

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

DEUTSCHE KNOWLEDGE
SERVICES PTE. LTD.,
Petitioner,

CTA Case Nos. 8510,
8546 & 8595

Members:

- versus -

BAUTISTA, Chairperson
FABON-VICTORINO, and
RINGPIS-LIBAN, JJ.

COMMISSIONER OF INTERNAL
REVENUE,

Promulgated:

Respondent.

MAY 8 2015

x- - - - - cert 9:17 a.m. - - - - - x

D E C I S I O N

Fabon-Victorino, J.:

On different dates, petitioner Deutsche Knowledge Services Pte. Ltd. filed three Petitions for Review praying for the refund or issuance of tax credit certificate in the aggregate amount of ₱119,841,008.12, allegedly representing unutilized input value-added tax (VAT) attributable to its zero-rated transactions for the second (2nd), third (3rd), and fourth (4th) quarters of taxable year 2010, broken down as follows:

CTA Case No.	Year 2010	Input VAT Claim
8510	2nd Quarter	₱ 41,465,493.51
8546	3rd Quarter	35,225,151.47
8595	4th Quarter	43,150,363.14
TOTAL		₱119,841,008.12

Petitioner is a foreign corporation organized and existing under the laws of Singapore, with address at Net ✓

Quad Center, 31st Street corner 4th Avenue, E-Square Zone, Crescent Park West, Taguig City.¹

Petitioner is with license and authorized to conduct business in the Philippines as a regional operating headquarters (ROHQ) by the Securities and Exchange Commission (SEC) to provide qualifying services of 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 development, technical support and maintenance, data processing and communication and business development to its affiliates in the Philippines and abroad.²

It is a VAT taxpayer registered with the Bureau of Internal Revenue (BIR) with TIN/VAT Registration No. 238-763-115-000 and BIR Certificate of Registration No. OCN9RC0000270209 effective June 16, 2005.³

Respondent, on the other hand, is the Commissioner of the BIR, with the authority to act on claims for refund or issuance of tax credit certificate in accordance with law. She holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

Petitioner avers that for the period covering April 1, 2010 to December 31, 2010, it rendered qualifying services to various non-resident foreign affiliates for which it was paid acceptable foreign currency and duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP). During the same period, it incurred/paid input taxes on its purchases and/or importations of VATable goods and services.

¹Par. 1, Admitted Facts, Pre-Trial Order, docket, pp. 689-690.

² Par. 3, Admitted Facts, Pre-Trial Order, docket, p. 690; Exhibit "B".

³ Par. 4, Admitted Facts, Pre-Trial Order, docket, p. 690; Exhibit "C".

In connection therewith, petitioner filed with the BIR through the Electronic Filing and Payment System (EFPS) its Quarterly VAT Returns on the following dates:

Period Covered	Date Filed	Exhibit
2nd Quarter of 2010	July 21, 2010	"G"
3rd Quarter of 2010	October 20, 2010	"H"
4th Quarter of 2010	January 25, 2011	"MM"

Since petitioner's input VAT incurred/paid for the period covering April 1, 2010 to December 31, 2010 were not applied against any output VAT during and in the succeeding quarters, petitioner filed with respondent administrative claims⁴ for refund/tax credit of its unutilized input taxes attributable to zero-rated sales for the said period on the following dates:

Taxable Period	Date of filing the administrative claim for refund	Amount claimed for refund
2 nd Quarter of 2010	January 31, 2012	₱ 41,465,493.51
3 rd Quarter of 2010	May 3, 2012	35,225,151.47
4 th Quarter of 2010	August 1, 2012	43,150,363.14
TOTAL		₱119,841,008.12

Respondent however failed to act on the foregoing applications for refund/tax credit.⁵ Hence, petitioner elevated the matter with this Court *via* three (3) separate Petitions for Review filed on June 28, 2012, September 27, 2012, and December 28, 2012 for the 2nd, 3rd, and 4th quarters of taxable year 2010, respectively.

On August 24, 2012⁶, November 26, 2012⁷, and March 12, 2013,⁸ respondent filed her respective *Answer* to the three *Petitions for Review* basically stating that petitioner is not entitled to a refund/tax credit for failure to submit complete documents mandated in Section 112 of the NIRC of 1997, as amended. Petitioner failed to submit the

⁴Exhibits "A", "VV" and "WW"
⁵Par. 6, Admitted Facts, Pre-Trial Order, docket, p. 690.
⁶ Docket (CTA Case No. 8510), pp. 65-70.
⁷Docket (CTA Case No. 8546), pp. 57-78.
⁸ Docket (CTA Case No. 8595), pp. 55-68.

complete supporting documents specifically set forth in Revenue Memorandum Order No. 53-98 rendering the petitions prematurely filed.

The three petitions were subsequently consolidated and after the issues were joint during the *Pre-trial Conference*, a Pre-Trial Order⁹ was issued on June 3, 2013 based on the parties' Joint Stipulation of Facts and Issues¹⁰ filed on May 24, 2013.

During the trial, petitioner presented its Finance Controller Rachel M. Concepcion and the Court-commissioned Independent Certified Public Accountant (ICPA) Romeo A. De Jesus, Jr.

By way of a Judicial Affidavit, **Rachel M. Concepcion** testified that as the Finance Controller, she oversees the daily operations of petitioner's finance department, reviews pertinent tax returns and financial statements for submission to proper government agencies. Petitioner has excess and unutilized input VAT from its purchases and/or importation of goods and services for the 2nd, 3rd and 4th quarters of 2010 in the aggregate amount of ₱119,841,008.12 attributable to petitioner's zero-rated sale of services to non-resident foreign affiliates. This excess and unutilized input VAT was deducted from the accumulated allowable input VAT upon the filing of petitioner's administrative claims for refund.

ICPA Romeo A. De Jesus, Jr., also executed a Judicial Affidavit declaring that he conducted an audit of petitioner's documents pertinent to the present petitions which revealed that out of the total claim of ₱119,841,008.12, representing input VAT on domestic purchases of goods and services, purchases of capital goods, and purchases of services rendered by non-residents which are attributable to its zero-rated transactions for the period April to December 2010, only ₱88,496,659.16 may be validly refunded.



⁹Docket, pp. 689-694.

¹⁰Docket, pp. 667-677.

After petitioner rested ¹¹, respondent opted not to present any evidence in support of her defense.

On May 29, 2014, the consolidated cases were deemed submitted for decision after the filing of petitioner's *Memorandum* ¹² and respondent's *Manifestation* ¹³ adopting the arguments she raised in her *Answers* to the petitions filed on different dates. ¹⁴

THE ISSUES

The parties submitted the following issues for the resolution of the Court: ¹⁵

1. Whether or not the Court of Tax Appeals has jurisdiction over the instant cases; and
2. Whether or not petitioner is entitled to a refund or issuance of tax credit certificate for its alleged unutilized input VAT arising from purchases of goods (other than capital goods) and services, purchases of capital goods and purchases of services rendered by non-residents attributable to zero-rated sales for the 2nd, 3rd and 4th quarters of taxable year 2010 in the amounts of ₱41,465,493.51, ₱35,225,151.47 and ₱43,150,363.14, respectively, or in the aggregate amount of ₱119,841,008.12.

THE COURT'S RULING

Petitioner invokes Sections 110(B) and 112(A) of the NIRC of 1997, as amended, as legal bases for the relief sought, to wit:

¹¹Resolutions dated December 13, 2013 and April 22, 2014, docket, pp. 1235-1236 and 1250-1251, respectively.

¹² Docket, pp. 1255-1291.

¹³Docket, pp. 1292-1293.

¹⁴Resolution dated May 29, 2014, docket, p. 1297.

¹⁵Stipulated Issues, Pre-Trial Order, docket, p. 691.

"SEC. 110. *Tax Credits.* –

XXX

XXX

XXX

(B) *Excess Output or Input Tax.* – If at the end of any taxable quarter the output tax exceeds the input tax, the excess shall be paid by the VAT-registered person. If the input tax exceeds the output tax, the excess shall be carried over to the succeeding quarter or quarters: *Provided*, That the input tax inclusive of input VAT carried over from the previous quarter that may be credited in every quarter shall not exceed seventy percent (70%) of the output VAT: *Provided, however*, That any input tax attributable to zero-rated sales by a VAT-registered person may at his option be refunded or credited against other internal revenue taxes, subject to the provisions of Section 112."

"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: *Provided, finally*, That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and nonzero-rated sales."

Thus, to be entitled to a refund/tax credit of input tax due or paid attributable to zero-rated or effectively zero-rated sales, the following requisites must be present:

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

Of the requisites cited, the timeliness of the filing of the instant Petitions for Review is paramount in the determination of Court's jurisdiction and petitioner's entitlement to relief sought. Section 112(A) of the NIRC, as amended, pertinently 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: *Provided, finally,* That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales.

XXXXXX XXX

Pursuant to the above provision and as expounded in the case of *Commissioner of Internal Revenue vs. Aichi Forging Company of Asia, Inc.* (Aichi),¹⁶ petitioner had two (2) years from the close of the taxable quarters when the relevant sales were made or until June 30, 2012 for the 2nd quarter, September 30, 2012 for the 3rd quarter and December 31, 2012 for 4th quarter, all of 2010, within which administratively apply for refund/tax credit of creditable input tax attributable to such sales. As shown below, petitioner seasonably filed its claims for refund/tax credit, with respondent, thus:

Case No.	Taxable Quarter	End of Quarter	End of 2 years	Administrative Claim filed on
8510	2nd Qtr 2010	Jun. 30, 2010	Jun. 30, 2012	Jan. 31, 2012 ¹⁷
8546	3rd Qtr 2010	Sep. 30, 2010	Sep. 30, 2012	May 3, 2012 ¹⁸
8595	4th Qtr 2010	Dec. 31, 2010	Dec. 31, 2012	Aug. 01, 2012 ¹⁹

¹⁶ G.R. No. 184823, October 06, 2010.

¹⁷Exhibit "A-1", docket, p. 842.

¹⁸Exhibit "VV-1", docket, p. 1059.

¹⁹Exhibit "WW-1", docket, p. 1066.

The same is true with petitioner’s judicial claims for refund/tax credit applying Section 112(C) of the NIRC of 1997, as amended, which reads as follows:

“SEC. 112. Refunds or Tax Credits of
Input Tax. —

xxx 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.

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.”

Therefore, respondent had 120 days to act on the administrative claims filed by petitioner. After the expiration of the said 120-day period without any action from respondent, petitioner had thirty (30) days to seek judicial intervention via Petition for Review filed with this Court. The table below indicates that petitioner’s judicial claims for the 2nd, 3rd, and 4th quarters of 2010 were also timely filed, thus:

Case No.	Administrative Claim together with the supporting documents filed on	End of 120 days	End of 30 days	Petition for Review filed on
8510	Jan. 31, 2012	May 30, 2012	Jun. 29, 2012	Jun. 28, 2012



8546	May 3, 2012	Aug. 31, 2012	Sep. 30, 2012	Sep. 27, 2012
8595	Aug. 01, 2012	Nov. 29, 2012	Dec. 29, 2012	Dec. 28, 2012

Notwithstanding the foregoing, respondent assails the Court's competence over the instant consolidated cases saying that they were prematurely filed as her 120-day period to act on application for refund/tax credit was yet to commence as petitioner failed to submit complete supporting documents mandated under Section 112(C) of the NIRC of 1997, as amended, and enumerated in RMO No. 53-98.

The Court is not convinced.

There is nothing in Section 112(C) of the NIRC of 1997, as amended, that requires the submission of all of the documents enumerated in RMO No. 53-98 for a grant of a refund/credit of input VAT. Besides **the completeness of documents to support a claim for refund/tax credit is determined by the taxpayer**, such as petitioner, and not by respondent. This is the tenet laid down in the consolidated case of *Team Sual Corporation (formerly: Mirant Sual Corporation) v. Commissioner of Internal Revenue and Commissioner of Internal Revenue vs. Team Sual Corporation (formerly Mirant Sual Corporation)*²⁰. On the other hand, respondent has the bounden duty under Section 112(C) to act on the claim within the 120-day period from the date of submission of complete documents. If only certain documents were submitted or none at all, the 120-day period should be reckoned from the filing of the application with respondent. The CTA *En Banc* held, viz.:

"(I)t has been held that the Commissioner ought to know the tax records of all taxpayers, and thus, the Commissioner can easily decide whether or not to grant the concerned taxpayer's administrative claim for refund or tax credit certificate. In this connection, **nothing in RMO No. 53-98 mandates that the list of documents therein stated, insofar as the VAT is concerned, should be submitted in connection with an**



²⁰ CTA EB Nos. 649 and 651, Resolution dated March 21, 2012.

application for refund or tax credit certificate under the said Section 112, upon the filing thereof. Furthermore, said RMO is explicit, in its subject and objective, **that it provides a checklist of documents to be submitted 'upon Audit', and that it was issued to '(i)dentify the documents to be required from a taxpayer during audit',** respectively. In this case, it was not shown that the audit was ever conducted by the BIR in connection with Team Sual's application for refund or tax credit certificate. This is manifested by the lack of BIR Records transmitted to this Court, and by the absence of any '*report of investigation*' concerning Team Sual's administrative claim for refund or tax credit certificate. But even if We are to assume that an audit was made, it was never established that the Commissioner ever required Team Sual to submit the documents stated in the said RMO."*(Emphasis supplied)*

Significantly, there is no showing that petitioner was ever required to submit any of the documents enumerated in the RMO 53-98 nor was it formally notified that the documents it submitted²¹ with its application for refund/tax credit were incomplete or insufficient. Therefore, the 120-day period started and continued to run from the date the administrative claims were lodged pursuant to RMC No. 29-09, the pertinent portions of which states as follows:

"III. Period within which Refund a Tax Credit of Input Taxes shall be Made

Section 112(C) of the Tax Code of 1997, as amended by Republic Act No. 9337, provides among others, that in proper cases, **the Commissioner shall grant a refund or issue the tax credit certificate (TCC) for creditable input taxes within one hundred twenty** ✓

²¹Exhibits "A", "VV", and "WW".

(120) days from the date of submission of complete documents. For the purpose of defining 'proper cases' in the said provision, the taxpayer/claimant must have complied with the following conditions/requirements upon audit/verification of his/its claim:

- a. **Submission of complete documents** necessary to determine and/or ascertain the correctness of the return and the amount to be refunded/credited;

xxx

xxx

xxx

In cases where taxpayer failed to comply with the above conditions/requirements, i.e., failure to present accounting books and records for audit/verification, additional documents to explain discrepancies/findings are not submitted, taxpayer refuses or incurs delay in the submission of the Agreement Form, **the running of the 120-day period shall stop from the date of notification to the taxpayer.** Likewise, the running of the 120-day period shall be suspended in case a question of law arises during the conduct of audit/verification and/or review of the claim for tax refund/credit, and the issue is referred to the Legal Division or the Legal Service, as the case may be, for resolution and issuance of legal opinion, which should be rendered within thirty (30) working days from receipt of the request."*(Emphasis supplied)*

The Court shall now proceed to determine the merits of the claims for refund/tax credit.

Petitioner submits that the subject sales of services to its various non-resident affiliates are subject to zero (0%) percent VAT pursuant to Section 108(B)(2) of the NIRC of 1997, as amended, which reads as follows:

✓

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

–

xxx

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:

xxx

xxx

xxx

(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 following requisites must therefore concur in order for the supply of services to be deemed VAT zero-rated:

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 the BSP rules and regulations; and
3. the recipient of such services must be doing business outside the Philippines.²²

On the first requisite, it is undisputed that petitioner is a registered VAT taxpayer with liscence issued by the Securities and Exchange Commission to operate as a

✓

²² Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, inc., G.R. No. 153205, January 22, 2007.

regional operating headquarters (ROHQ) in the Philippines to provide qualifying services of 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 development, technical support and maintenance, data processing and communication and business development to its affiliates in the Philippines and abroad.²³ To be sure, the enumerated services are in no way the same as "processing, manufacturing or repacking of goods".

In relation 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 taxpayer, as petitioner, shall for every lease of goods or properties and for every sale, barter or exchange of services, issue a VAT official receipt which must contain the required information to be valid, thus:

"SEC. 113. Invoicing and Accounting Requirements for VAT-Registered Persons.

—

(A) Invoicing Requirements. – A VAT-registered person shall issue:

xxx

xxx

xxx

(2) A **VAT official receipt** for every lease of goods or properties, and **for every sale, barter or exchange of services.**

(B) Information Contained in the VAT Invoice or VAT Official Receipt.– The following information shall be indicated in the VAT invoice or VAT official receipt:

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

✓

²³Par.3, Admitted Facts, Pre-Trial Order, docket, p. 690.

(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax: *Provided, That:*

XXX XXX XXX

(c) If the sale is subject to zero percent (0%) value-added tax, the term '**zero-rated sale**' shall be written or printed prominently on the invoice or receipt;

XXX XXX XXX

(3) The date of transaction, quantity, unit cost and description of the goods or properties or nature of the service; and" *(Emphasis supplied)*

In fine, 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.

For services rendered for the 2nd, 3rd, and 4th quarters of 2010, it was established that petitioner was paid in Euros for the services rendered to its affiliates which were duly accounted for in accordance with the BSP rules and regulations as evidenced by the bank certification of inward remittances²⁴ issued by Deutsche Bank AG Manila and duly supported by VAT zero-rated official receipts²⁵ with the corresponding foreign currency inward remittance transaction details.

However, a comparison of the amounts of zero-rated receipts as reflected in the VAT zero-rated official receipts (ORs) and as declared in petitioner's Quarterly VAT returns shows the following discrepancy of ₱34,410.27, to wit:

²⁴ Exhibits "W", "AAA-1636" to "AAA-1639", "RR", "AAA-1640" to "AAA-1642", and "SS".

²⁵ Exhibits "AAA-1" to "AAA-1642".

	2nd Quarter	3rd Quarter	4th Quarter	Total
Zero-Rated Sales per Quarterly VAT Returns ²⁶	₱1,431,219,805.14	₱1,930,688,594.64	₱1,926,684,752.27	₱5,288,593,152.05
Zero-Rated Sales per Official Receipts	1,431,219,805.14	1,930,688,594.06	1,926,650,342.58	5,288,558,741.78
Difference	₱ -	₱ .58	₱ 34,409.69	₱ 34,410.27

Since the amount of ₱34,410.27 is not covered by VAT zero-rated official receipts, it shall be denied VAT zero-rating.

For the third requisite, petitioner presented the following documents to prove that its client-affiliates are non-resident foreign corporations doing business outside the Philippines:

1. SEC Certifications of Non-Registration of Company;²⁷
2. Intragroup Service Agreements;²⁸ and
3. Various Registration Documents (*i.e.*, AMInet Company Profile Fact Sheet, Memorandum of Association & Articles of Association, Certificate of Incorporation and Certificate of Registration on Change on Name).²⁹

But standing alone, the foregoing documents are inadequate proof that petitioner's clients are non-resident foreign corporations doing business outside the Philippines. While the SEC Certificates of Non-Registration show that the entities named 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. The same with the service agreements which only show the names and addresses of petitioner's customers to whom it renders services. Also, with the AMInet Company Profile Fact Sheet, Memorandum and Articles of Association, Certificate of Incorporation, and Certificate of Registration on Change on Name which only establish that the entities

²⁶Exhibits "G-2", "H", and "BB".
²⁷Exhibits "III-1" to "III-84" and "AA" to "AA-2".
²⁸Exhibits "GGG-1" to "GGG-401" and "Y" to "Y-3".
²⁹Exhibits "HHH-1" to "HHH-565", "X" to "X-2", and "Z" to "Z-2".

named therein were incorporated/organized abroad but not necessarily not doing business in the Philippines.

To be considered as a 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** AMInet Company Profile Fact Sheet, Memorandum & Articles of Association, Certificate of Incorporation, and Certificate of Registration on Change on Name. Thus, only the following clients of petitioner shall be considered as non-resident foreign corporations doing business outside the Philippines:

Client	SEC Certificate	AMInet Company Profile Fact Sheet, Memorandum & Articles of Association, Certificate of Incorporation, and Certificate of Registration on Change on Name	
	Exhibit	Documents	Exhibit
DBOI Global Services Private Limited	"III-41", "III-80"	Memorandum of Association and Articles of Association	"HHH-480"
Deutsche Asset Management (Asia) Limited	"III-68"	AMInet Company Profile Fact Sheet	"HHH-223"
Deutsche Bank (China) Co. Ltd., Beijing Branch	"III-13"	AMInet Company Profile Fact Sheet	"HHH-71"
Deutsche Bank (China) Co. Ltd., Shanghai Branch	"III-39", "III-66"	AMInet Company Profile Fact Sheet	"HHH-72"
Deutsche Bank (China) Co. Ltd., Guangzhou Branch	"III-14"	AMInet Company Profile Fact Sheet	"HHH-297"
Deutsche Bank Aktiengesellschaft, Filiale Dubai (DIFC)	"III-45"	Government of Dubai Commercial License	"HHH-99"
Deutsche Bank Aktiengesellschaft, Filiale Ho- Chi-Minh-Stadt	"III-7", "III-27"	AMInet Company Profile Fact Sheet	"HHH-37"
Deutsche Bank Securities Inc.	"III-12", "III-31"	Certificate of Merger	"HHH-81"
Deutsche Group Services Pty Limited	"III-37", "III-82"	Certificate of Registration on Change of Name	"HHH-84"
Deutsche Securities Inc.	"III-43" "III-84"	Certified Copy of All Historical Registered Matters	"HHH-57"
DWS Holding & Service GmbH	"III-16"	Notarial Certification about the Official Registration of DWS Holding & Service GmbH	"HHH-73"
Licorne Gestion	"III-55"	AMInet Company Profile Fact Sheet	"HHH-100"
Deutsche Bank Real Estate (Japan) Y.K.	"III-38" "III-83"	Articles of Incorporation	"HHH-343"
Deutsche Bank Aktiengesellschaft, Filiale New York	"AA-2", "III-34", "III-69"	AMInet Company Profile Fact Sheet	"X"
		Authenticated Registration Document	"Z-2"
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	"AA-1", "III-35", "III-74"	Authenticated Registration Document	"Z-1"
		AMInet Company Profile Fact Sheet	"X-1"
Deutsche Bank Aktiengesellschaft, Filiale Singapur	"III-76"	AMInet Company Profile Fact Sheet	"X-2"
Deutsche Bank Aktiengesellschaft, Filiale Paris	"III-9" " "III-26"	AMInet Company Profile Fact Sheet	"HHH-101"
Deutsche Bank Aktiengesellschaft, Filiale	"III-72"	Certificate of Registration of Oversea	"HHH-220"

Hongkong		Company	
Deutsche Bank Trust Company Americas	"III-19" "III-50"	Certification of Organization	"HHH-371"
Deutsche Bank (Suisse) SA	"III-58"	AMInet Company Profile Fact Sheet	"HHH-467"
Deutsche Bank Aktiengesellschaft, Filiale London	"III-40"	Certification of Registration	"HHH-51"

Accordingly, petitioner’s receipts derived from services rendered to the aforementioned entities for the 2nd, 3rd, and 4th quarters of 2010 in the total amount of ₱4,241,066,062.98 shall be subject to zero percent (0%) VAT pursuant to Section 108(B)(2) of the NIRC of 1997, as amended. Below is the breakdown of the said amount:

Client	Official Receipt		Amount Collected Per Official Receipt	
	No.	Exhibit	In Euro	In Phil. Peso
Second Quarter 2010				
April 2010				
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	731	AAA-1	28,131.35	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	731	AAA-1	1,126.07	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	731	AAA-1	(3,166.46)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	731	AAA-1	32,250.65	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	731	AAA-1	(1,695.02)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	731	AAA-1	618.34	
			57,264.93	3,475,879.86
Deutsche Bank Aktiengesellschaft, Filiale New York	734	AAA-20	102,267.85	6,163,132.10
Deutsche Bank (China) Co., Ltd., Guangzhou Branch	737	AAA-30	13,874.64	832,083.25
Deutsche Bank Aktiengesellschaft, Filiale Singapur	738	AAA-34	37,500.03	2,248,933.80
Deutsche Bank (China) Co. Ltd., Shanghai Branch	739	AAA-38	13,875.03	832,106.64
Deutsche Bank Aktiengesellschaft, Filiale London	740	AAA-42	919.99	55,479.92
Deutsche Bank Aktiengesellschaft, Filiale London	741	AAA-46	9,205.81	
Deutsche Bank Aktiengesellschaft, Filiale London	741	AAA-46	759.99	
Deutsche Bank Aktiengesellschaft, Filiale London	741	AAA-46	(1,276.92)	
Deutsche Bank Aktiengesellschaft, Filiale London	741	AAA-46	(761.73)	
			7,927.15	478,046.15



Deutsche Group Services Pty Limited	742	AAA-56	2,421.90	
Deutsche Group Services Pty Limited	742	AAA-56	4,611.79	
Deutsche Group Services Pty Limited	742	AAA-56	2,338.70	
Deutsche Group Services Pty Limited	742	AAA-56	781.28	
			10,153.67	618,155.02
Deutsche Asset Management (Asia) Limited	744	AAA-65	150,000.12	9,107,150.79
Deutsche Bank Aktiengesellschaft, Filiale Singapur	747	AAA-77	32.15	1,935.67
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	748	AAA-80	256,516.43	15,444,207.83
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	751	AAA-87	(13,382.26)	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	751	AAA-87	29,386.90	
			16,004.64	961,394.72
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	752	AAA-93	51,185.57	3,074,704.40
Deutsche Bank Aktiengesellschaft, Filiale Singapur	753	AAA-97	90,655.72	5,445,666.44
Deutsche Bank Aktiengesellschaft, Filiale Singapur	754	AAA-101	2,721.21	163,462.40
Deutsche Bank Aktiengesellschaft, Filiale New York	755	AAA-105	53,232.24	3,197,647.35
Deutsche Group Services Pty Limited	756	AAA-108	224,059.86	13,459,219.81
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-City	757	AAA-112	12,096.92	726,658.96
Deutsche Bank Aktiengesellschaft, Filiale Dubai (DIFC)	759	AAA-120	18,500.04	1,100,587.54
Deutsche Bank Aktiengesellschaft, Filiale New York	761	AAA-128	301.01	
Deutsche Bank Aktiengesellschaft, Filiale New York	761	AAA-128	6,404.23	
			6,705.24	394,397.26
Deutsche Bank Aktiengesellschaft, Filiale London	763	AAA-134	3,009,647.23	178,614,647.73
May 2010				
Deutsche Bank Aktiengesellschaft, Filiale London	765	AAA-141	(117,500.56)	
Deutsche Bank Aktiengesellschaft, Filiale London	765	AAA-141	342,410.36	
Deutsche Bank Aktiengesellschaft, Filiale London	765	AAA-141	424,231.85	
Deutsche Bank Aktiengesellschaft, Filiale London	765	AAA-141	2,900,341.08	
			3,549,482.73	206,916,030.90

Deutsche Bank (China) Co. Ltd., Shanghai Branch	768	AAA-151	11,909.69	694,271.81
Deutsche Bank Aktiengesellschaft, Filiale New York	771	AAA-157	(17,212.21)	
Deutsche Bank Securities Inc.	771	AAA-157	1,580.27	
Deutsche Bank Aktiengesellschaft, Filiale New York	771	AAA-157	(58,543.10)	
Deutsche Bank Aktiengesellschaft, Filiale New York	771	AAA-157	42,320.89	
Deutsche Bank Aktiengesellschaft, Filiale New York	771	AAA-157	138,528.08	
			106,673.93	6,347,678.07
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	773	AAA-159	38,119.73	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	773	AAA-159	1,176.13	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	773	AAA-159	(10,432.71)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	773	AAA-159	1,413.94	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	773	AAA-159	5,655.76	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	773	AAA-159	438,385.63	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	773	AAA-159	1,711.01	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	773	AAA-159	128,398.54	
			604,428.03	34,257,971.35
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	774	AAA-161	384,072.94	21,768,612.84
Deutsche Bank (China) Co., Ltd. Beijing Branch	777	AAA-165	18,499.48	1,027,209.16
Deutsche Bank (China) Co. Ltd., Guangzhou Branch	779	AAA-173	13,874.64	806,108.68
Deutsche Bank Aktiengesellschaft, Filiale London	780	AAA-176	240,085.45	
Deutsche Bank Aktiengesellschaft, Filiale London	780	AAA-176	(239,713.99)	
Deutsche Bank Aktiengesellschaft, Filiale London	780	AAA-176	2,707,236.02	
			2,707,607.48	156,832,666.84
Deutsche Bank Aktiengesellschaft, Filale Ho-Chi-Minh-City	781	AAA-178	7,525.58	433,177.88
June 2010				
Deutsche Bank Aktiengensellschaft, Filale Dubai (DIFC)	782	AAA-180	18,500.04	1,055,465.04
Deutsche Bank Aktiengensellschaft, Filale Dubai (DIFC)	783	AAA-184	18,500.04	1,055,465.04
Deutsche Bank (China) Co., Ltd.,	784	AAA-188	27,750.33	

Shanghai Branch				
Deutsche Bank (China) Co., Ltd., Shanghai Branch	784	AAA-188	13,875.30	
			41,625.63	2,374,827.12
Deutsche Bank Aktiengesellschaft, Filiale Dubai (DIFC)	785	AAA-192	18,500.04	1,055,465.02
Deutsche Bank Aktiengesellschaft Asia Pacific Head Office	786	AAA-196	37,500.03	2,096,336.43
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	787	AAA-200	120,030.70	6,709,987.40
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	788	AAA-203	174,670.99	9,764,503.10
Deutsche Bank Aktiengesellschaft, Filiale Singapur	789	AAA-206	4,135.79	231,200.01
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	790	AAA-209	1,504,375.10	84,097,967.98
Deutsche Bank Aktiengesellschaft, Filiale Singapur	791	AAA-212	132,903.65	7,429,614.40
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	792	AAA-215	(21,274.23)	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	792	AAA-215	222,126.53	
			200,852.30	11,228,097.50
Deutsche Bank Aktiengesellschaft, Filiale Singapur	793	AAA-219	233,387.70	13,011,557.99
Deutsche Group Services Pty Limited	794	AAA-222	81,696.01	
Deutsche Group Services Pty Limited	794	AAA-222	31,946.78	
Deutsche Group Services Pty Limited	794	AAA-222	54,819.93	
Deutsche Group Services Pty Limited	794	AAA-222	(10,433.26)	
Deutsche Group Services Pty Limited	794	AAA-222	615,030.96	
			773,060.42	43,098,760.06
Deutsche Securities Inc.	796	AAA-231	61,849.79	
Deutsche Securities Inc.	796	AAA-231	(10,014.98)	
Deutsche Securities Inc.	796	AAA-231	311.27	
Deutsche Securities Inc.	796	AAA-231	70,283.70	
Deutsche Securities Inc.	796	AAA-231	6,350.09	
Deutsche Securities Inc.	796	AAA-231	(8,725.23)	
Deutsche Securities Inc.	796	AAA-231	463.46	
			120,518.10	6,802,771.90
Deutsche Bank Aktiengesellschaft, Filiale Singapur	797	AAA-244	178,440.20	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	797	AAA-244	4,197.20	
			182,637.40	10,249,862.93
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	798	AAA-247	89,157.91	

Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	798	AAA-247	(54,864.54)	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	798	AAA-247	1,665,177.25	
			1,699,470.62	95,376,636.46
Deutsche Bank (Suisse) SA	799	AAA-250	18,777.54	1,059,918.15
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-City	802	AAA-259	6,699.68	380,020.66
Deutsche Securities Inc.	803	AAA-262	1,554.05	
Deutsche Securities Inc.	803	AAA-262	198,726.77	
Deutsche Securities Inc.	803	AAA-262	48,144.82	
			248,425.64	14,131,411.81
Deutsche Bank Aktiengesellschaft, Filiale Dubai (DIFC)	807	AAA-273	18,500.04	1,041,892.66
Deutsche Bank Aktiengesellschaft, Filiale Paris	810	AAA-279	13,685.02	779,102.01
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	817	AAA-334	1,462.91	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	817	AAA-334	1,609.56	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	817	AAA-334	601,971.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	817	AAA-334	3,393.37	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	817	AAA-334	291,580.30	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	817	AAA-334	3,615.70	
			903,632.84	51,845,374.52
Deutsche Bank Aktiengesellschaft, Filiale London	818	AAA-340	(2,037,941.24)	
Deutsche Bank Aktiengesellschaft, Filiale London	818	AAA-340	1,208,569.37	
Deutsche Bank Aktiengesellschaft, Filiale London	818	AAA-340	838.85	
Deutsche Bank Aktiengesellschaft, Filiale London	818	AAA-340	162,503.19	
Deutsche Bank Aktiengesellschaft, Filiale London	818	AAA-340	3,211,534.93	
			2,545,505.10	144,918,176.30
Deutsche Bank Aktiengesellschaft, Filiale New York	764	AAA-139	113,369.85	
Deutsche Bank Aktiengesellschaft, Filiale New York	764	AAA-139	4,390.71	
Deutsche Bank Aktiengesellschaft, Filiale New York	764	AAA-139	28,109.28	
Deutsche Bank, Trust Company Americas	764	AAA-139	78.07	
Deutsche Bank Aktiengesellschaft, Filiale New York	764	AAA-139	150,037.01	

Deutsche Bank Trust Comapany Americas	764	AAA-139	83.74	
			296,068.66	17,474,813.15
Deutsche Bank Securities Inc.	815	AAA-294	(3,042.72)	
Deutsche Bank Securities Inc.	815	AAA-294	797.66	
Deutsche Bank Aktiengesellschaft, Filiale New York	815	AAA-294	4,682.56	
Deutsche Bank Securities Inc.	815	AAA-294	1,604.81	
Deutsche Bank Securities Inc.	815	AAA-294	1,146.41	
Deutsche Bank Securities Inc.	815	AAA-294	6,157.00	
Deutsche Bank Aktiengesellschaft, Filiale New York	815	AAA-294	1,370.27	
Deutsche Bank Securities Inc.	815	AAA-294	1,862.24	
Deutsche Bank Securities Inc.	815	AAA-294	1,793.38	
Deutsche Bank Securities Inc.	815	AAA-294	(1,124.94)	
Deutsche Bank Securites Inc.	815	AAA-294	10,446.19	
Deutsche Bank Aktiengesellschaft, Filiale New York	815	AAA-294	179.19	
Deutsche Bank Aktiengesellschaft, Filiale New York	815	AAA-294	6,677.27	
Deutsche Bank Aktiengesellschaft, Filiale New York	815	AAA-294	(91,644.55)	
Deutsche Bank Trust Comapany Americas	815	AAA-294	99.40	
Deutsche Bank Aktiengesellschaft, Filiale New York	815	AAA-294	6,051.41	
Deutsche Bank Aktiengesellschaft, Filiale New York	815	AAA-294	24,601.52	
Deutsche Bank Trust Comapany Americas	815	AAA-294	118.13	
Deutsche Bank Trust Comapany Americas	815	AAA-294	90.33	
Deutsche Bank Aktiengesellschaft, Filiale New York	815	AAA-294	2,077,376.64	
			2,049,242.20	117,257,717.80
Subtotal – Second Quarter 2010			22,920,420.43	1,320,006,170.61
Third Quarter 2010				
July 2010				
Deutsche Bank (China) Co., Ltd., Shanghai Branch	819	AAA-349	38,210.67	
Deutsche Bank (China) Co., Ltd., Shanghai Branch	819	AAA-349	22,943.00	
Deutsche Bank (China) Co., Ltd., Shanghai Branch	819	AAA-349	21,296.80	
			82,450.47	4,792,384.93
Deutsche Group Services Pty Limited	820	AAA-356	137,261.32	
Deutsche Group Services Pty Limited	820	AAA-356	161,444.98	
			298,706.30	17,360,674.34
DWS Holding & Service GmbH	821	AAA-360	18,500.04	1,080,427.50
Deutsche Bank Aktiengesellschaft, Asia	822	AAA-363	68,750.07	4,015,097.59

Pacific Head Office				
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	823	AAA-367	83,055.62	4,850,561.16
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	824	AAA-371	51,111.15	2,984,960.67
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	825	AAA-375	236,778.03	13,828,158.39
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	826	AAA-379	394,060.79	23,013,686.06
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	827	AAA-383	76,796.69	4,485,031.14
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	828	AAA-387	75,000.06	4,380,105.50
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	829	AAA-391	82,361.20	4,810,006.09
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	830	AAA-395	371,135.19	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	830	AAA-395	371,135.19	
			742,270.38	21,674,799.85
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	831	AAA-399	100,000.08	5,840,140.67
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	832	AAA-403	51,398.81	3,001,760.41
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	833	AAA-407	226,851.45	13,248,433.20
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	834	AAA-411	37,500.03	2,190,052.75
Deutsche Bank Aktiengesellschaft, Filiale Singapur	835	AAA-415	100,000.08	5,840,140.68
Deutsche Bank Aktiengesellschaft, Filiale Singapur	836	AAA-419	25,000.02	1,460,035.17
Deutsche Bank Aktiengesellschaft, Filiale Singapur	837	AAA-423	100,000.08	5,840,140.68
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	838	AAA-427	37,500.03	2,190,052.75
Deutsche Bank Aktiengesellschaft, Filiale Singapur	839	AAA-431	4,236.24	248,978.31
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	840	AAA-434	120,141.82	7,061,145.65
Deutsche Bank Aktiengesellschaft, Filiale Singapur	841	AAA-437	203,158.98	11,940,348.06
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	842	AAA-440	439,470.07	25,829,159.00
Deutsche Bank Securities Inc.	843	AAA-443	13,789.24	
Deutsche Bank Securities Inc.	843	AAA-443	149.83	
			13,939.07	819,246.82
Deutsche Asset Management (Asia) Limited	848	AAA-460	150,000.12	8,859,577.09
Deutsche Securities Inc.	850	AAA-466	1,012.32	
Deutsche Securities Inc.	850	AAA-466	1,267,834.36	

			1,268,846.68	74,942,611.81
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	852	AAA-473	83,160.73	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	852	AAA-473	27,682.24	
			110,842.97	6,546,807.01
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	858	AAA-477	422,796.08	25,176,859.69
Deutsche Bank Aktiengesellschaft, Filiale London	859	AAA-480	2,330,952.44	139,605,962.98
Deutsche Bank Securities Inc.	861	AAA-486	5,588.54	
Deutsche Bank Securities Inc.	861	AAA-486	20,526.47	
Deutsche Bank Securities Inc.	861	AAA-486	2,209.38	
			28,324.39	2,450,508.79
Deutsche Bank Aktiengesellschaft, Filiale New York	862	AAA-486	12,749.58	
Deutsche Bank Aktiengesellschaft, Filiale New York	862	AAA-492	8,218.26	
Deutsche Bank Trust Company Americas	862	AAA-492	93.20	
			21,061.04	1,256,035.57
August 2010				
Deutsche Asset Management (Asia) Limited	876	AAA-535	216,486.70	12,812,882.24
Deutsche Bank (Suisse) SA	878	AAA-541	18,777.54	1,111,358.85
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	880	AAA-544	289,122.51	17,109,665.88
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	881	AAA-548	68,750.07	4,068,485.46
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	882	AAA-552	37,500.03	2,219,173.40
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	883	AAA-555	37,500.03	2,219,173.40
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	884	AAA-558	75,000.06	4,438,346.80
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	885	AAA-561	85,082.10	5,034,980.86
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	886	AAA-565	68,750.07	4,068,485.46
Deutsche Bank Aktiengesellschaft, Filiale Singapur	887	AAA-567	100,000.08	5,917,795.73
Deutsche Bank Aktiengesellschaft, Filiale Singapur	888	AAA-570	25,000.02	1,479,448.93
Deutsche Bank Aktiengesellschaft, Filiale Singapur	889	AAA-573	37,500.03	2,219,173.40
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	890	AAA-576	243,383.06	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	890	AAA-576	(108,269.26)	
			135,113.80	7,995,752.30

Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	891	AAA-580	2,421.59	143,304.64
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	892	AAA-583	2,975.46	176,081.50
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	893	AAA-587	14,072.70	832,792.97
Deutsche Bank Aktiengesellschaft, Filiale Singapur	894	AAA-591	9,393.84	555,907.82
Deutsche Bank Aktiengesellschaft, Filiale Singapur	895	AAA-594	15,660.14	926,734.36
Deutsche Bank Aktiengesellschaft, Filiale Singapur	896	AAA-597	(132,828.24)	2,248,135.66
Deutsche Bank Aktiengesellschaft, Filiale Singapur	897	AAA-597	170,817.68	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	898	AAA-601	48,712.82	2,882,722.88
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	899	AAA-604	1,944.23	115,055.47
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	900	AAA-608	614.98	36,393.23
Deutsche Group Services Pty Limited	901	AAA-612	222,875.19	13,175,382.39
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	904	AAA-621	27,614.78	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	904	AAA-621	296,394.57	
			324,009.35	18,826,624.85
Deutsche Bank Aktiengesellschaft, Filiale Singapur	905	AAA-627	6,336.13	368,815.48
Deutsche Bank Aktiengesellschaft, Filiale New York	906	AAA-631	2,688,041.34	156,466,370.49
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	907	AAA-634	5,696.85	331,313.03
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	908	AAA-637	5,696.85	331,313.03
Deutsche Bank Aktiengesellschaft, Filiale Singapur	911	AAA-649	1,530,905.15	88,828,337.19
Deutsche Bank Aktiengesellschaft, Filiale London	912	AAA-653	541,635.02	
Deutsche Bank Aktiengesellschaft, Filiale London	912	AAA-653	271,537.36	
Deutsche Bank Aktiengesellschaft, Filiale London	912	AAA-653	(944,684.40)	
Deutsche Bank Aktiengesellschaft, Filiale London	912	AAA-653	1,138,887.90	
			1,007,375.88	57,673,256.36
Deutsche Bank Aktiengesellschaft, Filiale New York	913	AAA-660	100.14	
Deutsche Bank Trust Company Americas	913	AAA-660	18,702.47	
Deutsche Bank Aktiengesellschaft, Filiale New York	913	AAA-660	47.12	
			18,849.73	1,079,165.51

Deutsche Bank Aktiengesellschaft, Filiale Hongkong	914	AAA-676	1,354,023.95	77,519,198.08
September 2010				
Deutsche Group Services Pty Limited	923	AAA-709	866,218.96	49,719,331.15
Deutsche Bank (China) Co., Ltd., Shanghai Branch	926	AAA-713	19,227.58	1,101,983.76
Deutsche Bank Aktiengesellschaft, Filiale New York	928	AAA-717	67,626.76	3,838,110.78
Deutsche Group Services Pty Limited	930	AAA-724	33,405.45	
Deutsche Group Services Pty Limited	930	AAA-724	12,056.09	
Deutsche Group Services Pty Limited	930	AAA-724	7,024.52	
			52,486.06	2,977,391.79
Deutsche Bank Aktiengesellschaft, Filiale Singapur	931	AAA-732	3,702.32	207,618.81
Deutsche Bank Aktiengesellschaft, Filiale Singapur	932	AAA-736	23,078.43	1,294,192.89
Deutsche Bank (China) Co., Ltd., Shanghai Branch	933	AAA-740	19,227.58	1,078,244.25
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	935	AAA-749	6,752.02	379,166.03
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	936	AAA-753	430,600.07	24,180,751.69
Deutsche Bank Aktiengesellschaft, Filiale Singapur	937	AAA-757	187,925.70	10,553,144.35
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	939	AAA-764	246,838.46	13,861,445.75
Deutsche Bank Aktiengesellschaft, London	943	AAA-779	6,780,951.56	
Deutsche Bank Aktiengesellschaft, London	943	AAA-779	1,724.70	
			6,782,676.26	392,203,778.17
Deutsche Bank Aktiengesellschaft, London	944	AAA-785	172,664.70	10,032,716.93
Deutsche Bank Aktiengesellschaft, Paris	953	AAA-812	13,107.88	772,947.41
Subtotal – Third Quarter 2010			25,386,172.72	1,457,036,341.73
Fourth Quarter 2010				
October 2010				
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	11,023.34	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	5,511.68	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	11,023.34	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	11,023.34	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	22,046.68	
Deutsche Bank Aktiengesellschaft,	960	AAA-827	77,163.38	

Filiale Hongkong				
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	11,023.34	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	22,046.68	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	22,046.68	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	22,046.68	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	11,023.34	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	11,023.34	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	11,023.34	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	22,046.68	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	22,046.68	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	11,023.34	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	11,023.34	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	33,070.02	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	5,511.68	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	960	AAA-827	11,023.34	
			363,770.24	22,034,425.59
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	23,635.02	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	(15,335.02)	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	24,498.38	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	33,200.00	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	37,598.25	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	50,133.33	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	29,334.41	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	12,600.00	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	(37,500.00)	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	(37,500.00)	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	25,000.00	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	(20,967.74)	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	(62,096.77)	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	(50,000.00)	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	8,333.33	

Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	24,000.00	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	(12,000.00)	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	963	AAA-835	12,900.00	
			45,833.19	2,776,224.94
Deutsche Bank Aktiengesellschaft, Filiale Singapur	964	AAA-837	3,708.56	224,636.27
Deutsche Bank Aktiengesellschaft, Filiale Singapur	965	AAA-840	25,000.02	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	965	AAA-840	11,309.60	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	965	AAA-840	25,000.02	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	965	AAA-840	50,000.04	
			111,309.68	6,742,291.12
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	966	AAA-844	25,000.02	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	966	AAA-844	6,250.02	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	966	AAA-844	12,500.01	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	966	AAA-844	50,000.04	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	966	AAA-844	12,500.01	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	966	AAA-844	25,000.02	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	966	AAA-844	87,500.07	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	966	AAA-844	20,875.02	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	966	AAA-844	25,000.02	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	966	AAA-844	100,000.08	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	966	AAA-844	12,500.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	966	AAA-844	25,000.02	
			402,125.33	24,436,151.01
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	967	AAA-848	3,163.08	192,212.46
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	2,690.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	10,760.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	16,140.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	5,511.68	



Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	11,023.34	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	44,093.36	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	11,023.34	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	22,046.68	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	77,163.38	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	18,408.98	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	22,046.68	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	88,186.72	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	11,023.34	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	968	AAA-851	22,046.68	
			362,164.18	22,007,811.81
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	969	AAA-855	2,157.56	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	969	AAA-855	1,488.67	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	969	AAA-855	2,521.19	
			6,167.42	374,778.69
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	3,154.94	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	3,254.94	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	520.11	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	520.11	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	299.38	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	520.11	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	520.11	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	519.99	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	519.99	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	27.90	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	(53.81)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	136.59	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	(53.81)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	(53.81)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	(53.81)	

Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	(53.81)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	970	AAA-859	(53.81)	
			9,671.31	581,624.58
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	971	AAA-865	3,978.56	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	971	AAA-865	2,926.51	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	971	AAA-865	3,823.50	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	971	AAA-865	(568.20)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	971	AAA-865	(551.32)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	971	AAA-865	(219.81)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	971	AAA-865	(630.35)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	971	AAA-865	418.11	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	971	AAA-865	1,463.99	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	971	AAA-865	(660.43)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	971	AAA-865	(660.43)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	971	AAA-865	163.17	
			9,483.30	576,276.43
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	972	AAA-871	292.99	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	972	AAA-871	401.95	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	972	AAA-871	401.95	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	972	AAA-871	401.95	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	972	AAA-871	401.95	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	972	AAA-871	401.97	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	972	AAA-871	860.72	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	972	AAA-871	383.02	
			3,546.50	215,511.95
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	973	AAA-875	4,146.52	251,973.65
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-875	31,562.67	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	35,194.21	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	26,480.45	

Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	7,890.66	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	2,412.91	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	4,015.93	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	5,845.57	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	14,730.07	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	33,333.36	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	12,500.01	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	40,500.04	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	60,333.40	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	39,500.05	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	87,500.08	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	30,300.03	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	4,166.67	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	4,166.67	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	25,030.93	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	(5,056.88)	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	6,500.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	585.16	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	(138,713.70)	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	8,885.79	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	290.52	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	21.43	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	(106,510.29)	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	131.31	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	974	AAA-879	3,351.32	
			234,948.37	14,277,225.07
Deutsche Bank Aktiengesellschaft, Filiale Singapur	976	AAA-885	20,833.35	1,264,326.84
Deutsche Bank Aktiengesellschaft, Filiale Singapur	977	AAA-889	22,046.68	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	977	AAA-889	22,046.68	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	977	AAA-889	44,093.36	

			88,186.72	5,351,843.92
Deutsche Bank Aktiengesellschaft, Filiale Singapur	978	AAA-893	29,679.79	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	978	AAA-893	22,734.83	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	978	AAA-893	10,760.00	
			63,174.62	3,833,918.60
Deutsche Bank Aktiengesellschaft, Filiale Singapur	979	AAA-897	1,501.13	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	979	AAA-897	1,365.65	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	979	AAA-901	42.37	
			2,909.15	176,549.46
Deutsche Bank Aktiengesellschaft, Filiale Singapur	980	AAA-901	1,722.63	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	980	AAA-901	1,360.00	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	980	AAA-901	2,859.11	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	980	AAA-901	334.08	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	980	AAA-901	1,353.15	
			7,628.97	462,984.19
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	4,396.66	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	13,642.65	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	32,137.24	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	(11,493.00)	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	26,067.84	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	13,436.02	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	3,676.33	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	(3,399.15)	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	13,112.93	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	110,482.90	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	14,526.00	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	27,806.22	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	10,540.63	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	2,643.97	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	30,560.04	

Deutsche Bank Aktiengesellschaft, Filiale Singapur	981	AAA-905	4,752.34	
			292,889.62	17,774,779.82
Deutsche Bank Real Estate (Japan) Y.K.	983	AAA-914	6,470.02	393,908.21
Deutsche Bank Real Estate (Japan) Y.K.	984	AAA-918	6,470.02	393,908.21
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	985	AAA-922	11,023.34	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	985	AAA-922	22,046.68	
			33,070.02	2,013,371.28
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	986	AAA-926	22,046.68	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	986	AAA-926	11,023.34	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	986	AAA-926	53,121.15	
			86,191.17	5,247,496.85
Deutsche Securities Inc.	989	AAA-936	1,553,525.66	92,965,099.79
Deutsche Securities Inc.	990	AAA-940	18,745.03	
Deutsche Securities Inc.	990	AAA-940	12,500.01	
Deutsche Securities Inc.	990	AAA-940	3,052.50	
Deutsche Securities Inc.	990	AAA-940	87,500.07	
Deutsche Securities Inc.	990	AAA-940	12,500.01	
Deutsche Securities Inc.	990	AAA-940	12,500.01	
Deutsche Securities Inc.	990	AAA-940	62,500.05	
Deutsche Securities Inc.	990	AAA-940	12,500.01	
Deutsche Securities Inc.	990	AAA-940	12,500.01	
Deutsche Securities Inc.	990	AAA-940	12,500.01	
Deutsche Securities Inc.	990	AAA-940	25,000.02	
Deutsche Securities Inc.	990	AAA-940	12,500.01	
Deutsche Securities Inc.	990	AAA-940	37,500.03	
			321,797.77	19,588,612.23
Deutsche Securities Inc.	991	AAA-944	18,745.03	
Deutsche Securities Inc.	991	AAA-944	12,500.01	
Deutsche Securities Inc.	991	AAA-944	3,052.50	
Deutsche Securities Inc.	991	AAA-944	87,500.07	
Deutsche Securities Inc.	991	AAA-944	12,500.01	
Deutsche Securities Inc.	991	AAA-944	12,500.01	
Deutsche Securities Inc.	991	AAA-944	62,500.05	
Deutsche Securities Inc.	991	AAA-944	12,500.01	
Deutsche Securities Inc.	991	AAA-944	12,500.01	
Deutsche Securities Inc.	991	AAA-944	12,500.01	
Deutsche Securities Inc.	991	AAA-944	25,000.02	
Deutsche Securities Inc.	991	AAA-944	12,500.01	
Deutsche Securities Inc.	991	AAA-944	37,500.03	
			321,797.77	19,256,880.58
DWS Holding & Service GmbH	992	AAA-948	17,713.36	1,078,255.27
Deutsche Bank Aktiengesellschaft, Filiale Singapur	994	AAA-956	22,046.68	
Deutsche Bank Aktiengesellschaft,	994	AAA-956	33,070.02	

Filiale Singapur				
Deutsche Bank Aktiengesellschaft, Filiale Singapur	994	AAA-956	11,023.34	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	994	AAA-956	22,046.68	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	994	AAA-956	44,093.36	
			132,280.08	7,915,846.34
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	995	AAA-960	11,023.34	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	995	AAA-960	22,046.68	
			33,070.02	1,978,961.59
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	996	AAA-964	494.99	29,620.97
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	997	AAA-968	11,023.34	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	997	AAA-968	22,046.68	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	997	AAA-968	16,535.02	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	997	AAA-968	11,023.34	
			60,628.38	3,628,096.84
Deutsche Bank Aktiengesellschaft, Filiale Singapur	998	AAA-972	22,046.68	1,319,307.72
Deutsche Bank Aktiengesellschaft, Filiale Singapur	999	AAA-976	11,023.34	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	999	AAA-976	22,046.68	
			33,070.02	1,978,961.59
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1000	AAA-980	61,730.63	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1000	AAA-980	11,023.34	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1000	AAA-980	21,089.77	
			93,843.74	5,615,755.80
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1004	AAA-1008	(20.79)	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1004	AAA-1008	32.32	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1004	AAA-1008	135.40	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1004	AAA-1008	1,438.66	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1004	AAA-1008	23.36	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1004	AAA-1008	1,515.63	
			3,124.58	186,979.74
Deutsche Securities Inc.	1007	AAA-1017	19,734.14	

Deutsche Securities Inc.	1007	AAA-1017	24,389.06	
Deutsche Securities Inc.	1007	AAA-1017	9,081.24	
Deutsche Securities Inc.	1007	AAA-1017	4,788.29	
Deutsche Securities Inc.	1007	AAA-1017	6,062.19	
Deutsche Securities Inc.	1007	AAA-1017	11,106.00	
Deutsche Securities Inc.	1007	AAA-1017	7,031.94	
Deutsche Securities Inc.	1007	AAA-1017	3,790.07	
Deutsche Securities Inc.	1007	AAA-1017	27,663.47	
Deutsche Securities Inc.	1007	AAA-1017	12,076.69	
Deutsche Securities Inc.	1007	AAA-1017	5,429.68	
Deutsche Securities Inc.	1007	AAA-1017	32,826.04	
Deutsche Securities Inc.	1007	AAA-1017	2,022.05	
Deutsche Securities Inc.	1007	AAA-1017	39,808.37	
Deutsche Securities Inc.	1007	AAA-1017	24,533.36	
Deutsche Securities Inc.	1007	AAA-1017	41,653.37	
Deutsche Securities Inc.	1007	AAA-1017	75,604.22	
Deutsche Securities Inc.	1007	AAA-1017	20,339.62	
Deutsche Securities Inc.	1007	AAA-1017	20,091.55	
Deutsche Securities Inc.	1007	AAA-1017	1,053.31	
Deutsche Securities Inc.	1007	AAA-1017	9,100.11	
Deutsche Securities Inc.	1007	AAA-1017	4,788.28	
Deutsche Securities Inc.	1007	AAA-1017	22,140.25	
Deutsche Securities Inc.	1007	AAA-1017	11,106.00	
Deutsche Securities Inc.	1007	AAA-1017	3,790.08	
Deutsche Securities Inc.	1007	AAA-1017	26,493.20	
Deutsche Securities Inc.	1007	AAA-1017	12,075.10	
Deutsche Securities Inc.	1007	AAA-1017	33,113.90	
Deutsche Securities Inc.	1007	AAA-1017	20,943.72	
Deutsche Securities Inc.	1007	AAA-1017	(150.41)	
Deutsche Securities Inc.	1007	AAA-1017	(58,333.38)	
Deutsche Securities Inc.	1007	AAA-1017	(39,803.26)	
Deutsche Securities Inc.	1007	AAA-1017	(30,937.94)	
Deutsche Securities Inc.	1007	AAA-1017	(27,624.88)	
Deutsche Securities Inc.	1007	AAA-1017	(88,737.66)	
			287,047.77	17,193,168.24
Deutsche Securities Inc.	1008	AAA-1022	20,386.15	
Deutsche Securities Inc.	1008	AAA-1022	23,773.86	
Deutsche Securities Inc.	1008	AAA-1022	1,078.16	
Deutsche Securities Inc.	1008	AAA-1022	8,705.95	
Deutsche Securities Inc.	1008	AAA-1022	4,788.29	
Deutsche Securities Inc.	1008	AAA-1022	11,106.00	
Deutsche Securities Inc.	1008	AAA-1022	3,790.07	
Deutsche Securities Inc.	1008	AAA-1022	859.86	
Deutsche Securities Inc.	1008	AAA-1022	38,595.32	
Deutsche Securities Inc.	1008	AAA-1022	20,281.72	
Deutsche Securities Inc.	1008	AAA-1022	12,075.11	
Deutsche Securities Inc.	1008	AAA-1022	20,943.73	
Deutsche Securities Inc.	1008	AAA-1022	93,168.19	
Deutsche Securities Inc.	1008	AAA-1022	12,622.00	
Deutsche Securities Inc.	1008	AAA-1022	8,333.34	
Deutsche Securities Inc.	1008	AAA-1022	39,808.37	
Deutsche Securities Inc.	1008	AAA-1022	24,533.34	
Deutsche Securities Inc.	1008	AAA-1022	41,653.38	
Deutsche Securities Inc.	1008	AAA-1022	75,604.26	
			462,107.10	27,678,616.40

Deutsche Securities Inc.	1011	AAA-1033	544.01	
Deutsche Securities Inc.	1011	AAA-1033	73.63	
Deutsche Securities Inc.	1011	AAA-1033	31.03	
Deutsche Securities Inc.	1011	AAA-1033	201.51	
Deutsche Securities Inc.	1011	AAA-1033	242.37	
			1,092.55	65,439.96
Deutsche Securities Inc.	1014	AAA-1040	105,669.55	
Deutsche Securities Inc.	1014	AAA-1040	544.01	
Deutsche Securities Inc.	1014	AAA-1040	21.57	
Deutsche Securities Inc.	1014	AAA-1040	918.20	
Deutsche Securities Inc.	1014	AAA-1040	30.56	
Deutsche Securities Inc.	1014	AAA-1040	53.87	
Deutsche Securities Inc.	1014	AAA-1040	614.40	
Deutsche Securities Inc.	1014	AAA-1040	(1,057.32)	
			106,794.84	6,396,641.41
Deutsche Securities Inc.	1015	AAA-1043	26,776.58	
Deutsche Securities Inc.	1015	AAA-1043	544.01	
Deutsche Securities Inc.	1015	AAA-1043	24.25	
Deutsche Securities Inc.	1015	AAA-1043	153.14	
Deutsche Securities Inc.	1015	AAA-1043	142.73	
Deutsche Securities Inc.	1015	AAA-1043	103.68	
			27,744.39	1,661,792.97
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	147,249.36	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	12,049.50	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	4,352.05	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	46,692.53	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	7,859.68	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	14,135.45	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	7,228.02	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	18,375.85	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	1,096.54	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	2,843.59	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	1,663.97	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	17,607.30	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	15,873.74	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	9,066.09	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	29.87	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	19,787.79	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	4,931.67	

Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	2,465.83	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	124.26	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	119,216.01	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	10,197.71	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	6,749.12	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	19,286.94	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	18,370.67	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	70,280.15	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	493.17	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	18,666.69	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	37,333.35	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	123,366.79	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	172,500.15	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	14,000.01	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	342,048.18	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	74,666.72	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	9,333.34	
Deutsche Bank Aktiengesellschaft, Filiale London	1016	AAA-1047	4,666.66	
			1,374,608.75	83,381,251.28
Deutsche Bank (Suisse) SA	1019	AAA-1055	17,713.36	
Deutsche Bank (Suisse) SA	1019	AAA-1055	265.70	
			17,979.06	1,080,548.70
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	8,652.15	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	4,813.29	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	64,659.16	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	3,676.33	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	7,429.50	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	47,876.14	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	31,024.18	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	10,254.13	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	2,545.83	

Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	101,833.44	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	48,512.82	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	8,024.15	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	4,813.28	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	64,775.88	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	3,676.33	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	7,519.50	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	44,118.32	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	3,142.83	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	10,234.83	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	2,545.83	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	101,833.45	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	48,512.81	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	2,548.70	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	2,176.02	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	89.55	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	42.36	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	857.33	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	29,362.42	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	2,176.02	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	(624.23)	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	41.29	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1020	AAA-1059	855.41	
			667,999.05	40,638,724.21
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	1021	AAA-1065	2,000.17	
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	1021	AAA-1065	3,002.66	
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	1021	AAA-1065	372.75	
			5,375.58	327,031.48
November 2010				
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	123,566.80	
Deutsche Bank Aktiengesellschaft,	1033	AAA-1094	12,023.34	

Filiale New York				
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	144,280.08	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	24,046.68	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	24,046.68	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	108,210.06	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	252,490.14	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	60,116.70	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	30,058.36	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	54,105.04	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	74,063.78	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	102,198.40	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	36,070.04	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	48,093.36	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	184,438.04	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	24,046.68	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	48,093.36	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	24,046.68	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	36,070.02	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	36,070.02	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	4,007.40	

Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	4,007.40	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	4,007.40	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	24,046.68	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	18,035.02	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	6,011.68	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	24,046.68	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	24,046.68	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	24,046.68	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	30,690.02	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale New York	1033	AAA-1094	33,380.01	
			1,858,880.03	112,901,829.79
DWS Holding & Service GmbH	1036	AAA-1104	5,380.00	
DWS Holding & Service GmbH	1036	AAA-1104	6,725.00	
			12,105.00	735,215.09
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1043	AAA-1126	62,962.72	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1043	AAA-1126	8,940.49	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1043	AAA-1126	26,965.53	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1043	AAA-1126	3,398.93	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1043	AAA-1126	6,989.58	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1043	AAA-1126	268.69	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1043	AAA-1126	20.29	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1043	AAA-1126	168,333.74	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1043	AAA-1126	1,227.56	
			279,107.53	16,675,728.75

Deutsche Bank Aktiengesellschaft, Filiale Singapur	1045	AAA-1129	23,846.46	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1045	AAA-1129	713.62	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1045	AAA-1129	39.18	
			24,599.26	1,466,713.17
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1046	AAA-1132	11,749.90	700,579.33
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1047	AAA-1135	1,436.11	85,627.02
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1048	AAA-1137	32,500.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1048	AAA-1137	(22,500.00)	
			10,000.00	596,242.80
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1049	AAA-1141	12,500.01	745,304.10
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1050	AAA-1144	41,317.57	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1050	AAA-1144	23,098.43	
			64,416.00	3,840,757.62
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1051	AAA-1146	12,500.01	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1051	AAA-1146	25,000.02	
			37,500.03	2,235,912.29
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1052	AAA-1149	12,500.01	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1052	AAA-1149	37,500.03	
			50,000.04	2,981,216.39
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1053	AAA-1152	10,000.00	592,402.10
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1054	AAA-1155	10,055.52	595,691.12
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1055	AAA-1158	4,597.85	272,377.60
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1056	AAA-1161	90,000.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1056	AAA-1161	(88,000.00)	
			2,000.00	118,480.42
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1058	AAA-1165	3,096.57	183,441.46
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1059	AAA-1168	1,806.45	107,014.48
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1060	AAA-1171	54,705.98	3,240,793.74

Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1061	AAA-1174	12,600.00	746,426.65
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1062	AAA-1177	55,538.74	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1062	AAA-1177	73,287.03	
			128,825.77	7,631,665.67
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1063	AAA-1180	12,500.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1063	AAA-1180	50,000.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1063	AAA-1180	12,500.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1063	AAA-1180	21,944.44	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1063	AAA-1180	87,500.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1063	AAA-1180	25,000.00	
			209,444.44	12,407,532.62
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1064	AAA-1183	14,150.00	838,248.97
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1065	AAA-1186	52,632.99	3,117,989.38
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1066	AAA-1189	53,236.87	3,153,763.36
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1067	AAA-1192	12,000.00	710,882.52
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1068	AAA-1195	12,899.99	764,198.12
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1069	AAA-1198	7,566.47	448,239.27
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1070	AAA-1201	10,749.99	636,831.67
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1071	AAA-1204	6,250.02	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1071	AAA-1204	12,500.01	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1071	AAA-1204	50,000.04	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1071	AAA-1204	12,500.01	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1071	AAA-1204	25,000.02	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1071	AAA-1204	87,500.07	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1071	AAA-1204	20,875.02	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1071	AAA-1204	17,204.34	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1071	AAA-1204	8,602.17	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1071	AAA-1204	25,000.01	
			265,431.71	15,724,230.24

Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1072	AAA-1207	50,000.04	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1072	AAA-1207	37,500.03	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1072	AAA-1207	12,500.01	
			100,000.08	5,924,025.74
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1073	AAA-1210	18,500.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1073	AAA-1210	9,250.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1073	AAA-1210	9,250.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1073	AAA-1210	9,900.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1073	AAA-1210	37,500.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1073	AAA-1210	50,000.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1073	AAA-1210	50,000.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1073	AAA-1210	37,500.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1073	AAA-1210	12,500.00	
			234,400.00	13,885,905.24
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1074	AAA-1213	12,500.01	740,503.22
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1075	AAA-1216	18,500.04	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1075	AAA-1216	9,250.02	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1075	AAA-1216	9,250.02	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1075	AAA-1216	9,900.00	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1075	AAA-1216	37,500.03	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1075	AAA-1216	50,000.04	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1075	AAA-1216	50,000.04	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1075	AAA-1216	37,500.03	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1075	AAA-1216	15,694.45	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1075	AAA-1216	13,055.56	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1075	AAA-1216	12,500.01	
			263,150.24	15,589,075.48
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1076	AAA-1219	442.84	26,233.93
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	1079	AAA-1229	2,000.17	

Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	1079	AAA-1229	3,002.66	
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	1079	AAA-1229	372.75	
			5,375.58	322,469.92
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	1080	AAA-1232	173.51	10,408.51
Deutsche Bank (Suisse) SA	1083	AAA-1242	80.70	
Deutsche Bank (Suisse) SA	1083	AAA-1242	5,380.00	
			5,460.70	329,720.94
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	11,105.72	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	(56,542.31)	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	124.26	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	108,824.81	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	10,197.72	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	107,664.19	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	6,749.11	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	19,286.94	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	18,360.59	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	82,924.26	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	493.17	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	18,666.68	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	37,333.36	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	123,366.78	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	172,500.14	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	14,000.01	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	342,048.18	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	74,666.72	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	9,333.34	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	4,666.68	
Deutsche Bank Aktiengesellschaft, Filiale London	1085	AAA-1246	867,049.15	
			1,972,819.50	116,164,406.11
DWS Holding & Service GmbH	1092	AAA-1269	5,380.00	
DWS Holding & Service GmbH	1092	AAA-1269	672.50	

			6,052.50	354,611.80
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	1096	AAA-1292	8,364.12	482,531.10
December 2010				
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1100	AAA-1306	22,787.58	1,320,893.01
DBOI Global Services Private Limited	1101	AAA-1309	2,770.00	
DBOI Global Services Private Limited	1101	AAA-1309	2,775.00	
DBOI Global Services Private Limited	1101	AAA-1309	9,250.02	
DBOI Global Services Private Limited	1101	AAA-1309	9,250.02	
DBOI Global Services Private Limited	1101	AAA-1309	2,775.00	
DBOI Global Services Private Limited	1101	AAA-1309	2,775.00	
DBOI Global Services Private Limited	1101	AAA-1309	9,250.02	
DBOI Global Services Private Limited	1101	AAA-1309	9,250.02	
			48,095.08	2,805,160.45
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	36,070.02	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	7,263.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	7,263.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	21,089.77	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	7,263.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	9,333.34	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	18,666.68	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	9,333.34	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	4,666.67	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	4,666.67	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	9,333.34	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	4,666.67	

Filiale London			
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	5,813.88
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	36,070.02
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	(25,310.02)
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	36,070.02
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	7,263.00
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	7,263.00
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	10,894.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	36,070.02
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	72,140.04
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	7,263.00
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	7,263.00
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50

Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	30,753.74
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	16,678.00
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	48,093.36
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	36,070.02
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	48,093.36
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	60,116.70
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	48,093.36
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	60,116.70
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	48,093.36
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	84,163.38
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	4,078.39
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	4,078.39
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	36,070.02
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	72,140.04
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	72,140.04

Filiale London			
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	228,443.46
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	48,093.36
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	18,035.02
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	72,140.04
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	71,508.38
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	15,756.67
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	15,445.57
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,334.45
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	15,290.01
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	15,756.67
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	3,384.19
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	48,093.36
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	36,070.02
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68

Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	2,766.32	147,271,824.22
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,217.30	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	118,597.17	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	24,046.68	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	36,070.02	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	12,023.34	
Deutsche Bank Aktiengesellschaft, Filiale London	1102	AAA-1315	56,923.84	
			2,530,332.85	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1110	AAA-1341	25,000.02	13,823,116.68
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1110	AAA-1341	87,500.07	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1110	AAA-1341	37,500.03	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1110	AAA-1341	37,500.03	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1110	AAA-1341	25,000.02	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1110	AAA-1341	12,500.01	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1110	AAA-1341	12,500.01	
			237,500.19	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1111	AAA-1345	25,000.02	22,490,923.29
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1111	AAA-1345	87,500.07	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1111	AAA-1345	104,166.75	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1111	AAA-1345	48,924.78	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1111	AAA-1345	25,000.02	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1111	AAA-1345	70,833.39	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1111	AAA-1345	12,500.01	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1111	AAA-1345	12,500.01	
			386,425.05	
Deutsche Bank Aktiengesellschaft, Filiale London	1112	AAA-1349	131,857.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1112	AAA-1349	562,129.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1112	AAA-1349	157,521.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1112	AAA-1349	29,225.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1112	AAA-1349	28,236.19	

Deutsche Bank Aktiengesellschaft, Filiale London	1112	AAA-1349	120,375.34	
Deutsche Bank Aktiengesellschaft, Filiale London	1112	AAA-1349	50,798.76	
Deutsche Bank Aktiengesellschaft, Filiale London	1112	AAA-1349	9,424.98	
Deutsche Bank Aktiengesellschaft, Filiale London	1112	AAA-1349	34,131.06	
Deutsche Bank Aktiengesellschaft, Filiale London	1112	AAA-1349	145,506.09	
Deutsche Bank Aktiengesellschaft, Filiale London	1112	AAA-1349	48,662.77	
Deutsche Bank Aktiengesellschaft, Filiale London	1112	AAA-1349	9,028.68	
			1,326,895.87	76,864,012.62
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	3,990.33	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	3,945.33	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	27,569.52	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	22,535.12	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	3,700.45	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	7,890.66	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	2,412.91	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	4,011.47	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	5,843.34	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	26,328.75	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	33,333.36	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	12,500.01	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	40,500.05	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	60,333.38	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	39,500.03	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	87,500.07	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	30,300.03	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	4,166.67	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	4,166.67	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1113	AAA-1354	25,030.96	
			445,559.11	25,810,210.00
Deutsche Bank (Suisse) SA	1118	AAA-1376	278.00	16,079.73
Deutsche Bank (Suisse) SA	1119	AAA-1379	194.00	11,221.11

Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.36	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.36	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.35	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.35	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.35	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.36	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.35	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.35	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.35	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.36	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.35	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.35	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.36	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	539.35	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	470.67	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	470.67	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	568.12	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1123	AAA-1390	477.53	
			7,919.88	458,091.98
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1125	AAA-1398	7,231.59	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1125	AAA-1398	1,315.58	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1125	AAA-1398	41.59	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1125	AAA-1398	(178.51)	
			8,410.25	486,455.34
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	3,676.33	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	3,945.34	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	11,874.30	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	20,626.08	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	3,807.79	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	7,890.66	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	2,412.90	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	4,013.99	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	5,844.60	



Pacific Head Office				
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	27,535.01	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	33,333.36	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	12,500.01	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	40,500.04	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	60,333.38	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	39,500.04	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	87,500.07	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	30,300.03	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	4,166.68	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	4,166.68	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1126	AAA-1402	25,030.95	
			428,958.24	24,811,274.90
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1127	AAA-1406	9.60	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1127	AAA-1406	33.57	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1127	AAA-1406	65.13	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1127	AAA-1406	469.29	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1127	AAA-1406	617.95	
			1,195.54	69,150.95
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	3,945.33	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	61,321.21	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	22,535.12	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	3,693.22	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	7,890.67	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	5,844.16	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	4,013.10	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	28,879.42	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	2,412.91	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	33,333.36	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	12,500.01	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	40,500.05	

Pacific Head Office				
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	60,333.38	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	39,500.04	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	87,500.06	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	30,300.04	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	13,032.24	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	4,166.67	
Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	1128	AAA-1410	25,030.95	
			486,731.94	28,152,950.19
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	(888.86)	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	(2,100.59)	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	(3,499.61)	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	4,080.73	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	16,603.39	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	4,007.25	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	28,201.31	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	13,697.32	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	3,990.34	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	44,116.00	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	13,088.82	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	7,352.66	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	14,526.00	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	42,017.16	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	3,116.08	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	861.92	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	2,643.97	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	32,968.64	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	4,752.33	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	4,078.21	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	21,532.19	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	4,004.73	

Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	31,873.72	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	13,697.33	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	3,707.68	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	103,124.14	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	13,112.94	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	7,352.67	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	13,880.40	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	29,998.77	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	6,713.60	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	861.61	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	7,082.47	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	31,976.75	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	4,752.33	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	20,930.08	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	4,078.69	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	30,724.68	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	13,697.32	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	3,693.22	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	36,763.33	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	12,992.39	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	7,352.67	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	1,285.08	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	6,488.27	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	34,420.64	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	6,798.48	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	340.52	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	26,117.18	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	4,079.82	
Deutsche Bank Aktiengesellschaft, Filiale Singapur	1129	AAA-1414	4,752.30	
			741,799.07	42,906,229.39
Deutsche Bank Aktiengesellschaft,	1130	AAA-1424	118,829.29	

Filiale London			
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	19,262.79
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	19,601.17
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	8,414.06
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	21,406.66
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	3,875.39
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	11,265.53
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	4,072.29
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	3,017.89
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	325,906.69
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	11,161.59
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	19,785.59
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	187,627.50
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	2,465.83
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	115,591.07
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	124.26
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	115,112.31
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	10,197.72
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	55,163.50
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	6,749.12
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	40,247.98
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	19,320.00
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	18,367.13
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	493.16
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	18,666.69
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	37,333.35
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	123,366.79
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	184,549.30
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	14,000.01
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	342,048.17
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	83,532.28

W

Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	9,333.34	
Deutsche Bank Aktiengesellschaft, Filiale London	1130	AAA-1424	4,666.69	
			1,955,555.14	113,110,815.08
Deutsche Bank (China) Co., Ltd., Beijing Branch	1131	AAA-1430	18,499.48	1,070,024.17
Deutsche Bank (Suisse) SA	1133	AAA-1434	80.70	
Deutsche Bank (Suisse) SA	1133	AAA-1434	5,380.00	
			5,460.70	316,484.87
Deutsche Bank (China) Co., Ltd., Beijing Branch	1136	AAA-1450	17,712.83	1,036,853.63
Licorne Gestion	1144	AAA-1485	185.01	
Licorne Gestion	1144	AAA-1485	185.01	
Licorne Gestion	1144	AAA-1485	185.01	
Licorne Gestion	1144	AAA-1485	185.01	
Licorne Gestion	1144	AAA-1485	177.14	
Licorne Gestion	1144	AAA-1485	53.80	
Licorne Gestion	1144	AAA-1485	48.80	
			1,019.78	60,027.67
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	40,350.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	13,719.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	13,719.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	13,719.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	7,498.02	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,675.90	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,725.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,797.60	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,652.40	

Handwritten signature

Filiale London			
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	1,049.10
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	(2,690.00)
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	13,719.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	13,719.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	20,578.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	16,140.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	13,719.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	13,719.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00

Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	20,175.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	9,549.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,766.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,550.80
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,846.70
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,043.10
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	1,560.20
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	13,719.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	49,496.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	4,124.68
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,859.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,631.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,760.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,760.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	13,450.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,760.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	13,450.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00

Filiale London			
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,760.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	18,830.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	31,204.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	91,890.40
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,177.60
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	11,432.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,245.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	4,088.80
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,636.20
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	1,049.10
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,675.90
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	16,140.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	16,140.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	51,110.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,760.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00

Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	4,035.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	16,140.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	25,555.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	1,318.10
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,406.90
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,864.20
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,824.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,204.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,006.80
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,383.40
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,016.20
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	11,755.30
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,218.60
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	4,976.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	18,910.70
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,437.20
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,218.60
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	31,876.50



Filiale London			
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,742.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	12,239.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,760.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	20,175.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,725.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	722.99
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	4,052.28
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	24,210.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	13,450.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,900.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,133.20
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	21,520.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	(32,952.50)
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,456.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,456.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,028.64
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,456.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	567.59
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00

Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	672.50
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	279.76
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	567.59
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	104.91
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	497.65
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,456.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,456.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	9,684.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	16,140.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,456.00

Filiale London			
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,456.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	12,912.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	954.95
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	376.60
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	355.08
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	384.67
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	804.31
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	156.02
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,456.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	24,748.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,062.34
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	4,509.95
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,228.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,456.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	12,912.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	6,456.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,760.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00

Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,760.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	13,450.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,760.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	13,450.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,760.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	18,830.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,120.40
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	9,189.04
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	817.76
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	1,143.25
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	524.55
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	408.88
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	263.62
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	104.91
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	567.59
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	16,140.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	16,140.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00

Filiale London			
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	51,110.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,760.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	4,035.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	16,140.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	22,865.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	131.81
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	540.69
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	586.42
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	282.45
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	820.45

Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	1,000.68	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	1,038.34	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	801.62	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	1,175.53	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	521.86	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	497.65	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	1,891.07	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	1,043.72	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	521.86	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,187.65	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	874.25	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	1,223.95	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	10,760.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,017.50	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	672.50	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	709.76	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	3,970.39	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	24,210.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	1,345.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	8,070.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	390.05	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	613.32	
Deutsche Bank Aktiengesellschaft, Filiale London	1148	AAA-1507	21,520.00	
			2,142,598.05	126,120,498.93
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	1149	AAA-1523	1,890.24	
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	1149	AAA-1523	3,021.95	

Filiale Ho-Chi-Minh-Stadt				
Deutsche Bank Aktiengesellschaft, Filiale Ho-Chi-Minh-Stadt	1149	AAA-1523	194.23	
			5,106.42	300,580.99
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	18,830.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	1,345.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	8,070.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	1,345.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	1,143.25	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	3,483.55	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	672.50	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	196.37	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	476.13	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	29.59	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	166.78	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	104.91	

Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	371.22
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	753.20
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	18,830.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	1,345.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	8,070.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	1,345.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	11,432.50
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	34,835.50
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	6,725.00
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	1,963.70
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	4,761.30
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	295.90
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	1,667.80
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	1,049.10
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	3,712.20

Filiale Hongkong				
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	7,532.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	18,830.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	1,345.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	8,070.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	1,345.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	5,380.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	2,690.00	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	1,143.25	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	3,483.55	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	672.50	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	196.37	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	476.13	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	29.59	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	166.78	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	104.91	
Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	371.22	

Deutsche Bank Aktiengesellschaft, Filiale Hongkong	1152	AAA-1531	753.20	
			355,080.00	20,703,884.06
DWS Holding & Service GmbH	1155	AAA-1545	5,380.00	
DWS Holding & Service GmbH	1155	AAA-1545	672.50	
			6,052.50	351,735.59
Subtotal – Fourth Quarter 2010			24,729,004.62	1,464,023,550.64
Total – Second, Third and Fourth Qtrs 2010			73,035,597.77	4,241,066,062.98

The rest of petitioner’s declared zero-rated receipts in the amount of ₱1,047,492,678.80, as computed below, shall be denied VAT zero-rating for petitioner’s failure to prove that the clients are non-resident foreign corporations doing business outside the Philippines:

	2nd Quarter	3rd Quarter	4th Quarter	Total
Zero-Rated Receipts per Returns	₱1,431,219,805.14	₱1,930,688,594.64	₱1,926,684,752.27	₱ 5,288,593,152.05
Less: Valid Zero-Rated Receipts	1,320,006,170.61	1,457,036,341.73	1,464,023,550.64	4,241,066,062.98
Disallowed Zero-Rated Receipts	₱ 111,213,634.53	₱ 473,652,252.91	₱ 462,661,201.63	₱ 1,047,527,089.07
Less: Receipts Not covered by OR	-	.58	34,409.69	34,410.27
Remaining Disallowed Zero-Rated Receipts	₱111,213,634.53	₱473,652,252.33	₱462,626,791.94	₱1,047,492,678.80

With the finding that petitioner had valid VAT zero-rated receipts for the 2nd, 3rd, and 4th quarters of 2010 in the amount of ₱4,241,066,062.98, the Court needs to determine whether petitioner incurred input taxes which were not applied against any of its output VAT liability.

In its Quarterly VAT Returns for the 2nd, 3rd, and 4th quarters of 2010, petitioner reflected a total amount of ₱119,841,008.12 input VAT arising from purchases of capital goods exceeding ₱1,000,000.00, purchases of capital goods not exceeding ₱1,000,000.00, purchases of goods other than capital goods, purchases of services and services rendered by non-residents for the same taxable quarters, detailed as follows:

	2nd Quarter	3rd Quarter	4th Quarter	Total
	(Exhibit "G-2")	(Exhibit "H")	(Exhibit "BB")	
Domestic Purchase of Capital Goods not exceeding ₱1Million	₱ 37,185.65	₱ 4,180.50	₱ 11,973.01	₱ 53,339.16

Domestic Purchase of Capital Goods exceeding ₱1 Million	824,557.71	517,803.43	1,230,911.56	2,573,272.70
Domestic Purchase of Goods other than Capital Goods	399,488.19	310,097.15	696,847.16	1,406,432.50
Domestic Purchase of Services	39,411,470.80	33,431,715.32	39,799,437.29	112,642,623.41
Services Rendered by Non-residents	792,791.16	961,355.07	1,411,194.12	3,165,340.35
Total	₱41,465,493.51	₱ 35,225,151.47	₱43,150,363.14	₱ 119,841,008.12

In support of its claim in the amount of ₱119,841,008.12, petitioner presented various invoices, official receipts, BIR Form No. 1600 and other documents³⁰, which were all examined by the ICPA. In his amended report dated July 15, 2013³¹, the ICPA noted the following exceptions on petitioner's input VAT claim:

Details of Exceptions	2nd Qtr 2010	3rd Qtr 2010	4th Qtr 2010	Total
Input VAT on purchases of goods not supported by suppliers' sales invoices. ³²	₱ 411.43	₱ 20,186.83	₱ 67,793.35	₱ 88,391.61
Input VAT on purchases of services not supported by supplier's official receipts. ³³	8,988,250.30	3,503,800.07	3,683,459.98	16,175,510.35
Input VAT on purchases of goods not within the 2nd, 3rd, and 4th quarters of 2010. ³⁴	542,588.61	5,839.81	-	548,428.42
Input VAT on purchases of services not within the 2nd, 3rd and 4th quarters of 2010. ³⁵	-	-	13,696,768.77	13,696,768.77
Input VAT on purchases of non-vatable services. ³⁶	23,864.39	4,285.71	-	28,150.10
Total	₱9,555,114.73	₱3,534,112.42	₱17,448,022.10	₱30,537,249.25

The record sustains the ICPA's findings. Therefore, the input VAT of ₱30,537,249.25 shall be disallowed from petitioner's claim for they are not properly substantiated by VAT invoices or official receipts as prescribed under Sections 110(A) and 113(A) and (B) of the NIRC of 1997, as amended, in relation to Sections 4.110-1, 4.110-8, and 4.113-1 of Revenue Regulations (RR) No. 16-05, as amended.

³⁰Exhibits "BBB-1" to "BBB-2484".

³¹Exhibit "JJJ".

³²Exhibit "JJJ", Annex A.1.

³³Exhibit "JJJ", Annex A.2.

³⁴Exhibit "JJJ", Annex A.3.

³⁵Exhibit "JJJ", Annex A.4.

³⁶Exhibit "JJJ", Annex A.5.



Apart from the foregoing, petitioner’s input VAT claim should be further decreased by ₱17,560,443.36 for the following reasons:³⁷

Findings		2nd Qtr 2010	3rd Qtr 2010	4th Qtr 2010	Total
		In Philippine Pesos			
1.	Input VAT on domestic purchases of services supported by VAT official receipts but the VAT was not separately indicated	7,166,718.26	3,870,942.48	3,666,491.18	14,704,151.92
2.	Input VAT on domestic purchases of goods other than capital goods supported by VAT invoices but the VAT was not separately indicated	10,069.29	45,871.07	57,793.39	113,733.75
3.	Input VAT on domestic purchases of services supported by documents other than VAT official receipts	493,456.51	616,842.49	638,433.53	1,748,732.53
4.	Input VAT indicated in the official receipts supporting domestic purchases of services is lower than the input VAT claim	43,179.59	141,574.08	17,530.73	202,284.40
5.	Input VAT on domestic purchase of services supported by a VAT official receipt dated March 30, 2010	156,142.08			156,142.08
6.	Amount separately indicated as VAT in the official receipts supporting domestic purchases of services actually pertains to expanded withholding tax	166,464.18	223,130.02	245,804.48	635,398.68
		8,036,029.91	4,898,360.14	4,626,053.31	17,560,443.36

Moreover, included in petitioner’s claimed input VAT for the 2nd and 3rd quarters of 2010 were the input VAT from purchases of capital goods exceeding ₱1,000,000.00 in the respective amounts of ₱373,211.78 and ₱517,803.43, broken down as follows:

Exhibit	Supplier	Date of Invoice	Input VAT
---------	----------	-----------------	-----------

³⁷See Annex A for details.



<i>Second Quarter of 2010</i>			
BBB-13	Accent Micro Technologies	3/22/2010	₱ 460.71
BBB-14	Accent Micro Technologies	4/6/2010	250,830.00
BBB-15	Accent Micro Technologies	4/6/2010	83,610.00
BBB-16	Accent Micro Technologies	4/6/2010	21,160.71
BBB-17	Accent Micro Technologies	4/14/2010	4,180.50
BBB-18	Accent Micro Technologies	5/6/2010	428.36
BBB-19	Accent Micro Technologies	5/6/2010	4,180.50
BBB-20	Accent Micro Technologies	5/6/2010	4,180.50
BBB-21	Accent Micro Technologies	5/6/2010	4,180.50
subtotal			₱373,211.78
<i>Third Quarter of 2010</i>			
BBB-787	Accent Micro Technologies	6/2/2010	₱ 1,607.14
BBB-788	Accent Micro Technologies	6/17/2010	125,415.00
BBB-789	Accent Micro Technologies	6/24/2010	750.00
BBB-790	Accent Micro Technologies	6/24/2010	750.00
BBB-791	Accent Micro Technologies	6/24/2010	750.00
BBB-792	Accent Micro Technologies	6/25/2010	5,946.43
BBB-793	Accent Micro Technologies	6/25/2010	4,180.50
BBB-794	Accent Micro Technologies	6/25/2010	5,946.43
BBB-795	Accent Micro Technologies	6/29/2010	4,180.50
BBB-796	Accent Micro Technologies	6/29/2010	5,946.43
BBB-797	Accent Micro Technologies	7/7/2010	266,642.79
BBB-798	Accent Micro Technologies	7/9/2010	1,928.57
BBB-799	Accent Micro Technologies	7/14/2010	589.29
BBB-800	Accent Micro Technologies	7/14/2010	482.14
BBB-801	Accent Micro Technologies	7/14/2010	1,607.14
BBB-802	Accent Micro Technologies	7/14/2010	2,357.14
BBB-803	Accent Micro Technologies	7/14/2010	1,500.00
BBB-804	Accent Micro Technologies	7/14/2010	1,607.14
BBB-805	Accent Micro Technologies	7/14/2010	750.00
BBB-806	Accent Micro Technologies	7/21/2010	214.29
BBB-807	Accent Micro Technologies	7/23/2010	1,553.57
BBB-808	Accent Micro Technologies	7/26/2010	81,973.93
BBB-809	Accent Micro Technologies	8/4/2010	1,125.00
subtotal			₱517,803.43
Total			₱891,015.21

While the above input taxes were duly substantiated by the ICPA, they are not entirely creditable for the subject period of claim.

Pursuant to Section 110(A)(2) of the NIRC of 1997, as amended, input VAT claim 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 ₱1,000,000.00, 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 aggregate acquisition cost does not exceed ₱1,000,000.00, the total input taxes shall be allowed as credit/refund in the month of acquisition.

Applying the cited provisions in the present cases, out of the ₱891,015.21 input VAT incurred by petitioner on capital goods for the 2nd and 3rd quarters of 2010, only the amount of ₱137,648.00 is creditable for the 2nd, 3rd, and 4th quarters of taxable year 2010, computed as follows:

Exhibit	Month Acquired	Input VAT	Useful Life (in months) ³⁸	Monthly Input Tax Credit	Allowable Input VAT for 2nd, 3rd and 4th Quarters of 2010
Second Quarter of 2010					
BBB-13	March	₱ 460.71	48	₱ 9.60	₱ 86.38
BBB-14	April	250,830.00	48	5,225.63	47,030.63
BBB-15	April	83,610.00	48	1,741.88	15,676.88
BBB-16	April	21,160.71	48	440.85	3,967.63
BBB-17	April	4,180.50	48	87.09	783.84
BBB-18	May	428.36	48	8.92	71.39
BBB-19	May	4,180.50	48	87.09	696.75
BBB-20	May	4,180.50	48	87.09	696.75
BBB-21	May	4,180.50	48	87.09	696.75
subtotal		₱373,211.78			₱ 69,707.00
Third Quarter of 2010					
BBB-787	June	₱1,607.14	48	₱ 33.48	₱234.37
BBB-788	June	125,415.00	48	2,612.81	18,289.69
BBB-789	June	750.00	48	15.63	109.38
BBB-790	June	750.00	48	15.63	109.38
BBB-791	June	750.00	48	15.63	109.38
BBB-792	June	5,946.43	48	123.88	867.19
BBB-793	June	4,180.50	48	87.09	609.66
BBB-794	June	5,946.43	48	123.88	867.19
BBB-795	June	4,180.50	48	87.09	609.66
BBB-796	June	5,946.43	48	123.88	867.19
BBB-797	July	266,642.79	48	5,555.06	33,330.35
BBB-798	July	1,928.57	48	40.18	241.07
BBB-799	July	589.29	48	12.28	73.66

³⁸Based on Schedule 3, Purchases/Importation of Capital Goods (Aggregate Amount Exceeds ₱1,000,000.00) attached to the Quarterly VAT Return, Exhibit "H".

BBB-800	July	482.14	48	10.04	60.27
BBB-801	July	1,607.14	48	33.48	200.89
BBB-802	July	2,357.14	48	49.11	294.64
BBB-803	July	1,500.00	48	31.25	187.50
BBB-804	July	1,607.14	48	33.48	200.89
BBB-805	July	750.00	48	15.63	93.75
BBB-806	July	214.29	48	4.46	26.79
BBB-807	July	1,553.57	48	32.37	194.20
BBB-808	July	81,973.93	48	1,707.79	10,246.74
BBB-809	August	1,125.00	48	23.44	117.19
subtotal		P517,803.43			P67,941.00
Total		P891,015.21			P137,648.00

In sum, petitioner's substantiated input taxes amounted to ₱70,989,948.30, as computed below:

	2nd Qtr 2010	3rd Qtr 2010	4th Qtr 2010	Total
In Philippine Pesos				
Input VAT Claim	41,465,493.51	35,225,151.47	43,150,363.14	119,841,008.12
Less: Disallowances				
Per ICPA Findings	9,555,114.73	3,534,112.42	17,448,022.10	30,537,249.25
Per this Court's further verification	8,036,029.91	4,898,360.14	4,626,053.31	17,560,443.36
Input VAT on Purchases of Capital Goods exceeding ₱1Million	373,211.78	517,803.43		891,015.21
Less: Allowable Input Tax Credit for the Period of Claim	(69,707.00)	(67,941.00)		(137,648.00)
Total Disallowances	17,894,649.42	8,882,334.99	22,074,075.41	48,851,059.82
Substantiated Input VAT	23,570,844.09	26,342,816.48	21,076,287.73	70,989,948.30

Since petitioner did not submit VAT invoices/receipts to prove the existence of its reported input VAT carry-over from previous quarter in the amount of ₱317,318,450.21³⁹, its output VAT liability for the 2nd, 3rd, and 4th quarters of 2010 in the respective amounts of ₱1,204,717.15, ₱3,443,351.07 and ₱1,139,841.11 or a total of ₱5,787,909.33, shall be offset against the valid input VAT of ₱70,989,948.30 resulting in an excess input VAT of ₱65,202,038.97, computed as follows:

³⁹Exhibit "G-5".

	2nd Quarter	3rd Quarter	4th Quarter	Total
Substantiated Input VAT	₱ 23,570,844.09	₱ 26,342,816.48	₱ 21,076,287.73	₱ 70,989,948.30
Output Tax Due	1,204,717.15	3,443,351.07	1,139,841.11	5,787,909.33
Excess Input VAT	₱22,366,126.94	₱22,899,465.41	₱19,936,446.62	₱65,202,038.97

Hence, for the 2nd, 3rd, and 4th quarters of 2010, only the excess input VAT of ₱65,202,038.97 can be attributed to the entire zero-rated receipts declared by petitioner in the amount of ₱5,288,593,152.05 and only the input VAT of ₱53,058,779.67 is attributable to the valid zero-rated receipts of ₱4,241,066,062.98, detailed as follows:

	2nd Qtr 2010	3rd Qtr 2010	4th Qtr 2010	Total
Valid Zero-Rated Receipts	₱1,320,006,170.61	₱1,457,036,341.73	₱1,464,023,550.64	₱4,241,066,062.98
Total Declared Zero-Rated Receipts	₱1,431,219,805.14	₱1,930,688,594.64	₱1,926,684,752.27	₱5,288,593,152.05
% of Valid Zero-Rated Receipts to Total Declared Zero-Rated Receipts	92.2294511%	75.4671854%	75.9866682%	
Multiplied by Excess Input VAT	₱ 22,366,126.94	₱ 22,899,465.41	₱ 19,936,446.62	₱ 65,202,038.97
Excess Input VAT Attributable to Valid Zero-Rated Receipts	₱ 20,628,156.11	₱ 17,281,582.02	₱ 15,149,041.54	₱ 53,058,779.67

Although the claimed input VAT was carried over by petitioner in its succeeding Quarterly VAT Returns⁴⁰, it remained unutilized until it was deducted as "VAT Refund/TCC Claimed"⁴¹ in its Quarterly VAT Return for the 1st, 2nd, and 3rd quarters of 2012. Thus, the excess input VAT of ₱247,346,765.71⁴² as of the end of the third quarter of 2012 which was to be carried-over to the succeeding fourth quarter of 2012 no longer included the subject claim.

All said, petitioner is entitled to a refund or issuance of tax credit certificate in the amount of ₱53,058,779.67, representing its unutilized excess input VAT for the 2nd, 3rd, and 4th quarters of 2010 attributable to its zero-rated receipts for the same period.

WHEREFORE, the Petitions for Review filed on June 28, 2012, September 27, 2012, and December 28, 2012 are

⁴⁰Exhibits "CC", "DD", "EE", "FF", and "DDD-13" to "DDD-23".

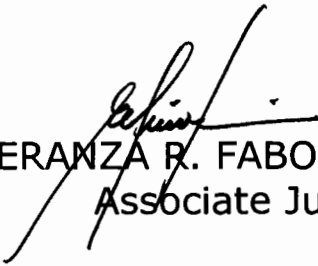
⁴¹Exhibits "DDD-13", "DDD-18", and "DDD-23", Line 23D.

⁴² Exhibit "DDD-23", Line 29, Total Amount Payable (Overpayment).



PARTIALLY GRANTED. Accordingly, respondent Commissioner of Internal Revenue is hereby **ORDERED TO REFUND** or **TO ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner Deutsche Knowledge Services Pte. Ltd. the reduced amount of **FIFTY-THREE MILION FIFTY-EIGHT THOUSAND SEVEN HUNDRED SEVENTY-NINE PESOS AND 67/100 (P53,058,779.67)**, representing its unutilized excess input VAT for the 2nd, 3rd, and 4th quarters of 2010 attributable to its zero-rated receipts for the same period.

SO ORDERED.


ESPERANZA R. FABON-VICTORINO
Associate Justice

We concur:


LOVELL R. BAUTISTA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
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.


LOVELL R. BAUTISTA
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Section 13 of Article VIII 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.



ROMAN G. DEL ROSARIO
Presiding Justice

DEUTSCHE KNOWLEDGE SERVICES PTE LTD				
-versus- COMMISSIONER OF INTERNAL REVENUE				
CTA CASE NOS. 8510, 8546 & 8595				
ADDITIONAL DISALLOWED INPUT VAT				
PER THE COURT'S FURTHER VERIFICATION				
	Exhibit	Supplier		
				Disallowed Input VAT
1)	Input VAT on domestic purchases of services supported by VAT official receipts but the VAT was not separately indicated			
	2nd Quarter - 2010			
	BBB-32	Accent Micro Technologies Inc.		11,040.00
	BBB-33	Accenture		1,433,142.86
	BBB-54	Asia Select Inc.		3,428.41
	BBB-55	Asia Select Inc.		3,680.89
	BBB-56	Asia Select Inc.		1,469.54
	BBB-57	Asia Select Inc.		4,853.99
	BBB-58	Asia Select Inc.		5,141.45
	BBB-59	Asia Select Inc.		6,186.28
	BBB-60	Asia Special Situations		116,821.60
	BBB-62	Atlantica Fire Safety Systems		20,880.00
	BBB-63	Audioman Enterprises		1,607.14
	BBB-64	Autohome Business Solutions		12,122.51
	BBB-65	Autohome Business Solutions		5,061.61
	BBB-66	Autohome Business Solutions		2,394.02
	BBB-67	Avaya Philippines Inc.		781,287.63
	BBB-111	Benchmark Consulting Co.		10,800.00
	BBB-123	Businessworks Inc.		10,714.29
	BBB-124	Businessworks Inc.		10,500.00
	BBB-125	Businessworks Inc.		10,500.00
	BBB-126	Businessworks Inc.		10,500.00
	BBB-127	Businessworks Inc.		10,500.00
	BBB-128	Businessworks Inc.		2,632.50
	BBB-138	CIBI Information Inc.		1,440.00
	BBB-141	Colliers International Philippines		166,758.78
	BBB-190	CWC International Corp.		4,537.50
	BBB-201	DHL Express Phils Corp.		593.60
	BBB-202	DHL Express Phils Corp.		705.60
	BBB-203	DHL Express Phils Corp.		472.60
	BBB-204	DHL Express Phils Corp.		704.60
	BBB-205	DHL Express Phils Corp.		3.60
	BBB-206	DHL Express Phils Corp.		464.60
	BBB-207	DHL Express Phils Corp.		4.80
	BBB-210	DHL Express Phils Corp.		3.60
	BBB-212	DHL Express Phils Corp.		476.60
	BBB-213	DHL Express Phils Corp.		1,486.60
	BBB-215	DHL Express Phils Corp.		736.60
	BBB-216	DHL Express Phils Corp.		33.60
	BBB-217	DHL Express Phils Corp.		446.60
	BBB-218	DHL Express Phils Corp.		2,594.60
	BBB-219	DHL Express Phils Corp.		3.60
	BBB-220	DHL Express Phils Corp.		21,258.18
	BBB-222	DHL Express Phils Corp.		2,321.85
	BBB-223	DHL Express Phils Corp.		658.20
	BBB-225	DHL Express Phils Corp.		3,030.40
	BBB-226	DHL Express Phils Corp.		1,259.56
	BBB-227	DHL Express Phils Corp.		3,504.67
	BBB-228	DHL Express Phils Corp.		9,189.94
	BBB-229	DHL Express Phils Corp.		2,751.40
	BBB-231	DHL Express Phils Corp.		1,864.65
	BBB-232	DHL Express Phils Corp.		460.41
	BBB-233	DHL Express Phils Corp.		217.31
	BBB-234	Digitel Telecommunications		183,661.73
	BBB-235	Digitel Telecommunications		379,380.83
	BBB-240	Electronic Security Systems		525.00
	BBB-242	Ellenaire Electro Mechanical		12,180.00
	BBB-243	Ellenaire Electro Mechanical		21,476.40
	BBB-244	Ellenaire Electro Mechanical		12,180.00
	BBB-245	Ellenaire Electro Mechanical		11,678.40
	BBB-246	Ellenaire Electro Mechanical		12,180.00
	BBB-247	Ellenaire Electro Mechanical		9,798.00
	BBB-333	Fuji Xerox Philippines Inc.		84,997.14

DEUTSCHE KNOWLEDGE SERVICES PTE LTD					
-versus- COMMISSIONER OF INTERNAL REVENUE					
CTA CASE NOS. 8510, 8546 & 8595					
ADDITIONAL DISALLOWED INPUT VAT					
PER THE COURT'S FURTHER VERIFICATION					
	Exhibit	Supplier			Disallowed Input VAT
	BBB-336	Gendiesel Philippines Inc.			37,733.34
	BBB-337	Gendiesel Philippines Inc.			77,820.75
	BBB-338	Gendiesel Philippines Inc.			4,814.57
	BBB-339	Gendiesel Philippines Inc.			2,678.57
	BBB-340	Gendiesel Philippines Inc.			5,357.14
	BBB-378	Hamlin-Iturralde Corporation			360.00
	BBB-389	I Systems Integrators Inc.			4,462.50
	BBB-390	I Systems Integrators Inc.			106,943.57
	BBB-391	IBM Solutions Delivery Inc.			87,360.00
	BBB-411	John Clements Consultants Inc.			77,678.57
	BBB-412	John Clements Consultants Inc.			80,678.57
	BBB-413	John Clements Consultants Inc.			1,899.75
	BBB-415	John Clements Consultants Inc.			6,000.00
	BBB-423 to BBB-424	Lantro Phils Inc.			659.99
	BBB-425	LCH Philippines Inc.			160.71
	BBB-429	Lilli Ann Enterprises			64,444.71
	BBB-434	LJ Synergy Incorporated			24,396.43
	BBB-436	Makati Shangri-La Hotel			25,935.88
	BBB-437	Makati Shangri-La Hotel			7,710.00
	BBB-438	Makati Shangri-La Hotel			3,672.00
	BBB-439	Makati Shangri-La Hotel			4,590.00
	BBB-440	Makati Shangri-La Hotel			3,672.00
	BBB-441	Mandarin Oriental Manila			4,199.15
	BBB-444	Manila Peninsula Hotel Inc.			2,278.84
	BBB-461	Micro-D International Inc.			152,361.47
	BBB-467	Misnet Education Inc.			5,207.14
	BBB-468	Misnet Education Inc.			28,435.72
	BBB-469	Misnet Education Inc.			10,263.60
	BBB-471	Nexstep Inc.			84,000.00
	BBB-484	Philstar Daily Inc.			24,261.12
	BBB-631	Premium Security & Investigation			11,135.30
	BBB-632	Premium Security & Investigation			120.78
	BBB-634	Premium Security & Investigation			3,892.96
	BBB-637	Premium Security & Investigation			429.16
	BBB-640	Premium Security & Investigation			13,132.24
	BBB-642.1	Professional Skills Enrichment			3,000.00
	BBB-642.2	Professional Skills Enrichment			25,200.00
	BBB-643	Professional Skills Enrichment			540.00
	BBB-644	Professional Skills Enrichment			22,920.00
	BBB-646	PSEI Firesafety System			9,642.86
	BBB-647	PSEI Firesafety System			7,560.00
	BBB-648	PSEI Firesafety System			4,146.43
	BBB-649	PSEI Firesafety System			2,340.00
	BBB-650	PSEI Firesafety System			7,560.00
	BBB-651	PSEI Firesafety System			9,642.86
	BBB-659	Realform Furniture Shop			34,560.00
	BBB-675	Servcom Inc.			4,821.43
	BBB-720	Slate Research Center Inc.			5,400.00
	BBB-721	Slate Research Center Inc.			25,200.00
	BBB-739	Target Realty Corporation			227,368.44
	BBB-753	TNT Express Worldwide (Phils)			8,232.70
	BBB-760	Viventis Search Asia Inc.			34,020.00
	BBB-761	Viventis Search Asia Inc.			26,460.00
	BBB-762	Viventis Search Asia Inc.			26,964.00
	BBB-763	Viventis Search Asia Inc.			45,000.00
	BBB-771.2	Accenture			1,886,555.56
	BBB-771.3	Accenture			349,531.18
				Subtotal	7,166,718.26
	3rd Quarter - 2010				
	BBB-786	AC Trojan Industries Inc.			10,714.29
	BBB-812	ACCRA LAW			5,571.00
	BBB-816	ACCRA LAW			10,714.29
	BBB-832	Asia Select Inc.			12,899.12
	BBB-833	Asia Select Inc.			377.10
	BBB-834	Asia Select Inc.			9,514.28

DEUTSCHE KNOWLEDGE SERVICES PTE LTD					
-versus- COMMISSIONER OF INTERNAL REVENUE					
CTA CASE NOS. 8510, 8546 & 8595					
ADDITIONAL DISALLOWED INPUT VAT					
PER THE COURT'S FURTHER VERIFICATION					
	Exhibit	Supplier			Disallowed Input VAT
	BBB-835	Asia Select Inc.			10,822.24
	BBB-836	Asia Select Inc.			14,492.61
	BBB-837	Audioman Enterprises			5,357.14
	BBB-845	Avaya Philippines			840,389.76
	BBB-875	BDO Private Bank Inc.			211,852.80
	BBB-879	Berkman System Inc.			1,008.00
	BBB-880	Berkman System Inc.			1,008.00
	BBB-887	Bonifacio Bistro Italiano			980.36
	BBB-888	Businessworks Inc.			10,500.00
	BBB-889	Businessworks Inc.			26,250.00
	BBB-890	Businessworks Inc.			2,134.08
	BBB-891	Businessworks Inc.			10,500.00
	BBB-892	Businessworks Inc.			10,500.00
	BBB-893	Businessworks Inc.			10,500.00
	BBB-894	Businessworks Inc.			10,500.00
	BBB-908	Chloride Secure Power Philippines			52,928.57
	BBB-909	Chloride Secure Power Philippines			24,642.86
	BBB-913	Colliers International Philippines			55,080.00
	BBB-1000	DB Wizards Inc.			10,178.57
	BBB-1003	Design Muscle Inc.			16,053.60
	BBB-1005	Design Muscle Inc.			600.00
	BBB-1010	DHL Express Phils Corp.			4,749.26
	BBB-1011	DHL Express Phils Corp.			523.20
	BBB-1012	DHL Express Phils Corp.			33.60
	BBB-1013	DHL Express Phils Corp.			2,048.60
	BBB-1016	DHL Express Phils Corp.			67.20
	BBB-1026	DHL Express Phils Corp.			915.60
	BBB-1030	DHL Express Phils Corp.			12,494.29
	BBB-1033	DHL Express Phils Corp.			3,407.82
	BBB-1042	Dual Peak Holdings Corp.			392,301.48
	BBB-1054	Ellenaire Electro Mechanical			9,798.00
	BBB-1055	Ellenaire Electro Mechanical			9,798.00
	BBB-1056	Ellenaire Electro Mechanical			39,730.80
	BBB-1057	Ellenaire Electro Mechanical			39,730.80
	BBB-1058	Ellenaire Electro Mechanical			49,443.60
	BBB-1101	Famcor Glass Works			2,089.28
	BBB-1115	FTL Hotels Inc.			618.00
	BBB-1127	Gendiesel Philippines Inc.			2,678.57
	BBB-1128	Gendiesel Philippines Inc.			2,678.57
	BBB-1130	Global City Car Lease			12,000.00
	BBB-1212	HP Philippines			252,944.31
	BBB-1218	I Systems Integrators Inc.			27,750.00
	BBB-1260	John Clements Consultants Inc.			5,108.73
	BBB-1274	M&G Global Ads Inc.			15,167.46
	BBB-1286	Manila Peninsula Hotel Inc.			3,600.00
	BBB-1287	Manila Peninsula Hotel Inc.			9,299.41
	BBB-1312	Micro-D International Inc.			82,885.89
	BBB-1321	Oracle Philippines Corp.			3,286.80
	BBB-1399	Premium Security & Investigation			10,873.60
	BBB-1409	Premium Security & Investigation			2,588.77
	BBB-1410	Premium Security & Investigation			10,700.31
	BBB-1411	Premium Security & Investigation			38.31
	BBB-1414	Premium Security & Investigation			10,691.42
	BBB-1420	Professional Skills Enrichment			11,460.00
	BBB-1421	Professional Skills Enrichment			13,680.00
	BBB-1422	Professional Skills Enrichment			9,840.00
	BBB-1423	Professional Skills Enrichment			22,920.00
	BBB-1426	PSEI Firesafety System			6,486.43
	BBB-1427	PSEI Firesafety System			27,840.00
	BBB-1428	PSEI Firesafety System			33,960.00
	BBB-1429	PSEI Firesafety System			33,960.00
	BBB-1444	Rona Agro Industrial Development			116,210.52
	BBB-1445	Rosavilla Marquez Hoffman			315,216.00
	BBB-1449	Salvador & Associates			10,218.00
	BBB-1450	Salvador & Associates			6,318.00
	BBB-1518	SOP Printing House			1,607.14

DEUTSCHE KNOWLEDGE SERVICES PTE LTD -versus- COMMISSIONER OF INTERNAL REVENUE CTA CASE NOS. 8510, 8546 & 8595 ADDITIONAL DISALLOWED INPUT VAT PER THE COURT'S FURTHER VERIFICATION				
Exhibit	Supplier			Disallowed Input VAT
BBB-1557	Twins Creative Services			269,236.36
BBB-1562	Viventis Search Asia Inc.			29,484.00
BBB-1563	Viventis Search Asia Inc.			35,100.00
BBB-1571	Werdenberg International Corp.			203.58
BBB-1573.2	Accenture			531,092.10
			Subtotal	3,870,942.48
4th Quarter - 2010				
BBB-1835	ACCRALAW			2,760.00
BBB-1847	ACCRALAW			144.00
BBB-1861	Ascott Makati Inc.			5,249.32
BBB-1865	Asia Select Inc.			14,947.59
BBB-1866	Asia Select Inc.			7,832.01
BBB-1867	Asia Select Inc.			17,600.42
BBB-1868	Asia Select Inc.			2,016.60
BBB-1869	Asia Select Inc.			4,935.83
BBB-1870	Asia Select Inc.			2,632.40
BBB-1871	Asia Select Inc.			2,347.26
BBB-1872	Asia Select Inc.			1,243.14
BBB-1873	Asia Select Inc.			22,980.70
BBB-1874	Asia Select Inc.			5,828.00
BBB-1875	Asia Select Inc.			6,877.53
BBB-1876	Asia Select Inc.			2,005.37
BBB-1877	Asia Select Inc.			6,565.98
BBB-1878	Asia Select Inc.			2,304.06
BBB-1879	Asia Select Inc.			6,973.22
BBB-1880	Asia Select Inc.			5,349.41
BBB-1881	Asia Select Inc.			2,263.42
BBB-1882	Asia Select Inc.			3,615.74
BBB-1883	Asia Select Inc.			4,169.92
BBB-1884	Asia Select Inc.			973.13
BBB-1885	Asia Select Inc.			1,661.95
BBB-1890	Avaya Philippines Inc.			67,680.00
BBB-1891	Avaya Philippines Inc.			133,689.60
BBB-1893	Banderas Holdings Inc.			238,896.00
BBB-1929	Benchmark Consulting Co.			10,800.00
BBB-1930	Benchmark Consulting Co.			10,800.00
BBB-1931	Berkman Systems Inc.			2,016.00
BBB-1932	Berkman Systems Inc.			360.00
BBB-1935	Bonifacio Bistro Italiano			9,267.86
BBB-1936	Businessworks Inc.			10,500.00
BBB-1937	Businessworks Inc.			10,080.00
BBB-1938	Businessworks Inc.			5,670.00
BBB-1939	Businessworks Inc.			11,040.00
BBB-1940	Businessworks Inc.			10,560.00
BBB-1941	Businessworks Inc.			11,040.00
BBB-1947	Cedorada Glass & Aluminum			1,392.86
BBB-1958	CWC International Corp.			642.86
BBB-1980	DHL Express Phils Corp.			2,459.14
BBB-1982	DHL Express Phils Corp.			7,560.14
BBB-1983	DHL Express Phils Corp.			3,609.96
BBB-1986	DHL Express Phils Corp.			1,670.60
BBB-1987	DHL Express Phils Corp.			33.60
BBB-1988	DHL Express Phils Corp.			4,396.49
BBB-1989	DHL Express Phils Corp.			1,167.00
BBB-1990	DHL Express Phils Corp.			1,764.52
BBB-1991	DHL Express Phils Corp.			4,072.98
BBB-1992	DHL Express Phils Corp.			6,146.37
BBB-1993	DHL Express Phils Corp.			1,879.22
BBB-1999	Ellenaire Electro Mechanical			51,813.60
BBB-2000	Ellenaire Electro Mechanical			47,938.80
BBB-2001	Ellenaire Electro Mechanical			47,938.80
BBB-2002	Emmantere Corporation			200,727.26
BBB-2045	Famcor Glass Works			1,071.43
BBB-2046	Famcor Glass Works			642.86
BBB-2047	Famcor Glass Works			825.00

DEUTSCHE KNOWLEDGE SERVICES PTE LTD					
-versus- COMMISSIONER OF INTERNAL REVENUE					
CTA CASE NOS. 8510, 8546 & 8595					
ADDITIONAL DISALLOWED INPUT VAT					
PER THE COURT'S FURTHER VERIFICATION					
	Exhibit	Supplier			Disallowed Input VAT
	BBB-2064	Fuji Xerox Philippines Inc.			151,303.61
	BBB-2065	Fuji Xerox Philippines Inc.			151,303.61
	BBB-2139	IBM Solutions Delivery Inc.			27,864.00
	BBB-2145	INDRA Philippines Inc.			298,396.88
	BBB-2146	INDRA Philippines Inc.			84,396.64
	BBB-2147	INDRA Philippines Inc.			38,303.10
	BBB-2148	INDRA Philippines Inc.			33,677.82
	BBB-2149	INDRA Philippines Inc.			21,899.86
	BBB-2154	International Elevator & Equipment			3,535.71
	BBB-2155	International Elevator & Equipment			3,535.71
	BBB-2156	International Elevator & Equipment			840.00
	BBB-2158.2	John Clements Consultants Inc.			77,678.57
	BBB-2159	John Clements Consultants Inc.			4,591.12
	BBB-2160	John Clements Consultants Inc.			2,040.63
	BBB-2165	Lantro Phils Inc.			535.71
	BBB-2166	Lantro Phils Inc.			24,529.15
	BBB-2167	Lantro Phils Inc.			12,142.29
	BBB-2168	Learning & Performance			75,262.50
	BBB-2169	Learning & Performance			72,225.00
	BBB-2176	L'Opera Inc.			7,032.78
	BBB-2191	Mandarin Oriental Manila			2,880.00
	BBB-2192	Mandarin Oriental Manila			20,038.14
	BBB-2193	Manila Peninsula Hotel Inc.			33,600.00
	BBB-2194	Manila Peninsula Hotel Inc.			3,024.00
	BBB-2199	Misnet Education Inc.			19,500.00
	BBB-2203	Nexstep Inc.			84,000.00
	BBB-2209	Philippine Electric Corporation			345,490.18
	BBB-2356	Premium Security & Investigation			3,828.14
	BBB-2359	Premium Security & Investigation			3,982.58
	BBB-2360	Premium Security & Investigation			199.27
	BBB-2361	Premium Security & Investigation			36.23
	BBB-2362	Premium Security & Investigation			73.16
	BBB-2363	Premium Security & Investigation			10,782.00
	BBB-2370	Premium Security & Investigation			3,828.14
	BBB-2376	Premium Security & Investigation			12,096.00
	BBB-2381	Primove Consultancy Services			34,776.00
	BBB-2396	Realform Furniture Shop			11,400.00
	BBB-2399	Servcom, Incorporated			3,348.21
	BBB-2400	Servcom, Incorporated			7,873.92
	BBB-2401	Servcom, Incorporated			4,525.71
	BBB-2438	Tata Consultancy Services Phil			416,708.38
	BBB-2441	Taurus Electrical Services			33,013.80
	BBB-2445	Technosphere Phils Inc.			103,680.00
	BBB-2456	Tierra International Construction			21,290.32
	BBB-2460	Twins Creative Special			269,236.36
	BBB-2463	Viventis Search Asia Inc.			8,820.00
	BBB-2464	Viventis Search Asia Inc.			34,200.00
	BBB-2465	Viventis Search Asia Inc.			29,736.00
				Subtotal	3,666,491.18
2)	Input VAT on domestic purchases of goods other than capital goods supported by invoices but the VAT was not separately indicated				
	2nd Quarter - 2010				
	BBB-672	RVB Firenze Hot Beverage System			4,261.61
	BBB-673	RVB Firenze Hot Beverage System			5,807.68
				Subtotal	10,069.29
	3rd Quarter - 2010				
	BBB-1322	Papertech Inc.			9,693.75
	BBB-1324	Papertech Inc.			3,830.36
	BBB-1325	Papertech Inc.			6,229.82
	BBB-1388	Precision Black Toner Inc.			1,864.29
	BBB-1389	Precision Black Toner Inc.			1,500.54
	BBB-1390	Precision Black Toner Inc.			1,478.57

DEUTSCHE KNOWLEDGE SERVICES PTE LTD
-versus- COMMISSIONER OF INTERNAL REVENUE
CTA CASE NOS. 8510, 8546 & 8595
ADDITIONAL DISALLOWED INPUT VAT
PER THE COURT'S FURTHER VERIFICATION

Exhibit	Supplier	Disallowed Input VAT
BBB-1391	Precision Black Toner Inc.	4,268.57
BBB-1392	Precision Black Toner Inc.	1,896.43
BBB-1393	Precision Black Toner Inc.	3,174.11
BBB-1394	Precision Black Toner Inc.	2,845.71
BBB-1425	PSEI Firesafety System	2,785.71
BBB-1446	RVB Firenze Hot Beverage System	6,303.21
Subtotal		45,871.07
4th Quarter - 2010		
BBB-1738	HRI Marketing	5,014.29
BBB-1739	Icon Interiors Inc.	1,285.71
BBB-1740	Intense Car Auto Salon Corp.	910.71
BBB-1756	Papertech Inc.	3,589.29
BBB-1757	Papertech Inc.	9,927.86
BBB-1758	Papertech Inc.	5,657.14
BBB-1764	Precision Black Toner Inc.	2,250.00
BBB-1765	Precision Black Toner Inc.	660.00
BBB-1766	Precision Black Toner Inc.	1,204.29
BBB-1767	Precision Black Toner Inc.	4,885.71
BBB-1768	Precision Black Toner Inc.	10,628.57
BBB-1769	Precision Black Toner Inc.	1,836.43
BBB-1770	Precision Black Toner Inc.	1,836.43
BBB-1783	RVB Firenze Hot Beverage System	8,106.96
Subtotal		57,793.39
3) Input VAT on domestic purchases of services supported by documents other than official receipts		
2nd Quarter - 2010		
BBB-485	Philippine Long Distance Telephone Company	239.40
BBB-486	Philippine Long Distance Telephone Company	239.40
BBB-487	Philippine Long Distance Telephone Company	239.40
BBB-488	Philippine Long Distance Telephone Company	389.38
BBB-489	Philippine Long Distance Telephone Company	239.40
BBB-490	Philippine Long Distance Telephone Company	239.40
BBB-491	Philippine Long Distance Telephone Company	160.71
BBB-492	Philippine Long Distance Telephone Company	239.40
BBB-493	Philippine Long Distance Telephone Company	239.40
BBB-494	Philippine Long Distance Telephone Company	239.40
BBB-495	Philippine Long Distance Telephone Company	239.40
BBB-496	Philippine Long Distance Telephone Company	160.71
BBB-497	Philippine Long Distance Telephone Company	239.40
BBB-498	Philippine Long Distance Telephone Company	239.40
BBB-499	Philippine Long Distance Telephone Company	239.40
BBB-500	Philippine Long Distance Telephone Company	239.40
BBB-501	Philippine Long Distance Telephone Company	239.40
BBB-502	Philippine Long Distance Telephone Company	239.40
BBB-503	Philippine Long Distance Telephone Company	239.40
BBB-504	Philippine Long Distance Telephone Company	239.40
BBB-505	Philippine Long Distance Telephone Company	389.38
BBB-506	Philippine Long Distance Telephone Company	389.38
BBB-507	Philippine Long Distance Telephone Company	72,301.59
BBB-508	Philippine Long Distance Telephone Company	239.40
BBB-509	Philippine Long Distance Telephone Company	239.40
BBB-510	Philippine Long Distance Telephone Company	239.40
BBB-511	Philippine Long Distance Telephone Company	239.40
BBB-512	Philippine Long Distance Telephone Company	239.40
BBB-513	Philippine Long Distance Telephone Company	239.40
BBB-514	Philippine Long Distance Telephone Company	239.40
BBB-515	Philippine Long Distance Telephone Company	239.40
BBB-516	Philippine Long Distance Telephone Company	239.40
BBB-517	Philippine Long Distance Telephone Company	239.40
BBB-518	Philippine Long Distance Telephone Company	160.71
BBB-519	Philippine Long Distance Telephone Company	160.71
BBB-520	Philippine Long Distance Telephone Company	239.40

DEUTSCHE KNOWLEDGE SERVICES PTE LTD
-versus- COMMISSIONER OF INTERNAL REVENUE
CTA CASE NOS. 8510, 8546 & 8595
ADDITIONAL DISALLOWED INPUT VAT
PER THE COURT'S FURTHER VERIFICATION

Exhibit		Supplier	Disallowed Input VAT
	BBB-521	Philippine Long Distance Telephone Company	217.68
	BBB-522	Philippine Long Distance Telephone Company	239.40
	BBB-523	Philippine Long Distance Telephone Company	239.40
	BBB-524	Philippine Long Distance Telephone Company	239.40
	BBB-525	Philippine Long Distance Telephone Company	87,375.69
	BBB-526	Philippine Long Distance Telephone Company	239.40
	BBB-527	Philippine Long Distance Telephone Company	239.40
	BBB-528	Philippine Long Distance Telephone Company	172.09
	BBB-529	Philippine Long Distance Telephone Company	27,000.00
	BBB-530	Philippine Long Distance Telephone Company	24,531.96
	BBB-531	Philippine Long Distance Telephone Company	160.71
	BBB-532	Philippine Long Distance Telephone Company	239.40
	BBB-533	Philippine Long Distance Telephone Company	239.40
	BBB-534	Philippine Long Distance Telephone Company	160.71
	BBB-535	Philippine Long Distance Telephone Company	239.40
	BBB-536	Philippine Long Distance Telephone Company	239.40
	BBB-537	Philippine Long Distance Telephone Company	239.40
	BBB-538	Philippine Long Distance Telephone Company	239.40
	BBB-539	Philippine Long Distance Telephone Company	239.40
	BBB-540	Philippine Long Distance Telephone Company	239.40
	BBB-541	Philippine Long Distance Telephone Company	239.40
	BBB-542	Philippine Long Distance Telephone Company	160.71
	BBB-543	Philippine Long Distance Telephone Company	75,693.33
	BBB-544	Philippine Long Distance Telephone Company	239.40
	BBB-545	Philippine Long Distance Telephone Company	239.40
	BBB-546	Philippine Long Distance Telephone Company	239.40
	BBB-547	Philippine Long Distance Telephone Company	239.40
	BBB-548	Philippine Long Distance Telephone Company	160.71
	BBB-549	Philippine Long Distance Telephone Company	239.40
	BBB-550	Philippine Long Distance Telephone Company	239.40
	BBB-551	Philippine Long Distance Telephone Company	239.40
	BBB-552	Philippine Long Distance Telephone Company	239.40
	BBB-553	Philippine Long Distance Telephone Company	160.71
	BBB-554	Philippine Long Distance Telephone Company	160.71
	BBB-555	Philippine Long Distance Telephone Company	6,120.00
	BBB-556	Philippine Long Distance Telephone Company	217.68
	BBB-557	Philippine Long Distance Telephone Company	239.40
	BBB-558	Philippine Long Distance Telephone Company	239.40
	BBB-559	Philippine Long Distance Telephone Company	239.40
	BBB-560	Philippine Long Distance Telephone Company	239.40
	BBB-561	Philippine Long Distance Telephone Company	217.68
	BBB-562	Philippine Long Distance Telephone Company	85,401.54
	BBB-563	Philippine Long Distance Telephone Company	239.40
	BBB-564	Philippine Long Distance Telephone Company	239.40
	BBB-565	Philippine Long Distance Telephone Company	239.40
	BBB-566	Philippine Long Distance Telephone Company	239.40
	BBB-567	Philippine Long Distance Telephone Company	239.40
	BBB-568	Philippine Long Distance Telephone Company	239.40
	BBB-569	Philippine Long Distance Telephone Company	239.40
	BBB-570	Philippine Long Distance Telephone Company	239.40
	BBB-571	Philippine Long Distance Telephone Company	239.40
	BBB-572	Philippine Long Distance Telephone Company	239.40
	BBB-573	Philippine Long Distance Telephone Company	239.40
	BBB-574	Philippine Long Distance Telephone Company	239.40
	BBB-575	Philippine Long Distance Telephone Company	160.71
	BBB-576	Philippine Long Distance Telephone Company	239.40
	BBB-577	Philippine Long Distance Telephone Company	239.40
	BBB-578	Philippine Long Distance Telephone Company	239.40
	BBB-579	Philippine Long Distance Telephone Company	160.71
	BBB-580	Philippine Long Distance Telephone Company	239.40
	BBB-581	Philippine Long Distance Telephone Company	239.40
	BBB-582	Philippine Long Distance Telephone Company	239.40
	BBB-583	Philippine Long Distance Telephone Company	239.40
	BBB-584	Philippine Long Distance Telephone Company	239.40
	BBB-585	Philippine Long Distance Telephone Company	239.40
	BBB-586	Philippine Long Distance Telephone Company	239.40

DEUTSCHE KNOWLEDGE SERVICES PTE LTD				
-versus- COMMISSIONER OF INTERNAL REVENUE				
CTA CASE NOS. 8510, 8546 & 8595				
ADDITIONAL DISALLOWED INPUT VAT				
PER THE COURT'S FURTHER VERIFICATION				
	Exhibit	Supplier		Disallowed Input VAT
	BBB-587	Philippine Long Distance Telephone Company		239.40
	BBB-588	Philippine Long Distance Telephone Company		239.40
	BBB-589	Philippine Long Distance Telephone Company		239.40
	BBB-590	Philippine Long Distance Telephone Company		239.40
	BBB-591	Philippine Long Distance Telephone Company		239.40
	BBB-592	Philippine Long Distance Telephone Company		160.71
	BBB-593	Philippine Long Distance Telephone Company		239.40
	BBB-594	Philippine Long Distance Telephone Company		239.40
	BBB-595	Philippine Long Distance Telephone Company		239.40
	BBB-596	Philippine Long Distance Telephone Company		239.40
	BBB-597	Philippine Long Distance Telephone Company		160.71
	BBB-598	Philippine Long Distance Telephone Company		160.71
	BBB-599	Philippine Long Distance Telephone Company		217.68
	BBB-600	Philippine Long Distance Telephone Company		239.40
	BBB-601	Philippine Long Distance Telephone Company		239.40
	BBB-602	Philippine Long Distance Telephone Company		239.40
	BBB-603	Philippine Long Distance Telephone Company		239.40
	BBB-604	Philippine Long Distance Telephone Company		217.68
	BBB-605	Philippine Long Distance Telephone Company		85,774.32
	BBB-606	Philippine Long Distance Telephone Company		239.40
	BBB-607	Philippine Long Distance Telephone Company		239.40
	BBB-608	Philippine Long Distance Telephone Company		239.40
	BBB-609	Philippine Long Distance Telephone Company		239.40
	BBB-610	Philippine Long Distance Telephone Company		239.40
	BBB-611	Philippine Long Distance Telephone Company		239.40
	BBB-612	Philippine Long Distance Telephone Company		239.40
	BBB-613	Philippine Long Distance Telephone Company		239.40
	BBB-614	Philippine Long Distance Telephone Company		239.40
	BBB-615	Philippine Long Distance Telephone Company		239.40
	BBB-616	Philippine Long Distance Telephone Company		239.40
	BBB-617	Philippine Long Distance Telephone Company		239.40
	BBB-618	Philippine Long Distance Telephone Company		239.40
			Subtotal	493,456.51
	3rd Quarter - 2010			
	BBB-1329	Philippine Long Distance Telephone Company		1,146.50
	BBB-1330	Philippine Long Distance Telephone Company		957.60
	BBB-1331	Philippine Long Distance Telephone Company		19,980.00
	BBB-1332	Philippine Long Distance Telephone Company		71,632.86
	BBB-1333	Philippine Long Distance Telephone Company		27,000.00
	BBB-1334	Philippine Long Distance Telephone Company		27,469.01
	BBB-1335	Philippine Long Distance Telephone Company		321.42
	BBB-1336	Philippine Long Distance Telephone Company		239.40
	BBB-1337	Philippine Long Distance Telephone Company		239.40
	BBB-1338	Philippine Long Distance Telephone Company		321.42
	BBB-1339	Philippine Long Distance Telephone Company		239.40
	BBB-1340	Philippine Long Distance Telephone Company		239.40
	BBB-1341	Philippine Long Distance Telephone Company		239.40
	BBB-1342	Philippine Long Distance Telephone Company		239.40
	BBB-1343	Philippine Long Distance Telephone Company		239.40
	BBB-1344	Philippine Long Distance Telephone Company		239.40
	BBB-1345	Philippine Long Distance Telephone Company		239.40
	BBB-1346	Philippine Long Distance Telephone Company		73,014.09
	BBB-1347	Philippine Long Distance Telephone Company		239.40
	BBB-1348	Philippine Long Distance Telephone Company		239.40
	BBB-1349	Philippine Long Distance Telephone Company		239.40
	BBB-1350	Philippine Long Distance Telephone Company		160.71
	BBB-1351	Philippine Long Distance Telephone Company		160.95
	BBB-1352	Philippine Long Distance Telephone Company		160.83
	BBB-1353	Philippine Long Distance Telephone Company		239.40
	BBB-1354	Philippine Long Distance Telephone Company		239.40
	BBB-1355	Philippine Long Distance Telephone Company		239.40
	BBB-1356	Philippine Long Distance Telephone Company		239.40
	BBB-1357	Philippine Long Distance Telephone Company		217.68
	BBB-1358	Philippine Long Distance Telephone Company		87,592.80
	BBB-1359	Philippine Long Distance Telephone Company		239.40

DEUTSCHE KNOWLEDGE SERVICES PTE LTD -versus- COMMISSIONER OF INTERNAL REVENUE CTA CASE NOS. 8510, 8546 & 8595 ADDITIONAL DISALLOWED INPUT VAT PER THE COURT'S FURTHER VERIFICATION				
	Exhibit	Supplier		Disallowed Input VAT
	BBB-1360	Philippine Long Distance Telephone Company		239.40
	BBB-1361	Philippine Long Distance Telephone Company		239.40
	BBB-1362	Philippine Long Distance Telephone Company		239.40
	BBB-1363	Philippine Long Distance Telephone Company		239.40
	BBB-1364	Philippine Long Distance Telephone Company		239.40
	BBB-1365	Philippine Long Distance Telephone Company		239.40
	BBB-1366	Philippine Long Distance Telephone Company		239.40
	BBB-1367	Philippine Long Distance Telephone Company		239.40
	BBB-1368	Philippine Long Distance Telephone Company		239.40
	BBB-1369	Philippine Long Distance Telephone Company		239.40
	BBB-1370	Philippine Long Distance Telephone Company		239.40
	BBB-1371	Philippine Long Distance Telephone Company		239.40
	BBB-1372	Philippine Long Distance Telephone Company		160.71
	BBB-1373	Philippine Long Distance Telephone Company		66,223.38
	BBB-1374	Philippine Long Distance Telephone Company		239.40
	BBB-1375	Philippine Long Distance Telephone Company		160.71
	BBB-1376	Philippine Long Distance Telephone Company		82,467.36
	BBB-1377	Philippine Long Distance Telephone Company		239.40
	BBB-1378	Philippine Long Distance Telephone Company		239.40
	BBB-1379	Philippine Long Distance Telephone Company		239.40
	BBB-1380	Philippine Long Distance Telephone Company		239.40
	BBB-1381	Philippine Long Distance Telephone Company		84,971.73
	BBB-1382	Philippine Long Distance Telephone Company		160.71
	BBB-1383	Philippine Long Distance Telephone Company		64,261.71
	BBB-1384	Philippine Long Distance Telephone Company		160.71
		Subtotal		616,842.49
	4th Quarter - 2010			
	BBB-2211	Philippine Long Distance Telephone Company		718.20
	BBB-2212	Philippine Long Distance Telephone Company		217.68
	BBB-2213	Philippine Long Distance Telephone Company		239.40
	BBB-2214	Philippine Long Distance Telephone Company		239.40
	BBB-2215	Philippine Long Distance Telephone Company		239.40
	BBB-2216	Philippine Long Distance Telephone Company		239.40
	BBB-2217	Philippine Long Distance Telephone Company		435.36
	BBB-2218	Philippine Long Distance Telephone Company		239.40
	BBB-2219	Philippine Long Distance Telephone Company		239.40
	BBB-2220	Philippine Long Distance Telephone Company		239.40
	BBB-2221	Philippine Long Distance Telephone Company		19,980.00
	BBB-2222	Philippine Long Distance Telephone Company		215.59
	BBB-2223	Philippine Long Distance Telephone Company		478.80
	BBB-2224	Philippine Long Distance Telephone Company		19,980.00
	BBB-2225	Philippine Long Distance Telephone Company		151.09
	BBB-2226	Philippine Long Distance Telephone Company		27,000.00
	BBB-2227	Philippine Long Distance Telephone Company		24,486.96
	BBB-2228	Philippine Long Distance Telephone Company		239.40
	BBB-2229	Philippine Long Distance Telephone Company		239.40
	BBB-2230	Philippine Long Distance Telephone Company		239.40
	BBB-2231	Philippine Long Distance Telephone Company		239.40
	BBB-2232	Philippine Long Distance Telephone Company		239.40
	BBB-2233	Philippine Long Distance Telephone Company		239.40
	BBB-2234	Philippine Long Distance Telephone Company		239.40
	BBB-2235	Philippine Long Distance Telephone Company		6,120.00
	BBB-2236	Philippine Long Distance Telephone Company		217.68
	BBB-2237	Philippine Long Distance Telephone Company		239.40
	BBB-2238	Philippine Long Distance Telephone Company		239.40
	BBB-2239	Philippine Long Distance Telephone Company		239.40
	BBB-2240	Philippine Long Distance Telephone Company		239.40
	BBB-2241	Philippine Long Distance Telephone Company		239.40
	BBB-2242	Philippine Long Distance Telephone Company		217.68
	BBB-2243	Philippine Long Distance Telephone Company		6,120.00
	BBB-2244	Philippine Long Distance Telephone Company		6,120.00
	BBB-2245	Philippine Long Distance Telephone Company		239.40
	BBB-2246	Philippine Long Distance Telephone Company		239.40
	BBB-2247	Philippine Long Distance Telephone Company		239.40
	BBB-2248	Philippine Long Distance Telephone Company		389.38

DEUTSCHE KNOWLEDGE SERVICES PTE LTD
-versus- COMMISSIONER OF INTERNAL REVENUE
CTA CASE NOS. 8510, 8546 & 8595
ADDITIONAL DISALLOWED INPUT VAT
PER THE COURT'S FURTHER VERIFICATION

Exhibit	Supplier	Disallowed Input VAT
BBB-2249	Philippine Long Distance Telephone Company	239.40
BBB-2250	Philippine Long Distance Telephone Company	239.40
BBB-2251	Philippine Long Distance Telephone Company	239.40
BBB-2252	Philippine Long Distance Telephone Company	24,561.66
BBB-2253	Philippine Long Distance Telephone Company	27,000.00
BBB-2254	Philippine Long Distance Telephone Company	348.56
BBB-2255	Philippine Long Distance Telephone Company	239.40
BBB-2256	Philippine Long Distance Telephone Company	317.08
BBB-2257	Philippine Long Distance Telephone Company	348.56
BBB-2258	Philippine Long Distance Telephone Company	192.17
BBB-2259	Philippine Long Distance Telephone Company	317.08
BBB-2260	Philippine Long Distance Telephone Company	239.40
BBB-2261	Philippine Long Distance Telephone Company	137.08
BBB-2262	Philippine Long Distance Telephone Company	83,858.82
BBB-2263	Philippine Long Distance Telephone Company	217.68
BBB-2264	Philippine Long Distance Telephone Company	239.40
BBB-2265	Philippine Long Distance Telephone Company	239.40
BBB-2266	Philippine Long Distance Telephone Company	217.68
BBB-2267	Philippine Long Distance Telephone Company	160.71
BBB-2268	Philippine Long Distance Telephone Company	239.40
BBB-2269	Philippine Long Distance Telephone Company	239.40
BBB-2270	Philippine Long Distance Telephone Company	239.40
BBB-2271	Philippine Long Distance Telephone Company	317.08
BBB-2272	Philippine Long Distance Telephone Company	63,117.06
BBB-2273	Philippine Long Distance Telephone Company	239.40
BBB-2274	Philippine Long Distance Telephone Company	239.40
BBB-2275	Philippine Long Distance Telephone Company	239.40
BBB-2276	Philippine Long Distance Telephone Company	239.40
BBB-2277	Philippine Long Distance Telephone Company	239.40
BBB-2278	Philippine Long Distance Telephone Company	239.40
BBB-2279	Philippine Long Distance Telephone Company	239.40
BBB-2280	Philippine Long Distance Telephone Company	239.40
BBB-2281	Philippine Long Distance Telephone Company	239.40
BBB-2282	Philippine Long Distance Telephone Company	239.40
BBB-2283	Philippine Long Distance Telephone Company	160.71
BBB-2284	Philippine Long Distance Telephone Company	239.40
BBB-2285	Philippine Long Distance Telephone Company	239.40
BBB-2286	Philippine Long Distance Telephone Company	239.40
BBB-2287	Philippine Long Distance Telephone Company	239.40
BBB-2288	Philippine Long Distance Telephone Company	239.40
BBB-2289	Philippine Long Distance Telephone Company	239.40
BBB-2290	Philippine Long Distance Telephone Company	239.40
BBB-2291	Philippine Long Distance Telephone Company	239.40
BBB-2292	Philippine Long Distance Telephone Company	239.40
BBB-2293	Philippine Long Distance Telephone Company	239.40
BBB-2294	Philippine Long Distance Telephone Company	84,591.45
BBB-2295	Philippine Long Distance Telephone Company	217.68
BBB-2296	Philippine Long Distance Telephone Company	239.40
BBB-2297	Philippine Long Distance Telephone Company	239.40
BBB-2298	Philippine Long Distance Telephone Company	239.40
BBB-2299	Philippine Long Distance Telephone Company	239.40
BBB-2300	Philippine Long Distance Telephone Company	239.40
BBB-2301	Philippine Long Distance Telephone Company	160.71
BBB-2302	Philippine Long Distance Telephone Company	239.40
BBB-2303	Philippine Long Distance Telephone Company	239.40
BBB-2304	Philippine Long Distance Telephone Company	239.40
BBB-2305	Philippine Long Distance Telephone Company	239.40
BBB-2306	Philippine Long Distance Telephone Company	239.40
BBB-2307	Philippine Long Distance Telephone Company	239.40
BBB-2308	Philippine Long Distance Telephone Company	239.40
BBB-2309	Philippine Long Distance Telephone Company	239.40
BBB-2310	Philippine Long Distance Telephone Company	54,203.94
BBB-2311	Philippine Long Distance Telephone Company	239.40
BBB-2312	Philippine Long Distance Telephone Company	239.40
BBB-2313	Philippine Long Distance Telephone Company	239.40
BBB-2314	Philippine Long Distance Telephone Company	239.40

DEUTSCHE KNOWLEDGE SERVICES PTE LTD					
-versus- COMMISSIONER OF INTERNAL REVENUE					
CTA CASE NOS. 8510, 8546 & 8595					
ADDITIONAL DISALLOWED INPUT VAT					
PER THE COURT'S FURTHER VERIFICATION					
	Exhibit	Supplier		Disallowed Input VAT	
	BBB-2315	Philippine Long Distance Telephone Company		239.40	
	BBB-2316	Philippine Long Distance Telephone Company		239.40	
	BBB-2317	Philippine Long Distance Telephone Company		239.40	
	BBB-2318	Philippine Long Distance Telephone Company		239.40	
	BBB-2319	Philippine Long Distance Telephone Company		160.71	
	BBB-2320	Philippine Long Distance Telephone Company		239.40	
	BBB-2321	Philippine Long Distance Telephone Company		24,508.62	
	BBB-2322	Philippine Long Distance Telephone Company		27,000.00	
	BBB-2323	Philippine Long Distance Telephone Company		190.09	
	BBB-2324	Philippine Long Distance Telephone Company		27,000.00	
	BBB-2325	Philippine Long Distance Telephone Company		24,480.00	
	BBB-2326	Philippine Long Distance Telephone Company		160.71	
	BBB-2327	Philippine Long Distance Telephone Company		239.40	
	BBB-2328	Philippine Long Distance Telephone Company		239.40	
	BBB-2329	Philippine Long Distance Telephone Company		239.40	
	BBB-2330	Philippine Long Distance Telephone Company		239.40	
	BBB-2331	Philippine Long Distance Telephone Company		239.40	
	BBB-2332	Philippine Long Distance Telephone Company		239.40	
	BBB-2333	Philippine Long Distance Telephone Company		239.40	
	BBB-2334	Philippine Long Distance Telephone Company		239.40	
	BBB-2335	Philippine Long Distance Telephone Company		57,582.00	
	BBB-2336	Philippine Long Distance Telephone Company		239.40	
	BBB-2337	Philippine Long Distance Telephone Company		239.40	
	BBB-2338	Philippine Long Distance Telephone Company		239.40	
	BBB-2339	Philippine Long Distance Telephone Company		239.40	
	BBB-2340	Philippine Long Distance Telephone Company		239.40	
	BBB-2341	Philippine Long Distance Telephone Company		239.40	
	BBB-2342	Philippine Long Distance Telephone Company		239.40	
	BBB-2343	Philippine Long Distance Telephone Company		160.71	
	BBB-2344	Philippine Long Distance Telephone Company		217.68	
	BBB-2345	Philippine Long Distance Telephone Company		239.40	
	BBB-2346	Philippine Long Distance Telephone Company		239.40	
	BBB-2347	Philippine Long Distance Telephone Company		239.40	
	BBB-2348	Philippine Long Distance Telephone Company		217.68	
	BBB-2349	Philippine Long Distance Telephone Company		239.40	
	BBB-2350	Philippine Long Distance Telephone Company		239.40	
	BBB-2351	Philippine Long Distance Telephone Company		239.40	
	BBB-2352	Philippine Long Distance Telephone Company		239.40	
	BBB-2353	Philippine Long Distance Telephone Company		239.40	
	BBB-2354	Philippine Long Distance Telephone Company		239.40	
			Subtotal	638,433.53	
4) Input VAT indicated on the VAT official receipts supporting domestic purchases of services is lower than the input VAT claim					
	2nd Quarter - 2010				
		Per Claim	Per Official Receipt		
	BBB-129	Career Management Consulting	17,160.00	15,132.00	2,028.00
	BBB-130	Career Management Consulting	16,650.00	15,439.09	1,210.91
	BBB-132	Career Management Consulting	13,590.00	11,983.90	1,606.10
	BBB-133	Career Management Consulting	17,160.00	15,132.00	2,028.00
	BBB-144	Colliers International Philippines	10,181.26	482.14	9,699.12
	BBB-209	DHL Express Phils Corp.	1,266.60	37.20	1,229.40
	BBB-211	DHL Express Phils Corp.	6,185.40	67.20	6,118.20
	BBB-230	DHL Express Phils Corp.	1,883.59	351.63	1,531.96
	BBB-325	FTL Hotels Inc.	11,807.35	9,218.06	2,589.29
	BBB-422	Lantro Phils Inc.	2,393.25	398.88	1,994.37
	BBB-442	Manila Bulletin Publishing Corp.	29,209.50	16,065.26	13,144.24
		Subtotal	127,486.95	84,307.36	43,179.59

DEUTSCHE KNOWLEDGE SERVICES PTE LTD					
-versus- COMMISSIONER OF INTERNAL REVENUE					
CTA CASE NOS. 8510, 8546 & 8595					
ADDITIONAL DISALLOWED INPUT VAT					
PER THE COURT'S FURTHER VERIFICATION					
	Exhibit	Supplier		Disallowed Input VAT	
3rd Quarter - 2010					
		Per Claim	Per Official Receipt		
	BBB-826	Arbetel Construction & Trading	29,854.89	5,473.39	24,381.50
	BBB-878	Benster Commercial Apartment	156,402.42	136,644.42	19,758.00
	BBB-994	Davies Energy Systems Inc.	2,875.08	2,540.04	335.04
	BBB-998	Davies Energy Systems Inc.	2,875.08	2,540.04	335.04
	BBB-1019	DHL Express Phils Corp.	1,261.00	259.00	1,002.00
	BBB-1020	DHL Express Phils Corp.	814.60	198.25	616.35
	BBB-1021	DHL Express Phils Corp.	974.60	206.46	768.14
	BBB-1022	DHL Express Phils Corp.	1,621.60	586.00	1,035.60
	BBB-1027	DHL Express Phils Corp.	1,648.60	33.60	1,615.00
	BBB-1029	DHL Express Phils Corp.	1,036.60	33.60	1,003.00
	BBB-1032	DHL Express Phils Corp.	6,004.02	5,896.93	107.09
	BBB-1034	DHL Express Phils Corp.	2,365.27	2,322.98	42.29
	BBB-1037	DHL Express Phils Corp.	3,946.60	3,876.20	70.40
	BBB-1038	DHL Express Phils Corp.	2,334.29	2,292.00	42.29
	BBB-1093	Facilities Managers Inc.	3,462.87	2,308.40	1,154.47
	BBB-1094	Facilities Managers Inc.	8,730.96	5,820.19	2,910.77
	BBB-1095	Facilities Managers Inc.	148,784.89	99,282.27	49,502.62
	BBB-1096	Facilities Managers Inc.	97,724.22	65,144.45	32,579.77
	BBB-1097	Facilities Managers Inc.	5,507.94	3,671.68	1,836.26
	BBB-1104	FMR Corporation	1,692.86	1,662.63	30.23
	BBB-1309	MGE UPS Systems Philippines Inc.	137,100.00	134,651.78	2,448.22
		Subtotal	617,018.39	475,444.31	141,574.08
4th Quarter - 2010					
		Per Claim	Per Official Receipt		
	BBB-1933	Bigfish Restaurant Concepts Inc.	1,339.29	1,229.50	109.79
	BBB-1934	Bigfish Restaurant Concepts Inc.	482.14	442.62	39.52
	BBB-1976	DHL Express Phils Corp.	8,848.44	33.60	8,814.84
	BBB-1977	DHL Express Phils Corp.	884.20	67.20	817.00
	BBB-1978	DHL Express Phils Corp.	1,386.70	709.70	677.00
	BBB-1978	DHL Express Phils Corp.	780.60	33.60	747.00
	BBB-1984	DHL Express Phils Corp.	3,851.03	268.58	3,582.45
	BBB-2200	Misnet Education Inc.	19,500.00	17,195.46	2,304.54
	BBB-2206	No Ka Oi (Phils) Int'l Inc.	4,239.65	4,163.94	75.71
	BBB-2377	Prime Manpower Resources	12,096.00	11,733.12	362.88
		Subtotal	53,408.05	35,877.32	17,530.73
5) Input VAT on domestic purchase of services supported by VAT official receipt dated March 30, 2010, which is outside the period of claim					
2nd Quarter - 2010					
	BBB-195	Delfin J. Wenceslao Jr.		156,142.08	
			Subtotal	156,142.08	
6) Amount separately indicated as VAT in the official receipts supporting domestic purchases of services actually pertains to expanded withholding tax					
2nd Quarter - 2010					
	BBB-426	Leaves & Branches Enterprises		13,869.64	
	BBB-427	Leaves & Branches Enterprises		13,869.64	
	BBB-428	Leaves & Branches Enterprises		13,869.64	
	BBB-442	Manila Bulletin Publishing Corp.		29,209.50	
	BBB-443	Manila Peninsula Hotel Inc.		9,025.20	
	BBB-458	MGE Systems Philippines Inc.		33,600.00	
	BBB-459	MGE Systems Philippines Inc.		33,600.00	
	BBB-477	People's Independent Media Inc.		19,420.56	
			Subtotal	166,464.18	

DEUTSCHE KNOWLEDGE SERVICES PTE LTD				
-versus- COMMISSIONER OF INTERNAL REVENUE				
CTA CASE NOS. 8510, 8546 & 8595				
ADDITIONAL DISALLOWED INPUT VAT				
PER THE COURT'S FURTHER VERIFICATION				
	Exhibit	Supplier		Disallowed Input VAT
	3rd Quarter - 2010			
	BBB-839	Autohome Business Solutions Inc.		4,459.80
	BBB-840	Autohome Business Solutions Inc.		4,379.63
	BBB-841	Autohome Business Solutions Inc.		12,374.67
	BBB-876	Benchmark Consulting Co.		857.14
	BBB-877	Benchmark Consulting Co.		10,800.00
	BBB-905	Cedorada Glass & Aluminum		1,392.86
	BBB-1125	Full Circle Communications Inc.		2,400.00
	BBB-1242	International Elevator & Equipment		48,214.29
	BBB-1243	International Elevator & Equipment		48,214.29
	BBB-1271	Leaves & Branches Enterprises		13,869.64
	BBB-1272	Leaves & Branches Enterprises		13,869.64
	BBB-1273	M & G Global Ads Inc.		15,167.46
	BBB-1275	M & G Global Ads Inc.		27,990.60
	BBB-1424	Professional Skills Enrichment		19,140.00
			Subtotal	223,130.02
	4th Quarter - 2010			
	BBB-1946	Cedorada Glass & Aluminum		1,285.71
	BBB-1948	Cedorada Glass & Aluminum		1,671.43
	BBB-2171	Leaves & Branches Enterprises		13,869.64
	BBB-2172	Leaves & Branches Enterprises		13,869.64
	BBB-2173	Leaves & Branches Enterprises		321.43
	BBB-2174	Leaves & Branches Enterprises		13,869.64
	BBB-2175	Leaves & Branches Enterprises		42.86
	BBB-2177	M & G Global Ads Inc.		214.29
	BBB-2178	M & G Global Ads Inc.		642.87
	BBB-2179	M & G Global Ads Inc.		214.29
	BBB-2180	M & G Global Ads Inc.		752.68
	BBB-2181	Makati Shangri-La Hotel		7,938.00
	BBB-2182	Makati Shangri-La Hotel		3,120.00
	BBB-2184	Makati Shangri-La Hotel		2,340.00
	BBB-2186	Makati Shangri-La Hotel		3,900.00
	BBB-2188	Makati Shangri-La Hotel		3,120.00
	BBB-2387	Professional Skills Enrichment		6,000.00
	BBB-2388.1	Professional Skills Enrichment		15,360.00
	BBB-2388.2	Professional Skills Enrichment		22,920.00
	BBB-2389	Professional Skills Enrichment		11,460.00
	BBB-2390	Professional Skills Enrichment		19,140.00
	BBB-2391	PSEI Firesafety System		33,960.00
	BBB-2392	PSEI Firesafety System		34,272.00
	BBB-2393	PSEI Firesafety System		33,960.00
	BBB-2394	PSEI Firesafety System		1,560.00
			Subtotal	245,804.48
			Total	17,560,443.36