REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Third Division

PHILIP MORRIS PHILIPPINES MANUFACTURING INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NOS. 9655 & 9695

Members:

UY, *Chairperson*
RINGPIS-LIBAN, *and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:
JAN 20 2021
11:47 a.m.

x---x

DECISION

RINGPIS-LIBAN, J.:

The Case

These consolidated cases involve *Petitions for Review* filed by Petitioner Philip Morris Philippines Manufacturing Inc. against Respondent Commissioner of Internal Revenue on August 18, 2017 and October 05, 2017, praying for the refund or issuance of a tax credit certificate to Petitioner in the amounts of Php85,050,889.33 for CTA Case No. 9655; Php90,953,374.67 for CTA Case No. 9695, or in the total amount of Php176,004,264.00, representing its alleged excess or unutilized input value-added tax ("VAT") for the first quarter and second quarter of taxable year 2015, respectively.[1]

The Parties

---

[1] Refer to the Statement of the Case, Pre-Trial Order dated May 9, 2018, Docket – Vol. 1 (CTA Case No. 9655), p. 310.

Petitioner is a domestic corporation duly organized and existing under the laws of the Philippines, with office address is at 27th Floor, Tower 1, The Enterprise Center, 6766 Ayala Avenue cor. Paseo de Roxas, Makati City.[2] It is a VAT-registered taxpayer, with Taxpayer Identification Number ("TIN") 205-933-844-000.[3]

Respondent is the duly appointed Commissioner of Internal Revenue with office address at Bureau of Internal Revenue ("BIR") Building, Diliman, Quezon City.[4]

The Facts

Petitioner filed its amended Quarterly VAT Returns for the first and second quarters of taxable year 2015, on March 29, 2017 and on June 29, 2017, respectively.[5]

On March 30, 2017, Petitioner filed with the BIR's Excise Large Taxpayer's Audit Division II an application for VAT refund of the unutilized and excess creditable input taxes allegedly attributable to its zero-rated sales amounting to Php85,050,889.33 for the first quarter of 2015.[6]

Thereafter, on June 29, 2017, Petitioner filed with the same BIR office an application for VAT refund of the unutilized and excess creditable input taxes allegedly attributable to its zero-rated sales amounting to Php90,953,374.67 for the second quarter of 2015.[7]

Petitioner received the *Letter of Authority* ("LOA") – SN eLA201500034637 dated April 24, 2017, on May 03, 2017, in connection with the VAT refund for the period January 1 to March 31, 2015 from the BIR – Large Taxpayers Service.[8] Thereafter, on July 26, 2017, Petitioner received LOA – SN eLA201500089428 dated 18 July 2017, in connection with the VAT refund for the period April 1 to June 30, 2015.[9]

---

2 Exhibit "P-2", Docket – Vol. 1 (CTA Case No. 9655), pp. 558 to 571.
3 Exhibit "P-39", Docket – Vol. 1 (CTA Case No. 9655), p. 716.
4 Par. 1, Summary of Admitted Facts, *Joint Stipulation of Facts and Issue* (JSFI), Docket – Vol. 1 (CTA Case No. 9655), p. 286.
5 Exhibits "P-4" and "P-5", Docket – Vol. 1 (CTA Case No. 9655), pp. 572 to 573, and 574 to 575, respectively.
6 Par. 1, Stipulation of Facts, JSFI, Docket – Vol. 1 (CTA Case No. 9655), p. 287.
7 Par. 2, Stipulation of Facts, JSFI, Docket – Vol. 1 (CTA Case No. 9655), p. 287.
8 Exhibit "P-32", Docket – Vol. 1 (CTA Case No. 9655), p. 655; Exhibit "R-1", BIR Records, p. 2051.
9 Par. 3, Stipulation of Facts, JSFI, Docket – Vol. 1 (CTA Case No. 9655), p. 287; Exhibit "P-33", Docket – Vol. 1 (CTA Case No. 9655), p. 656; and Exhibit "R-5".

On July 25, 2017, Petitioner received the letter of denial dated July 14, 2017 from the BIR Large Taxpayers Service, denying its administrative claim for refund for the first quarter of 2015;[10] whereas on September 07, 2017, Petitioner received an undated letter from Respondent, acting through the BIR Large Taxpayers Service, which denied Petitioner's administrative claim for the second quarter of 2015.[11]

Petitioner filed *Petitions for Review* on August 18, 2017,[12] covering the first quarter of taxable year 2015, and on October 05, 2017,[13] for the second quarter of the same taxable year, docketed as CTA Case Nos. 9655 and 9695, respectively. CTA Case No. 9655 was raffled to the First Division of this Court, and CTA Case No. 9695 to its Second Division.

On November 07, 2017, Petitioner moved for the consolidation of the said two (2) cases.[14] The motions for consolidation were granted by the Court in the Resolutions dated January 09, 2018[15] and January 17, 2018[16].

On November 24 and 29, 2019, Respondent filed his *Answers* for CTA Case Nos. 9695 and 9655, respectively.[17] For CTA Case No. 9695, Respondent interposed the following defenses in his *Answer*, to wit:

> "3.1 In its petition[], Petitioner claims that it is entitled to a refund or issuance of a tax credit certificate for unutilized and excess input VAT for the second quarter of taxable year 2015.
>
> 3.2 Records show that at the time Petitioner filed the claim for refund, Petitioner failed to amend the VAT returns for the succeeding quarters.
>
> 3.3 When Petitioner failed to amend the succeeding quarters to update the correct amount of input tax to be carried

---

10 Exhibit "P-34", Docket – Vol. 1 (CTA Case No. 9655), p. 657; Exhibit "R-4", BIR Records, p. 2139.

11 Par. 4, Stipulation of Facts, JSFI, Docket – Vol. 1 (CTA Case No. 9655), p. 287; and Exhibit "R-8".

12 Docket – Vol. 1 (CTA Case No. 9655), pp. 10 to 21.

13 Docket (CTA Case No. 9695), pp. 10 to 22.

14 *Motion for Consolidation*, Docket – Vol. 1 (CTA Case No. 9655), pp. 57 to 60; *Motion for Consolidation*, Docket (CTA Case No. 9695), pp. 59 to 62.

15 Docket (CTA Case No. 9695), p. 83.

16 Docket – Vol. 1 (CTA Case No. 9655), pp. 88 to 89.

17 Docket (CTA Case No. 9695), pp. 68 to 72; Docket – Vol. 1 (CTA Case No. 9655), pp. 67 to 72.

forward, the amount of input tax to be refunded was also applied against the output tax in the succeeding quarters.

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

> 'If at the end of the taxable quarter the input tax exceeds the output tax, the excess shall be carried over to the succeeding quarter or quarters: 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'

3.5 From the foregoing, Petitioner has the option to carry over the excess input tax or file an application for the refund or issuance of tax credit covering the amount of such input tax.

3.6 Since Petitioner failed to amend the succeeding quarters, in effect Petitioner chose both options to carry over the excess input tax and to file a claim for refund or issuance of tax credit certificate.

3.7 Further, since a letter of authority has been issued, Petitioner is already barred from amending the said returns.

3.8 Also, Petitioner claims that Respondent failed to consider that it already amended its VAT declarations and returns for the succeeding quarter.

3.9 Revenue Memorandum Circular No. 54-2014 provides that:

> 'The application for VAT refund/tax credit must be accompanied by complete supporting documents as enumerated in Annex 'A' hereof. In addition, the taxpayer shall attach a statement under oath attesting to the completeness of submitted documents (Annex 'B'). The affidavit shall further state that the said documents are the only document which the taxpayer will present to support the claim.'

3.10 As admitted by Petitioner it amended its succeeding returns only on August 31, 2017 which is after it filed its application for refund. Hence, Respondent cannot consider such amended returns when the same was not submitted together with the application.

3.11 Moreover, Petitioner alleged that it amended its return to claim for VAT refund.

3.12 In filling up BIR Form No. 2550-Q or the quarterly Value Added Tax Return, the claimed amount to be refunded should be included as part of deduction presented under line item 23D as VAT Refund/TCC claimed.

3.13 However, a perusal of the amended second quarter VAT return of Petitioner for taxable year 2015 reveals that under line item 23D, no amount of claim for refund was indicated and included as part of deductions from input tax.

3.14 Based on the foregoing, there was never a claim for refund or issuance of tax credit certificate. Petitioner carried over its input tax and utilized it in the succeeding quarters.

3.15 Nonetheless, Petitioner is not entitled to the claimed refund because it failed to present in the administrative claim that the input taxes it claims for refund are directly attributable to its zero-rated sales.

3.16 Section 112 of the NIRC of 1997, as amended provides:

> 'xxx Provided, further, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales. xxx'

3.17 Based on the foregoing, in case a taxpayer is engaged in both zero-rated or effectively zero-rated sale and also in taxable or exempt sale, the amount of input tax claimed for refund should be due or paid cannot be directly attributable to the zero-rated sale.

3.18 In order to be entitled to a refund or issuance of a TCC of input VAT due or paid attributable to zero-rated or effectively zero-rated sales, Petitioner must prove compliance with the following requisites:

> 1) that there must be zero-rated or effectively zero-rated sales;
> 2) that input taxes were incurred or paid;

3) **that such input taxes are directly attributable to zero-rated or effectively zero-rated sales;**
4) that 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.

3.19 The phrase directly attributable means arising from a particular source or cause.

3.20 The input tax must come from purchases of goods and services that form part of the finish product of the taxpayer. Let us bear in in mind that the law uses the word 'directly'. This means that the connection between the purchases and the finished product is 'concrete' and not 'imaginary' or 'remote'."

On the other hand, Respondent interposed the following defenses in his *Answer (To the Petition for Review dated June 27, 2017)* docketed as CTA Case No. 9655, *viz.*:

"3.1 In order to be entitled to a refund or issuance of a TCC of input VAT due or paid attributable to zero-rated or effectively zero-rated sales, Petitioner must prove compliance with the following requisites:

1) that there must be zero-rated or effectively zero-rated sales;
2) that input taxes were incurred or paid;
3) that such input taxes are directly attributable to zero-rated or effectively zero-rated sales;
4) that 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.

3.2 Evaluation of the documents submitted and other information gathered in relation to Petitioner's application for tax refund revealed that Petitioner amended its first Quarter VAT return for the year 2015 on March 29, 2017 to reflect the amount of refund being claimed for the period from January 1, 2015 to march 31, 2015 in the amount of P85,050,889.33. However, the succeeding returns from second quarter of 2015 up to current year were not amended and still include the amount claimed for refund in its 'input tax over' amount in the returns. This violates the mandatory requirements for claims for VAT credit/refund under Revenue Memorandum Circular (RMC) No. 54-2014 and

Section 112(A) of the National Internal Revenue Code, as amended.

3.3 Petitioner failed to comply with the requirement that the payment for such services must be in acceptable foreign currency accounted for in accordance with the BSP rules and regulations. The submitted document do not include billing statements, service contract and bank certificate of inward remittance to support that the services were paid for in acceptable foreign currency and were accounted with the rules and regulations of BSP.

3.4 The zero-rated sales of services were not supported with invoices/receipts, service contracts and proof of inward remittances. The zero-rated sale of goods were not fully supported with proof of inward remittances. This violates the mandatory requirements under Section 106(A)(2)(a)(1), Section 108(B)(2) and Section 112(A) of the National Internal Revenue Code, as amended.

3.5 The submitted schedule 'Reconciliation of Export Sales and Dollar Remittances' only pertains to export sale of goods and do not include sale of services. The inward remittances were not 100% reconciled with the dollar value of the export sale of goods.

3.6 Where there are both zero-rated or effectively zero-rated sales and taxable or exempt sales, and input taxes cannot be directly and entirely attributable to any of these sales, the input taxes shall be proportionately allocated on the basis of sales volume; and

The allocation of input tax based on volume of sales is as follows:

Sales	Amount per VAT Returns	Percentage to Total
Vatable Sales/Receipts	31,883,630.33	2%
Sale to Government	-	
Zero-rated Sales/Receipts	1,849,381,880.21	
Exempt Sales/Receipts	-	
Total	1,881,265,510.54	100%
Current Purchases:		
Domestic Purchases of Goods other than Cap Goods	241,638,695.50	28,996,643.46
Importation of Goods other than Cap. Goods	68,980,458.33	8,277,655.00
Domestic Purchase of Services	538,944,138.42	64,673,296.61

Services Rendered by Non-residents	92,689,834.42	11,122,780.13
Total	942,259,126.67	113,070,375.20
Less: Output Tax		3,826,034.64
Excess: Input Tax		109,244,339.56
		98%
Allocation of Input Tax to Zero-rated sales		107,392,869.84

3.7 Petitioner's zero-rated sales of services were not supported with invoices/official receipts, service contracts and proof of inward remittances.

ZERO RATED SALES
For the first quarter of 2015 (January to March), the total sales amounted to P1,881,265,510.54, broken down as follows:

Sales				
Taxable			P 31,883,630.33	2%
Zero Rated	Sales of Goods	P 1,691,732,931.42		
	Sales of Services	157,648,948.79	1,849,381,880.21	98%
Total			1,881,265,510.54	100%

3.8 Petitioner failed to comply with requirement that the payment for such services must be in acceptable foreign currency accounted for in accordance with the BSP rules and regulations. The submitted documents do not include billing statements, service contract and bank certificate of inward remittance to support that the services were paid for in acceptable foreign currency and were accounted with the rules and regulations of the BSP.

3.9 The submitted schedule 'Reconciliation of Export Sales and Dollar Remittances' only pertains to export sale of goods and do not include sale of services. The inward remittances were not 100% reconciled with the dollar value of the export sale of goods. As per checklist of requirements, the item on 7.2 (Schedule of off-setting of receivables and payables, if company has off-setting agreement with foreign affiliates/companies) was marked 'N/A'.

INPUT TAX ON PURCHASES

3.10 The composition of current input taxes per returns and documents submitted in support of the application for refund are shown below:

Input Tax	Per VAT Returns	Per Application	Page No.	Difference

		for Refund		
Domestic Purchase of Goods	28,996,643.46	25,124,656.51	1887-1888	3,871,986.95
Importation	8,277,655.00	8,051,792.00	362-365	225,863.00
Domestic Purchase of Services	64,673,296.61	40,767,546.10	1820-1821	23,905,750.51
Services Rendered by Non-Residents	11,122,780.13			11,122,780.13
	113,070,375.20	73,943,994.61		

Per Summary List of Purchases, the details of the domestic purchases are as follows:

H P 205933844 PHILIP MORRIS MANUFACTURING INC OF	343,508,862.78	-	86,436,773.85	51,593,476.53
H P 205933844 PHILIP MORRIS MANUFACTURING INC OF	113,972,360.72	-	72,502,692.48	22,377,006.39
H P 205933844 PHILIP MORRIS MANUFACTURING INC OF	110,966,500.80	-	82,699,229.66	23,239,887.67
VIP7P2S0K3GR12Q4064 V6O4C7R7X8T1Q69P9100 V7J9D8M2Y9U7L74K0233	568,447,721.30	-	241,638,695.99	97,210,370,59
		810,086,420.29		

The above findings are summarized below:

Total current Input Tax			113,070,375.20
Less: Output Tax on Taxable Sales		3,826,035.64	
Portion of Current Input Tax Carried to next quarter			
Input Tax Carried over from previous quarter beginning balance	(1,612,736,795.21)		
Input Tax Deferred on Capital Goods exc. P1M beginning balance	(650,359.13)		
IT on purchases of Cap. Goods exceeding P1M defeere, end balance	603,972.96		
Excess Input Tax carried over, end balance	1,693,976,631.61	24,193,450.23	
Disallowances			
Unsupported (Difference in VAT returns and Documents submitted in the application for refund)			
Domestic: Purchases of Goods other than Cap. Goods	3,871,986.95		
Importation of Goods other than Cap. Goods	225,863.00		
Services Rendered by Non-residents	23,905,750.51		
Invoices where preprinted TIN of seller is incomplete	2,098,947.86		

Input Tax on Importation included in the schedule but no documents submitted			
Jindal Drugs LTD OR No. 29168	28,347.00		
Philip Morris Kore Inc. OR No R35152	36,805.00	41,290,480.45	69,309,966.32
Available Input Tax for Refund			43,760,408.88
Valid Zero-rated sales per audit	436,606,386.41		
Total Zero-rated sales per returns	1,849,381,880.21		24%
Refundable Input Tax			**10,331,059.36**

3.11 However, since the excess input tax claimed for refund was carried over to the succeeding quarters of 2015 to present the entire claim is disallowed for failure to comply with one of the requisites under Section 112(A), that the input taxes have not been applied against output taxes during and in the succeeding quarters."

The pre-trial conference was set and held on March 01, 2018.[18] Both Respondent's *Consolidated Pre-Trial Brief* and Petitioner's *Pre-Trial Brief* were filed on February 23, 2018.[19]

In the meantime, Respondent transmitted the *BIR Records* for the instant case on February 27, 2018.[20]

The parties submitted their *Joint Stipulation of Facts and Issue* ("JSFI") on March 15, 2018.[21] In the Resolution dated March 22, 2018,[22] the Court approved the said JSFI and deemed the termination of the Pre-Trial. Thereafter, the *Pre-Trial Order* dated May 09, 2018 was issued.[23]

Trial proceeded.

During trial, Petitioner presented testimonial and documentary evidence. As part of its testimonial evidence, Petitioner offered the testimonies of the following individuals: (1) Ms. Catherine de Asa,[24] Petitioner's Senior Manager

---

18 *Notice of Pre-Trial Conference*, Docket – Vol. 1 (CTA Case No. 9655), pp. 74 to 75; Order dated, March 1, 2018, Docket – Vol. 1 (CTA Case No. 9655), pp. 282 to 284.
19 Docket – Vol. 1 (CTA Case No. 9655), pp. 112 to 114, and 117 to 124, respectively.
20 *Compliance* dated February 23, 2018, Docket – Vol. 1 (CTA Case No. 9655), pp. 126 to 127.
21 Docket – Vol. 1 (CTA Case No. 9655), pp. 286 to 291.
22 Docket – Vol. 1 (CTA Case No. 9655), p. 303.
23 Docket – Vol. 1 (CTA Case No. 9655), pp. 310 to 319.
24 Exhibit "P-36", Docket – Vol. 1 (CTA Case No. 9655), pp. 324 to 346; Minutes of the hearing held on, and Order dated, July 24, 2018, Docket – Vol. 1 (CTA Case No. 9655), pp. 514 to 517.

for Tax and Treasury; and (2) Atty. Maria Cecilia C. Katigbak,[25] the Court-commissioned Independent Certified Public Account ("ICPA").[26]

On June 14, 2018, the ICPA submitted her *Report*.[27]

The *Formal Offer of Evidence for Petitioner* was filed on August 08, 2018.[28] Respondent failed to file his comment thereon.[29]

In the Resolution dated February 22, 2019,[30] the Court admitted Petitioner's Exhibits, *except* for the following:

1. Exhibits "P-58-498", "P-58-523", "P-58-572", "P-58-613", "P-60-296", "P-60-378", "P-61-295", "P-61-438", "P-64-18", "P-64-33", "P-64-38", "P-66-17", and "P-66-91", for not being in the records of the case; and

2. Exhibits "P-63-1" to "P-63-2", for not being found in the records of the case, and for failure to present their originals for comparison.

Petitioner then filed its *Motion for Reconsideration (Re: Resolution dated 22 February 2019)* on March 15, 2019,[31] praying for the admission of Exhibits "P-58-498", "P-58-523", "P-58-572", "P-58-613", "P-60-296", and "P-61-438". Respondent failed to file his comment on the said *Motion for Reconsideration.*[32] Thus, in the Resolution dated May 27, 2019,[33] the Court granted the same.

---

[25] Exhibit "P-37", Docket – Vol. 1 (CTA Case No. 9655), pp. 496 to 507; Minutes of the hearing held on, and Order dated, July 24, 2018, Docket – Vol. 1 (CTA Case No. 9655), pp. 514 to 517.

[26] *Oath of Commission* dated May 15, 2018, Docket – Vol. 1 (CTA Case No. 9655), p. 471-b; Minutes of the hearing held on, and Order dated, May 15, 2018, Docket – Vol. 1 (CTA Case No. 9655), pp. 471 to 471-A, and 472 to 473.

[27] Exhibit "P-38".

[28] Docket – Vol. 1 (CTA Case No. 9655), pp. 523 to 537.

[29] Records Verification dated September 5, 2018 issued by the Judicial Records Division of this Court, Docket – Vol. 1 (CTA Case No. 9655), p. 723.

[30] Docket – Vol. 2 (CTA Case No. 9655), pp. 732 to 734.

[31] Docket – Vol. 2 (CTA Case No. 9655), pp. 741 to 744.

[32] Records Verification dated April 16, 2019 issued by the Judicial Records Division of this Court, Docket – Vol. 2 (CTA Case No. 9655), p. 755.

[33] Docket – Vol. 2 (CTA Case No. 9655), pp. 759 to 760.

On the other hand, Respondent presented his witnesses: (1) Revenue Officer ("RO") Ma. Cecilia Tan;[34] and (2) RO Maria Leonora B. Raquel.[35]

On October 28, 2019, Respondent filed his *Formal Offer of Evidence.*[36] Petitioner then filed its *Manifestation (Re: Respondent's Formal Offer of Evidence)* on November 06, 2019.[37] In the Resolution dated January 09, 2020,[38] the Court admitted Respondent's exhibits.

On February 12, 2020, Respondent filed his *Memorandum*;[39] and on February 21, 2020, the *Memorandum for Petitioner* was filed.[40]

The instant consolidated cases were deemed submitted for decision on February 27, 2020.[41]

The Issue

The sole issue to be resolved in these consolidated cases is whether or not Petitioner is entitled to a refund in the amount of Php85,050,889.33 for CTA Case No. 9655, and Php90,953,374.67 for CTA Case No. 9695, or a total amount of Php176,004,264.00, allegedly representing unutilized and excess input VAT attributable to zero-rated sales for the first and second quarters of taxable year 2015.[42]

Petitioner's arguments:

Petitioner insists that it is entitled to a refund in the amount of Php85,050,889.33 for CTA Case No. 9655, and Php90,953,374.67 for CTA Case No. 9695, or a total amount of Php176,004,264.00, representing unutilized and excess input VAT attributable to zero-rated sales for the first and second quarters of taxable year 2015.

---

[34] Exhibit "R-10", Docket – Vol. 1 (CTA Case No. 9655), pp. 97 to 101; Minutes of the hearing held on, and Order dated, June 27, 2019, Docket – Vol. 2 (CTA Case No. 9655), pp. 761, and 763 to 764, respectively.
[35] Exhibit "R-10", Docket – Vol. 1 (CTA Case No. 9655), pp. 107 to 110; Minutes of the hearing held on, and Order dated, October 24, 2019, Docket – Vol. 2 (CTA Case No. 9655), pp. 783 to 785.
[36] Docket – Vol. 2 (CTA Case No. 9655), pp. 786 to 790.
[37] Docket – Vol. 2 (CTA Case No. 9655), pp. 793 to 794.
[38] Docket – Vol. 2 (CTA Case No. 9655), pp. 800 to 801.
[39] Docket – Vol. 2 (CTA Case No. 9655), pp. 802 to 809.
[40] Docket – Vol. 2 (CTA Case No. 9655), pp. 812 to 841.
[41] Resolution dated February 27, 2020, Docket – Vol. 2 (CTA Case No. 9655), p. 845.
[42] Stipulation of Issues, JSFI, Docket – Vol. 1 (CTA Case No. 9655), p. 287.

It argues that it is engaged in zero-rated sale of goods and services; that the acceptable foreign currency exchange proceeds paid to Petitioner by its customers have been duly accounted for in accordance with BSP rules and regulations; that Petitioner is a VAT-registered taxpayer; that it filed its administrative claim for refund within two (2) years from the end of the quarter when the zero-rated transactions were made; that the unutilized excess input VAT is attributable to Petitioner's zero-rated transactions to the extent that its input tax has not been applied against its output tax; that the requirements for Petitioner to be refunded of its unutilized excess input VAT corresponding to its zero-rated transactions were all satisfied; and that the sufficiency of Petitioner's evidence to prove that it is entitled to a refund of unutilized input VAT in the total amount of Php176,004,264.00 lies within the sound discretion and judgment of this Court.

Respondent's counter-arguments:

Respondent contends that the petition must be dismissed for failure of Petitioner to substantiate its administrative claim for refund; that since Respondent rendered a Decision in the administrative level, this Court's jurisdiction becomes strictly appellate in nature; and that Petitioner is not entitled to the refund sought.

Discussion/Ruling

We partially grant the instant *Petition for Review*.

Matters to be proved by Petitioner.

To reiterate, Respondent contends that the petition[s] must be dismissed for failure of Petitioner to substantiate its administrative claim for refund; and that since Respondent rendered a Decision in the administrative level, this Court's jurisdiction becomes strictly appellate in nature.

We partly agree with Respondent.

Since by virtue of Respondent's decisions on the subject claims for refund, the Court, upon appeal thereof, shall indeed exercise its appellate jurisdiction thereover. However, it does not end there. Petitioner is further required to show that it is entitled under substantive law to the grant of its refund claims.

In the *Pilipinas Total Gas, Inc. vs. Commissioner of Internal Revenue*,[43] the Supreme Court said:

> "At this stage, a review of the nature of a judicial claim before the CTA is in order. In *Atlas Consolidated Mining and Development Corporation v. CIR*,[44] it was ruled –
>
> > x x x **First, a judicial claim for refund or tax credit in the CTA is <u>by no means an original action</u> but rather an appeal by way of petition for review of a previous, unsuccessful administrative claim. Therefore, <u>as in every appeal or petition for review, a Petitioner has to convince the appellate court that the quasi-judicial agency *a quo* did not have any reason to deny its claim</u>. In this case, <u>it was necessary for Petitioner to show the CTA not only that it was entitled under substantive law to the grant of its claims but also that it satisfied all the documentary and evidentiary requirements for an administrative claim for refund or tax credit</u>.** Second, cases filed in the CTA are litigated *de novo*. Thus, a Petitioner should prove every minute aspect of its case by presenting, formally offering and submitting its evidence to the CTA. Since it is crucial for a Petitioner in a judicial claim for refund or tax credit to show that its administrative claim should have been granted in the first place, part of the evidence to be submitted to the CTA must necessarily include whatever is required for the successful prosecution of an administrative claim.
>
> A distinction must, thus, be made between administrative cases appealed due to inaction and those dismissed at the administrative level due to the failure of the taxpayer to submit supporting documents. If an administrative claim was dismissed by the CIR due to the taxpayer's failure to submit complete documents despite notice/request, then the judicial claim before the CTA would be dismissible, not for lack of jurisdiction, but of the taxpayer's failure to substantiate the claim at the administrative level. **<u>When a judicial claim for refund or tax credit in the CTA is an appeal of an unsuccessful administrative claim, the taxpayer has to convince the CTA that the CIR had no reason to deny its claim</u>. <u>It, thus, becomes imperative for the taxpayer to show the CTA that not only is he entitled under substantive law to his claim for refund or tax credit, but also that he satisfied all the documentary and evidentiary requirement for an administrative claim</u>. It is, thus, crucial for a taxpayer in a**

---

[43] G.R. No. 207112, December 8, 2015.
[44] G.R. No. 145526, March 16, 2007.

> **judicial claim for refund or tax credit to show that its administrative claim should have been granted in the first place.** Consequently, a taxpayer cannot cure its failure to submit a document requested by the BIR at the administrative level by filing the said document before the CTA."[45]

Based on the foregoing jurisprudential pronouncements of the High Court, when a judicial claim for refund or tax credit in this Court is an appeal of an unsuccessful administrative claim, the taxpayer has to convince this Court that Respondent had no reason to deny its claim. Thus, it becomes imperative for the taxpayer to show this Court that not only is he/she/it entitled under substantive law to his/her/its claim for refund or tax credit, but also that he/she/it satisfied all the documentary and evidentiary requirement for an administrative claim.[46]

In other words, there are two (2) matters which must be proved before this Court, upon appeal of an unsuccessful administrative claim, to wit: *first*, the taxpayer's entitlement to the claim for refund or tax credit under substantive law, and *second*, all documentary and evidentiary requirements for an administrative claim were satisfied at the BIR level. The *first* matter to be proved entails a determination of Petitioner's compliance with the requisites established by law; while the *second* matter involves a review or determination whether Respondent has basis in fact and/or in law of his denial of the administrative claim, and this entails the exercise of the appellate jurisdiction of this Court. Thus, the task of this Court is to determine, in the main, whether Petitioner sufficiently satisfied these two (2) matters.

For an orderly disposition of this case, however, the Court shall primarily resolve the said *second* matter.

The grounds relied upon by Respondent are untenable.

To stress, the *second* matter, which must be proved upon appeal of an unsuccessful administrative claim(s), involves a review or determination whether Respondent has basis in fact and/or in law of his denial thereof.

Relative thereto, the grounds for the denial of Petitioner's administrative claims are as follows:

---

[45] *Emphasis and underscoring added.*
[46] Refer to *Pilipinas Total Gas, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 207112, December 8, 2015.

(1) Petitioner failed to amend the succeeding returns from the second quarter of taxable year 2015 up to the current year; and

(2) Petitioner's zero-rated sales of services were allegedly not supported with invoices/receipts, service contracts, and proof of inward remittances, and the zero-rated sales of goods were not fully supported with proof of inward remittances.[47]

Upon examination of the denial letters of Respondent,[48] however, it is clear that the *first* ground refers to both administrative claims, while the *second* ground pertains only to the administrative claim for the first quarter of 2015.

Anent the *first* ground, Respondent reasoned as follows:

> "3.2 Records show that at the time Petitioner filed the claim for refund, Petitioner failed to amend the VAT returns for the succeeding quarters.
>
> 3.3 When Petitioner failed to amend the succeeding quarters to update the correct amount of input tax to be carried forward, the amount of input tax to be refunded was also applied against the output tax in the succeeding quarters.
>
> 3.4 Section 112 of the National Internal Revenue Code (NIRC) of 1997, as amended, provides:
>
>> 'If at the end of the taxable quarter the input tax exceeds the output tax, the excess shall be carried over to the succeeding quarter or quarters: 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'
>
> 3.5 From the foregoing, Petitioner has the option to carry over the excess input tax or file an application for the refund or issuance of tax credit covering the amount of such input tax.

---

[47] Pars. 2 and 3, Summary of Admitted Facts, JSFI, Docket – Vol. 1 (CTA Case No. 9655), p. 286.

[48] Exhibits "P-34" and "P-35", Docket – Vol. 1 (CTA Case No. 9655), pp. 657 to 660; Exhibits "R-4" and "R-8".

> 3.6 **Since Petitioner failed to amend the succeeding quarters,** in effect Petitioner chose both options to carry over the excess input tax and to file a claim for refund or issuance of tax credit certificate.
>
> 3.7 Further, **since a letter of authority has been issued, Petitioner is already barred from amending the said returns.**"[49] *(Emphases added)*

Respondent's reasoning, however, is specious.

The last paragraph of Section 6(A) of the National Internal Revenue Code ("NIRC") of 1997, as amended, reads as follows:

> "SEC. 6. *Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement.* –
>
> xxx xxx xxx
>
> **Any return**, statement or declaration filed in any office authorized to receive the same **shall not be withdrawn**: *Provided,* **That within three (3) years from the date of such filing, the same may be modified, changed, or amended**: *Provided, further,* That **no notice for audit or investigation <u>of such return</u>, statement or declaration has, in the meantime, been actually served upon the taxpayer.**"[50]

Based on the foregoing provision, it is clear that any tax return filed in the BIR shall not be withdrawn. However, the same tax return may be modified, changed, or amended, within three (3) years from the date of the filing thereof, so long as no notice for audit or investigation of **such tax return** has been actually served upon the taxpayer.

In this case, Respondent misapplied the said provision, when he held that Petitioner is already barred from amending the *succeeding* returns after the subject periods of the instant claim, since an LOA has been issued.

Records show that LOA – SN eLA201500034637 dated April 24, 2017, which was received by Petitioner on **May 03, 2017**, covers only <u>the period</u>

---

[49] Respondent's *Answer*, Docket (CTA Case No. 9695), pp. 68 to 69.
[50] *Emphasis and underscoring added.*

from January 1 to March 31, 2015;[51] and that LOA – SN eLA201500089428 dated 18 July 2017, which received by Petitioner on **July 26, 2017**, pertains to the period from April 1 to June 30, 2015.[52] Thus, prior to the said dates of receipt, Petitioner may modify, change or amend its Quarterly VAT Returns for the said periods. Correspondingly, Petitioner's amendments of its Quarterly VAT Returns for the first and second quarters of 2015 on **March 29, 2017**[53] **and June 29, 2017**[54], respectively, were validly made. Notably, the amendments to the said Returns corresponds to the respective amounts of refund, *i.e.*, Php85,050,889.33[55] and Php90,953,374.67[56].

In any event, there is no indication that any other LOA was issued against, and received by, Petitioner for any other periods. Thus, what is barred is the filing of an amended Quarterly VAT Return for the said periods (*i.e.*, the first quarter and second quarter of taxable year 2015) after receipt by Petitioner of the said LOAs. As a corollary, Petitioner is *not* prohibited from amending the Quarterly VAT Returns for the succeeding quarters (*i.e.*, after the second quarter of 2015), so long as it is done within three (3) years from the date of original filing.

Relative thereto, Petitioner was able to prove that it filed its amended Quarterly VAT Returns for the succeeding quarters within the respective three-year period, as shown below:

Period	Date of filing for the original return	Date of filing for the amended return
third quarter – 2015	October 26, 2015[57]	August 31, 2017[58]
fourth quarter – 2015	January 25, 2016[59]	August 31, 2017[60]
first quarter – 2016	April 25, 2016[61]	August 31, 2017[62]
second quarter – 2016	July 25, 2016[63]	August 31, 2017[64]
third quarter – 2016	October 25, 2016[65]	August 31, 2017[66]

51 Exhibit "P-32", Docket – Vol. 1 (CTA Case No. 9655), p. 655; Exhibit "R-1", BIR Records, p. 2051.
52 Par. 3, Stipulation of Facts, JSFI, Docket – Vol. 1 (CTA Case No. 9655), p. 287; Exhibit "P-33", Docket – Vol. 1 (CTA Case No. 9655), p. 656; and Exhibit "R-5".
53 Exhibit "P-4", Docket – Vol. 1 (CTA Case No. 9655), pp. 572 to 573.
54 Exhibit "P-5", Docket – Vol. 1 (CTA Case No. 9655), pp. 574 to 575.
55 Exhibit "P-4" [Line 23D (*"VAT Refund / TCC claimed"*)], Docket – Vol. 1 (CTA Case No. 9655), p. 572.
56 Exhibit "P-5" [Line 23E (*"Others"*)], Docket – Vol. 1 (CTA Case No. 9655), p. 575.
57 Exhibit "P-9", Docket – Vol. 1 (CTA Case No. 9655), pp. 586 to 587.
58 Exhibit "P-10", Docket – Vol. 1 (CTA Case No. 9655), pp. 588 to 589.
59 Exhibit "P-11", Docket – Vol. 1 (CTA Case No. 9655), pp. 590 to 591.
60 Exhibit "P-12", Docket – Vol. 1 (CTA Case No. 9655), pp. 593 to 594.
61 Exhibit "P-13", Docket – Vol. 1 (CTA Case No. 9655), pp. 592 and 595.
62 Exhibit "P-14", Docket – Vol. 1 (CTA Case No. 9655), pp. 596 to 597.
63 Exhibit "P-15", Docket – Vol. 1 (CTA Case No. 9655), pp. 598 to 599.
64 Exhibit "P-16", Docket – Vol. 1 (CTA Case No. 9655), pp. 600 to 601.

fourth quarter – 2016	January 25, 2016[67]	August 31, 2017[68]
first quarter – 2017	April 25, 2017[69]	August 31, 2017[70]
second quarter – 2017	July 25, 2017[71]	August 31, 2017[72]

Notably, the above-stated amended Quarterly VAT Returns consistently reflect that the amounts being refunded (*i.e.*, Php85,050,889.33 for the first quarter of 2015, and Php90,953,374.67 for the second quarter of 2015) were not carried over to the said succeeding periods.

Correspondingly, Respondent's *first* ground in denying Petitioner's administrative claims has no basis in fact or in law.

The *second* ground of Respondent likewise does not hold water. To reiterate, according to Respondent, said *second* ground is to the effect that Petitioner's zero-rated sales of services were allegedly not supported with invoices/receipts, service contracts, and proof of inward remittances; and the zero-rated sales of goods were not fully supported with proof of inward remittances.

For purposes of the application for VAT refund/tax credit, Annex "A" of Revenue Memorandum Circular ("RMC") No. 54-2014[73] enumerates the supporting documents which must accompany the said application. Relative to the *Sale of Goods or Services* and *Dollar Remittances*, the supporting documents are as follows:

"4. **SALES OF GOODS OR SERVICES**

_______ 4.1 Schedule of Zero-rated, Taxable and Exempt Sales with the following details:
Taxable Sales – Sales Invoice/OR No., Date of Invoice/OR, Name of Buyer/Customer, Peso Value of Sales
Exempt Sales – Sales Invoice/OR No., Date of

[65] Exhibit "P-17", Docket – Vol. 1 (CTA Case No. 9655), pp. 602 to 603.
[66] Exhibit "P-18", Docket – Vol. 1 (CTA Case No. 9655), pp. 604 to 605.
[67] Exhibit "P-19", Docket – Vol. 1 (CTA Case No. 9655), pp. 606 to 607.
[68] Exhibit "P-20", Docket – Vol. 1 (CTA Case No. 9655), pp. 608 to 609.
[69] Exhibit "P-21", Docket – Vol. 1 (CTA Case No. 9655), pp. 610 to 611.
[70] Exhibit "P-22", Docket – Vol. 1 (CTA Case No. 9655), pp. 612 to 613.
[71] Exhibit "P-23", Docket – Vol. 1 (CTA Case No. 9655), pp. 614 to 615.
[72] Exhibit "P-24", Docket – Vol. 1 (CTA Case No. 9655), pp. 616 to 617.
[73] SUBJECT: Clarifying Issues Relative to the Application for Value Added Tax (VAT) Refund/Credit under Section 112 of the Tax Code, as amended.

Invoice/OR, Name of Buyer/Customer, Peso Value of Sales, Reason for/Basis of Exemption
Zero-Rated Sales – Sales Invoice/OR No., Date of Invoice/OR, Name of Buyer/Customer,AWB/BL No., Sales/Receipts in Foreign Currency, Conversion Rate, Peso Value of Sales, Date of Remittance, Name of Bank, Bank Credit Memo No.

_______ 4.2 Certified true copy of Sales Invoices and AWD/BL for sale of goods or **<u>Billings/Service Contracts for sale of services</u>** (arranged in accordance with schedule required under 4.1)

_______ 4.3 Soft copy of the Schedule of Sales (MS Excel) under 4.1

_______ 4.4 Copy of BIR Authority, in case claimant is using loose-leaf sales invoices/computerized accounting system

5. **DOLLAR REMITTANCES**

_______ 5.1 Schedule and copy of Bank Credit Memos to prove inward receipts of foreign currency for export sales

_______ 5.2 Reconciliation of Export Sales and Dollar Remittances

_______ 5.3 Soft copy of Schedule of Bank Memo/ Bank Certification (MS Excel) under 5.1".[74]

We do not subscribe to Respondent's findings that Petitioner's sales of services were not supported with invoices/receipts, service contracts, and proof of inward remittances, for lack of clear basis thereof.

An examination of Petitioner's administrative claim covering the first quarter of 2015 (letter dated March 30, 2017) would show that it submitted the following documents anent the *Sale of Goods or Services* and *Dollar Remittances*,[75] among others, to wit:

Particular document/s	Annex
4. Sale of Goods and Services	
• Certified true copy of **Sales Invoices/Billing Statements for export sale of service**	Annexed "T.2 – T.___"
5. Dollar Remittances	
• **Schedule of Bank Certificate of Inward Remittance to prove inward receipts of foreign currency for export sales**	Annex "Y"
• **Certified true copy of Bank Certificates of Inward Remittance**	Annex "Y.1 – Y.<u>55</u>"
• **Reconciliation of Export Sales and Dollar Remittances**	Annex "Z"
• **Soft copy of Schedule of Bank Certificates of Inward Remittance**	Annex "AA"

74 *Emphasis and underscoring added.*
75 Refer to Exhibit "P-26", Docket – Vol. 1 (CTA Case No. 9655), pp. 619 to 633, at pp. 631 and 632.

Based on the foregoing, upon filing of its administrative claim covering the first quarter of 2018, Petitioner has complied with the required supporting documents, as above-enunciated in Annex A of RMC No. 54-2014.

Particularly, together with the said administrative claim, Petitioner submitted *Billing Statements*, which are tantamount to the *"Billings"* referred to in the said Annex "A". In this connection, it must be stressed that the word *"Billings"* is separated to the word *"Service Contracts"* by an "/", which is used typically to denote "or".[76] Such being the case, the submission of *"Billings"* or *Billing Statements* shall suffice, even without the *"Service Contracts"*. In the same vein, nothing in the same Annex "A" states that *"invoices/receipts"* **for sale of services** are required to be submitted. At best, the said Annex only requires a *"Schedule"* containing information indicated in *"invoices/receipts"*. Thus, Respondent cannot advance as a ground that Petitioner failed to submit *"invoices/receipts"*.

Lastly, it must be pointed out that based on the same letter dated March 30, 2017, it is indicated that Petitioner submitted proof of inward remittances. Specifically, Petitioner attached to its administrative claim the above-stated documents to prove inward remittances to it. Thus, Respondent cannot likewise use as basis to deny Petitioner's administrative claim that Petitioner failed to submit *"proof of inward remittances"*.

In fine, the grounds relied upon by Respondent lack merit. Correspondingly, on the basis of the said grounds, Respondent should not have denied Petitioner's administrative claims in the first place.

We shall then proceed to determine whether Petitioner is entitled to the claim for refund or tax credit under substantive law.

Requisites for the grant of the refund or issuance of a tax credit certificate under the law.

Section 112 of the NIRC of 1997, as amended by Republic Act No. 9337,[77] provides:

---

[76] Merriam-Webster, ©2018.

[77] AN ACT AMENDING SECTIONS 27, 28, 34, 106, 107, 108, 109, 110, 111, 112, 113, 114, 116, 117, 119, 121, 148, 151, 236, 237 AND 288 OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES.

"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 of properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: xxx.

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 a 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."

Based on the foregoing provision, jurisprudence has laid down certain requisites which must be complied with by the taxpayer-applicant to successfully obtain a credit/refund of input VAT. Said requisites are classified into certain categories, to wit:

<u>As to the timeliness of the filing of the administrative and judicial claims:</u>

1. the claim is filed with the BIR within two years after the close of the taxable quarter when the sales were made;[78]
2. that in case of full or partial denial of the refund claim, or the failure on the part of the Commissioner to act on the said claim within a period of 120 days, the judicial claim has been filed with this Court, within 30 days from receipt of the decision or after the expiration of the said 120-day period;[79]

With reference to the taxpayer's registration with the BIR:

3. the taxpayer is a VAT-registered person;[80]

In relation to the taxpayer's output VAT:

4. the taxpayer is engaged in zero-rated or effectively zero-rated sales;[81]
5. for zero-rated sales under Sections 106(A)(2)(a)(1), (2) and (b); and 108(B)(1) and (2), the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with BSP rules and regulations;[82] and

As regards the taxpayer's input VAT being refunded:

6. the input taxes are not transitional input taxes;[83]
7. the input taxes are due or paid;[84]
8. the input taxes claimed are attributable to zero-rated or effectively zero-rated sales. However, where there are both zero-rated or effectively zero-rated sales and taxable or exempt sales, and the input taxes cannot be directly and entirely attributable to any of these sales, the input taxes shall be proportionately allocated on the basis of sales volume;[85] and
9. the input taxes have not been applied against output taxes during and in the succeeding quarters.[86]

---

78 *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 166732, April 27, 2007; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, G.R. No. 180345, November 25, 2009; and *AT&T Communications Services Philippines, Inc.*, G.R. No. 182364, August 3, 2010.

79 *Steag State Power, Inc. (Formerly State Power Development Corporation) vs. Commissioner of Internal Revenue*, G.R. No. 205282, January 14, 2019; *Rohm Apollo Semiconductor Philippines vs. Commissioner of Internal Revenue*, G.R. No. 168950, January 14, 2015.

80 *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, supra; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, supra; and *AT&T Communications Services Philippines, Inc.*, supra.

81 *Id.*

82 *Id.*

83 *Id.*

84 *Id.*

85 *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, supra; and *San Roque Power Corporation vs. Commissioner of Internal Revenue*, supra.

86 *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, supra; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, supra; and *AT&T Communications Services Philippines, Inc.*, supra.

It must be emphasized that in cases filed before this Court, which are litigated *de novo*, party-litigants must prove every minute aspect of their case.[87] Thus, it behooves Petitioner to show compliance with each of the above-enumerated requisites.

Petitioner's administrative claims were timely filed.

The *first* requisite pertains to the filing of the refund claim for tax credit or refund of input VAT before the BIR, within two (2) years from the close of the quarter when the sales were made.

Counting two (2) years from the close of the first and second quarters of 2015, the respective last day for the filing of the administrative claim for the said two (2) quarters are shown below:

Period (first and second quarters of 2015)	**Close of the Taxable Quarter**	**Last Day to File Administrative Claim**
January 01, 2015 to March 31, 2015	March 31, 2015	March 31, 2017
April 01, 2015 to June 30, 2015	June 30, 2015	June 30, 2017

Considering that Petitioner's administrative claims for the first and second quarters were filed on March 30, 2017 and June 29, 2017, respectively,[88] the same were timely made.

The judicial claims were likewise timely made.

The *second* requisite is to the effect that the judicial claim must have been filed within thirty (30) days from receipt of Respondent's decision or after the expiration of the 120-day period under the aforequoted Section 112(C).

---

[87] *Edison (Bataan) Cogeneration Corporation vs. Commissioner of Internal Revenue, etseq.*, G.R. Nos. 201665 and 201668, August 30, 2017; *Commissioner of Internal Revenue vs. Philippine National Bank*, G.R. No. 180290, September 29, 2014; *Commissioner of Internal Revenue vs. United Salvage and Towage (Phils.), Inc.*, G.R. No. 197515, July 2, 2014; *Dizon vs. Court of Tax Appeals, et al.*, G.R. No. 140944, April 30, 2008; *Atlas Consolidated Mining and Development Corporation vs. Commissioner of Internal Revenue*, G.R. No. 145526, March 16, 2007; and *Commissioner of Internal Revenue vs. Manila Mining Corporation*, G.R. No. 153204, August 31, 2005.

[88] Pars. 1 and 2, Stipulation of Facts, JSFI, Docket – Vol. 1 (CTA Case No. 9655), p. 287.

In *Silicon Philippines, Inc. (Formerly Intel Philippines Manufacturing, Inc.) vs. Commissioner of Internal Revenue*,[89] the Supreme Court held:

> **"Whether Respondent rules in favor of or against the taxpayer — or does not act at all on the administrative claim — within the period of 120 days from the submission of complete documents, the taxpayer may resort to a judicial claim before the CTA.**
>
> xxx xxx xxx
>
> **The judicial claim shall be filed within a period of 30 days after the receipt of Respondent's decision or ruling or after the expiration of the 120-day period, <u>whichever is sooner</u>.**
>
> Aside from a specific exception to the mandatory and jurisdictional nature of the periods provided by law,[90] **any claim filed in a period less than or beyond the 120+30 days provided by the NIRC is outside the jurisdiction of the CTA.**" *(Emphases and underscoring added)*

Based on the foregoing doctrinal pronouncements, the 30-day period provided by law should be reckoned after the receipt of Respondent's decision/ruling or after the expiration of the 120-day period, **<u>whichever is sooner</u>**. In addition, it is clear that any judicial claim filed in a period less than or beyond the said 120+30-day periods is outside the jurisdiction of this Court.

In these consolidated cases, the determination of the 120+30-day periods is shown as follows:

Date of Filing of Administrative Claim	End of the 120 days for the BIR to decide the claim	End of the 30 days from expiration of the 120 days
March 30, 2017	July 28, 2017	August 27, 2017
June 29, 2017	October 27, 2017	November 26, 2017

As borne out by the records, Respondent issued the letter dated July 14, 2017, denying Petitioner's administrative claim for refund covering the period

89 G.R. No. 182737, March 2, 2016.

90 In *CIR vs. San Roque Power Corporation, etseq.* (G.R. Nos. 187485, 196113 & 197156, February 12, 2013), the Supreme Court applied the equitable principle of estoppel and ruled that judicial claims filed from the issuance of BIR Ruling No. DA-489-03 on December 10, 2003 up to its reversal in *CIR vs. Aichi Forging Company of Asia, Inc.* (G.R. No. 184823) on October 6, 2010 need not wait for the lapse of the 120+30-day period.

from January to March 2015. The said letter was received by Petitioner on July 25, 2017.[91] Thus, the 30-day period to appeal to this Court, insofar as the said administrative claim is concerned, ends on August 24, 2017. Since the *Petition for Review* covering the first quarter of 2015 was filed on August 18, 2017,[92] which is within the 30-day period from the receipt of the decision denying its claim, Petitioner's judicial claim for the first quarter of 2015 was timely filed before this Court.

In the same vein, insofar as the judicial claim covering the period from April 1, 2015 to June 30, 2015 is concerned, the same was likewise timely filed, since it was also made within thirty (30) days from receipt of an undated letter on September 7, 2017, denying its claim for refund for the second quarter of 2015.[93]

Such being the case, the Court finds that Petitioner complied with the above-stated *second* requisite.

Petitioner is a VAT-registered person.

As for its compliance with the *third* requisite, Petitioner has fulfilled the same by presenting its BIR Certificate of Registration No. OCN 8RC0000019631 dated April 28, 2000 with TIN 205-933-844-000.[94]

Petitioner is engaged in zero-rated or effectively zero-rated sales during the first and second quarters of 2015.

The *fourth* and *fifth* requisites require that the taxpayer be engaged in zero-rated or effectively zero-rated sales and for zero-rated sales under Sections 106(A)(2)(a)(1), (2) and (b), and 108(B)(1) and (2), the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with BSP rules and regulations.

In its Amended Quarterly VAT Returns for the first and second quarters of taxable year 2015, Petitioner reflected total sales of Php3,920,475,507.53,

---

[91] Exhibit "P-34", Docket – Vol. 1 (CTA Case No. 9655), p. 657; Exhibit "R-4", BIR Records, p. 2139.

[92] Docket – Vol. 1 (CTA Case No. 9655), pp. 10 to 21.

[93] Par. 4, Stipulation of Facts, JSFI, Docket – Vol. 1 (CTA Case No. 9655), p. 287; and Exhibit "R-8".

[94] Exhibit "P-39", Docket – Vol. 1 (CTA Case No. 9655), p. 716.

which included zero-rated sales in the aggregate amount of Php3,869,173,319.62, as shown below:

	First Quarter (Exhibit "P-4")[95]	Second Quarter (Exhibit "P-5")[96]	Total
Vatable Sales to Private	Php 31,883,630.33	Php 19,418,557.58	Php 51,302,187.91
Zero Rated Sales	**1,849,381,880.21**	**2,019,791,439.41**	**3,869,173,319.62**
Total Sales	Php1,881,265,510.54	Php2,039,209,996.99	Php 3,920,475,507.53

Petitioner claims that during the first and second quarters of taxable year 2015, it engaged in the following sales of goods and services, which are entitled to the benefit of zero percent (0%) VAT pursuant to Sections 106(A)(2)(a) and 108(B)(2) of the NIRC of 1997, as amended:

(a) export sales of manufactured tobacco and cigarettes actually shipped to foreign territories outside the Philippines; and
(b) sale of administrative and transactional services, processes in human resources area, information services and/or information technology-related services rendered to various rendered to various non-resident foreign corporations ("NRFC") who are not engaged in business in, and are outside the Philippines when the services were rendered.

Based on the *Schedules of Zero-Rated Sale of Goods and Service* submitted by Petitioner, the breakdown of the alleged zero-rated sales of Php3,869,173,319.62 is as follows:

	First Quarter		Second Quarter		Total
	Exhibit[97]	Amount	Exhibit[98]	Amount	
Zero-Rated Sale of Goods	"P-44"	Php 1,691,732,931.42	"P-45"	Php 1,888,834,735.43	**Php3,580,567,666.85**
Zero-Rated Sale of Service	"P-46"	157,648,948.79	"P-47"	130,956,703.98	**288,605,652.77**
Total		**Php1,849,381,880.21**		**Php2,019,791,439.41**	**Php3,869,173,319.62**

a) Zero-rated sale of goods (export sales of manufactured tobacco and cigarettes) - Php3,580,567,666.85

---

[95] CTA Case No. 9655, Docket, Vol. 1, p.572.
[96] *Id.*, p. 574.
[97] Compact Disc ["CD"] (Exhibits to the Final Report on the Result of the Procedures Performed).
[98] *Id.*

With regard to Petitioner's alleged export sales of goods actually shipped to foreign territories, the pertinent provision of Section 106(A)(2)(a)(1) of the NIRC of 1997, as amended, states:

> "SEC. 106. *Value-Added Tax on Sale of Goods or Properties.* –
>
> (A) Rate and Base of Tax. – x x x
>
> (2) The following sales by VAT-registered persons shall be subject to zero percent (0%) rate:
>
> (a) Export Sales. - The term **'export sales'** means:
>
> (1) The sale and actual shipment of goods from the Philippines to a foreign country, irrespective of any shipping arrangement that may be agreed upon which may influence or determine the transfer of ownership of the goods so exported and paid for in acceptable foreign currency or its equivalent in goods or services, and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);"

Based on the foregoing, in order for an export sale to qualify as zero-rated, the following conditions must be present:

1.) the sale was made by a VAT registered person;
2.) there was sale and actual shipment of goods from the Philippines to a foreign country; and,
3.) the sale was paid for in acceptable foreign currency accounted for in accordance with the rules and regulations of the BSP.

As for the *first* condition, it is already settled that Petitioner is a VAT-registered person.[99]

Anent the *second* condition, any VAT registered person claiming VAT zero-rated direct or considered export sales must present, among others, the following documents:

1.) the sales invoice as proof of sale of goods; and,
2.) bill of lading or airway bill as proof of actual shipment of goods from the Philippines to a foreign country.

[99] Exhibit "P-39", Docket – Vol. 1 (CTA Case No. 9655), p. 716.

Corollary to the first type of document, the sales invoices (SIs) must comply with the pertinent invoicing requirements, containing all the required information under Section 113(A) and (B) of the NIRC of 1997, as amended, to wit:

> "SEC. 113. *Invoicing and Accounting Requirements for VAT-registered Persons.* —
>
> (A) *Invoicing Requirements.* — A VAT-registered person shall issue:
>
> (1) A <u>VAT invoice</u> for every sale, barter or exchange of goods or properties; and
>
> (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);
>
> (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:
>
> (a) The amount of the tax shall be shown as a separate item in the invoice or receipt;
>
> xxx xxx xxx
>
> (c) If the sale is subject to zero percent (0%) value-added tax, the term <u>**'zero-rated sale'**</u> 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
>
> (4) In the case of sales in the amount of One thousand pesos (Php1,000) or more where the sale or transfer is made to a

VAT-registered person, the name, business style, if any, address and Taxpayer Identification Number (TIN) of the purchaser, customer or client."[100]

These provisions are further implemented by Section 4.113-1(A) and (B) of Revenue Regulations ("RR") No. 16-2005, as amended, to wit:

"SEC. 4.113-1. *Invoicing Requirements.* —

(A) A VAT-registered person shall issue: —

(1) A <u>VAT invoice</u> for every sale, barter or exchange of goods or properties; and

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

Only VAT-registered persons are required to print their <u>TIN followed by the word 'VAT' in their invoice or official receipts.</u> Said documents shall be considered as a 'VAT Invoice' or 'VAT official receipt'. All purchases covered by invoices/receipts other than VAT Invoice/VAT Official Receipt shall not give rise to any input tax.

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

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

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

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

(a) The amount of the tax shall be shown as a separate item in the invoice or receipt;

xxx xxx xxx

---

[100] *Underscoring added.*

> (c) If the sale is subject to zero percent (0%) VAT, the term 'zero-rated sale' shall be written or printed prominently on the invoice or receipt;
>
> xxx xxx xxx
>
> (3) In the case of sales in the amount of One thousand pesos (Php1,000) or more where the sale or transfer is made to a VAT-registered person, the name, business style, if any, address and TIN of the purchaser, customer or client, shall be indicated in addition to the information required in (1) and (2) of this Section."[101]

In addition to the above requirements, the SIs must be duly registered with the BIR pursuant to Section 237, in relation to Section 238, both of the NIRC of 1997, as amended, which respectively provide:

> "SEC. 237. *Issuance of Receipts or Sales or Commercial Invoices.* — All persons subject to an internal revenue tax shall, for each sale or transfer of merchandise or for services rendered valued at Twenty-five pesos (P25.00) or more, issue duly registered receipts or sales or commercial invoices, prepared at least in duplicate, showing the date of transaction, quantity, unit cost and description of merchandise or nature of service xxx" *(Underscoring supplied)*
>
> "SEC. 238. *Printing of Receipts or Sales or Commercial Invoices.* — All persons who are engaged in business shall secure from the Bureau of Internal Revenue an authority to print receipts or sales or commercial invoices before a printer can print the same.
>
> No authority to print receipts or sales or commercial invoices shall be granted unless the receipts or invoices to be printed are serially numbered and shall show, among other things, the name, business style, Taxpayer Identification Number (TIN) and business address of the person or entity to use the same, and such other information that may be required by rules and regulations to be promulgated by the Secretary of Finance, upon recommendation of the Commissioner."

---

[101] *Underscoring added.*

Thus, only the export sales of goods supported by the above-stated documents shall qualify for VAT zero-rating under Section 106(A)(2)(a)(1) of the NIRC of 1997, as amended.

As confirmed from the examination by the Court-commissioned ICPA of Petitioner's *Schedule of Zero-Rated Sales of Goods*[102], Petitioner's export sales in the amounts of Php1,691,732,931.42 (or 701,584,740.38 in foreign currency) and Php1,888,834,735.43 (or 482,274,106.10 in foreign currency) for the first and second quarters of 2015, respectively, or a total of Php3,580,567,666.85 (or 1,183,858,846.48 in foreign currency), were properly supported with VAT zero-rated SIs.[103]

However, out of the said export sales of Php3,580,567,666.85 (or 1,183,858,846.48 in foreign currency), the amount of Php261,509,841.41 (or 122,737,032.22 in foreign currency), broken down below, was either not supported by Airway Bills ("ABs")/ Bills of Lading ("BLs") or the supporting ABs/BLs thereof were denied admission by the Court, *viz*.:

Name of Buyer	Sales Invoice			Sales/Receipts in Foreign Currency[104]	Peso Value of Sales[105]
	Exhibit No.	Document No.	Date[106]		
First Quarter					
Export sales without Airway Bills or Bills of Lading					
PHILIP MORRIS (THAILAND) LIMITED	"P-58-27"	9502020389	10/01/2015	2,600,000.00	3,535,399.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-27"	9502020389	10/01/2015	147,500.00	200,565.94
PHILIP MORRIS (THAILAND) LIMITED	"P-58-27"	9502020389	10/01/2015	2,452,500.00	3,334,833.64
PHILIP MORRIS (THAILAND) LIMITED	"P-58-28"	9502020390	10/01/2015	2,600,000.00	3,535,399.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-65"	9502020427	15/01/2015	1,073,100.00	1,459,168.18
PHILIP MORRIS (THAILAND) LIMITED	"P-58-65"	9502020427	15/01/2015	823,200.00	1,119,361.90
PHILIP MORRIS (THAILAND) LIMITED	"P-58-65"	9502020427	15/01/2015	14,700.00	19,988.61
PHILIP MORRIS (THAILAND) LIMITED	"P-58-66"	9502020428	15/01/2015	2,600,000.00	3,535,399.58
PHILIP MORRIS (THAILAND) LIMITED	"P-58-66"	9502020428	15/01/2015	975,000.00	1,325,774.84
PHILIP MORRIS (THAILAND) LIMITED	"P-58-66"	9502020428	15/01/2015	1,325,000.00	1,801,694.01
PHILIP MORRIS (THAILAND)	"P-58-67"	9502020429	15/01/2015	2,600,000.00	3,535,399.58

102 Exhibits "P-44" and "P-45", CD (Exhibits to the Final Report on the Result of the Procedures Performed).
103 Exhibits "P-58-1" to "P-58-650" and "P-59-1" to "P-59-793", CDs (Folders 2 to 5 - Exhibits "P-38-d" to "P-38-f").
104 Sales in Foreign currency include US Dollar and Thailand Baht.
105 The amounts were converted based on the rate used per "Schedule of Zero-Rated Sales of Goods" (Exhibits "P-44" and "P-45").
106 Expressed in "day/month/year" format.

LIMITED					
PHILIP MORRIS (THAILAND) LIMITED	"P-58-67"	9502020429	15/01/2015	2,600,000.00	3,535,399.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-67"	9502020429	15/01/2015	850,000.00	1,155,803.71
PHILIP MORRIS (THAILAND) LIMITED	"P-58-67"	9502020429	15/01/2015	150,000.00	203,965.36
PHILIP MORRIS (THAILAND) LIMITED	"P-58-67"	9502020429	15/01/2015	300,000.00	407,930.72
PHILIP MORRIS (THAILAND) LIMITED	"P-58-68"	9502020430	15/01/2015	135,800.00	184,656.64
PHILIP MORRIS (THAILAND) LIMITED	"P-58-68"	9502020430	15/01/2015	1,028,200.00	1,398,114.55
PHILIP MORRIS (THAILAND) LIMITED	"P-58-69"	9502020431	15/01/2015	659,600.00	896,903.68
PHILIP MORRIS (THAILAND) LIMITED	"P-58-70"	9502020432	15/01/2015	2,716,000.00	3,693,132.79
PHILIP MORRIS (THAILAND) LIMITED	"P-58-70"	9502020432	15/01/2015	1,086,400.00	1,477,253.11
PHILIP MORRIS (THAILAND) LIMITED	"P-58-71"	9502020433	15/01/2015	1,746,000.00	2,374,156.79
PHILIP MORRIS KOREA INC.	"P-58-101"	9502020463	24/01/2015	60,853.60	2,723,198.60
PHILIP MORRIS (THAILAND) LIMITED	"P-58-119"	9502020481	24/01/2015	2,657,760.00	3,613,939.84
PHILIP MORRIS (THAILAND) LIMITED	"P-58-119"	9502020481	24/01/2015	1,752,240.00	2,382,641.75
PHILIP MORRIS (THAILAND) LIMITED	"P-58-120"	9502020482	24/01/2015	2,600,000.00	3,535,399.58
PHILIP MORRIS (THAILAND) LIMITED	"P-58-120"	9502020482	24/01/2015	2,600,000.00	3,535,399.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-120"	9502020482	24/01/2015	1,100,000.00	1,495,745.97
PHILIP MORRIS (THAILAND) LIMITED	"P-58-120"	9502020482	24/01/2015	340,000.00	462,321.48
PHILIP MORRIS (THAILAND) LIMITED	"P-58-120"	9502020482	24/01/2015	860,000.00	1,169,401.40
TAIWAN TOBACCO & LIQUOR CORPORATION	"P-58-143"	9502020506	13/01/2015	47,387.60	2,120,595.10
TAIWAN TOBACCO & LIQUOR CORPORATION	"P-58-143"	9502020506	13/01/2015	23,693.80	1,060,297.55
PHILIP MORRIS MALAYSIA SDN. BHD	"P-58-144"	9502020507	21/01/2015	720.00	32,220.00
PHILIP MORRIS MALAYSIA SDN. BHD	"P-58-144"	9502020507	21/01/2015	182.00	8,144.50
PHILIP MORRIS MALAYSIA SDN. BHD	"P-58-144"	9502020507	21/01/2015	2,484.00	111,159.00
PHILIP MORRIS MALAYSIA SDN. BHD	"P-58-144"	9502020507	21/01/2015	1,080.00	48,330.00
PHILIP MORRIS MALAYSIA SDN. BHD	"P-58-144"	9502020507	21/01/2015	585.00	26,178.75
PHILIP MORRIS MALAYSIA SDN. BHD	"P-58-144"	9502020507	21/01/2015	1,080.00	48,330.00
PHILIP MORRIS MALAYSIA SDN. BHD	"P-58-144"	9502020507	21/01/2015	2,115.00	94,646.25
PHILIP MORRIS MALAYSIA SDN. BHD	"P-58-144"	9502020507	21/01/2015	1,226.00	54,863.50
PHILIP MORRIS (THAILAND) LIMITED	"P-58-145"	9502020508	24/01/2015	745,000.00	1,013,027.96
PHILIP MORRIS (THAILAND) LIMITED	"P-58-145"	9502020508	24/01/2015	1,855,000.00	2,522,371.62
PHILIP MORRIS (THAILAND) LIMITED	"P-58-145"	9502020508	24/01/2015	1,110,000.00	1,509,343.66

PHILIP MORRIS (THAILAND) LIMITED	"P-58-145"	9502020508	24/01/2015	1,250,000.00	1,699,711.33
PHILIP MORRIS (THAILAND) LIMITED	"P-58-145"	9502020508	24/01/2015	1,160,000.00	1,577,332.12
PHILIP MORRIS (THAILAND) LIMITED	"P-58-145"	9502020508	24/01/2015	35,000.00	47,591.92
PHILIP MORRIS (THAILAND) LIMITED	"P-58-145"	9502020508	24/01/2015	95,000.00	129,178.06
PT PHILIP MORRIS INDONESIA	"P-58-185"	9502020550	28/01/2015	3,813.60	170,658.60
PT PHILIP MORRIS INDONESIA	"P-58-185"	9502020550	28/01/2015	28,125.30	1,258,607.17
PT PHILIP MORRIS INDONESIA	"P-58-185"	9502020550	28/01/2015	12,394.20	554,640.45
PT PHILIP MORRIS INDONESIA	"P-58-186"	9502020551	28/01/2015	12,870.90	575,972.77
PT PHILIP MORRIS INDONESIA	"P-58-186"	9502020551	28/01/2015	19,068.00	853,293.00
PT PHILIP MORRIS INDONESIA	"P-58-186"	9502020551	28/01/2015	12,394.20	554,640.45
PT PHILIP MORRIS INDONESIA	"P-58-187"	9502020552	28/01/2015	7,150.50	319,984.88
PT PHILIP MORRIS INDONESIA	"P-58-187"	9502020552	28/01/2015	22,404.90	1,002,619.27
PT PHILIP MORRIS INDONESIA	"P-58-187"	9502020552	28/01/2015	14,777.70	661,302.07
PT PHILIP MORRIS INDONESIA	"P-58-188"	9502020553	28/01/2015	13,347.60	597,305.10
PT PHILIP MORRIS INDONESIA	"P-58-188"	9502020553	28/01/2015	19,068.00	853,293.00
PT PHILIP MORRIS INDONESIA	"P-58-188"	9502020553	28/01/2015	11,917.50	533,308.12
PHILIP MORRIS (THAILAND) LIMITED	"P-58-229"	9502020594	07/02/2015	3,057,600.00	4,158,968.54
PHILIP MORRIS PRODUCTS S.A.	"P-58-291"	9502020667	11/02/2015	990.00	44,262.90
PHILIP MORRIS PRODUCTS S.A.	"P-58-291"	9502020667	11/02/2015	964.00	43,100.44
PT PHILIP MORRIS INDONESIA	"P-58-338"	9502020715	18/02/2015	11,917.50	532,831.43
PT PHILIP MORRIS INDONESIA	"P-58-338"	9502020715	18/02/2015	26,695.20	1,193,542.39
PT PHILIP MORRIS INDONESIA	"P-58-338"	9502020715	18/02/2015	5,720.40	255,759.08
Philip Morris (Thailand) Limited	"P-58-342"	9502020719	25/02/2015	2,600,000.00	3,536,537.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-345"	9502020722	25/02/2015	2,357,500.00	3,206,687.70
PHILIP MORRIS (THAILAND) LIMITED	"P-58-345"	9502020722	25/02/2015	40,000.00	54,408.28
PHILIP MORRIS (THAILAND) LIMITED	"P-58-345"	9502020722	25/02/2015	2,500.00	3,400.52
TONG YANG MOOLSAN CO., LTD.	"P-58-379"	9502020756	23/02/2015	7,244,546.00	296,615.07
VINATABA PHILIP MORRIS LTD	"P-58-388"	9502020765	27/02/2015	17,616.24	787,622.09
PT PHILIP MORRIS INDONESIA	"P-58-398"	9502020775	24/02/2015	10,964.10	490,204.91
PT PHILIP MORRIS INDONESIA	"P-58-398"	9502020775	24/02/2015	33,369.00	1,491,927.99
Philip Morris Products S.A.	"P-58-417"	9502020794	05/03/2015	53,776.80	2,377,472.33
Philip Morris Products S.A.	"P-58-417"	9502020794	05/03/2015	29,000.00	1,282,090.00
Philip Morris (Thailand) Limited	"P-58-502"	9502020879	16/03/2015	2,128,000.00	2,883,201.96
Philip Morris (Thailand) Limited	"P-58-502"	9502020879	16/03/2015	672,000.00	910,484.83
Vinataba Philip Morris Ltd.(I)	"P-58-553"	9502020930	13/03/2015	30,828.00	1,362,905.88
Vinataba Philip Morris Ltd.(I)	"P-58-553"	9502020930	13/03/2015	47,269.60	2,089,789.02
Vinataba Philip Morris Ltd.(I)	"P-58-554"	9502020931	13/03/2015	76,042.40	3,361,834.51
Vinataba Philip Morris Ltd.(I)	"P-58-554"	9502020931	13/03/2015	2,055.20	90,860.39
Vinataba Philip Morris Ltd.(I)	"P-58-555"	9502020932	13/03/2015	46,242.00	2,044,358.82
Vinataba Philip Morris Ltd.(I)	"P-58-555"	9502020932	13/03/2015	31,855.60	1,408,336.08
Vinataba Philip Morris Ltd.(I)	"P-58-569"	9502020946	16/03/2015	67,648.00	2,990,718.08
Vinataba Philip Morris Ltd.(I)	"P-58-569"	9502020946	16/03/2015	12,684.00	560,759.64
Vinataba Philip Morris Ltd.(I)	"P-58-570"	9502020947	16/03/2015	50,736.00	2,243,038.56
Vinataba Philip Morris Ltd.(I)	"P-58-570"	9502020947	16/03/2015	29,596.00	1,308,439.16

Vinataba Philip Morris Ltd.(I)	"P-58-571"	9502020948	16/03/2015	8,456.00	373,839.76
Vinataba Philip Morris Ltd.(I)	"P-58-571"	9502020948	16/03/2015	54,964.00	2,429,958.44
Vinataba Philip Morris Ltd.(I)	"P-58-571"	9502020948	16/03/2015	16,912.00	747,679.52
Vinataba Philip Morris Ltd.(I)	"P-58-572"	9502020949	16/03/2015	12,684.00	560,759.64
Vinataba Philip Morris Ltd.(I)	"P-58-572"	9502020949	16/03/2015	9,513.00	420,569.73
Vinataba Philip Morris Ltd.(I)	"P-58-572"	9502020949	16/03/2015	58,135.00	2,570,148.35
Vinataba Philip Morris Ltd.(I)	"P-58-573"	9502020950	17/03/2015	12,684.00	560,759.64
Vinataba Philip Morris Ltd.(I)	"P-58-573"	9502020950	17/03/2015	67,648.00	2,990,718.08
Philip Morris Korea Inc.	"P-58-583"	9502020960	21/03/2015	60,234.40	2,662,962.82
Philip Morris Korea Inc.	"P-58-611"	9502020988	26/03/2015	19,389.00	857,187.69
Philip Morris Korea Inc.	"P-58-611"	9502020988	26/03/2015	6,744.00	298,152.24
Taiwan Tobacco & Liquor Corp.	"P-58-639"	9502021022	26/03/2015	73,210.80	3,236,649.47
Export sales with Airway Bill or Bill of Lading but were denied admission by the Court					
Philip Morris International	"P-58-646"	9502021029	26/03/2015	8,860.00	391,700.60
Philip Morris International	"P-58-646"	9502021029	26/03/2015	822.80	36,375.99
Subtotal				**66,060,112.44**	**136,834,917.18**
Second quarter					
Export sales without Airway Bills or Bills of Lading					
PHILIP MORRIS KOREA INC.	"P-59-38"	9502021071	07/04/2015	43,031.10	1,909,720.22
VINATABA PHILIP MORRIS LTD	"P-59-41"	9502021074	07/04/2015	3,986.40	176,916.43
PHILIP MORRIS KOREA INC.	"P-59-113"	9502021146	08/04/2015	1,806.09	80,154.27
PHILIP MORRIS KOREA INC.	"P-59-114"	9502021147	08/04/2015	6,832.32	303,218.36
PHILIP MORRIS KOREA INC.	"P-59-115"	9502021148	08/04/2015	1,872.00	83,079.36
PHILIP MORRIS KOREA INC.	"P-59-116"	9502021149	08/04/2015	3,193.92	141,746.17
PHILIP MORRIS KOREA INC.	"P-59-117"	9502021150	08/04/2015	5,752.32	255,287.96
PHILIP MORRIS KOREA INC.	"P-59-118"	9502021151	08/04/2015	6,887.16	305,652.16
PHILIP MORRIS KOREA INC.	"P-59-119"	9502021152	08/04/2015	1,234.00	54,764.92
PHILIP MORRIS KOREA INC.	"P-59-121"	9502021154	10/04/2015	45,175.80	2,004,902.00
PHILIP MORRIS KOREA INC.	"P-59-122"	9502021155	10/04/2015	60,234.40	2,673,202.67
TONG YANG MOOLSAN CO., LTD.	"P-59-128"	9502021161	14/04/2015	7,244,546.00	288,611.27
VINATABA PHILIP MORRIS LTD	"P-59-157"	9502021190	17/04/2015	3,986.40	176,916.43
VINATABA PHILIP MORRIS LTD	"P-59-159"	9502021191	17/04/2015	4,998.52	221,834.32
PHILIP MORRIS KOREA INC.	"P-59-159"	9502021192	17/04/2015	2,721.60	120,784.61
PT PHILIP MORRIS INDONESIA	"P-59-162"	9502021195	17/04/2015	26,484.48	1,175,381.22
PT PHILIP MORRIS INDONESIA	"P-59-192"	9502021225	22/04/2015	403.20	17,894.02
PT PHILIP MORRIS INDONESIA	"P-59-192"	9502021225	22/04/2015	671.20	29,787.85
PHILIP MORRIS KOREA INC.	"P-59-223"	9502021256	22/04/2015	5,752.32	255,287.96
PHILIP MORRIS KOREA INC.	"P-59-224"	9502021257	22/04/2015	1,806.09	80,154.27
PHILIP MORRIS KOREA INC.	"P-59-225"	9502021258	22/04/2015	4,357.44	193,383.19
PHILIP MORRIS KOREA INC.	"P-59-226"	9502021259	22/04/2015	1,872.00	83,079.36
PHILIP MORRIS KOREA INC.	"P-59-227"	9502021260	22/04/2015	3,147.08	139,667.41
PT PHILIP MORRIS INDONESIA	"P-59-235"	9502021268	25/04/2015	7,795.92	345,982.93
PT PHILIP MORRIS INDONESIA	"P-59-237"	9502021270	27/04/2015	4,680.72	207,730.35
PHILIP MORRIS KOREA INC.	"P-59-291"	9502021324	29/04/2015	3,976.00	176,454.88
PHILIP MORRIS KOREA INC.	"P-59-291"	9502021324	29/04/2015	22,436.00	995,709.68
PHILIP MORRIS KOREA INC.	"P-59-294"	9502021327	29/04/2015	5,833.92	258,909.37
PHILIP MORRIS KOREA INC.	"P-59-295"	9502021328	29/04/2015	2,758.56	122,424.89
PHILIP MORRIS KOREA INC.	"P-59-296"	9502021329	29/04/2015	2,832.48	125,705.46

PHILIP MORRIS (THAILAND) LIMITED	"P-59-297"	9502021330	29/04/2015	448,000.00	609,323.94
PHILIP MORRIS (THAILAND) LIMITED	"P-59-297"	9502021330	29/04/2015	552,000.00	750,774.13
PHILIP MORRIS KOREA INC.	"P-59-298"	9502021331	29/04/2015	1,121.00	49,749.98
PHILIP MORRIS KOREA INC.	"P-59-299"	9502021332	29/04/2015	6,887.16	305,652.16
PHILIP MORRIS KOREA INC.	"P-59-300"	9502021333	29/04/2015	2,042.64	90,652.36
PHILIP MORRIS (THAILAND) LIMITED	"P-59-301"	9502021334	29/04/2015	244,440.00	332,462.37
PHILIP MORRIS (THAILAND) LIMITED	"P-59-301"	9502021334	29/04/2015	531,560.00	722,973.73
PHILIP MORRIS (THAILAND) LIMITED	"P-59-302"	9502021335	29/04/2015	151,320.00	205,810.04
PHILIP MORRIS (THAILAND) LIMITED	"P-59-302"	9502021335	29/04/2015	1,012,680.00	1,377,344.11
PHILIP MORRIS KOREA INC.	"P-59-303"	9502021336	29/04/2015	2,838.20	125,959.32
PHILIP MORRIS KOREA INC.	"P-59-303"	9502021336	29/04/2015	10,735.80	476,454.80
PHILIP MORRIS (THAILAND) LIMITED	"P-59-304"	9502021337	29/04/2015	330,000.00	448,832.36
PHILIP MORRIS (THAILAND) LIMITED	"P-59-305"	9502021338	29/04/2015	58,200.00	79,157.71
PHILIP MORRIS (THAILAND) LIMITED	"P-59-305"	9502021338	29/04/2015	329,800.00	448,560.34
PT PHILIP MORRIS INDONESIA	"P-59-327"	9502021360	29/04/2015	26,484.48	1,175,381.22
PT PHILIP MORRIS INDONESIA	"P-59-342"	9502021375	29/04/2015	2,261.60	100,369.81
PT PHILIP MORRIS INDONESIA	"P-59-343"	9502021376	29/04/2015	1,342.40	59,575.71
PHILIP MORRIS KOREA INC.	"P-59-350"	9502021383	06/05/2015	11,846.40	527,401.73
PHILIP MORRIS KOREA INC.	"P-59-351"	9502021384	06/05/2015	8,763.30	390,142.12
PHILIP MORRIS KOREA INC.	"P-59-357"	9502021390	04/05/2015	4,164.30	185,394.63
PHILIP MORRIS KOREA INC.	"P-59-357"	9502021390	04/05/2015	11,104.80	494,385.70
PHILIP MORRIS KOREA INC.	"P-59-357"	9502021390	04/05/2015	27,762.00	1,235,964.24
TAIWAN TOBACCO & LIQUOR CORPORATION	"P-59-371"	9502021404	06/05/2015	3,186.24	141,851.40
TAIWAN TOBACCO & LIQUOR CORPORATION	"P-59-372"	9502021405	06/05/2015	2,094.57	93,250.26
PHILIP MORRIS KOREA INC.	"P-59-395"	9502021428	11/05/2015	5,208.96	231,902.90
PHILIP MORRIS KOREA INC.	"P-59-396"	9502021429	11/05/2015	2,690.40	119,776.61
PHILIP MORRIS (THAILAND) LIMITED	"P-59-404"	9502021437	11/05/2015	128,040.00	175,287.23
PHILIP MORRIS (THAILAND) LIMITED	"P-59-404"	9502021437	11/05/2015	259,960.00	355,886.20
PHILIP MORRIS KOREA INC.	"P-59-441"	9502021474	15/05/2015	23,692.80	1,054,803.46
PHILIP MORRIS KOREA INC.	"P-59-442"	9502021475	15/05/2015	8,763.30	390,142.12
PHILIP MORRIS KOREA INC.	"P-59-443"	9502021476	15/05/2015	2,721.60	121,165.63
PHILIP MORRIS KOREA INC.	"P-59-444"	9502021477	15/05/2015	2,832.48	126,102.01
PHILIP MORRIS KOREA INC.	"P-59-445"	9502021478	15/05/2015	6,832.32	304,174.89
PHILIP MORRIS KOREA INC.	"P-59-446"	9502021479	15/05/2015	3,193.92	142,193.32
PHILIP MORRIS KOREA INC.	"P-59-447"	9502021480	15/05/2015	5,833.92	259,726.12
PHILIP MORRIS KOREA INC.	"P-59-448"	9502021481	15/05/2015	1,213.10	54,007.21
PT PHILIP MORRIS INDONESIA	"P-59-470"	9502021503	16/05/2015	26,484.48	1,179,089.05
VINATABA PHILIP MORRIS LTD	"P-59-488"	9502021521	22/05/2015	5,315.20	236,632.70
VINATABA PHILIP MORRIS LTD	"P-59-489"	9502021522	22/05/2015	3,986.40	177,474.53
PHILIP MORRIS KOREA INC.	"P-59-499"	9502021532	22/05/2015	932.40	41,510.45
PHILIP MORRIS KOREA INC.	"P-59-499"	9502021532	22/05/2015	15,384.60	684,922.39

PHILIP MORRIS KOREA INC.	"P-59-499"	9502021532	22/05/2015	27,039.60	1,203,802.99
PHILIP MORRIS KOREA INC.	"P-59-502"	9502021535	22/05/2015	8,430.00	375,303.60
PHILIP MORRIS KOREA INC.	"P-59-502"	9502021535	22/05/2015	17,703.00	788,137.56
PHILIP MORRIS KOREA INC.	"P-59-508"	9502021541	22/05/2015	6,480.96	288,532.34
PHILIP MORRIS KOREA INC.	"P-59-509"	9502021542	22/05/2015	5,752.32	256,093.29
PHILIP MORRIS KOREA INC.	"P-59-510"	9502021543	22/05/2015	2,832.48	126,102.01
PHILIP MORRIS KOREA INC.	"P-59-511"	9502021544	22/05/2015	5,833.92	259,726.12
PT PHILIP MORRIS INDONESIA	"P-59-524"	9502021557	22/05/2015	2,261.60	100,686.43
PT PHILIP MORRIS INDONESIA	"P-59-525"	9502021558	22/05/2015	7,795.92	347,074.36
PHILIP MORRIS (THAILAND) LIMITED	"P-59-536"	9502021569	27/05/2015	1,164,000.00	1,593,520.30
PHILIP MORRIS (THAILAND) LIMITED	"P-59-536"	9502021569	27/05/2015	1,474,400.00	2,018,459.04
PHILIP MORRIS (THAILAND) LIMITED	"P-59-537"	9502021570	27/05/2015	1,084,000.00	1,484,000.00
PHILIP MORRIS (THAILAND) LIMITED	"P-59-537"	9502021570	27/05/2015	1,716,000.00	2,349,210.33
PT PHILIP MORRIS INDONESIA	"P-59-556"	9502021589	28/05/2015	18,227.52	811,489.19
PHILIP MORRIS KOREA INC.	"P-59-566"	9502021599	27/05/2015	8,763.30	390,142.12
PHILIP MORRIS KOREA INC.	"P-59-567"	9502021600	27/05/2015	3,906.72	173,927.17
PT PHILIP MORRIS INDONESIA	"P-59-569"	9502021602	28/05/2015	3,056.16	136,060.24
VINATABA PHILIP MORRIS LTD	"P-59-578"	9502021611	28/05/2015	15,945.60	709,898.11
PHILIP MORRIS (THAILAND) LIMITED	"P-59-597"	9502021620	03/06/2015	75,000.00	100,625.19
PHILIP MORRIS (THAILAND) LIMITED	"P-59-597"	9502021620	03/06/2015	87,500.00	117,396.05
PHILIP MORRIS (THAILAND) LIMITED	"P-59-597"	9502021620	03/06/2015	112,500.00	150,937.78
PHILIP MORRIS (THAILAND) LIMITED	"P-59-597"	9502021620	03/06/2015	167,500.00	224,729.60
PHILIP MORRIS (THAILAND) LIMITED	"P-59-597"	9502021620	03/06/2015	2,432,500.00	3,263,610.27
PHILIP MORRIS KOREA INC.	"P-59-603"	9502021636	03/06/2015	2,690.40	119,803.51
PHILIP MORRIS KOREA INC.	"P-59-604"	9502021637	03/06/2015	6,887.16	306,685.23
PHILIP MORRIS KOREA INC.	"P-59-605"	9502021638	03/06/2015	5,833.92	259,784.46
PHILIP MORRIS KOREA INC.	"P-59-606"	9502021639	03/06/2015	2,832.48	126,130.33
PHILIP MORRIS KOREA INC.	"P-59-610"	9502021643	05/06/2015	8,763.30	390,229.75
PHILIP MORRIS KOREA INC.	"P-59-618"	9502021652	08/06/2015	3,240.48	144,298.57
PHILIP MORRIS (THAILAND) LIMITED	"P-59-642"	9502021676	12/06/2015	94,080.00	126,224.24
PHILIP MORRIS (THAILAND) LIMITED	"P-59-642"	9502021676	12/06/2015	138,180.00	185,391.85
PHILIP MORRIS (THAILAND) LIMITED	"P-59-642"	9502021676	12/06/2015	388,080.00	520,674.97
PHILIP MORRIS (THAILAND) LIMITED	"P-59-648"	9502021682	12/06/2015	37,500.00	50,312.59
PHILIP MORRIS (THAILAND) LIMITED	"P-59-648"	9502021682	12/06/2015	75,000.00	100,625.19
PHILIP MORRIS (THAILAND) LIMITED	"P-59-648"	9502021682	12/06/2015	75,000.00	100,625.19
PHILIP MORRIS (THAILAND) LIMITED	"P-59-648"	9502021682	12/06/2015	92,500.00	124,104.40
PHILIP MORRIS (THAILAND) LIMITED	"P-59-648"	9502021682	12/06/2015	507,500.00	680,897.11
PHILIP MORRIS (THAILAND) LIMITED	"P-59-648"	9502021682	12/06/2015	537,500.00	721,147.18
PHILIP MORRIS (THAILAND)	"P-59-648"	9502021682	12/06/2015	1,050,000.00	1,408,752.64

LIMITED					
PHILIP MORRIS (THAILAND) LIMITED	"P-59-648"	9502021682	12/06/2015	1,055,000.00	1,415,460.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-648"	9502021682	12/06/2015	1,470,000.00	1,972,253.69
PHILIP MORRIS (THAILAND) LIMITED	"P-59-648"	9502021682	12/06/2015	2,600,000.00	3,488,339.86
PHILIP MORRIS KOREA INC.	"P-59-649"	9502021683	08/06/2015	4,060.00	180,791.80
PHILIP MORRIS KOREA INC.	"P-59-649"	9502021683	08/06/2015	26,390.00	1,175,146.70
PHILIP MORRIS KOREA INC.	"P-59-649"	9502021683	08/06/2015	63,945.00	2,847,470.85
PHILIP MORRIS (THAILAND) LIMITED	"P-59-650"	9502021684	12/06/2015	23,280.00	31,234.06
PHILIP MORRIS (THAILAND) LIMITED	"P-59-650"	9502021684	12/06/2015	54,320.00	72,879.47
PHILIP MORRIS (THAILAND) LIMITED	"P-59-650"	9502021684	12/06/2015	667,360.00	895,376.34
PHILIP MORRIS (THAILAND) LIMITED	"P-59-650"	9502021684	12/06/2015	1,815,840.00	2,436,256.56
PHILIP MORRIS (THAILAND) LIMITED	"P-59-650"	9502021684	12/06/2015	2,095,200.00	2,811,065.26
PHILIP MORRIS (THAILAND) LIMITED	"P-59-651"	9502021685	12/06/2015	77,600.00	104,113.53
PHILIP MORRIS (THAILAND) LIMITED	"P-59-651"	9502021685	12/06/2015	271,600.00	364,397.35
PHILIP MORRIS (THAILAND) LIMITED	"P-59-651"	9502021685	12/06/2015	388,000.00	520,567.64
PHILIP MORRIS KOREA INC.	"P-59-652"	9502021688	10/06/2015	6,387.84	284,450.52
PHILIP MORRIS KOREA INC.	"P-59-653"	9502021689	10/06/2015	3,240.48	144,298.57
PHILIP MORRIS KOREA INC.	"P-59-654"	9502021690	10/06/2015	2,832.48	126,130.33
PHILIP MORRIS (THAILAND) LIMITED	"P-59-655"	9502021691	12/06/2015	7,760.00	10,411.35
PHILIP MORRIS (THAILAND) LIMITED	"P-59-656"	9502021692	12/06/2015	292,000.00	391,767.40
PHILIP MORRIS (THAILAND) LIMITED	"P-59-656"	9502021692	12/06/2015	364,000.00	488,367.58
PHILIP MORRIS (THAILAND) LIMITED	"P-59-656"	9502021692	12/06/2015	2,544,000.00	3,413,206.39
PHILIP MORRIS (THAILAND) LIMITED	"P-59-657"	9502021693	12/06/2015	42,900.00	57,557.61
PHILIP MORRIS (THAILAND) LIMITED	"P-59-659"	9502021694	12/06/2015	578,120.00	775,645.78
PHILIP MORRIS (THAILAND) LIMITED	"P-59-659"	9502021695	12/06/2015	16,500.00	22,137.54
PHILIP MORRIS (THAILAND) LIMITED	"P-59-659"	9502021695	12/06/2015	326,700.00	438,323.32
PHILIP MORRIS (THAILAND) LIMITED	"P-59-660"	9502021696	12/06/2015	42,500.00	57,020.94
PHILIP MORRIS (THAILAND) LIMITED	"P-59-660"	9502021696	12/06/2015	130,000.00	174,416.99
PHILIP MORRIS (THAILAND) LIMITED	"P-59-660"	9502021696	12/06/2015	177,500.00	238,146.28
PHILIP MORRIS (THAILAND) LIMITED	"P-59-660"	9502021696	12/06/2015	297,500.00	399,146.58
PHILIP MORRIS (THAILAND) LIMITED	"P-59-660"	9502021696	12/06/2015	1,652,500.00	2,217,108.32
PHILIP MORRIS (THAILAND) LIMITED	"P-59-661"	9502021697	12/06/2015	147,000.00	197,225.37
PHILIP MORRIS (THAILAND) LIMITED	"P-59-663"	9502021699	12/06/2015	42,500.00	57,020.94
PHILIP MORRIS (THAILAND) LIMITED	"P-59-663"	9502021699	12/06/2015	380,000.00	509,834.29

PHILIP MORRIS (THAILAND) LIMITED	"P-59-663"	9502021699	12/06/2015	720,000.00	966,001.81
PHILIP MORRIS (THAILAND) LIMITED	"P-59-663"	9502021699	12/06/2015	900,000.00	1,207,502.26
PHILIP MORRIS (THAILAND) LIMITED	"P-59-663"	9502021699	12/06/2015	1,500,000.00	2,012,503.77
PHILIP MORRIS (THAILAND) LIMITED	"P-59-663"	9502021699	12/06/2015	1,657,500.00	2,223,816.65
PHILIP MORRIS (THAILAND) LIMITED	"P-59-663"	9502021699	12/06/2015	2,600,000.00	3,488,339.86
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-664"	9502021700	08/06/2015	327.60	14,588.03
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-664"	9502021700	08/06/2015	900.00	40,077.00
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-664"	9502021700	08/06/2015	1,366.00	60,827.98
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-664"	9502021700	08/06/2015	2,772.00	123,437.16
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-664"	9502021700	08/06/2015	4,140.00	184,354.20
PHILIP MORRIS KOREA INC.	"P-59-677"	9502021713	12/06/2015	8,763.30	390,229.75
PHILIP MORRIS KOREA INC.	"P-59-689"	9502021725	16/06/2015	12,375.00	551,058.75
PHILIP MORRIS KOREA INC.	"P-59-689"	9502021725	16/06/2015	13,200.00	587,796.00
PHILIP MORRIS KOREA INC.	"P-59-690"	9502021726	16/06/2015	12,375.00	551,058.75
PHILIP MORRIS KOREA INC.	"P-59-690"	9502021726	16/06/2015	13,200.00	587,796.00
PHILIP MORRIS KOREA INC.	"P-59-714"	9502021750	19/06/2015	97,489.92	4,341,226.14
VINATABA PHILIP MORRIS LTD	"P-59-715"	9502021751	17/06/2015	460.39	20,501.17
VINATABA PHILIP MORRIS LTD	"P-59-716"	9502021752	17/06/2015	4,998.52	222,584.10
PHILIP MORRIS KOREA INC.	"P-59-717"	9502021753	17/06/2015	2,876.16	128,075.40
PHILIP MORRIS KOREA INC.	"P-59-718"	9502021754	17/06/2015	6,387.84	284,450.52
PT PHILIP MORRIS INDONESIA	"P-59-722"	9502021758	18/06/2015	26,484.48	1,179,353.89
PT PHILIP MORRIS INDONESIA	"P-59-727"	9502021763	17/06/2015	4,680.72	208,432.46
PT PHILIP MORRIS INDONESIA	"P-59-730"	9502021766	18/06/2015	18,227.52	811,671.47
PHILIP MORRIS (THAILAND) LIMITED	"P-59-740"	9502021778	25/06/2015	380,000.00	509,834.29
PHILIP MORRIS (THAILAND) LIMITED	"P-59-740"	9502021778	25/06/2015	2,220,000.00	2,978,505.57
PHILIP MORRIS (THAILAND) LIMITED	"P-59-740"	9502021778	25/06/2015	2,600,000.00	3,488,339.86
PHILIP MORRIS (THAILAND) LIMITED	"P-59-740"	9502021778	25/06/2015	2,600,000.00	3,488,339.86
DHAKA TOBACCO INDUSTRIES	"P-59-741"	9502021779	24/06/2015	3,364.44	149,818.51
DHAKA TOBACCO INDUSTRIES	"P-59-741"	9502021779	24/06/2015	3,402.60	151,517.78
DHAKA TOBACCO INDUSTRIES	"P-59-741"	9502021779	24/06/2015	3,434.40	152,933.83
DHAKA TOBACCO INDUSTRIES	"P-59-741"	9502021779	24/06/2015	3,453.48	153,783.47
DHAKA TOBACCO INDUSTRIES	"P-59-741"	9502021779	24/06/2015	3,517.08	156,615.57
DHAKA TOBACCO INDUSTRIES	"P-59-741"	9502021779	24/06/2015	3,523.44	156,898.78
DHAKA TOBACCO INDUSTRIES	"P-59-741"	9502021779	24/06/2015	3,542.52	157,748.42
DHAKA TOBACCO INDUSTRIES	"P-59-741"	9502021779	24/06/2015	3,548.88	158,031.63
DHAKA TOBACCO INDUSTRIES	"P-59-741"	9502021779	24/06/2015	3,567.96	158,881.26
DHAKA TOBACCO INDUSTRIES	"P-59-741"	9502021779	24/06/2015	3,580.68	159,447.68
DHAKA TOBACCO INDUSTRIES	"P-59-741"	9502021779	24/06/2015	3,580.68	159,447.68
DHAKA TOBACCO INDUSTRIES	"P-59-741"	9502021779	24/06/2015	10,277.76	457,668.65
DHAKA TOBACCO INDUSTRIES	"P-59-742"	9502021780	24/06/2015	137.30	6,113.97
DHAKA TOBACCO INDUSTRIES	"P-59-742"	9502021780	24/06/2015	2,171.00	96,674.63

DHAKA TOBACCO INDUSTRIES	"P-59-742"	9502021780	24/06/2015	2,827.44	125,905.90
DHAKA TOBACCO INDUSTRIES	"P-59-742"	9502021780	24/06/2015	2,975.76	132,510.60
DHAKA TOBACCO INDUSTRIES	"P-59-742"	9502021780	24/06/2015	3,454.80	153,842.24
DHAKA TOBACCO INDUSTRIES	"P-59-742"	9502021780	24/06/2015	5,083.68	226,376.27
DHAKA TOBACCO INDUSTRIES	"P-59-742"	9502021780	24/06/2015	5,820.00	259,164.60
PHILIP MORRIS KOREA INC.	"P-59-755"	9502021793	23/06/2015	46,090.80	2,052,423.32
GODFREY PHILLIPS INDIA, LTD	"P-59-765"	9502021803	25/06/2015	4,177.92	186,042.78
PHILIP MORRIS KOREA INC.	"P-59-766"	9502021804	26/06/2015	8,763.30	390,229.75
PT PHILIP MORRIS INDONESIA	"P-59-775"	9502021813	25/06/2015	2,013.60	89,665.61
PHILIP MORRIS KOREA INC.	"P-59-784"	9502021822	25/06/2015	2,042.64	90,958.76
PHILIP MORRIS KOREA INC.	"P-59-785"	9502021823	25/06/2015	4,357.44	194,036.80
PHILIP MORRIS KOREA INC.	"P-59-786	9502021824	12/06/2015	24,258.88	1,080,247.93
VINATABA PHILIP MORRIS LTD	"P-59-787"	9502021825	23/06/2015	75,544.00	3,363,974.32
VINATABA PHILIP MORRIS LTD	"P-59-788"	9502021826	23/06/2015	75,544.00	3,363,974.32
Subtotal				**56,676,919.78**	**124,674,924.23**
Total				**122,737,032.22**	**261,509,841.41**

Consequently, Petitioner complied with the *second* condition but only in as much as Php3,319,057,825.44 (or 1,061,121,814.26 in foreign currency), computed as follows:

	First Quarter		**Second Quarter**		**Total**	
	****Sales in Foreign Currency**	***Peso Value of Sales**	****Sales in Foreign Currency**	***Peso Value of Sales**	****Sales in Foreign Currency**	***Peso Value of Sales**
Export sales with sales invoices	701,584,740.38	1,691,732,931.42	482,274,106.10	1,888,834,735.43	1,183,858,846.48	3,580,567,666.85
Less: Export sales without ABs/BLs or with denied exhibits for ABs/BLs	66,060,112.44	136,834,917.18	56,676,919.78	124,674,924.23	122,737,032.22	261,509,841.41
Export sales substantiated with SIs and ABs/BLs	**635,524,627.94**	**1,554,898,014.24**	**425,597,186.32**	**1,764,159,811.20**	**1,061,121,814.26**	**3,319,057,825.44**

** The amounts were converted based on the rate used per "Schedule of Zero-Rated Sales of Goods" (Exhibits "P-44" and "P-45").*
***Sales in Foreign currency include US Dollar and Thailand Baht.*

As for the *third* condition, and in relation to the *fifth* requisite, Petitioner presented the *Certifications of Inward Remittances*[107] issued by Citibank N.A. purportedly showing the payments for its export sales in acceptable foreign currency accounted for in accordance with the rules and regulations of the BSP.

However, a scrutiny of the amounts shown in the schedule of zero-rated sale of goods *vis-à-vis* the amounts reflected in the certificates of inward remittances reveals that out of the properly substantiated export sales of Php3,319,057,825.44 (or 1,061,121,814.26 in foreign currency), the amount of Php2,485,672,888.17 (or 1,049,654,029.73 in foreign currency), as detailed hereunder, cannot be traced to the inward remittances per bank certifications or has no proof of payment in acceptable foreign currency accounted for in accordance with rules and regulations of the BSP:

---

[107] Exhibits "P-57" to "P-57-49", ICPA Report Binder (Exhibit "P-38-b"), pp. 289 to 338.

Name of Buyer	SI (Exhibit No.)	AB/BL Exhibit No.	Sales/Receipts in Foreign Currency[108]	Peso Value of Sales
First Quarter				
Export sales with AB/BLs but were not traced to certifications of inward remittances				
PHILIP MORRIS KOREA INC.	"P-58-2"	"P-60-2"	25,228.00	1,128,953.00
PHILIP MORRIS KOREA INC.	"P-58-2"	"P-60-2"	18,564.00	830,739.00
PHILIP MORRIS KOREA INC.	"P-58-2"	"P-60-2"	476.00	21,301.00
PHILIP MORRIS KOREA INC.	"P-58-3"	"P-60-3"	2,856.00	127,806.00
PHILIP MORRIS KOREA INC.	"P-58-3"	"P-60-3"	41,412.00	1,853,187.00
PHILIP MORRIS KOREA INC.	"P-58-4"	"P-60-4"	44,268.00	1,980,993.00
PHILIP MORRIS KOREA INC.	"P-58-5"	"P-60-5"	952.00	42,602.00
PHILIP MORRIS KOREA INC.	"P-58-5"	"P-60-5"	29,512.00	1,320,662.00
PHILIP MORRIS KOREA INC.	"P-58-5"	"P-60-5"	13,804.00	617,729.00
PHILIP MORRIS KOREA INC.	"P-58-14"	"P-60-14"	30,426.80	1,361,599.30
PHILIP MORRIS KOREA INC.	"P-58-14"	"P-60-14"	30,426.80	1,361,599.30
PHILIP MORRIS KOREA INC.	"P-58-15"	"P-60-15"	18,256.08	816,959.58
PHILIP MORRIS KOREA INC.	"P-58-15"	"P-60-15"	42,597.52	1,906,239.02
PHILIP MORRIS KOREA INC.	"P-58-16"	"P-60-16"	36,512.16	1,633,919.16
PHILIP MORRIS KOREA INC.	"P-58-16"	"P-60-16"	24,341.44	1,089,279.44
PHILIP MORRIS (THAILAND) LIMITED	"P-58-17"	"P-60-17"	276,360.00	375,785.78
PHILIP MORRIS (THAILAND) LIMITED	"P-58-17"	"P-60-17"	235,200.00	319,817.68
PHILIP MORRIS (THAILAND) LIMITED	"P-58-18"	"P-60-17"	1,176,000.00	1,599,088.42
PHILIP MORRIS (THAILAND) LIMITED	"P-58-19"	"P-60-17"	825,000.00	1,121,809.49
PHILIP MORRIS (THAILAND) LIMITED	"P-58-19"	"P-60-17"	1,775,000.00	2,413,590.09
PHILIP MORRIS (THAILAND) LIMITED	"P-58-19"	"P-60-17"	2,600,000.00	3,535,399.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-19"	"P-60-17"	90,000.00	122,379.22
PHILIP MORRIS (THAILAND) LIMITED	"P-58-19"	"P-60-17"	600,000.00	815,861.44
PHILIP MORRIS (THAILAND) LIMITED	"P-58-19"	"P-60-17"	1,500,000.00	2,039,653.60
PHILIP MORRIS (THAILAND) LIMITED	"P-58-19"	"P-60-17"	660,000.00	897,447.58
PHILIP MORRIS (THAILAND) LIMITED	"P-58-20"	"P-60-17"	380,000.00	516,712.26
PHILIP MORRIS (THAILAND) LIMITED	"P-58-20"	"P-60-17"	1,220,000.00	1,658,918.26
PHILIP MORRIS (THAILAND) LIMITED	"P-58-20"	"P-60-17"	1,100,000.00	1,495,745.97
PHILIP MORRIS (THAILAND) LIMITED	"P-58-20"	"P-60-17"	75,000.00	101,982.68
PHILIP MORRIS (THAILAND) LIMITED	"P-58-20"	"P-60-17"	50,000.00	67,988.45
PHILIP MORRIS (THAILAND) LIMITED	"P-58-20"	"P-60-17"	182,500.00	248,157.85
PHILIP MORRIS (THAILAND) LIMITED	"P-58-20"	"P-60-17"	335,000.00	455,522.64
PHILIP MORRIS (THAILAND) LIMITED	"P-58-20"	"P-60-17"	122,500.00	166,571.71
PHILIP MORRIS (THAILAND) LIMITED	"P-58-20"	"P-60-17"	32,500.00	44,192.49
PHILIP MORRIS (THAILAND) LIMITED	"P-58-20"	"P-60-17"	7,500.00	10,198.27
PHILIP MORRIS (THAILAND) LIMITED	"P-58-20"	"P-60-17"	20,000.00	27,195.38
PHILIP MORRIS (THAILAND) LIMITED	"P-58-21"	"P-60-17"	2,024,000.00	2,752,172.59
PHILIP MORRIS (THAILAND) LIMITED	"P-58-21"	"P-60-17"	776,000.00	1,055,180.80
PHILIP MORRIS (THAILAND) LIMITED	"P-58-22"	"P-60-17"	429,000.00	583,340.92
PHILIP MORRIS (THAILAND) LIMITED	"P-58-22"	"P-60-17"	1,023,000.00	1,391,043.76
PHILIP MORRIS (THAILAND) LIMITED	"P-58-22"	"P-60-17"	198,000.00	269,234.28
PHILIP MORRIS (THAILAND) LIMITED	"P-58-23"	"P-60-17"	69,300.00	94,231.99
PHILIP MORRIS (THAILAND) LIMITED	"P-58-23"	"P-60-17"	224,400.00	305,132.18
PHILIP MORRIS (THAILAND) LIMITED	"P-58-23"	"P-60-17"	36,300.00	49,359.62

[108] Sales in Foreign currency include US Dollar and Thailand Baht.

PHILIP MORRIS (THAILAND) LIMITED	"P-58-24"	"P-60-18"	2,600,000.00	3,535,399.58
PHILIP MORRIS (THAILAND) LIMITED	"P-58-24"	"P-60-18"	1,027,500.00	1,397,162.72
PHILIP MORRIS (THAILAND) LIMITED	"P-58-24"	"P-60-18"	622,500.00	846,456.24
PHILIP MORRIS (THAILAND) LIMITED	"P-58-25"	"P-60-18"	1,520,000.00	2,066,848.98
PHILIP MORRIS (THAILAND) LIMITED	"P-58-25"	"P-60-18"	280,000.00	380,735.34
PHILIP MORRIS (THAILAND) LIMITED	"P-58-25"	"P-60-18"	1,384,000.00	1,881,920.39
PHILIP MORRIS (THAILAND) LIMITED	"P-58-25"	"P-60-18"	816,000.00	1,109,571.56
PHILIP MORRIS (THAILAND) LIMITED	"P-58-26"	"P-60-19"	2,000,000.00	2,719,538.13
PHILIP MORRIS KOREA INC.	"P-58-29"	"P-60-20"	60,234.40	2,695,489.40
PHILIP MORRIS KOREA INC.	"P-58-30"	"P-60-21"	60,234.40	2,695,489.40
PHILIP MORRIS KOREA INC.	"P-58-31"	"P-60-22"	60,234.40	2,695,489.40
PHILIP MORRIS KOREA INC.	"P-58-32"	"P-60-23"	60,234.40	2,695,489.40
PHILIP MORRIS KOREA INC.	"P-58-33"	"P-60-24"	30,031.20	1,343,896.20
PHILIP MORRIS KOREA INC.	"P-58-34"	"P-60-25"	3,042.68	136,159.93
PHILIP MORRIS KOREA INC.	"P-58-34"	"P-60-25"	57,810.92	2,587,038.67
PHILIP MORRIS KOREA INC.	"P-58-35"	"P-60-26"	1,116.00	49,941.00
PHILIP MORRIS KOREA INC.	"P-58-35"	"P-60-26"	875.55	39,180.86
PHILIP MORRIS KOREA INC.	"P-58-36"	"P-60-27"	18,256.08	816,959.58
PHILIP MORRIS KOREA INC.	"P-58-36"	"P-60-27"	6,610.64	295,826.14
PHILIP MORRIS KOREA INC.	"P-58-37"	"P-60-28"	5,545.40	248,156.65
PHILIP MORRIS KOREA INC.	"P-58-37"	"P-60-28"	4,494.49	201,128.43
PHILIP MORRIS KOREA INC.	"P-58-38"	"P-60-29"	17,136.00	766,836.00
PHILIP MORRIS KOREA INC.	"P-58-38"	"P-60-29"	2,380.00	106,505.00
PHILIP MORRIS KOREA INC.	"P-58-38"	"P-60-29"	24,752.00	1,107,652.00
PHILIP MORRIS KOREA INC.	"P-58-39"	"P-60-30"	11,424.00	511,224.00
PHILIP MORRIS KOREA INC.	"P-58-39"	"P-60-30"	13,804.00	617,729.00
PHILIP MORRIS KOREA INC.	"P-58-39"	"P-60-30"	19,040.00	852,040.00
PHILIP MORRIS KOREA INC.	"P-58-40"	"P-60-31"	44,268.00	1,980,993.00
PHILIP MORRIS KOREA INC.	"P-58-41"	"P-60-32"	9,996.00	447,321.00
PHILIP MORRIS KOREA INC.	"P-58-41"	"P-60-32"	34,272.00	1,533,672.00
PHILIP MORRIS KOREA INC.	"P-58-42"	"P-60-33"	24,447.00	1,094,003.25
PHILIP MORRIS KOREA INC.	"P-58-42"	"P-60-33"	1,686.00	75,448.50
PHILIP MORRIS KOREA INC.	"P-58-43"	"P-60-34"	26,133.00	1,169,451.75
PHILIP MORRIS KOREA INC.	"P-58-44"	"P-60-35"	4,561.20	204,113.70
PHILIP MORRIS KOREA INC.	"P-58-44"	"P-60-35"	42,571.20	1,905,061.20
PHILIP MORRIS KOREA INC.	"P-58-45"	"P-60-36"	506.80	22,679.30
PHILIP MORRIS KOREA INC.	"P-58-45"	"P-60-36"	12,163.20	544,303.20
PHILIP MORRIS KOREA INC.	"P-58-45"	"P-60-36"	34,462.40	1,542,192.40
PHILIP MORRIS KOREA INC.	"P-58-46"	"P-60-37"	47,132.40	2,109,174.90
PHILIP MORRIS KOREA INC.	"P-58-47"	"P-60-38"	26,412.00	1,181,937.00
PHILIP MORRIS KOREA INC.	"P-58-48"	"P-60-39"	1,988.00	88,963.00
PHILIP MORRIS KOREA INC.	"P-58-48"	"P-60-39"	24,424.00	1,092,974.00
PHILIP MORRIS KOREA INC.	"P-58-61"	"P-60-52"	32,404.80	1,450,114.80
PHILIP MORRIS KOREA INC.	"P-58-62"	"P-60-53"	2,455.20	109,870.20
PHILIP MORRIS KOREA INC.	"P-58-63"	"P-60-54"	5,923.20	265,063.20
PHILIP MORRIS KOREA INC.	"P-58-64"	"P-60-55"	1,803.78	80,719.15
PHILIP MORRIS (THAILAND) LIMITED	"P-58-72"	"P-60-56"	222,500.00	302,548.61
PHILIP MORRIS (THAILAND) LIMITED	"P-58-72"	"P-60-56"	1,107,500.00	1,505,944.24
PHILIP MORRIS (THAILAND) LIMITED	"P-58-72"	"P-60-56"	82,500.00	112,180.95

PHILIP MORRIS (THAILAND) LIMITED	"P-58-72"	"P-60-56"	597,500.00	812,462.02
PHILIP MORRIS (THAILAND) LIMITED	"P-58-72"	"P-60-56"	590,000.00	802,263.75
PHILIP MORRIS (THAILAND) LIMITED	"P-58-73"	"P-60-56"	7,500.00	10,198.27
PHILIP MORRIS (THAILAND) LIMITED	"P-58-73"	"P-60-56"	2,592,500.00	3,525,201.31
PHILIP MORRIS (THAILAND) LIMITED	"P-58-73"	"P-60-56"	1,987,500.00	2,702,541.02
PHILIP MORRIS (THAILAND) LIMITED	"P-58-73"	"P-60-56"	162,500.00	220,962.47
PHILIP MORRIS (THAILAND) LIMITED	"P-58-74"	"P-60-56"	2,102,100.00	2,858,370.56
PHILIP MORRIS (THAILAND) LIMITED	"P-58-74"	"P-60-56"	837,900.00	1,139,350.50
PHILIP MORRIS (THAILAND) LIMITED	"P-58-75"	"P-60-56"	826,440.00	1,123,767.54
PHILIP MORRIS (THAILAND) LIMITED	"P-58-75"	"P-60-56"	807,040.00	1,097,388.03
PHILIP MORRIS (THAILAND) LIMITED	"P-58-75"	"P-60-56"	279,360.00	379,865.09
PHILIP MORRIS (THAILAND) LIMITED	"P-58-75"	"P-60-56"	7,760.00	10,551.81
PHILIP MORRIS (THAILAND) LIMITED	"P-58-75"	"P-60-56"	407,400.00	553,969.92
PHILIP MORRIS (THAILAND) LIMITED	"P-58-76"	"P-60-56"	776,000.00	1,055,180.80
PHILIP MORRIS (THAILAND) LIMITED	"P-58-77"	"P-60-56"	2,824,640.00	3,840,858.10
PHILIP MORRIS (THAILAND) LIMITED	"P-58-77"	"P-60-56"	1,280,400.00	1,741,048.31
PHILIP MORRIS (THAILAND) LIMITED	"P-58-77"	"P-60-56"	558,720.00	759,730.17
PHILIP MORRIS (THAILAND) LIMITED	"P-58-77"	"P-60-56"	535,440.00	728,074.75
PHILIP MORRIS (THAILAND) LIMITED	"P-58-77"	"P-60-56"	232,800.00	316,554.24
PHILIP MORRIS (THAILAND) LIMITED	"P-58-78"	"P-60-56"	2,587,960.00	3,519,027.96
PHILIP MORRIS (THAILAND) LIMITED	"P-58-79"	"P-60-56"	1,753,760.00	2,384,708.61
PHILIP MORRIS (THAILAND) LIMITED	"P-58-79"	"P-60-56"	2,126,240.00	2,891,195.38
PHILIP MORRIS (THAILAND) LIMITED	"P-58-79"	"P-60-56"	2,246,520.00	3,054,748.40
PHILIP MORRIS (THAILAND) LIMITED	"P-58-79"	"P-60-56"	3,880.00	5,275.90
PHILIP MORRIS (THAILAND) LIMITED	"P-58-79"	"P-60-56"	853,600.00	1,160,698.88
PHILIP MORRIS KOREA INC.	"P-58-80"	"P-60-57"	32,404.80	1,450,114.80
PHILIP MORRIS KOREA INC.	"P-58-80"	"P-60-57"	25,485.49	1,140,475.68
PHILIP MORRIS KOREA INC.	"P-58-81"	"P-60-58"	14,808.00	662,658.00
PHILIP MORRIS KOREA INC.	"P-58-81"	"P-60-58"	10,677.47	477,816.78
PHILIP MORRIS KOREA INC.	"P-58-86"	"P-60-60"	18,244.80	816,454.80
PHILIP MORRIS KOREA INC.	"P-58-86"	"P-60-60"	28,887.60	1,292,720.10
PHILIP MORRIS KOREA INC.	"P-58-87"	"P-60-61"	12,780.00	571,905.00
PHILIP MORRIS KOREA INC.	"P-58-87"	"P-60-61"	4,260.00	190,635.00
PHILIP MORRIS KOREA INC.	"P-58-87"	"P-60-61"	9,372.00	419,397.00
PHILIP MORRIS KOREA INC.	"P-58-88"	"P-60-62"	40,544.00	1,814,344.00
PHILIP MORRIS KOREA INC.	"P-58-88"	"P-60-62"	6,588.40	294,830.90
PHILIP MORRIS KOREA INC.	"P-58-89"	"P-60-63"	3,091.00	138,322.25
PHILIP MORRIS KOREA INC.	"P-58-89"	"P-60-63"	20,513.00	917,956.75
PHILIP MORRIS KOREA INC.	"P-58-89"	"P-60-63"	2,529.00	113,172.75
PHILIP MORRIS KOREA INC.	"P-58-90"	"P-60-64"	14,612.00	653,887.00
PHILIP MORRIS KOREA INC.	"P-58-90"	"P-60-64"	11,521.00	515,564.75
PHILIP MORRIS KOREA INC.	"P-58-91"	"P-60-65"	45,504.90	2,036,344.27
PHILIP MORRIS KOREA INC.	"P-58-92"	"P-60-66"	5,236.00	234,311.00
PHILIP MORRIS KOREA INC.	"P-58-92"	"P-60-66"	23,324.00	1,043,749.00
PHILIP MORRIS KOREA INC.	"P-58-92"	"P-60-66"	15,708.00	702,933.00
PHILIP MORRIS KOREA INC.	"P-58-93"	"P-60-67"	8,568.00	383,418.00
PHILIP MORRIS KOREA INC.	"P-58-93"	"P-60-67"	13,804.00	617,729.00
PHILIP MORRIS KOREA INC.	"P-58-93"	"P-60-67"	21,896.00	979,846.00
PHILIP MORRIS KOREA INC.	"P-58-94"	"P-60-68"	6,832.32	305,746.32

PHILIP MORRIS KOREA INC.	"P-58-95"	"P-60-69"	2,916.96	130,533.96
PHILIP MORRIS KOREA INC.	"P-58-96"	"P-60-70"	2,876.16	128,708.16
PHILIP MORRIS KOREA INC.	"P-58-97"	"P-60-71"	2,832.48	126,753.48
PHILIP MORRIS KOREA INC.	"P-58-98"	"P-60-72"	2,260.86	101,173.48
PHILIP MORRIS KOREA INC.	"P-58-99"	"P-60-73"	21,298.76	953,119.51
PHILIP MORRIS KOREA INC.	"P-58-100"	"P-60-74"	60,853.60	2,723,198.60
PHILIP MORRIS KOREA INC.	"P-58-102"	"P-60-75"	60,234.40	2,695,489.40
PHILIP MORRIS KOREA INC.	"P-58-103"	"P-60-76"	60,234.40	2,695,489.40
PHILIP MORRIS KOREA INC.	"P-58-104"	"P-60-77"	14,605.50	653,596.12
PHILIP MORRIS (THAILAND) LIMITED	"P-58-105"	"P-60-78"	1,552,000.00	2,110,361.59
PHILIP MORRIS (THAILAND) LIMITED	"P-58-106"	"P-60-79"	1,176,000.00	1,599,088.42
PHILIP MORRIS (THAILAND) LIMITED	"P-58-107"	"P-60-79"	588,000.00	799,544.21
PHILIP MORRIS (THAILAND) LIMITED	"P-58-108"	"P-60-79"	1,164,000.00	1,582,771.19
PHILIP MORRIS (THAILAND) LIMITED	"P-58-109"	"P-60-79"	931,200.00	1,266,216.96
PHILIP MORRIS (THAILAND) LIMITED	"P-58-110"	"P-60-79"	1,396,800.00	1,899,325.43
PHILIP MORRIS (THAILAND) LIMITED	"P-58-111"	"P-60-79"	900,160.00	1,224,009.72
PHILIP MORRIS (THAILAND) LIMITED	"P-58-111"	"P-60-79"	263,840.00	358,761.47
PHILIP MORRIS (THAILAND) LIMITED	"P-58-112"	"P-60-79"	330,000.00	448,723.79
PHILIP MORRIS (THAILAND) LIMITED	"P-58-113"	"P-60-79"	330,000.00	448,723.79
PHILIP MORRIS (THAILAND) LIMITED	"P-58-113"	"P-60-79"	330,000.00	448,723.79
PHILIP MORRIS (THAILAND) LIMITED	"P-58-114"	"P-60-80"	623,280.00	847,516.86
PHILIP MORRIS (THAILAND) LIMITED	"P-58-114"	"P-60-80"	1,140,720.00	1,551,115.77
PHILIP MORRIS (THAILAND) LIMITED	"P-58-115"	"P-60-80"	2,454,900.00	3,338,097.08
PHILIP MORRIS (THAILAND) LIMITED	"P-58-115"	"P-60-80"	252,840.00	343,804.01
PHILIP MORRIS (THAILAND) LIMITED	"P-58-115"	"P-60-80"	379,260.00	515,706.02
PHILIP MORRIS (THAILAND) LIMITED	"P-58-116"	"P-60-80"	2,600,000.00	3,535,399.58
PHILIP MORRIS (THAILAND) LIMITED	"P-58-116"	"P-60-80"	512,500.00	696,881.65
PHILIP MORRIS (THAILAND) LIMITED	"P-58-116"	"P-60-80"	1,887,500.00	2,566,564.11
PHILIP MORRIS (THAILAND) LIMITED	"P-58-117"	"P-60-80"	837,900.00	1,139,350.50
PHILIP MORRIS (THAILAND) LIMITED	"P-58-117"	"P-60-80"	44,100.00	59,965.82
PHILIP MORRIS (THAILAND) LIMITED	"P-58-118"	"P-60-80"	1,932,500.00	2,627,753.72
PHILIP MORRIS (THAILAND) LIMITED	"P-58-118"	"P-60-80"	667,500.00	907,645.85
PHILIP MORRIS (THAILAND) LIMITED	"P-58-118"	"P-60-80"	2,385,000.00	3,243,049.23
PHILIP MORRIS (THAILAND) LIMITED	"P-58-118"	"P-60-80"	15,000.00	20,396.54
PHILIP MORRIS (THAILAND) LIMITED	"P-58-121"	"P-60-81"	79,380.00	107,938.47
PHILIP MORRIS (THAILAND) LIMITED	"P-58-121"	"P-60-81"	158,760.00	215,876.94
PHILIP MORRIS (THAILAND) LIMITED	"P-58-121"	"P-60-81"	144,060.00	195,888.33
PHILIP MORRIS (THAILAND) LIMITED	"P-58-121"	"P-60-81"	52,920.00	71,958.98
PHILIP MORRIS (THAILAND) LIMITED	"P-58-121"	"P-60-81"	11,760.00	15,990.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-121"	"P-60-81"	73,500.00	99,943.03
PHILIP MORRIS (THAILAND) LIMITED	"P-58-121"	"P-60-81"	76,440.00	103,940.75
PHILIP MORRIS (THAILAND) LIMITED	"P-58-121"	"P-60-81"	420,420.00	571,674.11
PHILIP MORRIS (THAILAND) LIMITED	"P-58-122"	"P-60-81"	47,040.00	63,963.54
PHILIP MORRIS (THAILAND) LIMITED	"P-58-123"	"P-60-81"	1,164,000.00	1,582,771.19
PHILIP MORRIS (THAILAND) LIMITED	"P-58-124"	"P-60-81"	1,940,000.00	2,637,951.99
PHILIP MORRIS (THAILAND) LIMITED	"P-58-125"	"P-60-81"	50,440.00	68,586.75
PHILIP MORRIS (THAILAND) LIMITED	"P-58-126"	"P-60-81"	2,240,000.00	3,045,882.71
PHILIP MORRIS (THAILAND) LIMITED	"P-58-127"	"P-60-81"	566,480.00	770,281.98
PHILIP MORRIS (THAILAND) LIMITED	"P-58-127"	"P-60-81"	1,373,520.00	1,867,670.01

PHILIP MORRIS (THAILAND) LIMITED	"P-58-128"	"P-60-81"	184,800.00	251,285.33
PHILIP MORRIS (THAILAND) LIMITED	"P-58-128"	"P-60-81"	3,300.00	4,487.24
PHILIP MORRIS (THAILAND) LIMITED	"P-58-128"	"P-60-81"	326,700.00	444,236.55
PHILIP MORRIS (THAILAND) LIMITED	"P-58-129"	"P-60-81"	19,400.00	26,379.52
PHILIP MORRIS (THAILAND) LIMITED	"P-58-129"	"P-60-81"	7,760.00	10,551.81
PHILIP MORRIS (THAILAND) LIMITED	"P-58-129"	"P-60-81"	128,040.00	174,104.83
PHILIP MORRIS (THAILAND) LIMITED	"P-58-129"	"P-60-81"	15,520.00	21,103.62
PHILIP MORRIS (THAILAND) LIMITED	"P-58-130"	"P-60-81"	330,000.00	448,723.79
TAIWAN TOBACCO & LIQUOR CORPORATION	"P-58-140"	"P-60-91"	51,105.60	2,286,975.60
TAIWAN TOBACCO & LIQUOR CORPORATION	"P-58-140"	"P-60-91"	7,300.80	326,710.80
TAIWAN TOBACCO & LIQUOR CORPORATION	"P-58-140"	"P-60-91"	13,689.00	612,582.75
TAIWAN TOBACCO & LIQUOR CORPORATION	"P-58-141"	"P-60-91"	5,475.60	245,033.10
TAIWAN TOBACCO & LIQUOR CORPORATION	"P-58-141"	"P-60-91"	58,406.40	2,613,686.40
TAIWAN TOBACCO & LIQUOR CORPORATION	"P-58-141"	"P-60-91"	8,213.40	367,549.65
TAIWAN TOBACCO & LIQUOR CORPORATION	"P-58-142"	"P-60-91"	4,563.00	204,194.25
TAIWAN TOBACCO & LIQUOR CORPORATION	"P-58-142"	"P-60-91"	67,532.40	3,022,074.90
PHILIP MORRIS KOREA INC.	"P-58-146"	"P-60-92"	3,193.92	142,927.92
PHILIP MORRIS KOREA INC.	"P-58-146"	"P-60-92"	2,444.70	109,400.32
PHILIP MORRIS KOREA INC.	"P-58-147"	"P-60-93"	30,323.60	1,356,981.10
PHILIP MORRIS KOREA INC.	"P-58-147"	"P-60-93"	11,602.53	519,213.22
PHILIP MORRIS KOREA INC.	"P-58-150"	"P-60-96"	45,504.90	2,036,344.27
PHILIP MORRIS KOREA INC.	"P-58-151"	"P-60-97"	7,470.40	334,300.40
PHILIP MORRIS KOREA INC.	"P-58-151"	"P-60-97"	79,373.00	3,551,941.75
PHILIP MORRIS KOREA INC.	"P-58-152"	"P-60-98"	23,345.00	1,044,688.75
PHILIP MORRIS KOREA INC.	"P-58-152"	"P-60-98"	63,498.40	2,841,553.40
PHILIP MORRIS KOREA INC.	"P-58-153"	"P-60-99"	86,843.40	3,886,242.15
PHILIP MORRIS KOREA INC.	"P-58-154"	"P-60-100"	86,843.40	3,886,242.15
PHILIP MORRIS KOREA INC.	"P-58-155"	"P-60-101"	20,543.60	919,326.10
PHILIP MORRIS KOREA INC.	"P-58-155"	"P-60-101"	61,630.80	2,757,978.30
PHILIP MORRIS KOREA INC.	"P-58-155"	"P-60-101"	4,669.00	208,937.75
PHILIP MORRIS KOREA INC.	"P-58-156"	"P-60-102"	24,728.00	1,106,578.00
PHILIP MORRIS KOREA INC.	"P-58-156"	"P-60-102"	1,405.00	62,873.75
PHILIP MORRIS KOREA INC.	"P-58-158"	"P-60-103"	17,422.00	779,634.50
PHILIP MORRIS KOREA INC.	"P-58-158"	"P-60-103"	8,711.00	389,817.25
PHILIP MORRIS KOREA INC.	"P-58-158"	"P-60-104"	47,132.40	2,109,174.90
PHILIP MORRIS KOREA INC.	"P-58-159"	"P-60-105"	20,468.00	915,943.00
PHILIP MORRIS KOREA INC.	"P-58-159"	"P-60-105"	3,332.00	149,107.00
PHILIP MORRIS KOREA INC.	"P-58-159"	"P-60-105"	20,468.00	915,943.00
PHILIP MORRIS KOREA INC.	"P-58-160"	"P-60-106"	5,712.00	255,612.00
PHILIP MORRIS KOREA INC.	"P-58-160"	"P-60-106"	38,556.00	1,725,381.00
PHILIP MORRIS KOREA INC.	"P-58-161"	"P-60-107"	22,152.00	991,302.00
PHILIP MORRIS KOREA INC.	"P-58-161"	"P-60-107"	4,260.00	190,635.00
PHILIP MORRIS KOREA INC.	"P-58-162"	"P-60-108"	47,132.40	2,109,174.90
PHILIP MORRIS KOREA INC.	"P-58-163"	"P-60-109"	1,428.00	63,903.00
PHILIP MORRIS KOREA INC.	"P-58-163"	"P-60-109"	42,840.00	1,917,090.00

N

PHILIP MORRIS KOREA INC.	"P-58-164"	"P-60-110"	11,424.00	511,224.00
PHILIP MORRIS KOREA INC.	"P-58-164"	"P-60-110"	32,844.00	1,469,769.00
PHILIP MORRIS (THAILAND) LIMITED	"P-58-165"	"P-60-111"	1,755,180.00	2,386,639.47
PHILIP MORRIS (THAILAND) LIMITED	"P-58-165"	"P-60-111"	85,260.00	115,933.91
PHILIP MORRIS (THAILAND) LIMITED	"P-58-166"	"P-60-111"	2,600,000.00	3,535,399.59
PHILIP MORRIS (THAILAND) LIMITED	"P-58-166"	"P-60-111"	1,010,000.00	1,373,366.76
PHILIP MORRIS (THAILAND) LIMITED	"P-58-166"	"P-60-111"	1,590,000.00	2,162,032.82
PHILIP MORRIS (THAILAND) LIMITED	"P-58-166"	"P-60-111"	2,600,000.00	3,535,399.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-166"	"P-60-111"	2,600,000.00	3,535,399.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-166"	"P-60-111"	2,600,000.00	3,535,399.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-166"	"P-60-111"	1,300,000.00	1,767,699.79
PHILIP MORRIS (THAILAND) LIMITED	"P-58-166"	"P-60-111"	415,000.00	564,304.16
PHILIP MORRIS (THAILAND) LIMITED	"P-58-166"	"P-60-111"	285,000.00	387,534.18
PHILIP MORRIS KOREA INC.	"P-58-167"	"P-60-112"	5,923.20	265,063.20
PHILIP MORRIS KOREA INC.	"P-58-167"	"P-60-112"	4,337.34	194,095.96
PHILIP MORRIS (THAILAND) LIMITED	"P-58-168"	"P-60-113"	2,400,000.00	3,263,445.76
PHILIP MORRIS (THAILAND) LIMITED	"P-58-169"	"P-60-113"	209,520.00	284,898.81
PHILIP MORRIS (THAILAND) LIMITED	"P-58-169"	"P-60-113"	2,273,680.00	3,091,679.73
PHILIP MORRIS (THAILAND) LIMITED	"P-58-169"	"P-60-113"	1,947,760.00	2,648,503.80
PHILIP MORRIS (THAILAND) LIMITED	"P-58-169"	"P-60-113"	27,160.00	36,931.33
PHILIP MORRIS (THAILAND) LIMITED	"P-58-169"	"P-60-113"	85,360.00	116,069.89
PHILIP MORRIS (THAILAND) LIMITED	"P-58-169"	"P-60-113"	112,520.00	153,001.22
PHILIP MORRIS (THAILAND) LIMITED	"P-58-170"	"P-60-113"	776,000.00	1,055,180.80
PHILIP MORRIS (THAILAND) LIMITED	"P-58-171"	"P-60-113"	242,500.00	329,744.02
PHILIP MORRIS (THAILAND) LIMITED	"P-58-171"	"P-60-113"	2,357,500.00	3,205,655.58
PHILIP MORRIS (THAILAND) LIMITED	"P-58-171"	"P-60-113"	2,600,000.00	3,535,399.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-171"	"P-60-113"	2,600,000.00	3,535,399.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-171"	"P-60-113"	2,600,000.00	3,535,399.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-171"	"P-60-113"	2,600,000.00	3,535,399.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-171"	"P-60-113"	1,500,000.00	2,039,653.60
PHILIP MORRIS (THAILAND) LIMITED	"P-58-171"	"P-60-113"	182,500.00	248,157.85
PHILIP MORRIS (THAILAND) LIMITED	"P-58-171"	"P-60-113"	807,500.00	1,098,013.52
PHILIP MORRIS (THAILAND) LIMITED	"P-58-171"	"P-60-113"	635,000.00	863,453.36
PHILIP MORRIS (THAILAND) LIMITED	"P-58-171"	"P-60-113"	375,000.00	509,913.40
PHILIP MORRIS (THAILAND) LIMITED	"P-58-172"	"P-60-113"	2,600,000.00	3,535,399.59
PHILIP MORRIS (THAILAND) LIMITED	"P-58-172"	"P-60-113"	1,100,000.00	1,495,745.97
PHILIP MORRIS (THAILAND) LIMITED	"P-58-172"	"P-60-113"	600,000.00	815,861.44
PHILIP MORRIS (THAILAND) LIMITED	"P-58-172"	"P-60-113"	107,500.00	146,175.17
PHILIP MORRIS (THAILAND) LIMITED	"P-58-172"	"P-60-113"	592,500.00	805,663.17
PHILIP MORRIS (THAILAND) LIMITED	"P-58-173"	"P-60-114"	132,300.00	179,897.44
PHILIP MORRIS (THAILAND) LIMITED	"P-58-173"	"P-60-114"	1,631,700.00	2,218,735.19
PHILIP MORRIS (THAILAND) LIMITED	"P-58-174"	"P-60-114"	467,460.00	635,637.64
PHILIP MORRIS (THAILAND) LIMITED	"P-58-174"	"P-60-114"	1,414,140.00	1,922,903.83
PHILIP MORRIS (THAILAND) LIMITED	"P-58-174"	"P-60-114"	1,881,600.00	2,558,541.48
PHILIP MORRIS (THAILAND) LIMITED	"P-58-174"	"P-60-114"	147,000.00	199,886.05
PHILIP MORRIS (THAILAND) LIMITED	"P-58-174"	"P-60-114"	129,360.00	175,899.73
PHILIP MORRIS (THAILAND) LIMITED	"P-58-174"	"P-60-114"	79,380.00	107,938.47
PHILIP MORRIS (THAILAND) LIMITED	"P-58-174"	"P-60-114"	111,720.00	151,913.40
PHILIP MORRIS (THAILAND) LIMITED	"P-58-174"	"P-60-114"	32,340.00	43,974.93

PHILIP MORRIS (THAILAND) LIMITED	"P-58-174"	"P-60-114"	108,780.00	147,915.68
PHILIP MORRIS (THAILAND) LIMITED	"P-58-174"	"P-60-114"	55,860.00	75,956.70
PHILIP MORRIS (THAILAND) LIMITED	"P-58-174"	"P-60-114"	990,780.00	1,347,232.00
PHILIP MORRIS (THAILAND) LIMITED	"P-58-174"	"P-60-114"	517,440.00	703,598.91
PHILIP MORRIS (THAILAND) LIMITED	"P-58-174"	"P-60-114"	1,120,140.00	1,523,131.72
PHILIP MORRIS (THAILAND) LIMITED	"P-58-175"	"P-60-114"	1,293,600.00	1,758,997.26
PHILIP MORRIS (THAILAND) LIMITED	"P-58-175"	"P-60-114"	1,176,000.00	1,599,088.42
PHILIP MORRIS (THAILAND) LIMITED	"P-58-175"	"P-60-114"	1,190,700.00	1,619,077.03
PHILIP MORRIS (THAILAND) LIMITED	"P-58-175"	"P-60-114"	1,617,000.00	2,198,746.58
PHILIP MORRIS (THAILAND) LIMITED	"P-58-175"	"P-60-114"	14,700.00	19,988.61
PHILIP MORRIS (THAILAND) LIMITED	"P-58-176"	"P-60-114"	776,000.00	1,055,180.80
PHILIP MORRIS (THAILAND) LIMITED	"P-58-177"	"P-60-114"	2,540,000.00	3,453,813.44
PHILIP MORRIS (THAILAND) LIMITED	"P-58-177"	"P-60-114"	1,260,000.00	1,713,309.02
PHILIP MORRIS (THAILAND) LIMITED	"P-58-178"	"P-60-114"	776,000.00	1,055,180.80
PHILIP MORRIS (THAILAND) LIMITED	"P-58-179"	"P-60-114"	2,600,000.00	3,535,399.58
PHILIP MORRIS (THAILAND) LIMITED	"P-58-179"	"P-60-114"	35,000.00	47,591.92
PHILIP MORRIS (THAILAND) LIMITED	"P-58-179"	"P-60-114"	215,000.00	292,350.35
PHILIP MORRIS (THAILAND) LIMITED	"P-58-179"	"P-60-114"	45,000.00	61,189.61
PHILIP MORRIS (THAILAND) LIMITED	"P-58-179"	"P-60-114"	1,100,000.00	1,495,745.97
PHILIP MORRIS (THAILAND) LIMITED	"P-58-179"	"P-60-114"	65,000.00	88,384.99
PHILIP MORRIS (THAILAND) LIMITED	"P-58-179"	"P-60-114"	77,500.00	105,382.10
PHILIP MORRIS (THAILAND) LIMITED	"P-58-179"	"P-60-114"	550,000.00	747,872.99
PHILIP MORRIS (THAILAND) LIMITED	"P-58-179"	"P-60-114"	950,000.00	1,291,780.61
PHILIP MORRIS (THAILAND) LIMITED	"P-58-179"	"P-60-114"	592,500.00	805,663.17
PHILIP MORRIS (THAILAND) LIMITED	"P-58-179"	"P-60-114"	20,000.00	27,195.38
PHILIP MORRIS (THAILAND) LIMITED	"P-58-180"	"P-60-114"	11,640.00	15,827.71
PHILIP MORRIS (THAILAND) LIMITED	"P-58-180"	"P-60-114"	376,360.00	511,762.69
PHILIP MORRIS KOREA INC.	"P-58-181"	"P-60-115"	5,236.00	234,311.00
PHILIP MORRIS KOREA INC.	"P-58-181"	"P-60-115"	18,088.00	809,438.00
PHILIP MORRIS KOREA INC.	"P-58-181"	"P-60-115"	20,944.00	937,244.00
PHILIP MORRIS KOREA INC.	"P-58-182"	"P-60-116"	44,268.00	1,980,993.00
PHILIP MORRIS KOREA INC.	"P-58-183"	"P-60-117"	26,146.40	1,170,051.40
PHILIP MORRIS KOREA INC.	"P-58-183"	"P-60-117"	60,697.00	2,716,190.75
PHILIP MORRIS KOREA INC.	"P-58-190"	"P-60-120"	21,082.04	943,421.29
PHILIP MORRIS KOREA INC.	"P-58-190"	"P-60-120"	39,152.36	1,752,068.11
PHILIP MORRIS KOREA INC.	"P-58-191"	"P-60-121"	30,426.80	1,361,599.30
PHILIP MORRIS KOREA INC.	"P-58-191"	"P-60-121"	30,426.80	1,361,599.30
PHILIP MORRIS KOREA INC.	"P-58-192"	"P-60-122"	60,234.40	2,695,489.40
PHILIP MORRIS KOREA INC.	"P-58-193"	"P-60-123"	16,202.40	725,057.40
PHILIP MORRIS KOREA INC.	"P-58-194"	"P-60-124"	5,833.92	261,067.92
PHILIP MORRIS KOREA INC.	"P-58-195"	"P-60-124"	3,443.58	154,100.20
PHILIP MORRIS KOREA INC.	"P-58-196"	"P-60-125"	10,365.60	463,860.60
PHILIP MORRIS KOREA INC.	"P-58-197"	"P-60-126"	30,426.80	1,360,382.23
PHILIP MORRIS KOREA INC.	"P-58-198"	"P-60-127"	10,392.24	464,637.05
PHILIP MORRIS KOREA INC.	"P-58-199"	"P-60-128"	30,323.60	1,355,768.16
PHILIP MORRIS (THAILAND) LIMITED	"P-58-201"	"P-60-130"	588,000.00	799,801.64
PHILIP MORRIS (THAILAND) LIMITED	"P-58-202"	"P-60-130"	100,000.00	136,020.68
PHILIP MORRIS (THAILAND) LIMITED	"P-58-202"	"P-60-130"	2,500,000.00	3,400,517.19
PHILIP MORRIS (THAILAND) LIMITED	"P-58-202"	"P-60-130"	2,600,000.00	3,536,537.88

PHILIP MORRIS (THAILAND) LIMITED	"P-58-202"	"P-60-130"	2,600,000.00	3,536,537.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-202"	"P-60-130"	60,000.00	81,612.41
PHILIP MORRIS (THAILAND) LIMITED	"P-58-202"	"P-60-130"	147,500.00	200,630.51
PHILIP MORRIS (THAILAND) LIMITED	"P-58-202"	"P-60-130"	642,500.00	873,932.92
PHILIP MORRIS (THAILAND) LIMITED	"P-58-203"	"P-60-130"	263,840.00	358,876.98
PHILIP MORRIS (THAILAND) LIMITED	"P-58-203"	"P-60-130"	2,785,840.00	3,789,318.72
PHILIP MORRIS (THAILAND) LIMITED	"P-58-203"	"P-60-130"	11,640.00	15,832.81
PHILIP MORRIS (THAILAND) LIMITED	"P-58-204"	"P-60-130"	1,552,000.00	2,111,041.07
PHILIP MORRIS (THAILAND) LIMITED	"P-58-205"	"P-60-130"	330,000.00	448,868.27
PHILIP MORRIS (THAILAND) LIMITED	"P-58-206"	"P-60-131"	780,000.00	1,060,961.37
PHILIP MORRIS (THAILAND) LIMITED	"P-58-206"	"P-60-131"	570,000.00	775,317.92
PHILIP MORRIS (THAILAND) LIMITED	"P-58-206"	"P-60-131"	1,250,000.00	1,700,258.59
PHILIP MORRIS (THAILAND) LIMITED	"P-58-207"	"P-60-132"	735,000.00	999,752.05
PHILIP MORRIS (THAILAND) LIMITED	"P-58-208"	"P-60-132"	523,320.00	711,823.46
PHILIP MORRIS (THAILAND) LIMITED	"P-58-208"	"P-60-132"	358,680.00	487,879.00
PHILIP MORRIS (THAILAND) LIMITED	"P-58-209"	"P-60-132"	1,220,100.00	1,659,588.41
PHILIP MORRIS (THAILAND) LIMITED	"P-58-209"	"P-60-132"	1,084,860.00	1,475,634.03
PHILIP MORRIS (THAILAND) LIMITED	"P-58-210"	"P-60-132"	4,035,200.00	5,488,706.78
PHILIP MORRIS (THAILAND) LIMITED	"P-58-210"	"P-60-132"	11,640.00	15,832.81
PHILIP MORRIS (THAILAND) LIMITED	"P-58-210"	"P-60-132"	15,520.00	21,110.41
PHILIP MORRIS (THAILAND) LIMITED	"P-58-210"	"P-60-132"	11,640.00	15,832.81
PHILIP MORRIS (THAILAND) LIMITED	"P-58-211"	"P-60-132"	403,520.00	548,870.68
PHILIP MORRIS (THAILAND) LIMITED	"P-58-211"	"P-60-132"	50,440.00	68,608.83
PHILIP MORRIS (THAILAND) LIMITED	"P-58-212"	"P-60-132"	2,262,400.00	3,077,332.04
PHILIP MORRIS (THAILAND) LIMITED	"P-58-212"	"P-60-132"	140,000.00	190,428.96
PHILIP MORRIS (THAILAND) LIMITED	"P-58-213"	"P-60-132"	2,500,000.00	3,400,517.18
PHILIP MORRIS (THAILAND) LIMITED	"P-58-213"	"P-60-132"	260,000.00	353,653.79
PHILIP MORRIS (THAILAND) LIMITED	"P-58-213"	"P-60-132"	2,040,000.00	2,774,822.03
PHILIP MORRIS (THAILAND) LIMITED	"P-58-213"	"P-60-132"	200,000.00	272,041.38
PHILIP MORRIS (THAILAND) LIMITED	"P-58-214"	"P-60-132"	1,012,680.00	1,377,454.30
PHILIP MORRIS (THAILAND) LIMITED	"P-58-214"	"P-60-132"	345,320.00	469,706.64
PHILIP MORRIS (THAILAND) LIMITED	"P-58-215"	"P-60-132"	178,480.00	242,769.72
PHILIP MORRIS (THAILAND) LIMITED	"P-58-215"	"P-60-132"	954,480.00	1,298,290.26
PHILIP MORRIS (THAILAND) LIMITED	"P-58-215"	"P-60-132"	69,840.00	94,996.85
PHILIP MORRIS (THAILAND) LIMITED	"P-58-215"	"P-60-132"	589,760.00	802,195.61
PHILIP MORRIS (THAILAND) LIMITED	"P-58-215"	"P-60-132"	120,280.00	163,605.68
PHILIP MORRIS (THAILAND) LIMITED	"P-58-215"	"P-60-132"	15,520.00	21,110.41
PHILIP MORRIS (THAILAND) LIMITED	"P-58-215"	"P-60-132"	11,640.00	15,832.81
PHILIP MORRIS (THAILAND) LIMITED	"P-58-216"	"P-60-132"	475,200.00	646,370.31
PHILIP MORRIS (THAILAND) LIMITED	"P-58-217"	"P-60-133"	2,600,000.00	3,536,537.87
PHILIP MORRIS (THAILAND) LIMITED	"P-58-217"	"P-60-133"	1,202,500.00	1,635,648.77
PHILIP MORRIS (THAILAND) LIMITED	"P-58-217"	"P-60-133"	1,397,500.00	1,900,889.11
PHILIP MORRIS (THAILAND) LIMITED	"P-58-217"	"P-60-133"	27,500.00	37,405.69
PHILIP MORRIS (THAILAND) LIMITED	"P-58-217"	"P-60-133"	2,127,500.00	2,893,840.13
PHILIP MORRIS (THAILAND) LIMITED	"P-58-217"	"P-60-133"	145,000.00	197,230.00
PHILIP MORRIS KOREA INC.	"P-58-218"	"P-60-134"	952.00	42,563.92
PHILIP MORRIS KOREA INC.	"P-58-218"	"P-60-134"	21,420.00	957,688.20
PHILIP MORRIS KOREA INC.	"P-58-218"	"P-60-134"	21,896.00	978,970.16
PHILIP MORRIS KOREA INC.	"P-58-219"	"P-60-135"	8,092.00	361,793.32

PHILIP MORRIS KOREA INC.	"P-58-219"	"P-60-135"	30,464.00	1,362,045.44
PHILIP MORRIS KOREA INC.	"P-58-219"	"P-60-135"	5,712.00	255,383.52
PHILIP MORRIS KOREA INC.	"P-58-220"	"P-60-136"	24,447.00	1,093,025.37
PHILIP MORRIS KOREA INC.	"P-58-220"	"P-60-136"	1,686.00	75,381.06
PHILIP MORRIS KOREA INC.	"P-58-221"	"P-60-137"	3,976.00	177,766.96
PHILIP MORRIS KOREA INC.	"P-58-221"	"P-60-137"	22,436.00	1,003,113.56
PHILIP MORRIS KOREA INC.	"P-58-222"	"P-60-138"	20,944.00	936,406.24
PHILIP MORRIS KOREA INC.	"P-58-222"	"P-60-138"	19,992.00	893,842.32
PHILIP MORRIS KOREA INC.	"P-58-222"	"P-60-138"	3,332.00	148,973.72
PHILIP MORRIS KOREA INC.	"P-58-223"	"P-60-139"	16,184.00	723,586.64
PHILIP MORRIS KOREA INC.	"P-58-223"	"P-60-139"	2,380.00	106,409.80
PHILIP MORRIS KOREA INC.	"P-58-223"	"P-60-139"	25,704.00	1,149,225.84
PHILIP MORRIS KOREA INC.	"P-58-224"	"P-60-140"	45,504.90	2,034,524.08
PHILIP MORRIS KOREA INC.	"P-58-225"	"P-60-141"	2,916.96	130,417.28
PHILIP MORRIS KOREA INC.	"P-58-226"	"P-60-142"	16,202.40	724,409.30
PHILIP MORRIS KOREA INC.	"P-58-227"	"P-60-143"	24,093.76	1,077,232.01
PHILIP MORRIS KOREA INC.	"P-58-227"	"P-60-143"	30,117.20	1,346,540.01
PHILIP MORRIS KOREA INC.	"P-58-227"	"P-60-143"	6,023.44	269,308.00
PHILIP MORRIS (THAILAND) LIMITED	"P-58-228"	"P-60-144"	3,057,600.00	4,158,968.54
PHILIP MORRIS (THAILAND) LIMITED	"P-58-228"	"P-60-144"	285,180.00	387,903.80
PHILIP MORRIS (THAILAND) LIMITED	"P-58-228"	"P-60-144"	1,296,540.00	1,763,562.62
PHILIP MORRIS (THAILAND) LIMITED	"P-58-228"	"P-60-144"	623,280.00	847,789.74
PHILIP MORRIS KOREA INC.	"P-58-249"	"P-60-156"	2,961.60	132,413.13
PHILIP MORRIS KOREA INC.	"P-58-249"	"P-60-156"	1,963.08	87,769.31
PHILIP MORRIS KOREA INC.	"P-58-250"	"P-60-157"	4,260.00	190,464.60
PHILIP MORRIS KOREA INC.	"P-58-250"	"P-60-157"	22,152.00	990,415.92
PHILIP MORRIS KOREA INC.	"P-58-251"	"P-60-158"	25,009.00	1,118,152.39
PHILIP MORRIS KOREA INC.	"P-58-251"	"P-60-158"	1,124.00	50,254.04
PHILIP MORRIS KOREA INC.	"P-58-252"	"P-60-159"	11,424.00	510,767.04
PHILIP MORRIS KOREA INC.	"P-58-252"	"P-60-159"	11,424.00	510,767.04
PHILIP MORRIS KOREA INC.	"P-58-252"	"P-60-159"	21,420.00	957,688.20
PHILIP MORRIS (THAILAND) LIMITED	"P-58-271"	"P-60-169"	82,320.00	111,972.22
PHILIP MORRIS (THAILAND) LIMITED	"P-58-271"	"P-60-169"	202,860.00	275,931.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-271"	"P-60-169"	332,220.00	451,887.93
PHILIP MORRIS (THAILAND) LIMITED	"P-58-271"	"P-60-169"	117,600.00	159,960.33
PHILIP MORRIS (THAILAND) LIMITED	"P-58-272"	"P-60-169"	3,441,560.00	4,681,233.58
PHILIP MORRIS (THAILAND) LIMITED	"P-58-272"	"P-60-169"	77,600.00	105,552.05
PHILIP MORRIS (THAILAND) LIMITED	"P-58-272"	"P-60-169"	120,280.00	163,605.68
PHILIP MORRIS (THAILAND) LIMITED	"P-58-272"	"P-60-169"	628,560.00	854,971.63
PHILIP MORRIS (THAILAND) LIMITED	"P-58-273"	"P-60-169"	1,963,280.00	2,670,466.95
PHILIP MORRIS (THAILAND) LIMITED	"P-58-274"	"P-60-170"	2,600,000.00	3,536,537.87
PHILIP MORRIS (THAILAND) LIMITED	"P-58-274"	"P-60-170"	1,150,000.00	1,564,237.91
PHILIP MORRIS (THAILAND) LIMITED	"P-58-275"	"P-60-171"	2,600,000.00	3,536,537.87
PHILIP MORRIS (THAILAND) LIMITED	"P-58-275"	"P-60-171"	2,500.00	3,400.52
PHILIP MORRIS (THAILAND) LIMITED	"P-58-275"	"P-60-171"	2,597,500.00	3,533,137.36
PHILIP MORRIS KOREA INC.	"P-58-277"	"P-60-173"	3,416.16	152,736.51
PHILIP MORRIS KOREA INC.	"P-58-278"	"P-60-174"	8,763.30	391,807.14
PHILIP MORRIS KOREA INC.	"P-58-292"	"P-60-185"	14,697.20	657,111.81
PHILIP MORRIS KOREA INC.	"P-58-292"	"P-60-185"	20,272.00	906,361.12

PHILIP MORRIS KOREA INC.	"P-58-292"	"P-60-185"	12,163.20	543,816.67
PHILIP MORRIS KOREA INC.	"P-58-293"	"P-60-186"	47,132.40	2,107,289.60
PHILIP MORRIS KOREA INC.	"P-58-294"	"P-60-187"	7,140.00	319,229.40
PHILIP MORRIS KOREA INC.	"P-58-294"	"P-60-187"	11,424.00	510,767.04
PHILIP MORRIS KOREA INC.	"P-58-294"	"P-60-187"	25,704.00	1,149,225.84
PHILIP MORRIS KOREA INC.	"P-58-295"	"P-60-188"	10,792.00	482,510.32
PHILIP MORRIS KOREA INC.	"P-58-295"	"P-60-188"	15,620.00	698,370.20
PHILIP MORRIS KOREA INC.	"P-58-296"	"P-60-189"	47,132.40	2,107,289.60
PHILIP MORRIS KOREA INC.	"P-58-297"	"P-60-190"	21,792.40	974,338.20
PHILIP MORRIS KOREA INC.	"P-58-297"	"P-60-190"	21,285.60	951,679.18
PHILIP MORRIS KOREA INC.	"P-58-297"	"P-60-190"	4,054.40	181,272.22
PHILIP MORRIS KOREA INC.	"P-58-305"	"P-60-193"	16,202.40	724,409.30
PHILIP MORRIS KOREA INC.	"P-58-306"	"P-60-194"	30,323.60	1,355,768.16
PHILIP MORRIS KOREA INC.	"P-58-307"	"P-60-195"	60,234.40	2,693,080.02
PHILIP MORRIS KOREA INC.	"P-58-308"	"P-60-195"	60,234.40	2,693,080.02
PHILIP MORRIS KOREA INC.	"P-58-309"	"P-60-196"	2,832.48	126,640.18
PHILIP MORRIS KOREA INC.	"P-58-310"	"P-60-197"	5,833.92	260,834.56
PHILIP MORRIS KOREA INC.	"P-58-311"	"P-60-198"	8,763.30	391,807.14
PHILIP MORRIS KOREA INC.	"P-58-312"	"P-60-199"	5,752.32	257,186.23
PHILIP MORRIS KOREA INC.	"P-58-313"	"P-60-200"	1,982.88	88,654.56
PHILIP MORRIS (THAILAND) LIMITED	"P-58-314"	"P-60-201"	1,449,420.00	1,971,511.05
PHILIP MORRIS (THAILAND) LIMITED	"P-58-314"	"P-60-201"	20,580.00	27,993.06
PHILIP MORRIS (THAILAND) LIMITED	"P-58-315"	"P-60-201"	1,220,100.00	1,659,588.40
PHILIP MORRIS (THAILAND) LIMITED	"P-58-315"	"P-60-201"	88,200.00	119,970.25
PHILIP MORRIS (THAILAND) LIMITED	"P-58-315"	"P-60-201"	5,880.00	7,998.02
PHILIP MORRIS (THAILAND) LIMITED	"P-58-315"	"P-60-201"	2,940.00	3,999.01
PHILIP MORRIS (THAILAND) LIMITED	"P-58-315"	"P-60-201"	88,200.00	119,970.25
PHILIP MORRIS (THAILAND) LIMITED	"P-58-315"	"P-60-201"	64,680.00	87,978.18
PHILIP MORRIS (THAILAND) LIMITED	"P-58-316"	"P-60-201"	2,500,000.00	3,400,517.18
PHILIP MORRIS (THAILAND) LIMITED	"P-58-316"	"P-60-201"	2,500,000.00	3,400,517.19
PHILIP MORRIS (THAILAND) LIMITED	"P-58-316"	"P-60-201"	1,500,000.00	2,040,310.31
PHILIP MORRIS (THAILAND) LIMITED	"P-58-316"	"P-60-201"	545,000.00	741,312.75
PHILIP MORRIS (THAILAND) LIMITED	"P-58-316"	"P-60-201"	575,000.00	782,118.95
PHILIP MORRIS (THAILAND) LIMITED	"P-58-316"	"P-60-201"	535,000.00	727,710.68
PHILIP MORRIS (THAILAND) LIMITED	"P-58-316"	"P-60-201"	352,500.00	479,472.92
PHILIP MORRIS (THAILAND) LIMITED	"P-58-316"	"P-60-201"	30,000.00	40,806.21
PHILIP MORRIS (THAILAND) LIMITED	"P-58-316"	"P-60-201"	110,000.00	149,622.76
PHILIP MORRIS (THAILAND) LIMITED	"P-58-316"	"P-60-201"	190,000.00	258,439.31
PHILIP MORRIS (THAILAND) LIMITED	"P-58-316"	"P-60-201"	862,500.00	1,173,178.43
PHILIP MORRIS (THAILAND) LIMITED	"P-58-316"	"P-60-201"	100,000.00	136,020.69
PHILIP MORRIS (THAILAND) LIMITED	"P-58-316"	"P-60-201"	200,000.00	272,041.38
PHILIP MORRIS (THAILAND) LIMITED	"P-58-317"	"P-60-201"	3,034,160.00	4,127,085.29
PHILIP MORRIS (THAILAND) LIMITED	"P-58-317"	"P-60-201"	69,840.00	94,996.85
PHILIP MORRIS (THAILAND) LIMITED	"P-58-318"	"P-60-201"	1,552,000.00	2,111,041.07
PHILIP MORRIS (THAILAND) LIMITED	"P-58-319"	"P-60-201"	582,000.00	791,640.40
PHILIP MORRIS (THAILAND) LIMITED	"P-58-320"	"P-60-202"	905,520.00	1,231,694.53
PHILIP MORRIS (THAILAND) LIMITED	"P-58-320"	"P-60-202"	270,480.00	367,908.76
PHILIP MORRIS (THAILAND) LIMITED	"P-58-321"	"P-60-202"	14,700.00	19,995.03
PHILIP MORRIS (THAILAND) LIMITED	"P-58-321"	"P-60-202"	2,378,460.00	3,235,197.65

PHILIP MORRIS (THAILAND) LIMITED	"P-58-321"	"P-60-202"	664,440.00	903,775.86
PHILIP MORRIS (THAILAND) LIMITED	"P-58-321"	"P-60-202"	8,820.00	11,997.02
PHILIP MORRIS (THAILAND) LIMITED	"P-58-321"	"P-60-202"	117,600.00	159,960.33
PHILIP MORRIS (THAILAND) LIMITED	"P-58-321"	"P-60-202"	385,140.00	523,870.08
PHILIP MORRIS (THAILAND) LIMITED	"P-58-321"	"P-60-202"	17,640.00	23,994.05
PHILIP MORRIS (THAILAND) LIMITED	"P-58-322"	"P-60-202"	2,600,000.00	3,536,537.86
PHILIP MORRIS (THAILAND) LIMITED	"P-58-322"	"P-60-202"	1,600,000.00	2,176,331.00
PHILIP MORRIS (THAILAND) LIMITED	"P-58-322"	"P-60-202"	1,000,000.00	1,360,206.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-322"	"P-60-202"	2,365,000.00	3,216,889.26
PHILIP MORRIS (THAILAND) LIMITED	"P-58-322"	"P-60-202"	235,000.00	319,648.62
PHILIP MORRIS (THAILAND) LIMITED	"P-58-322"	"P-60-202"	2,600,000.00	3,536,537.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-322"	"P-60-202"	1,100,000.00	1,496,227.56
PHILIP MORRIS (THAILAND) LIMITED	"P-58-322"	"P-60-202"	880,000.00	1,196,982.05
PHILIP MORRIS (THAILAND) LIMITED	"P-58-322"	"P-60-202"	120,000.00	163,224.83
PHILIP MORRIS (THAILAND) LIMITED	"P-58-323"	"P-60-202"	673,260.00	915,772.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-323"	"P-60-202"	596,820.00	811,798.67
PHILIP MORRIS (THAILAND) LIMITED	"P-58-323"	"P-60-202"	1,375,920.00	1,871,535.84
PHILIP MORRIS (THAILAND) LIMITED	"P-58-324"	"P-60-202"	2,600,000.00	3,536,537.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-324"	"P-60-202"	2,377,500.00	3,233,891.85
PHILIP MORRIS (THAILAND) LIMITED	"P-58-324"	"P-60-202"	222,500.00	302,646.03
PHILIP MORRIS (THAILAND) LIMITED	"P-58-324"	"P-60-202"	492,500.00	669,901.89
PHILIP MORRIS (THAILAND) LIMITED	"P-58-324"	"P-60-202"	1,135,000.00	1,543,834.80
PHILIP MORRIS (THAILAND) LIMITED	"P-58-324"	"P-60-202"	672,500.00	914,739.12
PHILIP MORRIS (THAILAND) LIMITED	"P-58-325"	"P-60-202"	2,328,000.00	3,166,561.61
PHILIP MORRIS (THAILAND) LIMITED	"P-58-325"	"P-60-202"	931,200.00	1,266,624.64
PHILIP MORRIS (THAILAND) LIMITED	"P-58-325"	"P-60-202"	38,800.00	52,776.03
PHILIP MORRIS (THAILAND) LIMITED	"P-58-326"	"P-60-202"	388,000.00	527,760.27
PHILIP MORRIS (THAILAND) LIMITED	"P-58-327"	"P-60-202"	2,056,400.00	2,797,129.42
PHILIP MORRIS (THAILAND) LIMITED	"P-58-327"	"P-60-202"	543,200.00	738,864.37
PHILIP MORRIS (THAILAND) LIMITED	"P-58-327"	"P-60-202"	116,400.00	158,328.08
PHILIP MORRIS (THAILAND) LIMITED	"P-58-328"	"P-60-202"	2,040,000.00	2,774,822.02
PHILIP MORRIS (THAILAND) LIMITED	"P-58-328"	"P-60-202"	360,000.00	489,674.48
PHILIP MORRIS (THAILAND) LIMITED	"P-58-329"	"P-60-202"	23,280.00	31,665.62
PHILIP MORRIS (THAILAND) LIMITED	"P-58-329"	"P-60-202"	2,304,720.00	3,134,895.99
PHILIP MORRIS (THAILAND) LIMITED	"P-58-330"	"P-60-202"	302,640.00	411,653.01
PHILIP MORRIS (THAILAND) LIMITED	"P-58-330"	"P-60-202"	3,189,360.00	4,338,189.40
PHILIP MORRIS (THAILAND) LIMITED	"P-58-331"	"P-60-202"	330,000.00	448,868.27
PHILIP MORRIS (THAILAND) LIMITED	"P-58-332"	"P-60-202"	1,497,680.00	2,037,154.63
PHILIP MORRIS (THAILAND) LIMITED	"P-58-332"	"P-60-202"	248,320.00	337,766.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-333"	"P-60-202"	330,000.00	448,868.27
PHILIP MORRIS (THAILAND) LIMITED	"P-58-334"	"P-60-203"	3,057,600.00	4,158,968.54
PHILIP MORRIS (THAILAND) LIMITED	"P-58-334"	"P-60-203"	2,407,860.00	3,275,187.73
PHILIP MORRIS (THAILAND) LIMITED	"P-58-334"	"P-60-203"	649,740.00	883,780.82
PHILIP MORRIS KOREA INC.	"P-58-339"	"P-60-207"	12,163.20	543,816.67
PHILIP MORRIS KOREA INC.	"P-58-339"	"P-60-207"	34,969.20	1,563,472.93
PHILIP MORRIS KOREA INC.	"P-58-340"	"P-60-208"	45,504.90	2,034,524.08
PHILIP MORRIS KOREA INC.	"P-58-341"	"P-60-209"	19,040.00	851,278.40
PHILIP MORRIS KOREA INC.	"P-58-341"	"P-60-209"	25,228.00	1,127,943.88
PHILIP MORRIS KOREA INC.	"P-58-343"	"P-60-210"	47,132.40	2,107,289.60

PHILIP MORRIS KOREA INC.	"P-58-344"	"P-60-211"	5,712.00	255,383.52
PHILIP MORRIS KOREA INC.	"P-58-344"	"P-60-211"	38,556.00	1,723,838.76
PHILIP MORRIS (THAILAND) LIMITED	"P-58-351"	"P-60-215"	588,000.00	799,801.64
PHILIP MORRIS (THAILAND) LIMITED	"P-58-352"	"P-60-215"	3,057,600.00	4,158,968.55
PHILIP MORRIS (THAILAND) LIMITED	"P-58-352"	"P-60-215"	3,057,600.00	4,158,968.54
PHILIP MORRIS (THAILAND) LIMITED	"P-58-352"	"P-60-215"	882,000.00	1,199,702.46
PHILIP MORRIS (THAILAND) LIMITED	"P-58-352"	"P-60-215"	2,643,060.00	3,595,108.38
PHILIP MORRIS (THAILAND) LIMITED	"P-58-353"	"P-60-216"	167,580.00	227,943.47
PHILIP MORRIS (THAILAND) LIMITED	"P-58-353"	"P-60-216"	52,920.00	71,982.15
PHILIP MORRIS (THAILAND) LIMITED	"P-58-354"	"P-60-215"	2,122,500.00	2,887,039.09
PHILIP MORRIS (THAILAND) LIMITED	"P-58-354"	"P-60-215"	477,500.00	649,498.78
PHILIP MORRIS (THAILAND) LIMITED	"P-58-354"	"P-60-215"	712,500.00	969,147.40
PHILIP MORRIS (THAILAND) LIMITED	"P-58-354"	"P-60-215"	200,000.00	272,041.38
PHILIP MORRIS (THAILAND) LIMITED	"P-58-355"	"P-60-216"	265,000.00	360,454.83
PHILIP MORRIS (THAILAND) LIMITED	"P-58-355"	"P-60-216"	22,500.00	30,604.65
PHILIP MORRIS (THAILAND) LIMITED	"P-58-356"	"P-60-215"	2,219,700.00	3,019,251.20
PHILIP MORRIS (THAILAND) LIMITED	"P-58-357"	"P-60-216"	279,300.00	379,905.78
PHILIP MORRIS (THAILAND) LIMITED	"P-58-358"	"P-60-215"	3,057,600.00	4,158,968.54
PHILIP MORRIS (THAILAND) LIMITED	"P-58-358"	"P-60-215"	1,293,600.00	1,759,563.61
PHILIP MORRIS (THAILAND) LIMITED	"P-58-358"	"P-60-215"	1,293,600.00	1,759,563.61
PHILIP MORRIS (THAILAND) LIMITED	"P-58-358"	"P-60-215"	32,340.00	43,989.09
PHILIP MORRIS (THAILAND) LIMITED	"P-58-358"	"P-60-215"	202,860.00	275,931.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-358"	"P-60-215"	764,400.00	1,039,742.14
PHILIP MORRIS (THAILAND) LIMITED	"P-58-359"	"P-60-216"	1,293,600.00	1,759,563.61
PHILIP MORRIS (THAILAND) LIMITED	"P-58-360"	"P-60-216"	388,000.00	527,760.27
PHILIP MORRIS (THAILAND) LIMITED	"P-58-361"	"P-60-215"	2,400,000.00	3,264,496.50
PHILIP MORRIS (THAILAND) LIMITED	"P-58-361"	"P-60-215"	800,000.00	1,088,165.50
PHILIP MORRIS (THAILAND) LIMITED	"P-58-362"	"P-60-215"	2,328,000.00	3,166,561.60
PHILIP MORRIS (THAILAND) LIMITED	"P-58-362"	"P-60-215"	776,000.00	1,055,520.54
PHILIP MORRIS (THAILAND) LIMITED	"P-58-363"	"P-60-216"	330,000.00	448,868.27
PHILIP MORRIS (THAILAND) LIMITED	"P-58-364"	"P-60-215"	69,300.00	94,262.34
PHILIP MORRIS (THAILAND) LIMITED	"P-58-364"	"P-60-215"	13,200.00	17,954.73
PHILIP MORRIS (THAILAND) LIMITED	"P-58-365"	"P-60-216"	118,800.00	161,592.58
PHILIP MORRIS (THAILAND) LIMITED	"P-58-365"	"P-60-216"	128,700.00	175,058.62
PHILIP MORRIS KOREA INC.	"P-58-366"	"P-60-217"	3,976.00	177,766.96
PHILIP MORRIS KOREA INC.	"P-58-366"	"P-60-217"	22,436.00	1,003,113.56
PHILIP MORRIS KOREA INC.	"P-58-367"	"P-60-217"	6,744.00	301,524.24
PHILIP MORRIS KOREA INC.	"P-58-367"	"P-60-217"	19,389.00	866,882.19
PHILIP MORRIS KOREA INC.	"P-58-369"	"P-60-219"	2,604.48	116,446.30
PHILIP MORRIS KOREA INC.	"P-58-370"	"P-60-220"	2,916.96	130,417.28
PHILIP MORRIS KOREA INC.	"P-58-371"	"P-60-221"	5,664.96	253,280.36
PHILIP MORRIS KOREA INC.	"P-58-372"	"P-60-222"	6,832.32	305,473.03
PHILIP MORRIS KOREA INC.	"P-58-374"	"P-60-224"	4,357.44	194,821.14
PHILIP MORRIS KOREA INC.	"P-58-375"	"P-60-225"	1,596.96	71,400.08
PHILIP MORRIS KOREA INC.	"P-58-376"	"P-60-226"	3,443.58	153,962.46
PHILIP MORRIS KOREA INC.	"P-58-377"	"P-60-227"	1,302.24	58,223.15
PHILIP MORRIS KOREA INC.	"P-58-378"	"P-60-228"	3,193.92	142,800.16
PHILIP MORRIS (THAILAND) LIMITED	"P-58-380"	"P-60-229"	5,880.00	7,998.02
PHILIP MORRIS (THAILAND) LIMITED	"P-58-380"	"P-60-229"	787,920.00	1,071,734.20

PHILIP MORRIS (THAILAND) LIMITED	"P-58-380"	"P-60-229"	970,200.00	1,319,672.71
PHILIP MORRIS (THAILAND) LIMITED	"P-58-381"	"P-60-229"	1,140,720.00	1,551,615.19
PHILIP MORRIS (THAILAND) LIMITED	"P-58-381"	"P-60-229"	1,193,640.00	1,623,597.33
PHILIP MORRIS (THAILAND) LIMITED	"P-58-381"	"P-60-229"	17,640.00	23,994.05
PHILIP MORRIS (THAILAND) LIMITED	"P-58-382"	"P-60-229"	38,800.00	52,776.03
PHILIP MORRIS (THAILAND) LIMITED	"P-58-382"	"P-60-229"	760,480.00	1,034,410.12
PHILIP MORRIS (THAILAND) LIMITED	"P-58-382"	"P-60-229"	364,720.00	496,094.65
PHILIP MORRIS (THAILAND) LIMITED	"P-58-383"	"P-60-230"	3,057,600.00	4,158,968.54
PHILIP MORRIS (THAILAND) LIMITED	"P-58-383"	"P-60-230"	911,400.00	1,239,692.55
PHILIP MORRIS (THAILAND) LIMITED	"P-58-384"	"P-60-230"	2,600,000.00	3,536,537.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-384"	"P-60-230"	2,600,000.00	3,536,537.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-384"	"P-60-230"	2,275,000.00	3,094,470.64
PHILIP MORRIS (THAILAND) LIMITED	"P-58-384"	"P-60-230"	325,000.00	442,067.23
PHILIP MORRIS (THAILAND) LIMITED	"P-58-384"	"P-60-230"	5,000.00	6,801.03
PHILIP MORRIS (THAILAND) LIMITED	"P-58-384"	"P-60-230"	2,095,000.00	2,849,633.40
PHILIP MORRIS (THAILAND) LIMITED	"P-58-384"	"P-60-230"	47,500.00	64,609.83
PHILIP MORRIS (THAILAND) LIMITED	"P-58-384"	"P-60-230"	292,500.00	397,860.51
PHILIP MORRIS (THAILAND) LIMITED	"P-58-384"	"P-60-230"	117,500.00	159,824.31
PHILIP MORRIS (THAILAND) LIMITED	"P-58-384"	"P-60-230"	2,107,500.00	2,866,635.99
PHILIP MORRIS (THAILAND) LIMITED	"P-58-384"	"P-60-230"	7,500.00	10,201.55
PHILIP MORRIS (THAILAND) LIMITED	"P-58-384"	"P-60-230"	25,000.00	34,005.17
PHILIP MORRIS (THAILAND) LIMITED	"P-58-384"	"P-60-230"	2,500.00	3,400.52
PHILIP MORRIS (THAILAND) LIMITED	"P-58-385"	"P-60-230"	2,600,000.00	3,536,537.87
PHILIP MORRIS (THAILAND) LIMITED	"P-58-385"	"P-60-230"	2,600,000.00	3,536,537.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-385"	"P-60-230"	2,600,000.00	3,536,537.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-385"	"P-60-230"	2,260,000.00	3,074,067.54
PHILIP MORRIS (THAILAND) LIMITED	"P-58-385"	"P-60-230"	375,000.00	510,077.58
PHILIP MORRIS (THAILAND) LIMITED	"P-58-385"	"P-60-230"	815,000.00	1,108,568.60
PHILIP MORRIS (THAILAND) LIMITED	"P-58-386"	"P-60-230"	776,000.00	1,055,520.54
PHILIP MORRIS KOREA INC.	"P-58-387"	"P-60-231"	30,117.20	1,346,540.01
PHILIP MORRIS KOREA INC.	"P-58-389"	"P-60-232"	8,763.30	391,807.14
PHILIP MORRIS KOREA INC.	"P-58-390"	"P-60-233"	16,202.40	724,409.30
PHILIP MORRIS KOREA INC.	"P-58-391"	"P-60-234"	30,426.80	1,360,382.23
PHILIP MORRIS KOREA INC.	"P-58-392"	"P-60-235"	60,234.40	2,693,080.02
PHILIP MORRIS KOREA INC.	"P-58-393"	"P-60-236"	30,426.80	1,360,382.23
PHILIP MORRIS KOREA INC.	"P-58-393"	"P-60-236"	30,426.80	1,360,382.23
PHILIP MORRIS KOREA INC.	"P-58-397"	"P-60-240"	30,426.80	1,360,382.23
PHILIP MORRIS (THAILAND) LIMITED	"P-58-402"	"P-60-244"	1,764,000.00	2,399,404.93
PHILIP MORRIS (THAILAND) LIMITED	"P-58-403"	"P-60-244"	176,400.00	239,940.50
PHILIP MORRIS (THAILAND) LIMITED	"P-58-403"	"P-60-244"	558,600.00	759,811.56
PHILIP MORRIS (THAILAND) LIMITED	"P-58-403"	"P-60-244"	441,000.00	599,851.23
PHILIP MORRIS (THAILAND) LIMITED	"P-58-404"	"P-60-244"	2,600,000.00	3,536,537.87
PHILIP MORRIS (THAILAND) LIMITED	"P-58-404"	"P-60-244"	2,600,000.00	3,536,537.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-404"	"P-60-244"	1,100,000.00	1,496,227.56
PHILIP MORRIS (THAILAND) LIMITED	"P-58-404"	"P-60-244"	1,350,000.00	1,836,279.28
PHILIP MORRIS (THAILAND) LIMITED	"P-58-404"	"P-60-244"	417,500.00	567,886.37
PHILIP MORRIS (THAILAND) LIMITED	"P-58-404"	"P-60-244"	582,500.00	792,320.51
PHILIP MORRIS (THAILAND) LIMITED	"P-58-405"	"P-60-244"	161,700.00	219,945.45
PHILIP MORRIS (THAILAND) LIMITED	"P-58-405"	"P-60-244"	1,455,300.00	1,979,509.07

PHILIP MORRIS (THAILAND) LIMITED	"P-58-406"	"P-60-244"	1,293,600.00	1,759,563.63
PHILIP MORRIS (THAILAND) LIMITED	"P-58-406"	"P-60-244"	1,029,000.00	1,399,652.87
PHILIP MORRIS (THAILAND) LIMITED	"P-58-406"	"P-60-244"	1,440,600.00	1,959,514.02
PHILIP MORRIS (THAILAND) LIMITED	"P-58-406"	"P-60-244"	205,800.00	279,930.57
PHILIP MORRIS (THAILAND) LIMITED	"P-58-407"	"P-60-244"	2,600,000.00	3,536,537.87
PHILIP MORRIS (THAILAND) LIMITED	"P-58-407"	"P-60-244"	2,332,500.00	3,172,682.54
PHILIP MORRIS (THAILAND) LIMITED	"P-58-407"	"P-60-244"	267,500.00	363,855.34
PHILIP MORRIS (THAILAND) LIMITED	"P-58-407"	"P-60-244"	2,600,000.00	3,536,537.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-407"	"P-60-244"	850,000.00	1,156,175.84
PHILIP MORRIS (THAILAND) LIMITED	"P-58-408"	"P-60-244"	2,677,200.00	3,641,545.85
PHILIP MORRIS (THAILAND) LIMITED	"P-58-409"	"P-60-244"	388,000.00	527,760.27
PHILIP MORRIS (THAILAND) LIMITED	"P-58-410"	"P-60-244"	1,600,000.00	2,176,331.00
PHILIP MORRIS (THAILAND) LIMITED	"P-58-411"	"P-60-244"	100,880.00	137,217.67
PHILIP MORRIS (THAILAND) LIMITED	"P-58-411"	"P-60-244"	2,227,120.00	3,029,343.94
PHILIP MORRIS (THAILAND) LIMITED	"P-58-412"	"P-60-245"	422,500.00	574,687.41
PHILIP MORRIS (THAILAND) LIMITED	"P-58-412"	"P-60-245"	792,500.00	1,077,963.95
PHILIP MORRIS (THAILAND) LIMITED	"P-58-412"	"P-60-245"	1,385,000.00	1,883,886.52
PHILIP MORRIS (THAILAND) LIMITED	"P-58-413"	"P-60-245"	2,600,000.00	3,536,537.88
PHILIP MORRIS (THAILAND) LIMITED	"P-58-414"	"P-60-246"	1,029,000.00	1,399,652.87
Philip Morris Korea Inc.	"P-58-418"	"P-60-249"	45,504.90	2,011,771.63
Philip Morris Korea Inc.	"P-58-419"	"P-60-250"	19,951.00	882,033.71
Philip Morris Korea Inc.	"P-58-419"	"P-60-250"	6,182.00	273,306.22
Philip Morris Korea Inc.	"P-58-420"	"P-60-251"	13,176.80	582,546.32
Philip Morris Korea Inc.	"P-58-420"	"P-60-251"	33,955.60	1,501,177.08
Philip Morris Korea Inc.	"P-58-421"	"P-60-252"	4,054.40	179,245.02
Philip Morris Korea Inc.	"P-58-421"	"P-60-252"	19,765.20	873,819.49
Philip Morris Korea Inc.	"P-58-421"	"P-60-252"	23,312.80	1,030,658.89
Philip Morris Korea Inc.	"P-58-422"	"P-60-253"	22,152.00	979,339.92
Philip Morris Korea Inc.	"P-58-422"	"P-60-253"	4,260.00	188,334.60
Philip Morris Korea Inc.	"P-58-423"	"P-60-254"	10,392.24	459,440.93
Philip Morris (Thailand) Limited	"P-58-424"	"P-60-255"	232,260.00	314,686.32
Philip Morris (Thailand) Limited	"P-58-424"	"P-60-255"	408,660.00	553,688.59
Philip Morris (Thailand) Limited	"P-58-424"	"P-60-255"	288,120.00	390,370.37
Philip Morris (Thailand) Limited	"P-58-424"	"P-60-255"	246,960.00	334,603.17
Philip Morris (Thailand) Limited	"P-58-425"	"P-60-255"	170,520.00	231,035.53
Philip Morris (Thailand) Limited	"P-58-425"	"P-60-255"	1,881,600.00	2,549,357.52
Philip Morris (Thailand) Limited	"P-58-425"	"P-60-255"	882,000.00	1,195,011.34
Philip Morris (Thailand) Limited	"P-58-425"	"P-60-255"	5,880.00	7,966.74
Philip Morris (Thailand) Limited	"P-58-426"	"P-60-255"	3,057,600.00	4,142,705.98
Philip Morris (Thailand) Limited	"P-58-426"	"P-60-255"	11,760.00	15,933.48
Philip Morris (Thailand) Limited	"P-58-426"	"P-60-255"	2,810,640.00	3,808,102.80
Philip Morris (Thailand) Limited	"P-58-427"	"P-60-255"	852,500.00	1,155,042.15
Philip Morris (Thailand) Limited	"P-58-427"	"P-60-255"	465,000.00	630,022.98
Philip Morris (Thailand) Limited	"P-58-427"	"P-60-255"	1,282,500.00	1,737,644.04
Philip Morris (Thailand) Limited	"P-58-427"	"P-60-255"	855,000.00	1,158,429.36
Philip Morris (Thailand) Limited	"P-58-427"	"P-60-255"	32,500.00	44,033.86
Philip Morris (Thailand) Limited	"P-58-427"	"P-60-255"	305,000.00	413,240.88
Philip Morris (Thailand) Limited	"P-58-427"	"P-60-255"	1,207,500.00	1,636,027.43
Philip Morris (Thailand) Limited	"P-58-428"	"P-60-255"	41,160.00	55,767.20

Philip Morris (Thailand) Limited	"P-58-428"	"P-60-255"	546,840.00	740,907.03
Philip Morris (Thailand) Limited	"P-58-429"	"P-60-255"	1,999,200.00	2,708,692.37
Philip Morris (Thailand) Limited	"P-58-429"	"P-60-255"	2,940.00	3,983.37
Philip Morris (Thailand) Limited	"P-58-429"	"P-60-255"	937,860.00	1,270,695.39
Philip Morris (Thailand) Limited	"P-58-429"	"P-60-255"	117,600.00	159,334.85
Philip Morris (Thailand) Limited	"P-58-429"	"P-60-255"	29,400.00	39,833.71
Philip Morris (Thailand) Limited	"P-58-429"	"P-60-255"	49,980.00	67,717.31
Philip Morris (Thailand) Limited	"P-58-429"	"P-60-255"	1,273,020.00	1,724,799.70
Philip Morris (Thailand) Limited	"P-58-430"	"P-60-255"	2,600,000.00	3,522,709.17
Philip Morris (Thailand) Limited	"P-58-430"	"P-60-255"	10,000.00	13,548.88
Philip Morris (Thailand) Limited	"P-58-430"	"P-60-255"	90,000.00	121,939.93
Philip Morris (Thailand) Limited	"P-58-430"	"P-60-255"	75,000.00	101,616.61
Philip Morris (Thailand) Limited	"P-58-430"	"P-60-255"	725,000.00	982,293.90
Philip Morris (Thailand) Limited	"P-58-431"	"P-60-255"	1,358,000.00	1,839,938.09
Philip Morris (Thailand) Limited	"P-58-432"	"P-60-255"	38,800.00	52,569.66
Philip Morris (Thailand) Limited	"P-58-432"	"P-60-255"	1,524,840.00	2,065,987.63
Philip Morris (Thailand) Limited	"P-58-432"	"P-60-255"	376,360.00	509,925.70
Philip Morris (Thailand) Limited	"P-58-433"	"P-60-255"	46,560.00	63,083.59
Philip Morris (Thailand) Limited	"P-58-433"	"P-60-255"	1,117,440.00	1,514,006.20
Philip Morris (Thailand) Limited	"P-58-434"	"P-60-255"	388,000.00	525,696.60
Philip Morris (Thailand) Limited	"P-58-435"	"P-60-255"	145,200.00	196,729.76
Philip Morris (Thailand) Limited	"P-58-435"	"P-60-255"	66,000.00	89,422.62
Philip Morris (Thailand) Limited	"P-58-435"	"P-60-255"	105,600.00	143,076.19
Philip Morris (Thailand) Limited	"P-58-435"	"P-60-255"	13,200.00	17,884.52
Philip Morris (Thailand) Limited	"P-58-436"	"P-60-256"	882,000.00	1,195,011.34
Philip Morris (Thailand) Limited	"P-58-437"	"P-60-256"	1,058,400.00	1,434,013.61
Philip Morris (Thailand) Limited	"P-58-437"	"P-60-256"	673,260.00	912,191.99
Philip Morris (Thailand) Limited	"P-58-438"	"P-60-256"	1,176,000.00	1,593,348.46
Philip Morris (Thailand) Limited	"P-58-438"	"P-60-256"	5,880.00	7,966.74
Philip Morris (Thailand) Limited	"P-58-438"	"P-60-256"	111,720.00	151,368.10
Philip Morris (Thailand) Limited	"P-58-439"	"P-60-256"	3,057,600.00	4,142,705.98
Philip Morris (Thailand) Limited	"P-58-439"	"P-60-256"	705,600.00	956,009.07
Philip Morris (Thailand) Limited	"P-58-439"	"P-60-256"	652,680.00	884,308.39
Philip Morris (Thailand) Limited	"P-58-439"	"P-60-256"	582,120.00	788,707.48
Philip Morris (Thailand) Limited	"P-58-440"	"P-60-256"	545,000.00	738,414.04
Philip Morris (Thailand) Limited	"P-58-440"	"P-60-256"	2,055,000.00	2,784,295.13
Philip Morris (Thailand) Limited	"P-58-440"	"P-60-256"	2,442,500.00	3,309,314.28
Philip Morris (Thailand) Limited	"P-58-440"	"P-60-256"	157,500.00	213,394.88
Philip Morris (Thailand) Limited	"P-58-440"	"P-60-256"	1,567,500.00	2,123,787.16
Philip Morris (Thailand) Limited	"P-58-440"	"P-60-256"	32,500.00	44,033.86
Philip Morris (Thailand) Limited	"P-58-440"	"P-60-256"	700,000.00	948,421.70
Philip Morris (Thailand) Limited	"P-58-441"	"P-60-256"	588,000.00	796,674.23
Philip Morris (Thailand) Limited	"P-58-442"	"P-60-256"	3,057,600.00	4,142,705.98
Philip Morris (Thailand) Limited	"P-58-442"	"P-60-256"	470,400.00	637,339.38
Philip Morris (Thailand) Limited	"P-58-443"	"P-60-256"	1,225,000.00	1,659,737.96
Philip Morris (Thailand) Limited	"P-58-443"	"P-60-256"	1,145,000.00	1,551,346.92
Philip Morris (Thailand) Limited	"P-58-443"	"P-60-256"	400,000.00	541,955.26
Philip Morris (Thailand) Limited	"P-58-443"	"P-60-256"	1,050,000.00	1,422,632.55
Philip Morris (Thailand) Limited	"P-58-443"	"P-60-256"	180,000.00	243,879.87

Philip Morris (Thailand) Limited	"P-58-444"	"P-60-256"	1,552,000.00	2,102,786.39
Philip Morris (Thailand) Limited	"P-58-445"	"P-60-256"	1,400,680.00	1,897,764.72
Philip Morris (Thailand) Limited	"P-58-445"	"P-60-256"	966,120.00	1,308,984.53
Philip Morris (Thailand) Limited	"P-58-446"	"P-60-256"	159,080.00	215,535.61
Philip Morris (Thailand) Limited	"P-58-446"	"P-60-256"	1,908,960.00	2,586,427.26
Philip Morris (Thailand) Limited	"P-58-446"	"P-60-256"	27,160.00	36,798.76
Philip Morris (Thailand) Limited	"P-58-446"	"P-60-256"	38,800.00	52,569.66
Philip Morris (Thailand) Limited	"P-58-447"	"P-60-256"	760,000.00	1,029,714.98
Philip Morris (Thailand) Limited	"P-58-447"	"P-60-256"	1,240,000.00	1,680,061.29
Philip Morris (Thailand) Limited	"P-58-447"	"P-60-256"	88,000.00	119,230.16
Philip Morris (Thailand) Limited	"P-58-447"	"P-60-256"	8,000.00	10,839.11
Philip Morris (Thailand) Limited	"P-58-447"	"P-60-256"	104,000.00	140,908.37
Philip Morris (Thailand) Limited	"P-58-448"	"P-60-256"	1,769,280.00	2,397,176.49
Philip Morris (Thailand) Limited	"P-58-448"	"P-60-256"	364,720.00	494,154.80
Philip Morris (Thailand) Limited	"P-58-449"	"P-60-256"	993,280.00	1,345,783.29
Philip Morris (Thailand) Limited	"P-58-449"	"P-60-256"	170,720.00	231,306.50
Philip Morris (Thailand) Limited	"P-58-450"	"P-60-256"	36,300.00	49,182.44
Philip Morris (Thailand) Limited	"P-58-450"	"P-60-256"	293,700.00	397,930.65
Philip Morris (Thailand) Limited	"P-58-451"	"P-60-256"	15,520.00	21,027.86
Philip Morris (Thailand) Limited	"P-58-451"	"P-60-256"	1,148,480.00	1,556,061.93
Philip Morris (Thailand) Limited	"P-58-452"	"P-60-256"	198,000.00	268,267.86
Philip Morris (Thailand) Limited	"P-58-452"	"P-60-256"	132,000.00	178,845.23
Philip Morris Korea Inc.	"P-58-453"	"P-60-257"	15,058.60	665,740.70
Philip Morris Korea Inc.	"P-58-453"	"P-60-257"	15,286.23	675,804.23
Philip Morris Korea Inc.	"P-58-453"	"P-60-257"	29,889.57	1,321,417.89
Philip Morris Korea Inc.	"P-58-454"	"P-60-258"	36,140.64	1,597,777.69
Philip Morris Korea Inc.	"P-58-455"	"P-60-259"	60,853.60	2,690,337.66
Philip Morris Korea Inc.	"P-58-456"	"P-60-260"	15,127.40	668,782.35
Philip Morris Korea Inc.	"P-58-457"	"P-60-261"	2,961.60	130,932.34
Philip Morris Korea Inc.	"P-58-458"	"P-60-262"	2,916.96	128,958.80
Philip Morris Korea Inc.	"P-58-459"	"P-60-263"	3,443.58	152,240.67
Philip Morris Korea Inc.	"P-58-460"	"P-60-264"	47,132.40	2,083,723.40
Philip Morris Korea Inc.	"P-58-461"	"P-60-265"	47,132.40	2,083,723.40
Philip Morris Korea Inc.	"P-58-462"	"P-60-266"	44,268.00	1,957,088.28
Philip Morris Korea Inc.	"P-58-463"	"P-60-267"	26,656.00	1,178,461.76
Philip Morris Korea Inc.	"P-58-463"	"P-60-267"	17,612.00	778,626.52
Philip Morris Korea Inc.	"P-58-464"	"P-60-268"	21,039.90	930,173.98
Philip Morris Korea Inc.	"P-58-464"	"P-60-268"	24,465.00	1,081,597.65
Philip Morris Korea Inc.	"P-58-465"	"P-60-269"	9,835.00	434,805.35
Philip Morris Korea Inc.	"P-58-465"	"P-60-269"	16,298.00	720,534.58
Philip Morris Korea Inc.	"P-58-466"	"P-60-270"	30,323.60	1,340,606.36
Philip Morris Products S.A.	"P-58-475"	"P-60-279"	19,206.00	849,097.26
Philip Morris Products S.A.	"P-58-475"	"P-60-279"	53,776.80	2,377,472.33
Philip Morris Products S.A.	"P-58-475"	"P-60-279"	53,776.80	2,377,472.33
Philip Morris Products S.A.	"P-58-476"	"P-60-279"	34,570.80	1,528,375.07
Philip Morris (Thailand) Limited	"P-58-478"	"P-60-281"	449,820.00	609,455.79
Philip Morris (Thailand) Limited	"P-58-478"	"P-60-281"	346,920.00	470,037.79
Philip Morris (Thailand) Limited	"P-58-478"	"P-60-281"	85,260.00	115,517.76
Philip Morris (Thailand) Limited	"P-58-479"	"P-60-281"	3,057,600.00	4,142,705.97

Philip Morris (Thailand) Limited	"P-58-479"	"P-60-281"	2,357,880.00	3,194,663.65
Philip Morris (Thailand) Limited	"P-58-479"	"P-60-281"	699,720.00	948,042.33
Philip Morris (Thailand) Limited	"P-58-479"	"P-60-281"	2,704,800.00	3,664,701.44
Philip Morris (Thailand) Limited	"P-58-480"	"P-60-281"	2,600,000.00	3,522,709.16
Philip Morris (Thailand) Limited	"P-58-480"	"P-60-281"	2,400,000.00	3,251,731.54
Philip Morris (Thailand) Limited	"P-58-481"	"P-60-281"	352,800.00	478,004.54
Philip Morris (Thailand) Limited	"P-58-481"	"P-60-281"	235,200.00	318,669.69
Philip Morris (Thailand) Limited	"P-58-482"	"P-60-281"	3,057,600.00	4,142,705.98
Philip Morris (Thailand) Limited	"P-58-482"	"P-60-281"	911,400.00	1,234,845.05
Philip Morris (Thailand) Limited	"P-58-483"	"P-60-281"	1,532,500.00	2,076,366.07
Philip Morris (Thailand) Limited	"P-58-483"	"P-60-281"	1,067,500.00	1,446,343.09
Philip Morris (Thailand) Limited	"P-58-483"	"P-60-281"	2,400,000.00	3,251,731.54
Philip Morris (Thailand) Limited	"P-58-484"	"P-60-281"	333,680.00	452,099.08
Philip Morris (Thailand) Limited	"P-58-484"	"P-60-281"	442,320.00	599,294.12
Philip Morris (Thailand) Limited	"P-58-485"	"P-60-281"	330,000.00	447,113.09
Philip Morris (Thailand) Limited	"P-58-486"	"P-60-281"	310,400.00	420,557.28
Philip Morris (Thailand) Limited	"P-58-486"	"P-60-281"	310,400.00	420,557.28
Philip Morris (Thailand) Limited	"P-58-486"	"P-60-281"	155,200.00	210,278.64
Philip Morris (Thailand) Limited	"P-58-487"	"P-60-282"	35,280.00	47,800.45
Philip Morris (Thailand) Limited	"P-58-487"	"P-60-282"	846,720.00	1,147,210.89
Philip Morris (Thailand) Limited	"P-58-488"	"P-60-282"	882,000.00	1,195,011.34
Philip Morris (Thailand) Limited	"P-58-489"	"P-60-282"	3,057,600.00	4,142,705.97
Philip Morris (Thailand) Limited	"P-58-489"	"P-60-282"	3,057,600.00	4,142,705.98
Philip Morris (Thailand) Limited	"P-58-489"	"P-60-282"	2,704,800.00	3,664,701.44
Philip Morris (Thailand) Limited	"P-58-490"	"P-60-282"	2,600,000.00	3,522,709.17
Philip Morris (Thailand) Limited	"P-58-490"	"P-60-282"	1,870,000.00	2,533,640.82
Philip Morris (Thailand) Limited	"P-58-490"	"P-60-282"	435,000.00	589,376.34
Philip Morris (Thailand) Limited	"P-58-490"	"P-60-282"	95,000.00	128,714.37
Philip Morris (Thailand) Limited	"P-58-491"	"P-60-282"	1,352,400.00	1,832,350.71
Philip Morris (Thailand) Limited	"P-58-491"	"P-60-282"	117,600.00	159,334.85
Philip Morris (Thailand) Limited	"P-58-491"	"P-60-282"	1,470,000.00	1,991,685.57
Philip Morris (Thailand) Limited	"P-58-492"	"P-60-282"	2,600,000.00	3,522,709.16
Philip Morris (Thailand) Limited	"P-58-492"	"P-60-282"	640,000.00	867,128.41
Philip Morris (Thailand) Limited	"P-58-492"	"P-60-282"	1,760,000.00	2,384,603.13
Philip Morris (Thailand) Limited	"P-58-493"	"P-60-282"	388,000.00	525,696.60
Philip Morris (Thailand) Limited	"P-58-494"	"P-60-282"	1,552,000.00	2,102,786.39
Philip Morris (Thailand) Limited	"P-58-495"	"P-60-282"	388,000.00	525,696.60
Philip Morris (Thailand) Limited	"P-58-496"	"P-60-282"	160,000.00	216,782.11
Philip Morris (Thailand) Limited	"P-58-496"	"P-60-282"	320,000.00	433,564.20
Philip Morris (Thailand) Limited	"P-58-496"	"P-60-282"	160,000.00	216,782.10
Philip Morris (Thailand) Limited	"P-58-496"	"P-60-282"	1,160,000.00	1,571,670.24
Philip Morris (Thailand) Limited	"P-58-497"	"P-60-282"	310,400.00	420,557.27
Philip Morris (Thailand) Limited	"P-58-497"	"P-60-282"	465,600.00	630,835.92
Philip Morris (Thailand) Limited	"P-58-497"	"P-60-282"	81,480.00	110,396.29
Philip Morris (Thailand) Limited	"P-58-497"	"P-60-282"	888,520.00	1,203,845.21
Philip Morris (Thailand) Limited	"P-58-498"	"P-60-282"	776,000.00	1,051,393.19
Philip Morris (Thailand) Limited	"P-58-498"	"P-60-282"	388,000.00	525,696.60
Philip Morris (Thailand) Limited	"P-58-499"	"P-60-282"	165,000.00	223,556.55
Philip Morris (Thailand) Limited	"P-58-499"	"P-60-282"	165,000.00	223,556.54

Philip Morris (Thailand) Limited	"P-58-500"	"P-60-282"	776,000.00	1,051,393.20
Philip Morris (Thailand) Limited	"P-58-501"	"P-60-282"	330,000.00	447,113.09
Philip Morris (Thailand) Limited	"P-58-503"	"P-60-283"	120,540.00	163,318.22
Philip Morris (Thailand) Limited	"P-58-503"	"P-60-283"	114,660.00	155,351.47
Philip Morris (Thailand) Limited	"P-58-503"	"P-60-283"	58,800.00	79,667.42
Philip Morris (Thailand) Limited	"P-58-503"	"P-60-283"	2,940.00	3,983.37
Philip Morris (Thailand) Limited	"P-58-503"	"P-60-283"	1,349,460.00	1,828,367.35
Philip Morris (Thailand) Limited	"P-58-504"	"P-60-284"	2,240,000.00	3,034,949.43
Philip Morris Korea Inc.	"P-58-505"	"P-60-285"	5,923.20	261,864.67
Philip Morris Korea Inc.	"P-58-506"	"P-60-286"	2,832.48	125,223.94
Philip Morris Korea Inc.	"P-58-507"	"P-60-287"	30,117.20	1,331,481.41
Philip Morris Korea Inc.	"P-58-508"	"P-60-288"	60,234.40	2,662,962.82
Philip Morris Korea Inc.	"P-58-517"	"P-60-297"	2,961.60	130,932.34
Philip Morris Korea Inc.	"P-58-526"	"P-60-303"	2,840.00	125,556.40
Philip Morris Korea Inc.	"P-58-526"	"P-60-303"	1,988.00	87,889.48
Philip Morris Korea Inc.	"P-58-526"	"P-60-303"	21,584.00	954,228.64
Philip Morris Korea Inc.	"P-58-527"	"P-60-304"	7,095.20	313,678.79
Philip Morris Korea Inc.	"P-58-527"	"P-60-304"	40,037.20	1,770,044.61
Philip Morris Korea Inc.	"P-58-528"	"P-60-305"	4,561.20	201,650.65
Philip Morris Korea Inc.	"P-58-528"	"P-60-305"	19,765.20	873,819.49
Philip Morris Korea Inc.	"P-58-528"	"P-60-305"	22,806.00	1,008,253.26
Philip Morris Korea Inc.	"P-58-529"	"P-60-306"	21,356.00	944,148.76
Philip Morris Korea Inc.	"P-58-529"	"P-60-306"	4,777.00	211,191.17
Philip Morris Korea Inc.	"P-58-530"	"P-60-307"	44,268.00	1,957,088.28
Philip Morris Korea Inc.	"P-58-531"	"P-60-308"	44,268.00	1,957,088.28
Philip Morris (Thailand) Limited	"P-58-532"	"P-60-309"	58,800.00	79,667.43
Philip Morris (Thailand) Limited	"P-58-532"	"P-60-309"	1,411,200.00	1,912,018.14
Philip Morris (Thailand) Limited	"P-58-533"	"P-60-310"	120,540.00	163,318.22
Philip Morris (Thailand) Limited	"P-58-533"	"P-60-310"	467,460.00	633,356.01
Philip Morris (Thailand) Limited	"P-58-534"	"P-60-310"	3,057,600.00	4,142,705.98
Philip Morris (Thailand) Limited	"P-58-534"	"P-60-310"	1,352,400.00	1,832,350.72
Philip Morris (Thailand) Limited	"P-58-535"	"P-60-310"	2,600,000.00	3,522,709.15
Philip Morris (Thailand) Limited	"P-58-535"	"P-60-310"	2,600,000.00	3,522,709.16
Philip Morris (Thailand) Limited	"P-58-535"	"P-60-310"	112,500.00	152,424.92
Philip Morris (Thailand) Limited	"P-58-535"	"P-60-310"	252,500.00	342,109.26
Philip Morris (Thailand) Limited	"P-58-535"	"P-60-310"	125,000.00	169,361.02
Philip Morris (Thailand) Limited	"P-58-535"	"P-60-310"	550,000.00	745,188.48
Philip Morris (Thailand) Limited	"P-58-535"	"P-60-310"	10,000.00	13,548.88
Philip Morris (Thailand) Limited	"P-58-536"	"P-60-310"	114,660.00	155,351.48
Philip Morris (Thailand) Limited	"P-58-536"	"P-60-310"	38,220.00	51,783.82
Philip Morris (Thailand) Limited	"P-58-536"	"P-60-310"	435,120.00	589,538.93
Philip Morris (Thailand) Limited	"P-58-537"	"P-60-310"	3,057,600.00	4,142,705.97
Philip Morris (Thailand) Limited	"P-58-537"	"P-60-310"	1,396,500.00	1,892,101.29
Philip Morris (Thailand) Limited	"P-58-537"	"P-60-310"	14,700.00	19,916.86
Philip Morris (Thailand) Limited	"P-58-537"	"P-60-310"	1,399,440.00	1,896,084.66
Philip Morris (Thailand) Limited	"P-58-537"	"P-60-310"	11,760.00	15,933.48
Philip Morris (Thailand) Limited	"P-58-538"	"P-60-310"	2,600,000.00	3,522,709.17
Philip Morris (Thailand) Limited	"P-58-538"	"P-60-310"	370,000.00	501,308.61
Philip Morris (Thailand) Limited	"P-58-538"	"P-60-310"	30,000.00	40,646.64

Philip Morris (Thailand) Limited	"P-58-539"	"P-60-310"	182,360.00	247,077.40
Philip Morris (Thailand) Limited	"P-58-539"	"P-60-310"	7,760.00	10,513.93
Philip Morris (Thailand) Limited	"P-58-539"	"P-60-310"	973,880.00	1,319,498.46
Philip Morris (Thailand) Limited	"P-58-540"	"P-60-310"	388,000.00	525,696.60
Philip Morris (Thailand) Limited	"P-58-541"	"P-60-310"	112,520.00	152,452.02
Philip Morris (Thailand) Limited	"P-58-541"	"P-60-310"	663,480.00	898,941.18
Philip Morris (Thailand) Limited	"P-58-542"	"P-60-311"	294,000.00	398,337.11
Philip Morris (Thailand) Limited	"P-58-543"	"P-60-311"	2,716,560.00	3,680,634.93
Philip Morris (Thailand) Limited	"P-58-543"	"P-60-311"	341,040.00	462,071.05
Philip Morris (Thailand) Limited	"P-58-543"	"P-60-311"	29,400.00	39,833.71
Philip Morris (Thailand) Limited	"P-58-543"	"P-60-311"	152,880.00	207,135.30
Philip Morris (Thailand) Limited	"P-58-543"	"P-60-311"	1,170,120.00	1,585,381.71
Philip Morris (Thailand) Limited	"P-58-544"	"P-60-311"	2,600,000.00	3,522,709.16
Philip Morris (Thailand) Limited	"P-58-544"	"P-60-311"	1,807,500.00	2,448,960.31
Philip Morris (Thailand) Limited	"P-58-544"	"P-60-311"	400,000.00	541,955.26
Philip Morris (Thailand) Limited	"P-58-544"	"P-60-311"	392,500.00	531,793.59
Philip Morris (Thailand) Limited	"P-58-544"	"P-60-311"	1,050,000.00	1,422,632.55
Philip Morris (Thailand) Limited	"P-58-545"	"P-60-311"	676,200.00	916,175.36
Philip Morris (Thailand) Limited	"P-58-545"	"P-60-311"	205,800.00	278,835.98
Philip Morris (Thailand) Limited	"P-58-546"	"P-60-311"	3,057,600.00	4,142,705.97
Philip Morris (Thailand) Limited	"P-58-546"	"P-60-311"	1,911,000.00	2,589,191.24
Philip Morris (Thailand) Limited	"P-58-546"	"P-60-311"	911,400.00	1,234,845.05
Philip Morris (Thailand) Limited	"P-58-547"	"P-60-311"	271,600.00	367,987.62
Philip Morris (Thailand) Limited	"P-58-547"	"P-60-311"	504,400.00	683,405.58
Philip Morris (Thailand) Limited	"P-58-548"	"P-60-311"	970,000.00	1,314,241.50
Philip Morris (Thailand) Limited	"P-58-549"	"P-60-311"	271,600.00	367,987.62
Philip Morris (Thailand) Limited	"P-58-550"	"P-60-311"	1,164,000.00	1,577,089.79
Philip Morris (Thailand) Limited	"P-58-551"	"P-60-311"	2,365,000.00	3,204,310.45
Philip Morris (Thailand) Limited	"P-58-551"	"P-60-311"	235,000.00	318,398.71
Philip Morris (Thailand) Limited	"P-58-551"	"P-60-311"	650,000.00	880,677.29
Philip Morris Korea Inc.	"P-58-552"	"P-60-312"	7,100.00	313,891.00
Philip Morris Korea Inc.	"P-58-552"	"P-60-312"	19,312.00	853,783.52
Philip Morris (Thailand) Limited	"P-58-556"	"P-60-313"	341,040.00	462,071.05
Philip Morris (Thailand) Limited	"P-58-557"	"P-60-314"	31,040.00	42,055.73
Philip Morris (Thailand) Limited	"P-58-557"	"P-60-314"	85,360.00	115,653.25
Philip Morris (Thailand) Limited	"P-58-558"	"P-60-315"	588,000.00	796,674.23
Philip Morris (Thailand) Limited	"P-58-559"	"P-60-315"	2,040,360.00	2,764,459.56
Philip Morris (Thailand) Limited	"P-58-559"	"P-60-315"	467,460.00	633,356.01
Philip Morris (Thailand) Limited	"P-58-559"	"P-60-315"	288,120.00	390,370.37
Philip Morris (Thailand) Limited	"P-58-559"	"P-60-315"	26,460.00	35,850.34
Philip Morris (Thailand) Limited	"P-58-559"	"P-60-315"	117,600.00	159,334.85
Philip Morris (Thailand) Limited	"P-58-560"	"P-60-315"	2,600,000.00	3,522,709.17
Philip Morris (Thailand) Limited	"P-58-560"	"P-60-315"	2,022,500.00	2,740,261.26
Philip Morris (Thailand) Limited	"P-58-560"	"P-60-315"	577,500.00	782,447.90
Philip Morris (Thailand) Limited	"P-58-560"	"P-60-315"	75,000.00	101,616.61
Philip Morris (Thailand) Limited	"P-58-560"	"P-60-315"	1,350,000.00	1,829,098.99
Philip Morris (Thailand) Limited	"P-58-560"	"P-60-315"	875,000.00	1,185,527.12
Philip Morris (Thailand) Limited	"P-58-561"	"P-60-315"	882,000.00	1,195,011.34
Philip Morris (Thailand) Limited	"P-58-562"	"P-60-315"	2,969,400.00	4,023,204.84

Philip Morris (Thailand) Limited	"P-58-562"	"P-60-315"	823,200.00	1,115,343.92
Philip Morris (Thailand) Limited	"P-58-562"	"P-60-315"	29,400.00	39,833.71
Philip Morris (Thailand) Limited	"P-58-563"	"P-60-315"	1,455,000.00	1,971,362.24
Philip Morris (Thailand) Limited	"P-58-563"	"P-60-315"	1,045,000.00	1,415,858.11
Philip Morris (Thailand) Limited	"P-58-564"	"P-60-315"	841,960.00	1,140,761.61
Philip Morris (Thailand) Limited	"P-58-564"	"P-60-315"	58,200.00	78,854.49
Philip Morris (Thailand) Limited	"P-58-564"	"P-60-315"	263,840.00	357,473.69
Philip Morris (Thailand) Limited	"P-58-565"	"P-60-315"	11,640.00	15,770.90
Philip Morris (Thailand) Limited	"P-58-565"	"P-60-315"	182,360.00	247,077.40
Philip Morris (Thailand) Limited	"P-58-566"	"P-60-315"	1,047,200.00	1,418,838.86
Philip Morris (Thailand) Limited	"P-58-566"	"P-60-315"	72,800.00	98,635.86
Philip Morris (Thailand) Limited	"P-58-567"	"P-60-315"	1,326,960.00	1,797,882.37
Philip Morris (Thailand) Limited	"P-58-567"	"P-60-315"	93,120.00	126,167.18
Philip Morris (Thailand) Limited	"P-58-567"	"P-60-315"	131,920.00	178,736.84
Philip Morris (Thailand) Limited	"P-58-568"	"P-60-315"	1,260,000.00	1,707,159.06
Philip Morris (Thailand) Limited	"P-58-568"	"P-60-315"	144,000.00	195,103.89
Philip Morris (Thailand) Limited	"P-58-568"	"P-60-315"	36,000.00	48,775.97
Philip Morris (Thailand) Limited	"P-58-568"	"P-60-315"	80,000.00	108,391.05
Philip Morris (Thailand) Limited	"P-58-568"	"P-60-315"	44,000.00	59,615.08
Philip Morris (Thailand) Limited	"P-58-568"	"P-60-315"	36,000.00	48,775.97
PT Philip Morris Indonesia	"P-58-574"	"P-60-316"	26,218.50	1,159,119.88
PT Philip Morris Indonesia	"P-58-574"	"P-60-316"	18,114.60	800,846.47
PT Philip Morris Indonesia	"P-58-575"	"P-60-317"	44,333.10	1,959,966.35
PT Philip Morris Indonesia	"P-58-576"	"P-60-318"	12,870.90	569,022.49
PT Philip Morris Indonesia	"P-58-576"	"P-60-318"	10,964.10	484,722.86
PT Philip Morris Indonesia	"P-58-576"	"P-60-318"	20,498.10	906,221.00
PT Philip Morris Indonesia	"P-58-577"	"P-60-319"	3,813.60	168,599.25
PT Philip Morris Indonesia	"P-58-577"	"P-60-319"	8,580.60	379,348.33
PT Philip Morris Indonesia	"P-58-577"	"P-60-319"	31,938.90	1,412,018.77
Philip Morris Korea Inc.	"P-58-578"	"P-60-320"	60,853.60	2,690,337.66
Philip Morris Korea Inc.	"P-58-579"	"P-60-321"	5,752.32	254,310.07
Philip Morris Korea Inc.	"P-58-580"	"P-60-322"	1,982.88	87,663.12
Philip Morris Korea Inc.	"P-58-581"	"P-60-323"	5,833.92	257,917.60
Philip Morris Korea Inc.	"P-58-584"	"P-60-325"	60,853.60	2,690,337.66
Philip Morris Korea Inc.	"P-58-585"	"P-60-326"	8,763.30	387,425.49
Philip Morris Korea Inc.	"P-58-586"	"P-60-327"	2,721.60	120,321.94
Philip Morris (Thailand) Limited	"P-58-587"	"P-60-328"	294,000.00	398,337.11
Philip Morris (Thailand) Limited	"P-58-588"	"P-60-328"	2,522,520.00	3,417,732.43
Philip Morris (Thailand) Limited	"P-58-588"	"P-60-328"	417,480.00	565,638.70
Philip Morris (Thailand) Limited	"P-58-589"	"P-60-328"	2,600,000.00	3,522,709.17
Philip Morris (Thailand) Limited	"P-58-589"	"P-60-328"	455,000.00	616,474.10
Philip Morris (Thailand) Limited	"P-58-589"	"P-60-328"	122,500.00	165,973.80
Philip Morris (Thailand) Limited	"P-58-589"	"P-60-328"	22,500.00	30,484.98
Philip Morris (Thailand) Limited	"P-58-589"	"P-60-328"	1,800,000.00	2,438,798.65
Philip Morris (Thailand) Limited	"P-58-590"	"P-60-328"	588,000.00	796,674.23
Philip Morris (Thailand) Limited	"P-58-591"	"P-60-328"	1,572,900.00	2,131,103.56
Philip Morris (Thailand) Limited	"P-58-591"	"P-60-328"	1,484,700.00	2,011,602.42
Philip Morris (Thailand) Limited	"P-58-591"	"P-60-328"	470,400.00	637,339.38
Philip Morris (Thailand) Limited	"P-58-592"	"P-60-328"	27,500.00	37,259.43

Philip Morris (Thailand) Limited	"P-58-592"	"P-60-328"	2,172,500.00	2,943,494.48
Philip Morris (Thailand) Limited	"P-58-592"	"P-60-328"	300,000.00	406,466.44
Philip Morris (Thailand) Limited	"P-58-593"	"P-60-328"	776,000.00	1,051,393.20
Philip Morris (Thailand) Limited	"P-58-594"	"P-60-328"	44,800.00	60,698.99
Philip Morris (Thailand) Limited	"P-58-594"	"P-60-328"	515,200.00	698,038.37
Philip Morris Korea Inc.	"P-58-595"	"P-60-329"	15,232.00	673,406.72
Philip Morris Korea Inc.	"P-58-595"	"P-60-329"	3,808.00	168,351.68
Philip Morris Korea Inc.	"P-58-595"	"P-60-329"	25,228.00	1,115,329.88
Philip Morris Korea Inc.	"P-58-596"	"P-60-330"	27,400.80	1,211,389.37
Philip Morris Korea Inc.	"P-58-596"	"P-60-330"	18,104.10	800,382.26
Philip Morris Korea Inc.	"P-58-597"	"P-60-331"	13,207.00	583,881.47
Philip Morris Korea Inc.	"P-58-597"	"P-60-331"	12,926.00	571,458.46
Philip Morris Korea Inc.	"P-58-599"	"P-60-333"	28,380.80	1,254,715.16
Philip Morris Korea Inc.	"P-58-599"	"P-60-333"	18,751.60	829,008.24
Philip Morris Korea Inc.	"P-58-601"	"P-60-335"	47,132.40	2,083,723.40
Philip Morris Korea Inc.	"P-58-602"	"P-60-336"	15,336.00	678,004.56
Philip Morris Korea Inc.	"P-58-602"	"P-60-336"	11,076.00	489,669.96
Philip Morris Korea Inc.	"P-58-603"	"P-60-337"	56,961.80	2,518,281.17
Philip Morris Korea Inc.	"P-58-603"	"P-60-337"	29,881.60	1,321,065.54
Philip Morris Korea Inc.	"P-58-604"	"P-60-338"	64,432.20	2,848,547.56
Philip Morris Korea Inc.	"P-58-604"	"P-60-338"	22,411.20	990,799.15
Philip Morris Korea Inc.	"P-58-605"	"P-60-339"	49,491.40	2,188,014.79
Philip Morris Korea Inc.	"P-58-605"	"P-60-339"	37,352.00	1,651,331.92
Philip Morris Korea Inc.	"P-58-606"	"P-60-340"	10,116.00	447,228.36
Philip Morris Korea Inc.	"P-58-606"	"P-60-340"	16,017.00	708,111.57
Philip Morris Korea Inc.	"P-58-607"	"P-60-341"	72,979.20	3,226,410.43
Philip Morris Korea Inc.	"P-58-607"	"P-60-341"	21,285.60	941,036.38
Philip Morris Korea Inc.	"P-58-608"	"P-60-342"	62,843.20	2,778,297.87
Philip Morris Korea Inc.	"P-58-608"	"P-60-342"	31,421.60	1,389,148.94
Philip Morris Korea Inc.	"P-58-609"	"P-60-343"	14,190.40	627,357.59
Philip Morris Korea Inc.	"P-58-609"	"P-60-343"	80,074.40	3,540,089.22
Philip Morris Korea Inc.	"P-58-610"	"P-60-344"	15,657.60	692,222.50
Philip Morris Korea Inc.	"P-58-610"	"P-60-344"	29,847.30	1,319,549.13
Philip Morris Korea Inc.	"P-58-613"	"P-60-346"	80,074.40	3,540,089.23
Philip Morris Korea Inc.	"P-58-613"	"P-60-346"	14,190.40	627,357.58
Philip Morris Korea Inc.	"P-58-614"	"P-60-347"	86,843.40	3,839,346.71
Philip Morris Korea Inc.	"P-58-615"	"P-60-348"	47,132.40	2,083,723.40
Philip Morris Korea Inc.	"P-58-616"	"P-60-349"	86,843.40	3,839,346.71
Philip Morris Korea Inc.	"P-58-617"	"P-60-350"	86,843.40	3,839,346.71
Philip Morris Korea Inc.	"P-58-618"	"P-60-351"	10,136.00	448,112.56
Philip Morris Korea Inc.	"P-58-618"	"P-60-351"	84,128.80	3,719,334.25
Philip Morris Korea Inc.	"P-58-619"	"P-60-352"	32,435.20	1,433,960.19
Philip Morris Korea Inc.	"P-58-619"	"P-60-352"	61,829.60	2,733,486.62
Philip Morris Korea Inc.	"P-58-620"	"P-60-353"	41,101.20	1,817,084.05
Philip Morris Korea Inc.	"P-58-620"	"P-60-353"	4,403.70	194,687.58
Philip Morris Korea Inc.	"P-58-621"	"P-60-354"	60,853.60	2,690,337.66
PT Philip Morris Indonesia	"P-58-622"	"P-60-355"	44,333.10	1,959,966.35
Philip Morris Korea Inc.	"P-58-623"	"P-60-356"	60,234.40	2,662,962.82
PT Philip Morris Indonesia	"P-58-624"	"P-60-357"	15,731.10	695,471.93

PT Philip Morris Indonesia	"P-58-624"	"P-60-357"	13,347.60	590,097.40
PT Philip Morris Indonesia	"P-58-624"	"P-60-357"	15,254.40	674,397.02
Philip Morris Korea Inc.	"P-58-625"	"P-60-358"	30,117.20	1,331,481.41
Philip Morris Korea Inc.	"P-58-626"	"P-60-359"	30,254.80	1,337,564.71
PT Philip Morris Indonesia	"P-58-627"	"P-60-360"	10,487.40	463,647.95
PT Philip Morris Indonesia	"P-58-627"	"P-60-360"	1,430.10	63,224.72
PT Philip Morris Indonesia	"P-58-627"	"P-60-360"	32,415.60	1,433,093.68
Philip Morris Korea Inc.	"P-58-628"	"P-60-361"	4,357.44	192,642.42
PT Philip Morris Indonesia	"P-58-629"	"P-60-362"	14,301.00	632,247.21
PT Philip Morris Indonesia	"P-58-629"	"P-60-362"	30,032.10	1,327,719.14
Philip Morris Korea Inc.	"P-58-630"	"P-60-363"	3,571.20	157,882.75
PT Philip Morris Indonesia	"P-58-631"	"P-60-364"	44,333.10	1,959,966.35
Philip Morris Korea Inc.	"P-58-632"	"P-60-365"	5,923.20	261,864.67
PT Philip Morris Indonesia	"P-58-633"	"P-60-366"	11,917.50	526,872.67
PT Philip Morris Indonesia	"P-58-633"	"P-60-366"	32,415.60	1,433,093.68
Philip Morris Korea Inc.	"P-58-634"	"P-60-367"	1,701.00	75,201.21
PT Philip Morris Indonesia	"P-58-635"	"P-60-368"	26,695.20	1,180,194.79
PT Philip Morris Indonesia	"P-58-635"	"P-60-368"	17,637.90	779,771.56
PT Philip Morris Indonesia	"P-58-636"	"P-60-369"	6,197.10	273,973.80
PT Philip Morris Indonesia	"P-58-636"	"P-60-369"	30,985.50	1,369,868.95
PT Philip Morris Indonesia	"P-58-636"	"P-60-369"	7,150.50	316,123.60
PT Philip Morris Indonesia	"P-58-637"	"P-60-370"	56,452.50	2,495,765.02
PT Philip Morris Indonesia	"P-58-641"	"P-60-373"	26,484.48	1,170,878.86
PT Philip Morris Indonesia	"P-58-642"	"P-60-374"	1,791.60	79,206.64
Taiwan Tobacco & Liquor Corp.	"P-58-643"	"P-60-375"	2,733.60	120,852.46
Philip Morris Korea Inc.	"P-58-649"	"P-60-381"	5,752.32	254,310.07
Philip Morris Korea Inc.	"P-58-650"	"P-60-382"	60,853.60	2,690,337.66
Export sales with AB/BLs but without proof of fact of payment in acceptable foreign currency accounted for in accordance with BSP rules and regulations				
DHAKA TOBACCO INDUSTRIES	"P-58-290"	"P-60-184"	14,379.96	642,928.01
DHAKA TOBACCO INDUSTRIES	"P-58-290"	"P-60-184"	21,490.44	960,837.57
DHAKA TOBACCO INDUSTRIES	"P-58-290"	"P-60-184"	2,975.76	133,046.23
DHAKA TOBACCO INDUSTRIES	"P-58-290"	"P-60-184"	9,212.80	411,904.29
DHAKA TOBACCO INDUSTRIES	"P-58-290"	"P-60-184"	2,171.00	97,065.41
DHAKA TOBACCO INDUSTRIES	"P-58-290"	"P-60-184"	5,955.20	266,256.99
subtotal			***628,138,108.85***	***1,225,325,191.81***
second Quarter				
Export sales with AB/BLs but were not traced to certifications of inward remittances				
PHILIP MORRIS (THAILAND) LIMITED	"P-59-1"	"P-61-1"	41,160.00	55,981.64
PHILIP MORRIS (THAILAND) LIMITED	"P-59-1"	"P-61-1"	47,040.00	63,979.01
PHILIP MORRIS (THAILAND) LIMITED	"P-59-1"	"P-61-1"	529,200.00	719,763.90
PHILIP MORRIS (THAILAND) LIMITED	"P-59-1"	"P-61-1"	852,600.00	1,159,619.61
PHILIP MORRIS (THAILAND) LIMITED	"P-59-2"	"P-61-1"	191,100.00	259,914.74
PHILIP MORRIS (THAILAND) LIMITED	"P-59-2"	"P-61-1"	1,161,300.00	1,579,481.89
PHILIP MORRIS (THAILAND) LIMITED	"P-59-2"	"P-61-1"	3,057,600.00	4,158,635.86
PHILIP MORRIS (THAILAND) LIMITED	"P-59-3"	"P-61-1"	62,500.00	85,006.13
PHILIP MORRIS (THAILAND) LIMITED	"P-59-3"	"P-61-1"	212,500.00	289,020.84

PHILIP MORRIS (THAILAND) LIMITED	"P-59-3"	"P-61-1"	837,500.00	1,139,082.13
PHILIP MORRIS (THAILAND) LIMITED	"P-59-3"	"P-61-1"	1,500,000.00	2,040,147.10
PHILIP MORRIS (THAILAND) LIMITED	"P-59-3"	"P-61-1"	2,387,500.00	3,247,234.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-3"	"P-61-1"	2,500,000.00	3,400,245.17
PHILIP MORRIS (THAILAND) LIMITED	"P-59-4"	"P-61-1"	588,000.00	799,737.66
PHILIP MORRIS (THAILAND) LIMITED	"P-59-5"	"P-61-1"	117,600.00	159,947.53
PHILIP MORRIS (THAILAND) LIMITED	"P-59-5"	"P-61-1"	926,100.00	1,259,586.82
PHILIP MORRIS (THAILAND) LIMITED	"P-59-5"	"P-61-1"	1,896,300.00	2,579,153.97
PHILIP MORRIS (THAILAND) LIMITED	"P-59-6"	"P-61-1"	75,000.00	102,007.36
PHILIP MORRIS (THAILAND) LIMITED	"P-59-6"	"P-61-1"	402,500.00	547,439.46
PHILIP MORRIS (THAILAND) LIMITED	"P-59-6"	"P-61-1"	2,022,500.00	2,750,798.35
PHILIP MORRIS (THAILAND) LIMITED	"P-59-7"	"P-61-1"	232,800.00	316,630.83
PHILIP MORRIS (THAILAND) LIMITED	"P-59-7"	"P-61-1"	543,200.00	738,805.27
PHILIP MORRIS (THAILAND) LIMITED	"P-59-8"	"P-61-1"	112,520.00	153,038.23
PHILIP MORRIS (THAILAND) LIMITED	"P-59-8"	"P-61-1"	1,439,480.00	1,957,833.97
PHILIP MORRIS (THAILAND) LIMITED	"P-59-9"	"P-61-1"	776,000.00	1,055,436.10
PHILIP MORRIS (THAILAND) LIMITED	"P-59-10"	"P-61-1"	1,120,000.00	1,523,309.84
PHILIP MORRIS (THAILAND) LIMITED	"P-59-11"	"P-61-1"	800,000.00	1,088,078.46
PHILIP MORRIS (THAILAND) LIMITED	"P-59-12"	"P-61-1"	776,000.00	1,055,436.10
PHILIP MORRIS (THAILAND) LIMITED	"P-59-13"	"P-61-1"	31,040.00	42,217.44
PHILIP MORRIS (THAILAND) LIMITED	"P-59-13"	"P-61-1"	201,760.00	274,413.39
PHILIP MORRIS (THAILAND) LIMITED	"P-59-13"	"P-61-1"	931,200.00	1,266,523.32
PHILIP MORRIS (THAILAND) LIMITED	"P-59-14"	"P-61-1"	26,400.00	35,906.58
PHILIP MORRIS (THAILAND) LIMITED	"P-59-14"	"P-61-1"	135,300.00	184,021.27
PHILIP MORRIS (THAILAND) LIMITED	"P-59-14"	"P-61-1"	168,300.00	228,904.51
PHILIP MORRIS (THAILAND) LIMITED	"P-59-15"	"P-61-1"	69,840.00	94,989.25
PHILIP MORRIS (THAILAND) LIMITED	"P-59-15"	"P-61-1"	318,160.00	432,728.80
PHILIP MORRIS (THAILAND) LIMITED	"P-59-15"	"P-61-1"	388,000.00	527,718.05
PHILIP MORRIS (THAILAND) LIMITED	"P-59-16"	"P-61-1"	3,300.00	4,488.32
PHILIP MORRIS (THAILAND) LIMITED	"P-59-16"	"P-61-1"	29,700.00	40,394.91
PHILIP MORRIS (THAILAND) LIMITED	"P-59-16"	"P-61-1"	132,000.00	179,532.95
PHILIP MORRIS (THAILAND) LIMITED	"P-59-17"	"P-61-2"	1,470,000.00	1,999,344.16
PHILIP MORRIS (THAILAND) LIMITED	"P-59-18"	"P-61-2"	823,200.00	1,119,632.73
PHILIP MORRIS (THAILAND) LIMITED	"P-59-18"	"P-61-2"	1,296,540.00	1,763,421.56
PHILIP MORRIS (THAILAND) LIMITED	"P-59-18"	"P-61-2"	1,643,460.00	2,235,266.77
PHILIP MORRIS (THAILAND) LIMITED	"P-59-18"	"P-61-2"	2,116,800.00	2,879,055.59
PHILIP MORRIS (THAILAND) LIMITED	"P-59-19"	"P-61-2"	122,500.00	166,612.01
PHILIP MORRIS (THAILAND) LIMITED	"P-59-19"	"P-61-2"	267,500.00	363,826.23
PHILIP MORRIS (THAILAND) LIMITED	"P-59-19"	"P-61-2"	377,500.00	513,437.02
PHILIP MORRIS (THAILAND) LIMITED	"P-59-19"	"P-61-2"	482,500.00	656,247.32
PHILIP MORRIS (THAILAND) LIMITED	"P-59-19"	"P-61-2"	1,250,000.00	1,700,122.59
PHILIP MORRIS (THAILAND) LIMITED	"P-59-19"	"P-61-2"	2,500,000.00	3,400,245.18
PHILIP MORRIS (THAILAND) LIMITED	"P-59-20"	"P-61-2"	399,840.00	543,821.61
PHILIP MORRIS (THAILAND) LIMITED	"P-59-20"	"P-61-2"	482,160.00	655,784.89
PHILIP MORRIS (THAILAND) LIMITED	"P-59-21"	"P-61-2"	2,940,000.00	3,998,688.32
PHILIP MORRIS (THAILAND) LIMITED	"P-59-22"	"P-61-2"	7,500.00	10,200.74
PHILIP MORRIS (THAILAND) LIMITED	"P-59-22"	"P-61-2"	15,000.00	20,401.47
PHILIP MORRIS (THAILAND) LIMITED	"P-59-22"	"P-61-2"	30,000.00	40,802.94
PHILIP MORRIS (THAILAND) LIMITED	"P-59-22"	"P-61-2"	72,500.00	98,607.11

PHILIP MORRIS (THAILAND) LIMITED	"P-59-22"	"P-61-2"	250,000.00	340,024.52
PHILIP MORRIS (THAILAND) LIMITED	"P-59-22"	"P-61-2"	407,500.00	554,239.95
PHILIP MORRIS (THAILAND) LIMITED	"P-59-22"	"P-61-2"	467,500.00	635,845.85
PHILIP MORRIS (THAILAND) LIMITED	"P-59-22"	"P-61-2"	1,250,000.00	1,700,122.59
PHILIP MORRIS (THAILAND) LIMITED	"P-59-23"	"P-61-2"	232,800.00	316,630.83
PHILIP MORRIS (THAILAND) LIMITED	"P-59-23"	"P-61-2"	931,200.00	1,266,523.32
PHILIP MORRIS (THAILAND) LIMITED	"P-59-24"	"P-61-2"	1,358,000.00	1,847,013.18
PHILIP MORRIS (THAILAND) LIMITED	"P-59-25"	"P-61-2"	116,400.00	158,315.42
PHILIP MORRIS (THAILAND) LIMITED	"P-59-25"	"P-61-2"	271,600.00	369,402.63
PHILIP MORRIS (THAILAND) LIMITED	"P-59-26"	"P-61-2"	1,120,000.00	1,523,309.84
PHILIP MORRIS (THAILAND) LIMITED	"P-59-27"	"P-61-2"	200,000.00	272,019.62
PHILIP MORRIS (THAILAND) LIMITED	"P-59-27"	"P-61-2"	600,000.00	816,058.84
PHILIP MORRIS (THAILAND) LIMITED	"P-59-28"	"P-61-2"	120,280.00	163,592.60
PHILIP MORRIS (THAILAND) LIMITED	"P-59-28"	"P-61-2"	267,720.00	364,125.45
PHILIP MORRIS (THAILAND) LIMITED	"P-59-29"	"P-61-2"	1,164,000.00	1,583,154.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-30"	"P-61-2"	388,000.00	527,718.05
PHILIP MORRIS KOREA INC.	"P-59-36"	"P-61-5"	43,031.10	1,909,720.22
PHILIP MORRIS KOREA INC.	"P-59-37"	"P-61-6"	5,964.00	264,682.32
PHILIP MORRIS KOREA INC.	"P-59-37"	"P-61-6"	8,804.00	390,721.52
PHILIP MORRIS KOREA INC.	"P-59-37"	"P-61-6"	11,644.00	516,760.72
PHILIP MORRIS KOREA INC.	"P-59-39"	"P-61-7"	1,686.00	74,824.68
PHILIP MORRIS KOREA INC.	"P-59-39"	"P-61-7"	9,273.00	411,535.74
PHILIP MORRIS KOREA INC.	"P-59-39"	"P-61-7"	15,174.00	673,422.12
PHILIP MORRIS KOREA INC.	"P-59-40"	"P-61-8"	43,356.60	1,924,165.91
PHILIP MORRIS KOREA INC.	"P-59-42"	"P-61-9"	5,218.56	231,599.69
PHILIP MORRIS KOREA INC.	"P-59-42"	"P-61-9"	15,127.40	671,354.01
PHILIP MORRIS KOREA INC.	"P-59-43"	"P-61-10"	29,394.40	1,304,523.47
PHILIP MORRIS KOREA INC.	"P-59-43"	"P-61-10"	64,870.40	2,878,948.35
PHILIP MORRIS KOREA INC.	"P-59-44"	"P-61-11"	94,264.80	4,183,471.82
PHILIP MORRIS KOREA INC.	"P-59-45"	"P-61-12"	9,122.40	404,852.10
PHILIP MORRIS KOREA INC.	"P-59-45"	"P-61-12"	17,231.20	764,720.66
PHILIP MORRIS KOREA INC.	"P-59-45"	"P-61-12"	67,911.20	3,013,899.06
PHILIP MORRIS KOREA INC.	"P-59-46"	"P-61-13"	4,054.40	179,934.26
PHILIP MORRIS KOREA INC.	"P-59-46"	"P-61-13"	12,163.20	539,802.82
PHILIP MORRIS KOREA INC.	"P-59-46"	"P-61-13"	78,047.20	3,463,734.74
PHILIP MORRIS KOREA INC.	"P-59-47"	"P-61-14"	6,081.60	269,901.41
PHILIP MORRIS KOREA INC.	"P-59-47"	"P-61-14"	20,272.00	899,671.35
PHILIP MORRIS KOREA INC.	"P-59-47"	"P-61-14"	67,911.20	3,013,899.06
PHILIP MORRIS KOREA INC.	"P-59-48"	"P-61-15"	37,352.00	1,657,681.76
PHILIP MORRIS KOREA INC.	"P-59-48"	"P-61-15"	49,491.40	2,196,428.33
PHILIP MORRIS KOREA INC.	"P-59-49"	"P-61-16"	86,843.40	3,854,110.09
PHILIP MORRIS KOREA INC.	"P-59-50"	"P-61-17"	37,352.00	1,657,681.76
PHILIP MORRIS KOREA INC.	"P-59-50"	"P-61-17"	49,491.40	2,196,428.33
PHILIP MORRIS KOREA INC.	"P-59-51"	"P-61-18"	94,264.80	4,183,471.82
PHILIP MORRIS KOREA INC.	"P-59-52"	"P-61-19"	6,182.00	274,357.16
PHILIP MORRIS KOREA INC.	"P-59-52"	"P-61-19"	19,951.00	885,425.38
PHILIP MORRIS KOREA INC.	"P-59-53"	"P-61-20"	15,850.80	703,458.51
PHILIP MORRIS KOREA INC.	"P-59-53"	"P-61-20"	27,505.80	1,220,707.40
PHILIP MORRIS KOREA INC.	"P-59-54"	"P-61-21"	43,356.60	1,924,165.91

PHILIP MORRIS KOREA INC.	"P-59-55"	"P-61-22"	20,778.80	922,163.14
PHILIP MORRIS KOREA INC.	"P-59-55"	"P-61-22"	26,353.60	1,169,572.77
PHILIP MORRIS KOREA INC.	"P-59-56"	"P-61-23"	3,040.80	134,950.71
PHILIP MORRIS KOREA INC.	"P-59-56"	"P-61-23"	20,778.80	922,163.14
PHILIP MORRIS KOREA INC.	"P-59-56"	"P-61-23"	23,312.80	1,034,622.06
PHILIP MORRIS KOREA INC.	"P-59-57"	"P-61-24"	17,231.20	764,720.65
PHILIP MORRIS KOREA INC.	"P-59-57"	"P-61-24"	29,901.20	1,327,015.26
PHILIP MORRIS KOREA INC.	"P-59-59"	"P-61-25"	7,100.00	315,098.00
PHILIP MORRIS KOREA INC.	"P-59-59"	"P-61-25"	9,088.00	403,325.44
PHILIP MORRIS KOREA INC.	"P-59-59"	"P-61-25"	10,224.00	453,741.12
PHILIP MORRIS KOREA INC.	"P-59-59"	"P-61-26"	7,403.20	328,554.02
PHILIP MORRIS KOREA INC.	"P-59-59"	"P-61-26"	17,582.60	780,315.79
PHILIP MORRIS KOREA INC.	"P-59-59"	"P-61-26"	18,045.30	800,850.41
PHILIP MORRIS KOREA INC.	"P-59-60"	"P-61-27"	2,801.40	124,326.13
PHILIP MORRIS KOREA INC.	"P-59-60"	"P-61-27"	37,352.00	1,657,681.76
PHILIP MORRIS KOREA INC.	"P-59-60"	"P-61-27"	46,690.00	2,072,102.20
PHILIP MORRIS KOREA INC.	"P-59-61"	"P-61-28"	6,536.60	290,094.30
PHILIP MORRIS KOREA INC.	"P-59-61"	"P-61-28"	8,404.20	372,978.40
PHILIP MORRIS KOREA INC.	"P-59-61"	"P-61-28"	71,902.60	3,191,037.39
PHILIP MORRIS KOREA INC.	"P-59-62"	"P-61-29"	16,808.40	745,956.79
PHILIP MORRIS KOREA INC.	"P-59-62"	"P-61-29"	70,035.00	3,108,153.30
PHILIP MORRIS (THAILAND) LIMITED	"P-59-63"	"P-61-30"	29,400.00	39,986.88
PHILIP MORRIS (THAILAND) LIMITED	"P-59-63"	"P-61-30"	117,600.00	159,947.54
PHILIP MORRIS (THAILAND) LIMITED	"P-59-63"	"P-61-30"	294,000.00	399,868.83
PHILIP MORRIS (THAILAND) LIMITED	"P-59-64"	"P-61-30"	88,200.00	119,960.65
PHILIP MORRIS (THAILAND) LIMITED	"P-59-64"	"P-61-30"	793,800.00	1,079,645.85
PHILIP MORRIS (THAILAND) LIMITED	"P-59-65"	"P-61-30"	1,149,540.00	1,563,487.14
PHILIP MORRIS (THAILAND) LIMITED	"P-59-65"	"P-61-30"	1,352,400.00	1,839,396.63
PHILIP MORRIS (THAILAND) LIMITED	"P-59-65"	"P-61-30"	1,908,060.00	2,595,148.72
PHILIP MORRIS (THAILAND) LIMITED	"P-59-66"	"P-61-30"	50,000.00	68,004.90
PHILIP MORRIS (THAILAND) LIMITED	"P-59-66"	"P-61-30"	487,500.00	663,047.81
PHILIP MORRIS (THAILAND) LIMITED	"P-59-66"	"P-61-30"	512,500.00	697,050.26
PHILIP MORRIS (THAILAND) LIMITED	"P-59-66"	"P-61-30"	1,020,000.00	1,387,300.03
PHILIP MORRIS (THAILAND) LIMITED	"P-59-66"	"P-61-30"	1,580,000.00	2,148,954.95
PHILIP MORRIS (THAILAND) LIMITED	"P-59-66"	"P-61-30"	2,600,000.00	3,536,254.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-67"	"P-61-30"	882,000.00	1,199,606.50
PHILIP MORRIS (THAILAND) LIMITED	"P-59-68"	"P-61-30"	267,540.00	363,880.63
PHILIP MORRIS (THAILAND) LIMITED	"P-59-68"	"P-61-30"	2,672,460.00	3,634,807.69
PHILIP MORRIS (THAILAND) LIMITED	"P-59-69"	"P-61-30"	160,000.00	217,615.69
PHILIP MORRIS (THAILAND) LIMITED	"P-59-69"	"P-61-30"	240,000.00	326,423.54
PHILIP MORRIS (THAILAND) LIMITED	"P-59-69"	"P-61-30"	2,600,000.00	3,536,254.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-70"	"P-61-30"	182,360.00	248,027.49
PHILIP MORRIS (THAILAND) LIMITED	"P-59-70"	"P-61-30"	1,175,640.00	1,598,985.69
PHILIP MORRIS (THAILAND) LIMITED	"P-59-71"	"P-61-30"	776,000.00	1,055,436.10
PHILIP MORRIS (THAILAND) LIMITED	"P-59-72"	"P-61-30"	89,240.00	121,375.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-72"	"P-61-30"	298,760.00	406,342.90
PHILIP MORRIS (THAILAND) LIMITED	"P-59-73"	"P-61-30"	1,600,000.00	2,176,156.91
PHILIP MORRIS (THAILAND) LIMITED	"P-59-74"	"P-61-30"	776,000.00	1,055,436.10
PHILIP MORRIS (THAILAND) LIMITED	"P-59-75"	"P-61-30"	388,000.00	527,718.05

PHILIP MORRIS (THAILAND) LIMITED	"P-59-76"	"P-61-30"	165,000.00	224,416.18
PHILIP MORRIS (THAILAND) LIMITED	"P-59-77"	"P-61-31"	8,820.00	11,996.06
PHILIP MORRIS (THAILAND) LIMITED	"P-59-77"	"P-61-31"	29,400.00	39,986.88
PHILIP MORRIS (THAILAND) LIMITED	"P-59-77"	"P-61-31"	38,220.00	51,982.96
PHILIP MORRIS (THAILAND) LIMITED	"P-59-77"	"P-61-31"	132,300.00	179,940.97
PHILIP MORRIS (THAILAND) LIMITED	"P-59-77"	"P-61-31"	232,260.00	315,896.38
PHILIP MORRIS (THAILAND) LIMITED	"P-59-78"	"P-61-31"	294,000.00	399,868.83
PHILIP MORRIS (THAILAND) LIMITED	"P-59-79"	"P-61-31"	1,913,940.00	2,603,146.10
PHILIP MORRIS (THAILAND) LIMITED	"P-59-79"	"P-61-31"	2,496,060.00	3,394,886.39
PHILIP MORRIS (THAILAND) LIMITED	"P-59-80"	"P-61-31"	27,500.00	37,402.70
PHILIP MORRIS (THAILAND) LIMITED	"P-59-80"	"P-61-31"	40,000.00	54,403.92
PHILIP MORRIS (THAILAND) LIMITED	"P-59-80"	"P-61-31"	982,500.00	1,336,296.35
PHILIP MORRIS (THAILAND) LIMITED	"P-59-80"	"P-61-31"	2,600,000.00	3,536,254.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-80"	"P-61-31"	2,600,000.00	3,536,254.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-81"	"P-61-31"	135,240.00	183,939.66
PHILIP MORRIS (THAILAND) LIMITED	"P-59-81"	"P-61-31"	452,760.00	615,798.00
PHILIP MORRIS (THAILAND) LIMITED	"P-59-82"	"P-61-31"	88,200.00	119,960.65
PHILIP MORRIS (THAILAND) LIMITED	"P-59-82"	"P-61-31"	1,011,360.00	1,375,548.78
PHILIP MORRIS (THAILAND) LIMITED	"P-59-82"	"P-61-31"	1,840,440.00	2,503,178.89
PHILIP MORRIS (THAILAND) LIMITED	"P-59-83"	"P-61-31"	67,500.00	91,806.62
PHILIP MORRIS (THAILAND) LIMITED	"P-59-83"	"P-61-31"	152,500.00	207,414.96
PHILIP MORRIS (THAILAND) LIMITED	"P-59-83"	"P-61-31"	547,500.00	744,653.69
PHILIP MORRIS (THAILAND) LIMITED	"P-59-83"	"P-61-31"	922,500.00	1,254,690.47
PHILIP MORRIS (THAILAND) LIMITED	"P-59-83"	"P-61-31"	1,310,000.00	1,781,728.47
PHILIP MORRIS (THAILAND) LIMITED	"P-59-84"	"P-61-31"	1,358,000.00	1,847,013.18
PHILIP MORRIS (THAILAND) LIMITED	"P-59-85"	"P-61-31"	34,920.00	47,494.62
PHILIP MORRIS (THAILAND) LIMITED	"P-59-85"	"P-61-31"	741,080.00	1,007,941.48
PHILIP MORRIS (THAILAND) LIMITED	"P-59-86"	"P-61-31"	388,000.00	527,718.05
PHILIP MORRIS (THAILAND) LIMITED	"P-59-87"	"P-61-31"	252,000.00	342,744.71
PHILIP MORRIS (THAILAND) LIMITED	"P-59-87"	"P-61-31"	1,348,000.00	1,833,412.20
PHILIP MORRIS (THAILAND) LIMITED	"P-59-88"	"P-61-31"	388,000.00	527,718.05
PHILIP MORRIS (THAILAND) LIMITED	"P-59-89"	"P-61-31"	62,700.00	85,278.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-90"	"P-61-31"	31,040.00	42,217.44
PHILIP MORRIS (THAILAND) LIMITED	"P-59-90"	"P-61-31"	356,960.00	485,500.61
PHILIP MORRIS (THAILAND) LIMITED	"P-59-91"	"P-61-31"	3,300.00	4,488.33
PHILIP MORRIS (THAILAND) LIMITED	"P-59-91"	"P-61-31"	29,700.00	40,394.91
PHILIP MORRIS (THAILAND) LIMITED	"P-59-91"	"P-61-31"	56,100.00	76,301.50
PHILIP MORRIS (THAILAND) LIMITED	"P-59-91"	"P-61-31"	75,900.00	103,231.44
PHILIP MORRIS KOREA INC.	"P-59-94"	"P-61-33"	14,940.80	663,072.70
PHILIP MORRIS KOREA INC.	"P-59-94"	"P-61-33"	21,477.40	953,167.01
PHILIP MORRIS KOREA INC.	"P-59-94"	"P-61-33"	50,425.20	2,237,870.38
PHILIP MORRIS KOREA INC.	"P-59-95"	"P-61-34"	86,843.40	3,854,110.09
PHILIP MORRIS KOREA INC.	"P-59-96"	"P-61-35"	28,014.00	1,243,261.32
PHILIP MORRIS KOREA INC.	"P-59-96"	"P-61-35"	58,829.40	2,610,848.77
PHILIP MORRIS KOREA INC.	"P-59-97"	"P-61-36"	19,609.80	870,282.92
PHILIP MORRIS KOREA INC.	"P-59-97"	"P-61-36"	31,749.20	1,409,029.50
PHILIP MORRIS KOREA INC.	"P-59-97"	"P-61-36"	35,484.40	1,574,797.67
PHILIP MORRIS KOREA INC.	"P-59-98"	"P-61-37"	94,264.80	4,183,471.82
PHILIP MORRIS KOREA INC.	"P-59-99"	"P-61-38"	31,421.60	1,394,490.61

N

PHILIP MORRIS KOREA INC.	"P-59-99"	"P-61-38"	62,843.20	2,788,981.21
PHILIP MORRIS KOREA INC.	"P-59-120"	"P-61-49"	60,234.40	2,673,202.67
PHILIP MORRIS KOREA INC.	"P-59-123"	"P-61-50"	60,234.40	2,673,202.67
PHILIP MORRIS KOREA INC.	"P-59-124"	"P-61-51"	30,117.20	1,336,601.34
PHILIP MORRIS KOREA INC.	"P-59-125"	"P-61-52"	30,323.60	1,345,761.37
PHILIP MORRIS KOREA INC.	"P-59-129"	"P-61-55"	5,602.80	248,652.26
PHILIP MORRIS KOREA INC.	"P-59-129"	"P-61-55"	14,940.80	663,072.71
PHILIP MORRIS KOREA INC.	"P-59-129"	"P-61-55"	66,299.80	2,942,385.12
PHILIP MORRIS KOREA INC.	"P-59-138"	"P-61-59"	86,843.40	3,854,110.09
PHILIP MORRIS KOREA INC.	"P-59-139"	"P-61-60"	23,312.80	1,034,622.06
PHILIP MORRIS KOREA INC.	"P-59-139"	"P-61-60"	70,952.00	3,148,849.76
PHILIP MORRIS KOREA INC.	"P-59-140"	"P-61-61"	16,217.60	719,737.08
PHILIP MORRIS KOREA INC.	"P-59-140"	"P-61-61"	32,435.20	1,439,474.18
PHILIP MORRIS KOREA INC.	"P-59-140"	"P-61-61"	45,612.00	2,024,260.56
PHILIP MORRIS KOREA INC.	"P-59-141"	"P-61-62"	43,356.60	1,924,165.91
PHILIP MORRIS KOREA INC.	"P-59-142"	"P-61-63"	11,188.80	496,558.95
PHILIP MORRIS KOREA INC.	"P-59-142"	"P-61-63"	32,167.80	1,427,606.96
PHILIP MORRIS KOREA INC.	"P-59-143"	"P-61-64"	1,850.80	82,138.50
PHILIP MORRIS KOREA INC.	"P-59-143"	"P-61-64"	18,508.00	821,385.05
PHILIP MORRIS KOREA INC.	"P-59-143"	"P-61-64"	22,672.30	1,006,196.67
PHILIP MORRIS KOREA INC.	"P-59-144"	"P-61-65"	16,217.60	719,737.09
PHILIP MORRIS KOREA INC.	"P-59-144"	"P-61-65"	30,914.80	1,371,998.82
PHILIP MORRIS KOREA INC.	"P-59-145"	"P-61-66"	47,132.40	2,091,735.91
PHILIP MORRIS KOREA INC.	"P-59-146"	"P-61-67"	3,976.00	176,454.88
PHILIP MORRIS KOREA INC.	"P-59-146"	"P-61-67"	22,436.00	995,709.68
PHILIP MORRIS KOREA INC.	"P-59-147"	"P-61-68"	3,692.00	163,850.96
PHILIP MORRIS KOREA INC.	"P-59-147"	"P-61-68"	22,720.00	1,008,313.60
PHILIP MORRIS KOREA INC.	"P-59-148"	"P-61-69"	843.00	37,412.34
PHILIP MORRIS KOREA INC.	"P-59-148"	"P-61-69"	25,290.00	1,122,370.20
PHILIP MORRIS KOREA INC.	"P-59-149"	"P-61-70"	10,116.00	448,948.08
PHILIP MORRIS KOREA INC.	"P-59-149"	"P-61-70"	16,017.00	710,834.46
PHILIP MORRIS KOREA INC.	"P-59-150"	"P-61-71"	94,264.80	4,183,471.82
PHILIP MORRIS KOREA INC.	"P-59-151"	"P-61-72"	35,476.00	1,574,424.88
PHILIP MORRIS KOREA INC.	"P-59-151"	"P-61-72"	58,788.80	2,609,046.94
PHILIP MORRIS KOREA INC.	"P-59-160"	"P-61-78"	60,853.60	2,700,682.77
PHILIP MORRIS KOREA INC.	"P-59-161"	"P-61-79"	18,152.88	805,624.81
PHILIP MORRIS KOREA INC.	"P-59-163"	"P-61-80"	42,164.08	1,871,241.87
PHILIP MORRIS KOREA INC.	"P-59-164"	"P-61-81"	60,234.40	2,673,202.67
PHILIP MORRIS (THAILAND) LIMITED	"P-59-165"	"P-61-82"	538,020.00	731,759.96
PHILIP MORRIS (THAILAND) LIMITED	"P-59-166"	"P-61-83"	23,520.00	31,989.51
PHILIP MORRIS (THAILAND) LIMITED	"P-59-166"	"P-61-83"	58,800.00	79,973.77
PHILIP MORRIS (THAILAND) LIMITED	"P-59-166"	"P-61-83"	358,680.00	487,839.97
PHILIP MORRIS (THAILAND) LIMITED	"P-59-167"	"P-61-83"	26,460.00	35,988.19
PHILIP MORRIS (THAILAND) LIMITED	"P-59-167"	"P-61-83"	26,460.00	35,988.19
PHILIP MORRIS (THAILAND) LIMITED	"P-59-167"	"P-61-83"	44,100.00	59,980.32
PHILIP MORRIS (THAILAND) LIMITED	"P-59-167"	"P-61-83"	943,740.00	1,283,578.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-167"	"P-61-83"	1,255,380.00	1,707,439.91
PHILIP MORRIS (THAILAND) LIMITED	"P-59-167"	"P-61-83"	2,113,860.00	2,875,056.90
PHILIP MORRIS (THAILAND) LIMITED	"P-59-168"	"P-61-83"	142,500.00	193,813.97

PHILIP MORRIS (THAILAND) LIMITED	"P-59-168"	"P-61-83"	150,000.00	204,014.71
PHILIP MORRIS (THAILAND) LIMITED	"P-59-168"	"P-61-83"	212,500.00	289,020.84
PHILIP MORRIS (THAILAND) LIMITED	"P-59-168"	"P-61-83"	247,500.00	336,624.27
PHILIP MORRIS (THAILAND) LIMITED	"P-59-168"	"P-61-83"	252,500.00	343,424.76
PHILIP MORRIS (THAILAND) LIMITED	"P-59-168"	"P-61-83"	350,000.00	476,034.32
PHILIP MORRIS (THAILAND) LIMITED	"P-59-168"	"P-61-83"	1,295,000.00	1,761,327.00
PHILIP MORRIS (THAILAND) LIMITED	"P-59-168"	"P-61-83"	2,600,000.00	3,536,254.99
PHILIP MORRIS (THAILAND) LIMITED	"P-59-169"	"P-61-83"	217,560.00	295,902.94
PHILIP MORRIS (THAILAND) LIMITED	"P-59-169"	"P-61-83"	517,440.00	703,769.14
PHILIP MORRIS (THAILAND) LIMITED	"P-59-170"	"P-61-83"	294,000.00	399,868.83
PHILIP MORRIS (THAILAND) LIMITED	"P-59-170"	"P-61-83"	2,646,000.00	3,598,819.49
PHILIP MORRIS (THAILAND) LIMITED	"P-59-171"	"P-61-83"	72,500.00	98,607.11
PHILIP MORRIS (THAILAND) LIMITED	"P-59-171"	"P-61-83"	75,000.00	102,007.36
PHILIP MORRIS (THAILAND) LIMITED	"P-59-171"	"P-61-83"	100,000.00	136,009.81
PHILIP MORRIS (THAILAND) LIMITED	"P-59-171"	"P-61-83"	152,500.00	207,414.96
PHILIP MORRIS (THAILAND) LIMITED	"P-59-171"	"P-61-83"	2,600,000.00	3,536,254.97
PHILIP MORRIS (THAILAND) LIMITED	"P-59-172"	"P-61-83"	27,160.00	36,940.26
PHILIP MORRIS (THAILAND) LIMITED	"P-59-172"	"P-61-83"	89,240.00	121,375.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-172"	"P-61-83"	124,160.00	168,869.78
PHILIP MORRIS (THAILAND) LIMITED	"P-59-172"	"P-61-83"	923,440.00	1,255,968.96
PHILIP MORRIS (THAILAND) LIMITED	"P-59-173"	"P-61-83"	15,520.00	21,108.72
PHILIP MORRIS (THAILAND) LIMITED	"P-59-173"	"P-61-83"	372,480.00	506,609.33
PHILIP MORRIS (THAILAND) LIMITED	"P-59-174"	"P-61-83"	1,358,000.00	1,847,013.18
PHILIP MORRIS (THAILAND) LIMITED	"P-59-175"	"P-61-83"	62,080.00	84,434.89
PHILIP MORRIS (THAILAND) LIMITED	"P-59-175"	"P-61-83"	325,920.00	443,283.16
PHILIP MORRIS (THAILAND) LIMITED	"P-59-176"	"P-61-83"	8,000.00	10,880.78
PHILIP MORRIS (THAILAND) LIMITED	"P-59-176"	"P-61-83"	464,000.00	631,085.50
PHILIP MORRIS (THAILAND) LIMITED	"P-59-176"	"P-61-83"	728,000.00	990,151.40
PHILIP MORRIS (THAILAND) LIMITED	"P-59-177"	"P-61-83"	1,164,000.00	1,583,154.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-178"	"P-61-83"	388,000.00	527,718.05
PHILIP MORRIS (THAILAND) LIMITED	"P-59-179"	"P-61-84"	29,400.00	39,986.88
PHILIP MORRIS (THAILAND) LIMITED	"P-59-179"	"P-61-84"	117,600.00	159,947.54
PHILIP MORRIS (THAILAND) LIMITED	"P-59-179"	"P-61-84"	294,000.00	399,868.83
PHILIP MORRIS (THAILAND) LIMITED	"P-59-180"	"P-61-84"	408,660.00	555,817.68
PHILIP MORRIS (THAILAND) LIMITED	"P-59-180"	"P-61-84"	1,352,400.00	1,839,396.63
PHILIP MORRIS (THAILAND) LIMITED	"P-59-180"	"P-61-84"	2,648,940.00	3,602,818.18
PHILIP MORRIS (THAILAND) LIMITED	"P-59-181"	"P-61-84"	940,000.00	1,278,492.19
PHILIP MORRIS (THAILAND) LIMITED	"P-59-181"	"P-61-84"	1,585,000.00	2,155,755.44
PHILIP MORRIS (THAILAND) LIMITED	"P-59-181"	"P-61-84"	2,600,000.00	3,536,254.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-182"	"P-61-84"	1,029,000.00	1,399,540.91
PHILIP MORRIS (THAILAND) LIMITED	"P-59-183"	"P-61-84"	2,940,000.00	3,998,688.32
PHILIP MORRIS (THAILAND) LIMITED	"P-59-184"	"P-61-84"	400,000.00	544,039.23
PHILIP MORRIS (THAILAND) LIMITED	"P-59-184"	"P-61-84"	2,600,000.00	3,536,254.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-185"	"P-61-84"	34,920.00	47,494.62
PHILIP MORRIS (THAILAND) LIMITED	"P-59-185"	"P-61-84"	104,760.00	142,483.87
PHILIP MORRIS (THAILAND) LIMITED	"P-59-185"	"P-61-84"	116,400.00	158,315.42
PHILIP MORRIS (THAILAND) LIMITED	"P-59-185"	"P-61-84"	143,560.00	195,255.68
PHILIP MORRIS (THAILAND) LIMITED	"P-59-185"	"P-61-84"	166,840.00	226,918.76
PHILIP MORRIS (THAILAND) LIMITED	"P-59-185"	"P-61-84"	209,520.00	284,967.75

PHILIP MORRIS (THAILAND) LIMITED	"P-59-186"	"P-61-84"	151,320.00	205,810.04
PHILIP MORRIS (THAILAND) LIMITED	"P-59-186"	"P-61-84"	232,800.00	316,630.83
PHILIP MORRIS (THAILAND) LIMITED	"P-59-187"	"P-61-84"	395,760.00	538,272.41
PHILIP MORRIS (THAILAND) LIMITED	"P-59-187"	"P-61-84"	2,126,240.00	2,891,894.92
PHILIP MORRIS (THAILAND) LIMITED	"P-59-188"	"P-61-84"	1,000,000.00	1,360,098.07
PHILIP MORRIS (THAILAND) LIMITED	"P-59-189"	"P-61-84"	407,400.00	554,103.96
PHILIP MORRIS (THAILAND) LIMITED	"P-59-189"	"P-61-84"	562,600.00	765,191.17
PHILIP MORRIS (THAILAND) LIMITED	"P-59-190"	"P-61-84"	388,000.00	527,718.05
PHILIP MORRIS (THAILAND) LIMITED	"P-59-191"	"P-61-85"	660,000.00	897,664.73
PHILIP MORRIS KOREA INC.	"P-59-198"	"P-61-89"	7,384.00	327,701.92
PHILIP MORRIS KOREA INC.	"P-59-198"	"P-61-89"	19,028.00	844,462.64
PHILIP MORRIS KOREA INC.	"P-59-199"	"P-61-90"	27,120.80	1,203,621.11
PHILIP MORRIS KOREA INC.	"P-59-199"	"P-61-90"	59,852.80	2,656,267.26
PHILIP MORRIS KOREA INC.	"P-59-200"	"P-61-91"	11,165.00	495,502.70
PHILIP MORRIS KOREA INC.	"P-59-200"	"P-61-91"	30,450.00	1,351,371.00
PHILIP MORRIS KOREA INC.	"P-59-200"	"P-61-91"	52,780.00	2,342,376.40
PHILIP MORRIS KOREA INC.	"P-59-201"	"P-61-92"	16,240.00	720,731.20
PHILIP MORRIS KOREA INC.	"P-59-201"	"P-61-92"	78,155.00	3,468,518.90
PHILIP MORRIS KOREA INC.	"P-59-202"	"P-61-93"	31,465.00	1,396,416.70
PHILIP MORRIS KOREA INC.	"P-59-202"	"P-61-93"	62,930.00	2,792,833.40
PHILIP MORRIS KOREA INC.	"P-59-203"	"P-61-94"	3,124.00	138,643.12
PHILIP MORRIS KOREA INC.	"P-59-203"	"P-61-94"	11,076.00	491,552.88
PHILIP MORRIS KOREA INC.	"P-59-203"	"P-61-94"	12,212.00	541,968.56
PHILIP MORRIS KOREA INC.	"P-59-204"	"P-61-95"	22,299.20	989,638.49
PHILIP MORRIS KOREA INC.	"P-59-204"	"P-61-95"	24,833.20	1,102,097.42
PHILIP MORRIS KOREA INC.	"P-59-205"	"P-61-96"	13,176.80	584,786.38
PHILIP MORRIS KOREA INC.	"P-59-205"	"P-61-96"	33,955.60	1,506,949.53
PHILIP MORRIS KOREA INC.	"P-59-206"	"P-61-97"	1,967.00	87,295.46
PHILIP MORRIS KOREA INC.	"P-59-206"	"P-61-97"	24,166.00	1,072,487.08
PHILIP MORRIS KOREA INC.	"P-59-207"	"P-61-98"	9,254.00	410,692.52
PHILIP MORRIS KOREA INC.	"P-59-207"	"P-61-98"	33,777.10	1,499,027.70
PHILIP MORRIS KOREA INC.	"P-59-208"	"P-61-99"	13,986.00	620,698.68
PHILIP MORRIS KOREA INC.	"P-59-208"	"P-61-99"	29,370.60	1,303,467.23
PHILIP MORRIS KOREA INC.	"P-59-209"	"P-61-100"	16,783.20	744,838.42
PHILIP MORRIS KOREA INC.	"P-59-209"	"P-61-100"	26,573.40	1,179,327.49
PHILIP MORRIS KOREA INC.	"P-59-210"	"P-61-101"	11,656.40	517,311.03
PHILIP MORRIS KOREA INC.	"P-59-210"	"P-61-101"	35,476.00	1,574,424.88
PHILIP MORRIS KOREA INC.	"P-59-211"	"P-61-102"	47,132.40	2,091,735.91
PHILIP MORRIS KOREA INC.	"P-59-212"	"P-61-103"	4,215.00	187,061.70
PHILIP MORRIS KOREA INC.	"P-59-212"	"P-61-103"	5,901.00	261,886.38
PHILIP MORRIS KOREA INC.	"P-59-212"	"P-61-103"	16,017.00	710,834.46
PHILIP MORRIS KOREA INC.	"P-59-213"	"P-61-104"	17,249.40	765,528.37
PHILIP MORRIS KOREA INC.	"P-59-213"	"P-61-104"	26,107.20	1,158,637.54
PHILIP MORRIS KOREA INC.	"P-59-214"	"P-61-105"	86,973.60	3,859,888.37
PHILIP MORRIS KOREA INC.	"P-59-215"	"P-61-106"	29,926.40	1,328,133.63
PHILIP MORRIS KOREA INC.	"P-59-215"	"P-61-106"	57,047.20	2,531,754.74
PHILIP MORRIS KOREA INC.	"P-59-216"	"P-61-107"	86,973.60	3,859,888.37
PHILIP MORRIS KOREA INC.	"P-59-217"	"P-61-108"	46,690.00	2,072,102.20
PHILIP MORRIS KOREA INC.	"P-59-217"	"P-61-108"	47,705.00	2,117,147.90

PHILIP MORRIS KOREA INC.	"P-59-218"	"P-61-109"	24,360.00	1,081,096.80
PHILIP MORRIS KOREA INC.	"P-59-218"	"P-61-109"	70,035.00	3,108,153.30
PHILIP MORRIS KOREA INC.	"P-59-219"	"P-61-110"	17,255.00	765,776.90
PHILIP MORRIS KOREA INC.	"P-59-219"	"P-61-110"	77,140.00	3,423,473.20
PHILIP MORRIS KOREA INC.	"P-59-220"	"P-61-111"	24,093.76	1,069,281.07
PHILIP MORRIS KOREA INC.	"P-59-221"	"P-61-111"	96,375.04	4,277,124.28
PHILIP MORRIS KOREA INC.	"P-59-222"	"P-61-112"	15,127.40	671,354.01
PHILIP MORRIS KOREA INC.	"P-59-228"	"P-61-113"	45,640.20	2,025,512.08
PHILIP MORRIS (THAILAND) LIMITED	"P-59-238"	"P-61-121"	165,000.00	224,416.18
PHILIP MORRIS (THAILAND) LIMITED	"P-59-239"	"P-61-122"	102,300.00	139,138.03
PHILIP MORRIS (THAILAND) LIMITED	"P-59-240"	"P-61-123"	537,600.00	731,188.72
PHILIP MORRIS (THAILAND) LIMITED	"P-59-240"	"P-61-123"	1,702,400.00	2,315,430.96
PHILIP MORRIS (THAILAND) LIMITED	"P-59-241"	"P-61-124"	376,320.00	511,832.10
PHILIP MORRIS (THAILAND) LIMITED	"P-59-241"	"P-61-124"	740,880.00	1,007,669.46
PHILIP MORRIS (THAILAND) LIMITED	"P-59-242"	"P-61-124"	58,800.00	79,973.77
PHILIP MORRIS (THAILAND) LIMITED	"P-59-242"	"P-61-124"	370,440.00	503,834.73
PHILIP MORRIS (THAILAND) LIMITED	"P-59-242"	"P-61-124"	923,160.00	1,255,588.13
PHILIP MORRIS (THAILAND) LIMITED	"P-59-242"	"P-61-124"	3,057,600.00	4,158,635.86
PHILIP MORRIS (THAILAND) LIMITED	"P-59-243"	"P-61-124"	50,000.00	68,004.90
PHILIP MORRIS (THAILAND) LIMITED	"P-59-243"	"P-61-124"	805,000.00	1,094,878.95
PHILIP MORRIS (THAILAND) LIMITED	"P-59-243"	"P-61-124"	1,795,000.00	2,441,376.03
PHILIP MORRIS (THAILAND) LIMITED	"P-59-243"	"P-61-124"	2,600,000.00	3,536,254.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-244"	"P-61-124"	882,000.00	1,199,606.50
PHILIP MORRIS (THAILAND) LIMITED	"P-59-245"	"P-61-124"	1,470,000.00	1,999,344.16
PHILIP MORRIS (THAILAND) LIMITED	"P-59-246"	"P-61-124"	650,000.00	884,063.75
PHILIP MORRIS (THAILAND) LIMITED	"P-59-246"	"P-61-124"	2,600,000.00	3,536,254.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-247"	"P-61-124"	1,552,000.00	2,110,872.20
PHILIP MORRIS (THAILAND) LIMITED	"P-59-248"	"P-61-124"	776,000.00	1,055,436.10
PHILIP MORRIS (THAILAND) LIMITED	"P-59-249"	"P-61-124"	50,400.00	68,548.94
PHILIP MORRIS (THAILAND) LIMITED	"P-59-249"	"P-61-124"	504,000.00	685,489.43
PHILIP MORRIS (THAILAND) LIMITED	"P-59-249"	"P-61-124"	565,600.00	769,271.47
PHILIP MORRIS (THAILAND) LIMITED	"P-59-250"	"P-61-124"	1,200,000.00	1,632,117.68
PHILIP MORRIS (THAILAND) LIMITED	"P-59-251"	"P-61-124"	194,000.00	263,859.03
PHILIP MORRIS (THAILAND) LIMITED	"P-59-252"	"P-61-124"	165,000.00	224,416.18
PHILIP MORRIS (THAILAND) LIMITED	"P-59-253"	"P-61-125"	1,234,800.00	1,679,449.10
PHILIP MORRIS (THAILAND) LIMITED	"P-59-254"	"P-61-125"	117,600.00	159,947.54
PHILIP MORRIS (THAILAND) LIMITED	"P-59-254"	"P-61-125"	990,780.00	1,347,557.97
PHILIP MORRIS (THAILAND) LIMITED	"P-59-254"	"P-61-125"	1,502,340.00	2,043,329.73
PHILIP MORRIS (THAILAND) LIMITED	"P-59-254"	"P-61-125"	1,799,280.00	2,447,197.25
PHILIP MORRIS (THAILAND) LIMITED	"P-59-255"	"P-61-125"	1,250,000.00	1,700,122.59
PHILIP MORRIS (THAILAND) LIMITED	"P-59-255"	"P-61-125"	1,275,000.00	1,734,125.04
PHILIP MORRIS (THAILAND) LIMITED	"P-59-255"	"P-61-125"	2,600,000.00	3,536,254.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-256"	"P-61-125"	20,580.00	27,990.82
PHILIP MORRIS (THAILAND) LIMITED	"P-59-256"	"P-61-125"	58,800.00	79,973.76
PHILIP MORRIS (THAILAND) LIMITED	"P-59-256"	"P-61-125"	94,080.00	127,958.03
PHILIP MORRIS (THAILAND) LIMITED	"P-59-256"	"P-61-125"	152,880.00	207,931.79
PHILIP MORRIS (THAILAND) LIMITED	"P-59-256"	"P-61-125"	261,660.00	355,883.26
PHILIP MORRIS (THAILAND) LIMITED	"P-59-257"	"P-61-125"	276,360.00	375,876.70
PHILIP MORRIS (THAILAND) LIMITED	"P-59-257"	"P-61-125"	1,193,640.00	1,623,467.46

PHILIP MORRIS (THAILAND) LIMITED	"P-59-259"	"P-61-125"	142,500.00	193,813.97
PHILIP MORRIS (THAILAND) LIMITED	"P-59-259"	"P-61-125"	650,000.00	884,063.75
PHILIP MORRIS (THAILAND) LIMITED	"P-59-259"	"P-61-125"	2,457,500.00	3,342,441.01
PHILIP MORRIS (THAILAND) LIMITED	"P-59-259"	"P-61-125"	543,200.00	738,805.27
PHILIP MORRIS (THAILAND) LIMITED	"P-59-259"	"P-61-125"	1,012,680.00	1,377,344.11
PHILIP MORRIS (THAILAND) LIMITED	"P-59-260"	"P-61-125"	1,164,000.00	1,583,154.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-261"	"P-61-125"	1,120,000.00	1,523,309.84
PHILIP MORRIS (THAILAND) LIMITED	"P-59-262"	"P-61-125"	1,000,000.00	1,360,098.07
PHILIP MORRIS (THAILAND) LIMITED	"P-59-263"	"P-61-125"	388,000.00	527,718.05
PHILIP MORRIS (THAILAND) LIMITED	"P-59-264"	"P-61-125"	165,000.00	224,416.18
PHILIP MORRIS KOREA INC.	"P-59-266"	"P-61-127"	11,655.00	517,248.90
PHILIP MORRIS KOREA INC.	"P-59-266"	"P-61-127"	31,701.60	1,406,917.01
PHILIP MORRIS KOREA INC.	"P-59-267"	"P-61-128"	4,627.00	205,346.26
PHILIP MORRIS KOREA INC.	"P-59-267"	"P-61-128"	38,404.10	1,704,373.96
PHILIP MORRIS KOREA INC.	"P-59-268"	"P-61-129"	2,529.00	112,237.02
PHILIP MORRIS KOREA INC.	"P-59-268"	"P-61-129"	10,397.00	461,418.86
PHILIP MORRIS KOREA INC.	"P-59-268"	"P-61-129"	13,207.00	586,126.66
PHILIP MORRIS (THAILAND) LIMITED	"P-59-269"	"P-61-130"	882,000.00	1,199,606.50
PHILIP MORRIS (THAILAND) LIMITED	"P-59-270"	"P-61-130"	41,160.00	55,981.64
PHILIP MORRIS (THAILAND) LIMITED	"P-59-270"	"P-61-130"	194,040.00	263,913.43
PHILIP MORRIS (THAILAND) LIMITED	"P-59-271"	"P-61-130"	2,940,000.00	3,998,688.32
PHILIP MORRIS (THAILAND) LIMITED	"P-59-272"	"P-61-130"	107,500.00	146,210.54
PHILIP MORRIS (THAILAND) LIMITED	"P-59-272"	"P-61-130"	267,500.00	363,826.23
PHILIP MORRIS (THAILAND) LIMITED	"P-59-272"	"P-61-130"	875,000.00	1,190,085.81
PHILIP MORRIS (THAILAND) LIMITED	"P-59-272"	"P-61-130"	1,187,500.00	1,615,116.46
PHILIP MORRIS (THAILAND) LIMITED	"P-59-272"	"P-61-130"	1,312,500.00	1,785,128.72
PHILIP MORRIS (THAILAND) LIMITED	"P-59-273"	"P-61-130"	294,000.00	399,868.83
PHILIP MORRIS (THAILAND) LIMITED	"P-59-274"	"P-61-130"	1,470,000.00	1,999,344.16
PHILIP MORRIS (THAILAND) LIMITED	"P-59-275"	"P-61-130"	25,000.00	34,002.45
PHILIP MORRIS (THAILAND) LIMITED	"P-59-275"	"P-61-130"	100,000.00	136,009.81
PHILIP MORRIS (THAILAND) LIMITED	"P-59-275"	"P-61-130"	852,500.00	1,159,483.60
PHILIP MORRIS (THAILAND) LIMITED	"P-59-275"	"P-61-130"	1,022,500.00	1,390,700.28
PHILIP MORRIS (THAILAND) LIMITED	"P-59-276"	"P-61-130"	1,552,000.00	2,110,872.20
PHILIP MORRIS (THAILAND) LIMITED	"P-59-277"	"P-61-130"	582,000.00	791,577.08
PHILIP MORRIS (THAILAND) LIMITED	"P-59-277"	"P-61-130"	776,000.00	1,055,436.10
PHILIP MORRIS (THAILAND) LIMITED	"P-59-278"	"P-61-130"	97,000.00	131,929.51
PHILIP MORRIS (THAILAND) LIMITED	"P-59-279"	"P-61-130"	1,200,000.00	1,632,117.68
PHILIP MORRIS (THAILAND) LIMITED	"P-59-280"	"P-61-130"	1,358,000.00	1,847,013.18
PHILIP MORRIS (THAILAND) LIMITED	"P-59-281"	"P-61-130"	1,940,000.00	2,638,590.25
PHILIP MORRIS (THAILAND) LIMITED	"P-59-282"	"P-61-130"	102,300.00	139,138.03
PHILIP MORRIS (THAILAND) LIMITED	"P-59-282"	"P-61-130"	227,700.00	309,694.33
PHILIP MORRIS (THAILAND) LIMITED	"P-59-283"	"P-61-130"	323,400.00	439,855.72
PHILIP MORRIS (THAILAND) LIMITED	"P-59-284"	"P-61-131"	882,000.00	1,199,606.50
PHILIP MORRIS (THAILAND) LIMITED	"P-59-285"	"P-61-131"	2,940,000.00	3,998,688.32
PHILIP MORRIS (THAILAND) LIMITED	"P-59-286"	"P-61-131"	1,150,000.00	1,564,112.78
PHILIP MORRIS (THAILAND) LIMITED	"P-59-286"	"P-61-131"	2,600,000.00	3,536,254.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-287"	"P-61-131"	208,740.00	283,906.87
PHILIP MORRIS (THAILAND) LIMITED	"P-59-287"	"P-61-131"	673,260.00	915,699.63
PHILIP MORRIS (THAILAND) LIMITED	"P-59-288"	"P-61-131"	117,600.00	159,947.53

PHILIP MORRIS (THAILAND) LIMITED	"P-59-288"	"P-61-131"	164,640.00	223,926.55
PHILIP MORRIS (THAILAND) LIMITED	"P-59-288"	"P-61-131"	1,187,760.00	1,615,470.08
PHILIP MORRIS (THAILAND) LIMITED	"P-59-289"	"P-61-131"	2,000,000.00	2,720,196.14
PHILIP MORRIS (THAILAND) LIMITED	"P-59-290"	"P-61-131"	426,800.00	580,489.86
PHILIP MORRIS (THAILAND) LIMITED	"P-59-290"	"P-61-131"	931,200.00	1,266,523.32
PHILIP MORRIS (THAILAND) LIMITED	"P-59-292"	"P-61-131"	1,358,000.00	1,847,013.18
PHILIP MORRIS KOREA INC.	"P-59-306"	"P-61-133"	28,991.20	1,286,629.46
PHILIP MORRIS KOREA INC.	"P-59-306"	"P-61-133"	57,982.40	2,573,258.91
PHILIP MORRIS KOREA INC.	"P-59-307"	"P-61-134"	11,222.40	498,050.11
PHILIP MORRIS KOREA INC.	"P-59-307"	"P-61-134"	37,408.00	1,660,167.04
PHILIP MORRIS KOREA INC.	"P-59-307"	"P-61-134"	38,343.20	1,701,671.22
PHILIP MORRIS KOREA INC.	"P-59-308"	"P-61-135"	86,973.60	3,859,888.37
PHILIP MORRIS KOREA INC.	"P-59-309"	"P-61-136"	25,375.00	1,126,142.50
PHILIP MORRIS KOREA INC.	"P-59-309"	"P-61-136"	69,020.00	3,063,107.60
PHILIP MORRIS KOREA INC.	"P-59-310"	"P-61-137"	4,676.00	207,520.88
PHILIP MORRIS KOREA INC.	"P-59-310"	"P-61-137"	82,297.60	3,652,367.49
PHILIP MORRIS KOREA INC.	"P-59-311"	"P-61-138"	9,135.00	405,411.30
PHILIP MORRIS KOREA INC.	"P-59-311"	"P-61-138"	85,260.00	3,783,838.80
PHILIP MORRIS KOREA INC.	"P-59-312"	"P-61-139"	12,180.00	540,548.40
PHILIP MORRIS KOREA INC.	"P-59-312"	"P-61-139"	37,555.00	1,666,690.90
PHILIP MORRIS KOREA INC.	"P-59-312"	"P-61-139"	44,660.00	1,982,010.80
PHILIP MORRIS KOREA INC.	"P-59-313"	"P-61-140"	10,150.00	450,457.00
PHILIP MORRIS KOREA INC.	"P-59-313"	"P-61-140"	32,480.00	1,441,462.40
PHILIP MORRIS KOREA INC.	"P-59-313"	"P-61-140"	51,765.00	2,297,330.70
PHILIP MORRIS KOREA INC.	"P-59-314"	"P-61-141"	1,136.00	50,415.68
PHILIP MORRIS KOREA INC.	"P-59-314"	"P-61-141"	25,276.00	1,121,748.88
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-328"	"P-61-152"	180.00	7,988.40
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-328"	"P-61-152"	691.60	30,693.21
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-328"	"P-61-152"	810.00	35,947.80
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-328"	"P-61-152"	2,049.00	90,934.62
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-328"	"P-61-152"	4,644.00	206,100.72
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-328"	"P-61-152"	5,715.00	253,631.70
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-329"	"P-61-153"	145.60	6,461.73
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-329"	"P-61-153"	225.00	9,985.50
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-329"	"P-61-153"	683.00	30,311.54
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-329"	"P-61-153"	1,440.00	63,907.20
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-329"	"P-61-153"	2,250.00	99,855.00
PHILIP MORRIS KOREA INC.	"P-59-341"	"P-61-158"	60,234.40	2,673,202.67
PHILIP MORRIS KOREA INC.	"P-59-345"	"P-61-160"	15,127.40	673,471.85
PHILIP MORRIS KOREA INC.	"P-59-346"	"P-61-161"	60,234.40	2,681,635.49
PHILIP MORRIS KOREA INC.	"P-59-347"	"P-61-162"	45,640.20	2,031,901.70
PHILIP MORRIS KOREA INC.	"P-59-352"	"P-61-164"	4,054.40	180,501.89
PHILIP MORRIS KOREA INC.	"P-59-352"	"P-61-164"	10,136.00	451,254.72
PHILIP MORRIS KOREA INC.	"P-59-352"	"P-61-164"	32,942.00	1,466,577.84
PHILIP MORRIS KOREA INC.	"P-59-353"	"P-61-165"	47,132.40	2,098,334.45
PHILIP MORRIS KOREA INC.	"P-59-354"	"P-61-166"	10,224.00	455,172.48
PHILIP MORRIS KOREA INC.	"P-59-354"	"P-61-166"	16,188.00	720,689.76
PHILIP MORRIS KOREA INC.	"P-59-355"	"P-61-167"	7,459.20	332,083.58
PHILIP MORRIS KOREA INC.	"P-59-355"	"P-61-167"	35,897.40	1,598,152.25

PHILIP MORRIS KOREA INC.	"P-59-356"	"P-61-168"	43,356.60	1,930,235.83
PHILIP MORRIS KOREA INC.	"P-59-359"	"P-61-169"	5,339.00	237,692.28
PHILIP MORRIS KOREA INC.	"P-59-359"	"P-61-169"	6,182.00	275,222.64
PHILIP MORRIS KOREA INC.	"P-59-359"	"P-61-169"	14,612.00	650,526.24
PHILIP MORRIS (THAILAND) LIMITED	"P-59-359"	"P-61-170"	588,000.00	804,974.17
PHILIP MORRIS (THAILAND) LIMITED	"P-59-360"	"P-61-170"	117,600.00	160,994.83
PHILIP MORRIS (THAILAND) LIMITED	"P-59-360"	"P-61-170"	117,600.00	160,994.83
PHILIP MORRIS (THAILAND) LIMITED	"P-59-360"	"P-61-170"	185,220.00	253,566.86
PHILIP MORRIS (THAILAND) LIMITED	"P-59-360"	"P-61-170"	329,280.00	450,785.54
PHILIP MORRIS (THAILAND) LIMITED	"P-59-360"	"P-61-170"	990,780.00	1,356,381.48
PHILIP MORRIS (THAILAND) LIMITED	"P-59-360"	"P-61-170"	1,293,600.00	1,770,943.17
PHILIP MORRIS (THAILAND) LIMITED	"P-59-360"	"P-61-170"	2,728,320.00	3,735,080.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-360"	"P-61-170"	3,057,600.00	4,185,865.69
PHILIP MORRIS (THAILAND) LIMITED	"P-59-361"	"P-61-170"	100,000.00	136,900.38
PHILIP MORRIS (THAILAND) LIMITED	"P-59-361"	"P-61-170"	250,000.00	342,250.92
PHILIP MORRIS (THAILAND) LIMITED	"P-59-361"	"P-61-170"	2,150,000.00	2,943,357.93
PHILIP MORRIS (THAILAND) LIMITED	"P-59-362"	"P-61-170"	882,000.00	1,207,461.25
PHILIP MORRIS (THAILAND) LIMITED	"P-59-363"	"P-61-170"	246,960.00	338,089.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-363"	"P-61-170"	2,693,040.00	3,686,781.70
PHILIP MORRIS (THAILAND) LIMITED	"P-59-364"	"P-61-170"	2,500,000.00	3,422,509.23
PHILIP MORRIS (THAILAND) LIMITED	"P-59-365"	"P-61-170"	465,600.00	637,408.12
PHILIP MORRIS (THAILAND) LIMITED	"P-59-365"	"P-61-170"	1,862,400.00	2,549,632.47
PHILIP MORRIS (THAILAND) LIMITED	"P-59-366"	"P-61-171"	282,240.00	386,387.60
PHILIP MORRIS (THAILAND) LIMITED	"P-59-366"	"P-61-171"	305,760.00	418,586.57
PHILIP MORRIS (THAILAND) LIMITED	"P-59-366"	"P-61-171"	588,000.00	804,974.17
PHILIP MORRIS (THAILAND) LIMITED	"P-59-367"	"P-61-171"	70,560.00	96,596.90
PHILIP MORRIS (THAILAND) LIMITED	"P-59-367"	"P-61-171"	811,440.00	1,110,864.35
PHILIP MORRIS (THAILAND) LIMITED	"P-59-368"	"P-61-171"	735,000.00	1,006,217.71
PHILIP MORRIS (THAILAND) LIMITED	"P-59-368"	"P-61-171"	1,105,000.00	1,512,749.08
PHILIP MORRIS (THAILAND) LIMITED	"P-59-368"	"P-61-171"	1,910,000.00	2,614,797.05
PHILIP MORRIS (THAILAND) LIMITED	"P-59-369"	"P-61-171"	2,716,000.00	3,718,214.02
PHILIP MORRIS KOREA INC.	"P-59-370"	"P-61-172"	47,132.40	2,098,334.45
PHILIP MORRIS KOREA INC.	"P-59-384"	"P-61-184"	86,973.60	3,872,064.67
PHILIP MORRIS KOREA INC.	"P-59-385"	"P-61-185"	41,148.80	1,831,944.57
PHILIP MORRIS KOREA INC.	"P-59-385"	"P-61-185"	45,824.80	2,040,120.10
PHILIP MORRIS KOREA INC.	"P-59-386"	"P-61-186"	14,028.00	624,526.56
PHILIP MORRIS KOREA INC.	"P-59-386"	"P-61-186"	18,704.00	832,702.08
PHILIP MORRIS KOREA INC.	"P-59-386"	"P-61-186"	54,241.60	2,414,836.03
PHILIP MORRIS KOREA INC.	"P-59-387"	"P-61-187"	86,973.60	3,872,064.67
PHILIP MORRIS KOREA INC.	"P-59-388"	"P-61-188"	6,090.00	271,126.80
PHILIP MORRIS KOREA INC.	"P-59-388"	"P-61-188"	43,645.00	1,943,075.40
PHILIP MORRIS KOREA INC.	"P-59-388"	"P-61-188"	44,660.00	1,988,263.20
PHILIP MORRIS KOREA INC.	"P-59-389"	"P-61-189"	18,270.00	813,380.40
PHILIP MORRIS KOREA INC.	"P-59-389"	"P-61-189"	76,125.00	3,389,085.00
PHILIP MORRIS KOREA INC.	"P-59-390"	"P-61-190"	94,395.00	4,202,465.40
PHILIP MORRIS KOREA INC.	"P-59-391"	"P-61-191"	21,285.60	947,634.91
PHILIP MORRIS KOREA INC.	"P-59-391"	"P-61-191"	25,846.80	1,150,699.54
PHILIP MORRIS KOREA INC.	"P-59-392"	"P-61-192"	5,964.00	265,517.28
PHILIP MORRIS KOREA INC.	"P-59-392"	"P-61-192"	20,448.00	910,344.96

PHILIP MORRIS KOREA INC.	"P-59-393"	"P-61-193"	14,918.40	664,167.17
PHILIP MORRIS KOREA INC.	"P-59-393"	"P-61-193"	28,438.20	1,266,068.66
PHILIP MORRIS KOREA INC.	"P-59-394"	"P-61-194"	12,364.00	550,445.28
PHILIP MORRIS KOREA INC.	"P-59-394"	"P-61-194"	13,769.00	612,995.88
PHILIP MORRIS KOREA INC.	"P-59-399"	"P-61-196"	24,203.84	1,077,554.96
PHILIP MORRIS KOREA INC.	"P-59-400"	"P-61-197"	60,234.40	2,681,635.49
PHILIP MORRIS KOREA INC.	"P-59-401"	"P-61-198"	60,234.40	2,681,635.49
PHILIP MORRIS KOREA INC.	"P-59-402"	"P-61-199"	36,388.32	1,620,008.01
PHILIP MORRIS (THAILAND) LIMITED	"P-59-403"	"P-61-200"	291,000.00	398,380.07
PHILIP MORRIS (THAILAND) LIMITED	"P-59-405"	"P-61-201"	1,231,860.00	1,686,420.89
PHILIP MORRIS (THAILAND) LIMITED	"P-59-405"	"P-61-201"	1,708,140.00	2,338,449.96
PHILIP MORRIS (THAILAND) LIMITED	"P-59-406"	"P-61-201"	2,940,000.00	4,024,870.85
PHILIP MORRIS (THAILAND) LIMITED	"P-59-407"	"P-61-201"	260,000.00	355,940.96
PHILIP MORRIS (THAILAND) LIMITED	"P-59-407"	"P-61-201"	390,000.00	533,911.44
PHILIP MORRIS (THAILAND) LIMITED	"P-59-407"	"P-61-201"	2,600,000.00	3,559,409.59
PHILIP MORRIS (THAILAND) LIMITED	"P-59-408"	"P-61-201"	218,400.00	298,990.41
PHILIP MORRIS (THAILAND) LIMITED	"P-59-408"	"P-61-201"	3,141,600.00	4,300,861.99
PHILIP MORRIS (THAILAND) LIMITED	"P-59-409"	"P-61-201"	76,000.00	104,044.29
PHILIP MORRIS (THAILAND) LIMITED	"P-59-409"	"P-61-201"	84,000.00	114,996.31
PHILIP MORRIS (THAILAND) LIMITED	"P-59-409"	"P-61-201"	160,000.00	219,040.59
PHILIP MORRIS (THAILAND) LIMITED	"P-59-409"	"P-61-201"	264,000.00	361,416.97
PHILIP MORRIS (THAILAND) LIMITED	"P-59-409"	"P-61-201"	456,000.00	624,265.68
PHILIP MORRIS (THAILAND) LIMITED	"P-59-409"	"P-61-201"	1,760,000.00	2,409,446.49
PHILIP MORRIS (THAILAND) LIMITED	"P-59-410"	"P-61-201"	1,552,000.00	2,124,693.73
PHILIP MORRIS KOREA INC.	"P-59-420"	"P-61-205"	47,132.40	2,098,334.45
PHILIP MORRIS KOREA INC.	"P-59-421"	"P-61-206"	4,260.00	189,655.20
PHILIP MORRIS KOREA INC.	"P-59-421"	"P-61-206"	22,152.00	986,207.04
PHILIP MORRIS KOREA INC.	"P-59-422"	"P-61-207"	3,729.60	166,041.79
PHILIP MORRIS KOREA INC.	"P-59-422"	"P-61-207"	39,627.00	1,764,194.04
PHILIP MORRIS KOREA INC.	"P-59-423"	"P-61-208"	10,397.00	462,874.44
PHILIP MORRIS KOREA INC.	"P-59-423"	"P-61-208"	15,736.00	700,566.72
PHILIP MORRIS KOREA INC.	"P-59-424"	"P-61-209"	26,185.60	1,165,782.91
PHILIP MORRIS KOREA INC.	"P-59-424"	"P-61-209"	60,788.00	2,706,281.76
PHILIP MORRIS KOREA INC.	"P-59-425"	"P-61-210"	86,973.60	3,872,064.67
PHILIP MORRIS KOREA INC.	"P-59-426"	"P-61-211"	23,380.00	1,040,877.60
PHILIP MORRIS KOREA INC.	"P-59-426"	"P-61-211"	63,593.60	2,831,187.07
PHILIP MORRIS KOREA INC.	"P-59-427"	"P-61-212"	36,472.80	1,623,769.05
PHILIP MORRIS KOREA INC.	"P-59-427"	"P-61-212"	50,500.80	2,248,295.62
PHILIP MORRIS KOREA INC.	"P-59-428"	"P-61-213"	13,195.00	587,441.40
PHILIP MORRIS KOREA INC.	"P-59-428"	"P-61-213"	81,200.00	3,615,024.00
PHILIP MORRIS KOREA INC.	"P-59-429"	"P-61-214"	43,645.00	1,943,075.40
PHILIP MORRIS KOREA INC.	"P-59-429"	"P-61-214"	50,750.00	2,259,390.00
PHILIP MORRIS KOREA INC.	"P-59-430"	"P-61-215"	26,390.00	1,174,882.80
PHILIP MORRIS KOREA INC.	"P-59-430"	"P-61-215"	28,420.00	1,265,258.40
PHILIP MORRIS KOREA INC.	"P-59-430"	"P-61-215"	39,585.00	1,762,324.20
PHILIP MORRIS KOREA INC.	"P-59-434"	"P-61-217"	47,132.40	2,098,334.45
PHILIP MORRIS KOREA INC.	"P-59-435"	"P-61-218"	10,642.80	473,817.46
PHILIP MORRIS KOREA INC.	"P-59-435"	"P-61-218"	36,489.60	1,624,516.99
PHILIP MORRIS KOREA INC.	"P-59-436"	"P-61-219"	1,988.00	88,505.76

PHILIP MORRIS KOREA INC.	"P-59-436"	"P-61-219"	6,532.00	290,804.64
PHILIP MORRIS KOREA INC.	"P-59-436"	"P-61-219"	17,892.00	796,551.84
PHILIP MORRIS KOREA INC.	"P-59-437"	"P-61-220"	6,526.80	290,573.14
PHILIP MORRIS KOREA INC.	"P-59-437"	"P-61-220"	36,829.80	1,639,662.69
PHILIP MORRIS KOREA INC.	"P-59-438"	"P-61-221"	43,356.60	1,930,235.83
PHILIP MORRIS KOREA INC.	"P-59-439"	"P-61-222"	43,031.10	1,915,744.57
PHILIP MORRIS KOREA INC.	"P-59-440"	"P-61-223"	2,810.00	125,101.20
PHILIP MORRIS KOREA INC.	"P-59-440"	"P-61-223"	23,323.00	1,038,339.96
PHILIP MORRIS KOREA INC.	"P-59-449"	"P-61-224"	60,234.40	2,681,635.49
PHILIP MORRIS KOREA INC.	"P-59-450"	"P-61-225"	60,234.40	2,681,635.49
PHILIP MORRIS KOREA INC.	"P-59-451"	"P-61-226"	36,388.32	1,620,008.01
PHILIP MORRIS (THAILAND) LIMITED	"P-59-475"	"P-61-245"	173,460.00	237,467.38
PHILIP MORRIS (THAILAND) LIMITED	"P-59-475"	"P-61-245"	246,960.00	338,089.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-475"	"P-61-245"	1,020,180.00	1,396,630.18
PHILIP MORRIS (THAILAND) LIMITED	"P-59-475"	"P-61-245"	1,205,400.00	1,650,197.05
PHILIP MORRIS (THAILAND) LIMITED	"P-59-476"	"P-61-245"	291,000.00	398,380.07
PHILIP MORRIS (THAILAND) LIMITED	"P-59-476"	"P-61-245"	1,261,000.00	1,726,313.66
PHILIP MORRIS (THAILAND) LIMITED	"P-59-477"	"P-61-245"	214,500.00	293,651.29
PHILIP MORRIS (THAILAND) LIMITED	"P-59-477"	"P-61-245"	775,500.00	1,061,662.36
PHILIP MORRIS (THAILAND) LIMITED	"P-59-478"	"P-61-245"	582,000.00	796,760.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-479"	"P-61-245"	495,000.00	677,656.83
PHILIP MORRIS (THAILAND) LIMITED	"P-59-480"	"P-61-246"	241,080.00	330,039.41
PHILIP MORRIS (THAILAND) LIMITED	"P-59-480"	"P-61-246"	1,014,300.00	1,388,580.44
PHILIP MORRIS (THAILAND) LIMITED	"P-59-480"	"P-61-246"	1,390,620.00	1,903,763.91
PHILIP MORRIS (THAILAND) LIMITED	"P-59-481"	"P-61-246"	49,980.00	68,422.80
PHILIP MORRIS (THAILAND) LIMITED	"P-59-481"	"P-61-246"	1,290,660.00	1,766,918.30
PHILIP MORRIS (THAILAND) LIMITED	"P-59-481"	"P-61-246"	1,599,360.00	2,189,529.75
PHILIP MORRIS (THAILAND) LIMITED	"P-59-482"	"P-61-246"	349,200.00	478,056.09
PHILIP MORRIS (THAILAND) LIMITED	"P-59-482"	"P-61-246"	426,800.00	584,290.77
PHILIP MORRIS (THAILAND) LIMITED	"P-59-483"	"P-61-246"	209,520.00	286,833.65
PHILIP MORRIS (THAILAND) LIMITED	"P-59-483"	"P-61-246"	372,480.00	509,926.50
PHILIP MORRIS (THAILAND) LIMITED	"P-59-484"	"P-61-246"	178,480.00	244,339.78
PHILIP MORRIS (THAILAND) LIMITED	"P-59-484"	"P-61-246"	550,960.00	754,266.27
PHILIP MORRIS (THAILAND) LIMITED	"P-59-484"	"P-61-246"	2,351,280.00	3,218,911.00
PHILIP MORRIS (THAILAND) LIMITED	"P-59-485"	"P-61-246"	660,000.00	903,542.44
PHILIP MORRIS (THAILAND) LIMITED	"P-59-486"	"P-61-246"	62,080.00	84,987.75
PHILIP MORRIS (THAILAND) LIMITED	"P-59-486"	"P-61-246"	1,683,920.00	2,305,292.69
PHILIP MORRIS (THAILAND) LIMITED	"P-59-487"	"P-61-246"	330,000.00	451,771.22
PHILIP MORRIS KOREA INC.	"P-59-490"	"P-61-247"	11,656.40	518,942.93
PHILIP MORRIS KOREA INC.	"P-59-490"	"P-61-247"	35,476.00	1,579,391.52
PHILIP MORRIS KOREA INC.	"P-59-491"	"P-61-248"	4,260.00	189,655.20
PHILIP MORRIS KOREA INC.	"P-59-491"	"P-61-248"	22,152.00	986,207.04
PHILIP MORRIS KOREA INC.	"P-59-492"	"P-61-249"	10,256.40	456,614.93
PHILIP MORRIS KOREA INC.	"P-59-492"	"P-61-249"	33,100.20	1,473,620.90
PHILIP MORRIS KOREA INC.	"P-59-493"	"P-61-250"	843.00	37,530.36
PHILIP MORRIS KOREA INC.	"P-59-493"	"P-61-250"	843.00	37,530.36
PHILIP MORRIS KOREA INC.	"P-59-493"	"P-61-250"	24,447.00	1,088,380.44
PHILIP MORRIS KOREA INC.	"P-59-494"	"P-61-251"	60,234.40	2,681,635.49
PHILIP MORRIS KOREA INC.	"P-59-495"	"P-61-252"	60,234.40	2,681,635.49

PHILIP MORRIS KOREA INC.	"P-59-496"	"P-61-253"	4,561.20	203,064.62
PHILIP MORRIS KOREA INC.	"P-59-496"	"P-61-253"	42,571.20	1,895,269.83
PHILIP MORRIS KOREA INC.	"P-59-497"	"P-61-254"	47,132.40	2,098,334.45
PHILIP MORRIS KOREA INC.	"P-59-498"	"P-61-255"	4,260.00	189,655.20
PHILIP MORRIS KOREA INC.	"P-59-498"	"P-61-255"	22,152.00	986,207.04
PHILIP MORRIS KOREA INC.	"P-59-500"	"P-61-256"	43,356.60	1,930,235.83
PHILIP MORRIS KOREA INC.	"P-59-501"	"P-61-257"	4,627.00	205,994.04
PHILIP MORRIS KOREA INC.	"P-59-501"	"P-61-257"	6,940.50	308,991.06
PHILIP MORRIS KOREA INC.	"P-59-501"	"P-61-257"	31,463.60	1,400,759.47
PHILIP MORRIS KOREA INC.	"P-59-503"	"P-61-258"	8,763.30	390,142.12
PHILIP MORRIS KOREA INC.	"P-59-504"	"P-61-259"	935.20	41,635.10
PHILIP MORRIS KOREA INC.	"P-59-504"	"P-61-259"	86,038.40	3,830,429.57
PHILIP MORRIS KOREA INC.	"P-59-505"	"P-61-260"	14,028.00	624,526.56
PHILIP MORRIS KOREA INC.	"P-59-505"	"P-61-260"	18,704.00	832,702.08
PHILIP MORRIS KOREA INC.	"P-59-505"	"P-61-260"	54,241.60	2,414,836.03
PHILIP MORRIS KOREA INC.	"P-59-506"	"P-61-261"	4,676.00	208,175.52
PHILIP MORRIS KOREA INC.	"P-59-506"	"P-61-261"	5,611.20	249,810.62
PHILIP MORRIS KOREA INC.	"P-59-506"	"P-61-261"	76,686.40	3,414,078.53
PHILIP MORRIS KOREA INC.	"P-59-507"	"P-61-262"	1,015.00	45,187.80
PHILIP MORRIS KOREA INC.	"P-59-507"	"P-61-262"	44,660.00	1,988,263.20
PHILIP MORRIS KOREA INC.	"P-59-507"	"P-61-262"	48,720.00	2,169,014.40
PHILIP MORRIS (THAILAND) LIMITED	"P-59-526"	"P-61-271"	91,140.00	124,771.00
PHILIP MORRIS (THAILAND) LIMITED	"P-59-526"	"P-61-271"	332,220.00	454,810.40
PHILIP MORRIS (THAILAND) LIMITED	"P-59-526"	"P-61-271"	1,137,780.00	1,557,625.02
PHILIP MORRIS (THAILAND) LIMITED	"P-59-526"	"P-61-271"	1,378,860.00	1,887,664.43
PHILIP MORRIS (THAILAND) LIMITED	"P-59-527"	"P-61-271"	2,940,000.00	4,024,870.85
PHILIP MORRIS (THAILAND) LIMITED	"P-59-528"	"P-61-271"	2,500,000.00	3,422,509.23
PHILIP MORRIS (THAILAND) LIMITED	"P-59-529"	"P-61-271"	108,640.00	148,728.56
PHILIP MORRIS (THAILAND) LIMITED	"P-59-529"	"P-61-271"	116,400.00	159,352.03
PHILIP MORRIS (THAILAND) LIMITED	"P-59-529"	"P-61-271"	155,200.00	212,469.37
PHILIP MORRIS (THAILAND) LIMITED	"P-59-529"	"P-61-271"	190,120.00	260,274.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-529"	"P-61-271"	582,000.00	796,760.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-529"	"P-61-271"	1,563,640.00	2,140,628.93
PHILIP MORRIS (THAILAND) LIMITED	"P-59-530"	"P-61-271"	224,000.00	306,656.82
PHILIP MORRIS (THAILAND) LIMITED	"P-59-530"	"P-61-271"	224,000.00	306,656.83
PHILIP MORRIS (THAILAND) LIMITED	"P-59-530"	"P-61-271"	1,232,000.00	1,686,612.55
PHILIP MORRIS (THAILAND) LIMITED	"P-59-531"	"P-61-271"	400,000.00	547,601.48
PHILIP MORRIS (THAILAND) LIMITED	"P-59-531"	"P-61-271"	800,000.00	1,095,202.95
PHILIP MORRIS (THAILAND) LIMITED	"P-59-532"	"P-61-272"	1,764,000.00	2,414,922.51
PHILIP MORRIS (THAILAND) LIMITED	"P-59-533"	"P-61-272"	717,800.00	982,670.85
PHILIP MORRIS (THAILAND) LIMITED	"P-59-534"	"P-61-272"	62,080.00	84,987.74
PHILIP MORRIS (THAILAND) LIMITED	"P-59-534"	"P-61-272"	481,120.00	658,655.06
PHILIP MORRIS (THAILAND) LIMITED	"P-59-534"	"P-61-272"	698,400.00	956,112.18
PHILIP MORRIS (THAILAND) LIMITED	"P-59-535"	"P-61-272"	1,200,000.00	1,642,804.43
PHILIP MORRIS KOREA INC.	"P-59-559"	"P-61-286"	33,667.20	1,498,863.74
PHILIP MORRIS KOREA INC.	"P-59-559"	"P-61-286"	53,306.40	2,373,200.93
PHILIP MORRIS KOREA INC.	"P-59-560"	"P-61-287"	44,660.00	1,988,263.20
PHILIP MORRIS KOREA INC.	"P-59-560"	"P-61-287"	49,735.00	2,214,202.20
PHILIP MORRIS KOREA INC.	"P-59-561"	"P-61-288"	11,188.80	498,125.38

PHILIP MORRIS KOREA INC.	"P-59-561"	"P-61-288"	32,167.80	1,432,110.45
PHILIP MORRIS KOREA INC.	"P-59-562"	"P-61-289"	43,356.60	1,930,235.83
PHILIP MORRIS KOREA INC.	"P-59-563"	"P-61-290"	8,108.80	361,003.78
PHILIP MORRIS KOREA INC.	"P-59-563"	"P-61-290"	9,122.40	406,129.25
PHILIP MORRIS KOREA INC.	"P-59-563"	"P-61-290"	29,901.20	1,331,201.42
PHILIP MORRIS KOREA INC.	"P-59-564"	"P-61-291"	47,132.40	2,098,334.45
PHILIP MORRIS KOREA INC.	"P-59-565"	"P-61-292"	1,686.00	75,060.72
PHILIP MORRIS KOREA INC.	"P-59-565"	"P-61-292"	24,447.00	1,088,380.44
PHILIP MORRIS KOREA INC.	"P-59-568"	"P-61-293"	4,260.00	189,655.20
PHILIP MORRIS KOREA INC.	"P-59-568"	"P-61-293"	22,152.00	986,207.04
PHILIP MORRIS KOREA INC.	"P-59-570"	"P-61-294"	24,203.84	1,077,554.96
PHILIP MORRIS KOREA INC.	"P-59-571"	"P-61-294"	60,234.40	2,681,635.49
PHILIP MORRIS KOREA INC.	"P-59-572"	"P-61-296"	60,234.40	2,681,635.49
PHILIP MORRIS KOREA INC.	"P-59-573"	"P-61-297"	2,313.50	102,997.02
PHILIP MORRIS KOREA INC.	"P-59-573"	"P-61-297"	9,254.00	411,988.08
PHILIP MORRIS KOREA INC.	"P-59-573"	"P-61-297"	31,463.60	1,400,759.47
PHILIP MORRIS KOREA INC.	"P-59-575"	"P-61-299"	47,132.40	2,098,334.45
PHILIP MORRIS KOREA INC.	"P-59-576"	"P-61-300"	562.00	25,020.24
PHILIP MORRIS KOREA INC.	"P-59-576"	"P-61-300"	11,802.00	525,425.04
PHILIP MORRIS KOREA INC.	"P-59-576"	"P-61-300"	13,769.00	612,995.88
PHILIP MORRIS KOREA INC.	"P-59-577"	"P-61-301"	6,816.00	303,448.32
PHILIP MORRIS KOREA INC.	"P-59-577"	"P-61-301"	19,596.00	872,413.92
PHILIP MORRIS (THAILAND) LIMITED	"P-59-593"	"P-61-304"	882,000.00	1,183,352.21
PHILIP MORRIS (THAILAND) LIMITED	"P-59-594"	"P-61-304"	88,200.00	118,335.22
PHILIP MORRIS (THAILAND) LIMITED	"P-59-594"	"P-61-304"	735,000.00	986,126.85
PHILIP MORRIS (THAILAND) LIMITED	"P-59-594"	"P-61-304"	1,152,480.00	1,546,246.89
PHILIP MORRIS (THAILAND) LIMITED	"P-59-594"	"P-61-304"	1,905,120.00	2,556,040.78
PHILIP MORRIS (THAILAND) LIMITED	"P-59-594"	"P-61-304"	3,057,600.00	4,102,287.68
PHILIP MORRIS (THAILAND) LIMITED	"P-59-594"	"P-61-304"	3,057,600.00	4,102,287.68
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	30,000.00	40,250.08
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	32,500.00	43,604.25
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	35,000.00	46,958.42
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	142,500.00	191,187.86
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	202,500.00	271,688.01
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	247,500.00	332,063.12
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	270,000.00	362,250.68
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	417,500.00	560,146.88
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	522,500.00	701,022.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	1,042,500.00	1,398,690.12
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	1,250,000.00	1,677,086.47
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	1,605,000.00	2,153,379.03
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	2,352,500.00	3,156,276.74
PHILIP MORRIS (THAILAND) LIMITED	"P-59-595"	"P-61-304"	2,600,000.00	3,488,339.85
PHILIP MORRIS (THAILAND) LIMITED	"P-59-596"	"P-61-304"	50,400.00	67,620.12
PHILIP MORRIS (THAILAND) LIMITED	"P-59-596"	"P-61-304"	218,400.00	293,020.55
PHILIP MORRIS (THAILAND) LIMITED	"P-59-596"	"P-61-304"	1,164,800.00	1,562,776.26
PHILIP MORRIS (THAILAND) LIMITED	"P-59-598"	"P-61-305"	357,500.00	479,646.73
PHILIP MORRIS (THAILAND) LIMITED	"P-59-598"	"P-61-305"	775,000.00	1,039,793.61
PHILIP MORRIS (THAILAND) LIMITED	"P-59-598"	"P-61-305"	2,242,500.00	3,008,693.13

PHILIP MORRIS KOREA INC.	"P-59-599"	"P-61-306"	1,704.00	75,879.12
PHILIP MORRIS KOREA INC.	"P-59-599"	"P-61-306"	2,556.00	113,818.68
PHILIP MORRIS KOREA INC.	"P-59-599"	"P-61-306"	22,152.00	986,428.56
PHILIP MORRIS KOREA INC.	"P-59-590"	"P-61-307"	6,816.00	303,516.48
PHILIP MORRIS KOREA INC.	"P-59-590"	"P-61-307"	19,596.00	872,609.88
PHILIP MORRIS KOREA INC.	"P-59-591"	"P-61-308"	26,133.00	1,163,702.49
PHILIP MORRIS KOREA INC.	"P-59-592"	"P-61-309"	1,686.00	75,077.58
PHILIP MORRIS KOREA INC.	"P-59-592"	"P-61-309"	24,447.00	1,088,624.91
PHILIP MORRIS KOREA INC.	"P-59-593"	"P-61-310"	8,108.80	361,084.86
PHILIP MORRIS KOREA INC.	"P-59-593"	"P-61-310"	19,258.40	857,576.55
PHILIP MORRIS KOREA INC.	"P-59-593"	"P-61-310"	19,765.20	880,144.36
PHILIP MORRIS KOREA INC.	"P-59-594"	"P-61-311"	47,132.40	2,098,805.77
PHILIP MORRIS KOREA INC.	"P-59-595"	"P-61-312"	47,132.40	2,098,805.77
PHILIP MORRIS KOREA INC.	"P-59-596"	"P-61-313"	13,519.80	602,036.70
PHILIP MORRIS KOREA INC.	"P-59-596"	"P-61-313"	29,836.80	1,328,632.70
PHILIP MORRIS KOREA INC.	"P-59-597"	"P-61-314"	19,114.20	851,155.33
PHILIP MORRIS KOREA INC.	"P-59-597"	"P-61-314"	24,242.40	1,079,514.07
PHILIP MORRIS KOREA INC.	"P-59-598"	"P-61-315"	2,776.20	123,624.19
PHILIP MORRIS KOREA INC.	"P-59-598"	"P-61-315"	40,254.90	1,792,550.69
PHILIP MORRIS KOREA INC.	"P-59-599"	"P-61-316"	86,973.60	3,872,934.41
PHILIP MORRIS KOREA INC.	"P-59-600"	"P-61-317"	38,343.20	1,707,422.70
PHILIP MORRIS KOREA INC.	"P-59-600"	"P-61-317"	48,630.40	2,165,511.71
PHILIP MORRIS KOREA INC.	"P-59-601"	"P-61-318"	26,390.00	1,175,146.70
PHILIP MORRIS KOREA INC.	"P-59-601"	"P-61-318"	31,465.00	1,401,136.45
PHILIP MORRIS KOREA INC.	"P-59-601"	"P-61-318"	36,540.00	1,627,126.20
PHILIP MORRIS KOREA INC.	"P-59-602"	"P-61-319"	14,963.20	666,311.30
PHILIP MORRIS KOREA INC.	"P-59-602"	"P-61-319"	18,704.00	832,889.12
PHILIP MORRIS KOREA INC.	"P-59-602"	"P-61-319"	53,306.40	2,373,733.99
PHILIP MORRIS KOREA INC.	"P-59-607"	"P-61-320"	36,512.16	1,625,886.48
PHILIP MORRIS KOREA INC.	"P-59-608"	"P-61-321"	60,234.40	2,682,237.83
PHILIP MORRIS KOREA INC.	"P-59-609"	"P-61-322"	24,203.84	1,077,797.00
GODFREY PHILLIPS INDIA, LTD	"P-59-621"	"P-61-332"	84,533.80	3,764,290.11
GODFREY PHILLIPS INDIA, LTD	"P-59-622"	"P-61-333"	34,944.00	1,556,056.32
GODFREY PHILLIPS INDIA, LTD	"P-59-622"	"P-61-333"	60,902.40	2,711,983.87
GODFREY PHILLIPS INDIA, LTD	"P-59-623"	"P-61-333"	36,940.80	1,644,973.82
GODFREY PHILLIPS INDIA, LTD	"P-59-623"	"P-61-333"	58,905.60	2,623,066.37
GODFREY PHILLIPS INDIA, LTD	"P-59-624"	"P-61-333"	26,956.80	1,200,386.30
GODFREY PHILLIPS INDIA, LTD	"P-59-624"	"P-61-333"	68,889.60	3,067,653.89
GODFREY PHILLIPS INDIA, LTD	"P-59-625"	"P-61-333"	27,955.20	1,244,845.05
GODFREY PHILLIPS INDIA, LTD	"P-59-625"	"P-61-333"	67,891.20	3,023,195.14
PHILIP MORRIS KOREA INC.	"P-59-626"	"P-61-334"	43,031.10	1,916,174.88
PHILIP MORRIS KOREA INC.	"P-59-627"	"P-61-335"	1,916.90	85,359.56
PHILIP MORRIS KOREA INC.	"P-59-627"	"P-61-335"	47,261.50	2,104,554.59
PHILIP MORRIS KOREA INC.	"P-59-628"	"P-61-336"	9,324.00	415,197.72
PHILIP MORRIS KOREA INC.	"P-59-628"	"P-61-336"	13,053.60	581,276.81
PHILIP MORRIS KOREA INC.	"P-59-628"	"P-61-336"	20,979.00	934,194.87
PHILIP MORRIS KOREA INC.	"P-59-629"	"P-61-337"	6,993.00	311,398.30
PHILIP MORRIS KOREA INC.	"P-59-629"	"P-61-337"	9,190.80	409,266.32
PHILIP MORRIS KOREA INC.	"P-59-629"	"P-61-337"	27,172.80	1,210,004.78

PHILIP MORRIS KOREA INC.	"P-59-630"	"P-61-338"	18,648.00	830,395.44
PHILIP MORRIS KOREA INC.	"P-59-630"	"P-61-338"	30,902.40	1,376,083.87
PHILIP MORRIS KOREA INC.	"P-59-631"	"P-61-339"	11,894.40	529,657.63
PHILIP MORRIS KOREA INC.	"P-59-631"	"P-61-339"	34,196.40	1,522,765.69
PHILIP MORRIS KOREA INC.	"P-59-632"	"P-61-340"	2,973.60	132,414.40
PHILIP MORRIS KOREA INC.	"P-59-632"	"P-61-340"	5,451.60	242,759.75
PHILIP MORRIS KOREA INC.	"P-59-632"	"P-61-340"	37,665.60	1,677,249.17
PHILIP MORRIS KOREA INC.	"P-59-633"	"P-61-341"	46,090.80	2,052,423.32
PHILIP MORRIS KOREA INC.	"P-59-634"	"P-61-342"	3,276.00	145,880.28
PHILIP MORRIS KOREA INC.	"P-59-634"	"P-61-342"	22,113.00	984,691.89
PHILIP MORRIS KOREA INC.	"P-59-635"	"P-61-343"	11,193.00	498,424.29
PHILIP MORRIS KOREA INC.	"P-59-635"	"P-61-343"	14,196.00	632,147.88
PHILIP MORRIS KOREA INC.	"P-59-636"	"P-61-342"	1,100.00	48,983.00
PHILIP MORRIS KOREA INC.	"P-59-636"	"P-61-342"	24,475.00	1,089,871.75
PHILIP MORRIS KOREA INC.	"P-59-637"	"P-61-345"	12,650.00	563,304.50
PHILIP MORRIS KOREA INC.	"P-59-637"	"P-61-345"	12,925.00	575,550.25
PHILIP MORRIS KOREA INC.	"P-59-638"	"P-61-346"	5,611.20	249,866.74
PHILIP MORRIS KOREA INC.	"P-59-638"	"P-61-346"	81,362.40	3,623,067.67
PHILIP MORRIS KOREA INC.	"P-59-639"	"P-61-347"	29,926.40	1,332,622.59
PHILIP MORRIS KOREA INC.	"P-59-639"	"P-61-347"	57,047.20	2,540,311.82
PHILIP MORRIS (THAILAND) LIMITED	"P-59-640"	"P-61-348"	29,400.00	39,445.07
PHILIP MORRIS (THAILAND) LIMITED	"P-59-640"	"P-61-348"	85,260.00	114,390.71
PHILIP MORRIS (THAILAND) LIMITED	"P-59-640"	"P-61-348"	88,200.00	118,335.22
PHILIP MORRIS (THAILAND) LIMITED	"P-59-640"	"P-61-348"	94,080.00	126,224.24
PHILIP MORRIS (THAILAND) LIMITED	"P-59-640"	"P-61-348"	105,840.00	142,002.27
PHILIP MORRIS (THAILAND) LIMITED	"P-59-640"	"P-61-348"	126,420.00	169,613.82
PHILIP MORRIS (THAILAND) LIMITED	"P-59-640"	"P-61-348"	282,240.00	378,672.71
PHILIP MORRIS (THAILAND) LIMITED	"P-59-640"	"P-61-348"	423,360.00	568,009.06
PHILIP MORRIS (THAILAND) LIMITED	"P-59-640"	"P-61-348"	535,080.00	717,900.34
PHILIP MORRIS (THAILAND) LIMITED	"P-59-640"	"P-61-348"	590,940.00	792,845.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-640"	"P-61-348"	755,580.00	1,013,738.40
PHILIP MORRIS (THAILAND) LIMITED	"P-59-640"	"P-61-348"	1,470,000.00	1,972,253.69
PHILIP MORRIS (THAILAND) LIMITED	"P-59-640"	"P-61-348"	3,057,600.00	4,102,287.68
PHILIP MORRIS KOREA INC.	"P-59-641"	"P-61-349"	18,704.00	832,889.12
PHILIP MORRIS KOREA INC.	"P-59-641"	"P-61-349"	27,120.80	1,207,689.22
PHILIP MORRIS KOREA INC.	"P-59-641"	"P-61-349"	41,148.80	1,832,356.07
PHILIP MORRIS KOREA INC.	"P-59-643"	"P-61-350"	30,861.60	1,374,267.05
PHILIP MORRIS KOREA INC.	"P-59-643"	"P-61-350"	56,112.00	2,498,667.36
PHILIP MORRIS KOREA INC.	"P-59-644"	"P-61-351"	40,600.00	1,807,918.00
PHILIP MORRIS KOREA INC.	"P-59-644"	"P-61-351"	53,795.00	2,395,491.35
PHILIP MORRIS (THAILAND) LIMITED	"P-59-645"	"P-61-352"	179,340.00	240,614.95
PHILIP MORRIS (THAILAND) LIMITED	"P-59-645"	"P-61-352"	311,640.00	418,117.78
PHILIP MORRIS (THAILAND) LIMITED	"P-59-645"	"P-61-352"	673,260.00	903,292.19
PHILIP MORRIS (THAILAND) LIMITED	"P-59-645"	"P-61-352"	1,123,080.00	1,506,801.82
PHILIP MORRIS (THAILAND) LIMITED	"P-59-645"	"P-61-352"	1,381,800.00	1,853,918.48
PHILIP MORRIS (THAILAND) LIMITED	"P-59-645"	"P-61-352"	1,622,880.00	2,177,368.07
PHILIP MORRIS KOREA INC.	"P-59-646"	"P-61-353"	42,630.00	1,898,313.90
PHILIP MORRIS KOREA INC.	"P-59-646"	"P-61-353"	51,765.00	2,305,095.45
PHILIP MORRIS KOREA INC.	"P-59-647"	"P-61-354"	35,525.00	1,581,928.25

PHILIP MORRIS KOREA INC.	"P-59-647"	"P-61-354"	58,870.00	2,621,481.10
PHILIP MORRIS (THAILAND) LIMITED	"P-59-662"	"P-61-355"	400,000.00	536,667.67
PHILIP MORRIS (THAILAND) LIMITED	"P-59-662"	"P-61-355"	2,200,000.00	2,951,672.19
PHILIP MORRIS (THAILAND) LIMITED	"P-59-662"	"P-61-355"	2,600,000.00	3,488,339.86
PHILIP MORRIS KOREA INC.	"P-59-674"	"P-61-365"	24,258.88	1,080,247.93
PHILIP MORRIS KOREA INC.	"P-59-675"	"P-61-366"	60,234.40	2,682,237.83
PHILIP MORRIS KOREA INC.	"P-59-676"	"P-61-367"	60,234.40	2,682,237.83
PHILIP MORRIS (THAILAND) LIMITED	"P-59-678"	"P-61-368"	656,700.00	881,074.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-679"	"P-61-368"	316,800.00	425,040.80
PHILIP MORRIS (THAILAND) LIMITED	"P-59-680"	"P-61-369"	514,500.00	690,288.79
PHILIP MORRIS (THAILAND) LIMITED	"P-59-680"	"P-61-369"	2,425,500.00	3,254,218.59
PHILIP MORRIS (THAILAND) LIMITED	"P-59-681"	"P-61-369"	107,500.00	144,229.44
PHILIP MORRIS (THAILAND) LIMITED	"P-59-681"	"P-61-369"	205,000.00	275,042.18
PHILIP MORRIS (THAILAND) LIMITED	"P-59-681"	"P-61-369"	390,000.00	523,250.98
PHILIP MORRIS (THAILAND) LIMITED	"P-59-681"	"P-61-369"	1,897,500.00	2,545,817.26
PHILIP MORRIS (THAILAND) LIMITED	"P-59-682"	"P-61-369"	105,000.00	140,875.26
PHILIP MORRIS (THAILAND) LIMITED	"P-59-682"	"P-61-369"	537,500.00	721,147.18
PHILIP MORRIS (THAILAND) LIMITED	"P-59-682"	"P-61-369"	647,500.00	868,730.79
PHILIP MORRIS (THAILAND) LIMITED	"P-59-682"	"P-61-369"	1,010,000.00	1,355,085.87
PHILIP MORRIS (THAILAND) LIMITED	"P-59-682"	"P-61-369"	2,600,000.00	3,488,339.87
PHILIP MORRIS (THAILAND) LIMITED	"P-59-682"	"P-61-369"	2,600,000.00	3,488,339.86
PHILIP MORRIS (THAILAND) LIMITED	"P-59-683"	"P-61-369"	89,240.00	119,730.56
PHILIP MORRIS (THAILAND) LIMITED	"P-59-684"	"P-61-370"	907,500.00	1,217,564.78
PHILIP MORRIS (THAILAND) LIMITED	"P-59-684"	"P-61-370"	1,692,500.00	2,270,775.08
PHILIP MORRIS (THAILAND) LIMITED	"P-59-684"	"P-61-370"	2,600,000.00	3,488,339.86
PHILIP MORRIS (THAILAND) LIMITED	"P-59-684"	"P-61-370"	2,600,000.00	3,488,339.86
VINATABA PHILIP MORRIS LTD	"P-59-685"	"P-61-371"	75,544.00	3,363,974.32
VINATABA PHILIP MORRIS LTD	"P-59-686"	"P-61-371"	75,544.00	3,363,974.32
PHILIP MORRIS KOREA INC.	"P-59-687"	"P-61-372"	5,460.00	243,133.80
PHILIP MORRIS KOREA INC.	"P-59-687"	"P-61-372"	9,828.00	437,640.84
PHILIP MORRIS KOREA INC.	"P-59-687"	"P-61-372"	10,101.00	449,797.53
PHILIP MORRIS KOREA INC.	"P-59-688"	"P-61-373"	10,647.00	474,110.91
PHILIP MORRIS KOREA INC.	"P-59-688"	"P-61-373"	14,742.00	656,461.26
PHILIP MORRIS KOREA INC.	"P-59-691"	"P-61-374"	46,090.80	2,052,423.32
PHILIP MORRIS KOREA INC.	"P-59-692"	"P-61-375"	2,973.60	132,414.41
PHILIP MORRIS KOREA INC.	"P-59-692"	"P-61-375"	43,117.20	1,920,008.91
PHILIP MORRIS KOREA INC.	"P-59-693"	"P-61-376"	22,797.60	1,015,177.13
PHILIP MORRIS KOREA INC.	"P-59-693"	"P-61-376"	23,293.20	1,037,246.19
PHILIP MORRIS KOREA INC.	"P-59-694"	"P-61-377"	9,324.00	415,197.72
PHILIP MORRIS KOREA INC.	"P-59-694"	"P-61-377"	34,032.60	1,515,471.68
PHILIP MORRIS KOREA INC.	"P-59-695"	"P-61-378"	2,331.00	103,799.44
PHILIP MORRIS KOREA INC.	"P-59-695"	"P-61-378"	18,181.80	809,635.55
PHILIP MORRIS KOREA INC.	"P-59-695"	"P-61-378"	22,843.80	1,017,234.41
PHILIP MORRIS KOREA INC.	"P-59-696"	"P-61-379"	43,356.60	1,930,669.40
PHILIP MORRIS KOREA INC.	"P-59-697"	"P-61-380"	9,716.70	432,684.65
PHILIP MORRIS KOREA INC.	"P-59-697"	"P-61-380"	33,314.40	1,483,490.23
PHILIP MORRIS KOREA INC.	"P-59-698"	"P-61-381"	18,970.70	844,765.27
PHILIP MORRIS KOREA INC.	"P-59-698"	"P-61-381"	24,060.40	1,071,409.61
PHILIP MORRIS KOREA INC.	"P-59-699"	"P-61-382"	27,405.00	1,220,344.65

PHILIP MORRIS KOREA INC.	"P-59-699"	"P-61-382"	66,990.00	2,983,064.70
PHILIP MORRIS KOREA INC.	"P-59-700"	"P-61-383"	94,395.00	4,203,409.35
PHILIP MORRIS KOREA INC.	"P-59-701"	"P-61-384"	94,395.00	4,203,409.35
PHILIP MORRIS KOREA INC.	"P-59-702"	"P-61-385"	27,405.00	1,220,344.65
PHILIP MORRIS KOREA INC.	"P-59-702"	"P-61-385"	66,990.00	2,983,064.70
PHILIP MORRIS KOREA INC.	"P-59-703"	"P-61-386"	33,667.20	1,499,200.42
PHILIP MORRIS KOREA INC.	"P-59-703"	"P-61-386"	53,306.40	2,373,733.99
PHILIP MORRIS KOREA INC.	"P-59-704"	"P-61-387"	14,028.00	624,666.84
PHILIP MORRIS KOREA INC.	"P-59-704"	"P-61-387"	72,945.60	3,248,267.57
PHILIP MORRIS KOREA INC.	"P-59-705"	"P-61-388"	86,973.60	3,872,934.41
PHILIP MORRIS KOREA INC.	"P-59-706"	"P-61-389"	37,408.00	1,665,778.24
PHILIP MORRIS KOREA INC.	"P-59-706"	"P-61-389"	49,565.60	2,207,156.17
VINATABA PHILIP MORRIS LTD	"P-59-707"	"P-61-390"	36,192.80	1,611,665.38
VINATABA PHILIP MORRIS LTD	"P-59-707"	"P-61-390"	36,979.60	1,646,701.59
VINATABA PHILIP MORRIS LTD	"P-59-708"	"P-61-390"	4,720.80	210,217.22
VINATABA PHILIP MORRIS LTD	"P-59-708"	"P-61-390"	16,522.80	735,760.29
VINATABA PHILIP MORRIS LTD	"P-59-708"	"P-61-390"	51,928.80	2,312,389.46
VINATABA PHILIP MORRIS LTD	"P-59-709"	"P-61-390"	4,720.80	210,217.22
VINATABA PHILIP MORRIS LTD	"P-59-709"	"P-61-390"	7,081.20	315,325.84
VINATABA PHILIP MORRIS LTD	"P-59-710"	"P-61-391"	16,912.00	753,091.36
VINATABA PHILIP MORRIS LTD	"P-59-710"	"P-61-391"	81,389.00	3,624,252.17
VINATABA PHILIP MORRIS LTD	"P-59-711"	"P-61-391"	11,627.00	517,750.31
VINATABA PHILIP MORRIS LTD	"P-59-711"	"P-61-391"	24,311.00	1,082,568.83
VINATABA PHILIP MORRIS LTD	"P-59-711"	"P-61-391"	62,363.00	2,777,024.39
VINATABA PHILIP MORRIS LTD	"P-59-712"	"P-61-391"	6,342.00	282,409.26
VINATABA PHILIP MORRIS LTD	"P-59-712"	"P-61-391"	45,451.00	2,023,933.03
VINATABA PHILIP MORRIS LTD	"P-59-712"	"P-61-391"	46,508.00	2,071,001.24
VINATABA PHILIP MORRIS LTD	"P-59-713"	"P-61-391"	6,342.00	282,409.26
VINATABA PHILIP MORRIS LTD	"P-59-713"	"P-61-391"	20,083.00	894,295.99
VINATABA PHILIP MORRIS LTD	"P-59-719"	"P-61-392"	20,431.88	909,831.62
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-720"	"P-61-393"	400.40	17,829.81
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-720"	"P-61-393"	630.00	28,053.90
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-720"	"P-61-393"	1,366.00	60,827.98
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-720"	"P-61-393"	3,168.00	141,071.04
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-720"	"P-61-393"	3,825.00	170,327.25
PHILIP MORRIS (THAILAND) LIMITED	"P-59-735"	"P-61-403"	11,760.00	15,778.03
PHILIP MORRIS (THAILAND) LIMITED	"P-59-735"	"P-61-403"	17,640.00	23,667.04
PHILIP MORRIS (THAILAND) LIMITED	"P-59-735"	"P-61-403"	291,060.00	390,506.23
PHILIP MORRIS (THAILAND) LIMITED	"P-59-735"	"P-61-403"	779,100.00	1,045,294.46
PHILIP MORRIS (THAILAND) LIMITED	"P-59-735"	"P-61-403"	784,980.00	1,053,183.47
PHILIP MORRIS (THAILAND) LIMITED	"P-59-735"	"P-61-403"	1,408,260.00	1,889,419.04
PHILIP MORRIS (THAILAND) LIMITED	"P-59-735"	"P-61-403"	3,057,600.00	4,102,287.67
PHILIP MORRIS (THAILAND) LIMITED	"P-59-735"	"P-61-403"	3,057,600.00	4,102,287.68
PHILIP MORRIS (THAILAND) LIMITED	"P-59-736"	"P-61-403"	115,000.00	154,291.96
PHILIP MORRIS (THAILAND) LIMITED	"P-59-736"	"P-61-403"	130,000.00	174,416.99
PHILIP MORRIS (THAILAND) LIMITED	"P-59-736"	"P-61-403"	580,000.00	778,168.12
PHILIP MORRIS (THAILAND) LIMITED	"P-59-736"	"P-61-403"	702,500.00	942,522.60
PHILIP MORRIS (THAILAND) LIMITED	"P-59-736"	"P-61-403"	1,122,500.00	1,506,023.65
PHILIP MORRIS (THAILAND) LIMITED	"P-59-736"	"P-61-403"	2,600,000.00	3,488,339.86

N

PHILIP MORRIS (THAILAND) LIMITED	"P-59-737"	"P-61-403"	1,024,320.00	1,374,298.57
PHILIP MORRIS (THAILAND) LIMITED	"P-59-737"	"P-61-403"	2,766,440.00	3,711,647.28
PHILIP MORRIS (THAILAND) LIMITED	"P-59-738"	"P-61-403"	380,800.00	510,907.62
PHILIP MORRIS (THAILAND) LIMITED	"P-59-738"	"P-61-403"	1,450,400.00	1,945,956.97
PHILIP MORRIS (THAILAND) LIMITED	"P-59-738"	"P-61-403"	2,088,800.00	2,802,478.58
PHILIP MORRIS (THAILAND) LIMITED	"P-59-738"	"P-61-403"	2,240,000.00	3,005,338.96
PHILIP MORRIS (THAILAND) LIMITED	"P-59-739"	"P-61-403"	40,000.00	53,666.77
PHILIP MORRIS (THAILAND) LIMITED	"P-59-739"	"P-61-403"	60,000.00	80,500.15
PHILIP MORRIS (THAILAND) LIMITED	"P-59-739"	"P-61-403"	196,000.00	262,967.16
PHILIP MORRIS (THAILAND) LIMITED	"P-59-739"	"P-61-403"	200,000.00	268,333.84
PHILIP MORRIS (THAILAND) LIMITED	"P-59-739"	"P-61-403"	308,000.00	413,234.11
PHILIP MORRIS (THAILAND) LIMITED	"P-59-739"	"P-61-403"	412,000.00	552,767.70
PHILIP MORRIS (THAILAND) LIMITED	"P-59-739"	"P-61-403"	628,000.00	842,568.24
PHILIP MORRIS (THAILAND) LIMITED	"P-59-739"	"P-61-403"	1,356,000.00	1,819,303.40
PHILIP MORRIS KOREA INC.	"P-59-743"	"P-61-404"	19,285.00	858,761.05
PHILIP MORRIS KOREA INC.	"P-59-743"	"P-61-404"	75,110.00	3,344,648.30
PHILIP MORRIS KOREA INC.	"P-59-744"	"P-61-405"	94,395.00	4,203,409.35
PHILIP MORRIS KOREA INC.	"P-59-745"	"P-61-406"	37,555.00	1,672,324.15
PHILIP MORRIS KOREA INC.	"P-59-745"	"P-61-406"	56,840.00	2,531,085.20
PHILIP MORRIS KOREA INC.	"P-59-746"	"P-61-407"	11,222.40	499,733.47
PHILIP MORRIS KOREA INC.	"P-59-746"	"P-61-407"	75,751.20	3,373,200.94
PHILIP MORRIS KOREA INC.	"P-59-747"	"P-61-408"	3,740.80	166,577.83
PHILIP MORRIS KOREA INC.	"P-59-747"	"P-61-408"	83,232.80	3,706,356.58
PHILIP MORRIS KOREA INC.	"P-59-748"	"P-61-409"	86,973.60	3,872,934.41
PHILIP MORRIS KOREA INC.	"P-59-749"	"P-61-410"	43,019.20	1,915,644.98
PHILIP MORRIS KOREA INC.	"P-59-749"	"P-61-410"	43,954.40	1,957,289.43
PHILIP MORRIS KOREA INC.	"P-59-750"	"P-61-411"	4,125.00	183,686.25
PHILIP MORRIS KOREA INC.	"P-59-750"	"P-61-411"	10,450.00	465,338.50
PHILIP MORRIS KOREA INC.	"P-59-750"	"P-61-411"	11,000.00	489,830.00
PHILIP MORRIS KOREA INC.	"P-59-751"	"P-61-412"	12,650.00	563,304.50
PHILIP MORRIS KOREA INC.	"P-59-751"	"P-61-412"	12,925.00	575,550.25
PHILIP MORRIS KOREA INC.	"P-59-752"	"P-61-413"	5,460.00	243,133.80
PHILIP MORRIS KOREA INC.	"P-59-752"	"P-61-413"	5,460.00	243,133.80
PHILIP MORRIS KOREA INC.	"P-59-752"	"P-61-413"	5,460.00	243,133.80
PHILIP MORRIS KOREA INC.	"P-59-753"	"P-61-414"	6,938.40	308,966.95
PHILIP MORRIS KOREA INC.	"P-59-753"	"P-61-414"	39,152.40	1,743,456.37
PHILIP MORRIS KOREA INC.	"P-59-754"	"P-61-415"	21,806.40	971,038.99
PHILIP MORRIS KOREA INC.	"P-59-754"	"P-61-415"	24,284.40	1,081,384.33
PHILIP MORRIS KOREA INC.	"P-59-756"	"P-61-416"	5,594.40	249,118.64
PHILIP MORRIS KOREA INC.	"P-59-756"	"P-61-416"	11,188.80	498,237.26
PHILIP MORRIS KOREA INC.	"P-59-756"	"P-61-416"	26,573.40	1,183,313.50
PHILIP MORRIS KOREA INC.	"P-59-757"	"P-61-417"	11,655.00	518,997.15
PHILIP MORRIS KOREA INC.	"P-59-757"	"P-61-417"	31,701.60	1,411,672.25
PHILIP MORRIS KOREA INC.	"P-59-759"	"P-61-418"	43,356.60	1,930,669.40
PHILIP MORRIS KOREA INC.	"P-59-759"	"P-61-419"	15,269.10	679,933.02
PHILIP MORRIS KOREA INC.	"P-59-759"	"P-61-419"	27,762.00	1,236,241.86
PHILIP MORRIS KOREA INC.	"P-59-760"	"P-61-420"	19,896.10	885,973.33
PHILIP MORRIS KOREA INC.	"P-59-760"	"P-61-420"	23,135.00	1,030,201.55
VINATABA PHILIP MORRIS LTD	"P-59-761"	"P-61-421"	7,399.00	329,477.47

VINATABA PHILIP MORRIS LTD	"P-59-761"	"P-61-421"	19,026.00	847,227.78
VINATABA PHILIP MORRIS LTD	"P-59-762"	"P-61-421"	17,969.00	800,159.57
VINATABA PHILIP MORRIS LTD	"P-59-762"	"P-61-421"	80,332.00	3,577,183.96
VINATABA PHILIP MORRIS LTD	"P-59-763"	"P-61-421"	35,938.00	1,600,319.14
VINATABA PHILIP MORRIS LTD	"P-59-763"	"P-61-421"	62,363.00	2,777,024.39
VINATABA PHILIP MORRIS LTD	"P-59-764"	"P-61-421"	44,394.00	1,976,864.82
VINATABA PHILIP MORRIS LTD	"P-59-764"	"P-61-421"	53,907.00	2,400,478.71
PHILIP MORRIS KOREA INC.	"P-59-767"	"P-61-422"	97,489.92	4,341,226.14
PHILIP MORRIS KOREA INC.	"P-59-768"	"P-61-423"	6,928.16	308,510.96
PHILIP MORRIS KOREA INC.	"P-59-769"	"P-61-424"	51,251.20	2,282,215.94
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-782"	"P-61-434"	405.00	18,034.65
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-782"	"P-61-434"	450.00	20,038.50
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-782"	"P-61-434"	1,332.00	59,313.96
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-782"	"P-61-434"	2,385.00	106,204.05
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-783"	"P-61-435"	364.00	16,208.92
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-783"	"P-61-435"	405.00	18,034.65
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-783"	"P-61-435"	583.00	25,960.99
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-783"	"P-61-435"	1,080.00	48,092.40
PHILIP MORRIS MALAYSIA SDN. BHD	"P-59-783"	"P-61-435"	2,250.00	100,192.50
PHILIP MORRIS KOREA INC.	"P-59-789"	"P-61-436"	8,800.00	391,864.00
PHILIP MORRIS KOREA INC.	"P-59-789"	"P-61-436"	16,775.00	746,990.75
PHILIP MORRIS KOREA INC.	"P-59-790"	"P-61-437"	43,356.60	1,930,669.40
PHILIP MORRIS KOREA INC.	"P-59-791"	"P-61-438"	5,128.20	228,358.75
PHILIP MORRIS KOREA INC.	"P-59-792"	"P-61-438"	17,249.40	768,115.78
PHILIP MORRIS KOREA INC.	"P-59-792"	"P-61-438"	20,979.00	934,194.87
PHILIP MORRIS KOREA INC.	"P-59-792"	"P-61-439"	21,284.20	947,785.42
PHILIP MORRIS KOREA INC.	"P-59-792"	"P-61-439"	21,746.90	968,389.46
subtotal			***421,515,920.88***	***1,260,347,696.36***
Total			**1,049,654,029.73**	**2,485,672,888.17**

Verily, only the export sales of goods in the amount of Php833,384,937.27 (or 11,467,784.53 in foreign currency), as computed below, satisfied the *third* condition and the *fifth* requisite, *i.e.,* the sales were paid for in acceptable foreign currency and accounted for in accordance with BSP rules and regulations:

	First Quarter		**Second Quarter**		**Total**	
	Sales in Foreign Currency	***Peso Value of Sales**	**Sales in Foreign Currency**	***Peso Value of Sales**	**Sales in Foreign Currency**	***Peso Value of Sales**
Export sales substantiated by SI and ABs/BLs	635,524,627.94	1,554,898,014.24	425,597,186.32	1,764,159,811.20	1,061,121,814.26	3,319,057,825.44
Less: Export sales not traced to inward remittances or without proof of payment in acceptable foreign currency accounted for in accordance with BSP rules and regulations	628,138,108.85	1,225,325,191.81	421,515,920.88	1,260,347,696.36	1,049,654,029.73	2,485,672,888.17

Valid Zero-Rates Export Sales of Goods	7,386,519.09	329,572,822.43	4,081,265.44	503,812,114.84	11,467,784.53	833,384,937.27

* *The amounts were converted based on the rate used per "Schedule of Zero-Rated Sales of Goods" (Exhibits "P-44" and "P-45").*

In fine, Petitioner was able to establish that its export sales of goods for the first and second quarters of 2015, in the respective amounts of Php329,572,822.43 and Php503,812,114.84, or a total of Php833,384,937.27, qualify as VAT zero-rated sales under Section 106(A)(2)(a)(1) of the NIRC of 1997, as amended.

b) Zero-rated sale of sale of service (sales to NRFCs) - Php288,605,652.77

Pertinent to the determination of whether the alleged sales of services to nonresident foreign corporations ("NRFCs") qualify for VAT zero-rating, Section 108(B)(2) of the NIRC of 1997, as amended, provides:

> "SEC. 108. *Value-added Tax on Sale of Services and Use or Lease of Properties.* –
>
> (B) *Transactions Subject to Zero Percent (0%) Rate.* – **The following services performed in the Philippines by VAT-registered persons shall be subject to zero percent (0%) rate**:
>
> (1) Processing, manufacturing or repacking goods for other persons doing business outside the Philippines which goods are subsequently exported, where the services are paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);
>
> (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)**;"[109]

Based on the foregoing provision, certain essential elements must be present for a sale or supply of services to be subject to the VAT rate of zero

[109] *Emphasis added.*

percent (0%), under Section 108(B)(2) of the NIRC of 1997, as amended, to wit:

1. The recipient of the services is a foreign corporation, and the said corporation is doing business outside the Philippines, or is a nonresident person not engaged in business who is outside the Philippines when the services were performed;[110]

2. The services fall under any of the categories under Section 108(B)(2),[111] or simply, the services rendered should be other than *"processing manufacturing or repacking of goods"*;[112]

3. The service must be performed in the Philippines[113] by a VAT-registered person; and

4. The payment for such services should be in acceptable foreign currency accounted for in accordance with BSP rules.[114]

Relevant to the *first* essential element, Petitioner presented the *Certifications of Non-Registration of Company*[115] issued by the Securities and Exchange Commission ("SEC") and the Authenticated and Consularized Articles of Incorporation[116] of its clients. Upon examination of the said documents, it was found that only the following clients are considered NFRCs doing business outside the Philippines:

Name of client	SEC Certificate of Non-Registration (Exhibit No.)	Articles of Incorporation (Exhibit No.)
Philip Morris Asia Limited	Exhibit "P-55-5"	Exhibit "P-56"
Vinataba Philip Morris Ltd.	Exhibit "P-55-22"	Exhibit "P-56-2"

---

[110] *Sitel Philippines Corporation (Formerly Clientlogic Phils., Inc.) vs. Commissioner of Internal Revenue,* G.R. No. 201326, February 8, 2017; *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.,* G.R. No. 153205, January 22, 2007; *Accenture, Inc. vs. Commissioner of Internal Revenue,* G.R. No. 190102, July 11, 2012.

[111] *Commissioner of Internal Revenue vs. American Express International, Inc. {Philippine Branch),* G.R. No. 152609, June 29, 2005.

[112] *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.,* supra.

[113] *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.,* supra; *Commissioner of Internal Revenue vs. American Express International, Inc. (Philippine Branch),* supra.

[114] *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.,* supra; *Commissioner of Internal Revenue vs. American Express International, Inc. (Philippine Branch),* supra.

[115] Exhibits "P-55" to "P-55-23", ICPA Report Binder (Exhibit "P-38-b").

[116] Exhibits "P-56" to "P-56-4", ICPA Report Binder (Exhibit "P-38-b").

As regards the *second* and *third* essential elements, the same have not been established as Petitioner failed to present or offer any evidence to show that the subject services rendered to Philip Morris Asia Limited and Vinataba Philip Morris Ltd. are other than *"processing, manufacturing or repacking of goods"* and that such services were performed in the Philippines.

As for the *fourth* essential element, Petitioner presented *Certificates of Inward Remittances*[117] issued by Citibank N.A. Manila purportedly showing the foreign currency remittances of Philip Morris Asia Limited and Vinataba Philip Morris Ltd. to Petitioner. However, such remittances cannot be verified as actually pertaining to the alleged zero-rated sales of services as Petitioner utterly failed to present the corresponding VAT zero-rated official receipts ("ORs") thereof. Thus, the *fourth* essential element, *i.e.,* the services were paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the BSP, was not satisfied.

Considering the foregoing, Petitioner fell short in establishing that its sales of services to non-resident foreign clients in the amount of Php288,605,652.77 qualify for VAT zero-rating under Section 108(B)(2) of the NIRC of 1997, as amended.

Thus, for purposes of compliance with the *fourth* requisite, only the amounts of Php329,572,822.43 and Php503,812,114.84, or a total of Php833,384,937.27, which pertain to the export sales of goods, represents Petitioner's valid zero-rated sales for the respective first and second quarters of 2015.

The Court shall then proceed to determine whether Petitioner complied with the remaining requisites pertaining to the input VAT being claimed for refund.

The input taxes being claimed do not appear to be transitional input taxes.

The *sixth* requisite entails that the input taxes being claimed are not transitional input taxes. *N*

---

[117] Exhibits "P-57-2", "P-57-6", "P-57-8", "P-57-15", "P-57-17", "P-57-22", "P-57-24, "P-57-27", "P-57-28", "P-57-33", "P-57-34", "P-57-39", "P-57-44", "P-57-45" to "P-57-47" and "P-57-49", ICPA Report Binder (Exhibit "P-38-b").

In its amended first and second Quarterly VAT Returns for 2015, Petitioner declared total current input VAT of Php217,241,071.72 from its domestic purchases of goods and services, importation of goods and services rendered by non-residents, as shown below:

	first Quarter	second Quarter	Total
Domestic Purchases of Goods Other than Capital Goods	Php28,996,643.46	Php38,889,178.26	Php67,885,821.72
Importation of Goods Other than Capital Goods	8,277,655.00	3,026,543.14	Php11,304,198.14
Domestic Purchases of Services	64,673,296.61	54,205,777.39	Php118,879,074.00
Services rendered by Non-residents	11,122,780.13	8,049,197.73	Php19,171,977.86
Total Current Input Taxes	**Php113,070,375.20**	**Php104,170,696.52**	**Php217,241,071.72**

Out of the declared input taxes, only the amounts of Php85,050,889.33 for the first quarter, and Php90,953,374.67 for the second quarter, or a total of Php176,004,264.00, is the subject of the present claims for refund.[118]

The above input taxes do not appear to be transitional input taxes, as understood under Section 111(A) of the NIRC of 1997, as amended, to wit:

> "SEC. 111. *Transitional/Presumptive Input Tax Credits.*
>
> (A) *Transitional Input Tax Credits.* -A person who becomes liable to value-added tax or any person who elects to be a VAT-registered person shall, subject to the filing of an inventory according to the rules and regulations prescribed by the Secretary of Finance, upon recommendation of the Commissioner, be allowed input tax on his beginning inventory of goods, materials and supplies equivalent to two percent (2%) of the value of such inventory or the actual value-added tax paid on such goods, materials and supplies, whichever is higher, which shall be creditable against the output tax."

Transitional input tax credit operates to benefit newly VAT-registered persons, whether or not they previously paid taxes in the acquisitions of their beginning inventory of goods, materials and supplies. During the period of transition from non-VAT to VAT status, the transitional input tax credit serves to alleviate the impact of the VAT on the taxpayer.[119]

---

[118] See Petitions for Review, CTA Case No. 9655, Docket – Vol.1, par. 15, p. 13 and CTA Case No. 9695, Docket, par. 15, p. 13.

[119] *Fort Bonifacio Development Corporation vs. Commissioner of Internal Revenue*, G.R. Nos. 158885 and 170680, April 2, 2008.

Since there is no showing that the claimed input taxes are transitional input taxes, Petitioner has complied with the *sixth* requisite for the grant of an input VAT refund.

Only a portion of the input taxes being claimed are due or paid.

Regarding the *seventh* requisite in claiming VAT refund, it is of fatal importance for Petitioner to provide supporting documents to prove that the input taxes claimed during the subject period are actually due or paid.

Section 110(A) of the NIRC of 1997, as amended, which provides that:

"SEC. 110. *Tax Credits.*

(A) *Creditable Input Tax.* –

(1) Any input tax evidenced by a VAT invoice or official receipt issued in accordance with Section 113 hereof on the following transactions shall be creditable against the output tax:

(a) Purchase or importation of goods:

(i) For sale; or

(ii) For conversion into or intended to form part of a finished product for sale including packaging materials; or

(iii) For use as supplies in the course of business; or

(iv) For use as materials supplied in the sale of service; or

(v) For use in trade or business for which deduction for depreciation or amortization is allowed under this Code.

(b) Purchase of services on which a value-added tax has actually been paid.

(2) The input tax on domestic purchase or importation of goods or properties by a VAT-registered person shall be creditable:

(a) To the purchaser upon consummation of sale and on importation of goods or properties; and

(b) To the importer upon payment of the value-added tax prior to the release of the goods from the custody of the Bureau of Customs."

The above provisions are implemented by Sections 4.110-1 and 4.110-2 of RR No. 16-2005, which provide as follows:

"SECTION 4.110-1. *Credits For Input Tax.* – 'Input tax' means the VAT due on or paid by a VAT-registered person on importation of goods or local purchases of goods, properties, or services, including lease or use of properties, in the course of his trade or business. It shall also include the transitional input tax and the presumptive input tax determined in accordance with Sec. 111 of the Tax Code.

It includes input taxes which can be directly attributed to transactions subject to the VAT plus a ratable portion of any input tax which cannot be directly attributed to either the taxable or exempt activity.

Any input tax on the following transactions evidenced by a VAT invoice or official receipt issued by a VAT-registered person in accordance with Sees. 113 and 237 of the Tax Code shall be creditable against the output tax:

(a) Purchase or importation of goods

(1) For sale; or

(2) For conversion into or intended to form part of a finished product for sale, including packaging materials; or

(3) For use as supplies in the course of business; or

(4) For use as raw materials supplied in the sale of services; or

(5) For use in trade or business for which deduction for depreciation or amortization is allowed under the Tax Code,

xxx xxx xxx

(c) Purchase of services in which a VAT has actually been paid;"

"SECTION 4.110-2. *Persons Who Can Avail of the Input Tax Credit.* -The input tax credit on importation of goods or local purchases of goods, properties or services by a VAT-registered person shall be creditable:

(a) To the importer upon payment of VAT prior to the release of goods from customs custody;

(b) To the purchaser of the domestic goods or properties upon consummation of the sale; or

(c) To the purchaser of services or the lessee or licensee upon payment of the compensation, rental, royalty or fee."

Relative thereto, Section 4.110-8 of RR No. 16-2005 provides for the substantiation requirements of input tax credits, as follows:

"SECTION 4.110-8. *Substantiation of Input Tax Credits.* –

(a) Input taxes for the importation of goods or the domestic purchase of goods, properties or services is made in the course of trade or business, whether such input taxes shall be credited against zero-rated sale, nonzero-rated sales, or subjected to the 5% Final Withholding VAT, must be substantiated and supported by the following documents, and must be reported in the information returns required to be submitted to the Bureau:

(1) For the importation of goods – import entry or other equivalent document showing actual payment of VAT on the imported goods.

(2) For the domestic purchase of goods and properties – invoice showing the information required under Secs. 113 and 237 of the Tax Code.

xxx xxx xxx

(4) For the purchase of services – official receipt showing the information required under Secs. 113 and 237 of the Tax Code.

> A cash register machine tape issued to a registered buyer shall constitute valid proof of substantiation of tax credit only if it shows the information required under Secs. 113 and 237 of the Tax Code.
>
> xxx xxx xxx
>
> (d) Input tax from payments made to non-residents (such as for services, rentals and royalties) shall be supported by a copy of the Monthly Remittance Return of Value Added Tax Withheld (BIR Form 1600) filed by the resident payor in behalf of the non-resident evidencing remittance of VAT due which was withheld by the payor."

It is categorically mentioned in the above provisions that in order to be entitled to input tax credits, the same must be evidenced by VAT invoice or OR issued in accordance with Section 113 of the NIRC of 1997, as amended, as well as the import entry or other equivalent documents showing actual payment of VAT on the imported goods and a copy of the BIR Form 1600 filed by the resident payor in behalf of the non-resident evidencing remittance of VAT due which was withheld by the payor.

Thus, in order to prove entitlement to credits of input taxes due or paid, Petitioner must not only present the supporting documents prescribed under Section 4.110-8 of RR No. 16-2005, but more importantly, these documents must comply with the invoicing requirements of Sections 113(A) and (B), 237 and 238 of the NIRC of 1997, as amended, as implemented by Section 4.113-1(A) and (B) of RR No. 16-2005.

In support of its claimed input VAT of Php176,004,264.00, Petitioner submitted various sales invoices[120], ORs[121], BIR Forms 1600[122], and Import Entry and Internal Revenue Declarations (IEIRDs), Single Administrative Documents (SADs), Statement of Settlement of Duties and Taxes (SSDTs) and other export documents[123], which were all examined by the ICPA.

In her report[124], the ICPA accounted for the said claimed input VAT of Php176,004,264.00 as follows:

[120] Exhibits "P-62-1" to "P-62-63" and "P-65-1" to "P-65-69", CD - Folder 8 (Exhibit "P-38-i").
[121] Exhibits "P-63-1" to "P-63-32"and "P-66-1" to "P-66-137", CD - Folder 8 (Exhibit "P-38-i"); Exhibits "P-68" to "P-70", CTA Case No. 9655, Docket – Vol. 1, pp. 717 to 719.
[122] Exhibits "P-54" to "P-54-5", ICPA Report Binder (Exhibit "P-38-b").
[123] Exhibits "P-64-1" to "P-64-41" and "P-67-1" to "P-67-5", CD - Folder 8 (Exhibit "P-38-i").
[124] Exhibit "P-38" (ICPA Report), p. 7.

	Nature	Reference	first Quarter	second Quarter	Total
Valid input VAT					
1.	Domestic purchases of services	Annex I	Php 38,149,039.85	Php 40,187,855.76	Php 78,336,895.61
2.	Domestic purchases of goods	Annex II	25,124,656.51	36,977,416.97	62,102,073.48
3.	Service rendered by non-residents	Annex III	11,122,780.13	8,049,197.73	19,171,977.86
4.	Importation of goods other than capital goods	Annex IV	8,051,792.00	1,930,039.00	9,981,831.00
Total valid input VAT claims			**Php82,448,268.49**	**Php87,144,509.46**	**Php169,592,777.95**
Disallowed Input VAT					
1.	Input VAT on domestic purchase of services with inserted Petitioner's address without countersign.	Annex V	Php 996,654.92	Php 1,717,440.12	Php 2,714,095.04
2.	Input VAT on domestic purchase of services without original documents at the time of verification.	Annex VI	1,411,678.85	232,704.60	1,644,383.45
3.	Input VAT on domestic purchase of services with inserted VAT amount and Petitioner's address without countersign.	Annex VII	168,247.07	939,411.14	1,107,658.21
4.	Input VAT on domestic purchase of services in which VAT amount not shown separately.	Annex VIII	-	575,297.11	575,297.11
5.	Input VAT on domestic purchase of services not under the Petitioner's registered address.	Annex IX	-	234,023.74	234,023.74
6.	Input VAT on domestic purchase of services without Petitioner's registered address.	Annex X	-	109,988.50	109,988.50
7.	Input VAT on domestic purchase of services where the amount per supporting document differs from the amount per schedule.	Annex XI	26,040.00	-	26,040.00
Total disallowed input VAT claims			**Php 2,602,620.84**	**Php 3,808,865.21**	**Php 6,411,486.05**
Total input VAT claimed for refund			**Php85,050,889.33**	**Php90,953,374.67**	**Php176,004,264.00**

The above exceptions found by the ICPA pertaining to item nos. 1, and 3 to 6, which aggregates to Php4,741,062.60, shall indeed be disallowed for refund purposes as it failed to meet the invoicing and substantiation requirements 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 RR No. 16-2005, as amended.

In addition to the said disallowances, the input VAT amounting to Php20,941,177.18, shall also be disallowed for failure to comply with the invoicing and substantiation requirements prescribed by the above-mentioned law and regulations:

Exhibit No.	Supplier Name	SI/ OR No.	First Quarter	Second Quarter	Total
Input VAT due on domestic purchase of goods supported by VAT invoice but the input VAT amount was not separately indicated					
"P-62-21"	MALINTA CORRUGATED BOXES MANUFACTURING	590051	Php 3,232.47	-	Php 3,232.47

	CORPORATION				
Input VAT paid on domestic purchase of services supported by VAT ORs but the separate input VAT amount and nature of services were not indicated					
"P-68"	IBM PHILIPPINES INC.	34040	665,888.46		665,888.46
"P-69"	IBM PHILIPPINES INC.	34410	574,142.39		574,142.39
Input VAT paid on domestic purchase of services supported by documents which were denied admission by this Court					
"P-63-1"	Airfreight 2100, Inc.		144,576.00		144,576.00
"P-63-2"	Airfreight 2100, Inc.		27,072.00		27,072.00
Input VAT on importations supported by documents which were denied admission by this Court					
"P-64-18"	JINDAL DRUGS LIMITED		33,746.00	-	33,746.00
"P-64-33"	PT HANJAYA MANDALA SAMPOERNA TBK		122,403.00	-	122,403.00
"P-64-38"	PT HANJAYA MANDALA SAMPOERNA TBK		198,139.00	-	198,139.00
Input VAT on services rendered by Non-residents supported by BIR Forms 1600 but without payment confirmations					
"P-54"; "P-54-3"	PHILIP MORRIS GLOBAL BRANDS INC.		1,123,990.41	Php 908,068.14	Php 2,032,058.55
"P-54-1"; "P-54-4"	PHILIP MORRIS GLOBAL BRANDS INC.		1,280,182.94	1,288,159.98	2,568,342.92
"P-54-2"; "P-54-5"	PHILIP MORRIS GLOBAL BRANDS INC.		1,281,563.50	757,448.23	2,039,011.73
"P-54"; "P-54-3"	PHILIP MORRIS PRODUCTS SA		3,185,418.64	2,263,461.39	5,448,880.03
"P-54-1"; "P-54-4"	PHILIP MORRIS PRODUCTS SA		1,992,757.62	2,154,646.30	4,147,403.92
"P-54-2"; "P-54-5"	PHILIP MORRIS PRODUCTS SA		2,258,867.02	677,413.69	2,936,280.71
	Total		**Php12,891,979.45**	**Php8,049,197.73**	**Php20,941,177.18**

Thus, out of the claimed input VAT of Php176,004,264.00, only the amount of Php150,322,024.22 represents Petitioner's valid input VAT due or paid for the first and second quarters of 2015, as computed below:

	First Quarter	**Second Quarter**	**Total**
Input VAT claim	Php 85,050,889.33	Php 90,953,374.67	Php 176,004,264.00
Less: Disallowances			
Per ICPA findings	Php 1,164,901.99[125]	Php 3,576,160.61[126]	Php 4,741,062.60
Per Court's further verification	12,891,979.45	8,049,197.73	20,941,177.18
Total	*Php 14,056,881.44*	*Php 11,625,358.34*	*Php 25,682,239.78*
Valid Input VAT	**Php70,994,007.89**	**Php79,328,016.33**	**Php150,322,024.22**

Accordingly, Petitioner was able to satisfy the *seventh* requisite but only inasmuch as Php70,994,007.89 and Php79,328,016.33 for the first and second quarters of taxable 2015, respectively, or a total of Php150,322,024.22.

---

125 Total of Php996,654.92 (item 1) and Php168,247.07 (item 3) from ICPA's disallowed input VAT.

126 Total of Php1,717,440.12 (item 1), Php939,411.14 (item 3), Php575,297.11 (item 4), Php234,023.74 (item 5) and Php109,988.50 (item 6) from ICPA's disallowed input VAT.

Since there are both zero-rated or effectively zero-rated sales and taxable sales, the valid input VAT of Php150,322,024.22 shall be proportionately allocated on the basis of sales volume.

The *eighth* requisite is to the effect that the input taxes claimed are attributable to zero-rated or effectively zero-rated sales. However, where there are both zero-rated or effectively zero-rated sales and taxable or exempt sales, and the input taxes cannot be directly and entirely attributable to any of these sales, the input taxes shall be proportionately allocated on the basis of sales volume.

As presented earlier, for the subject period of claim, Petitioner reported total sales of Php3,920,475,507.53, which comprised of zero-rated or effectively zero-rated sales amounting to Php3,869,173,319.62 and taxable sales subject to 12% VAT amounting to Php51,302,187.91.

Since Petitioner's valid input VAT of Php70,994,007.89 and Php79,328,016.33 for the first and second quarters, respectively, cannot be directly or entirely attributed to any of the transactions, the same shall be allocated proportionately on the basis of the volume of its sales for the respective quarters, as shown below:

	First Quarter	**Second Quarter**	**Total**
Taxable Sales subject to 12% VAT	Php 31,883,630.33	Php 19,418,557.58	Php 51,302,187.91
Zero Rated Sales	1,849,381,880.21	2,019,791,439.41	3,869,173,319.62
Total Sales	Php1,881,265,510.54	Php2,039,209,996.99	Php3,920,475,507.53

First Quarter Allocation:

Total Taxable Sales subject to 12% VAT for the period	Php 31,883,630.33
Divided by the Total Sales for the period	1,881,265,510.54
Multiplied by Total Valid Input VAT for the period	70,994,007.89
Valid Input VAT Allocated to Taxable Sales (12% VAT)	**Php 1,203,204.27**
Total Zero-Rated Sales for the period	Php1,849,381,880.21
Divided by the Total Sales for the period	1,881,265,510.54
Multiplied by Total Valid Input VAT for the period	70,994,007.89
Valid Input VAT Allocated to Zero-Rated Sales	**Php 69,790,803.62**

Second Quarter Allocation:

Total Taxable Sales subject to 12% VAT for the period	Php 19,418,557.58
Divided by the Total Sales for the period	2,039,209,996.99

Multiplied by Total Valid Input VAT for the period	79,328,016.33
Valid Input VAT Allocated to Taxable Sales (12% VAT)	**Php 755,408.05**
Total Zero-Rated Sales for the period	Php2,019,791,439.41
Divided by the Total Sales for the period	2,039,209,996.99
Multiplied by Total Valid Input VAT for the period	79,328,016.33
Valid Input VAT Allocated to Zero-Rated Sales	**Php 78,572,608.28**

Thus, with regard to Petitioner's compliance with the *eighth* requisite, only the amounts of Php69,790,803.62 and Php78,572,608.28, or a total of Php148,363,411.90, represent the valid input VAT attributable to total zero-rated sales for the first and second quarters of taxable year 2015, respectively.

Determination of the refundable amount.

Having determined that Petitioner had valid input VAT attributable to its zero-rated sales, we now determine whether the same was not applied against its output VAT liability during and in the succeeding quarters, relative to the *ninth* requisite for the successful prosecution of an input VAT refund claim.

For the first and second quarters of taxable year 2015, Petitioner had output VAT liabilities in the respective amounts of Php3,826,035.64 and Php2,330,226.91. Since Petitioner's valid input VAT allocated to sales subject to 12% VAT in the amounts of Php1,203,204.27 and Php755,408.05 are not enough to cover the said output VAT liabilities, Petitioner still has output VAT due of Php2,622,831.37 and Php1,574,818.86 for the first and second quarters, respectively, or a total of Php4,197,650.23, as computed below:

	First Quarter	**Second Quarter**	**Total**
Output VAT due per Amended Quarterly VAT Returns[127]	Php 3,826,035.64	Php 2,330,226.91	Php6,156,262.55
Less: Valid Input VAT allocated to taxable sales (12% VAT)	1,203,204.27	755,408.05	1,958,612.32
Output VAT still due	**Php2,622,831.37**	**Php1,574,818.86**	**Php4,197,650.23**

The valid input VAT allocated to zero-rated sales in the amounts of Php69,790,803.62 and Php78,572,608.28 for the first and second quarters,

[127] Exhibits "P-4" and "P-5" (Line 19B), CTA Case No. 9655, Docket – Vol. 1, pp. 572 and 574, respectively.

respectively, shall then be utilized against the said remaining output VAT still due of Php2,622,831.37 and Php1,574,818.86. As a result, only the remaining input VAT of Php67,167,972.25 and Php76,997,789.42 can be attributed to the entire zero-rated sales reported by Petitioner in the respective amounts of Php1,849,381,880.21 and Php2,019,791,439.41 for the first and second quarters of 2015 and only the input VAT of Php11,969,803.76 and Php19,206,150.88, aggregating Php31,175,954.64, are attributable to the valid zero-rated sales of Php329,572,822.43 and Php503,812,114.84, as determined below:

	First Quarter	Second Quarter	Total
Valid Input VAT allocated to total zero-rated sales	Php 69,790,803.62	Php 78,572,608.28	Php 148,363,411.90
Less: Output VAT still due	2,622,831.37	1,574,818.86	4,197,650.23
Excess Input VAT Allocated to Total Zero-Rated Sales	**Php 67,167,972.25**	**Php 76,997,789.42**	**Php144,165,761.67**
Divided by the Total Zero-Rated Sales	1,849,381,880.21	2,019,791,439.41	3,869,173,319.62
Multiplied by the Valid Zero-Rated Sales	329,572,822.43	503,812,114.84	833,384,937.27
Excess Input VAT Attributable to Valid Zero-Rated Sales	**Php 11,969,803.76**	**Php 19,206,150.88**	**Php 31,175,954.64**

Needless to state, the said amounts of Php11,969,803.76 and Php19,206,150.88, totaling Php31,175,954.64, are included in the amounts of the subject refund claims, *i.e.*, the amounts of Php85,050,889.33 and Php90,953,374.67, or a total amount of 176,004,264.00.

Moreover, Petitioner already deducted the said amounts of Php85,050,889.33 and Php90,953,374.67 as *"VAT Refund/TCC claimed"* [128] and *"Others"* [129] in its respective amended Quarterly VAT Returns for the first and second quarters of taxable year 2015. Hence, the subject claimed input VAT no longer formed part of the excess input VAT of Php1,636,976,631.61[130] and Php1,647,910,112.71[131] as of the end of the first and second quarters of taxable year 2015, respectively, to be carried over to the succeeding quarters. Thus, the said valid input VAT of Php11,969,803.76 and Php19,206,150.88, were not utilized or applied against any output tax liabilities during the first and second quarters of taxable year 2015, respectively, and even in the succeeding periods, as shown earlier.[132]

---

[128] Exhibit "P-4" (Line 23D), CTA Case No. 9655, Docket – Vol. 1, p. 572.
[129] Exhibit "P-5" (Line 23E), CTA Case No. 9655, Docket – Vol. 1, p. 575.
[130] Exhibit "P-4" (Line 29), CTA Case No. 9655, Docket – Vol. 1, p. 573.
[131] Exhibit "P-5" (Line 29), CTA Case No. 9655, Docket – Vol. 1, p. 575.
[132] Refer to Exhibits "P-10", "P-12", "P-14", "P-16", "P-18", "P-20", "P-22", and "P-24", Docket – Vol. 1 (CTA Case No. 9655), pp. 588 to 589, 593 to 594, 596 to 597, 600 to 601, 604 to 605, 608 to 609, 612 to 613, and 616 to 617, respectively.

One final note. Although Petitioner's Amended Quarterly VAT return for the first quarter of taxable year 2015 reflected the amounts of Php1,612,736,795.21[133] and Php650,359.13[134] as *"Input Tax Carried Over from Previous Period"* and *"Input Tax Deferred on Capital Goods Exceeding 1Million from Previous Quarter"*, respectively, the same were not substantiated, and therefore, cannot be validly applied against Petitioner's output tax pursuant to Section 110(A) in relation to Section 110(B) of the NIRC of 1997, as amended[135].

In fine, Petitioner was able to satisfy the *ninth* requisite in the refund of input VAT under Section 112(A) of the NIRC of 1997, as amended, in accordance with the foregoing findings.

WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is **PARTIALLY GRANTED**. Accordingly, Respondent is **ORDERED** to refund or issue tax credit certificate in favor of Petitioner the amounts of **Php11,969,803.76** for CTA Case No. 9655, and **Php19,206,150.88** for CTA Case No. 9695, or a total of **Php31,175,954.64**, representing the latter's excess and unutilized input VAT attributable to its zero-rated sales for the first and second quarters of 2015, respectively.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ERLINDA P. UY
Associate Justice

---

133 Exhibit "P-4" (Line 20A), CTA Case No. 9655, Docket – Vol. 1, p. 572.
134 Exhibit "P-4" (Line 20B), CTA Case No. 9655, Docket – Vol. 1, p. 572.
135 "SEC. 110. *Tax Credits.*—
(A) *Creditable Input Tax.*—
(1) Any input tax evidenced by a VAT invoice or official receipt issued in accordance with Section 113 hereof on the following transactions shall be creditable against the output tax:
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: xxx."

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ATTESTATION

I attest that the conclusions in the above decision were reached in consultation before the cases were assigned to the writer of the opinion of the Court.

ERLINDA P. UY
Associate Justice
Chairperson

CERTIFICATION

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

ROMAN G. DEL ROSARIO
Presiding Justice