared at least in duplicate, the original to be given to the buyer and the duplicate to be retained by the seller as part of his accounting records.

(B) Information contained in VAT invoice or VAT official receipt. – The following information shall be indicated in VAT invoice or VAT official receipt:

(1) A statement that the seller is a VAT-registered person, followed by his TIN;

(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the VAT; Provided, That:

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xxx

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(c) If the sale is subject to zero percent (0%) VAT, the term **‘zero-rated sale’** shall be written or printed prominently on the invoice or receipt;” (*Emphasis supplied*)

Pursuant to the foregoing provisions, the foreign currency remittances referred to under Section 108(B)(2) of the NIRC of 1997, as amended, must likewise be supported by VAT zero-rated official receipts.

Records show that petitioner complied with the said requisite for VAT zero-rating of sales of services.

Petitioner is duly registered with the BIR as a VAT taxpayer²⁵ and the services it performs in the Philippines, through its regional operating headquarters, such as accounting, valuation and information systems maintenance, and development services²⁶ are not in the same category as “processing, manufacturing or repacking of goods”.

For services rendered for the third quarter of 2009, petitioner received foreign currency payments that were accounted for in accordance with BSP rules and regulations, as evidenced by sales invoices and official receipts issued by /

²⁵ Exhibit “B”.

²⁶ Exhibit “Z-1436”, Notes to the Financial Statements, No. 1, Reporting Entity.

petitioner to its alleged non-resident foreign clients, various inward remittance advices, and bank statements.²⁷

For the said taxable quarter, petitioner allegedly rendered services to the following entities²⁸:

1. Deutsche Bank Aktiengesellschaft, Inlandsbank
2. Deutsche Bank Aktiengesellschaft, Filiale Amsterdam
3. Deutsche Bank Aktiengesellschaft, Filiale Riad
4. Licorne Gestion
5. Deutsche Bank, Sociedad Anonima Española
6. Deutsche Bank Aktiengesellschaft, Filiale Zurich
7. Deutsche Bank Aktiengesellschaft, Filiale Wien
8. Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office
9. Deutsche Bank Aktiengesellschaft, Filiale Singapur
10. Deutsche Bank Aktiengesellschaft, Filiale Bangkok
11. Deutsche Bank Aktiengesellschaft, Filiale Mumbai
12. Deutsche Bank Aktiengesellschaft, Filiale Hongkong
13. Deutsche Bank Aktiengesellschaft, Filiale Jakarta
14. Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt
15. Deutsche Bank Aktiengesellschaft, Filiale Seoul
16. Deutsche Asset Management (Asia) Limited
17. Deutsche Bank (Malaysia) Berhad
18. Deutsche Bank Aktiengesellschaft, Filiale New York
19. Deutsche Bank Aktiengesellschaft, Filiale London
20. Deutsche Bank Aktiengesellschaft, Filiale Tokyo
21. Deutsche Bank Aktiengesellschaft, Filiale Paris
22. Deutsche Bank Aktiengesellschaft, Filiale Prag
23. Deutsche Bank Luxembourg S.A.
24. Deutsche Securities Inc.
25. Deutsche Bank (Suisse) SA
26. Deutsche Bank Societa per Azioni (SPA)
27. Deutsche Bank (China) Co. Ltd., Beijing Branch
28. Deutsche Bank (China) Co. Ltd., Guangzhou Branch
29. Deutsche Bank (China) Co. Ltd., Shanghai Branch
30. DWS Holding & Service GmbH
31. Deutsche Bank Aktiengesellschaft, Repräsentanz Kiew
32. Deutsche Asia Pacific Holdings Pte Ltd
33. PT. Deutsche Securities Indonesia
34. Deutsche Group Services Pty Limited
35. Deutsche Bank PBC Spolka Akcyjna
36. DB Services New Jersey, Inc.
37. DB Finance Inc.
38. DB Trust Company Limited Japan
39. DB International (Asia) Limited
40. DB Consortium S. Cons. a.r.l. in liquidazione

²⁷ Exhibits “Z-1” to “Z-434”.

²⁸ Exhibit “P”, A23, docket, p. 657-658.

41. Global Markets Centre Private Limited
42. DWS Finanz-Service GmbH, Paris Branch
43. DB Consorzio S. Cons. a.r.l.

To prove that its clients are non-resident foreign corporations doing business outside the Philippines, petitioner presented the following documents:

1. SEC Certifications of Non-Registration of Company²⁹;
2. Authenticated Certificate of Good Standing; Authenticated Certificate of Registration; Authenticated Certificate of Incorporation in Change of Names of Company; Authenticated Certificate of Registration; Articles of Association; Company Profile Fact Sheet³⁰;
3. Intragroup Service Agreements³¹; and
4. Deutsche Bank List of Shareholdings in 2008³².

However, the Court finds that each of the aforesaid documents, standing alone, is inadequate proof that petitioner's client is a non-resident foreign corporation doing business outside the Philippines.

While the SEC Certificates of Non-Registration show that the named entities therein are not registered corporations/partnerships in the Philippines, the same do not prove that such entities are non-resident foreign corporations doing business outside the Philippines. Likewise, the IntraGroup Service Agreements only indicate the names of petitioner's customers to whom it rendered services, but the same do not establish that such customers are non-resident foreign corporations doing business outside the Philippines. Also, the Articles of Association and the Certificates of Registration/Incorporation of Foreign Company only prove that the named entities therein were incorporated or organized abroad but do not establish that such entities are not doing business in the Philippines.

To be considered as non-resident foreign corporation doing business outside the Philippines, each entity must be supported, at the very least, by both SEC Certificate of Non-registration of Corporation/ Partnership and Certificate/ Articles of Foreign Incorporation/Association/Registration. /

²⁹ Exhibits "M-11" to "M-57".

³⁰ Exhibits "M-1" to "M-10" and "M-58" to "M-85".

³¹ Exhibits "N" to "N-26".

³² Exhibit "O".

Thus, only the following clients of petitioner shall be considered as non-resident foreign corporations doing business outside the Philippines:

Company Name	Location
DB Finance Inc.	Tokyo, Japan
DB International (Asia) Limited	Singapore
DB Trust Company Limited Japan	Tokyo, Japan
Deutsche Bank AG, Inlandsbank	Frankfurt, Germany
Deutsche Bank (China) Co. Ltd., Beijing Branch	Beijing, China
Deutsche Bank (China) Co. Ltd., Guangzhou Branch	Guangzhou, China
Deutsche Bank (China) Co. Ltd. Shanghai Branch	Shanghai, China
Deutsche Bank (Suisse) SA	Switzerland
Deutsche Bank PBC Spolka Akcyjna	Poland
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	Vietnam
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	Hongkong
Deutsche Bank Aktiengesellschaft, Filiale Jakarta	Indonesia
Deutsche Bank Aktiengesellschaft, Filiale London	London
Deutsche Bank Aktiengesellschaft, Filiale New York	New York
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	Singapore
Deutsche Bank Aktiengesellschaft, Filiale Riad	Saudi Arabia
Deutsche Bank Aktiengesellschaft, Filiale Seoul	Korea
Deutsche Bank Aktiengesellschaft, Filiale Singapur	Singapore
Deutsche Bank Societa Per Azione	Milan, Italy
PT. Deutsche Securities Indonesia	Jakarta, Indonesia

Accordingly, petitioner's sales of services to the aforementioned entities for the third quarter of 2009 in the amount of €9,267,335.54 with peso equivalent of ₱626,717,549.12, as presented below, qualify for VAT zero-rating under Section 108(B)(2) of the NIRC of 1997, as amended:

Received From	OR No.	OR Exhibit No.	Amount in Euro	Inward Remittance Exhibit No.	Peso Equivalent
DB Finance Inc.	463	Z-298	€ 1,388.00	Z-299	₱ 93,420.45
DB International (Asia) Limited	468	Z-306	46,250.00	Z-307	3,136,739.75
DB Trust Company Limited Japan	462	Z-302	1,388.00	Z-303	93,420.45
DB AG, Inlandsbank	476	Z-167	964,756.00	Z-168	*66,019,700.21
Deutsche Bank Beijing Branch	479	Z-264	18,500.00	Z-265	*1,265,079.95
Deutsche Bank Guangzhou Branch	488	Z-268	13,875.00	Z-269	955,041.23
Deutsche Bank Shanghai Branch	478	Z-272	32,375.00	Z-273	*2,213,889.91
Deutsche Bank (Suisse) SA	470	Z-100	4,848.68	Z-101	328,844.27
Deutsche Bank (Suisse) SA	472	Z-103	8,826.03	Z-104	*602,568.07
Deutsche Bank (Suisse) SA	457	Z-106	1,713.77	Z-107	115,665.76
Deutsche Bank PBC Spolka Akcyjna	474	Z-294	463.00	Z-295	*31,642.11
DB AG Ho-Chi-Minh-Stadt	473	Z-339	4,304.00	Z-340	*293,841.40
DB AG Hongkong	465	Z-1464	652,707.00	Z-1469	*44,179,517.63
DB AG Hongkong	486	Z-1465	652,707.00	Z-1470	*44,561,416.49

DB AG Hongkong	489	Z-75	16,263.16	Z-76	1,119,422.58
DB AG Hongkong	491	Z-118	198,858.52	Z-119	13,687,789.88
DB AG Hongkong	490	Z-125	9,611.41	Z-126	661,570.65
DB AG Jakarta	475	Z-231	16,650.00	Z-232	*1,137,885.98
DB AG London	453	Z-329	55,952.00	Z-330	3,761,154.99
DB AG London	454	Z-343	76,606.49	Z-343	5,149,572.52
DB AG London	459	Z-149	65,504.10	Z-150	4,421,002.72
DB AG London	460	Z-152	73,955.38	Z-153	4,991,396.51
DB AG London	452	Z-239	4,660,119.00	Z-240	313,258,325.31
DB AG London	499	Z-1466	63,901.96	Z-324	4,350,209.00
DB AG New York	467	Z-83	16,009.33	Z-85	1,083,617.12
DB AG New York	467	Z-83	201,941.58	Z-85	13,668,738.95
DB AG New York	467	Z-83	16,140.00	Z-85	1,092,461.72
DB AG New York	477	Z-93	5,612.33	Z-95	*383,786.28
DB AG New York	466	Z-112	15,064.00	Z-113	1,019,630.94
DB AG New York	466	Z-112	10,760.00	Z-113	728,307.82
DB AG New York	455	Z-140	12,847.86	Z-141	863,647.28
DB AG Asia Pacific Head Office	445	Z-15	729,396.39	Z-16	49,574,665.62
DB AG Asia Pacific Head Office	446	Z-29	37,500.03	Z-30	*2,525,645.77
DB AG Asia Pacific Head Office	484	Z-198	43,750.00	Z-199	2,982,420.00
DB AG Riad	481	Z-175	7,862.50	Z-176	531,948.45
DB AG Seoul	448	Z-235	125,000.00	Z-236	8,460,512.50
DB AG Singapore	447	Z-33	100,000.08	Z-34	* 6,735,055.39
DB AG Singapore	444	Z-133	249,327.91	Z-134	16,945,995.26
DB AG Singapore	485	Z-223	25,000.00	Z-224	1,704,240.00
Deutsche Bank S.p.A.	450	Z-37	13,875.03	Z-38	931,622.24
Deutsche Bank S.p.A.	451	Z-260	13,875.00	Z-261	931,620.23
PT. Deutsche Securities Indonesia	461	Z-286	1,850.00	Z-287	124,515.73
TOTAL			€9,267,335.54		₱626,717,549.12

*Exchange Rate used was based on BSP Exchange Rate Bulletin
(http://www.bsp.gov.ph/dbank_reports/ExchangeRates_2.asp)

The rest of petitioner’s declared zero-rated sales in the amount of ₱350,456,671.66 (₱977,174,220.78 less ₱626,717,549.12) shall be denied VAT zero-rating for petitioner's failure to prove that the entities to whom it rendered services are non-resident foreign corporations doing business outside the Philippines.

Petitioner asserts that the entire amount of ₱42,147,646.37, reflected in its Quarterly VAT Returns for the third quarter of 2009 as input VAT from current purchase transactions, is attributable to its zero-rated sales of services for the said quarter. Below is the breakdown of the input tax of ₱42,147,646.37:

Input VAT from Current Transactions	
Purchase of Capital Goods exceeding 1 Million	₱ 1,716,306.13
Domestic Purchases of Goods Other than Capital Goods	1,108,921.75
Domestic Purchases of Services	35,707,288.92

✓

Services Rendered by Non-Residents	3,615,129.57
Total Input VAT	₱42,147,646.37

It must be noted that part of the total input VAT claim of ₱42,147,646.37 is the amount of ₱1,716,306.01, representing input VAT on purchases of capital goods exceeding ₱1 Million. Pursuant to Section 110(A) of the NIRC of 1997, as amended, as implemented by Section 4.110-3 of RR No. 16-2005, input VAT on capital goods purchases attributable to zero-rated sales may be claimed either in full during the month of acquisition, or spread over a period of time, depending on the aggregate acquisition cost of the capital goods in the calendar month. If the aggregate acquisition cost exceeds ₱1 Million, the claim for input tax should be spread over 60 months or the estimated useful life of the capital goods, whichever is shorter. On the other hand, if the aggregate acquisition cost does not exceed ₱1 Million, the total input taxes shall be allowed as credit/refund in the month of acquisition.

In other words, while petitioner was able to substantiate the amount of ₱1,689,937.52 out of the total claimed input VAT of ₱1,716,306.13 on capital goods purchases exceeding ₱1 Million, only the amortization for the third quarter of 2009 in the amount of ₱82,981.21 may be claimed by petitioner as valid input tax credits for the same taxable quarter, as detailed below:

Registered Name of Supplier	Exhibit No.	Invoice Number	Date of Invoice	Input Vat Reported per QVAT Return	Life	No. of Months Amortized	Allowable Input VAT
Accent Micro Technologies Inc.	Z-451	86802	14-Mar-08	₱ 10,125.00	48	3	₱ 632.81
Accent Micro Technologies Inc.	Z-452	100513	16-Apr-09	4,285.71	48	3	267.86
Accent Micro Technologies Inc.	Z-453	101399	15-May-09	321.43	48	3	20.09
Accent Micro Technologies Inc.	Z-454	101894	04-Jun-09	321.43	48	3	20.09
Accent Micro Technologies Inc.	Z-455	101949	08-Jun-09	357,000.00	48	3	22,312.50
Accent Micro Technologies Inc.	Z-456	102018	16-Jun-09	364,285.71	48	3	22,767.86
Accent Micro Technologies Inc.	Z-457	102096	18-Jun-09	483.00	48	3	30.19
Accent Micro Technologies Inc.	Z-458	102097	18-Jun-09	1,500.00	48	3	93.75
Accent Micro Technologies Inc.	Z-459	102098	18-Jun-09	1,449.00	48	3	90.56
Accent Micro Technologies Inc.	Z-460	102099	18-Jun-09	1,392.86	48	3	87.05
Accent Micro Technologies Inc.	Z-462	102267	30-Jun-09	589.29	48	3	36.83
Accent Micro Technologies Inc.	Z-463	102390	03-Jul-09	2,630.36	48	3	164.40
Accent Micro Technologies Inc.	Z-464	102391	03-Jul-09	483.00	48	3	30.19
Accent Micro Technologies Inc.	Z-465	102396	03-Jul-09	966.00	48	3	60.38
Accent Micro Technologies Inc.	Z-520	102443	07-Jul-09	117,658.93	48	3	7,353.68
Accent Micro Technologies Inc.	Z-521	102772	24-Jul-09	235,731.43	48	3	14,733.21
Accent Micro Technologies Inc.	Z-522	103083	06-Aug-09	91,071.43	48	2	3,794.64
Accent Micro Technologies Inc.	Z-466	103293	19-Aug-09	3,214.29	48	2	133.93
Accent Micro Technologies Inc.	Z-467	103303	20-Aug-09	428.36	48	2	17.85

Accent Micro Technologies Inc.	Z-469	104655	02-Sep-09	495,036.00	48	1	10,313.25
Accent Micro Technologies Inc.	Z-470	104846	11-Sep-09	964.29	48	1	20.09
TOTAL				₱1,689,937.52			₱82,981.21

Consequently, the unamortized input VAT of ₱1,606,956.31 (₱1,689,937.52 less ₱82,981.21) and the input VAT of ₱26,368.61 pertaining to purchase of capital goods exceeding ₱1 Million the supporting VAT invoices of which were not presented before this Court, as determined below, shall be deducted from petitioner’s input VAT claim:

Registered Name of Supplier	Invoice Number	Date of Invoice	Input VAT Reported per QVAT Return
Accent Micro Technologies Inc.	102019	16-Jun-09	₱ 7,285.71
Accent Micro Technologies Inc.	102695	22-Jul-09	2,197.29
Accent Micro Technologies Inc.	102731	23-Jul-09	2,274.43
Accent Micro Technologies Inc.	102733	23-Jul-09	4,340.89
Accent Micro Technologies Inc.	102797	27-Jul-09	1,449.00
Accent Micro Technologies Inc.	103094	08-Jul-09	2,250.00
Accent Micro Technologies Inc.	103095	08-Jul-09	1,321.29
Accent Micro Technologies Inc.	103102	08-Jul-09	5,250.00
TOTAL			₱ 26,368.61

In addition, the input VAT of ₱20,234,072.20³³, with details below, shall be disallowed for petitioner’s failure to meet the substantiation requirements under Sections 110(A) and 113(A) and (B) of the NIRC of 1997, as amended by Republic Act No. 9337, and as implemented by Sections 4.110-2, 4.110-8 and 4.113-1 of Revenue Regulations No. 16-05:

Findings	Disallowed Input VAT
1. Input VAT on purchases of services supported by OR dated outside the period of claim	₱ 3,548,316.03
2. Input VAT on purchases of services supported by OR wherein the amount of input VAT was not separately indicated	7,358,594.38
3. Input VAT on purchases of services supported by OR dated outside the period of claim and wherein the amount of input VAT was not separately indicated	563,646.24
4. Input VAT on purchases of goods supported by invoices dated outside the period of claim	384,317.50
5. Input VAT on purchases of goods supported by invoice wherein the amount of input VAT was not separately indicated	356,099.10

³³ See Annex A of this Decision for details.

6. Input VAT on purchases of goods supported by invoice dated outside the period of claim and wherein the amount of input VAT was not separately indicated	776,430.93
7. Input VAT on purchase of goods supported by zero-rated invoice	1,233,336.36
8. Input VAT on purchases of services supported by documents imprinted with the statement <i>"This document is not a valid source of input tax"</i>	290,931.38
9. Input Vat on purchases of services supported by documents other than VAT OR	3,427,271.99
10. Over-claimed input VAT on purchase of services	44,664.96
11. Without supporting documents	2,250,463.33
TOTAL	₱20,234,072.20

Hence, only the remaining amount of ₱20,280,249.25 represents petitioner's valid input VAT for the third quarter of 2009.

After applying petitioner's valid input VAT of ₱20,280,249.25 against its output VAT of ₱582,030.56 for the subject period of claim, there remains an excess input VAT of ₱19,698,218.69, which can be attributed to the entire zero-rated sales/receipts declared by petitioner in the amount of ₱977,174,220.78. Accordingly, only the input VAT of ₱12,676,330.43 is attributable to the valid zero-rated sales of ₱626,717,549.12, as computed below:

Input VAT claimed for refund		₱ 42,147,646.37
Less: Disallowances		
Unamortized Input VAT on Capital Goods exceeding P1M	₱ 1,606,956.31	
Input VAT on Capital Goods exceeding P1M without supporting documents	26,368.61	
Input VAT on purchases of goods and services other than capital goods (Annex A of this Court's Report)	20,234,072.20	21,867,397.12
Valid Input VAT		₱20,280,249.25
Less: Output VAT		582,030.56
Valid Excess Input VAT		₱19,698,218.69

Valid Zero-Rated Sales/Receipts	626,717,549.12
Divided by Total Reported Zero-Rated Sales/Receipt	977,174,220.78
Multiply by Valid Excess Input VAT	19,698,218.69
Excess Input VAT attributable to the Valid Zero-Rated Sales/Receipts	₱12,633,590.90

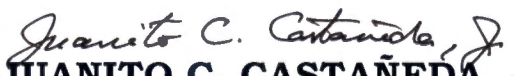
Even though the claimed input VAT was carried over by petitioner in the succeeding Quarterly VAT Returns³⁴, the same remained unutilized until it was deducted³⁵ from petitioner's total available input tax in the second quarter of 2011, when it filed its administrative claim for refund or tax credit. As a result, the subject claim no longer formed part of the excess input VAT of ₱243,955,613.85³⁶ as of the second quarter of 2011 which was carried over/applied to the succeeding third quarter of 2011.³⁷

WHEREFORE, premises considered, the instant Petition for Review is hereby **PARTIALLY GRANTED**. Accordingly, respondent is hereby **ORDERED TO REFUND** or **TO ISSUE A TAX CREDIT CERTIFICATE** in the amount of **₱12,633,590.90** in favor of petitioner, representing unutilized input VAT attributable to its zero-rated sales for the third quarter of 2009.

SO ORDERED.


AMELIA R. COTANGCO-MANALASTAS
Associate Justice

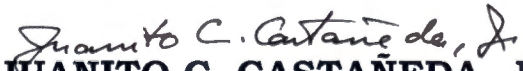
WE CONCUR:


JUANITO C. CASTAÑEDA, JR.
Associate Justice


CAESAR A. CASANOVA
Associate Justice

ATTESTATION

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


JUANITO C. CASTAÑEDA, JR.
Associate Justice
Chairperson

³⁴ Exhibits "D" to "J".

³⁵ Line 23D, Exhibit "J".

³⁶ Line 29, Exhibit "J".

³⁷ Line 20E, Exhibit "K".

CERTIFICATION

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

A handwritten signature in black ink, appearing to read 'Roman G. Del Rosario', with a large, stylized loop at the end.

ROMAN G. DEL ROSARIO
Presiding Justice

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
1 Input VAT on purchases of services supported by OR dated outside the period of claim					
6-24 PROPERTY HOLDINGS INC.	Z-439	2009-190			372,726.72
6-24 PROPERTY HOLDINGS INC.	Z-439	2009-191			1,820,188.89
6-24 PROPERTY HOLDINGS INC.	Z-439	2009-192			7,776.00
6-3 PROPERTY HOLDINGS INC.	Z-440	CM SA139			(83,506.68)
6-3 PROPERTY HOLDINGS INC.	Z-440	SA139			811,684.93
6-3 PROPERTY HOLDINGS INC.	Z-440	SA140			6,907.42
6-3 PROPERTY HOLDINGS INC.	Z-440	SA140-DISCOUNT			(532.98)
6-3 PROPERTY HOLDINGS INC.	Z-441	SA141			7,776.00
6-3 PROPERTY HOLDINGS INC.	Z-442	SA142			8,533.24
6-3 PROPERTY HOLDINGS INC.	Z-443	SA143			167,013.36
6-3 PROPERTY HOLDINGS INC.	Z-444	SA144			1,065.96
6-3 PROPERTY HOLDINGS INC.	Z-445	SA145			3,511.62
ACCRALAW	Z-486	64224			6,336.00
AVAYA PHILIPPINES INC	Z-519	AIP0908005/APS			68,010.60
Bayantel	Z-573	98970864			182.04
Bayantel	Z-588	101656420			182.04
Bayantel	Z-599	101657246			182.04
Bayantel	Z-617	101662725			182.04
Bayantel	Z-694	101670826			177.57
Bayantel	Z-705	101670183			324.38
CWC INTERNATIONAL CORP	Z-756	33758			2,553.32
EXECUTIVE INTERNATIONAL MOVERS	Z-845	2303			20,907.76
FRASERS HOSPITALITY INVESTMENT	Z-868	1003000R8506			15,600.90
FRASERS HOSPITALITY INVESTMENT	Z-870	1003000R8653			2,086.56
FRASERS HOSPITALITY INVESTMENT	Z-870	1003000R8662			763.14
JONES LANG LASALLE (PHILS), IN	Z-958	PH001-0002126			55,176.00
KAPIENT PHILIPPINES INC.	Z-965	285			7,812.00
QUESTHIGHLANDS INC.	Z-1292	72			120,000.00
SGV & CO.	Z-1328	69621			91,023.36
SGV & CO.	Z-1328	69622			5,006.10
SGV & CO.	Z-1328	69623			7,989.05
SGV & CO.	Z-1328	69624			2,968.61
SGV & CO.	Z-1339	V69852			16,800.00
Vicencio Printing Services	Z-1416	1126			702.32
Vicencio Printing Services	Z-1416	1127			68.57
Vicencio Printing Services	Z-1416	1128			68.57
Vicencio Printing Services	Z-1416	1129			34.29
Vicencio Printing Services	Z-1416	1131			34.29
sub-total					3,548,316.03
2 Input VAT on purchases of services supported by OR wherein the amount of input VAT was not separately indicated					
6-24 PROPERTY HOLDINGS INC.	Z-435	2009-181			372,726.72
6-24 PROPERTY HOLDINGS INC.	Z-435	2009-183			7,200.00
6-24 PROPERTY HOLDINGS INC.	Z-436	2009-184			372,726.72
6-24 PROPERTY HOLDINGS INC.	Z-436	2009-186			7,200.00
A.SORIANO CORPORATION	Z-450	SOA 07/31/09			575,193.55
ACCENT MICRO TECHNOLOGIES INC	Z-461	102218			11,040.00
ACCENT MICRO TECHNOLOGIES INC	Z-468	103397			11,040.00
ALCHESTER INSURANCE AGENCY, IN	Z-490	8219			145,144.80
AMERICAN EXPRESS TRANSNATIONAL	Z-491	133497			15,845.09
AMERICAN EXPRESS TRANSNATIONAL	Z-492	136088			15,845.09
ASCOTT MAKATI INC.	Z-494	AM09-1031			36,465.60
ASIA SELECT INC	Z-500	8761			1,054.32
ASIA SELECT INC	Z-501	9079			1,270.74
ASIA SELECT INC	Z-502	9161			1,235.31
ASIA SELECT INC	Z-503	9245			1,177.40
ASIA SELECT INC	Z-504	9400			1,285.41
ASIA SELECT INC	Z-505	9485			1,025.51
ASIA SELECT INC	Z-506	9504			1,147.99
AUDIOMAN ENTERPRISES	Z-512	2358			1,071.43

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
AUDIOMAN ENTERPRISES	Z-512	2359			589.29
BIGFISH RESTAURANT CONCEPTS IN	Z-709	265			15,139.29
BONIFACIO BISTRO ITALIANO	Z-710	73109			15,589.29
BONIFACIO BISTRO ITALIANO	Z-711	073109-1			3,551.79
BONIFACIO BISTRO ITALIANO	Z-711	80709			321.43
BONIFACIO BISTRO ITALIANO	Z-712	5337			4,245.54
BUSINESSWORKS, INC.	Z-713	2517			6,122.45
BUSINESSWORKS, INC.	Z-713	2518			6,122.45
BUSINESSWORKS, INC.	Z-714	2522			6,122.45
BUSINESSWORKS, INC.	Z-714	2523			6,122.45
BUSINESSWORKS, INC.	Z-715	2544			12,244.90
BUSINESSWORKS, INC.	Z-716	2547			12,244.90
CHITTICK FIRE & SECURITY	Z-729	7180			18,407.75
CHITTICK FIRE & SECURITY	Z-729	7270			82,558.59
CHITTICK FIRE & SECURITY	Z-729	7339			9,203.88
CHITTICK FIRE & SECURITY	Z-729	7564			102,894.26
CHITTICK FIRE & SECURITY	Z-729	7186			22,053.17
CIBI INFORMATION, INC.	Z-730	26528			2,100.00
CIBI INFORMATION, INC.	Z-731	26753			840.00
CIBI INFORMATION, INC.	Z-732	27063			900.00
COLLIERS INTERNATIONAL PHILIPP	Z-744	9485			172,252.05
ESCO Audio Visual Pte.Ltd.	Z-809	ESI27941			25,164.00
ESE REALTY CORP	Z-810	PRF 8.17.09			363,789.46
EST DIMSUM MASTER	Z-811	8377			41.79
EST DIMSUM MASTER	Z-811	8384			305.68
EST DIMSUM MASTER	Z-811	8388			25.18
EST DIMSUM MASTER	Z-811	8394			177.64
EST DIMSUM MASTER	Z-811	8397			42.75
FIRE SOLUTIONS, INC.	Z-853	1372			4,821.43
FLOWERS BY SYLVIA	Z-861	2871			535.71
FMR CORPORATION	Z-862	070909-DKS			562.50
FMR CORPORATION	Z-863				96.43
FMR CORPORATION	Z-864	091609-DKS			8,571.43
FTL HOTELS, INC	Z-874	3302000R4230			3,655.84
FTL HOTELS, INC	Z-874	3302000R4269			10,053.57
FTL HOTELS, INC	Z-874	3302000R4307			3,763.20
FTL HOTELS, INC	Z-875	SOM09-495			13,709.40
FTL HOTELS, INC	Z-877	SOM09-514			13,709.40
FTL HOTELS, INC	Z-877	SOM09-530			132.00
FUTURA WINDOW DECOR PRODUCTS	Z-886	17863			16,509.07
HEWLETT-PACKARD PHILIPPINES	Z-926	R1AD054057			119,717.40
LANTRO PHILS INC	Z-967	1894			130,972.65
LANTRO PHILS INC	Z-968	1920			724.90
LEARNINGLITZ, INC.	Z-969	MKT02-07-11			6,042.86
LEAVES & BRANCHES ENTERPRISES	Z-970	5853			8,458.93
LEAVES & BRANCHES ENTERPRISES	Z-970	5867			696.43
LEAVES & BRANCHES ENTERPRISES	Z-970	5910			8,458.93
LEAVES & BRANCHES ENTERPRISES	Z-971	5856			2,587.50
LEAVES & BRANCHES ENTERPRISES	Z-972	5868			1,382.14
LEAVES & BRANCHES ENTERPRISES	Z-973	5998			8,458.93
LEAVES & BRANCHES ENTERPRISES	Z-973	6371			696.43
LEAVES & BRANCHES ENTERPRISES	Z-974	6069			8,458.93
LEAVES & BRANCHES ENTERPRISES	Z-974	6372			696.43
LEAVES & BRANCHES ENTERPRISES	Z-975	6285			4,714.29
LEAVES & BRANCHES ENTERPRISES	Z-976	6286			8,458.93
LEAVES & BRANCHES ENTERPRISES	Z-976	6373			696.43
LEAVES & BRANCHES ENTERPRISES	Z-977	6352			696.43
LEAVES & BRANCHES ENTERPRISES	Z-977	6353			8,458.93
LEAVES & BRANCHES ENTERPRISES	Z-977	6354			4,714.29
LEAVES & BRANCHES ENTERPRISES	Z-978	6535			13,869.64
LJ INDUSTRIAL FABRICATION, INC	Z-979	6365			335,678.14
LJ SYNERGY INCORPORATED	Z-980	353			8,978.57

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
LJ SYNERGY INCORPORATED	Z-981	354			8,978.57
LJ SYNERGY INCORPORATED	Z-982	363			8,978.57
LJ SYNERGY INCORPORATED	Z-983	380			8,978.57
MANDARIN ORIENTAL MANILA	Z-986	BEO# 7476			153.00
MANDARIN ORIENTAL MANILA	Z-987	BEO# 9038			9,142.47
MC NOVA APPAREL CORPORATION	Z-988	8220			221,616.00
MGE UPS SYSTEMS PHILIPPINES,IN	Z-989	6104			509,093.40
MGE UPS SYSTEMS PHILIPPINES,IN	Z-990	6361			169,697.80
MICRO-D INTERNATIONAL, INC.	Z-991	13673			122,098.17
MICRO-D INTERNATIONAL, INC.	Z-991	13674			22,185.99
MICRO-D INTERNATIONAL, INC.	Z-992	13801			113,802.32
MICRO-D INTERNATIONAL, INC.	Z-992	13802			18,041.14
MICRO-D INTERNATIONAL, INC.	Z-993	13892			117,978.32
MICRO-D INTERNATIONAL, INC.	Z-993	13893			15,630.86
MONARK EQUIPMENT CORP.	Z-994	RH 02060836			93,214.29
MONARK EQUIPMENT CORP.	Z-995	RH 02060853			93,214.29
O.LEDESMA & CO. INC	Z-1040	200909125			316,800.00
P&L RESOURCES, INC.	Z-1041	010-06/09/2009			514.29
P&L RESOURCES, INC.	Z-1041	010C-06/20/2009			1,285.71
P&L RESOURCES, INC.	Z-1041	010B-06/17/2009			2,941.07
P&L RESOURCES, INC.	Z-1041	010D-07/05/2009			3,776.79
PLDT	Z-1054	21419361			239.40
PLDT	Z-1055	21419380			239.40
PLDT	Z-1055	23390470			239.40
PLDT	Z-1056	21911668			160.71
PLDT	Z-1057	22776213			239.40
PLDT	Z-1058	22776230			(174,048.33)
PLDT	Z-1058	24354552			82,228.59
PLDT	Z-1065	23390398			239.40
PLDT	Z-1066	23390400			239.40
PLDT	Z-1067	23390402			239.40
PLDT	Z-1068	23390406			239.40
PLDT	Z-1071	23390458			239.40
PLDT	Z-1072	23390465			239.40
PLDT	Z-1073	23390471			239.40
PLDT	Z-1075	23958746			239.40
PLDT	Z-1076	23958747			239.40
PLDT	Z-1077	23958765			451.91
PLDT	Z-1078	24354522			217.68
PLDT	Z-1078	25497680			217.68
PLDT	Z-1079	24354535			239.40
PLDT	Z-1080	24354604			428.30
PLDT	Z-1081	24354610			239.40
PLDT	Z-1082	24932674			16,200.00
PLDT	Z-1083	24932675			19,980.00
PLDT	Z-1084	25497638			239.40
PLDT	Z-1085	25497644			160.71
PLDT	Z-1086	25497662			239.40
PLDT	Z-1087	25497672			160.71
PLDT	Z-1088	25497675			239.40
PLDT	Z-1089	25497676			239.40
PLDT	Z-1090	25497677			239.40
PLDT	Z-1091	25497679			239.40
PLDT	Z-1092	25497682			239.40
PLDT	Z-1093	25497684			239.40
PLDT	Z-1094	25497686			160.71
PLDT	Z-1095	25497687			160.71
PLDT	Z-1096	25497690			239.40
PLDT	Z-1097	25497691			239.40
PLDT	Z-1098	25497692			239.40
PLDT	Z-1099	25497693			239.40
PLDT	Z-1100	25497694			239.40

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
PLDT	Z-1101	25497695			239.40
PLDT	Z-1102	25497696			239.40
PLDT	Z-1103	25497697			239.40
PLDT	Z-1104	25497700			239.40
PLDT	Z-1105	25497701			239.40
PLDT	Z-1106	25497708			389.38
PLDT	Z-1107	25497709			389.38
PLDT	Z-1108	25497710			389.38
PLDT	Z-1110	25497714			239.40
PLDT	Z-1111	25497715			239.40
PLDT	Z-1112	25497717			239.40
PLDT	Z-1113	25497718			239.40
PLDT	Z-1114	25497721			160.71
PLDT	Z-1115	25497722			160.71
PLDT	Z-1116	25497723			160.71
PLDT	Z-1118	25497727			217.68
PLDT	Z-1121	25497731			217.68
PLDT	Z-1122	25497732			239.40
PLDT	Z-1124	25497735			239.40
PLDT	Z-1126	25497737			160.71
PLDT	Z-1127	25497739			239.40
PLDT	Z-1128	25497740			239.40
PLDT	Z-1131	25497745			239.40
PLDT	Z-1132	25497746			239.40
PLDT	Z-1133	25497747			239.40
PLDT	Z-1134	25497748			239.40
PLDT	Z-1135	25497749			239.40
PLDT	Z-1136	25497750			239.40
PLDT	Z-1137	25497751			217.68
PLDT	Z-1138	25497752			217.68
PLDT	Z-1139	25497753			239.40
PLDT	Z-1140	25497754			239.40
PLDT	Z-1141	25497756			239.40
PLDT	Z-1142	25497757			239.40
PLDT	Z-1143	25497758			239.40
PLDT	Z-1144	25497759			239.40
PLDT	Z-1145	25497760			239.40
PLDT	Z-1146	25497763			239.40
PLDT	Z-1147	25497766			239.40
PLDT	Z-1148	25497769			239.40
PLDT	Z-1150	25497771			239.40
PLDT	Z-1151	25497772			239.40
PLDT	Z-1154	26070205			239.40
PLDT	Z-1173	26070268			239.40
POWERGEAR ELECTRICAL SALES CO	Z-1250	168			306,299.60
PREMIUM SECURITY & INVESTIGATI	Z-1253	85315			28.74
PREMIUM SECURITY & INVESTIGATI	Z-1253	86341			4,905.12
PREMIUM SECURITY & INVESTIGATI	Z-1253	86342			231.19
PREMIUM SECURITY & INVESTIGATI	Z-1254	85743			788.82
PREMIUM SECURITY & INVESTIGATI	Z-1254	90323			1,768.64
PREMIUM SECURITY & INVESTIGATI	Z-1254	90325			5,911.21
PREMIUM SECURITY & INVESTIGATI	Z-1254	90326			18.12
PREMIUM SECURITY & INVESTIGATI	Z-1254	90324			3,330.23
PREMIUM SECURITY & INVESTIGATI	Z-1255	85898			1,270.38
PREMIUM SECURITY & INVESTIGATI	Z-1256	86438			387.82
PREMIUM SECURITY & INVESTIGATI	Z-1256	87013			227.80
PREMIUM SECURITY & INVESTIGATI	Z-1257	88877			3,500.48
PREMIUM SECURITY & INVESTIGATI	Z-1257	88879			1,640.42
PREMIUM SECURITY & INVESTIGATI	Z-1257	88931			5,358.19
PREMIUM SECURITY & INVESTIGATI	Z-1258	89264			3,627.29
PREMIUM SECURITY & INVESTIGATI	Z-1258	89265			1,640.42
PREMIUM SECURITY & INVESTIGATI	Z-1259	89298			5,358.19

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
PREMIUM SECURITY & INVESTIGATI	Z-1260	89574			5,358.19
PREMIUM SECURITY & INVESTIGATI	Z-1260	89575			1,640.42
PREMIUM SECURITY & INVESTIGATI	Z-1260	89576			3,683.08
PREMIUM SECURITY & INVESTIGATI	Z-1261	89903			3,508.66
PREMIUM SECURITY & INVESTIGATI	Z-1261	89910			1,640.42
PREMIUM SECURITY & INVESTIGATI	Z-1261	89954			5,659.41
PREMIUM SECURITY & INVESTIGATI	Z-1264	90637			18.12
PSEI FIRESAFETY SYSTEM	Z-1273	1290			2,340.00
PSEI FIRESAFETY SYSTEM	Z-1274	1293			2,678.57
PSEI FIRESAFETY SYSTEM	Z-1275	1295			4,146.43
PSEI FIRESAFETY SYSTEM	Z-1276	1305			2,340.00
PSEI FIRESAFETY SYSTEM	Z-1276	1307			4,146.43
PSEI FIRESAFETY SYSTEM	Z-1277	1325			4,146.43
PSEI FIRESAFETY SYSTEM	Z-1277	1326			2,957.14
RAMONA HOLDINGS COPRORATION	Z-1293	PRF DATED 09/02			235,336.80
REUTERS LIMITED	Z-1297	09-000818			13,073.80
RONA AGRO INDUSTRIAL DEVELOPME	Z-1316	PRF 8.14.09			348,631.58
SANTA FE MOVING AND RELOCATION	Z-1323	2409			11,102.00
SANTA FE MOVING AND RELOCATION	Z-1323	2442			65.78
SAS INSTITUTE (PHILS), INC.	Z-1324	2932			5,400.00
SAS INSTITUTE (PHILS), INC.	Z-1325	2949			8,640.00
SCHENKER PHILIPPINES, INC.	Z-1326	515289			337,500.00
SINCLAIR KNIGHT MERZ (PHILIPPI	Z-1349	PS01708			29,801.09
SINCLAIR KNIGHT MERZ (PHILIPPI	Z-1349	PS02464			32,400.00
SMART COMMUNICATIONS, INC	Z-1364	7839909			375.00
SMART COMMUNICATIONS, INC	Z-1365	10643368			375.00
SMART COMMUNICATIONS, INC	Z-1366	5384785			198.62
SMART COMMUNICATIONS, INC	Z-1366	3665173			204.16
SMART COMMUNICATIONS, INC	Z-1367	3666010			634.17
SMART COMMUNICATIONS, INC	Z-1368	5383402			683.22
SMART COMMUNICATIONS, INC	Z-1368	7797795			623.26
SMART COMMUNICATIONS, INC	Z-1369	9162382			192.86
SMART COMMUNICATIONS, INC	Z-1370	10585985			527.63
SMART COMMUNICATIONS, INC	Z-1371	10586188			192.86
SMART COMMUNICATIONS, INC	Z-1372	9161199			222.17
SMART COMMUNICATIONS, INC	Z-1373	10585595			262.05
SMART COMMUNICATIONS, INC	Z-1375	9162602			323.37
SOP PRINTING HOUSE	Z-1379	2391			589.29
SUNVISION CABLE, INC.	Z-1380	3268			10,621.94
SUNVISION CABLE, INC.	Z-1381	3296			3,360.00
SUNVISION CABLE, INC.	Z-1382	3342			3,360.00
TEMPO SERVICES, INC.	Z-1386	59392			2,726.04
TIERRA INTERNATIONAL CONSTRUCT	Z-1396	PRF 08/04/09			316,800.00
TRANE PHILIPPINES	Z-1398	20957			192,000.00
TRANE PHILIPPINES	Z-1398	20958			121,071.43
TRANE PHILIPPINES	Z-1398	20959			12,852.00
TRANE PHILIPPINES	Z-1398	20961			2,400.00
TWINS CREATIVE SPECIAL	Z-1400	891212FORTV01DKS			225,000.00
sub-total					7,358,594.38
3 Input VAT on purchases of services supported by OR dated outside the period of claim and wherein the amount of input VAT was not separately indicated					
ESCO Audio Visual Pte.Ltd.	Z-804	ESI27307			1,170.00
ESCO Audio Visual Pte.Ltd.	Z-804	SR1849/08			(9,654.79)
ESCO Audio Visual Pte.Ltd.	Z-804	ESI26595			18,000.00
ESCO Audio Visual Pte.Ltd.	Z-804	SR033/09			(1,969.92)
ESCO Audio Visual Pte.Ltd.	Z-804	ESI27294			2,640.00
ESCO Audio Visual Pte.Ltd.	Z-804	ESI27007			362,124.00
I SYSTEMS INTEGRATORS, INC.	Z-942	974			83,250.00
MAKATI SHANGRI-LA HOTEL	Z-985	57224			3,756.81
POWERGEAR ELECTRICAL SALES CO	Z-1251	172			57,519.42
SGV-DEVELOPMENT DIMENSIONS INT	Z-767	2874			17,405.36
SGV-DEVELOPMENT DIMENSIONS INT	Z-767	2894			17,405.36

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
WIL-AN COMMERCIAL INC	Z-1421	1486			12,000.00
sub-total					563,646.24
4 Input VAT on purchases of goods supported by invoices dated outside the period of claim					
BETTILANE MARKETING CORPORATIO	Z-706	164083			8,115.64
CONTROL AND ANALYTICAL LABORAT	Z-752	2185			648.00
ELECTRONIC SECURITY SYSTEMS CO	Z-789	8061			1,341.84
ELECTRONIC SECURITY SYSTEMS CO	Z-790	8082			1,129.11
HEWLETT-PACKARD PHILIPPINES	Z-927	R1FI053590			93,949.08
HEWLETT-PACKARD PHILIPPINES	Z-928	R1FI053631			93,949.08
HEWLETT-PACKARD PHILIPPINES	Z-929	R1FI054173			39,296.22
HEWLETT-PACKARD PHILIPPINES	Z-930	R1FI054174			44,909.97
HEWLETT-PACKARD PHILIPPINES	Z-931	R1FI054494			22,955.67
INDOPLAS PHILS. INC	Z-944	1218			11,908.93
INTENSE CAR AUTO SALON CORP.	Z-947	1788			1,800.00
JASON MANUFACTURING PHILS. COR	Z-949	75410			16,531.02
Papertech Inc.	Z-1042	187429			3,379.28
PHILIPPINE VENDING CORPORATION	Z-1043	66244			20,060.27
QUARTZ BUSINESS PRODUCTS CORP	Z-1279	387746			4,456.61
QUARTZ BUSINESS PRODUCTS CORP	Z-1280	387747			2,867.14
QUARTZ BUSINESS PRODUCTS CORP	Z-1281	392832			4,323.21
SHELLSOFT TECHNOLOGY CORPORATI	Z-1340	2177			6,428.57
SHELLSOFT TECHNOLOGY CORPORATI	Z-1341	2178			3,214.29
SKY COMPUTER AND OFFICE SUPPLI	Z-1350	179320			1,253.57
SKY COMPUTER AND OFFICE SUPPLI	Z-1351	180304			546.43
SKY COMPUTER AND OFFICE SUPPLI	Z-1352	181157			1,253.57
sub-total					384,317.50
5 Input VAT on purchase of goods supported by invoice wherein the amount of input VAT was not separately indicated					
ESCO Audio Visual Pte.Ltd.	Z-805	ESI27482			2,969.76
ESCO Audio Visual Pte.Ltd.	Z-806	ESI27648			98,587.28
ESCO Audio Visual Pte.Ltd.	Z-807	ESI27762			1,396.32
ESCO Audio Visual Pte.Ltd.	Z-808	ESI27891			2,724.00
FIRENZE OF CHICAGO INC.	Z-855	852			3,528.21
FIRST ADVANTAGE AUSTRALIA	Z-856	45459			107,560.22
FIRST ADVANTAGE AUSTRALIA	Z-857	45462			4,634.92
FIRST ADVANTAGE AUSTRALIA	Z-858	45806			78,104.71
FIRST ADVANTAGE AUSTRALIA	Z-859	45807			5,006.33
FIRST ADVANTAGE AUSTRALIA	Z-860	46567			30,154.29
PRECISION BLACK TONER INC.	Z-1252	11798			5,575.71
UNI-ASIA HEALTHCARE MEDICAL	Z-1402	8558			7,607.14
AUDIENCE OF ONE ADVERTISING AG	Z-511	48			6,120.00
CATWALK ADVERTISING AND MARKET	Z-727	10			1,987.50
CATWALK ADVERTISING AND MARKET	Z-728	55			142.71
sub-total					356,099.10
6 Input VAT on purchases of goods supported by invoice dated outside the period of claim and wherein the amount of input VAT was not separately indicated					
FIRENZE OF CHICAGO INC.	Z-854	749			2,160.54
JJED PHILIPPINES INC	Z-951	67785			6,240.96
JJED PHILIPPINES INC	Z-952	75240			14,687.85
MAGALLANES MANAGEMENT CORP	Z-984	16554			7,307.14
NATIONAL BOOK STORE INC.	Z-996 to 1013	SOA 05/15/09			5,343.70
NATIONAL BOOK STORE INC.	Z-1014 to Z-1022	SOA 06/22/09			5,324.57
NATIONAL BOOK STORE INC.	Z-1023 to 1039	SOA 07/02/09			5,726.95
RIEMUELE TRADING	Z-1298	12723			594.64
SANCTUARY SALES	Z-1317	35938			737.14
SANCTUARY SALES	Z-1318	45822			74.73
SANCTUARY SALES	Z-1319	45823			55.18

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
SMB ELECTRIC PTE LTD	Z-1377	I2007109			661,265.74
THE CULINARY EXCHANGE INC	Z-1392	47912			101.79
THE CULINARY EXCHANGE INC	Z-1393	47935			1,221.43
THE CULINARY EXCHANGE INC	Z-1394	48843			3,257.14
UNI-ASIA HEALTHCARE MEDICAL	Z-1403	16911			62,331.43
sub-total					776,430.93
7 Input VAT on purchase of goods supported by zero-rated invoice					
Gendiesel Philippines, Inc.	Z-887	28706			1,233,336.36
sub-total					1,233,336.36
8 Input VAT on purchases of services supported by documents imprinted with the statement "This document is not a valid source of input tax"					
PLDT	Z-1050	18552017			160.71
PLDT	Z-1051	18990279			160.98
PLDT	Z-1052	19191450			360.00
PLDT	Z-1052	19492059			360.00
PLDT	Z-1053	20025540			360.00
PLDT	Z-1053	20473048			360.00
PLDT	Z-1059	22776237			239.40
PLDT	Z-1060	22776240			160.71
PLDT	Z-1061	22776249			239.40
PLDT	Z-1062	22776252			239.40
PLDT	Z-1063	24354581			239.40
PLDT	Z-1064	22776259			486.67
PLDT	Z-1069	23390416			76,570.02
PLDT	Z-1070	23390441			7,853.73
PLDT	Z-1074	23958745			239.40
PLDT	Z-1109	25497711			70,134.09
PLDT	Z-1117	25497725			160.71
PLDT	Z-1119	25497728			239.40
PLDT	Z-1120	25497730			239.40
PLDT	Z-1123	25497734			239.40
PLDT	Z-1125	25497736			6,128.28
PLDT	Z-1129	25497741			239.40
PLDT	Z-1130	25497742			239.40
PLDT	Z-1149	25497770			239.40
PLDT	Z-1152	25772045			16,200.00
PLDT	Z-1153	25772046			19,980.00
PLDT	Z-1155	26070211			160.71
PLDT	Z-1156	26070239			160.71
PLDT	Z-1157	26070242			239.40
PLDT	Z-1158	26070243			239.40
PLDT	Z-1159	26070244			239.40
PLDT	Z-1160	26070246			239.40
PLDT	Z-1161	26070247			217.68
PLDT	Z-1162	26070249			239.40
PLDT	Z-1163	26070253			160.71
PLDT	Z-1164	26070254			160.71
PLDT	Z-1165	26070257			239.40
PLDT	Z-1166	26070258			239.40
PLDT	Z-1167	26070259			239.40
PLDT	Z-1168	26070261			239.40
PLDT	Z-1169	26070262			239.40
PLDT	Z-1170	26070263			239.40
PLDT	Z-1171	26070264			239.40
PLDT	Z-1172	26070267			239.40
PLDT	Z-1174	26070274			389.38
PLDT	Z-1175	26070275			389.38
PLDT	Z-1176	26070276			389.38
PLDT	Z-1177	26070277			60,387.18
PLDT	Z-1178	26070280			239.40
PLDT	Z-1179	26070281			239.40
PLDT	Z-1180	26070282			251.52

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
PLDT	Z-1181	26070283			239.40
PLDT	Z-1182	26070288			160.71
PLDT	Z-1183	26070289			160.71
PLDT	Z-1184	26070291			160.71
PLDT	Z-1185	26070292			160.71
PLDT	Z-1186	26070293			217.68
PLDT	Z-1187	26070294			239.40
PLDT	Z-1188	26070295			239.40
PLDT	Z-1189	26070297			217.68
PLDT	Z-1190	26070298			239.40
PLDT	Z-1191	26070300			239.40
PLDT	Z-1192	26070301			239.40
PLDT	Z-1193	26070302			6,216.99
PLDT	Z-1194	26070305			239.40
PLDT	Z-1195	26070311			239.40
PLDT	Z-1196	26070312			239.40
PLDT	Z-1197	26070313			239.40
PLDT	Z-1198	26070314			239.40
PLDT	Z-1199	26070315			239.40
PLDT	Z-1200	26070316			239.40
PLDT	Z-1201	26070317			217.68
PLDT	Z-1202	26070318			217.68
PLDT	Z-1203	26070319			239.40
PLDT	Z-1204	26070320			239.40
PLDT	Z-1205	26070322			239.40
PLDT	Z-1206	26070323			239.40
PLDT	Z-1207	26070324			239.40
PLDT	Z-1208	26070325			239.40
PLDT	Z-1209	26070326			212.43
PLDT	Z-1210	26070327			239.40
PLDT	Z-1211	26070329			239.40
PLDT	Z-1212	26070333			239.40
PLDT	Z-1213	26070336			239.40
PLDT	Z-1214	26070337			239.40
PLDT	Z-1215	26070338			239.40
PLDT	Z-1216	26070339			239.40
PLDT	Z-1217	26964953			239.40
PLDT	Z-1218	26964954			239.40
PLDT	Z-1219	26964956			239.40
PLDT	Z-1220	26964959			239.40
PLDT	Z-1221	26964963			160.71
PLDT	Z-1222	26964964			160.71
PLDT	Z-1223	26964967			239.40
PLDT	Z-1224	26964968			239.40
PLDT	Z-1225	26964969			239.40
PLDT	Z-1226	26964971			239.40
PLDT	Z-1227	26964972			239.40
PLDT	Z-1228	26964973			239.40
PLDT	Z-1229	26964974			239.40
PLDT	Z-1230	26964977			239.40
PLDT	Z-1231	26964978			239.40
PLDT	Z-1232	26964994			239.40
PLDT	Z-1233	26964999			160.71
PLDT	Z-1234	26965021			239.40
PLDT	Z-1235	26965023			239.40
PLDT	Z-1236	26965024			239.40
PLDT	Z-1237	26965025			239.40
PLDT	Z-1238	26965027			217.68
PLDT	Z-1239	26965028			217.68
PLDT	Z-1240	26965029			239.40
PLDT	Z-1241	26965030			239.40
PLDT	Z-1242	26965032			239.40

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
PLDT	Z-1243	26965033			239.40
PLDT	Z-1244	26965034			239.40
PLDT	Z-1245	26965035			239.40
PLDT	Z-1246	26965041			239.40
PLDT	Z-1247	26965046			239.40
PLDT	Z-1248	26965049			239.40
PLDT	Z-1249	26965050			239.40
SMART COMMUNICATIONS, INC	Z-1374	3665823			332.94
SMART COMMUNICATIONS, INC	Z-1374	5401203			286.60
SMART COMMUNICATIONS, INC	Z-1374	7797796			196.11
sub-total					290,931.38
9 Input Vat on purchases of services supported by documents other than VAT OR					
AJA Enterprises Pte Ltd	Z-487	9001263			286,244.07
AJA Enterprises Pte Ltd	Z-488	9001353			980,693.61
AJA Enterprises Pte Ltd	Z-489	9001388			858,106.90
AVAYA PHILIPPINES INC	Z-516	AIP0906008/AOS			151,951.58
AVAYA PHILIPPINES INC	Z-517	AIP0906009/AOS			123,512.14
AVAYA PHILIPPINES INC	Z-518	AIP0906010/AOS			177,142.13
CARINA CASTANEDA LEBRON	Z-726	8214			146,470.32
COMMTECH ASIA (Singapore) Pte	Z-745	COS0903002			276,109.63
COMMTECH ASIA (Singapore) Pte	Z-746	COS0904001			199,920.80
COMMTECH ASIA (Singapore) Pte	Z-747	COS0906003			157,636.30
HDAP SINGAPORE PTE LTD	Z-912	HDAP/0023/APR09			69,484.51
sub-total					3,427,271.99
10 Overclaimed input VAT on purchase of services					
			Input VAT claimed	Should be	
ASIA SPECIAL SITUATIONS M3P2	Z-507	1003000R8012	19,841.64	18,903.74	937.90
ASIA SPECIAL SITUATIONS M3P2	Z-508	1003000R8181/306	19,474.56	18,231.77	1,242.79
ATLANTICA FIRE SAFETY SYSTEMS	Z-509	2344	712.80	118.80	594.00
CAREER MANAGEMENT CONSULTING	Z-717	128	21,240.00	18,728.00	2,512.00
CAREER MANAGEMENT CONSULTING	Z-719	130	19,710.00	17,381.00	2,329.00
CAREER MANAGEMENT CONSULTING	Z-721	135	14,400.00		
CAREER MANAGEMENT CONSULTING	Z-721	137	2,400.00	14,814.60	1,985.40
CAREER MANAGEMENT CONSULTING	Z-723	138	16,650.00	14,682.70	1,967.30
CAREER MANAGEMENT CONSULTING	Z-724	139	2,400.00	2,117.40	282.60
CAREER MANAGEMENT CONSULTING	Z-725	140	14,610.00	12,883.40	1,726.60
DHL EXPRESS PHILS CORP	Z-774	D01314335C	1,129.60	33.60	1,096.00
DHL EXPRESS PHILS CORP	Z-775	D01315847A	1,009.60		
DHL EXPRESS PHILS CORP	Z-775	D01317433C	1,215.60		
DHL EXPRESS PHILS CORP	Z-775	D01317465C	1,215.60	100.80	3,340.00
DHL EXPRESS PHILS CORP	Z-776	D01318493A	548.60	33.60	515.00
DHL EXPRESS PHILS CORP	Z-777	D01344702	12,579.89	1,032.89	11,547.00
FRASERS HOSPITALITY INVESTMENT	Z-872	1003000R9138	16,692.48	15,613.72	1,078.76
FRASERS HOSPITALITY INVESTMENT	Z-873	1003000R9321/29	9,041.76	8,457.57	584.19
FUJI XEROX PHILIPPINES INC	Z-884	143666	45,783.49		
FUJI XEROX PHILIPPINES INC	Z-884	143667	16,385.88		
FUJI XEROX PHILIPPINES INC	Z-884	143668	5,466.49	65,201.75	2,434.11
FUJI XEROX PHILIPPINES INC	Z-885	143883	5,769.19		
FUJI XEROX PHILIPPINES INC	Z-885	143884	45,783.49		
FUJI XEROX PHILIPPINES INC	Z-885	143885	23,803.51	72,784.70	2,571.49
INTERNATIONAL ELEVATOR & EQUIP	Z-948	7806	426,857.14	419,234.69	7,622.45
Prime Manpower Resources	Z-1265	7939	9,945.60	9,647.23	298.37
sub-total					44,664.96
11 Without supporting documents					
ACCENT MICRO TECHNOLOGIES INC		102873			11,040.00
ACCENT MICRO TECHNOLOGIES INC		103045			1,304.45
ASCOTT MAKATI INC.		AM09-1562			14,545.20
AUDIOMAN ENTERPRISES		24911			2,256.43
BUREAU OF CUSTOMS		2588			25,221.00
BUREAU OF CUSTOMS		D01246500C			640.00

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
BUREAU OF CUSTOMS		D01267370A			471.00
BUREAU OF CUSTOMS		D01267779A			7,899.00
BUREAU OF CUSTOMS		D01356771			12,166.00
CAREER MANAGEMENT CONSULTING		131			13,080.00
CAREER MANAGEMENT CONSULTING		132			21,600.00
COLLIERS INTERNATIONAL PHILIPP		9187			5,285.90
DEXTERTON CORPORATION		203978			342.86
DIGITAL TELECOMMUNICATIONS		117067896			193,606.44
DIGITAL TELECOMMUNICATIONS		118778122			193,025.28
DIGITAL TELECOMMUNICATIONS		120801239			194,388.00
ePLDT INC.		2475			(191,571.43)
ESE REALTY CORP		20000812			316,800.00
EXCLUSIVE CARS, INC		07-00544H			1,422.86
EXCLUSIVE CARS, INC		07-00656B			2,420.90
EXCLUSIVE CARS, INC		07-00690P			249.12
EXCLUSIVE CARS, INC		07-00832D			1,819.57
EXCLUSIVE CARS, INC		07-01127B			2,063.81
EXCLUSIVE CARS, INC		07-01318			1,857.38
EXCLUSIVE CARS, INC		07-01344			1,160.09
EXCLUSIVE CARS, INC		07-01466			7,328.63
EXCLUSIVE CARS, INC		07-01904			271.88
EXCLUSIVE CARS, INC		08-03537			319.55
EXCLUSIVE CARS, INC		08-03771			133.71
EXCLUSIVE CARS, INC		08-04174			238.18
EXCLUSIVE CARS, INC		08-05326-A			3,314.35
EXCLUSIVE CARS, INC		08-05331-A			3,019.74
EXCLUSIVE CARS, INC		08-05332-A			3,314.35
EXCLUSIVE CARS, INC		08-05333-A			2,946.09
EXCLUSIVE CARS, INC		08-05334-A			2,504.17
EXCLUSIVE CARS, INC		08-05336-A			2,651.48
EXCLUSIVE CARS, INC		08-05343-A			131.25
EXCLUSIVE CARS, INC		08-08564-A			2,831.25
EXCLUSIVE CARS, INC		08-08659-B			2,504.17
EXCLUSIVE CARS, INC		08-08878-A			613.76
EXCLUSIVE CARS, INC		09-09151-A			1,300.10
EXCLUSIVE CARS, INC		09-10045-A			1,000.20
EXCLUSIVE CARS, INC		09-10046-A			1,310.29
EXCLUSIVE CARS, INC		09-10190			42.86
EXCLUSIVE CARS, INC		09-10313-A			2,378.30
EXCLUSIVE CARS, INC		09-10340-A			742.41
EXCLUSIVE CARS, INC		09-10359-A			1,489.32
EXCLUSIVE CARS, INC		09-10390			1,009.75
EXCLUSIVE CARS, INC		09-10503-A			46.07
EXCLUSIVE CARS, INC		09-10508			1,026.47
EXCLUSIVE CARS, INC		09-10562			341.80
EXCLUSIVE CARS, INC		09-10563-A			271.07
EXCLUSIVE CARS, INC		09-10565-A			921.33
EXCLUSIVE CARS, INC		09-10583-A			758.61
EXCLUSIVE CARS, INC		09-10673-A			679.30
EXCLUSIVE CARS, INC		09-10676-A			1,292.20
EXCLUSIVE CARS, INC		09-10701-A			716.80
EXCLUSIVE CARS, INC		09-10839			486.43
EXCLUSIVE CARS, INC		09-10841-A			508.93
EXCLUSIVE CARS, INC		09-11132			102.86
EXCLUSIVE CARS, INC		09-11137			1,303.98
EXCLUSIVE CARS, INC		09-11146			1,162.52
EXCLUSIVE CARS, INC		09-11314			320.36
EXCLUSIVE CARS, INC		09-11316			677.17
EXCLUSIVE CARS, INC		09-11332			21.43
EXCLUSIVE CARS, INC		09-11334			81.43
EXCLUSIVE CARS, INC		09-11342			21.43
EXCLUSIVE CARS, INC		09-11347			343.93

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
EXCLUSIVE CARS, INC		09-11348			777.87
EXCLUSIVE CARS, INC		09-11418			5.36
EXCLUSIVE CARS, INC		09-11419			21.43
EXCLUSIVE CARS, INC		09-11420			451.07
EXCLUSIVE CARS, INC		09-11421			411.35
EXCLUSIVE CARS, INC		09-11422			581.79
EXCLUSIVE CARS, INC		09-11423			692.14
EXCLUSIVE CARS, INC		09-11424			1,331.73
EXCLUSIVE CARS, INC		09-11425			46.07
EXCLUSIVE CARS, INC		09-11426			81.32
EXCLUSIVE CARS, INC		09-11427			21.43
EXCLUSIVE CARS, INC		09-11428			412.50
EXCLUSIVE CARS, INC		09-11429			610.71
EXCLUSIVE CARS, INC		09-11431			854.92
EXCLUSIVE CARS, INC		09-11433			35.36
EXCLUSIVE CARS, INC		09-11435			153.21
EXCLUSIVE CARS, INC		09-11436			1,408.76
EXCLUSIVE CARS, INC		09-11437			784.29
EXCLUSIVE CARS, INC		09-11438			412.39
EXCLUSIVE CARS, INC		09-11439			634.18
EXCLUSIVE CARS, INC		09-11440			21.43
EXCLUSIVE CARS, INC		09-11441			21.43
EXCLUSIVE CARS, INC		09-11442			21.43
EXCLUSIVE CARS, INC		09-11443			46.07
EXCLUSIVE CARS, INC		09-11445			509.91
EXCLUSIVE CARS, INC		09-11446			588.11
EXCLUSIVE CARS, INC		09-11448			966.37
EXCLUSIVE CARS, INC		09-11449			17.14
EXCLUSIVE CARS, INC		09-11451			42.86
EXCLUSIVE CARS, INC		09-11452			267.86
EXCLUSIVE CARS, INC		09-11453			482.14
EXCLUSIVE CARS, INC		09-11454			589.29
EXCLUSIVE CARS, INC		09-11455			662.17
EXCLUSIVE CARS, INC		09-11456			957.67
EXCLUSIVE CARS, INC		09-11468			61.07
EXCLUSIVE CARS, INC		09-11501			21.43
EXCLUSIVE CARS, INC		09-11502			35.36
EXCLUSIVE CARS, INC		09-11503			141.43
EXCLUSIVE CARS, INC		09-11504			700.71
EXCLUSIVE CARS, INC		09-11505			260.36
EXCLUSIVE CARS, INC		09-11506			1,053.24
EXCLUSIVE CARS, INC		09-11507			842.19
EXCLUSIVE CARS, INC		09-11509			21.43
EXCLUSIVE CARS, INC		09-11510			21.43
EXCLUSIVE CARS, INC		09-11512			97.50
EXCLUSIVE CARS, INC		09-11513			403.83
EXCLUSIVE CARS, INC		09-11514			423.21
EXCLUSIVE CARS, INC		09-11515			455.29
EXCLUSIVE CARS, INC		09-11516			729.59
EXCLUSIVE CARS, INC		09-11517			1,187.07
EXCLUSIVE CARS, INC		09-11518			21.43
EXCLUSIVE CARS, INC		09-11520			346.07
EXCLUSIVE CARS, INC		09-11521			223.93
EXCLUSIVE CARS, INC		09-11522			594.67
EXCLUSIVE CARS, INC		09-11523			653.48
EXCLUSIVE CARS, INC		09-11524			660.02
EXCLUSIVE CARS, INC		09-11526			290.36
EXCLUSIVE CARS, INC		09-11527			478.93
EXCLUSIVE CARS, INC		09-11528			1,358.48
EXCLUSIVE CARS, INC		09-11529			864.58
EXCLUSIVE CARS, INC		09-11531			46.07
EXCLUSIVE CARS, INC		09-11533			116.79

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
EXCLUSIVE CARS, INC		09-11534			327.75
EXCLUSIVE CARS, INC		09-11535			728.58
EXCLUSIVE CARS, INC		09-11587			2,760.27
EXCLUSIVE CARS, INC		09-11588			2,821.61
EXCLUSIVE CARS, INC		09-11589			2,576.25
EXCLUSIVE CARS, INC		09-11590			2,514.91
EXCLUSIVE CARS, INC		09-11592			2,576.25
EXCLUSIVE CARS, INC		09-11593			2,637.59
EXCLUSIVE CARS, INC		09-11594			2,821.61
EXCLUSIVE CARS, INC		09-11595			2,637.59
EXCLUSIVE CARS, INC		09-11596			2,514.91
EXCLUSIVE CARS, INC		09-11597			2,882.95
EXCLUSIVE CARS, INC		09-11598			2,330.89
EXCLUSIVE CARS, INC		09-11599			2,514.91
EXCLUSIVE CARS, INC		09-11600			2,514.91
EXCLUSIVE CARS, INC		09-11601			2,269.55
EXCLUSIVE CARS, INC		09-11602			2,760.27
EXCLUSIVE CARS, INC		09-11606			2,821.61
EXCLUSIVE CARS, INC		09-11607			2,821.61
EXCLUSIVE CARS, INC		09-11608			2,453.57
EXCLUSIVE CARS, INC		09-11617			35.36
EXCLUSIVE CARS, INC		09-11619			105.00
EXCLUSIVE CARS, INC		09-11621			736.09
EXCLUSIVE CARS, INC		09-11622			563.57
EXCLUSIVE CARS, INC		09-11623			837.91
EXCLUSIVE CARS, INC		09-11626			26.79
EXCLUSIVE CARS, INC		09-11627			351.43
EXCLUSIVE CARS, INC		09-11628			441.46
EXCLUSIVE CARS, INC		09-11629			388.93
EXCLUSIVE CARS, INC		09-11630			848.51
EXCLUSIVE CARS, INC		09-11631			1,045.29
EXCLUSIVE CARS, INC		09-11632			51.43
EXCLUSIVE CARS, INC		09-11634			172.50
EXCLUSIVE CARS, INC		09-11637			1,154.81
EXCLUSIVE CARS, INC		09-11638			458.60
EXCLUSIVE CARS, INC		09-11639			575.36
EXCLUSIVE CARS, INC		09-11641			62.14
EXCLUSIVE CARS, INC		09-11642			362.14
EXCLUSIVE CARS, INC		09-11644			1,001.73
EXCLUSIVE CARS, INC		09-11645			980.14
EXCLUSIVE CARS, INC		09-11646			21.43
EXCLUSIVE CARS, INC		09-11647			78.21
EXCLUSIVE CARS, INC		09-11648			285.00
EXCLUSIVE CARS, INC		09-11649			376.07
EXCLUSIVE CARS, INC		09-11650			714.54
EXCLUSIVE CARS, INC		09-11651			355.71
EXCLUSIVE CARS, INC		09-11693			21.43
EXCLUSIVE CARS, INC		09-11694			31.07
EXCLUSIVE CARS, INC		09-11695			75.96
EXCLUSIVE CARS, INC		09-11696			21.43
EXCLUSIVE CARS, INC		09-11697			142.39
EXCLUSIVE CARS, INC		09-11699			491.79
EXCLUSIVE CARS, INC		09-11701			760.64
EXCLUSIVE CARS, INC		09-11702			17.14
EXCLUSIVE CARS, INC		09-11704			46.07
EXCLUSIVE CARS, INC		09-11705			223.93
EXCLUSIVE CARS, INC		09-11706			252.86
EXCLUSIVE CARS, INC		09-11707			727.41
EXCLUSIVE CARS, INC		09-11708			625.53
EXCLUSIVE CARS, INC		09-11712			273.21
EXCLUSIVE CARS, INC		09-11713			758.36
EXCLUSIVE CARS, INC		09-11714			1,245.04

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DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
EXCLUSIVE CARS, INC		09-11715			87.86
EXCLUSIVE CARS, INC		09-11716			248.58
EXCLUSIVE CARS, INC		09-11717			490.71
EXCLUSIVE CARS, INC		09-11718			633.12
EXCLUSIVE CARS, INC		09-11720			1,311.49
EXCLUSIVE CARS, INC		09-11723			75.00
EXCLUSIVE CARS, INC		09-11724			803.47
EXCLUSIVE CARS, INC		09-11726			662.18
EXCLUSIVE CARS, INC		09-11772			2,514.91
EXCLUSIVE CARS, INC		09-11773			2,760.27
EXCLUSIVE CARS, INC		09-11774			2,576.25
EXCLUSIVE CARS, INC		09-11775			2,760.27
EXCLUSIVE CARS, INC		09-11777			2,637.59
EXCLUSIVE CARS, INC		09-11778			2,698.93
EXCLUSIVE CARS, INC		09-11780			2,882.95
EXCLUSIVE CARS, INC		09-11781			2,882.95
EXCLUSIVE CARS, INC		09-11782			2,882.95
EXCLUSIVE CARS, INC		09-11783			2,882.95
EXCLUSIVE CARS, INC		09-11784			2,882.95
EXCLUSIVE CARS, INC		09-11785			2,698.93
EXCLUSIVE CARS, INC		09-11786			2,821.61
EXCLUSIVE CARS, INC		09-11787			2,882.95
EXCLUSIVE CARS, INC		09-11788			2,882.95
EXCLUSIVE CARS, INC		09-11789			2,882.95
EXCLUSIVE CARS, INC		09-11790			2,882.95
EXCLUSIVE CARS, INC		09-11791			2,882.95
EXCLUSIVE CARS, INC		09-11792			2,882.95
EXCLUSIVE CARS, INC		09-11863			45.00
EXCLUSIVE CARS, INC		09-11864			113.57
EXCLUSIVE CARS, INC		09-11866			279.65
EXCLUSIVE CARS, INC		09-11868			978.27
EXCLUSIVE CARS, INC		09-11869			811.07
EXCLUSIVE CARS, INC		09-11870			46.07
EXCLUSIVE CARS, INC		09-11871			85.71
EXCLUSIVE CARS, INC		09-11872			126.43
EXCLUSIVE CARS, INC		09-11873			340.71
EXCLUSIVE CARS, INC		09-11874			1,068.15
EXCLUSIVE CARS, INC		09-11875			1,347.68
EXCLUSIVE CARS, INC		09-11876			741.43
EXCLUSIVE CARS, INC		09-11877			21.43
EXCLUSIVE CARS, INC		09-11878			64.29
EXCLUSIVE CARS, INC		09-11879			208.93
EXCLUSIVE CARS, INC		09-11880			356.79
EXCLUSIVE CARS, INC		09-11881			845.40
EXCLUSIVE CARS, INC		09-11882			1,214.81
EXCLUSIVE CARS, INC		09-11883			769.20
EXCLUSIVE CARS, INC		09-11884			188.58
EXCLUSIVE CARS, INC		09-11885			141.43
EXCLUSIVE CARS, INC		09-11886			484.31
EXCLUSIVE CARS, INC		09-11887			871.09
EXCLUSIVE CARS, INC		09-11888			1,410.88
EXCLUSIVE CARS, INC		09-11889			836.84
EXCLUSIVE CARS, INC		09-11892			259.29
EXCLUSIVE CARS, INC		09-11893			630.03
EXCLUSIVE CARS, INC		09-11894			997.43
EXCLUSIVE CARS, INC		09-11895			943.93
EXCLUSIVE CARS, INC		09-11928			312.87
EXCLUSIVE CARS, INC		09-11929			244.30
EXCLUSIVE CARS, INC		09-11930			460.61
EXCLUSIVE CARS, INC		09-11931			1,249.23
EXCLUSIVE CARS, INC		09-11932			1,001.60
EXCLUSIVE CARS, INC		09-11933			741.43

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
EXCLUSIVE CARS, INC		09-11934			115.61
EXCLUSIVE CARS, INC		09-11935			110.36
EXCLUSIVE CARS, INC		09-11936			292.50
EXCLUSIVE CARS, INC		09-11937			208.93
EXCLUSIVE CARS, INC		09-11938			745.61
EXCLUSIVE CARS, INC		09-11939			1,016.70
EXCLUSIVE CARS, INC		09-11940			937.54
EXCLUSIVE CARS, INC		09-11941			64.29
EXCLUSIVE CARS, INC		09-11942			56.79
EXCLUSIVE CARS, INC		09-11944			315.01
EXCLUSIVE CARS, INC		09-11947			824.93
EXCLUSIVE CARS, INC		09-11948			110.36
EXCLUSIVE CARS, INC		09-11949			97.39
EXCLUSIVE CARS, INC		09-11950			251.79
EXCLUSIVE CARS, INC		09-11952			1,017.66
EXCLUSIVE CARS, INC		09-11953			777.90
EXCLUSIVE CARS, INC		09-11954			889.22
EXCLUSIVE CARS, INC		09-11955			64.29
EXCLUSIVE CARS, INC		09-11957			720.97
EXCLUSIVE CARS, INC		09-11958			321.43
EXCLUSIVE CARS, INC		09-11959			809.93
EXCLUSIVE CARS, INC		09-11960			654.67
EXCLUSIVE CARS, INC		09-11962			341.79
EXCLUSIVE CARS, INC		09-11963			366.32
EXCLUSIVE CARS, INC		09-11965			948.27
EXCLUSIVE CARS, INC		09-11967			186.44
EXCLUSIVE CARS, INC		09-11968			420.01
EXCLUSIVE CARS, INC		09-11969			307.50
EXCLUSIVE CARS, INC		09-11970			547.52
EXCLUSIVE CARS, INC		09-11971			802.33
EXCLUSIVE CARS, INC		09-11972			924.54
EXCLUSIVE CARS, INC		09-11982			118.93
EXCLUSIVE CARS, INC		09-12012			72.86
EXCLUSIVE CARS, INC		09-12013			124.29
EXCLUSIVE CARS, INC		09-12014			168.21
EXCLUSIVE CARS, INC		09-12015			433.83
EXCLUSIVE CARS, INC		09-12017			873.28
EXCLUSIVE CARS, INC		09-12020			340.72
EXCLUSIVE CARS, INC		09-12021			450.02
EXCLUSIVE CARS, INC		09-12022			541.07
EXCLUSIVE CARS, INC		09-12023			1,900.65
EXCLUSIVE CARS, INC		09-12024			1,015.66
EXCLUSIVE CARS, INC		09-12048			103.93
EXCLUSIVE CARS, INC		09-12050			526.00
EXCLUSIVE CARS, INC		09-12052			694.18
EXCLUSIVE CARS, INC		09-12062			136.07
EXCLUSIVE CARS, INC		09-12063			1,084.07
EXCLUSIVE CARS, INC		09-12064			88.93
EXCLUSIVE CARS, INC		09-12065			72.86
EXCLUSIVE CARS, INC		09-12066			397.51
EXCLUSIVE CARS, INC		09-12067			568.95
EXCLUSIVE CARS, INC		09-12068			562.53
EXCLUSIVE CARS, INC		09-12069			715.75
EXCLUSIVE CARS, INC		09-12070			967.33
EXCLUSIVE CARS, INC		09-12071			69.64
EXCLUSIVE CARS, INC		09-12072			290.36
EXCLUSIVE CARS, INC		09-12073			118.93
EXCLUSIVE CARS, INC		09-12074			541.09
EXCLUSIVE CARS, INC		09-12075			1,048.74
EXCLUSIVE CARS, INC		09-12076			1,100.30
EXCLUSIVE CARS, INC		09-12077			735.02
EXCLUSIVE CARS, INC		09-12163			287.14

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
EXCLUSIVE CARS, INC		09-12164			771.42
EXCLUSIVE CARS, INC		09-12165			1,279.17
EXCLUSIVE CARS, INC		09-12166			744.54
EXCLUSIVE CARS, INC		09-12167			990.96
EXCLUSIVE CARS, INC		09-12179			48.21
EXCLUSIVE CARS, INC		09-12180			116.79
EXCLUSIVE CARS, INC		09-12183			492.86
EXCLUSIVE CARS, INC		09-12184			788.57
EXCLUSIVE CARS, INC		09-12186			26.79
EXCLUSIVE CARS, INC		09-12187			69.64
EXCLUSIVE CARS, INC		09-12189			523.93
EXCLUSIVE CARS, INC		09-12190			448.94
EXCLUSIVE CARS, INC		09-12191			885.78
EXCLUSIVE CARS, INC		09-12192			1,138.95
EXCLUSIVE CARS, INC		09-12201			21.43
EXCLUSIVE CARS, INC		09-12202			169.29
EXCLUSIVE CARS, INC		09-12204			409.29
EXCLUSIVE CARS, INC		09-12206			216.33
EXCLUSIVE CARS, INC		09-12207			1,010.40
EXCLUSIVE CARS, INC		09-12210			428.57
EXCLUSIVE CARS, INC		09-12212			1,140.75
EXCLUSIVE CARS, INC		09-12213			514.30
EXCLUSIVE CARS, INC		09-12214			795.02
EXCLUSIVE CARS, INC		09-12215			42.86
EXCLUSIVE CARS, INC		09-12216			78.21
EXCLUSIVE CARS, INC		09-12217			172.50
EXCLUSIVE CARS, INC		09-12218			232.50
EXCLUSIVE CARS, INC		09-12219			740.25
EXCLUSIVE CARS, INC		09-12220			1,309.22
EXCLUSIVE CARS, INC		09-12221			1,194.69
EXCLUSIVE CARS, INC		09-12222			21.43
EXCLUSIVE CARS, INC		09-12223			21.43
EXCLUSIVE CARS, INC		09-12225			88.93
EXCLUSIVE CARS, INC		09-12226			335.26
EXCLUSIVE CARS, INC		09-12227			860.04
EXCLUSIVE CARS, INC		09-12228			392.14
EXCLUSIVE CARS, INC		09-12229			299.89
EXCLUSIVE CARS, INC		09-12230			1,629.37
EXCLUSIVE CARS, INC		09-12234			21.43
EXCLUSIVE CARS, INC		09-12235			131.68
EXCLUSIVE CARS, INC		09-12236			369.55
EXCLUSIVE CARS, INC		09-12237			592.40
EXCLUSIVE CARS, INC		09-12239			1,227.78
EXCLUSIVE CARS, INC		09-12240			1,581.27
EXCLUSIVE CARS, INC		09-12246			64.29
EXCLUSIVE CARS, INC		09-12247			21.43
EXCLUSIVE CARS, INC		09-12249			364.30
EXCLUSIVE CARS, INC		09-12250			757.52
EXCLUSIVE CARS, INC		09-12251			511.07
EXCLUSIVE CARS, INC		09-12252			854.91
EXCLUSIVE CARS, INC		09-12268			113.57
EXCLUSIVE CARS, INC		09-12269			457.41
EXCLUSIVE CARS, INC		09-12270			182.04
EXCLUSIVE CARS, INC		09-12271			468.23
EXCLUSIVE CARS, INC		09-12273			1,364.81
EXCLUSIVE CARS, INC		09-12276			115.72
EXCLUSIVE CARS, INC		09-12277			223.82
EXCLUSIVE CARS, INC		09-12278			471.23
EXCLUSIVE CARS, INC		09-12279			566.81
EXCLUSIVE CARS, INC		09-12280			1,352.11
EXCLUSIVE CARS, INC		09-12281			1,236.26
EXCLUSIVE CARS, INC		09-12282			1,117.20

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
EXCLUSIVE CARS, INC		09-12283			297.75
EXCLUSIVE CARS, INC		09-12284			185.36
EXCLUSIVE CARS, INC		09-12285			56.79
EXCLUSIVE CARS, INC		09-12286			318.21
EXCLUSIVE CARS, INC		09-12287			621.46
EXCLUSIVE CARS, INC		09-12288			747.78
EXCLUSIVE CARS, INC		09-12289			242.04
EXCLUSIVE CARS, INC		09-12290			67.50
EXCLUSIVE CARS, INC		09-12293			484.20
EXCLUSIVE CARS, INC		09-12294			667.31
EXCLUSIVE CARS, INC		09-12295			1,759.96
EXCLUSIVE CARS, INC		09-12316			78.21
EXCLUSIVE CARS, INC		09-12317			268.93
EXCLUSIVE CARS, INC		09-12318			428.46
EXCLUSIVE CARS, INC		09-12319			1,409.39
EXCLUSIVE CARS, INC		09-12320			1,063.85
EXCLUSIVE CARS, INC		09-12321			805.76
EXCLUSIVE CARS, INC		09-12323			113.57
EXCLUSIVE CARS, INC		09-12324			395.36
EXCLUSIVE CARS, INC		09-12325			461.70
EXCLUSIVE CARS, INC		09-12338			67.50
EXCLUSIVE CARS, INC		09-12339			118.93
EXCLUSIVE CARS, INC		09-12340			183.21
EXCLUSIVE CARS, INC		09-12341			385.72
EXCLUSIVE CARS, INC		09-12342			1,068.03
EXCLUSIVE CARS, INC		09-12343			824.93
EXCLUSIVE CARS, INC		09-12344			805.71
EXCLUSIVE CARS, INC		09-12397			2,882.95
EXCLUSIVE CARS, INC		09-12398			2,882.95
EXCLUSIVE CARS, INC		09-12399			2,882.95
EXCLUSIVE CARS, INC		09-12400			2,882.95
EXCLUSIVE CARS, INC		09-12402			2,882.95
EXCLUSIVE CARS, INC		09-12403			2,882.95
EXCLUSIVE CARS, INC		09-12404			2,882.95
EXCLUSIVE CARS, INC		09-12406			2,882.95
EXCLUSIVE CARS, INC		09-12407			2,882.95
EXCLUSIVE CARS, INC		09-12425			124.29
EXCLUSIVE CARS, INC		09-12426			70.71
EXCLUSIVE CARS, INC		TS55234			188.57
EXCLUSIVE CARS, INC		TS56255			120.00
EXCLUSIVE CARS, INC		TS57881			165.00
FACILITIES MANAGERS, INC.		80425			491.91
FRASERS HOSPITALITY INVESTMENT		1003000R8737			10,683.96
FRASERS HOSPITALITY INVESTMENT		1003000R8788			4,868.64
FRASERS HOSPITALITY INVESTMENT		1003000R8947			3,815.70
FRASERS HOSPITALITY INVESTMENT		1003000R9156/164			22,894.20
FRASERS HOSPITALITY INVESTMENT		1003000R9160/65			30,429.00
FRASERS HOSPITALITY INVESTMENT		10030132990			20,170.08
FTL HOTELS, INC		MV#30186			132.00
GLOBAL CITY CAR LEASE &		264			7,355.25
GLOBAL CITY CAR LEASE &		268			7,498.93
GLOBAL CITY CAR LEASE &		269			93.21
GLOBAL CITY CAR LEASE &		271			154.82
GLOBAL CITY CAR LEASE &		052609-2			45.54
GLOBAL CITY CAR LEASE &		052609-3			473.04
GLOBAL CITY CAR LEASE &		052609-4			2,158.82
GLOBAL CITY CAR LEASE &		052609-6			91.61
GLOBAL CITY CAR LEASE &		052609-7			729.11
GLOBAL CITY CAR LEASE &		060509-10			45.54
GLOBAL CITY CAR LEASE &		060509-11			21.43
GLOBAL CITY CAR LEASE &		060509-12			42.32
GLOBAL CITY CAR LEASE &		060509-13			66.96

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
GLOBAL CITY CAR LEASE &		060509-14			63.75
GLOBAL CITY CAR LEASE &		060509-16			1,031.14
GLOBAL CITY CAR LEASE &		060509-2			735.43
GLOBAL CITY CAR LEASE &		060509-3			571.07
GLOBAL CITY CAR LEASE &		060509-6			78.75
GLOBAL CITY CAR LEASE &		060509-7			163.93
GLOBAL CITY CAR LEASE &		060509-8			1,428.11
GLOBAL CITY CAR LEASE &		060509-9			21.43
GLOBAL CITY CAR LEASE &		060809-1			1,633.82
GLOBAL CITY CAR LEASE &		060809-10			26.79
GLOBAL CITY CAR LEASE &		060809-11			39.64
GLOBAL CITY CAR LEASE &		060809-12			45.54
GLOBAL CITY CAR LEASE &		060809-13			35.36
GLOBAL CITY CAR LEASE &		060809-16			1,040.89
GLOBAL CITY CAR LEASE &		060809-4			773.46
GLOBAL CITY CAR LEASE &		060809-5			641.14
GLOBAL CITY CAR LEASE &		060809-6			136.61
GLOBAL CITY CAR LEASE &		060809-7			45.54
GLOBAL CITY CAR LEASE &		060809-8			21.43
GLOBAL CITY CAR LEASE &		060909-10			45.54
GLOBAL CITY CAR LEASE &		060909-11			45.54
GLOBAL CITY CAR LEASE &		060909-4			416.79
GLOBAL CITY CAR LEASE &		060909-5			169.82
GLOBAL CITY CAR LEASE &		060909-6			103.93
GLOBAL CITY CAR LEASE &		060909-7			1,864.18
GLOBAL CITY CAR LEASE &		060909-8			66.96
GLOBAL CITY CAR LEASE &		060909-9			51.96
GLOBAL CITY CAR LEASE &		061009-1			1,212.21
GLOBAL CITY CAR LEASE &		061009-12			51.96
GLOBAL CITY CAR LEASE &		061009-13			51.96
GLOBAL CITY CAR LEASE &		061009-14			45.54
GLOBAL CITY CAR LEASE &		061009-15			63.75
GLOBAL CITY CAR LEASE &		061009-16			75.54
GLOBAL CITY CAR LEASE &		061009-17			91.61
GLOBAL CITY CAR LEASE &		061009-18			45.54
GLOBAL CITY CAR LEASE &		061009-2			805.07
GLOBAL CITY CAR LEASE &		061009-4			1,849.18
GLOBAL CITY CAR LEASE &		061009-6			372.32
GLOBAL CITY CAR LEASE &		061009-7			66.96
GLOBAL CITY CAR LEASE &		061009-8			45.54
GLOBAL CITY CAR LEASE &		061009-9			120.00
GLOBAL CITY CAR LEASE &		061109-10			66.96
GLOBAL CITY CAR LEASE &		061109-11			48.75
GLOBAL CITY CAR LEASE &		061109-12			1,207.39
GLOBAL CITY CAR LEASE &		061109-13			58.39
GLOBAL CITY CAR LEASE &		061109-14			45.54
GLOBAL CITY CAR LEASE &		061109-15-A			31.07
GLOBAL CITY CAR LEASE &		061109-2			102.86
GLOBAL CITY CAR LEASE &		061109-4			681.86
GLOBAL CITY CAR LEASE &		061109-5			2,025.43
GLOBAL CITY CAR LEASE &		061109-7			257.68
GLOBAL CITY CAR LEASE &		061109-9			45.54
GLOBAL CITY CAR LEASE &		061209-1			714.11
GLOBAL CITY CAR LEASE &		061209-3			63.75
GLOBAL CITY CAR LEASE &		061209-4			864.00
GLOBAL CITY CAR LEASE &		061209-6			154.82
GLOBAL CITY CAR LEASE &		061209-7			994.07
GLOBAL CITY CAR LEASE &		061209-8			45.54
GLOBAL CITY CAR LEASE &		061209-9			31.07
GLOBAL CITY CAR LEASE &		061509-3			1,153.61
GLOBAL CITY CAR LEASE &		061509-4			63.75
GLOBAL CITY CAR LEASE &		061509-5			1,909.93

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
GLOBAL CITY CAR LEASE &		061509-6			755.36
GLOBAL CITY CAR LEASE &		061509-7			60.54
GLOBAL CITY CAR LEASE &		061509-8			48.75
GLOBAL CITY CAR LEASE &		061509-9			805.50
GLOBAL CITY CAR LEASE &		061609-1			1,502.04
GLOBAL CITY CAR LEASE &		061609-10			31.07
GLOBAL CITY CAR LEASE &		061609-12			585.43
GLOBAL CITY CAR LEASE &		061609-13			21.43
GLOBAL CITY CAR LEASE &		061609-3			1,227.32
GLOBAL CITY CAR LEASE &		061609-4			862.50
GLOBAL CITY CAR LEASE &		061609-5			102.86
GLOBAL CITY CAR LEASE &		061609-6			176.79
GLOBAL CITY CAR LEASE &		061609-8			26.79
GLOBAL CITY CAR LEASE &		061709-1			1,356.75
GLOBAL CITY CAR LEASE &		061709-10			169.82
GLOBAL CITY CAR LEASE &		061709-11			94.29
GLOBAL CITY CAR LEASE &		061709-12			48.75
GLOBAL CITY CAR LEASE &		061709-14			653.04
GLOBAL CITY CAR LEASE &		061709-15			167.14
GLOBAL CITY CAR LEASE &		061709-2			840.43
GLOBAL CITY CAR LEASE &		061709-3			1,700.68
GLOBAL CITY CAR LEASE &		061709-4			1,052.14
GLOBAL CITY CAR LEASE &		061709-5			257.57
GLOBAL CITY CAR LEASE &		061709-6			688.71
GLOBAL CITY CAR LEASE &		061709-7			117.86
GLOBAL CITY CAR LEASE &		061709-8			120.00
GLOBAL CITY CAR LEASE &		061709-9			127.50
GLOBAL CITY CAR LEASE &		061809-1			1,355.79
GLOBAL CITY CAR LEASE &		061809-7			31.07
GLOBAL CITY CAR LEASE &		061809-8			563.04
GLOBAL CITY CAR LEASE &		061909-1			1,433.79
GLOBAL CITY CAR LEASE &		061909-17			1,058.89
GLOBAL CITY CAR LEASE &		061909-3			1,041.32
GLOBAL CITY CAR LEASE &		061909-4			1,907.57
GLOBAL CITY CAR LEASE &		061909-5			1,067.68
GLOBAL CITY CAR LEASE &		090622-1			1,236.64
GLOBAL CITY CAR LEASE &		090622-2			188.04
GLOBAL CITY CAR LEASE &		090622-3			595.61
GLOBAL CITY CAR LEASE &		090622-5			735.54
GLOBAL CITY CAR LEASE &		090622-6			77.68
GLOBAL CITY CAR LEASE &		090622-7			938.46
GLOBAL CITY CAR LEASE &		090623-3			928.93
GLOBAL CITY CAR LEASE &		090623-4			156.96
GLOBAL CITY CAR LEASE &		90730			1,321.07
GLOBAL CITY CAR LEASE &		908201			1,204.82
GLOBAL ONE SHUTTLE SERVICE		09-07160			128.14
GLOBE TELECOM		BILL 34			128.57
GLOBE TELECOM		BILL NO.33			55.99
GLOBE TELECOM		BILL 27			171.43
GLOBE TELECOM		BILL 28			128.57
GLOBE TELECOM		BILL NO.29			128.57
GLOBE TELECOM		BILL 27			171.43
GLOBE TELECOM		BILL 29			128.57
GLOBE TELECOM		BILL NO.28			128.57
GLOBE TELECOM		BILL 24			204.00
GLOBE TELECOM		BILL 28			128.57
GLOBE TELECOM		BILL NO 29			128.57
GLOBE TELECOM		BILL NO.27			171.43
GLOBE TELECOM		BILL 27			171.43
GLOBE TELECOM		BILL NO 24			204.00
GLOBE TELECOM		BILL NO 28			128.57
GLOBE TELECOM		BILL NO 29			128.57

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DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
GLOBE TELECOM		BILL NO 28			128.57
GLOBE TELECOM		BILL NO 29			128.57
GLOBE TELECOM		BILL NO. 27			171.43
GLOBE TELECOM		BILL 24			204.00
GLOBE TELECOM		BILL 28			128.57
GLOBE TELECOM		BILL NO 29			128.57
GLOBE TELECOM		BILL NO.27			171.43
GLOBE TELECOM		BILL 27			171.43
GLOBE TELECOM		BILL 28			128.57
GLOBE TELECOM		BILL 25			171.43
GLOBE TELECOM		BILL 26			128.57
GLOBE TELECOM		BILL NO 27			128.57
GLOBE TELECOM		BILL 25			128.57
GLOBE TELECOM		BILL NO 22			204.00
GLOBE TELECOM		BILL NO 26			128.57
GLOBE TELECOM		BILL NO.21			210.37
GLOBE TELECOM		BILL NO.24			171.43
GLOBE TELECOM		BILL 25			128.57
GLOBE TELECOM		BILL NO 21			204.00
GLOBE TELECOM		BILL NO. 24			171.43
GLOBE TELECOM		BILL NO.26			128.57
GLOBE TELECOM		BILL 25			128.57
GLOBE TELECOM		BILL NO 21			204.00
GLOBE TELECOM		BILL NO.24			171.43
GLOBE TELECOM		BILL NO.26			128.57
GLOBE TELECOM		BILL 23			171.43
GLOBE TELECOM		BILL 24			128.57
GLOBE TELECOM		BILL NO.25			128.57
GLOBE TELECOM		BILL 23			171.43
GLOBE TELECOM		BILL NO.24			128.57
GLOBE TELECOM		BILL 23			171.43
GLOBE TELECOM		BILL 24			128.57
GLOBE TELECOM		BILL 20			204.00
GLOBE TELECOM		BILL 23			171.43
GLOBE TELECOM		BILL 24			128.57
GLOBE TELECOM		BILL NO.25			128.57
GLOBE TELECOM		BILL 21			171.43
GLOBE TELECOM		BILL 22			128.57
GLOBE TELECOM		BILL NO.23			128.57
GLOBE TELECOM		BILL 21			171.43
GLOBE TELECOM		BILL NO 23			128.57
GLOBE TELECOM		BILL NO.22			128.57
GLOBE TELECOM		BILL 19			171.43
GLOBE TELECOM		BILL 20			128.57
GLOBE TELECOM		BILL 19			171.43
GLOBE TELECOM		BILL 20			128.57
GLOBE TELECOM		BILL NO.21			128.57
GLOBE TELECOM		BILL 19			128.57
GLOBE TELECOM		BILL NO 18			171.43
GLOBE TELECOM		BILL NO 20			128.57
GLOBE TELECOM		BILL 19			128.57
GLOBE TELECOM		BILL NO.18			171.43
GLOBE TELECOM		BILL NO.20			128.57
GLOBE TELECOM		BILL 18			171.43
GLOBE TELECOM		BILL 19			128.57
GLOBE TELECOM		BILL NO.20			128.57
GLOBE TELECOM		BILL 18			171.43
GLOBE TELECOM		BILL NO 19			128.57
GLOBE TELECOM		BILL NO.20			128.57
GLOBE TELECOM		BILL 18			171.43
GLOBE TELECOM		BILL 19			128.57
GLOBE TELECOM		BILL 20			128.57

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
GLOBE TELECOM		BILL 15			128.57
GLOBE TELECOM		BILL NO 14			171.43
GLOBE TELECOM		BILL NO.16			128.57
GLOBE TELECOM		BILL NO 14			171.43
GLOBE TELECOM		BILL NO.15			128.57
GLOBE TELECOM		BILL NO 15			128.57
GLOBE TELECOM		BILL NO.14			171.43
GLOBE TELECOM		BILL NO 15			128.57
GLOBE TELECOM		BILL NO 16			128.57
GLOBE TELECOM		BILL NO.14			171.43
GLOBE TELECOM		BILL 15			128.57
GLOBE TELECOM		BILL 16			128.57
GLOBE TELECOM		BILL NO. 14			171.43
GLOBE TELECOM		BILL 14			171.43
GLOBE TELECOM		BILL 15			128.57
GLOBE TELECOM		BILL NO.16			128.57
GLOBE TELECOM		BILL 16			128.57
GLOBE TELECOM		BILL NO. 14			171.43
GLOBE TELECOM		BILL NO.15			128.57
GLOBE TELECOM		BILL 14			171.43
GLOBE TELECOM		BILL 15			128.57
GLOBE TELECOM		BILL 16			128.57
GLOBE TELECOM		BILL 14			171.43
GLOBE TELECOM		BILL 15			128.57
GLOBE TELECOM		BILL NO 14			171.43
GLOBE TELECOM		BILL NO 15			128.57
GLOBE TELECOM		BILL NO.16			128.57
GLOBE TELECOM		BILL 14			171.43
GLOBE TELECOM		BILL 15			128.57
GLOBE TELECOM		BILL NO 16			128.57
GLOBE TELECOM		BILL NO.14			171.43
GLOBE TELECOM		BILL NO.15			128.57
GLOBE TELECOM		BILL 15			128.57
GLOBE TELECOM		BILL NO.14			171.43
GLOBE TELECOM		BILL 14			128.57
GLOBE TELECOM		BILL NO 13			171.43
GLOBE TELECOM		BILL NO.13			171.43
GLOBE TELECOM		BILL NO.14			128.57
GLOBE TELECOM		BILL NO 13			171.43
GLOBE TELECOM		BILL NO.14			128.57
GLOBE TELECOM		BILL 13			171.43
GLOBE TELECOM		BILL 14			128.57
GLOBE TELECOM		BILL NO 13			128.57
GLOBE TELECOM		BILL NO 14			128.57
GLOBE TELECOM		BILL 13			128.57
GLOBE TELECOM		BILL 14			128.57
GLOBE TELECOM		BILL 12			171.43
GLOBE TELECOM		BILL 13			128.57
GLOBE TELECOM		BILL 14			128.57
GLOBE TELECOM		BILL 12			171.43
GLOBE TELECOM		BILL 14			128.57
GLOBE TELECOM		BILL NO.13			128.57
GLOBE TELECOM		BILL 13			128.57
GLOBE TELECOM		BILL 14			128.57
GLOBE TELECOM		BILL NO.12			171.43
GLOBE TELECOM		BILL 12			171.43
GLOBE TELECOM		BILL 13			128.57
GLOBE TELECOM		BILL NO 14			128.57
GLOBE TELECOM		BILL 11			257.14
GLOBE TELECOM		BILL NO.12			192.86
GLOBE TELECOM		BILL 11			128.57
GLOBE TELECOM		BILL NO.10			171.43

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
GLOBE TELECOM		BILL NO.12			128.57
GLOBE TELECOM		BILL 10			171.43
GLOBE TELECOM		BILL 11			128.57
GLOBE TELECOM		BILL NO.12			128.57
GLOBE TELECOM		BILL 11			128.57
GLOBE TELECOM		BILL NO.10			171.43
GLOBE TELECOM		BILL NO 11			128.57
GLOBE TELECOM		BILL NO.10			171.43
GLOBE TELECOM		BILL 11			128.57
GLOBE TELECOM		BILL NO 10			171.43
GLOBE TELECOM		BILL 10			171.43
GLOBE TELECOM		BILL 11			128.57
GLOBE TELECOM		BILL 12			128.57
GLOBE TELECOM		BILL 12			128.57
GLOBE TELECOM		BILL NO 11			128.57
GLOBE TELECOM		BILL NO.10			171.43
GLOBE TELECOM		BILL 11			128.57
GLOBE TELECOM		BILL 12			128.57
GLOBE TELECOM		BILL NO.10			171.43
GLOBE TELECOM		BILL 10			171.43
GLOBE TELECOM		BILL 12			128.57
GLOBE TELECOM		BILL NO 11			128.57
GLOBE TELECOM		BILL NO 11			128.57
GLOBE TELECOM		BILL NO.10			171.43
GLOBE TELECOM		BILL NO.12			128.57
GLOBE TELECOM		BILL 10			171.43
GLOBE TELECOM		BILL NO 11			128.57
GLOBE TELECOM		BILL NO 12			128.57
GLOBE TELECOM		BILL 11			128.57
GLOBE TELECOM		BILL NO 12			128.57
GLOBE TELECOM		BILL 11			128.57
GLOBE TELECOM		BILL 12			128.57
GLOBE TELECOM		BILL 11			128.57
GLOBE TELECOM		BILL 12			128.57
GLOBE TELECOM		BILL 10			171.43
GLOBE TELECOM		BILL 12			128.57
GLOBE TELECOM		BILL NO.11			128.57
GLOBE TELECOM		BILL 10			128.57
GLOBE TELECOM		BILL NO.11			128.57
GLOBE TELECOM		BILL NO.9			171.43
GLOBE TELECOM		BILL 11			128.57
GLOBE TELECOM		BILL NO 10			128.57
GLOBE TELECOM		BILL NO.9			171.43
GLOBE TELECOM		BILL 9			171.43
GLOBE TELECOM		BILL NO 10			128.57
GLOBE TELECOM		BILL NO.11			128.57
GLOBE TELECOM		BILL 11			128.57
GLOBE TELECOM		BILL NO 9			171.43
GLOBE TELECOM		BILL NO.10			128.57
GLOBE TELECOM		BILL 11			128.57
GLOBE TELECOM		BILL 9			171.43
GLOBE TELECOM		BILL NO.10			128.57
GLOBE TELECOM		BILL NO.9			171.43
GLOBE TELECOM		BILL 9			171.43
GLOBE TELECOM		BILL NO.10			128.57
GLOBE TELECOM		BILL NO.11			128.57
GLOBE TELECOM		BILL 11			128.57

6

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
GLOBE TELECOM		BILL 9			171.43
GLOBE TELECOM		BILL NO.10			128.57
GLOBE TELECOM		BILL 10			128.57
GLOBE TELECOM		BILL 8			171.43
GLOBE TELECOM		BILL NO.9			128.57
GLOBE TELECOM		BILL 10			128.57
GLOBE TELECOM		BILL 8			171.43
GLOBE TELECOM		BILL NO 9			128.57
GLOBE TELECOM		BILL 8			171.43
GLOBE TELECOM		BILL 9			128.57
GLOBE TELECOM		BILL 7			272.00
GLOBE TELECOM		BILL 9			128.57
GLOBE TELECOM		BILL NO.8			87.21
GLOBE TELECOM		BILL 7			171.43
GLOBE TELECOM		BILL NO 9			128.57
GLOBE TELECOM		BILL NO.8			128.57
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL NO 9			128.57
GLOBE TELECOM		BILL NO.7			171.43
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL NO.7			171.43
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL 9			128.57
GLOBE TELECOM		BILL NO.7			192.86
GLOBE TELECOM		BILL 7			192.86
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL NO.9			128.57
GLOBE TELECOM		BILL 7			306.00
GLOBE TELECOM		BILL 9			128.57
GLOBE TELECOM		BILL NO.8			87.21
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL 9			128.57
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL NO. 7			192.86
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL 9			128.57
GLOBE TELECOM		BILL NO.7			192.86
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL 9			128.57
GLOBE TELECOM		BILL NO.8			128.57
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL NO.9			128.57
GLOBE TELECOM		BILL NO 8			128.57
GLOBE TELECOM		BILL NO.9			128.57
GLOBE TELECOM		BILL NO.8			128.57
GLOBE TELECOM		BILL NO.9			128.57
GLOBE TELECOM		BILL 7			192.86
GLOBE TELECOM		BILL NO.8			128.57
GLOBE TELECOM		BILL NO.9			128.57
GLOBE TELECOM		BILL 7			192.86
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL 9			128.57
GLOBE TELECOM		BILL 7			192.86
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL 9			128.57
GLOBE TELECOM		BILL 7			192.86
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL 9			128.57
GLOBE TELECOM		BILL NO. 7			192.86
GLOBE TELECOM		BILL NO.8			128.57
GLOBE TELECOM		BILL 4			204.00
GLOBE TELECOM		BILL 5			204.00

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DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
GLOBE TELECOM		BILL 7			192.86
GLOBE TELECOM		BILL 9			128.57
GLOBE TELECOM		BILL NO 8			128.57
GLOBE TELECOM		BILL 8			282.97
GLOBE TELECOM		BILL NO 9			204.00
GLOBE TELECOM		BILL NO.4			204.00
GLOBE TELECOM		BILL 7			192.86
GLOBE TELECOM		BILL NO 8			128.57
GLOBE TELECOM		BILL NO 9			128.57
GLOBE TELECOM		BILL NO 8			128.57
GLOBE TELECOM		BILL NO 9			128.57
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL NO 7			128.57
GLOBE TELECOM		BILL NO.6			171.43
GLOBE TELECOM		BILL 6			171.43
GLOBE TELECOM		BILL 7			128.57
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL 6			171.43
GLOBE TELECOM		BILL NO 7			128.57
GLOBE TELECOM		BILL NO 8			128.57
GLOBE TELECOM		BILL NO.3			204.00
GLOBE TELECOM		BILL 6			171.43
GLOBE TELECOM		BILL 8			128.57
GLOBE TELECOM		BILL NO.7			128.57
GLOBE TELECOM		BILL 6			171.43
GLOBE TELECOM		BILL 7			128.57
GLOBE TELECOM		BILL NO 8			128.57
GLOBE TELECOM		BILL 7			128.57
GLOBE TELECOM		BILL NO 8			128.57
GLOBE TELECOM		BILL 6			171.43
GLOBE TELECOM		BILL NO 7			128.57
GLOBE TELECOM		BILL NO 8			128.57
GLOBE TELECOM		BILL 5			171.43
GLOBE TELECOM		BILL 6			128.57
GLOBE TELECOM		BILL NO 7			128.57
GLOBE TELECOM		BILL NO 7			128.57
GLOBE TELECOM		BILL NO.5			171.43
GLOBE TELECOM		BILL NO.6			128.57
GLOBE TELECOM		BILL 1			490.67
GLOBE TELECOM		BILL 4			192.86
GLOBE TELECOM		BILL NO 5			128.57
GLOBE TELECOM		BILL NO.6			128.57
GLOBE TELECOM		BILL NO 1			490.67
GLOBE TELECOM		BILL 1			490.67
GLOBE TELECOM		BILL 2			204.00
GLOBE TELECOM		BILL 4			306.00
GLOBE TELECOM		BILL 6			128.57
GLOBE TELECOM		BILL NO.5			87.21
GLOBE TELECOM		BILL 1			490.67
GLOBE TELECOM		BILL 2			204.00
GLOBE TELECOM		BILL 4			192.86
GLOBE TELECOM		BILL 6			128.57
GLOBE TELECOM		BILL NO 5			128.57
GLOBE TELECOM		BILL 4			192.86
GLOBE TELECOM		BILL 6			128.57
GLOBE TELECOM		BILL NO 5			128.57
GLOBE TELECOM		BILL NO.1			490.67
GLOBE TELECOM		BILL 6			128.57
GLOBE TELECOM		BILL NO 1			490.67
GLOBE TELECOM		BILL 1			490.67
GLOBE TELECOM		BILL 4			192.86
GLOBE TELECOM		BILL 5			128.57

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
GLOBE TELECOM		BILL 6			128.57
GLOBE TELECOM		BILL 5			128.57
GLOBE TELECOM		BILL 6			128.57
GLOBE TELECOM		BILL 3			192.86
GLOBE TELECOM		BILL NO 4			128.57
GLOBE TELECOM		BILL NO.5			128.57
GLOBE TELECOM		BILL NO.4			128.57
GLOBE TELECOM		BILL NO.5			128.57
GLOBE TELECOM		BILL NO.4			128.57
GLOBE TELECOM		BILL NO.5			128.57
GLOBE TELECOM		BILL 2			529.88
GLOBE TELECOM		BILL 3			389.50
GLOBE TELECOM		BILL NO 1			551.96
GLOBE TELECOM		BILL 3			592.64
GLOBE TELECOM		BILL NO.2			911.51
GLOBE TELECOM		BILL NO 3			357.49
GLOBE TELECOM		BILL NO 3			321.43
GLOBE TELECOM		BILL NO.2			707.21
GLOBE TELECOM		BILL NO 3			214.29
GLOBE TELECOM		BILL NO.2			320.00
GLOBE TELECOM		BILL NO 3			214.29
GLOBE TELECOM		BILL NO.2			320.00
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL NO.2			320.00
GLOBE TELECOM		BILL 2			320.00
GLOBE TELECOM		BILL 4			214.29
GLOBE TELECOM		BILL NO 3			214.29
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		ILL 2			320.00
GLOBE TELECOM		BILL 2			320.00
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL NO.2			320.00
GLOBE TELECOM		BILL 2			320.00
GLOBE TELECOM		BILL NO 3			214.29
GLOBE TELECOM		BILL NO.2			320.00
GLOBE TELECOM		BILL NO.3			214.29
GLOBE TELECOM		BILL 2			320.00
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL 2			320.00
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL NO.2			320.00
GLOBE TELECOM		BILL 1			342.17
GLOBE TELECOM		BILL 2			214.29
GLOBE TELECOM		BILL NO.3			214.29
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO 1			312.44
GLOBE TELECOM		BILL NO 3			128.57
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO 1			312.44
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO 1			312.44
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO 1			312.44
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO 1			312.44
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL 2			128.57

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO 1			312.44
GLOBE TELECOM		BILL NO 1			312.44
GLOBE TELECOM		BILL NO 3			128.57
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO 1			312.44
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL 3			342.48
GLOBE TELECOM		BILL NO.2			321.43
GLOBE TELECOM		BILL 2			216.43
GLOBE TELECOM		BILL NO 1			376.54
GLOBE TELECOM		BILL NO.1			530.53
GLOBE TELECOM		BILL NO.2			321.43
GLOBE TELECOM		BILL NO 1			530.53
GLOBE TELECOM		BILL NO 2			321.43
GLOBE TELECOM		BILL 1			195.07
GLOBE TELECOM		BILL NO 2			128.57
GLOBE TELECOM		BILL NO 1			195.07
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO 1			195.07
GLOBE TELECOM		BILL 1			195.07
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO 1			195.07
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO 1			195.07
GLOBE TELECOM		BILL 1			186.64
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO 1			186.64
GLOBE TELECOM		BILL NO 1			186.64
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL 1			186.64
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO.1			456.22
GLOBE TELECOM		BILL NO 2			128.57
GLOBE TELECOM		BILL 1			153.46
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO 1			153.46
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO 1			153.46
GLOBE TELECOM		BILL 1			153.46
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO 1			153.46
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL NO 1			153.46
GLOBE TELECOM		BILL NO 2			128.57
GLOBE TELECOM		BILL NO 1			373.27
GLOBE TELECOM		BILL NO 1			373.27
GLOBE TELECOM		BILL NO.1			559.91
GLOBE TELECOM		BILL NO 1			178.34
GLOBE TELECOM		BILL 1			314.28
GLOBE TELECOM		BILL NO 2			214.29
GLOBE TELECOM		BILL NO.3			214.29
GLOBE TELECOM		BILL 1			257.14
GLOBE TELECOM		BILL 2			214.29
GLOBE TELECOM		BILL 1			153.46

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
GLOBE TELECOM		BILL 24			128.57
GLOBE TELECOM		BILL NO.23			171.43
GLOBE TELECOM		BILL NO.25			128.57
GLOBE TELECOM		BILL 24			128.57
GLOBE TELECOM		BILL NO.23			171.43
GLOBE TELECOM		BILL NO.25			128.57
GLOBE TELECOM		BILL 22			171.43
GLOBE TELECOM		BILL NO 23			128.57
GLOBE TELECOM		BILL NO 24			128.57
GLOBE TELECOM		BILL NO 24			128.57
GLOBE TELECOM		BILL NO.23			128.57
GLOBE TELECOM		BILL 22			128.57
GLOBE TELECOM		BILL NO 23			128.57
GLOBE TELECOM		BILL NO.21			171.43
GLOBE TELECOM		BILL 22			128.57
GLOBE TELECOM		BILL 23			128.57
GLOBE TELECOM		BILL NO.21			171.43
GLOBE TELECOM		BILL 22			128.57
GLOBE TELECOM		BILL NO 21			171.43
GLOBE TELECOM		BILL NO 23			128.57
GLOBE TELECOM		BILL NO 23			128.57
GLOBE TELECOM		BILL NO. 21			171.43
GLOBE TELECOM		BILL NO.22			128.57
GLOBE TELECOM		BILL 21			171.43
GLOBE TELECOM		BILL 22			128.57
GLOBE TELECOM		BILL NO 23			128.57
GLOBE TELECOM		BILL 18			128.57
GLOBE TELECOM		BILL NO. 16			171.43
GLOBE TELECOM		BILL NO.17			128.57
GLOBE TELECOM		BILL 7			272.00
GLOBE TELECOM		BILL 8			87.21
GLOBE TELECOM		BILL NO 9			128.57
GLOBE TELECOM		BILL NO.5			128.57
GLOBE TELECOM		BILL NO.6			128.57
GLOBE TELECOM		BILL 1			490.67
GLOBE TELECOM		BILL 5			128.57
GLOBE TELECOM		BILL 6			128.57
GLOBE TELECOM		BILL NO 5			128.57
GLOBE TELECOM		BILL 1			490.67
GLOBE TELECOM		BILL 4			192.86
GLOBE TELECOM		BILL 6			128.57
GLOBE TELECOM		BILL NO.5			128.57
GLOBE TELECOM		BILL 2			923.05
GLOBE TELECOM		ILL 3			535.71
GLOBE TELECOM		BILL NO 3			923.39
GLOBE TELECOM		BILL 2			321.43
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL NO.2			320.00
GLOBE TELECOM		BILL 2			320.00
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL 2			320.00
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL NO.2			320.00
GLOBE TELECOM		BILL NO.3			214.29
GLOBE TELECOM		BILL 2			320.00
GLOBE TELECOM		BILL NO.3			214.29
GLOBE TELECOM		BILL 2			320.00
GLOBE TELECOM		BILL NO 3			214.29
GLOBE TELECOM		BILL NO.2			319.36

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
GLOBE TELECOM		BILL NO.3			214.29
GLOBE TELECOM		BILL 2			320.00
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL 2			320.00
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL NO 2			214.29
GLOBE TELECOM		BILL NO 3			214.29
GLOBE TELECOM		BILL NO.1			355.99
GLOBE TELECOM		BILL 1			355.99
GLOBE TELECOM		BILL 2			214.29
GLOBE TELECOM		BILL NO 3			214.29
GLOBE TELECOM		BILL 1			355.99
GLOBE TELECOM		BILL NO 2			214.29
GLOBE TELECOM		BILL NO 3			214.29
GLOBE TELECOM		BILL 1			355.99
GLOBE TELECOM		BILL NO 3			214.29
GLOBE TELECOM		BILL NO.2			269.63
GLOBE TELECOM		BILL 1			355.99
GLOBE TELECOM		BILL 2			214.29
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL 2			214.29
GLOBE TELECOM		BILL NO 3			214.29
GLOBE TELECOM		BILL NO.1			342.17
GLOBE TELECOM		BILL 1			342.17
GLOBE TELECOM		BILL 2			214.29
GLOBE TELECOM		BILL 3			214.29
GLOBE TELECOM		BILL 1			312.44
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO 3			128.57
GLOBE TELECOM		BILL 1			312.44
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO 3			128.57
GLOBE TELECOM		BILL NO 3			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL 1			312.44
GLOBE TELECOM		BILL NO 3			128.57
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL NO.3			128.57
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO 3			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL 1			312.44
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL NO.3			128.57
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO 3			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL 1			312.44
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO 2			128.57

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL 1			312.44
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO.3			128.57
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL NO 2			128.57
GLOBE TELECOM		BILL NO 3			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL NO 3			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO 2			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL NO.2			128.57
GLOBE TELECOM		BILL NO.3			128.57
GLOBE TELECOM		BILL 3			128.57
GLOBE TELECOM		BILL NO 2			128.57
GLOBE TELECOM		BILL NO.1			312.44
GLOBE TELECOM		BILL NO.1			414.18
GLOBE TELECOM		BILL NO.2			368.05
GLOBE TELECOM		BILL NO.3			294.63
GLOBE TELECOM		BILL 1			385.71
GLOBE TELECOM		BILL 3			321.43
GLOBE TELECOM		BILL NO 2			321.43
GLOBE TELECOM		BILL NO 1			530.53
GLOBE TELECOM		BILL NO.2			528.39
GLOBE TELECOM		BILL 1			195.07
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO.1			186.64
GLOBE TELECOM		BILL 1			186.64
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO.1			304.15
GLOBE TELECOM		BILL 1			304.15
GLOBE TELECOM		BILL 1			290.32
GLOBE TELECOM		BILL 2			290.32
GLOBE TELECOM		BILL NO 2			128.57
GLOBE TELECOM		BILL NO.1			153.46
GLOBE TELECOM		BILL NO 2			128.57
GLOBE TELECOM		BILL NO.1			153.46
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO.1			153.46
GLOBE TELECOM		BILL 2			128.57
GLOBE TELECOM		BILL NO.1			153.46
GLOBE TELECOM		BILL 1			370.59
GLOBE TELECOM		BILL 1			434.33
GLOBE TELECOM		BILL NO.1			373.27
GLOBE TELECOM		BILL 1			178.34
GLOBE TELECOM		BILL NO.1			178.34
GLOBE TELECOM		BILL NO.1			178.34
GLOBE TELECOM		BILL NO.1			178.34
GLOBE TELECOM		BILL 1			178.34
GLOBE TELECOM		BILL 1			178.34

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DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
GLOBE TELECOM		BILL 1			165.90
GLOBE TELECOM		BILL 1			165.90
GLOBE TELECOM		BILL NO.1			165.90
GLOBE TELECOM		BILL NO.1			165.90
GLOBE TELECOM		BILL 1			165.90
GLOBE TELECOM		BILL NO.1			145.16
GLOBE TELECOM		BILL 1			145.16
GLOBE TELECOM		BILL NO.1			145.16
GLOBE TELECOM		BILL 1			145.16
GLOBE TELECOM		BILL 1			145.16
GOUDIE ASSOCIATES MANILA LTD.		3902BINV 4/7500			(32,871.43)
GOUDIE ASSOCIATES MANILA LTD.		3902BINV4/7500			32,871.43
GOUDIE ASSOCIATES MANILA LTD.		3997 01 REV 1			3,177.86
GOUDIE ASSOCIATES MANILA LTD.		3997 02 REV 1			5,072.57
HEADSTRONG PHILIPPINES INC.		120			25,109.42
HEADSTRONG PHILIPPINES INC.		121			31,301.64
HEADSTRONG PHILIPPINES INC.		122			18,259.29
HEADSTRONG PHILIPPINES INC.		123			15,071.16
HEADSTRONG PHILIPPINES INC.		182			34,603.20
HEADSTRONG PHILIPPINES INC.		183			25,750.55
HEADSTRONG PHILIPPINES INC.		184			20,185.20
HEADSTRONG PHILIPPINES INC.		186			33,738.12
HEADSTRONG PHILIPPINES INC.		000000190-RECLAS			19,905.19
HEADSTRONG PHILIPPINES INC.		000000191-RECLAS			20,006.25
HEADSTRONG PHILIPPINES INC.		209			31,665.82
HEADSTRONG PHILIPPINES INC.		212			22,793.64
HEADSTRONG PHILIPPINES INC.		219			36,541.26
HEADSTRONG PHILIPPINES INC.		220			28,623.99
HEADSTRONG PHILIPPINES INC.		221			23,420.67
HEADSTRONG PHILIPPINES INC.		CM 000000048			(21,462.00)
HEADSTRONG PHILIPPINES INC.		CM 000000049			(36,544.80)
HEADSTRONG PHILIPPINES INC.		CM 000000066			(39,244.68)
IBM SOLUTIONS DELIVERY, INC.		3X3415			33,816.92
INNOVE COMMUNICATIONS INC		BILL 1			113.49
INNOVE COMMUNICATIONS INC		BILL 1			152.18
INNOVE COMMUNICATIONS INC		BILL 1			174.56
INNOVE COMMUNICATIONS INC		BILL 1			170.08
INNOVE COMMUNICATIONS INC		BILL 1			148.66
INNOVE COMMUNICATIONS INC		BILL 1			157.25
INNOVE COMMUNICATIONS INC		BILL 1			157.25
INNOVE COMMUNICATIONS INC		BILL 1			143.37
INNOVE COMMUNICATIONS INC		BILL 1			152.62
INNOVE COMMUNICATIONS INC		BILL 1			147.70
INNOVE COMMUNICATIONS INC		BILL 1			215.29
INNOVE COMMUNICATIONS INC		BILL 1			161.58
INNOVE COMMUNICATIONS INC		BILL 1			148.00
INNOVE COMMUNICATIONS INC		BILL 1			161.88
INNOVE COMMUNICATIONS INC		BILL 1			295.99
INNOVE COMMUNICATIONS INC		BILL NO 1			152.62
INNOVE COMMUNICATIONS INC		BILL NO 1			166.50
INNOVE COMMUNICATIONS INC		BILL NO 1			143.37
INNOVE COMMUNICATIONS INC		BILL NO 1			207.38
INNOVE COMMUNICATIONS INC		BILL NO 1			147.70
INNOVE COMMUNICATIONS INC		BILL NO 1			161.13
INNOVE COMMUNICATIONS INC		BILL NO 1			165.60
INNOVE COMMUNICATIONS INC		BILL NO 1			156.65
INNOVE COMMUNICATIONS INC		BILL NO 1			165.60
INNOVE COMMUNICATIONS INC		BILL NO 1			170.08
INNOVE COMMUNICATIONS INC		BILL NO 1			490.67
INNOVE COMMUNICATIONS INC		BILL 10			138.75
INNOVE COMMUNICATIONS INC		BILL 10			138.75
INNOVE COMMUNICATIONS INC		BILL 10			138.75

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
INNOVE COMMUNICATIONS INC		BILL 10			138.75
INNOVE COMMUNICATIONS INC		BILL 10			129.63
INNOVE COMMUNICATIONS INC		BILL 10			138.75
INNOVE COMMUNICATIONS INC		BILL 10			138.75
INNOVE COMMUNICATIONS INC		BILL 10			138.75
INNOVE COMMUNICATIONS INC		BILL 10			138.75
INNOVE COMMUNICATIONS INC		BILL 11			160.18
INNOVE COMMUNICATIONS INC		BILL 11			160.18
INNOVE COMMUNICATIONS INC		BILL 11			160.18
INNOVE COMMUNICATIONS INC		BILL 11			138.75
INNOVE COMMUNICATIONS INC		BILL 11			138.75
INNOVE COMMUNICATIONS INC		BILL 11			138.75
INNOVE COMMUNICATIONS INC		BILL 11			138.75
INNOVE COMMUNICATIONS INC		BILL NO 11			160.18
INNOVE COMMUNICATIONS INC		BILL NO 11			139.11
INNOVE COMMUNICATIONS INC		BILL NO 11			138.75
INNOVE COMMUNICATIONS INC		BILL NO 12			102.25
INNOVE COMMUNICATIONS INC		BILL NO 12			160.18
INNOVE COMMUNICATIONS INC		BILL 13			160.18
INNOVE COMMUNICATIONS INC		BILL 13			160.18
INNOVE COMMUNICATIONS INC		BILL NO 13			160.18
INNOVE COMMUNICATIONS INC		BILL NO 13			160.18
INNOVE COMMUNICATIONS INC		BILL NO 14			160.18
INNOVE COMMUNICATIONS INC		BILL 15			106.61
INNOVE COMMUNICATIONS INC		BILL NO 15			149.65
INNOVE COMMUNICATIONS INC		BILL 16			160.18
INNOVE COMMUNICATIONS INC		BILL 16			106.61
INNOVE COMMUNICATIONS INC		BILL 18			138.75
INNOVE COMMUNICATIONS INC		BILL 18			160.18
INNOVE COMMUNICATIONS INC		BILL 19			138.75
INNOVE COMMUNICATIONS INC		BILL 19			160.18
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			139.18
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			115.94
INNOVE COMMUNICATIONS INC		BILL 2			134.19
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			129.63
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			88.57
INNOVE COMMUNICATIONS INC		BILL 2			129.63
INNOVE COMMUNICATIONS INC		BILL 2			70.33
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL 2			138.75
INNOVE COMMUNICATIONS INC		BILL NO 2			138.75
INNOVE COMMUNICATIONS INC		BILL NO 2			138.75
INNOVE COMMUNICATIONS INC		BILL NO 2			138.75
INNOVE COMMUNICATIONS INC		BILL NO 2			138.75

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
INNOVE COMMUNICATIONS INC		BILL 20			138.75
INNOVE COMMUNICATIONS INC		BILL 20			139.11
INNOVE COMMUNICATIONS INC		BILL 20			160.18
INNOVE COMMUNICATIONS INC		BILL NO 20			19,387.20
INNOVE COMMUNICATIONS INC		BILL 21			19,387.20
INNOVE COMMUNICATIONS INC		BILL 21			129.63
INNOVE COMMUNICATIONS INC		BILL 22			149.65
INNOVE COMMUNICATIONS INC		BILL 23			160.18
INNOVE COMMUNICATIONS INC		BILL NO 23			160.18
INNOVE COMMUNICATIONS INC		BILL 24			160.18
INNOVE COMMUNICATIONS INC		BILL 3			138.75
INNOVE COMMUNICATIONS INC		BILL 3			138.75
INNOVE COMMUNICATIONS INC		BILL 3			4,800.00
INNOVE COMMUNICATIONS INC		BILL 3			115.94
INNOVE COMMUNICATIONS INC		BILL 3			129.63
INNOVE COMMUNICATIONS INC		BILL 3			138.75
INNOVE COMMUNICATIONS INC		BILL 3			138.75
INNOVE COMMUNICATIONS INC		BILL 3			138.75
INNOVE COMMUNICATIONS INC		BILL 3			138.75
INNOVE COMMUNICATIONS INC		BILL 3			138.75
INNOVE COMMUNICATIONS INC		BILL 3			138.75
INNOVE COMMUNICATIONS INC		BILL 3			138.75
INNOVE COMMUNICATIONS INC		BILL 3			138.75
INNOVE COMMUNICATIONS INC		BILL 3			138.75
INNOVE COMMUNICATIONS INC		BILL NO 3			138.75
INNOVE COMMUNICATIONS INC		BILL NO 3			129.63
INNOVE COMMUNICATIONS INC		BILL NO 3			138.75
INNOVE COMMUNICATIONS INC		BILL NO 4			138.75
INNOVE COMMUNICATIONS INC		BILL NO 4			138.75
INNOVE COMMUNICATIONS INC		BILL NO 4			138.75
INNOVE COMMUNICATIONS INC		BILL 4			138.75
INNOVE COMMUNICATIONS INC		BILL 4			138.75
INNOVE COMMUNICATIONS INC		BILL 4			138.75
INNOVE COMMUNICATIONS INC		BILL 4			138.75
INNOVE COMMUNICATIONS INC		BILL 4			138.75
INNOVE COMMUNICATIONS INC		BILL 4			138.75
INNOVE COMMUNICATIONS INC		BILL 4			138.75
INNOVE COMMUNICATIONS INC		BILL 4			138.75
INNOVE COMMUNICATIONS INC		BILL 4			138.75
INNOVE COMMUNICATIONS INC		BILL 4			138.75
INNOVE COMMUNICATIONS INC		BILL 5			26,260.08
INNOVE COMMUNICATIONS INC		BILL 5			138.75
INNOVE COMMUNICATIONS INC		BILL 5			138.75
INNOVE COMMUNICATIONS INC		BILL NO 5			138.75
INNOVE COMMUNICATIONS INC		BILL NO 6			138.75
INNOVE COMMUNICATIONS INC		BILL NO 6			134.19
INNOVE COMMUNICATIONS INC		BILL NO 6			138.75
INNOVE COMMUNICATIONS INC		BILL NO 6			138.75
INNOVE COMMUNICATIONS INC		BILL 6			138.75
INNOVE COMMUNICATIONS INC		BILL 6			26,260.08
INNOVE COMMUNICATIONS INC		BILL 6			138.75
INNOVE COMMUNICATIONS INC		BILL 6			138.75
INNOVE COMMUNICATIONS INC		BILL 6			138.75
INNOVE COMMUNICATIONS INC		BILL 7			138.75
INNOVE COMMUNICATIONS INC		BILL 7			138.75
INNOVE COMMUNICATIONS INC		BILL 7			138.75
INNOVE COMMUNICATIONS INC		BILL 7			138.75
INNOVE COMMUNICATIONS INC		BILL 7			138.75
INNOVE COMMUNICATIONS INC		BILL 7			138.75
INNOVE COMMUNICATIONS INC		BILL 7			138.75
INNOVE COMMUNICATIONS INC		BILL 7			138.75

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
INNOVE COMMUNICATIONS INC		BILL 7			138.75
INNOVE COMMUNICATIONS INC		BILL 7			138.75
INNOVE COMMUNICATIONS INC		BILL 8			138.75
INNOVE COMMUNICATIONS INC		BILL 8			138.75
INNOVE COMMUNICATIONS INC		BILL 8			138.75
INNOVE COMMUNICATIONS INC		BILL 8			138.75
INNOVE COMMUNICATIONS INC		BILL 8			138.75
INNOVE COMMUNICATIONS INC		BILL 8			138.75
INNOVE COMMUNICATIONS INC		BILL 8			146.79
INNOVE COMMUNICATIONS INC		BILL 8			138.75
INNOVE COMMUNICATIONS INC		BILL 8			138.75
INNOVE COMMUNICATIONS INC		BILL 8			138.75
INNOVE COMMUNICATIONS INC		BILL 8			138.75
INNOVE COMMUNICATIONS INC		BILL 8			138.96
INNOVE COMMUNICATIONS INC		BILL 8			138.75
INNOVE COMMUNICATIONS INC		BILL 8			138.75
INNOVE COMMUNICATIONS INC		BILL 9			138.75
INNOVE COMMUNICATIONS INC		BILL 9			129.63
INNOVE COMMUNICATIONS INC		BILL 9			138.75
INNOVE COMMUNICATIONS INC		BILL 9			138.75
INNOVE COMMUNICATIONS INC		BILL 9			138.75
INNOVE COMMUNICATIONS INC		BILL 9			138.75
INNOVE COMMUNICATIONS INC		BILL 9			138.75
INNOVE COMMUNICATIONS INC		BILL 9			138.75
INNOVE COMMUNICATIONS INC		BILL NO 7			138.75
INNOVE COMMUNICATIONS INC		BILL NO 7			138.75
INNOVE COMMUNICATIONS INC		BILL NO 8			138.75
INNOVE COMMUNICATIONS INC		BILL NO 8			138.75
INNOVE COMMUNICATIONS INC		BILL NO 8			138.75
INNOVE COMMUNICATIONS INC		BILL NO 9			138.75
INNOVE COMMUNICATIONS INC		BILL NO 9			138.75
INNOVE COMMUNICATIONS INC		BILL NO. 6			138.75
INNOVE COMMUNICATIONS INC		BILL NO.1			157.25
INNOVE COMMUNICATIONS INC		BILL NO.1			152.18
INNOVE COMMUNICATIONS INC		BILL NO.1			157.25
INNOVE COMMUNICATIONS INC		BILL NO.1			157.25
INNOVE COMMUNICATIONS INC		BILL NO.1			147.70
INNOVE COMMUNICATIONS INC		BILL NO.1			147.70
INNOVE COMMUNICATIONS INC		BILL NO.1			165.60
INNOVE COMMUNICATIONS INC		BILL NO.1			152.18
INNOVE COMMUNICATIONS INC		BILL NO.1			147.70
INNOVE COMMUNICATIONS INC		BILL NO.10			129.63
INNOVE COMMUNICATIONS INC		BILL NO.10			138.75
INNOVE COMMUNICATIONS INC		BILL NO.10			138.75
INNOVE COMMUNICATIONS INC		BILL NO.10			138.75
INNOVE COMMUNICATIONS INC		BILL NO.10			138.75
INNOVE COMMUNICATIONS INC		BILL NO.11			160.18
INNOVE COMMUNICATIONS INC		BILL NO.11			138.75
INNOVE COMMUNICATIONS INC		BILL NO.11			138.75
INNOVE COMMUNICATIONS INC		BILL NO.14			106.61
INNOVE COMMUNICATIONS INC		BILL NO.14			160.18
INNOVE COMMUNICATIONS INC		BILL NO.14			160.18
INNOVE COMMUNICATIONS INC		BILL NO.15			160.18
INNOVE COMMUNICATIONS INC		BILL NO.15			160.18
INNOVE COMMUNICATIONS INC		BILL NO.16			160.18
INNOVE COMMUNICATIONS INC		BILL NO.16			149.65
INNOVE COMMUNICATIONS INC		BILL NO.17			160.18
INNOVE COMMUNICATIONS INC		BILL NO.17			160.18
INNOVE COMMUNICATIONS INC		BILL NO.2			120.50
INNOVE COMMUNICATIONS INC		BILL NO.2			138.75

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
INNOVE COMMUNICATIONS INC		BILL NO.2			138.75
INNOVE COMMUNICATIONS INC		BILL NO.2			138.75
INNOVE COMMUNICATIONS INC		BILL NO.2			138.75
INNOVE COMMUNICATIONS INC		BILL NO.2			138.75
INNOVE COMMUNICATIONS INC		BILL NO.2			138.75
INNOVE COMMUNICATIONS INC		BILL NO.20			160.18
INNOVE COMMUNICATIONS INC		BILL NO.21			160.18
INNOVE COMMUNICATIONS INC		BILL NO.21			160.18
INNOVE COMMUNICATIONS INC		BILL NO.22			19,387.20
INNOVE COMMUNICATIONS INC		BILL NO.22			160.18
INNOVE COMMUNICATIONS INC		BILL NO.23			160.18
INNOVE COMMUNICATIONS INC		BILL NO.24			160.18
INNOVE COMMUNICATIONS INC		BILL NO.25			160.18
INNOVE COMMUNICATIONS INC		BILL NO.3			138.75
INNOVE COMMUNICATIONS INC		BILL NO.3			138.75
INNOVE COMMUNICATIONS INC		BILL NO.3			138.75
INNOVE COMMUNICATIONS INC		BILL NO.3			138.75
INNOVE COMMUNICATIONS INC		BILL NO.3			138.75
INNOVE COMMUNICATIONS INC		BILL NO.3			138.75
INNOVE COMMUNICATIONS INC		BILL NO.38			356.40
INNOVE COMMUNICATIONS INC		BILL NO.39			356.40
INNOVE COMMUNICATIONS INC		BILL NO.4			26,260.08
INNOVE COMMUNICATIONS INC		BILL NO.4			138.75
INNOVE COMMUNICATIONS INC		BILL NO.4			138.75
INNOVE COMMUNICATIONS INC		BILL NO.4			138.75
INNOVE COMMUNICATIONS INC		BILL NO.40F			(427.68)
INNOVE COMMUNICATIONS INC		BILL NO.6			138.75
INNOVE COMMUNICATIONS INC		BILL NO.6			138.75
INNOVE COMMUNICATIONS INC		BILL NO.6			138.75
INNOVE COMMUNICATIONS INC		BILL NO.7			138.75
INNOVE COMMUNICATIONS INC		BILL NO.7			138.75
INNOVE COMMUNICATIONS INC		BILL NO.7			129.63
INNOVE COMMUNICATIONS INC		BILL NO.7			138.75
INNOVE COMMUNICATIONS INC		BILL NO.7			138.75
INNOVE COMMUNICATIONS INC		BILL NO.7			138.75
INNOVE COMMUNICATIONS INC		BILL NO.7			138.75
INNOVE COMMUNICATIONS INC		BILL NO.8			138.75
INNOVE COMMUNICATIONS INC		BILL NO.8			138.75
INNOVE COMMUNICATIONS INC		BILL NO.8			134.19
INNOVE COMMUNICATIONS INC		BILL NO.8			138.75
INNOVE COMMUNICATIONS INC		BILL NO.8			138.75
INNOVE COMMUNICATIONS INC		BILL NO.8			138.75
INNOVE COMMUNICATIONS INC		BILL NO.9			138.75
INNOVE COMMUNICATIONS INC		BILL NO.9			138.75
INNOVE COMMUNICATIONS INC		BILL NO.9			138.75
INNOVE COMMUNICATIONS INC		BILL NO.9			138.75
INNOVE COMMUNICATIONS INC		BILL NO.9			138.75
INNOVE COMMUNICATIONS INC		BILL NO.9			138.75
INNOVE COMMUNICATIONS INC		BILL NO.9			138.75
INNOVE COMMUNICATIONS INC		BILL NO.9			129.63
INNOVE COMMUNICATIONS INC		BILL NO.9			138.75
INNOVE COMMUNICATIONS INC		BILL NO.9			138.75
INNOVE COMMUNICATIONS INC		BILL NO.9			138.75
INNOVE COMMUNICATIONS INC		BILL NO.9			138.75
INNOVE COMMUNICATIONS INC		BILL NO.9			138.75
INTENSE CAR AUTO SALON CORP.		1850			450.00
MANILA BULLETIN PUBLISHING COR		AB 2009-09-056			38,121.84
Manuel Stationery, Inc		259804			190.93
Manuel Stationery, Inc		260477			214.29
MAXICARE HEALTHCARE CORP		101763101090000			(6,019.55)
MAXICARE HEALTHCARE CORP		101763101090002			(1,045.61)
MAXICARE HEALTHCARE CORP		101763101090003			(758.36)
MAXICARE HEALTHCARE CORP		101763101090004			14,764.95

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number		Disallowed Input VAT
MAXICARE HEALTHCARE CORP		#####		3,769.44
MAXICARE HEALTHCARE CORP		101763101090007		(5,950.29)
MAXICARE HEALTHCARE CORP		#####		3,699.31
MAXICARE HEALTHCARE CORP		C017631080007		6,403.63
MAXICARE HEALTHCARE CORP		C017631080008		(2,493.38)
MAXICARE HEALTHCARE CORP		C017631080011		1,901.78
MAXICARE HEALTHCARE CORP		C017631080013		459.61
MAXICARE HEALTHCARE CORP		C017631080015		(103.41)
MEC NETWORKS CORPORATION		3239		20,571.43
MERCURY DRUG CORPORATION		28364341		4,712.14
MERCURY DRUG CORPORATION		28364342		1,494.05
MERCURY DRUG CORPORATION		28364343		489.48
MERCURY DRUG CORPORATION		28366018		596.04
MERCURY DRUG CORPORATION		28366019		3,285.54
MERCURY DRUG CORPORATION		28366020		3,784.77
MGE UPS SYSTEMS PHILIPPINES,IN		6426		13,553.57
MICRO-D INTERNATIONAL, INC.		13639		11,250.00
MICRO-D INTERNATIONAL, INC.		13709		9,618.11
MICRO-D INTERNATIONAL, INC.		13771		698.33
MICRO-D INTERNATIONAL, INC.		13798		2,655.11
MICRO-D INTERNATIONAL, INC.		13799		2,480.81
MICRO-D INTERNATIONAL, INC.		13889		1,535.60
MICRO-D INTERNATIONAL, INC.		13890		2,569.84
MICRO-D INTERNATIONAL, INC.		13891		897.50
MICRO-D INTERNATIONAL, INC.		13927		3,583.93
MICRO-D INTERNATIONAL, INC.		14077		2,545.61
MICRO-D INTERNATIONAL, INC.		14078		755.27
MICRO-D INTERNATIONAL, INC.		13640		7,065.65
MMLDC FOUNDATION INC.		5645		11,444.40
NATIONAL BOOK STORE INC.		SOA 07/12/09		4,959.32
NATIONAL BOOK STORE INC.		SOA 07/27/09		9,575.89
NATIONAL BOOK STORE INC.		SSR DATED 05/23		5,275.34
NATIONAL BOOK STORE INC.		SSR DATED 06/06		7,482.08
NATIONAL BOOK STORE INC.		SSR DATED 06/21		1,374.11
NATIONAL BOOK STORE INC.		SSR DATED 06/23		6,884.60
NATIONAL BOOK STORE INC.		SSR DATED 06/27		5,291.41
NATIONAL BOOK STORE INC.		SSR DATED 5.28		5,328.45
NATIONAL BOOK STORE INC.		SSR DATED 6.21		5,328.11
NATIONAL BOOK STORE INC.		SSR DATED 6.6.09		5,318.38
Natural Skin Cosmetics and RND		202		1,333.93
Natural Skin Cosmetics and RND		208		1,385.79
Natural Skin Cosmetics and RND		209		1,137.47
Natural Skin Cosmetics and RND		210		3,287.57
Natural Skin Cosmetics and RND		221		1,060.73
Natural Skin Cosmetics and RND		222		5,595.86
Natural Skin Cosmetics and RND		273		4,143.02
Natural Skin Cosmetics and RND		393		5,357.14
NEWPORT LEARNING CENTER INC		MKT090420		11,571.43
NEWPORT LEARNING CENTER INC		MKT090530		9,857.14
NEWPORT LEARNING CENTER INC		MKT090531		10,714.29
NEWPORT LEARNING CENTER INC		MKT090601		1,714.29
NEWPORT LEARNING CENTER INC		MKT090609		13,285.71
NEWPORT LEARNING CENTER INC		MKT090624		428.57
NEWPORT LEARNING CENTER INC		MKT090639		642.86
NEWPORT LEARNING CENTER INC		MKT090711		7,714.29
NEWPORT LEARNING CENTER INC		MKT090712		7,714.29
NEWPORT LEARNING CENTER INC		MKT090728		7,714.29
NEWPORT LEARNING CENTER INC		MKT090732		11,571.43
NEWPORT LEARNING CENTER INC		MKT090804		5,571.43
NEWPORT LEARNING CENTER INC		MKT090805		3,857.14
NEWPORT LEARNING CENTER INC		MKT090835		857.14
NO KA OI (PHILS) INT'L, INC.		23266		3,007.57

DEUTSCHE KNOWLEDGE SERVICES - CTA CASE NO. 8342
SCHEDULE OF DISALLOWED INPUT VAT
FOR THE THIRD QUARTER OF 2009

Registered Name of Supplier	Exhibit No.	Invoice Number			Disallowed Input VAT
NO KA OI (PHILS) INT'L, INC.		23472			3,007.57
NO KA OI (PHILS) INT'L, INC.		23575			1,283.74
NO KA OI (PHILS) INT'L, INC.		23619			3,007.57
NO KA OI (PHILS) INT'L, INC.		23789			1,283.74
NO KA OI (PHILS) INT'L, INC.		23790			3,007.57
NO KA OI (PHILS) INT'L, INC.		23888			1,283.74
NO KA OI (PHILS) INT'L, INC.		23971			3,007.57
PLDT		25497656			(239.40)
PLDT		25497729			239.40
QUARTZ BUSINESS PRODUCTS CORP		387620			1,811.79
RELECH TRADING		29			1,564.29
REUTERS LIMITED		09-000207			20,779.46
REUTERS LIMITED		09-000952			20,794.60
REUTERS LIMITED		09-000953			20,766.49
REUTERS LIMITED		09-000954			20,766.49
REUTERS LIMITED		09-000955			20,725.41
REUTERS LIMITED		09-000956			21,512.10
Sherwin Brandon Enterprise		77			1,808.57
SMART COMMUNICATIONS, INC		9162383			746.20
SMART COMMUNICATIONS, INC		9210013			375.00
SMB ELECTRIC PTE LTD		RECLASS			(198,379.74)
UNI-ASIA HEALTHCARE MEDICAL		16918			642.86
sub-total					2,250,463.33
GRAND TOTAL					20,234,072.20

