

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

AMERICAN EXPRESS INTERNATIONAL,
INC. - Phil. Branch,
Petitioner,

- versus -

C.T.A. CASE NO. 5139

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:

FEB 03 1997

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DECISION

This case involves a claim for refund in the amount of P3,146,902.32, allegedly representing value-added tax paid on domestic purchases of taxable goods and services for the period from March 1, 1992 to February 28, 1993.

The following are the facts of the case as narrated in the petition for review.

Petitioner is a Philippine Branch of American Express International Inc. (AMEX for brevity), a corporation duly organized and existing under and by virtue of the laws of the State of Delaware, U.S.A., with Philippine office address at Ground Floor, ACE Building, corner Rada and Dela Rosa Streets, Legaspi Village, Makati, Metro Manila.

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Its primary function is to facilitate collection of AMEX receivables from card members situated in the Philippines and payment to service establishments in the Philippines.

It registered as a VAT entity and was issued VAT Registration Certificate No. 32A-3-004868 effective March 1988.

For the period from March 1, 1992 to February 28, 1993, petitioner earned revenues in the amount of P46,260,701.12 which was paid to it in acceptable foreign currency remitted inwardly to the Philippines in accordance with Central Bank regulations. As such, said income of petitioner is subject to zero rate of VAT pursuant to Section 102(a)(2) of the Tax Code.

On August 23, 1994, petitioner filed with the BIR a claim for refund of its VAT input taxes amounting to P3,146,902.32.

As the two-year prescriptive period was about to lapse, petitioner filed the instant petition on August 24, 1994.

The only issue raised in this case is whether or not petitioner is entitled to the refund of the amount of P3,146,902.32 as VAT input taxes paid on its purchases of goods and services for the period from March 1, 1992 to February 28, 1993.

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The issue is purely factual. Parties are not in dispute that petitioner's sales of services during the subject period are VAT zero-rated, as the consideration for which is paid for in acceptable foreign currency which is remitted inwardly to the Philippines and accounted for in accordance with Philippine Central Bank rules and regulations [Section 102(a)(2), Tax Code of 1988].

To prove the payment of input taxes, petitioner presented various receipts and invoices marked as Exhibits "F" to "F-564". These were evaluated by the auditing firm of Punongbayan and Araullo which came out with a report summarized as follows:

1. The date of the invoices and/or official receipts is within the period covered in the claim;
2. The suppliers' VAT registration number and the BIR permit number of the printer of the invoices and/or official receipts are indicated on the invoices and/or official receipts;
3. The suppliers' invoices and/or official receipts on file are original copies; and
4. The input taxes paid are correctly and properly computed and recorded in the books (Exh. "E", Pet.; p. 61, CTA rec.)

Attached with the report is Annex "A", the Schedule of Input Taxes Paid (Exh. "E-1", Pet.; p. 63, CTA rec.), showing only the amount of P1,340,773.52 as the input

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taxes paid for the period from March 1, 1992 to February 28, 1993 which allegedly were duly supported by official receipts and invoices, to wit:

AMERICAN EXPRESS INTERNATIONAL, INC. PHILIPPINE BRANCH
SCHEDULE OF INPUT TAXES PAID
MARCH 1992 TO FEBRUARY 1993

March to May 1992	P 131,483.00
June to August 1992	501,099.65
September to November 1992	322,916.23
December 1992 to February 1993	385,274.64
	<u>P1,340,773.52</u>

On the part of respondent, only two (2) documents were presented and formally offered (pp. 103-104, CTA rec.) as her evidence. These are the Letter of Authority No. 61905 as Exh. "1", and the Memorandum Report, dated August 31, 1995, of the investigating examiner as Exh. "2". Petitioner did not file any comment on respondent's "Formal Offer" and so, this Court in its resolution of January 5, 1996 (p. 108, CTA rec.) resolved such absence of comment on the part of petitioner as clearly signifying its lack of objection to the evidence offered by respondent.

After a perusal of all the evidence presented, We are convinced to rule in favor of petitioner. However, We limit the grant of claim only to P1,196,718.34 as this was the amount of input taxes that have not prescribed and have been properly supported by receipts issued in

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accordance with the requirements provided for under Sections 108(a) and 238 also of the Tax Code of 1988. The computation of the amount granted is hereto attached as Annex "A" and forms an integral part of this decision. We have excluded from the computation the following:

1. Official receipts with their corresponding sales invoices having been added twice in the auditors report (Exhs. "F-96", "F-98", "F-169" and "F-242");
2. Official receipts which do not pertain to the payment of VAT (Exhs. "F-107" to "F-109", "F-270" and "F-424"); and
3. Claims for refund of input taxes which have already prescribed (Exhs. "F-1" to "F-93", inclusive).

In disallowing the input taxes covered by Exhibits "F-1" to "F-93", inclusive, for the first quarter beginning March 1, 1992 to May 31, 1992, the Court considers Section 106(b) of Tax Code, which provides:

"Sec. 106 Refunds or tax credits of input tax. - (a) xxx.

(b) *Zero rated or effectively zero-rated sales.* - Any person, except those covered by paragraph (a) above, whose sales are zero-rated or effectively zero-rated may, within two years after the close of the quarter when such sales were made, apply for the issuance of a tax credit certificate or refund of the input taxes attributable to such sales to the extent that such input tax has not been applied against output tax." (Underlining supplied).

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It is very vivid from the foregoing that claims for refund or tax credit of input taxes should be made within two-years after the close of the quarter when such sales were made.

The claim for refund with the BIR was filed on August 23, 1994 and the petition with this Court was filed only on August 24, 1994. Thus, the two-year period should be counted from the second quarter of 1992 (beginning June 1, 1992 to August 31, 1992). It bears emphasis that what can be covered by the instant petition refers only to input taxes paid for the second quarter (June to August, 1992) up to the fourth quarter (December, 1992 to February 1993). Thus, input taxes paid for the first quarter of 1992 (March to May 1992) cannot be considered by reason of prescription (see Exhs. "F-1" to "F-93", inclusive).

WHEREFORE, finding instant petition partly meritorious, the Court grants only the amount of P1,196,718.34. Respondent is hereby ORDERED to REFUND in favor of petitioner the amount of P1,196,718.34 as input taxes paid during the period from June 1, 1992 to February 28, 1993.

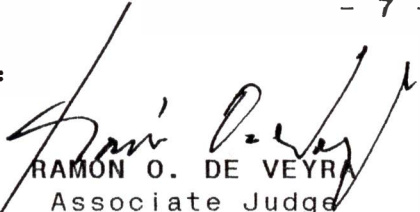
SO ORDERED.


ERNESTO D. ACOSTA
Presiding Judge

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I CONCUR:


RAMON O. DE VEYRA
Associate Judge

C E R T I F I C A T I O N

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


ERNESTO D. ACOSTA
Presiding Judge
Court of Tax Appeals

AMERICAN EXPRESS INTERNATIONAL, INC. PHIL. BRANCH
 A. CASE NO. 5139
 SCHEDULE OF ALLOWABLE INPUT TAX REFUND
 FOR THE PERIOD JUNE 1, 1992 TO FEBRUARY 28, 1993

SUPPLIER	TIN/VAT NUMBER	O.R./J.O. NUMBER	P.R./INVOICE DATE	EXH.	AMOUNT	PURCHASES	INPUT VAT
PRINTING, INC.	321-001-292-554-V	00021	06-26-92	F 94	5,400.00	4,909.09	490.91
PRINTING, INC.	321-001-292-554-V	00073	08-03-92	F 95	6,115.00	5,559.09	555.91
PRINTING, INC.	321-001-292-554-V	00089	08-13-92	F 97	1,615.00	1,468.18	146.82
STAFF INCORPORATED	32A-9-008988	5296	06-05-92	F 99	4,494.31	4,085.74	408.57
STAFF INCORPORATED	32A-9-008988	7014	08-12-92	F 100	4,611.76	4,192.51	419.25
STAFF INCORPORATED	32A-9-008988	5548	08-18-92	F 101	5,778.96	5,253.60	525.36
X MOTOR CORPORATION	31-2-000180	58346	08-04-92	F 104	2,639.90	2,399.91	239.99
X MOTOR CORPORATION	31-2-000180	58293	07-31-92	F 105	17,924.93	16,295.39	1,629.54
X MOTOR CORPORATION	31-2-000180	6500	07-31-92	F 106	2,000.00	1,818.18	181.82
PINPOINT DIRECT MARKETING, INC.	32A-2-008332	389	08-10-92	F 110	3,815.00	3,468.18	346.82
PINPOINT DIRECT MARKETING, INC.	32A-2-008332	355	06-09-92	F 111	3,815.00	3,468.18	346.82
R TRADING & SERVICES, INC.	32-1-000355	09032	06-08-92	F 112	19,339.10	17,581.00	1,758.10
OWN MADONNA PRESS, INC.	34-6-001283	3361	08-25-92	F 113	1,870.00	1,700.00	170.00
OWN MADONNA PRESS, INC.	34-6-001283	3363	08-28-92	F 114	21,250.00	19,318.18	1,931.82
ON PRESS, INC.	30A-9-000068	7357	06-09-92	F 115	41,880.00	38,072.73	3,807.27
ON PRESS, INC.	30A-9-000068	7448	07-20-92	F 116	32,850.00	29,863.64	2,986.36
PENTERS TREASURE HOUSE	32-8000549	1136	06-18-92	F 117	9,900.00	9,000.00	900.00
PENTERS TREASURE HOUSE	32-8000549	674	08-08-92	F 118	1,900.00	1,727.27	172.73
MPION STATIONERY CO., INC.	23-7-003080	36527	08-21-92	F 119	780.00	709.09	70.91
MPION STATIONERY CO., INC.	23-7-003080	36528	08-21-92	F 120	780.00	709.09	70.91
SOLIDATED PAPER PRODUCTS, INC.	29-5-002316	4078	06-15-92	F 121	12,390.00	11,263.64	1,126.36
E GREEN HOUSE CONSULTANCY GROUP, INC.	30A-6-007835	354	08-04-92	F 122	41,250.00	37,500.00	3,750.00
PHILIPPINES CORPORATION	320-000-160-088V	835134	08-20-92	F 123	2,435.40	2,214.00	221.40
PHILIPPINES CORPORATION	320-000-160-088V	835135	08-20-92	F 124	654.00	594.55	59.45
PHILIPPINES CORPORATION	320-000-160-088V	835136	08-20-92	F 125	299.00	271.82	27.18
PHILIPPINES CORPORATION	320-000-160-088V	855011	08-28-92	F 126	2,485.20	2,259.27	225.93
LSHE TRADING COMPANY	000-371-178V	25845	06-29-92	F 127	8,642.00	7,856.36	785.64
LSHE TRADING COMPANY	000-371-178V	38395	07-28-92	F 128	5,300.00	4,818.18	481.82
LSHE TRADING COMPANY	000-371-178V	38740	08-12-92	F 129	5,000.00	4,545.45	454.55
LSHE TRADING COMPANY	000-371-178V	38971	08-21-92	F 130	6,000.00	5,454.55	545.45
ITABLE TECHNOLOGY CORPORATION	230-001-056-627V	018	08-17-92	F 131	56,875.50	51,705.00	5,170.50
ITABLE TECHNOLOGY CORPORATION	230-001-056-627V	2139	08-18-92	F 134	209,280.00	190,254.55	19,025.45
ITABLE TECHNOLOGY CORPORATION	230-001-056-627V	2140	08-18-92	F 135	32,482.00	29,529.09	2,952.91
ITABLE TECHNOLOGY CORPORATION	230-001-056-627V	2141	08-15-92	F 136	1,034,880.00	940,800.00	94,080.00
LUS STATIONERY, INC.	230-000-340-750V	13259	06-30-92	F 137	550.00	500.00	50.00
LUS STATIONERY, INC.	230-000-340-750V	13719	07-21-92	F 138	856.50	778.64	77.86
LUS STATIONERY, INC.	230-000-340-750V	14283	08-14-92	F 139	395.50	359.55	35.95
LUS STATIONERY, INC.	23-5-007240	12900	06-09-92	F 140	802.00	729.09	72.91
LUS STATIONERY, INC.	230-000-340-750V	13036	06-18-92	F 141	632.00	574.55	57.45
LUS STATIONERY, INC.	230-000-340-750V	13720	07-21-92	F 142	550.00	500.00	50.00
LUS STATIONERY, INC.	230-000-340-750V	13890	07-29-92	F 143	5,600.00	5,090.91	509.09
TUNE GENERAL SERVICES	32A-1-010024	36	06-05-92	F 144	71,019.09	64,562.81	6,456.28
PRINTING INC.	32A-8-002552	15024	06-20-92	F 145	30,930.00	28,118.18	2,811.82
ERTISING & PUBLIC RELATIONS, INC.	32A-7-007842	140	06-15-92	F 140	23,435.00	21,304.55	2,130.45
ERTISING & PUBLIC RELATIONS, INC.	32A-7-007842	142	06-23-92	F 147	517.75	470.68	47.07

ADVERTISING & PUBLIC RELATIONS, INC.	32A-7-007842	149	07-08-92	F 148	2,289.00	2,080.91	208.09
ADVERTISING & PUBLIC RELATIONS, INC.	32A-7-007842	152	08-05-92	F 149	25,397.00	23,088.18	2,308.82
ENTERPRISES, INC.	321-000-120-598V	2581	06-18-92	F 150	15,854.54	14,413.22	1,441.32
ION-LEVY CO., INC.	310-000-056-292V	0627	06-18-92	F 151	5,750.00	5,227.27	522.73
PHILIPPINES, INC.	32-0-000372	115648	08-12-92	F 152	183,025.14	166,386.49	16,638.65
PRINT, INC.	32A-3-006681	0691	08-20-92	F 153	70,079.57	63,708.70	6,370.87
PRINT, INC.	32A-3-006681	0695	08-24-92	F 154	65,016.02	59,105.47	5,910.55
USINESS CORPORATION	310-000-056-694V	000854	08-04-92	F 155	836.00	760.00	76.00
USINESS CORPORATION	310-000-056-694V	69333	08-04-92	F 155	252.00	229.09	22.91
USINESS CORPORATION	310-000-056-694V	69334	08-04-92	F 155	108.00	98.18	9.82
USINESS CORPORATION	310-000-056-694V	99000	08-05-92	F 155	317.00	288.18	28.82
USINESS CORPORATION	310-000-056-694V	00094	08-07-92	F 156	293.00	266.36	26.64
USINESS CORPORATION	310-000-056-694V	69403	08-07-92	F 156	80.00	72.73	7.27
USINESS CORPORATION	310-000-056-694V	005050	08-10-92	F 156	350.00	318.18	31.82
USINESS CORPORATION	310-000-056-694V	005045	08-10-92	F 156	45.00	40.91	4.09
USINESS CORPORATION	310-000-056-694V	005182	08-13-92	F 157	23.00	20.91	2.09
USINESS CORPORATION	310-000-056-694V	005183	08-13-92	F 157	285.00	259.09	25.91
USINESS CORPORATION	310-000-056-694V	005373	08-14-92	F 157	39.00	35.45	3.55
USINESS CORPORATION	310-000-056-694V	005372	08-14-92	F 157	126.00	114.55	11.45
USINESS CORPORATION	310-000-056-694V	005481	08-18-92	F 158	156.00	141.82	14.18
USINESS CORPORATION	310-000-056-694V	005482	08-18-92	F 158	146.00	132.73	13.27
USINESS CORPORATION	310-000-056-694V	005483	08-18-92	F 158	184.00	167.27	16.73
USINESS CORPORATION	310-000-056-694V	005483	08-18-92	F 158	184.00	167.27	16.73
USINESS CORPORATION	310-000-056-694V	005659	08-19-92	F 158	745.00	677.27	67.73
USINESS CORPORATION	310-000-056-694V	005660	08-19-92	F 159	130.00	118.18	11.82
USINESS CORPORATION	310-000-056-694V	005661	08-19-92	F 159	398.00	361.82	36.18
USINESS CORPORATION	310-000-056-694V	005832	08-20-92	F 159	394.00	358.18	35.82
USINESS CORPORATION	310-000-056-694V	017882	08-21-92	F 159	126.00	114.55	11.45
USINESS CORPORATION	310-000-056-694V	006115	08-28-92	F 160	24.00	21.82	2.18
USINESS CORPORATION	310-000-056-694V	79697	08-31-92	F 160	100.00	90.91	9.09
USINESS CORPORATION	310-000-056-694V	006131	08-31-92	F 160	40.00	36.36	3.64
USINESS CORPORATION	310-000-056-694V	006130	08-31-92	F 160	398.00	361.82	36.18
USINESS CORPORATION	310-000-056-694V	006132	08-31-92	F 161	221.00	200.91	20.09
USINESS CORPORATION	310-000-056-694V	006133	08-31-92	F 161	310.00	281.82	28.18
USINESS CORPORATION	310-000-056-694V	006135	08-31-92	F 161	872.00	792.73	79.27
USINESS CORPORATION	310-000-056-694V	006134	08-31-92	F 161	745.00	677.27	67.73
USINESS CORPORATION	310-000-056-694V	017510	08-24-92	F 162	23.00	20.91	2.09
USINESS CORPORATION	310-000-056-694V	017511	08-24-92	F 162	50.00	45.45	4.55
USINESS CORPORATION	310-000-056-694V	017514	08-24-92	F 162	564.00	512.73	51.27
USINESS CORPORATION	310-000-056-694V	017513	08-24-92	F 162	554.00	503.64	50.36
USINESS CORPORATION	310-000-056-694V	017512	08-02-92	F 163	65.00	59.09	5.91
USINESS CORPORATION	310-000-056-694V	098951	08-03-92	F 163	152.00	138.18	13.82
USINESS CORPORATION	310-000-056-694V	000852	08-04-92	F 163	202.00	183.64	18.36
USINESS CORPORATION	310-000-056-694V	000853	08-04-92	F 163	573.00	520.91	52.09
USINESS CORPORATION	310-000-056-694V	017515	08-24-92	F 164	170.00	154.55	15.45
USINESS CORPORATION	310-000-056-694V	017611	08-25-92	F 164	56.00	50.91	5.09
USINESS CORPORATION	310-000-056-694V	017619	08-25-92	F 164	25.00	22.73	2.27
USINESS CORPORATION	310-000-056-694V	017612	08-25-92	F 164	28.00	25.45	2.55
USINESS CORPORATION	310-000-056-694V	017624	08-25-92	F 165	262.00	238.18	23.82
USINESS CORPORATION	310-000-056-694V	69400	08-25-92	F 165	234.00	212.73	21.27
USINESS CORPORATION	310-000-056-694V	017730	08-26-92	F 165	16.00	14.55	1.45
USINESS CORPORATION	310-000-056-694V	017727	08-26-92	F 165	25.00	22.73	2.27

BUSINESS CORPORATION	310-000-056-694V	017731	08-26-92	F 166	12.00	10.91	1.09
BUSINESS CORPORATION	310-000-056-694V	017732	08-26-92	F 166	295.00	268.18	26.82
BUSINESS CORPORATION	310-000-056-694V	006114	08-28-92	F 166	430.00	390.91	39.09
BUSINESS CORPORATION	310-000-056-694V	006001	08-27-92	F 166	452.00	410.91	41.09
BUSINESS CORPORATION	310-000-056-694V	159948	07-17-92	F 167	19,139.41	17,399.46	1,739.95
BUSINESS CORPORATION	310-000-056-694V	167921	08-21-92	F 168	15,780.23	14,345.66	1,434.57
BUSINESS CORPORATION	310-000-056-694V	169474	06-18-92	F 170	19,226.11	17,478.28	1,747.83
BUSINESS CORPORATION	310-000-056-694V	69351	08-10-92	F 171	330.00	300.00	30.00
BUSINESS CORPORATION	310-000-056-694V	69352	08-10-92	F 171	162.00	147.27	14.73
BUSINESS CORPORATION	310-000-056-694V	000595	08-11-92	F 171	53.00	48.18	4.82
BUSINESS CORPORATION	310-000-056-694V	69353	08-10-92	F 171	132.00	120.00	12.00
BUSINESS CORPORATION	310-000-056-694V	69359	08-11-92	F 172	171.00	155.45	15.55
BUSINESS CORPORATION	310-000-056-694V	69360	08-11-92	F 172	199.00	180.91	18.09
BUSINESS CORPORATION	310-000-056-694V	005151	08-11-92	F 172	173.00	157.27	15.73
BUSINESS CORPORATION	310-000-056-694V	69361	08-11-92	F 172	369.00	335.45	33.55
BUSINESS CORPORATION	310-000-056-694V	69364	08-12-92	F 173	381.00	346.36	34.64
BUSINESS CORPORATION	310-000-056-694V	69365	08-12-92	F 173	20.00	18.18	1.82
BUSINESS CORPORATION	310-000-056-694V	005181	08-13-92	F 173	25.00	22.73	2.27
BUSINESS CORPORATION	310-000-056-694V	005180	08-13-92	F 173	219.00	199.09	19.91
BUSINESS CORPORATION	310-000-056-694V	69380	08-17-92	F 174	253.00	230.00	23.00
BUSINESS CORPORATION	310-000-056-694V	69381	08-17-92	F 174	10.00	9.09	0.91
BUSINESS CORPORATION	310-000-056-694V	69383	08-17-92	F 174	120.00	109.09	10.91
BUSINESS CORPORATION	310-000-056-694V	69382	08-17-92	F 174	525.00	477.27	47.73
AK PHILIPPINES, LTD.	321-000-128-813V	5482	08-14-92	F 175	7,052.35	6,411.23	641.12
E MOVING & STORAGE	321-000-128-579V	12630	07-28-92	F 176	473,756.55	430,687.77	43,068.78
DCOM ASIA	25-9-000-605	00538	08-14-92	F 177	819,086.38	744,623.98	74,462.40
TER KEY & LOCK SERVICE	33-1-00314	64224	07-29-92	F 178	540.00	490.91	49.09
TERCRAFT COPYING & PRINTING HOUSE	320-100-197-430V	25362	07-08-92	F 179	3,300.00	3,000.00	300.00
TERCRAFT COPYING & PRINTING HOUSE	320-100-197-430V	21461	07-13-92	F 179	106.20	95.55	9.65
ROBASE INCORPORATED	32A-5-006036	5000	06-10-92	F 180	9,500.00	8,636.36	863.64
ROBASE INCORPORATED	320-000-132-736V	5177	06-19-92	F 181	490.50	445.91	44.59
ROBASE INCORPORATED	320-000-132-736V	5445	08-11-92	F 182	490.50	445.91	44.59
ROBASE INCORPORATED	320-000-132-736V	5610	08-19-92	F 183	981.00	891.82	89.18
ERN BUSINESS METHODS, INC.	37-0-000042	41017	08-27-92	F 184	12,572.50	11,429.55	1,142.95
ORISTS' HOLIDAY, INC.	32-9-000654	85866	06-17-92	F 185	1,629.32	1,481.20	148.12
ORISTS' HAVEN, INC.	25-4000865	23743	08-15-92	F 186	1,098.00	998.18	99.82
ORISTS' HAVEN, INC.	25-4000865	372541	08-01-92	F 187	90.00	81.82	8.18
ORISTS' HOUSE, INC.	32-8000655	59574	06-27-92	F 188	748.00	680.00	68.00
ORISTS' HOLIDAY, INC.	32-9-000654	86212	06-30-92	F 188	715.00	650.00	65.00
ORISTS' HOLIDAY, INC.	32-9-000654	87101	07-28-92	F 188	2,007.00	1,824.55	182.45
ORISTS' HOLIDAY, INC.	32-9-000654	86739	07-18-92	F 189	856.00	778.18	77.82
ORISTS' HOLIDAY, INC.	32-9-000654	85479	06-04-92	F 196	645.00	586.36	58.64
ORISTS' HOLIDAY, INC.	32-9-000654	86623	07-14-92	F 197	1,167.00	1,060.91	106.09
ORISTS' HOLIDAY, INC.	32-9-000654	86539	07-11-92	F 197	1,005.00	913.64	91.36
ORISTS' HOUSE, INC.	32-8000655	17450	08-05-92	F 198	2,383.00	2,166.36	216.64
ORISTS' HOUSE, INC.	32-8000655	61305	07-16-92	F 199	506.00	460.00	46.00
ORISTS' HOUSE, INC.	32-8000655	65280	08-18-92	F 200	66.00	60.00	6.00
ORISTS' HOUSE, INC.	32-8000655	17073	08-07-92	F 201	3,073.80	2,794.36	279.44
ORISTS' HOUSE, INC.	32-8000655	58789	08-04-92	F 202	565.00	513.64	51.36
ORISTS' HOUSE, INC.	32-8000655	61928	08-04-92	F 203	530.00	481.82	48.18
ORISTS' HOUSE, INC.	32-8000655	61834	08-01-92	F 204	151.00	137.27	13.73

TORISTS' HOUSE, INC.	32-8000655	61661	07-28-92	F 206	130.00	118.18	11.82
TRADE, INC.	31-7-005507	3009	08-25-92	F 207	2,460.00	2,236.36	223.64
TRADE, INC.	31-7-005507	2704	07-08-92	F 208	820.00	745.45	74.55
TRADE, INC.	31-7-005507	2703	07-08-92	F 208	982.50	893.18	89.32
UNTAIN FRESH, INC.	30-6-007033	2318	07-02-92	F 209	1,440.00	1,309.09	130.91
TRADE, INC.	31-7-005507	2647	07-23-92	F 210	6,485.00	5,895.45	589.55
TRADE, INC.	31-7-005507	2720	08-06-92	F 211	6,485.00	5,895.45	589.55
TIONAL BOOKSTORE, INC.	23-1-000082	114982	08-13-92	F 212	1,576.90	1,433.55	143.35
PER HANDLING SYSTEMS, INC.	32A-6-000434	4815	06-15-92	F 213	3,270.00	2,972.73	297.27
I TRAVEL CORPORATION	32-0-000141	72927	06-09-92	F 214	695,775.73	632,523.39	63,252.34
I TRAVEL CORPORATION	32-0-000141	72926	06-09-92	F 215	67,375.23	61,250.21	6,125.02
I TRAVEL CORPORATION	32-0-000141	72932	06-10-92	F 215	2,286.00	2,078.18	207.82
ILAND INDUSTRIES, INC.	34-5-000286	0063140	08-25-92	F 216	25,020.00	22,745.45	2,274.55
ILAND INDUSTRIES, INC.	34-5-000286	0063236	08-29-92	F 217	6,800.00	6,181.82	618.18
IL-DATA BUSINESS SYSTEMS, INC.	32A-4-00816	24353	08-28-92	F 218	6,532.00	5,938.18	593.82
IME SITES ADVERTISING	32A-6-003891	589	08-10-92	F 219	308,921.21	280,837.46	28,083.75
ALIPRINT, INC.	32A-9-000829	12763	06-03-92	F 220	540.00	490.91	49.09
ALIPRINT, INC.	32A-9-000829	12808	06-23-92	F 221	1,000.00	909.09	90.91
ALIPRINT, INC.	32A-9-000829	12758	06-02-92	F 222	3,600.00	3,272.73	327.27
ALIPRINT, INC.	32A-9-000829	12792	06-16-92	F 223	360.00	327.27	32.73
ALIPRINT, INC.	32A-9-000829	13337	08-11-92	F 224	2,400.00	2,181.82	218.18
ALIPRINT, INC.	32A-9-000829	13299	07-14-92	F 225	1,140.00	1,036.36	103.64
ALIPRINT, INC.	32A-9-000829	13319	07-28-92	F 226	1,830.00	1,663.64	166.36
ALIPRINT, INC.	32A-9-000829	13335	08-06-92	F 227	1,800.00	1,636.36	163.64
ALIPRINT, INC.	32A-9-000829	13334	08-05-92	F 228	4,650.00	4,227.27	422.73
AYMA-EMMY GARON CONSULTANCY, INC.	32-4-003711	1118	08-12-92	F 229	2,750.00	2,500.00	250.00
AYMA-EMMY GARON CONSULTANCY, INC.	32-4-003711	993	06-15-92	F 230	5,500.00	5,000.00	500.00
AYMA-EMMY GARON CONSULTANCY, INC.	32-4-003711	994	06-15-92	F 231	2,750.00	2,500.00	250.00
BBIE STYLOGRAPHIC	321-000-142-796V	3514	06-24-92	F 232	6,690.00	6,081.82	608.18
BBIE STYLOGRAPHIC	321-000-142-796V	3691	07-28-92	F 233	5,000.00	4,545.45	454.55
BBIE STYLOGRAPHIC	321-000-142-796V	3748	08-11-92	F 235	900.00	818.18	81.82
BBIE STYLOGRAPHIC	321-000-142-796V	3800	08-21-92	F 236	40,440.00	36,763.64	3,676.36
T PRINT CENTER	25-7002116	2174	08-07-92	F 237	26,358.18	23,961.98	2,396.20
ERVE-WELL SERVICES AND SUPPLIES CORP.	320-000-166-077V	2030	08-24-92	F 238	63,548.08	57,770.98	5,777.10
M EQUICOM COMPUTER SERVICES, INC.	32A-5-000138	0005069	07-31-92	F 239	40,832.00	37,120.00	3,712.00
M EQUICOM COMPUTER SERVICES, INC.	32A-5-000138	0004814	06-06-92	F 240	8,676.00	7,887.27	788.73
SOLID BUSINESS MACHINES CENTER INC.	23-5-000567	14063	07-10-92	F 241	4,500.00	4,090.91	409.09
READY PRINTS	31-000158-87	9435	06-30-92	F 243	1,975.00	1,795.45	179.55
READY PRINTS	31-000158-87	9520	08-10-92	F 244	18,562.50	16,875.00	1,687.50
HE LOVE GARDEN, INC.	321-000-149-148V	30990	07-14-92	F 245	600.00	545.45	54.55
HE LOVE GARDEN, INC.	321-000-149-148V	31420	06-26-92	F 246	680.00	618.18	61.82
TAL COMMERCIAL & INDUSTRIAL CORPORATION	32A-3-000833	10870	07-27-92	F 247	13,618.00	12,380.00	1,238.00
IT ONE DESIGN, INC.	32A-2-002673	2129	06-18-92	F 248	104,653.33	95,139.39	9,513.94
IT ONE DESIGN, INC.	32A-2-002673	2122	06-10-92	F 249	376,049.99	341,863.63	34,186.36
IT ONE DESIGN, INC.	32A-2-002673	2169	08-11-92	F 250	22,597.88	20,543.53	2,054.35
IT ONE DESIGN, INC.	32A-2-002673	2128	06-17-92	F 251	18,487.42	16,806.75	1,680.67
IT ONE DESIGN, INC.	32A-2-002673	2119	06-05-92	F 252	10,900.00	9,909.09	990.91
BIX CORPORATION	32-9-000019	151008	06-02-92	F 253	7,653.00	6,957.27	695.73
BIX CORPORATION	32-9-000019	151798	08-04-92	F 254	7,653.00	6,957.27	695.73
BIX CORPORATION	32-9-000019	153119	08-21-92	F 255	7,653.00	6,957.27	695.73
BIX CORPORATION	32-9-000019	154818	07-03-92	F 256	7,653.00	6,957.27	695.73
ENSON SALES CORPORATION	310-000-050-043V	30566	09-25-92	F 258	199,568.00	181,425.45	18,142.55

RTISING & PUBLIC RELATIONS, INC.	32A-7-007842	156	09-22-92	F 258	23,435.00	21,304.55	2,130.45
RTISING & PUBLIC RELATIONS, INC.	32A-7-007842	158	10-07-92	F 259	23,435.00	21,304.55	2,130.45
RTISING & PUBLIC RELATIONS, INC.	32A-7-007842	162	11-18-92	F 259	23,435.00	21,304.55	2,130.45
PRINTING, INC.	321-001-292-554V	00158	09-18-92	F 260	3,230.00	2,936.36	293.64
PRINTING, INC.	321-001-292-554V	00182	10-05-92	F 261	11,500.00	10,454.55	1,045.45
PRINTING, INC.	321-001-292-554V	00183	10-05-92	F 262	6,800.00	6,181.82	618.18
PRINTING, INC.	321-001-292-554V	00194	10-12-92	F 263	8,075.00	7,340.91	734.09
PRINTING, INC.	321-001-292-554V	00195	10-12-92	F 264	6,100.00	5,545.45	554.55
PRINTING, INC.	321-001-292-554V	00222	10-30-92	F 265	900.00	818.18	81.82
STAFF INCORPORATED	32A-9-008988	6716	09-04-92	F 266	4,581.58	4,165.07	416.51
STAFF INCORPORATED	32A-9-008988	6747	09-30-92	F 266	5,732.37	5,211.25	521.12
REIGHT 2100, INC.	000-303-887V	80695	10-06-92	F 267	227.00	206.36	20.64
OR UMBRELLA INDUSTRIES, INC.	29-3-004017	234	11-13-92	F 267	6,450.00	5,863.64	586.36
PRINTING CORPORATION	30-4-002192	6596	09-03-92	F 268	9,500.00	8,636.36	863.64
PRINTING CORPORATION	30-4-002192	6618	09-21-92	F 269	19,584.10	17,803.73	1,780.37
PRINTING CORPORATION	30-4-002192	6787	11-27-92	F 271	2,000.00	1,818.18	181.82
PINPOINT DIRECT MARKETING, INC.	32A-2-008332	448	10-21-92	F 271	16,733.68	15,212.44	1,521.24
PINPOINT DIRECT MARKETING, INC.	32A-2-008332	618	10-14-92	F 272	18,258.90	16,599.00	1,659.90
PINPOINT DIRECT MARKETING, INC.	32A-2-008332	635	10-28-92	F 273	2,750.00	2,500.00	250.00
TRADING & SERVICES, INC.	32-1-000355	08919	10-27-92	F 274	880.00	800.00	80.00
TRADING & SERVICES, INC.	32-1-000355	09589	10-27-92	F 275	4,653.00	4,230.00	423.00
TRADING & SERVICES, INC.	32-1-000355	09602	10-29-92	F 276	1,650.00	1,500.00	150.00
TRADING & SERVICES, INC.	32-1-000355	3876	09-09-92	F 277	52,935.75	48,123.41	4,812.34
TRADING & SERVICES, INC.	32-1-000355	9154	09-17-92	F 277	4,081.20	3,710.18	371.02
N MADONNA PRESS, INC.	34-6-001283	3383	09-10-92	F 278	8,130.00	7,390.91	739.09
N MADONNA PRESS, INC.	34-6-001283	3482	11-26-92	F 279	78,610.50	71,464.09	7,146.41
N MADONNA PRESS, INC.	34-6-001283	3385	09-11-92	F 280	10,930.00	9,936.36	993.64
N MADONNA PRESS, INC.	34-6-001283	3375	09-02-92	F 281	26,350.00	23,954.55	2,395.45
N MADONNA PRESS, INC.	34-6-001283	3388	09-15-92	F 282	3,860.00	3,509.09	350.91
N MADONNA PRESS, INC.	34-6-001283	3391	09-18-92	F 283	1,930.00	1,754.55	175.45
N MADONNA PRESS, INC.	34-6-001283	3392	09-18-92	F 284	46,280.00	42,072.73	4,207.27
CRAFT PHILIPPINES	32A-4-2003846	1723	11-17-92	F 285	1,391.94	1,265.40	126.54
ENTERS TREASURE HOUSE	32-8000549	387	09-25-92	F 287	11,330.00	10,300.00	1,030.00
ENTERS TREASURE HOUSE	32-8000549	0934	11-23-92	F 288	1,300.00	1,181.82	118.18
OLIDATED PAPER PRODUCTS, INC.	290-000-299-135V	4779	09-22-92	F 289	20,650.00	18,772.73	1,877.27
PION STATIONARY CO., INC.	23-7-003080	37106	10-02-92	F 289	1,520.00	1,381.82	138.18
ORATE RESOURCES GROUP SERVICES PHILS., INC	001-419-555V	0001	10-04-92	F 290	9,500.00	8,636.36	863.64
GRAPHICS, INC.	320-000-159-448V	202403	10-21-92	F 290	2,398.00	2,180.00	218.00
PHILIPPINES CORPORATION	320-000-160-088V	797209	10-02-92	F 291	29,473.60	26,794.18	2,679.42
PHILIPPINES CORPORATION	320-000-160-088V	797210	10-02-92	F 291	8,922.70	8,111.55	811.15
PHILIPPINES CORPORATION	320-000-160-088V	797211	10-02-92	F 292	60,062.43	54,602.21	5,460.22
PHILIPPINES CORPORATION	320-000-160-088V	854459	09-04-92	F 292	14,693.20	13,357.45	1,335.75
PHILIPPINES CORPORATION	320-000-160-088V	003000	10-27-92	F 293	43.60	39.64	3.96
PHILIPPINES CORPORATION	320-000-160-088V	860314	09-11-92	F 293	1,087.82	988.93	98.89
PHILIPPINES CORPORATION	320-000-160-088V	924345	11-23-92	F 294	30,601.10	27,819.18	2,781.92
SHE TRADING COMPANY	300-000-371-178V	40706	11-06-92	F 294	6,000.00	5,454.55	545.45
SHE TRADING COMPANY	300-000-371-178V	41036	11-19-92	F 295	9,400.00	8,545.45	854.55
RIBUTED PROCESSING SYSTEMS, INC.	32-0-003434	11231	09-18-92	F 296	1,684.54	1,531.40	153.14
BE SECURITY AGENCY	340-000-411-324V	5231	10-07-92	F 296	58,880.63	53,527.85	5,352.78
INE AUTOMATION SYSTEMS CORP.	000-404-172V	91009	10-28-92	F 297	3,760.50	3,418.64	341.86
INE AUTOMATION SYSTEMS CORP.	000-404-172V	90746	10-19-92	F 297	32,000.00	29,090.91	2,909.09
RESIDENTE HOME & OFFICE FURNISHINGS, INC.	000-053-616V	3905	11-13-92	F 298	2,500.00	2,272.73	227.27

ITABLE COMPUTER SERVICES, INC.	230-000-331-524V	2176	09-24-92	F 299	170,792.10	155,792.10	15,526.55
ITABLE COMPUTER SERVICES, INC.	230-000-331-524V	030	10-12-92	F 299	539,420.00	490,381.82	49,038.18
ITABLE COMPUTER SERVICES, INC.	230-000-331-524V	036	10-28-92	F 300	91,091.00	82,810.00	8,281.00
OPRINT SYSTEM	23-7-007107	5045	09-08-92	F 301	25,000.00	22,727.27	2,272.73
LUS STATIONERY, INC.	230-000-340-750V	15193	09-24-92	F 302	282.60	256.91	25.69
LUS STATIONERY, INC.	230-000-340-750V	15194	09-24-92	F 303	1,975.00	1,795.45	179.55
LUS STATIONERY, INC.	230-000-340-750V	16362	11-17-92	F 304	883.00	802.73	80.27
MS MEDIA CORPORATION	300-000-367-363V	23113	10-02-92	F 305	8,900.00	8,090.91	809.09
CTIONAL, INC.	32A-7-000433	29857	11-11-92	F 306	60,000.00	54,545.45	5,454.55
ENTERPRISES, INC.	32A-4-007498	1536	10-21-92	F 307	38,440.00	34,945.45	3,494.55
DIRECTORIES (PHILS.) CORPORATION	321-000-064-528V	6635	09-15-92	F 308	6,078.00	5,525.45	552.55
DIRECTORIES (PHILS.) CORPORATION	321-000-064-528V	6773	09-16-92	F 309	5,790.00	5,263.64	526.36
DIRECTORIES (PHILS.) CORPORATION	321-000-064-528V	6888	11-15-92	F 310	5,289.00	4,808.18	480.82
DIRECTORIES (PHILS.) CORPORATION	321-000-064-528V	7234	11-15-92	F 310	8,007.00	7,279.09	727.91
DIRECTORIES (PHILS.) CORPORATION	321-000-064-528V	7027	11-16-92	F 311	9,555.00	8,686.36	868.64
. GIO BROS., INC.	25-0-000463	1833	09-24-92	F 312	1,060.00	963.64	96.36
. GIO BROS., INC.	25-0-000463	2085	10-01-92	F 313	1,060.00	963.64	96.36
PHILIPPINES, INC.	32-0-000372	115931	09-22-92	F 314	7,920.00	7,200.00	720.00
PHILIPPINES, INC.	32-0-000372	115978	09-30-92	F 315	2,640.00	2,400.00	240.00
PHILIPPINES, INC.	32-0-000372	116241	10-27-92	F 316	42,546.42	38,678.56	3,867.86
PHILIPPINES, INC.	32-0-000372	116442	11-18-92	F 317	199,211.85	181,101.68	18,110.17
GE PRINT, INC.	32A-3-006681	530	09-01-92	F 318	131,216.18	119,287.44	11,928.74
TEGRATED COMPUTER SYSTEMS, INC.	000-055-626V	103510	11-23-92	F 318	6,877.00	6,251.82	625.18
TEGRATED COMPUTER SYSTEMS, INC.	000-055-626V	98694	09-11-92	F 319	6,550.00	5,954.55	595.45
ERLYNX SYSTEMS CORP.	321-001-544-017V	016	09-29-92	F 320	950.00	863.64	86.36
BUSINESS CORPORATION	310-000-056-694V	035648	09-28-92	F 321	165.00	150.00	15.00
BUSINESS CORPORATION	310-000-056-694V	020383	09-29-92	F 321	121.00	110.00	11.00
BUSINESS CORPORATION	310-000-056-694V	001080	09-31-92	F 321	100.00	90.91	9.09
BUSINESS CORPORATION	310-000-056-694V	020384	09-29-92	F 321	249.00	226.36	22.64
BUSINESS CORPORATION	310-000-056-694V	006043	09-01-92	F 322	190.00	172.73	17.27
BUSINESS CORPORATION	310-000-056-694V	018973	09-02-92	F 322	30.00	27.27	2.73
BUSINESS CORPORATION	310-000-056-694V	006324	09-03-92	F 322	787.00	715.45	71.55
BUSINESS CORPORATION	310-000-056-694V	018974	09-02-92	F 322	240.00	218.18	21.82
BUSINESS CORPORATION	310-000-056-694V	006325	09-03-92	F 323	8.00	7.27	0.73
BUSINESS CORPORATION	310-000-056-694V	022119	09-04-92	F 323	227.00	206.36	20.64
BUSINESS CORPORATION	310-000-056-694V	006551	09-07-92	F 323	352.00	320.00	32.00
BUSINESS CORPORATION	310-000-056-694V	022120	09-04-92	F 323	32.00	29.09	2.91
BUSINESS CORPORATION	310-000-056-694V	006574	09-09-92	F 324	403.00	366.36	36.64
BUSINESS CORPORATION	310-000-056-694V	006588	09-10-92	F 324	8.00	7.27	0.73
BUSINESS CORPORATION	310-000-056-694V	006590	09-10-92	F 324	177.00	160.91	16.09
BUSINESS CORPORATION	310-000-056-694V	006589	09-10-92	F 324	228.00	207.27	20.73
BUSINESS CORPORATION	310-000-056-694V	662088	09-10-92	F 325	1,020.00	927.27	92.73
BUSINESS CORPORATION	310-000-056-694V	006771	09-10-92	F 325	130.00	118.18	11.82
BUSINESS CORPORATION	310-000-056-694V	006771	09-11-92	F 325	141.00	128.18	12.82
BUSINESS CORPORATION	310-000-056-694V	006770	09-06-92	F 325	539.00	490.00	49.00
BUSINESS CORPORATION	310-000-056-694V	006847	09-17-92	F 326	50.00	45.45	4.55
BUSINESS CORPORATION	310-000-056-694V	006789	09-17-92	F 326	317.00	288.18	28.82
BUSINESS CORPORATION	310-000-056-694V	022992	09-18-92	F 326	824.00	749.09	74.91
BUSINESS CORPORATION	310-000-056-694V	006792	09-18-92	F 326	450.00	409.09	40.91
BUSINESS CORPORATION	310-000-056-694V	020191	09-21-92	F 327	162.00	147.27	14.73
BUSINESS CORPORATION	310-000-056-694V	020079	09-22-92	F 327	75.00	68.18	6.82
BUSINESS CORPORATION	310-000-056-694V	020260	09-22-92	F 327	30.00	27.27	2.73

BUSINESS CORPORATION	310-000-056-694V	020598	09-22-92	F 327	96.00	87.27	8.73
BUSINESS CORPORATION	310-000-056-694V	020092	09-24-92	F 328	58.00	52.73	5.27
BUSINESS CORPORATION	310-000-056-694V	020093	09-24-92	F 328	8.00	7.27	5.27
BUSINESS CORPORATION	310-000-056-694V	035615	09-25-92	F 328	488.00	443.61	44.36
BUSINESS CORPORATION	310-000-056-694V	020094	09-24-92	F 328	515.00	468.18	46.82
BUSINESS CORPORATION	310-000-056-694V	020187	09-21-92	F 329	159.00	144.55	14.45
BUSINESS CORPORATION	310-000-056-694V	020188	09-21-92	F 329	96.00	87.27	8.73
BUSINESS CORPORATION	310-000-056-694V	020190	09-21-92	F 329	492.00	447.27	44.73
BUSINESS CORPORATION	310-000-056-694V	020189	09-21-92	F 329	220.00	200.00	20.00
BUSINESS CORPORATION	310-000-056-694V	020261	09-22-92	F 330	12.00	10.91	1.09
BUSINESS CORPORATION	310-000-056-694V	020262	09-22-92	F 330	12.00	10.91	1.09
BUSINESS CORPORATION	310-000-056-694V	035070	09-23-92	F 330	24.00	21.82	2.18
BUSINESS CORPORATION	310-000-056-694V	035069	09-23-92	F 330	12.00	10.91	1.09
BUSINESS CORPORATION	310-000-056-694V	022806	09-14-92	F 331	22.00	20.00	2.00
BUSINESS CORPORATION	310-000-056-694V	022500	09-15-92	F 331	180.00	163.64	16.36
BUSINESS CORPORATION	310-000-056-694V	022848	09-16-92	F 331	380.00	345.45	34.55
BUSINESS CORPORATION	310-000-056-694V	022847	09-16-92	F 331	143.00	130.00	13.00
BUSINESS CORPORATION	310-000-056-694V	035825	09-30-92	F 332	183.00	166.36	16.64
BUSINESS CORPORATION	310-000-056-694V	035824	09-30-92	F 332	103.00	93.64	9.36
BUSINESS CORPORATION	310-000-056-694V	058852	09-30-92	F 332	28.00	25.45	2.55
UY GENERAL MERCHANDISE	23-5-003033	19482	09-25-92	F 333	2,225.00	2,022.73	202.27
UY GENERAL MERCHANDISE	23-5-003033	19483	09-25-92	F 333	2,311.20	2,101.09	210.11
UY GENERAL MERCHANDISE	23-5-003033	19636	10-23-92	F 334	1,463.40	1,330.36	133.04
UY GENERAL MERCHANDISE	23-5-003033	19637	10-23-92	F 334	2,059.00	1,871.82	187.18
UY GENERAL MERCHANDISE	23-5-003033	19636	10-23-92	F 335	2,933.35	2,666.68	266.67
UY GENERAL MERCHANDISE	23-5-003033	19908	11-13-92	F 335	966.40	878.55	87.85
UY GENERAL MERCHANDISE	23-5-003033	19974	11-20-92	F 336	96.00	87.27	8.73
AK PHILIPPINES, LTD.	000-128-813V	0028	09-28-92	F 337	19,124.55	17,385.95	1,738.60
AK PHILIPPINES, LTD.	000-128-813V	1213	11-13-92	F 337	4,006.45	3,642.23	364.22
AK PHILIPPINES, LTD.	000-128-813V	2224	11-26-92	F 338	6,936.36	6,305.78	630.58
AK PHILIPPINES, LTD.	000-128-813V	8766	10-16-92	F 338	6,310.00	5,736.36	573.64
DCOM ASIA	25-9-000-605	00565	09-09-92	F 339	75,307.10	68,461.00	6,846.10
DCOM ASIA, INC.	25-0-005595	0793	11-13-92	F 339	33,683.67	30,621.52	3,062.15
INTERNATIONAL PHILIPPINES, INC.	340-000-411-906V	96798	11-17-92	F 340	8,646.37	7,860.34	786.03
NASOFT TECHNOLOGY CORPORATION	32A-8-009821	483	10-21-92	F 341	9,500.00	8,636.36	863.64
SMITH AND FIELDS, INC.	32A-4-006490	532	09-11-92	F 341	6,160.00	5,600.00	560.00
TER KEY & LOCK SERVICE	33-1-00314	1412	09-17-92	F 342	1,530.96	1,391.78	139.18
TERCRAFT COPYING & PRINTING HOUSE	32A-7-000660	1979	09-21-92	F 342	118.00	107.27	10.73
TERCRAFT COPYING & PRINTING HOUSE	32A-7-000660	23045	09-04-92	F 343	59.00	53.64	5.36
TERCRAFT COPYING & PRINTING HOUSE	32A-7-000660	23158	09-07-92	F 343	59.00	53.64	5.36
RO DATA SYSTEMS AND MANAGEMENT, INC.	32A-2-001048	2116	11-05-92	F 344	1,225.00	1,113.64	111.36
RO DATA SYSTEMS AND MANAGEMENT, INC.	32A-2-001048	6268	10-28-92	F 345	961.00	891.82	89.18
CRISTS' HOUSE, INC.	32-9-000654	64102	11-03-92	F 346	910.00	827.27	82.73
CRISTS' HOLIDAY, INC.	32-9-000654	70272	09-17-92	F 347	603.00	548.18	54.82
CRISTS' HOLIDAY, INC.	32-9-000654	70559	09-26-92	F 348	180.00	163.64	16.36
CRISTS' HOLIDAY, INC.	32-9-000654	70593	09-24-92	F 349	10,873.04	9,884.58	988.46
CRISTS' HOLIDAY, INC.	32-9-000654	11597	11-25-92	F 349	1,050.00	954.55	95.45
CRISTS' HOLIDAY, INC.	32-9-000654	89546	11-18-92	F 350	146.00	132.73	13.27
CRISTS' HOUSE, INC.	32-8-000655	63758	10-24-92	F 351	1,380.98	1,255.44	125.54
CRISTS' HOUSE, INC.	32-8-000655	63148	10-08-92	F 352	180.00	163.64	16.36
CRISTS' HOUSE, INC.	32-8-000655	63293	10-06-92	F 352	380.00	345.45	34.55
CRISTS' HOUSE, INC.	32-8-000655	63227	10-10-92	F 353	9,102.92	8,275.38	827.54

ORISTS' HOUSE, INC.	32-8-000655	63208	10-09-92	F 353	180.00	163.64	16.36
ORISTS' HOUSE, INC.	32-8-000655	63009	09-07-92	F 354	1,344.00	1,221.82	122.18
ORISTS' HOLIDAY, INC.	32-9-000654	88400	10-17-92	F 355	879.00	799.09	79.91
ORISTS' HOLIDAY, INC.	32-9-000654	374686	11-06-92	F 356	350.00	318.18	31.82
ORISTS' HOLIDAY, INC.	32-9-000654	88600	10-14-92	F 357	2,359.50	2,145.00	214.50
ORISTS' HOLIDAY, INC.	32-9-000654	88718	10-23-92	F 358	1,408.50	1,280.45	128.05
ORISTS' HOLIDAY, INC.	32-9-000654	88706	10-23-92	F 358	1,254.00	1,140.00	114.00
ORISTS' HOUSE, INC.	32-8-000655	64369	11-10-92	F 359	1,007.00	915.45	91.55
ORISTS' HOUSE, INC.	32-8-000655	64760	11-21-92	F 360	1,102.00	1,001.82	100.18
ORISTS' HOUSE, INC.	32-8-000655	64720	11-28-92	F 361	120.00	109.09	10.91
ORISTS' HOUSE, INC.	32-8-000655	65968	11-27-92	F 362	180.00	163.64	16.36
ORISTS' HOUSE, INC.	32-8-000655	17635	09-04-92	F 363	1,108.00	1,007.27	100.73
ORISTS' HOUSE, INC.	32-8-000655	62401	09-20-92	F 364	350.00	318.18	31.82
ORISTS' HOUSE, INC.	32-8-000655	62969	09-06-92	F 365	603.00	548.18	54.82
ORISTS' HOUSE, INC.	32-8-000655	62432	09-27-92	F 366	75.00	68.18	6.62
RADE, INC.	31-7-005507	3720	10-03-92	F 367	3,800.00	3,454.55	345.45
RADE, INC.	31-7-005507	3671	10-14-92	F 367	485.00	440.91	44.09
UNTAIN FRESH, INC.	30-6-007033	3254	10-08-92	F 368	6,485.00	5,895.45	589.55
IA BUSINESS SYSTEMS INCORPORATED	32A-4-000783	1834	10-16-92	F 369	124,260.00	112,963.64	11,296.36
ON ONE DIRECT	001-309-775V	0051	11-03-92	F 370	18,070.00	16,427.27	1,642.73
ON ONE DIRECT	001-309-775V	0052	11-19-92	F 370	17,896.00	16,269.09	1,626.91
ER HANDLING SYSTEMS, INC.	32A-6-000434	5300	10-03-92	F 371	1,138.00	1,034.55	103.45
SONAL COMPUTER SPECIALISTS, INC.	32A-1-001189	12183	11-20-92	F 372	330.00	300.00	30.00
L-DATA BUSINESS SYSTEMS, INC.	32A-4-000816	13850	09-10-92	F 373	6,532.00	5,938.18	593.82
LAND INDUSTRIES, INC.	34-5-000286	94637	10-07-92	F 373	24,792.54	22,538.67	2,253.87
LCOPY CORPORATION	320-000-169-318V	107243	11-24-92	F 374	752.40	684.00	68.40
LCOPY CORPORATION	320-000-169-318V	107256	11-25-92	F 375	347.60	316.00	31.60
LIPPINE SKYLANDERS INCORPORATED	33-5-000922	053807	11-06-92	F 376	884.65	804.23	80.42
LIPPINE SKYLANDERS INCORPORATED	33-5-000922	053808	11-06-92	F 377	665.40	604.91	60.49
P & PAPER, INC.	32A-04-000352	6765	11-10-92	F 378	16,500.00	15,000.00	1,500.00
LIPRINT, INC.	32A-9-000829	12516	09-22-92	F 379	750.00	681.82	68.18
LIPRINT, INC.	32A-9-000829	12525	09-28-92	F 380	2,700.00	2,454.55	245.45
LIPRINT, INC.	32A-9-000829	13013	09-07-92	F 381	400.00	363.64	36.36
LIPRINT, INC.	32A-9-000829	13030	09-14-92	F 382	800.00	727.27	72.73
LIPRINT, INC.	32A-9-000829	13117	10-14-92	F 383	360.00	327.27	32.73
LIPRINT, INC.	32A-9-000829	13151	10-27-92	F 384	1,000.00	909.09	90.91
LIPRINT, INC.	32A-9-000829	13197	10-20-92	F 385	4,320.00	3,927.27	392.73
LIPRINT, INC.	32A-9-000829	13396	09-09-92	F 386	1,980.00	1,800.00	180.00
I COMPUTERHAUS	100-200-062V	1284	10-12-92	F 387	1,500.00	1,363.64	136.36
BIE STYLOGRAPHIC	321-000-142-796V	3912	09-21-92	F 388	3,200.00	2,909.09	290.91
BIE STYLOGRAPHIC	321-000-142-796V	3972	10-05-92	F 389	70,424.00	64,021.82	6,402.18
BIE STYLOGRAPHIC	321-000-142-796V	3973	10-05-92	F 390	1,500.00	1,363.64	136.36
GULL GLASS WORKS, INC.	320-000-847-336V	269	10-28-92	F 391	4,675.00	4,250.00	425.00
VE-WELL SERVICES AND SUPPLIES CORP.	320-000-166-077V	2088	10-01-92	F 392	68,224.54	62,002.31	6,202.23
VE-WELL SERVICES AND SUPPLIES CORP.	320-000-166-077V	2134	10-29-92	F 392	42,100.38	38,273.07	3,827.31
VE-WELL SERVICES AND SUPPLIES CORP.	320-000-166-077V	2134	10-29-92	F 392	42,100.38	38,273.07	3,827.31
MENS	321-001-668-824V	0083	10-19-92	F 394	6,466.51	5,878.65	587.86
MENS	321-001-668-824V	0148	11-20-92	F 395	8,963.51	8,148.65	814.86
ADY PRINTS	310-100-060-208V	9005	11-26-92	F 396	9,710.91	8,828.10	882.81
B PHILIPPINES, INC.	25-0-004531	5028	09-23-92	F 397	7,500.00	6,818.18	681.82
NIKOS	32S-8-000523	1775	10-22-92	F 398	297.27	270.25	27.02
E GUIDE PRESS, INC.	290-000-294-858V	3831	09-09-92	F 398	5,945.45	5,404.95	540.50

AL COMMERCIAL AND INDUSTRIAL CORP.	32A-3-000833	10826	11-27-92	F 399	70,000.00	63,636.36	6,363.64
IX CORPORATION	32-9-000019	152973	09-07-92	F 400	7,653.00	6,957.27	695.73
T ONE DESIGN, INC.	32A-2-002673	2183	09-04-92	F 401	56,184.67	51,076.97	5,107.70
T ONE DESIGN, INC.	32A-2-002673	2247	11-27-92	F 402	107,203.13	97,457.39	9,745.74
T ONE DESIGN, INC.	32A-2-002673	2224	10-28-92	F 403	23,898.22	21,725.65	2,172.57
T ONE DESIGN, INC.	32A-2-002673	2225	10-28-92	F 403	90,508.15	82,280.14	8,228.01
IX CORPORATION	32-9-000019	155111	11-06-92	F 404	7,653.00	6,957.27	695.73
IX CORPORATION	32-9-000019	155770	11-27-92	F 405	35,382.00	32,165.45	3,216.55
EO SONIC LINE	32-7-000532	6709	10-19-92	F 406	2,338.60	2,126.00	212.60
NSON SALES CORPORATION	310-000-050-043V	37056	12-10-92	F 407	4,500.00	4,090.91	409.09
NSON SALES CORPORATION	31-0-001693	0524	01-06-93	F 408	11,286.25	10,260.23	1,026.02
ERTISING & PUBLIC RELATIONS, INC.	32A-7-007842	163	12-10-92	F 409	23,435.00	21,304.55	2,130.45
ERTISING & PUBLIC RELATIONS, INC.	32A-7-007842	170	01-21-92	F 409	23,435.00	21,304.55	2,130.45
PRINTING, INC.	321-001-292-554V	00328	01-30-93	F 410	5,500.00	5,000.00	500.00
PRINTING, INC.	321-001-292-554V	00362	02-26-93	F 411	113,400.00	103,090.91	10,309.09
STAFF INCORPORATED	32A-9-008988	6893	12-10-92	F 412	7,941.19	7,219.26	721.93
STAFF INCORPORATED	32A-9-008988	6455	01-13-93	F 413	12,169.33	11,063.03	1,106.30
STAFF INCORPORATED	32A-9-008988	6470	02-05-93	F 414	6,128.80	5,571.64	557.16
STAFF INCORPORATED	32A-9-008988	6551	02-26-93	F 414	3,992.40	3,629.45	362.95
FREIGHT 2100, INC.	000-303-887V	92187	02-02-93	F 415	135.00	122.73	12.27
HOR UMBRELLA INDUSTRIES, INC.	29-3-004017	515	12-21-92	F 416	10,750.00	9,772.73	977.27
HOR UMBRELLA INDUSTRIES, INC.	29-3-004017	532	12-22-92	F 417	10,750.00	9,772.73	977.27
HOR UMBRELLA INDUSTRIES, INC.	29-3-004017	573	01-22-93	F 418	42,000.00	38,181.82	3,818.18
X PRINTING CORPORATION	30-4-002192	6855	12-22-92	F 419	1,800.00	1,636.36	163.64
X PRINTING CORPORATION	30-4-002192	6863	12-24-92	F 420	3,888.00	3,534.55	353.45
X PRINTING CORPORATION	30-4-002192	6963	02-05-93	F 421	1,800.00	1,636.36	163.64
X PRINTING CORPORATION	30-4-002192	6927	01-18-93	F 421	1,800.00	1,636.36	163.64
RO ADVERTISING, INC.	31-1002070	2854	12-31-92	F 422	15,400.00	14,000.00	1,400.00
OMAN ENTERPRISES	100-205-092V	4018	01-15-93	F 423	190.00	172.73	17.27
PINPOINT DIRECT MARKETING INC.	32A-2-008332	691	01-18-93	F 425	4,725.00	4,295.45	429.55
R TRADING & SERVICES, INC.	32-1-000355	09077	12-13-92	F 426	3,509.00	3,190.00	319.00
R TRADING & SERVICES, INC.	32-1-000355	9762	12-12-92	F 427	29,640.60	26,946.00	2,694.60
R TRADING & SERVICES, INC.	32-1-000355	9763	12-12-92	F 428	7,432.97	6,757.25	675.72
& CO PROCESSIONAL PROJECT MANAGERS	300-001-607-337V	133	02-23-93	F 429	40,000.00	36,363.64	3,636.36
CK MYRILL, INC.	32A-7-000466	5778	01-21-93	F 430	1,500.00	1,363.64	136.36
PENTERS TREASURE HOUSE	32-8000549	1151	02-18-93	F 431	6,000.00	5,454.55	545.45
PENTERS TREASURE HOUSE	32-8000549	1153	02-18-93	F 432	265,862.91	241,693.55	24,169.36
PENTERS TREASURE HOUSE	32-8000549	394	01-29-93	F 433	183,534.71	166,849.74	16,684.97
PENTERS TREASURE HOUSE	32-8000549	0947	01-06-93	F 434	4,600.00	4,181.82	418.18
PENTERS TREASURE HOUSE	32-8000549	0947	01-06-93	F 434	4,600.00	4,181.82	418.18
SOLIDATED PAPER PRODUCTS, INC.	290-000-299-135V	5474	01-04-93	F 435	20,650.00	18,772.73	1,877.27
PHILIPPINES CORPORATION	320-000-160-088V	893455	12-08-92	F 436	12,992.80	11,811.64	1,181.16
PHILIPPINES CORPORATION	320-000-160-088V	960153	01-06-93	F 437	37,268.21	33,880.19	3,388.02
PHILIPPINES CORPORATION	320-000-160-088V	960154	01-06-93	F 438	110,442.68	100,402.44	10,040.24
PHILIPPINES CORPORATION	320-000-160-088V	992537	02-09-93	F 439	307.00	279.09	27.91
PHILIPPINES CORPORATION	320-000-160-088V	992536	02-07-93	F 439	951.30	864.82	86.48
PHILIPPINES CORPORATION	320-000-160-088V	992538	02-09-93	F 440	2,372.00	2,158.36	215.64
PHILIPPINES CORPORATION	320-000-160-088V	993235	02-17-93	F 441	479.60	436.00	43.60
LSHE TRADING COMPANY	300-000-371-178V	41473	12-03-92	F 442	700.00	636.36	63.64
LSHE TRADING COMPANY	300-000-371-178V	41776	12-16-92	F 443	1,800.00	1,636.36	163.64
LSHE TRADING COMPANY	300-000-371-178V	41777	12-16-92	F 444	5,700.00	5,181.82	518.18
LSHE TRADING COMPANY	300-000-371-178V	42084	01-08-93	F 445	7,090.00	6,445.45	644.55

ISHE TRADING COMPANY	300-000-371-178V	42085	01-08-93	F 446	29,550.00	26,863.64	2,686.36
TEVES	32A-5-003033	99487	02-27-93	F 447	70.00	63.64	6.36
LINE AUTOMATION SYSTEMS CORPORATION	000-404-172V	92670	02-16-93	F 448	3,760.50	3,418.64	341.86
ON CONSTRUCTION CORPORATION	40-1-000013	031	01-11-93	F 448	694,568.70	631,426.09	63,142.61
ON CONSTRUCTION CORPORATION	40-1-000013	034	02-12-93	F 449	509,209.00	462,917.27	46,291.73
& ASSOCIATES PHILS., INC.	32A-5-007109	196	12-01-92	F 450	16,350.00	14,863.64	1,486.36
& ASSOCIATES PHILS., INC.	32A-5-007109	197	12-01-92	F 450	72,757.50	66,143.18	6,614.32
PRINTING INC.	321-000-120-362V	16337	02-11-93	F 451	4,500.00	4,090.91	409.09
ELLE PRINTING CO.	32-002990	735	01-30-93	F 452	4,550.00	4,136.36	413.64
CO FUN CORPORATION	000-087-203	0100	02-22-93	F 453	50,350.00	45,772.73	4,577.27
THRIE JENSEN	321-000-121-912V	9851	02-05-93	F 454	23,794.65	21,631.50	2,163.15
HOUSE PRINTERS CORPORATION	35A-9-000266	30408		F 455	36,712.50	33,375.00	3,337.50
PHILIPPINES, INC.	320-000-161-142V	122109	02-03-93	F 456	49,500.00	45,000.00	4,500.00
PHILIPPINES, INC.	320-000-161-142V	121688	12-02-92	F 457	11,158.88	10,144.44	1,014.44
TEGRATED COMPUTER SYSTEMS, INC.	000-055-626V	105324	01-19-93	F 458	45,800.00	41,636.36	4,163.64
ERLYNX SYSTEMS CORP.	321-001-544-017V	029	01-18-93	F 459	900.91	900.83	90.08
TEGRATED COMPUTER SYSTEMS, INC.	000-055-626V	107403	02-26-93	F 460	190.00	172.73	17.27
AND PHOTO CENTER, INC.	321-000-124-462V	26159	02-05-93	F 460	3,400.00	3,090.91	309.09
BUSINESS CORPORATION	310-000-056-694V	193437	02-24-93	F 461	9,472.10	8,611.00	861.10
BUSINESS CORPORATION	310-000-056-694V	194232	01-20-93	F 462	6,650.99	6,046.35	604.64
BUSINESS CORPORATION	310-000-056-694V	58306	12-18-92	F 463	7,157.34	6,506.67	650.67
UY GENERAL MERCHANDISE	23-5-003033	34704	01-13-93	F 464	8,019.00	7,290.00	729.00
UY GENERAL MERCHANDISE	23-5-003033	34705	01-13-93	F 465	6,850.02	6,227.29	622.73
NE AIRE SERVICE	250-000-672-642V	1062	01-26-93	F 466	2,177.53	1,979.57	197.96
AK PHILIPPINES, LTD.	321-000-128-813V	3181810	01-26-93	F 467	680.00	618.18	61.82
AK PHILIPPINES, LTD.	321-000-128-813V	5322	01-19-93	F 468	6,310.00	5,736.36	573.64
AK PHILIPPINES, LTD.	321-000-128-813V	8179243	01-06-93	F 469	20,700.00	18,818.18	1,881.82
GINIA LANE MOVING & STORAGE, INC.	321-000-128-579V	0147	01-05-93	F 470	15,750.00	14,318.18	1,431.82
GINIA LANE MOVING & STORAGE, INC.	321-000-128-579V	0078	12-11-92	F 471	31,500.00	28,636.36	2,863.64
OCOM ASIA, INC.	25-9-000-605	00675	12-16-92	F 472	34,053.60	30,957.82	3,095.78
OCOM ASIA, INC.	25-9-000-605	0825	12-03-92	F 473	30,648.24	27,862.04	2,786.20
OCOM ASIA, INC.	25-9-000-605	0898	02-05-93	F 474	33,683.68	30,621.53	3,062.15
OCOM ASIA, INC.	25-9-000-605	0928	02-18-93	F 475	24,324.00	22,112.73	2,211.27
OCOM ASIA, INC.	25-9-000-605	0899	02-05-92	F 475	82,331.68	74,846.98	7,484.70
PRESS, INC.	000-057-186V	10527	02-01-93	F 476	4,550.00	4,136.36	413.64
KATH, INC.	25-3-003829	097	02-26-93	F 477	12,254.15	11,140.14	1,114.01
AYA PRINTING PRESS	32A-6-006829	1459	02-15-93	F 478	8,670.00	7,881.82	788.18
TER KEY & LOCK SERVICE	33-1-00314	1506	01-26-93	F 479	2,500.00	2,272.73	227.27
TER KEY & LOCK SERVICE	33-1-00314	67202	12-08-92	F 480	850.00	772.73	77.27
ROBASE INCORPORATED	320-000-132-736V	6760	01-06-93	F 481	961.00	891.82	89.18
ROBASE INCORPORATED	320-000-132-736V	7655	01-11-93	F 482	495.00	450.00	45.00
ROBASE INCORPORATED	320-000-132-736V	7761	01-19-93	F 483	495.00	450.00	45.00
ROBASE INCORPORATED	320-000-132-736V	7847	01-28-93	F 484	715.00	650.00	65.00
ROBASE INCORPORATED	320-000-132-736V	7880	02-01-93	F 485	495.00	450.00	45.00
ROBASE INCORPORATED	320-000-132-736V	7946	02-05-93	F 486	715.00	650.00	65.00
ROBASE INCORPORATED	320-000-132-736V	7993	02-10-93	F 487	495.00	450.00	45.00
ROBASE INCORPORATED	320-000-132-736V	8090	02-19-93	F 488	715.00	650.00	65.00
OTRADE INC.	000-064-787V	23532	02-05-93	F 489	2,159.00	1,962.73	196.27
OTRADE INC.	31-7-005507	2370	12-08-92	F 490	945.00	859.09	85.91
ORISTS' HAVEN, INC.	25-4000885	373810	02-27-93	F 491	1,140.50	1,036.82	103.68
ORISTS' HAVEN, INC.	25-4000885	373804	02-27-93	F 491	760.00	690.91	69.09
ORISTS' HOLIDAY, INC.	32-9000654	71797	01-11-93	F 492	1,633.00	1,484.55	148.45

DRISTS' HOLIDAY, INC.	32-9000654	72273	01-22-93	F 493	2,708.00	1,484.55	148.45
DRISTS' HOLIDAY, INC.	32-9000654	11609	12-02-92	F 494	60.00	54.55	5.45
DRISTS' HOLIDAY, INC.	32-9000654	71206	12-19-92	F 495	1,170.00	1,063.64	106.36
DRISTS' HOLIDAY, INC.	32-9000654	73416	12-17-92	F 496	1,594.00	1,449.09	144.91
DRISTS' HOLIDAY, INC.	32-9000654	73451	12-21-92	F 496	336.00	305.54	30.55
DRISTS' HOLIDAY, INC.	32-9000654	71483	12-21-92	F 497	180.00	163.64	16.36
DRISTS' HOLIDAY, INC.	32-9000654	71205	12-19-92	F 497	689.00	626.36	62.64
DRISTS' HOLIDAY, INC.	32-9000654	71217	12-19-92	F 498	1,199.00	1,090.00	109.00
DRISTS' HOLIDAY, INC.	32-9000654	72719	02-06-93	F 499	955.00	868.18	86.82
DRISTS' HOLIDAY, INC.	32-9000654	72858	02-20-93	F 500	1,818.00	1,652.73	165.57
DRISTS' HOLIDAY, INC.	32-9000654	89883	12-03-92	F 501	4,519.00	4,108.18	410.82
DRISTS' HOLIDAY, INC.	32-9000654	66685	12-18-92	F 502	130.00	118.18	11.82
DRISTS' HOUSE, INC.	32-8000655	66473	12-26-92	F 503	564.00	512.73	51.27
DRISTS' HOUSE, INC.	32-8000655	67036	01-03-93	F 504	50.00	45.45	4.55
DRISTS' HOUSE, INC.	32-8000655	67171	01-06-93	F 505	287.00	260.91	26.09
DRISTS' HOUSE, INC.	32-8000655	67150	01-06-93	F 506	866.00	787.27	78.73
DRISTS' HOUSE, INC.	32-8000655	67267	01-09-93	F 507	184.00	167.27	16.73
DRISTS' HOUSE, INC.	32-8000655	67696	01-21-93	F 508	640.00	581.82	58.18
DRISTS' HOUSE, INC.	32-8000655	67796	01-23-93	F 509	1,799.00	1,635.45	163.55
DRISTS' HOUSE, INC.	32-8000655	6804x	02-01-93	F 510	75.00	68.18	6.82
DRISTS' HOUSE, INC.	32-8000655	26853	01-27-93	F 511	231.00	210.00	21.00
DRISTS' HOUSE, INC.	32-8000655	68941	02-23-93	F 512	421.00	382.73	38.27
ON ONE DIRECT MARKETING COMMUNICATIONS INC.	001-309-775V	0102	01-19-93	F 514	33,960.65	30,873.32	3,087.33
ON ONE DIRECT MARKETING COMMUNICATIONS INC.	001-309-775V	0003	01-28-93	F 515	14,086.43	12,805.85	1,280.58
ON ONE DIRECT MARKETING COMMUNICATIONS INC.	001-309-775V	0004	02-18-93	F 516	11,923.00	10,839.09	1,083.91
IFIC OFFICE MACHINES, INC.	31-9-000407	69062	12-10-92	F 516	809.23	735.66	73.57
ER HANDLING SYSTEMS, INC.	32A-6-000434	5366	12-09-92	F 517	5,500.50	5,000.45	500.05
TRAVEL	32-0-000141	83600	01-08-93	F 518	1,970.76	1,791.60	179.16
TRAVEL	32-0-000141	83607	01-19-93	F 519	3,240.00	2,945.45	294.55
TRAVEL	32-0-000141	83608	01-19-93	F 520	115.20	104.73	10.47
TRAVEL	32-0-000141	83902	02-17-93	F 521	18,421.24	16,746.58	1,674.66
LESS STORAGE BOXES, INC.	34-3-004454	861	12-18-92	F 522	11,344.50	10,313.18	1,031.32
LESS STORAGE BOXES, INC.	34-3-004454	883	12-21-92	F 523	7,563.00	6,875.45	687.55
LESS STORAGE BOXES, INC.	34-3-004454	895	01-05-93	F 524	7,563.00	6,875.45	687.55
LESS STORAGE BOXES, INC.	34-3-004454	929	01-21-93	F 525	9,075.60	8,250.55	825.05
LESS STORAGE BOXES, INC.	34-3-004454	983	02-12-93	F 526	1,512.60	1,375.09	137.51
SONAL COMPUTER SPECIALISTS, INC.	32A-1-001189	10833	12-09-92	F 527	327.00	297.27	29.73
LAND INDUSTRIES, INC.	34-5-000286	96322	12-09-92	F 527	6,800.00	6,181.82	618.18
LCOPY	32-0-000828	71927	12-11-92	F 528	347.60	316.00	31.60
LCOPY	32-0-000828	72331	01-08-93	F 529	759.40	684.00	68.40
NEER HOME INDUSTRIES	30-7-000383	4168	12-11-92	F 530	63,000.00	57,272.73	5,727.27
NTZYME, INC.	31-6-005340	3451	12-10-92	F 531	1,047.20	952.00	95.20
TECTION TECHNOLOGY, INC.	330-000-305-210V	9768	02-17-93	F 532	18,425.10	16,750.09	1,675.01
P & PAPER, INC.	321-000-139-242V	016589	01-13-93	F 533	11,000.00	10,000.00	1,000.00
P & PAPER, INC.	321-000-139-242V	016333	02-11-93	F 534	11,000.00	10,000.00	1,000.00
LIPRINT, INC.	32A-9-000829	12492	01-13-93	F 535	720.00	654.55	65.45
LIPRINT, INC.	32A-9-000829	13260	12-08-92	F 536	2,880.00	2,618.18	261.82
LIPRINT, INC.	32A-9-000829	13414	02-08-93	F 537	3,420.00	3,109.09	310.91
LIPRINT, INC.	32A-9-000829	13421	02-09-93	F 538	8,300.00	7,545.45	754.55
LIPRINT, INC.	32A-9-000829	13433	02-11-93	F 539	3,060.00	2,781.82	278.18
LIPRINT, INC.	32A-9-000829	13468	02-23-93	F 540	6,400.00	5,818.18	581.82
BIE STYLOGRAPHIC & DEVELOPMENT CORPORATION	321-000-142-796V	4095	12-02-92	F 541	23,515.50	21,468.64	2,146.86

BBIE STYLOGRAPHIC & DEVELOPMENT CORPORATION	321-000-142-796V	4112	12-02-92	F 541	40,700.00	37,000.00	3,700.00
BBIE STYLOGRAPHIC & DEVELOPMENT CORPORATION	321-000-142-796V	4124	12-02-92	F 541	35,250.00	32,045.45	3,204.55
RVE-WELL SERVICES AND SUPPLIES CORP.	320-000-166-077V	2182	12-11-92	F 544	90,357.81	82,143.46	8,214.35
RVE-WELL SERVICES AND SUPPLIES CORP.	320-000-166-077V	2255	01-21-93	F 545	47,153.85	42,867.14	4,286.71
RVE-WELL SERVICES AND SUPPLIES CORP.	320-000-166-077V	2260	01-25-93	F 546	48,906.32	44,460.29	4,446.03
RVE-WELL SERVICES AND SUPPLIES CORP.	320-000-166-077V	2281	02-05-93	F 547	45,659.03	41,508.21	4,150.82
RVE-WELL SERVICES AND SUPPLIES CORP.	320-000-166-077V	2280	02-05-93	F 547	48,569.46	44,154.05	4,415.41
EMENS, INC.	321-001-668-824V	0165	01-13-93	F 548	31,680.00	28,800.00	2,880.00
EMENS, INC.	321-001-668-824V	1659	12-18-92	F 549	87,120.00	79,200.00	7,920.00
EMENS, INC.	321-001-668-824V	0166	01-13-93	F 550	6,466.52	5,878.65	587.87
EMENS, INC.	321-001-668-824V	0252	12-15-92	F 551	2,081.90	1,892.64	189.26
EMENS, INC.	321-001-668-824V	2837	02-05-93	F 552	7,700.00	7,000.00	700.00
EMENS, INC.	321-001-668-824V	2885	02-22-93	F 553	13,905.10	12,641.00	1,264.10
EQUICOM COMPUTER SERVICES, INC.	32A-5-000138	0005980	01-05-93	F 554	16,714.00	15,194.55	1,519.45
EADY PRINTS	31-000158-87	9899	02-02-93	F 555	4,232.36	423.24	1,519.45
MARAW REINFORCED ARMORED CAR SERVICES, INC.	30A-0-002485	7022	02-16-93	F 556	13,937.00	12,670.00	1,267.00
MARAW REINFORCED ARMORED CAR SERVICES, INC.	30A-0-002485	7023	02-17-93	F 557	5,500.00	5,000.00	500.00
TAL COMMERCIAL AND INDUSTRIAL CORP.	32A-3-000833	11350	12-29-92	F 558	11,000.00	10,000.00	1,000.00
IT ONE DESIGN, INC.	32A-2-002673	2253	12-10-92	F 559	45,191.40	41,083.09	4,108.31
IT ONE DESIGN, INC.	32A-2-002673	2252	12-10-92	F 559	13,978.35	12,707.59	1,270.76
IT ONE DESIGN, INC.	32A-2-002673	2261	12-28-92	F 560	42,001.93	38,183.57	3,818.36
IT ONE DESIGN, INC.	32A-2-002673	1154	01-13-93	F 560	119,844.19	108,949.26	10,894.93
IT ONE DESIGN, INC.	32A-2-002673	2430	02-03-93	F 561	14,938.45	13,580.41	1,358.04
IT ONE DESIGN, INC.	32A-2-002673	2277	02-18-93	F 562	42,673.50	38,794.09	3,879.41
IT ONE DESIGN, INC.	32A-2-002673	2280	02-22-93	F 562	45,082.64	40,984.22	4,098.42
BIX CORPORATION	32-9-000019	155731	02-13-93	F 563	7,653.00	6,957.27	695.73
BIX CORPORATION	32-9-000019	157550	01-11-93	F 564	15,305.00	13,914.55	1,391.45
T O T A L					13,163,901.72	11,967,183.36	1,196,718.34