REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

AIR LIQUIDE PHILIPPINES, INC., *Petitioner,*	**CTA CASE NO. 8114**
	Members:
-versus-	Del Rosario, *Chairperson* Uy, *and* Mindaro-Grulla, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: DEC 10 2014 ; 4:00 p.m.

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Internal Revenue ("BIR") Certificate of Registration Number OCN 9RC0000057089.[2]

Respondent is the duly appointed Commissioner of the BIR, vested with the power to grant/deny administrative claims for refund and/or tax credit of erroneously paid or illegally collected internal revenue taxes.

THE FACTS

Petitioner filed its Quarterly VAT Return[3] for the second, third and fourth quarters of 2008 on July 23, 2008,[4] October 24, 2008,[5] and January 26, 2009,[6] respectively, declaring the following:

	2nd Quarter	**3rd Quarter**	**4th Quarter**
	Exhibit "EE"	*Exhibit "FF"*	*Exhibit "GG"*
Vatable Sales/Receipts	71,679,327.92	83,843,269.33	75,110,620.42
Zero-Rated Sales/Receipts	168,753,161.67	170,320,537.90	151,455,855.42
Exempt Sales	1,146,526.86	1,062,045.89	1,340,504.77
Total Sales/Receipts	241,579,016.45	255,225,853.12	227,906,980.61
Output Tax Due	8,601,519.35	10,061,192.32	9,013,274.45
Less: Allowable Input Tax			
Input Tax Carried Over from Previous Quarter	145,964,824.92	159,985,661.69	172,148,493.67
Input Tax Deferred on Capital Goods Exceeding ₱1Million from Previous Quarter	1,302,163.97	1,694,991.26	2,222,432.15
Total	147,266,988.89	161,680,652.95	174,370,925.82
Input Tax from Current Transactions			
Purchase of Capital Goods not exceeding ₱1Million	57,231.18	51,669.16	114,349.78
Purchase of Capital Goods exceeding ₱1Million	482,959.62	641,519.26	967,628.23
Domestic Purchase of Goods Other than Capital Goods	6,452,201.70	7,011,608.39	4,170,454.89
Importation of Goods Other than Capital Goods	3,063,240.00	4,380,383.00	2,771,218.00
Domestic Purchase of	12,525,162.87	10,206,839.67	10,399,209.43

[2] Id, pp. 593 & 1430; Exhibit B.
[3] Exhibits EE, FF, & GG.
[4] Exhibit EE-6.
[5] Exhibit FF-6.
[6] Exhibit GG-6.

Services			
Total Available Input Tax	169,847,784.26	183,972,672.43	192,793,786.15
Less: Deductions from input tax			
Input Tax on Purchases of Capital Goods exceeding ₱1Million deferred for the succeeding period	1,694,991.26	2,222,432.15	3,019,297.38
Total Allowable Input Tax	168,152,793.00	181,750,240.28	189,774,488.77
Net VAT Payable	(159,551,273.65)	(171,689,047.96)	(180,761,214.32)
Less: Tax Credits/Payments			
Creditable VAT withheld	434,388.73	459,444.22	410,238.33
Tax Overpayment	(159,985,662.38)	(172,148,492.18)	(181,171,452.65)

On 18 February 2010, petitioner filed with respondent, through the BIR-Revenue District Office No. 121, an application for refund or issuance of tax credit certificate for its alleged unutilized input VAT attributable to zero-rated sales for the second to fourth quarters of 2008 in the amount of P42,842,406.08,[7] out of the total input tax payment of P63,295,675.18[8] for the same period.[9]

Alleging inaction by respondent on its administrative claim,[10] petitioner filed the Petition for Review before this Court on 28 June 2010.[11]

In her Answer[12] filed on 18 August 2010, respondent interposed the following special and affirmative defenses, to wit:

> "5. Taxes paid and collected by the Bureau of Internal Revenue (BIR) are presumed to have been made in accordance with law, rules and regulations and the burden to prove otherwise is upon petitioner.
>
> 6. Petitioner's alleged claim for refund is subject to administrative routinary investigation/examination by the Bureau of Internal Revenue.

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[7] Determined by petitioner based on the total input tax payment of P63,295,675.18, taking into consideration its alleged VAT zero-rated sales of P491,624,544.99 over the aggregate sales of P724,711,850.18 (Exhibit C).

[8] Input taxes from current transactions of P22,580,795.37 *(consisting of the following input taxes: P57,231.18 + P482,959.62 +P6,452,201.70 + P3,063,240.00 + P12,525,162.87, as reflected in the above table)* for the second quarter of 2008, P22,292,019.48 *(consisting of the following input taxes: P51,669.16 + P641,519.26 + P7,011,608.39 + P4,380,383.00 + P10,206,839.67, as reflected in the above table)* for the third quarter of 2008, and P18,422,860.33 *(P114,349.78 + P967,628.23 + P4,170,454.89 + P2,771,218.00 + P10,399,209.43, as reflected in the above table)* for the fourth quarter of 2008 *(Exhibit C, in relation to Exhibits EE, FF, and GG)*.

[9] Stipulation of Facts, JSFI & Pre-Trial Order; Docket, pp. 593 & 1430; Exhibit C.

[10] Docket, p. 2.

[11] Stipulation of Facts, JSFI & Pre-Trial Order, Docket, pp. 593 & 1430.

[12] Docket, pp. 161-166.

7. Petitioner must prove that it has complied with the provisions of Section 112(A) and (C) of the NIRC of 1997, as amended, on the prescriptive period for filing claims for VAT refund/credit.

8. Petitioner must prove compliance with the prescribed checklist of requirements to be submitted involving applications for VAT refund pursuant to Revenue Memorandum Order No. 53-98, otherwise there would be no sufficient compliance with the filing of an administrative application for refund, such being mere pro-forma, which is a condition *sine qua non* prior to the filing of a judicial claim in accordance with the provision of Section 112 of the NIRC of 1997, as amended. Further, Section 112(C) of the NIRC of 1997, as amended, requires the submission of complete documents in support of the application filed with the BIR before the 120-day audit period shall apply, and before the taxpayer could avail of the judicial remedies as provided for in the law. Hence, petitioner's failure to submit proof of compliance with the above-stated requirements warrants immediate dismissal of the Petition for Review.

9. Petitioner must likewise prove compliance with the substantiation requirements mandated in Sections 110 and 113 of the NIRC of 1997, as amended, in relation to the provisions of Revenue Regulations No. 7-95. Under Revenue Memorandum Circular No. 42-2003, failure to comply with the invoicing requirements on the documents supporting the sale of goods and services will result in the disallowance of the claim for input VAT on the purchaser-claimant.

10. The amount of P42,842,406.08 being claimed by Petitioner as alleged unutilized input VAT paid for the 2nd to 4th quarters of 2008 is not properly documented.

11. It is well-established in this jurisdiction that claims for refund are construed strictly against the claimant for the same partake of the nature of exemption from taxation and are therefore held against the claimant. Petitioner must present clear and convincing evidence to merit a tax refund. The taxpayer has the burden of establishing the factual basis of its claim for refund."

After the pre-trial conference on 16 September 2010, the parties filed their Joint Stipulation of Facts and Issues[13] (JSFI) on 6 October 2010. In a Resolution[14] dated 8 October 2010, pre-trial was terminated and the parties were ordered to proceed with the trial on the merits presenting only evidence not covered by their joint stipulation.

During trial, petitioner presented both its testimonial and documentary evidence while respondent waived its right to present any evidence.

[13] Docket, pp. 592-595.
[14] Docket, p. 598.

The case was submitted for decision on February 13, 2014.[15]

THE ISSUES

The parties raised the following issues for the resolution of the Court, to wit:

1. Whether petitioner has filed its judicial and administrative claim for refund within the period prescribed by law;

2. Whether petitioner has complied with the submission of complete documents in support of its administrative claim for refund; and,

3. Whether or not petitioner is entitled to the issuance of a tax credit certificate for its unutilized/excess input VAT payments for the 2nd to 4th Quarters of 2008 amounting to Php42,842,406.08.

THE RULING OF THE COURT

Section 112(A) of the National Internal Revenue Code (NIRC) of 1997, as amended, specifies the requirements for refund or issuance of tax credit certificate of input VAT attributable to zero-rated or effectively zero-rated sales, to wit:

> "SEC. 112.*Refunds or Tax Credits of Input Tax.*-
>
> (A) *Zero-rated or Effectively Zero-rated Sales.*- Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: *Provided, however,* That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): *Provided, further,* That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: *Provided, finally,* That for a person making

[15] Docket, p. 1506.

sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and nonzero-rated sales."

From the foregoing, in order to be entitled to a refund or tax credit of input tax attributable to zero-rated or effectively zero-rated sales, the following requisites must be complied with:

a) the taxpayer is VAT-registered;

b) the taxpayer is engaged in zero-rated or effectively zero-rated sales;

c) the input taxes are due or paid;

d) the input taxes are not transitional input taxes;

e) the input taxes have not been applied against output taxes during and in the succeeding quarters;

f) the input taxes claimed are attributable to zero-rated or effectively zero-rated sales;

g) for zero-rated sales under Sections 106 (A) (2) (1) and (2); 106 (B); and 108 (B) (1) and (2), the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas;

h) 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; and

i) the claim is filed within two years after the close of the taxable quarter when such sales were made.[16]

The Court will initially ascertain the timeliness of the filing of petitioner's administrative and judicial claims as the same will determine whether it is still necessary for the Court to resolve petitioner's compliance with the other requisites for input VAT refund.

The claim before the administrative level and the subsequent petition for review before the Court were seasonably filed.

[16] Luzon Hydro Corporation vs. Commissioner of Internal Revenue, G.R. No. 188260, November 13, 2013.

As explicitly stated under Section 112(A) of the NIRC of 1997, as amended, the application for tax credit certificate/refund of unutilized excess input VAT must be filed within two years after the close of the taxable quarter when the zero-rated or effectively zero-rated sales were made.

The present claim covers the second to fourth quarters of 2008 which respectively closed on 30 June 2008; 30 September 2008; and 31 December 2008. Counting two years from the said dates, petitioner had until 30 June 2010; 30 September 2010; and 31 December 2010, respectively, within which to file its administrative claim for refund/tax credit. Evidently, the administrative claim for refund filed on 18 February 2010[17] with the BIR was filed within the two-year prescriptive period laid down under Section 112(A) of the NIRC of 1997, as amended.

Anent petitioner's judicial claim, its timeliness is governed by Section 112(C) of the NIRC of 1997, as amended, which provides:

> "SEC. 112. *Refunds or Tax Credits of Input Tax.-*
>
> (C) *Period within which Refund or Tax Credit of Input Taxes shall be Made.*- In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsection (A) hereof.
>
> In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals."

The above-quoted provision reveals that the taxpayer may appeal the denial or the inaction of the CIR within thirty (30) days from receipt of the decision denying the claim or the expiration of the 120-day period given to the CIR to decide the claim,[18] reckoned from the date of submission of complete documents in support of the application for refund.

In this case, the 120-day period started to run on the date of filing of the administrative claim on 18 February 2010 as it is evident in petitioner's letter-claim application[19] that petitioner simultaneously submitted documents in support of its input VAT claim, to wit:

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[17] Exhibit C.
[18] Nippon Express (Philippines) Corporation v. Commissioner of Internal Revenue, G.R. No. 196907, March 13, 2013.
[19] Exhibit "C", pp. 3-4.

"In view of the foregoing, we hereby submit, on behalf of ALPHIL, an application for the issuance of a tax credit certificate covering the unapplied/excess input VAT in the amount of PESOS: FORTY TWO MILLION EIGHT HUNDRED FORTY TWO THOUSAND FOUR HUNDRED SIX AND EIGHT CENTAVOS (Php42,842,406.08) for the period 1 April to 31 December 2008. We attach herewith the following documents in support of our application:

1. Three (3) copies of the BIR Form 1914;
2. Amended Articles of Incorporation and Amended By-Laws of ALPHIL;
3. ALPHIL's Corporation Data as of 26 April 2007;
4. BIR Certificate of Registration;
5. Permit to Use Computer Generated Sales Invoices/Receipts;
6. General Information Sheet for year 2008;
7. 2008 Audited Income Tax Return;
8. 2008 Audited Financial Statement;
9. Monthly VAT Returns:
   a. April, 2008;
   b. May, 2008;
   c. July, 2008;
   d. August, 2008;
   e. October, 2008;
   f. November, 2008;

10. Quarterly VAT Returns:
    a. 2nd Quarter of 2008;
    b. 3rd Quarter of 2008;
    c. 4th Quarter of 2008;
    d. 4th Quarter of 2009;

11. Schedule of Sales with photocopies of Sales Official Receipts and Sales Invoices issued by ALPHIL for:
    a. April, 2008;
    b. May, 2008;
    c. June, 2008;
    d. July, 2008;
    e. August, 2008;
    f. September, 208;
    g. October, 2008;
    h. November, 2008;
    i. December, 2008;

12. Schedule of Local Purchases with photocopies of the VAT invoices for the purchase of goods and the VAT official receipts for the purchase of services for:
    a. April, 2008;
    b. May, 2008;
    c. June 2008;
    d. July, 2008;
    e. August, 2008;
    f. September, 208;
    g. October, 2008;

h. November, 2008;
i. December, 2008;

13. Schedule of Importation, with copies of import entry and internal revenue declarations duly validated with official receipt and copies of Bureau of Customs receipts/confirmation receipts for:
    a. April, 2008;
    b. May, 2008;
    c. June 2008;
    d. July, 2008;
    e. August, 2008;
    f. September, 208;
    g. October, 2008;
    h. November, 2008;
    i. December 2008;

14. Sworn Certification of ALPHIL showing the amount of Zero-Rated Sales, Taxable Sales and Exempt Sales for the 2nd to 4th Quarters of 2008;

15. Certification from the Department of Finance that ALPHIL has not filed a similar claim for refund with the Bureau of Internal Revenue, Bureau of Customs and Board of Investments for the period 1January 2008 to December 2008;

16. Copies of the Service Contracts of ALPHIL with its PEZA-registered clients; and

17. Diskettes containing:
    a. Schedule of Importation;
    b. Schedule of Sales; and
    c. Schedule of Purchases."

The allegation of respondent that petitioner failed to submit in the administrative level proof of compliance with the prescribed checklist pursuant to Revenue Memorandum Order No. 53-98 is belied by the afore-stated submission.

Moreover, if there is indeed truth to the allegation of non-submission of complete documents before the BIR, respondent could have simply denied outright the administrative claim on that ground, and not allow the lapse of considerable length of time without action on petitioner's claim.

To be sure, the judicial claim filed by petitioner on 28 June 2010 was seasonably filed within 30 days after the lapse of the 120-day period on 18 June 2010, reckoned from the filing of the administrative claim on 18 February 2010.

The Court will now proceed to determine petitioner's compliance with the remaining requisites for refund of input VAT.

Petitioner is VAT-registered

It is undisputed that petitioner is a VAT-registered entity as jointly stipulated by the parties.[20] The said status of petitioner is confirmed by BIR's Certificate of Registration[21] dated October 9, 1995 showing that VAT is among the registered tax type of petitioner.

Sales to entities registered with PEZA and SBMA and those registered with BOI whose products are 100% exported are considered export sales subject to zero percent VAT rate, and services rendered to entities exempt from tax by virtue of a special law are subject to zero percent VAT rate

Petitioner alleges that it sold products and rendered related services to entities registered with the PEZA, Subic Bay Metropolitan Authority (SBMA) and Board of Investments (BOI). Petitioner posits that such sales of goods and related services, being considered export sales under Republic Act (RA) No. 7916, RA No. 7227 and Executive Order (EO) No. 226, are subject to zero percent (0%) VAT under Sections 106(A)(2)(a)(5) and 108(B)(3) of the NIRC of 1997, as amended, which provide:

> "SEC. 106. *Value-Added Tax on Sale of Goods or Properties.* –
>
> (A) *Rate and Base of Tax.* - There shall be levied, assessed and collected on every sale, barter or exchange of goods or properties, a value-added tax equivalent to ten percent (10%) of the gross selling price or gross value in money of the goods or properties sold, bartered or exchanged, such tax to be paid by the seller or transferor: *Provided*, That the President, upon the recommendation of the Secretary of Finance, shall, effective January 1, 2006, raise the rate of value-added tax to twelve percent (12%), after any of the following conditions has been satisfied:
> xxx
>
> xxx xxx xxx

[20] Joint Stipulation of Facts and Issues (JSFI), Stipulation of Facts, par. 3, Docket, Vol. II, p. 000593.
[21] Exhibit B.

2) **The following sales by VAT-registered persons shall be subject to zero percent (0%) rate**:

(a) *Export Sales.* - The term '**export sales**' means:

(5) **Those considered export sales under Executive Order No. 226, otherwise known as the Omnibus Investment Code of 1987, and other special laws**; and

xxx xxx xxx

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

xxx xxx xxx

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

xxx xxx xxx

"(3) **Services rendered to persons or entities whose exemption under special laws or international agreements to which the Philippines is a signatory effectively subjects the supply of such services to zero percent (0%) rate**; (*Emphasis supplied*)

Indeed, sales by a VAT-registered taxpayer from the customs territory to entities located in export processing zones are considered export sales under E.O. No. 226, otherwise known as the "Omnibus Investments Code of 1987", the relevant portions of which read as follows:

"**ARTICLE 23.** "Export Sales" shall mean the Philippine port F.O.B. value, determined from invoices, bills of lading, inward letters of credit, landing certificates, and other commercial documents, of exports products exported directly by a registered export producer or the net selling price of export products sold by a registered export producer to another export producer, or to an export trader that subsequently exports the same: *Provided,* That sales of export products to another producer or to an export trader shall only be deemed export sales when actually exported by the latter, as evidenced by landing certificates or similar commercial documents: *Provided, further,* **That without actual exportation the following shall be considered constructively exported for purposes of this provision**: (1) sales to bonded manufacturing warehouses of export-oriented manufacturers; (2) **sales to export processing zones**; (3) sales to registered export traders operating bonded trading warehouses supplying raw materials used in the manufacture of export products under guidelines to be set by the Board in consultation with the Bureau of Internal Revenue and the Bureau of Customs; (4) sales to foreign military bases, diplomatic missions and other agencies and/or instrumentalities granted tax immunities, of locally manufactured,

assembled or repacked products whether paid for in foreign currency or not: Provided, further, That export sales of registered export trader may include commission income: and Provided, finally, That exportation of goods on consignment shall not be deemed export sales until the export products consigned are in fact sold by the consignee."(*Emphasis supplied*)

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"ARTICLE 77. *Tax Treatment of Merchandise in the Zone.* – (1) Except as otherwise provided in this Code, foreign and domestic merchandise, raw materials, supplies, articles, equipment, machineries, spare parts and wares of every description, except those prohibited by law, brought into the zone to be sold, stored, broken up, repacked, assembled, installed, sorted, cleaned, graded, or otherwise processed, manipulated, manufactured, mixed with foreign or domestic merchandise whether directly or indirectly related in such activity, shall not be subject to customs and internal revenue laws and regulations nor to local tax ordinances, the provisions of law to the contrary notwithstanding.

(2) **Merchandise purchased by a registered zone enterprise from the customs territory and subsequently brought into the zone, shall be considered as export sales and the exporter thereof shall be entitled to the benefits allowed by law for such transaction....**" (*Emphasis supplied*)

Further, RA 7916 otherwise known as "The Special Economic Zone Act of 1995" provides that ECOZONES are considered separate customs territory, and the business establishments operating within the ECOZONES are entitled to certain fiscal incentives. Sections 8 and 23 of RA 7916 provide:

"SECTION 8. ECOZONE to be Operated and Managed as Separate Customs Territory. — The ECOZONES shall be managed and operated by the PEZA as separate customs territory."

xxx xxx xxx

"SECTION 23. Fiscal Incentives. — Business establishments operating within the ECOZONES shall be entitled to the fiscal incentives as provided for under Presidential Decree No. 66, the law creating the Export Processing Zone Authority, or those provided under Book VI of Executive Order No. 226, otherwise known as the Omnibus Investment Code of 1987."

RA 7227, otherwise known as the "Bases Conversion and Development Act of 1992", provides a similar provision treating the Subic Special Economic Zone as a separate customs territory, *viz.*:

"SECTION 12. Subic Special Economic Zone. — xxx

> (b) The Subic Special Economic Zone shall be operated and managed as a separate customs territory ensuring free flow or movement of goods and capital within, into and exported out of the Subic Special Economic Zone, as well as provide incentives such as tax and duty free importations of raw materials, capital and equipment. However, exportation or removal of goods from the territory of the Subic Special Economic Zone to the other parts of the Philippine territory shall be subject to customs duties and taxes under the Customs and Tariff Code and other relevant tax laws of the Philippines;"

In ***Commissioner of Internal Revenue vs. Toshiba Information Equipment (Phils.), Inc.***,[22] the Supreme Court made the following illumination regarding the fiction created by RA 7916 and its tax implication, *viz.*:

> "This Court agrees, however, that PEZA-registered enterprises, which would necessarily be located within ECOZONES, are VAT-exempt entities, not because of Section 24 of Rep. Act No. 7916, as amended, which imposes the five percent (5%) preferential tax rate on gross income of PEZA-registered enterprises, in lieu of all taxes; but, rather, because of Section 8 of the same statute which establishes the fiction that ECOZONES are foreign territory.
>
> xxx xxx xxx
>
> Section 8 of Rep. Act No. 7916, as amended, mandates that the PEZA shall manage and operate the ECOZONES as a separate customs territory; thus, creating the fiction that the **ECOZONE is a foreign territory**. **As a result, sales made by a supplier in the Customs Territory to a purchaser in the ECOZONE shall be treated as an exportation from the Customs Territory. Conversely, sales made by a supplier from the ECOZONE to a purchaser in the Customs Territory shall be considered as an importation into the Customs Territory**.
>
> Given the preceding discussion, what would be the VAT implication of sales made by a supplier from the Customs Territory to an ECOZONE enterprise?
>
> The Philippine VAT system adheres to the **Cross Border Doctrine**, according to which, no VAT shall be imposed to form part of the cost of goods destined for consumption outside of the territorial border of the taxing authority. Hence, **actual export of goods and services from the Philippines to a foreign country must be free of VAT**; while, those destined for use or consumption within the Philippines shall be imposed with ten percent (10%) VAT." (*Emphasis supplied*)

Likewise, in ***Commissioner of Internal Revenue vs. Sekisui Jushi Philippines, Inc.***[23], the Supreme Court held that:

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[22] G.R. No. 150154, August 9, 2005.
[23] G.R. No. 149671, July 21, 2006.

> "Notably, **while an ecozone is geographically within the Philippines, it is deemed a separate customs territory and is regarded in law as foreign soil.** Sales by suppliers from outside the borders of the ecozone to this separate customs territory are **deemed as exports and treated as export sales. These sales are zero-rated or subject to a tax rate of zero percent.**" *(Emphasis supplied)*

With respect to sales by a VAT-registered supplier to a BOI-registered manufacturer/producer, Section 4.106-5 of Revenue Regulations No. 16-05[24] provides:

> "SECTION 4.106-5. Zero-Rated Sales of Goods or Properties. — A zero-rated sale of goods or properties (by a VAT-registered person) is a taxable transaction for VAT purposes, but shall not result in any output tax. However, the input tax on purchases of goods, properties or services, related to such zero-rated sale, shall be available as tax credit or refund in accordance with these Regulations.
>
> The following sales by VAT-registered persons shall be subject to zero percent (0%) rate:
>
> (a) **Export sales. — 'Export Sales' shall mean**:
>
> (5) Transactions considered export sales under Executive Order No. 226, otherwise known as the Omnibus Investments Code of 1987, and other special laws.
>
> Considered export sales under Executive Order No. 226" shall mean the Philippine port F.O.B. value determined from invoices, bills of lading, inward letters of credit, landing certificates, and other commercial documents, of export products exported directly by a registered export producer, or the net selling price of export products sold by a registered export producer to another export producer, or to an export trader that subsequently exports the same; *Provided*, That sales of export products to another producer or to an export trader shall only be deemed export sales when actually exported by the latter, as evidenced by landing certificates or similar commercial documents; *Provided, further*, That without actual exportation the following shall be considered constructively exported for purposes of these provisions: (1) sales to bonded manufacturing warehouses of export-oriented manufacturers; (2) sales to export processing zones; (3) sales to registered export traders operating bonded trading warehouses supplying raw materials in the manufacture of export products under guidelines to be set by the Board in consultation with the Bureau of Internal Revenue (BIR) and the Bureau of Customs (BOC); (4) sales to diplomatic missions and other agencies and/or instrumentalities granted tax immunities, of locally manufactured, assembled or repacked products whether paid for in foreign currency or not.

[24] Consolidated Value-Added Tax Regulations of 2005 issued on 1 September 2005.

> For purposes of zero-rating, the export sales of registered export traders shall include commission income. The exportation of goods on consignment shall not be deemed export sales until the export products consigned are in fact sold by the consignee; and *Provided, finally*, that **sales of goods, properties or services made by a VAT-registered supplier to a BOI-registered manufacturer/producer whose products are 100% exported are considered export sales.** A certification to this effect must be issued by the Board of Investment (BOI) which shall be good for one year unless subsequently re-issued by the BOI." *(Emphasis supplied)*

Clearly, sales of goods to entities located in ECOZONES and those registered manufacturer/producer with BOI whose products are 100% exported are considered "export sales" subject to zero percent (0%) VAT rate pursuant to Section 106(A)(2)(a)(5) of the NIRC of 1997, as amended. Similarly, services rendered to entities registered with the PEZA and SBMA are subject to zero percent (0%) VAT rate pursuant to Section 108(B)(3) of the NIRC of 1997, as amended.

Petitioner substantiated portion of its declared zero-rated sales/receipts

In its Quarterly VAT Returns for the second, third and fourth quarters of taxable year 2008, petitioner reflected the amount of ₱490,529,554.99 as zero-rated sales/receipts, detailed as follows:

Exhibit	Year 2008	Zero-Rated Sales/Receipts
"EE" or LLL-4-3	2nd Quarter	₱ 168,753,161.67
"FF" or LLL-4-6	3rd Quarter	170,320,537.90
"GG" or LLL-4-9	4th Quarter	151,455,855.42
		₱ 490,529,554.99

To substantiate the aforestated zero-rated sales/receipts, petitioner presented sales invoices[25] issued to its clients for the subject period of claim, Certification[26] from PEZA dated April 28, 2010 attesting that the enterprises listed therein are registered with PEZA, Certificates of Registration and Tax Exemption issued by SBMA on December 4, 2008 and September 2, 2008 to NIDEC Subic Philippines Corporation and HHIC-PHIL INC., respectively[27], letter[28] dated November 30, 2010 from PEZA to petitioner confirming that it

[25]Exhibits 7723-7734, 7736-7750, 7752-7797, 7800-7844, 7846-7865, 7867-7875, 7877-7989, 7991-8778, 8780-8963, 9566-9969, 9971-11433, 11435-11589, 11592-11842, 11844-11966, 11968-12784, 12786-12982, 12984-13186, 13188-13239, 13241-13250.
[26] Exhibit "PP"; LLL-8.
[27] Exhibits "III" and "JJJ"; LLL-8.
[28] Exhibit LLL-8.

has issued VAT zero-rating certifications to the PEZA-registered enterprises enumerated therein, and Certification[29] issued by BOI on November 17, 2010 confirming that Shinkozan Corporation and Mindanao Silicon Metal Corp. were endorsed to the BIR for VAT zero-rated transactions within the validity periods indicated therein.

The Court notes, however, that only the reported zero-rated sales of goods in the amount of ₱282,022,343.16 is duly covered by PEZA and SBMA certifications and VAT zero-rated sales invoices issued in accordance with Section 113(A)(1) and (B) in relation to Section 106(A)(2)(a)(5) of the NIRC of 1997, as amended. Below is the breakdown of the amount of ₱282,022,343.16:

			2nd Quarter	3rd Quarter	4th Quarter	Total
Zero-Rated Sales/Receipts per Returns			₱168,753,161.67	₱ 170,320,537.90	₱151,455,855.42	₱ 490,529,554.99
Less:	Disallowances (*See details per Annex A of this Decision*)					
	1)	Sales of goods with assigned exhibit numbers but the corresponding VAT zero-rated sales invoices cannot be found from the records	₱ 56,653,534.88	₱ 816,700.00	₱ 1,133,887.23	₱ 58,604,122.11
	2)	Sales of goods to entities which are not registered with PEZA, SBMA or BOI	2,485,004.93	3,476,493.69	4,472,771.45	10,434,270.07
	3)	Sales of goods not within the PEZA/SBMA certificate's effectivity period	6,924,659.23	13,053,486.86	1,987,522.45	21,965,668.54
	4)	The term "zero-rated sale" was not written or printed on the invoices supporting petitioner's sales of goods in violation of Section 113(B)(2)(c) of the NIRC of 1997, as amended. Instead, the invoices bear the statement "Not to be issued for non-VAT/exempt sale of goods, properties, or services. If issued, sales shall be subjected to VAT".	21,735,605.25	38,811,348.28	55,869,292.67	116,416,246.20
	5)	Declared zero-rated rental income was not supported by VAT zero-rated official receipts (ORs) in violation of Section 113(A)(2) of the NIRC of 1997, as amended; or there were VAT ORs but the same were denied admission by the Court per Resolution dated August 12, 2013 for petitioner's failure to have the said exhibits identified during trial; or there were VAT ORs admitted by the Court but the rental income was not properly indicated therein as zero-rated in violation of Section 113(B)(2)(c) of the NIRC of 1997, as amended	239,846.66	538,078.32	317,379.93	1,095,304.91

[29] Exhibit LLL-8.

	6)	The BOI Certification (*Exhibit LLL-8*) issued for Shinkozan Corporation and Mindanao Silicon Metal Corp. is not indicative of the fact that the said entities export 100% of their products	(9,000.00)		600.00	(8,400.00)
	Total Disallowances		₱ 88,029,650.95	₱ 56,696,107.15	₱63,781,453.73	₱208,507,211.83
Valid Zero-Rated Sales			**₱80,723,510.72**	**₱113,624,430.75**	**₱87,674,401.69**	**₱282,022,343.16**

Consequently, only the portion of the input VAT claim attributable to the substantiated zero-rated sales of ₱282,022,343.16 will be considered for refund. The rate to be applied is based on the substantiated zero-rated sales over the total amount of reported zero-rated sales/receipts, computed as follows:

Year 2008	**Total Sales/ Receipts Per Returns**	**Substantiated Zero-Rated Sales**	**Ratio of Substantiated Zero-Rated Sales to Total Sales/Receipts Per Returns**
2nd Quarter	₱ 241,579,016.45	₱ 80,723,510.72	33.4149513%
3rd Quarter	255,225,853.12	113,624,430.75	44.5191697%
4th Quarter	227,906,980.61	87,674,401.69	38.4693797%
	₱724,711,850.18	**₱ 282,022,343.16**	

After having resolved that petitioner had VAT zero-rated sales for the subject period of claim in the total amount of ₱282,022,343.16, the Court shall proceed to the determination of whether petitioner incurred input taxes in connection thereto.

Petitioner paid/incurred input VAT in connection with its zero-rated sales

Petitioner submitted various suppliers' invoices, official receipts and Import Entry Internal Revenue Declarations (IEIRDs) [30] in support of the input taxes reflected in its Quarterly VAT Returns for the second to fourth

[30] Exhibits 1-9, 19-239, 241-379, 394-429, 431, 433-481, 492, 521-526, 531-688, 692-694, 697-703, 722-2001, 2004-2335, 2337-2515, 2517-2651, 2653-2738, 2742-3081, 3083-3889, 3892-4381, 4383, 4385-4937, 5939-5348, 5352-5421, 5423-5916, 5966-5978, 5980-6140, 6143-6259, 6264-6493, 6497-6610, 6612-6619, 6621-6876, 6878-6889, 6891-6900, 6904-7014, 7022-7227, 7229-7253, 7655-7313, 7315-7368, 7370 - 7620, 7622-7627, 7630-7635, 7637-7638, 7641-7642, 7644-7695, 7697-7698, 7700-7701, 7708-7710, 7712-7713, 7715-7720 and 7722.

quarters of 2008 in the aggregate sum of ₱63,295,675.18, broken down as follows:

	2nd Quarter *Exh. "EE""*	**3rd Quarter** *Exh. "FF"*	**4th Quarter** *Exh. "GG"*	**Total**
Purchase of Capital Goods Not Exceeding ₱1Million	₱ 57,231.18	₱ 51,669.16	₱ 114,349.78	₱ 223,250.12
Purchase of Capital Goods Exceeding ₱1Million	482,959.62	641,519.26	967,628.23	2,092,107.11
Domestic Purchase of Goods Other Than Capital Goods	6,452,201.70	7,011,608.39	4,170,454.89	17,634,264.98
Importation of Goods Other Than Capital Goods	3,063,240.00	4,380,383.00	2,771,218.00	10,214,841.00
Domestic Purchase of Services	12,525,162.87	10,206,839.67	10,399,209.43	33,131,211.97
	₱22,580,795.37	**₱22,292,019.48**	**₱18,422,860.33**	**₱63,295,675.18**

Upon verification of the aforesaid documents, the Court-commissioned Independent CPA (ICPA), Dy Go and Company, through its Partner, Mr. Armando L. Magpantay, Jr., noted the following exceptions:[31]

Year 2008	**Out of Period Claims**	**OR or SI with No Authority to Print**	**Original Documents Not on File**	**No Official Receipt/Sales Invoice**	**Erroneous VAT Computation**	**Total**
	Exh. LLL-9-1	*Exh. LLL-9-2*	*Exh. LLL-9-3*	*Exh. LLL-9-4*	*Exh. LLL-9-5*	
April	₱ 3,770,078.11	₱ 1,260.00	₱ 344,309.72	₱ 426,800.50	₱ 8,706.88	₱ 4,551,155.21
May	122,082.30	2,094.01	270,253.16	833,319.81	15,874.76	1,243,624.04
June	38,160.72	25,944.94	101,881.29	465,516.56	21,473.13	652,976.64
2nd Quarter	**₱3,930,321.13**	**₱ 29,298.95**	**₱ 716,444.17**	**₱1,725,636.87**	**₱ 46,054.77**	**₱ 6,447,755.89**
July	₱ 13,697.62	₱ 4,884.42	₱ 42,498.21	₱ 105,875.82	₱ -	₱ 166,956.07
Aug	88,871.38	7,173.35	83,222.00	-	16,532.00	195,798.73
Sept	280,367.80	15,422.90	34,783.20	1,165,931.26	-	1,496,505.16
3rd Quarter	**₱ 382,936.80**	**₱ 27,480.67**	**₱ 160,503.41**	**₱1,271,807.08**	**₱ 16,532.00**	**₱ 1,859,259.96**
Oct.	₱ 556,836.04	₱ 2,940.00	₱ 134,083.38	₱1,716,217.48	₱ 32,493.72	₱ 2,442,570.62
Nov.	445,187.81	717.09	197,988.70	1,520,726.62	-	2,164,620.22
Dec.	2,838,710.15	826.40	43,709.19	1,665,272.37	-	4,548,518.11
4th Quarter	**₱3,840,734.00**	**₱ 4,483.49**	**₱ 375,781.27**	**₱4,902,216.47**	**₱ 32,493.72**	**₱ 9,155,708.95**
Total	**₱8,153,991.93**	**₱ 61,263.11**	**₱1,252,728.85**	**₱7,899,660.42**	**₱ 95,080.49**	**₱17,462,724.80**

[31] Exhibit LLL-9.

The Court finds the disallowance of input taxes of ₱61,263.11 (*Exhibit LLL-9-2*), ₱1,252,728.85 (*Exhibit LLL-9-3*) and ₱7,899,660.42 (*Exhibit LLL-9-4*) proper for not being properly substantiated by VAT invoices or official receipts in accordance with Sections 110(A) and 113(A) and (B) of the NIRC of 1997, as amended, and as implemented by Sections 4.110-8 and 4.113-1 of Revenue Regulations (RR) No. 16-2005, as amended.

As regards the ₱8,153,991.93 input VAT found by the ICPA to be outside the period of claim, the Court has determined that the amount of ₱59,011.95, broken down below, represents petitioner's allowable input taxes for the subject period of claim:

Input VAT on purchases of goods with valid invoices and within the period of claim				
Exhibit Number	**Supplier's Name**	**Invoice Number**	**Date of Invoice**	**Input Tax**
June				
2049	E.M.I.S. CORPORATION	8907	5/30/08	₱ 621.43
2050	E.M.I.S. CORPORATION	8907	5/30/08	647.14
Subtotal – Second Quarter 2008				**₱ 1,268.57**
December				
7488	SAMARITAN INDUSTRIAL SALES	1861	9/10/08	₱ 2,090.40
7227	IHI TURBO INTERNATIONAL TRADE,INC.	2600	9/19/08	1,800.00
7089	FAIRCHILD PROCESS CONTROLS	1731	10/31/08	964.28
7229	INSTRUMENTATION & CONTROL SPECIALIST, INC.	12729	11/5/08	4.11
7230	INSTRUMENTATION & CONTROL SPECIALIST, INC.	12729	11/5/08	863.75
7231	INSTRUMENTATION & CONTROL SPECIALIST, INC.	12725	11/5/08	4,082.14
7232	INSTRUMENTATION & CONTROL SPECIALIST, INC.	12726	11/5/08	1,542.86
7233	INSTRUMENTATION & CONTROL SPECIALIST, INC.	12727	11/5/08	4,837.50
7484	SAMARITAN INDUSTRIAL SALES	1902	11/6/08	3,675.00
7098	FAIRCHILD PROCESS CONTROLS	1544	11/10/08	1,020.00
6918	BP INDUSTRIAL SUPPLIES AND SERVICES, INC.	0171	11/12/08	16.80
6919	BP INDUSTRIAL SUPPLIES AND SERVICES, INC.	0171	11/12/08	3,463.20
6874	ACCENT MICRO TECHNOLOGIES, INC.	095726	11/13/08	54.00
7321	NALCO PHILIPPINES, INC.	42916	11/19/08	17,092.04
7234	INSTRUMENTATION & CONTROL SPECIALIST, INC.	12728	12/1/08	2,635.71
7562	TSTC CORPORATION	0741	12/1/08	192.86
7563	TSTC CORPORATION	0741	12/1/08	192.86
7564	TSTC CORPORATION	0741	12/1/08	514.29
7565	TSTC CORPORATION	0741	12/1/08	900.00
Subtotal – Fourth Quarter 2008				**₱ 45,941.80**
Total – Second to Fourth Quarters 2008				**₱ 47,210.37**

Input VAT on purchases of services with valid official receipts and within the period of claim				
Exhibit Number		**OR Number**	**Date of OR**	**Input Tax**
December				
6888	TERESITA MALIC CUSTOMS BROKER	AF#B31681	1/9/09	₱ 564.00
6891	TERESITA MALIC CUSTOMS BROKER	AF#B30960	1/9/09	700.12
6895	TERESITA MALIC CUSTOMS BROKER	AF#B36114	1/23/09	564.00
6898	TERESITA MALIC CUSTOMS BROKER	AF#B36959	1/23/09	636.00
6899	PEOPLE'S AIR CARGO AND WAREHOUSING CO., INC.	AF#B36959	1/23/09	22.03
7325	NMGRA LAW OFFICE	2823	1/12/08	9,315.43
Subtotal – Fourth Quarter 2008				**₱ 11,801.58**
Total – Second to Fourth Quarters of 2008				**₱ 11,801.58**
Grand Total – Allowable Input VAT, Second to Fourth Quarters of 2008				**₱ 59,011.95**

Thus, only the remaining input taxes in the amount of ₱8,094,979.98 *(₱8,153,991.93 less ₱ 59,011.95)* shall be disallowed from petitioner's claim.

With reference to the amount of ₱95,080.49 found by the ICPA to be erroneous VAT computation, the Court notes that input taxes in the amount of ₱17,300.60 represents petitioner's valid claim while the remaining amount of ₱77,779.89 should be denied, detailed as follows:

Exhibit Number	**Supplier's Name**	**Input Tax**
June		
Input VAT on local purchases and importation of goods supported by valid VAT sales invoices and IEIRD		
2394	PHILIPPINE VENDING CORP.	₱ 128.10
2395	PHILIPPINE VENDING CORP.	128.10
2396	PHILIPPINE VENDING CORP.	128.10
2397	PHILIPPINE VENDING CORP.	128.10
2398	PHILIPPINE VENDING CORP.	128.10
2399	PHILIPPINE VENDING CORP.	128.10
Subtotal - Second Quarter 2008		**₱ 768.60**
August		
7676	Singapore Oxygen Air Liquide Pte Ltd	₱ 16,532.00
Subtotal - Third Quarter 2008		**₱ 16,532.00**
Total Allowed Input VAT – Second to Fourth Qtrs of 2008		**₱ 17,300.60**
Input VAT on purchases of services with VAT ORs but the VAT was not separately shown		
418	NMGRA LAW OFFICE	₱ 3,000.00
419	NMGRA LAW OFFICE	600.00

420	NMGRA LAW OFFICE	600.00
1887	AMTHER COOLING SYSTEM CO., INC.	6,259.71
1888	AMTHER COOLING SYSTEM CO., INC.	3,290.50
5311	CA LOGISTICS CORPORATION	6,325.00
5334	CA LOGISTICS CORPORATION	3,310.00
5347	CA LOGISTICS CORPORATION	431.00
5348	CA LOGISTICS CORPORATION	36.00
5473	CRD SECURITY SERVICES	457.50
167	CLEAR SOLUTION SALES & SERVICES INC.	3,164.77
2018	DHL EXPRESS (PHILS) CORP.	1,425.21
Input VAT on purchases of services supported by non-VAT official receipts		
5606	F-OCW ENTERPRISES	7,232.14
5713	HEALTHYWAY MEDICAL CLINICS	5.76
5714	HEALTHYWAY MEDICAL CLINICS	17.03
5715	HEALTHYWAY MEDICAL CLINICS	28.54
5716	HEALTHYWAY MEDICAL CLINICS	28.62
5717	HEALTHYWAY MEDICAL CLINICS	28.80
5718	HEALTHYWAY MEDICAL CLINICS	32.50
5719	HEALTHYWAY MEDICAL CLINICS	40.13
5720	HEALTHYWAY MEDICAL CLINICS	40.72
5721	HEALTHYWAY MEDICAL CLINICS	80.20
5722	HEALTHYWAY MEDICAL CLINICS	83.18
5723	HEALTHYWAY MEDICAL CLINICS	115.99
5724	HEALTHYWAY MEDICAL CLINICS	371.07
5725	HEALTHYWAY MEDICAL CLINICS	637.56
5726	HEALTHYWAY MEDICAL CLINICS	1,411.92
5727	HEALTHYWAY MEDICAL CLINICS	1,740.12
5728	HEALTHYWAY MEDICAL CLINICS	3.60
5729	HEALTHYWAY MEDICAL CLINICS	5.04
5730	HEALTHYWAY MEDICAL CLINICS	21.77
5731	HEALTHYWAY MEDICAL CLINICS	40.18
5732	HEALTHYWAY MEDICAL CLINICS	3.96
5733	HEALTHYWAY MEDICAL CLINICS	3.96
5734	HEALTHYWAY MEDICAL CLINICS	6.05
5735	HEALTHYWAY MEDICAL CLINICS	6.84
5736	HEALTHYWAY MEDICAL CLINICS	7.92
5737	HEALTHYWAY MEDICAL CLINICS	11.02
5738	HEALTHYWAY MEDICAL CLINICS	11.91
5739	HEALTHYWAY MEDICAL CLINICS	12.24
5740	HEALTHYWAY MEDICAL CLINICS	15.12
5741	HEALTHYWAY MEDICAL CLINICS	19.91
5742	HEALTHYWAY MEDICAL CLINICS	26.90
5743	HEALTHYWAY MEDICAL CLINICS	35.28
5744	HEALTHYWAY MEDICAL CLINICS	48.31
5745	HEALTHYWAY MEDICAL CLINICS	49.25
5746	HEALTHYWAY MEDICAL CLINICS	66.82

5747	HEALTHYWAY MEDICAL CLINICS	86.42
5748	HEALTHYWAY MEDICAL CLINICS	87.98
5749	HEALTHYWAY MEDICAL CLINICS	94.26
5750	HEALTHYWAY MEDICAL CLINICS	119.16
5751	HEALTHYWAY MEDICAL CLINICS	123.79
5752	HEALTHYWAY MEDICAL CLINICS	188.64
5753	HEALTHYWAY MEDICAL CLINICS	216.16
5754	HEALTHYWAY MEDICAL CLINICS	1,265.04
5755	HEALTHYWAY MEDICAL CLINICS	3.60
5756	HEALTHYWAY MEDICAL CLINICS	4.39
5757	HEALTHYWAY MEDICAL CLINICS	7.92
5758	HEALTHYWAY MEDICAL CLINICS	21.17
5759	HEALTHYWAY MEDICAL CLINICS	33.55
5760	HEALTHYWAY MEDICAL CLINICS	41.54
5761	HEALTHYWAY MEDICAL CLINICS	48.69
5762	HEALTHYWAY MEDICAL CLINICS	81.36
5763	HEALTHYWAY MEDICAL CLINICS	93.29
5764	HEALTHYWAY MEDICAL CLINICS	99.93
5765	HEALTHYWAY MEDICAL CLINICS	167.59
5766	HEALTHYWAY MEDICAL CLINICS	268.19
5767	HEALTHYWAY MEDICAL CLINICS	284.48
5768	HEALTHYWAY MEDICAL CLINICS	410.68
5769	HEALTHYWAY MEDICAL CLINICS	424.71
5770	HEALTHYWAY MEDICAL CLINICS	634.42
5771	HEALTHYWAY MEDICAL CLINICS	635.67
5772	HEALTHYWAY MEDICAL CLINICS	1,937.52
5773	HEALTHYWAY MEDICAL CLINICS	2.88
5774	HEALTHYWAY MEDICAL CLINICS	3.96
5775	HEALTHYWAY MEDICAL CLINICS	7.92
5776	HEALTHYWAY MEDICAL CLINICS	12.89
5777	HEALTHYWAY MEDICAL CLINICS	14.54
5778	HEALTHYWAY MEDICAL CLINICS	15.84
5779	HEALTHYWAY MEDICAL CLINICS	34.89
5780	HEALTHYWAY MEDICAL CLINICS	44.50
5781	HEALTHYWAY MEDICAL CLINICS	76.90
5782	HEALTHYWAY MEDICAL CLINICS	81.40
5783	HEALTHYWAY MEDICAL CLINICS	84.10
5784	HEALTHYWAY MEDICAL CLINICS	558.68
5785	HEALTHYWAY MEDICAL CLINICS	3.60
5786	HEALTHYWAY MEDICAL CLINICS	3.96
5787	HEALTHYWAY MEDICAL CLINICS	3.96
5788	HEALTHYWAY MEDICAL CLINICS	13.56
5789	HEALTHYWAY MEDICAL CLINICS	15.26
5790	HEALTHYWAY MEDICAL CLINICS	21.50
5791	HEALTHYWAY MEDICAL CLINICS	32.40
5792	HEALTHYWAY MEDICAL CLINICS	39.31
5793	HEALTHYWAY MEDICAL CLINICS	42.19

5794	HEALTHYWAY MEDICAL CLINICS	73.87
5795	HEALTHYWAY MEDICAL CLINICS	102.77
5796	HEALTHYWAY MEDICAL CLINICS	150.17
5797	HEALTHYWAY MEDICAL CLINICS	765.19
5798	HEALTHYWAY MEDICAL CLINICS	6.48
5799	HEALTHYWAY MEDICAL CLINICS	11.76
5800	HEALTHYWAY MEDICAL CLINICS	18.35
5801	HEALTHYWAY MEDICAL CLINICS	3.60
5802	HEALTHYWAY MEDICAL CLINICS	17.28
Input VAT on purchases of goods supported by non-VAT sales invoices		
1365	Officeland Furniture House	803.70
1218	Go Direct Enterprise	1,530.00
1219	Go Direct Enterprise	1,020.00
1220	Go Direct Enterprise	543.09
1221	Go Direct Enterprise	620.23
1222	Go Direct Enterprise	1,622.40
1223	Go Direct Enterprise	1,537.84
1224	Go Direct Enterprise	64.29
1225	Go Direct Enterprise	8,485.71
2239	Officeland Furniture House	5,221.61
Supporting credit memo/invoice/official receipt cannot be found from the records		
1263	INTERNATIONAL HEAVY TRUCKS CENTER, INC.	(352.50)
2003	CRD SECURITY SERVICES	457.50
Zero-rated purchases of goods		
2498	Super Electric Heater Industries	1,928.57
2499	Super Electric Heater Industries	2,121.43
Out of period claim		
257	General Electric Philippines Inc.	1,342.11
Disallowed Input VAT		**₱ 77,779.89**
Total Allowed and Disallowed Input VAT		**₱ 95,080.49**

In sum, input VAT disallowances per the ICPA report shall be adjusted to ₱17,386,412.25, computed as follows:

		2nd Quarter	3rd Quarter	4th Quarter	Total
Per ICPA report		6,447,755.89	1,859,259.96	9,155,708.95	17,462,724.80
Less:	Allowable Input VAT per this Court's verification				
	Input VAT on purchases of goods with valid invoices and within the period of claim	1,268.57		45,941.80	47,210.37

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	Input VAT on purchases of services with valid official receipts and within the period of claim			11,801.58	11,801.58
	Input VAT on local purchases and importation of goods supported by valid VAT sales invoices and IEIRD	768.60	16,532.00		17,300.60
	Total Allowable Input VAT	2,037.17	16,532.00	57,743.38	76,312.55
Adjusted Input VAT Disallowances per ICPA report		**6,445,718.72**	**1,842,727.96**	**9,097,965.57**	**17,386,412.25**

In addition to the foregoing adjusted disallowances, petitioner's claimed input taxes should further be decreased by ₱27,194,573.31 for the following reasons:

		2nd Quarter	**3rd Quarter**	**4th Quarter**	**Total**
1)	Input VAT on domestic purchases of goods supported by VAT invoices but the VAT was not separately indicated in violation of Section 113(B)(2)(a) of the NIRC of 1997, as amended	232,828.09	109,490.28	221,064.23	563,382.60
2)	Input VAT on domestic purchases of goods supported by documents other VAT sales invoices in violation of Section 113(A)(1) of the NIRC of 1997, as amended	66.54			66.54
3)	Input VAT on domestic purchases of services supported by documents other than VAT official receipts in violation of Section 113(A)(2) of the NIRC of 1997, as amended	46,071.22	1,169,702.37	3,126,404.16	4,342,177.75
4)	Input VAT on domestic purchases of services supported by VAT ORs but the VAT was not separately shown in violation of Section 113(B)(2)(a) of the NIRC of 1997, as amended	10,731,863.17	7,876,476.80	1,760,148.68	20,368,488.65
5)	Without supporting VAT invoices/official receipts as required under Section 113(A) of the NIRC of 1997, as amended	48,155.83	44,716.12	1,824,227.96	1,917,099.91

6)	Understatement of input VAT per summary lists *vis-à-vis* the input VAT per returns		3,357.86		3,357.86
Additional Input VAT Disallowances per Court's further verification		**11,058,984.85**	**9,203,743.43**	**6,931,845.03**	**27,194,573.31**[32]

Proceeding from the aforesaid disallowances, out of petitioner's reported input tax of ₱63,295,675.18, only the amount of ₱18,714,689.62, as computed below, represents petitioner's valid input tax:

	2nd Quarter	3rd Quarter	4th Quarter	Total
Input VAT Per Returns	₱22,580,795.37	₱22,292,019.48	₱18,422,860.33	₱63,295,675.18
Less: Disallowances				
Per ICPA report, as adjusted	₱ 6,445,718.72	₱ 1,842,727.96	₱ 9,097,965.57	₱17,386,412.25
Per this Court's further verification	11,058,984.85	9,203,743.43	6,931,845.03	27,194,573.31
Total Disallowances	₱17,504,703.57	₱11,046,471.39	₱16,029,810.60	₱44,580,985.56
Valid Input VAT	**₱ 5,076,091.80**	**₱11,245,548.09**	**₱ 2,393,049.73**	**₱18,714,689.62**

Substantiated input tax is not sufficient to cover output tax. The amount of input tax carried-over from previous quarter cannot be applied against output tax for lack of supporting documents

Considering that creditable/substantiated input taxes attributable to zero-rated sales may only be refunded if the same has not been applied against output tax, comparison of the amounts of creditable input taxes and that of output taxes for the period is necessary. The following table reflects the output taxes reported by petitioner in its Quarterly VAT Returns for the second to fourth quarters of taxable year 2008 and the afore-discussed substantiated input taxes for the same period, to wit:

	2nd Quarter	3rd Quarter	4th Quarter	Total
Output Tax	₱8,601,519.35	₱ 10,061,192.32	₱9,013,274.45	₱27,675,986.12
Less: Valid Input Tax	5,076,091.80	11,245,548.09	2,393,049.73	18,714,689.62
Output Tax Still Due/ (Excess Input Tax)	**₱3,525,427.55**	**₱(1,184,355.77)**	**₱6,620,224.72**	**₱ 8,961,296.50**

As shown above, petitioner's substantiated input taxes for the second to fourth quarters of 2008 are not enough to cover its output taxes for the

[32] See details per Annex B of this Decision.

same period. While petitioner reflected in its Quarterly VAT Return[33] for the second quarter of 2008, the amount of ₱145,964,824.92 as "Input Tax Carried Over from Previous Quarter", the Court found that petitioner failed to present VAT invoices or receipts to prove the existence of such amount. Hence, the input tax carry-over of ₱145,964,824.92 cannot be validly applied against petitioner's output tax pursuant to Section 110(A)(1) in relation to Section 110(B) of the NIRC of 1997, as amended, which states:

> "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."

Considering that there is no excess input VAT which may be the subject of a claim for refund/tax credit certificate under Section 112(A) of the NIRC of 1997, as amended, petitioner's claim must be denied.

WHEREFORE, premises considered, the Petition for Review is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

ERLINDA P. UY
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

[33] Exhibit "EE", line 20A.

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice

SCHEDULE OF SALES DENIED OF VAT ZERO-RATING
FOR THE PERIOD APRIL 1, 2008 TO DECEMBER 31, 2008

ANNEX "A"

	Exhibit No.	Customer Name	Curr	Invoice Amt	FX Rate	Sales in Php
1)	**Sales of goods with assigned exhibit numbers but the corresponding VAT zero-rated sales invoices cannot be found from the records (*see Court's Resolution dated August 12, 2013, Docket, Vol. III, pp. 001397 - 001403*)**					
	April 2008					
	7735	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	5,000.00	41.76	208,780.00
	7751	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	(5,000.00)	41.76	(208,780.00)
	7798	ANALOG DEVICES GEN. TRIAS	PHP	70,000.00	-	70,000.00
	7799	ANALOG DEVICES GEN. TRIAS	PHP	2,200.00	-	2,200.00
	7845	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	85,000.00	-	85,000.00
	7866	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,300.00	-	3,300.00
	7876	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,000.00	-	16,000.00
	7990	LUZON ELECTRONICS TECHNOLOGY, INC	USD	750.00	41.76	31,317.00
	June 2008					
	8964	2PI MICROWAVE TECHNOLOGY, INC.	PHP	200.00	-	200.00
	8965	AGC FLAT GLASS PHILS., INC.	USD	(3,270.00)	43.88	(143,494.14)
	8966	AGC FLAT GLASS PHILS., INC.	PHP	(59,011.54)	-	(59,011.54)
	8967	AGC FLAT GLASS PHILS., INC.	USD	1,448.72	43.82	63,482.91
	8968	AGC FLAT GLASS PHILS., INC.	USD	47,975.13	43.57	2,090,084.51
	8969	AGC FLAT GLASS PHILS., INC.	PHP	2,467,958.00	-	2,467,958.00
	8970	AGC FLAT GLASS PHILS., INC.	USD	46,380.59	44.76	2,075,809.69
	8971	AGC FLAT GLASS PHILS., INC.	PHP	323,547.71	-	323,547.71
	8972	AGC FLAT GLASS PHILS., INC.	PHP	200.00	-	200.00
	8973	AICHI FORGING COMPANY OF ASIA, INC.	PHP	4,000.00	-	4,000.00
	8974	AICHI FORGING COMPANY OF ASIA, INC.	PHP	4,000.00	-	4,000.00
	8975	AICHI FORGING COMPANY OF ASIA, INC.	PHP	4,000.00	-	4,000.00
	8976	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	PHP	(122,348.40)	-	(122,348.40)
	8977	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	PHP	1,126,996.90	-	1,126,996.90
	8978	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	45,236.57	44.76	2,024,607.93
	8979	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	16,040.03	44.76	717,887.58
	8980	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	15,933.41	44.76	713,115.70
	8981	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	15,357.32	44.76	687,332.21
	8982	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	1,537.72	44.76	68,822.20
	8983	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	1,749.60	44.76	78,305.10

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	8984	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	101,038.99	44.76	4,522,101.04
	8985	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	1,093.56	44.76	48,943.37
	8986	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	PHP	293,006.13	-	293,006.13
	8987	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	PHP	2,368,240.43	-	2,368,240.43
	8988	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	PHP	3,733,096.51	-	3,733,096.51
	8989	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	38,851.13	44.76	1,738,821.17
	8990	AIR WATER PHILIPPINES, INC.	USD	90.00	44.76	4,028.04
	8991	AMI SEMICONDUCTOR PHILIPPINES, INC.	PHP	400.00	-	400.00
	8992	AMKOR ANAM ADVANCED PACKAGING, INC.-P3	PHP	13,800.00	-	13,800.00
	8993	AMKOR ANAM ADVANCED PACKAGING, INC.-P3	PHP	20,700.00	-	20,700.00
	8994	AMKOR ANAM ADVANCED PACKAGING, INC.-P3	PHP	20,700.00	-	20,700.00
	8995	AMKOR ANAM TECHNOLOGY - P1	PHP	(69,000.00)	-	(69,000.00)
	8996	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	8997	AMKOR ANAM TECHNOLOGY - P1	PHP	4,250.00	-	4,250.00
	8998	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	8999	AMKOR ANAM TECHNOLOGY - P1	PHP	2,550.00	-	2,550.00
	9000	AMKOR ANAM TECHNOLOGY - P1	PHP	5,950.00	-	5,950.00
	9001	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9002	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9003	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9004	AMKOR ANAM TECHNOLOGY - P1	PHP	12,750.00	-	12,750.00
	9005	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9006	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9007	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9008	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9009	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9010	AMKOR ANAM TECHNOLOGY - P1	PHP	51,000.00	-	51,000.00
	9011	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	9012	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9013	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9014	AMKOR ANAM TECHNOLOGY - P1	PHP	51,000.00	-	51,000.00
	9015	AMKOR ANAM TECHNOLOGY - P1	PHP	69,000.00	-	69,000.00
	9016	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9017	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9018	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9019	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9020	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	9021	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9022	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9023	AMKOR ANAM TECHNOLOGY - P1	PHP	69,000.00	-	69,000.00
	9024	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9025	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9026	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9027	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9028	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9029	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9030	AMKOR TECHNOLOGY PHILIPPINES INC.	PHP	42,000.00	-	42,000.00
	9031	ANALOG DEVICES GEN. TRIAS	PHP	70,000.00	-	70,000.00
	9032	ANALOG DEVICES GEN. TRIAS	PHP	2,200.00	-	2,200.00

	9033	ANALOG DEVICES GEN. TRIAS	PHP	5,040.00	-	5,040.00
	9034	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	7,000.00	-	7,000.00
	9035	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	7,000.00	-	7,000.00
	9036	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	21,000.00	-	21,000.00
	9037	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	21,000.00	-	21,000.00
	9038	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	7,000.00	-	7,000.00
	9039	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	7,000.00	-	7,000.00
	9040	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	7,000.00	-	7,000.00
	9041	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	14,000.00	-	14,000.00
	9042	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	7,000.00	-	7,000.00
	9043	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	7,000.00	-	7,000.00
	9044	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	14,000.00	-	14,000.00
	9045	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	7,000.00	-	7,000.00
	9046	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	14,000.00	-	14,000.00
	9047	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	7,000.00	-	7,000.00
	9048	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	7,000.00	-	7,000.00
	9049	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	14,000.00	-	14,000.00
	9050	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	14,000.00	-	14,000.00
	9051	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	7,000.00	-	7,000.00
	9052	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	21,000.00	-	21,000.00
	9053	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	28,000.00	-	28,000.00
	9054	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	42,000.00	-	42,000.00
	9055	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	21,000.00	-	21,000.00
	9056	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	21,000.00	-	21,000.00
	9057	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	28,000.00	-	28,000.00
	9058	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	21,000.00	-	21,000.00
	9059	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	7,000.00	-	7,000.00
	9060	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	14,000.00	-	14,000.00
	9061	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	21,000.00	-	21,000.00
	9062	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	21,000.00	-	21,000.00
	9063	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	21,000.00	-	21,000.00
	9064	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	10,000.00	-	10,000.00
	9065	BELL ELECTRONICS CORPORATION	PHP	20,000.00	-	20,000.00
	9066	BELL ELECTRONICS CORPORATION	PHP	2,400.00	-	2,400.00
	9067	BELL ELECTRONICS CORPORATION	PHP	57,968.54	-	57,968.54
	9068	BELL ELECTRONICS CORPORATION	PHP	480.00	-	480.00
	9069	CAM MECHATRONICS (PHILS) INC.	PHP	450.00	-	450.00
	9070	CASTEM PHILIPPINES CORPORATION	PHP	11,600.00	-	11,600.00
	9071	CASTEM PHILIPPINES CORPORATION	PHP	11,600.00	-	11,600.00
	9072	CASTEM PHILIPPINES CORPORATION	PHP	8,700.00	-	8,700.00
	9073	CASTEM PHILIPPINES CORPORATION	PHP	14,500.00	-	14,500.00
	9074	CASTEM PHILIPPINES CORPORATION	PHP	2,900.00	-	2,900.00
	9075	CIRTEK ELECTRONICS CORPORATION	PHP	25,000.00	-	25,000.00
	9076	CIRTEK ELECTRONICS CORPORATION	PHP	6,500.00	-	6,500.00
	9077	CIRTEK ELECTRONICS CORPORATION	PHP	45,600.00	-	45,600.00
	9078	CIRTEK ELECTRONICS CORPORATION	PHP	487,102.85	-	487,102.85
	9079	CIRTEK ELECTRONICS CORPORATION	PHP	4,910.00	-	4,910.00
	9080	CONTINENTAL TEMIC ELECTRONICS PHILS.	USD	1,125.00	43.82	49,297.50
	9081	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	17,000.00	-	17,000.00
	9082	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	25,500.00	-	25,500.00
	9083	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	25,500.00	-	25,500.00
	9084	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	85,000.00	-	85,000.00
	9085	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	85,000.00	-	85,000.00
	9086	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	1,483,598.47	-	1,483,598.47

	9087	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	5,600.00	-	5,600.00
	9088	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	2,500.00	-	2,500.00
	9089	CPL PACKAGING, INC.	PHP	600.00	-	600.00
	9090	EIGHTECH TECTRON PHILS., INC.	PHP	6,300.00	-	6,300.00
	9091	EIGHTECH TECTRON PHILS., INC.	PHP	16,000.00	-	16,000.00
	9092	EIGHTECH TECTRON PHILS., INC.	PHP	16,000.00	-	16,000.00
	9093	EIGHTECH TECTRON PHILS., INC.	PHP	6,300.00	-	6,300.00
	9094	EIGHTECH TECTRON PHILS., INC.	PHP	16,000.00	-	16,000.00
	9095	EIGHTECH TECTRON PHILS., INC.	PHP	6,300.00	-	6,300.00
	9096	EIGHTECH TECTRON PHILS., INC.	PHP	16,000.00	-	16,000.00
	9097	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	9098	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	9099	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	9100	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	9101	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	9102	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	9103	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	9104	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	9105	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	9106	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	9107	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	9108	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	9109	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	2,850.00	-	2,850.00
	9110	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	10,000.00	-	10,000.00
	9111	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,400.00	-	6,400.00
	9112	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,400.00	-	6,400.00
	9113	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	800.00	-	800.00
	9114	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	9115	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	9116	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	2,850.00	-	2,850.00
	9117	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	9118	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,500.00	-	1,500.00
	9119	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	13,200.00	-	13,200.00
	9120	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	2,800.00	-	2,800.00
	9121	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	22,400.00	-	22,400.00
	9122	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	9123	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	9124	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	9125	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	4,750.00	-	4,750.00
	9126	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,500.00	-	1,500.00
	9127	FUJIELASTOMERS MANILA CORP.	PHP	57,265.25	-	57,265.25
	9128	FUJIELASTOMERS MANILA CORP.	PHP	66,399.42	-	66,399.42
	9129	FUJIELASTOMERS MANILA CORP.	PHP	26,949.74	-	26,949.74
	9130	FUJIELASTOMERS MANILA CORP.	PHP	51,721.52	-	51,721.52
	9131	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	45,672.46	-	45,672.46
	9132	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	23,410.71	-	23,410.71
	9133	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	55,443.04	-	55,443.04
	9134	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	51,662.84	-	51,662.84

	9135	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	150,463.50	-	150,463.50
	9136	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	97,801.27	-	97,801.27
	9137	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	84,612.79	-	84,612.79
	9138	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	60,061.44	-	60,061.44
	9139	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	76,165.36	-	76,165.36
	9140	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	50,842.51	-	50,842.51
	9141	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	84,698.60	-	84,698.60
	9142	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	86,299.10	-	86,299.10
	9143	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	62,372.10	-	62,372.10
	9144	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	47,907.60	-	47,907.60
	9145	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	56,498.00	-	56,498.00
	9146	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	45,352.26	-	45,352.26
	9147	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	52,776.92	-	52,776.92
	9148	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	48,023.40	-	48,023.40
	9149	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	45,850.92	-	45,850.92
	9150	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	62,636.36	-	62,636.36
	9151	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	38,268.24	-	38,268.24
	9152	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	57,575.74	-	57,575.74
	9153	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	53,331.03	-	53,331.03
	9154	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	56,019.18	-	56,019.18
	9155	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	42,346.73	-	42,346.73
	9156	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	52,463.70	-	52,463.70
	9157	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	45,765.24	-	45,765.24
	9158	FUJITSU TEN CORP. OF THE PHILIPPINES	PHP	50,946.55	-	50,946.55
	9159	HERAEUS ELECTRONIC MATERIALS PHILS., INC.	PHP	26,796.00	-	26,796.00
	9160	HERAEUS ELECTRONIC MATERIALS PHILS., INC.	PHP	22,968.00	-	22,968.00
	9161	HERAEUS ELECTRONIC MATERIALS PHILS., INC.	PHP	26,796.00	-	26,796.00
	9162	HERAEUS ELECTRONIC MATERIALS PHILS., INC.	PHP	2,200.00	-	2,200.00
	9163	HERAEUS ELECTRONIC MATERIALS PHILS., INC.	PHP	2,200.00	-	2,200.00
	9164	HERAEUS ELECTRONIC MATERIALS PHILS., INC.	PHP	22,968.00	-	22,968.00
	9165	HHIC-PHIL INC.	PHP	4,638,180.00	-	4,638,180.00
	9166	HITACHI INDUSTRIAL MACHINERY PHILS.	PHP	214,500.00	-	214,500.00
	9167	HOYA GLASS DISK PHILIPPINES, INC.	USD	600.00	43.82	26,292.00
	9168	HOYA GLASS DISK PHILIPPINES, INC.	USD	537.21	43.82	23,540.54
	9169	HOYA GLASS DISK PHILIPPINES, INC.	USD	392.28	43.70	17,142.24
	9170	HOYA GLASS DISK PHILIPPINES, INC.	USD	389.12	44.07	17,148.91
	9171	HOYA GLASS DISK PHILIPPINES, INC.	USD	559.92	44.07	24,676.23
	9172	HOYA GLASS DISK PHILIPPINES, INC.	USD	423.70	44.42	18,821.60
	9173	HOYA GLASS DISK PHILIPPINES, INC.	USD	407.19	44.47	18,107.33
	9174	HOYA GLASS DISK PHILIPPINES, INC.	USD	557.12	44.36	24,714.96
	9175	HOYA GLASS DISK PHILIPPINES, INC.	USD	418.91	44.33	18,568.60
	9176	HOYA GLASS DISK PHILIPPINES, INC.	USD	409.69	44.42	18,199.25
	9177	HOYA GLASS DISK PHILIPPINES, INC.	USD	601.28	44.41	26,700.44
	9178	HOYA GLASS DISK PHILIPPINES, INC.	USD	382.22	44.64	17,063.45
	9179	HOYA GLASS DISK PHILIPPINES, INC.	USD	395.14	44.46	17,569.50
	9180	HOYA GLASS DISK PHILIPPINES, INC.	USD	608.53	44.76	27,235.37
	9181	IBIDEN PHILIPPINES, INC.	PHP	4,500.00	-	4,500.00
	9182	IBIDEN PHILIPPINES, INC.	PHP	5,200.00	-	5,200.00
	9183	IMASEN PHILIPPINE MANUFACTURING CORP	PHP	136,850.00	-	136,850.00
	9184	INTEGRATED MICROELECTRONICS INC. - ISAHAYA	PHP	105,300.00	-	105,300.00
	9185	INTEGRATED MICROELECTRONICS INC. - ISAHAYA	PHP	9,000.00	-	9,000.00
	9186	IOMNI PRECISION INC.	PHP	3,320.00	-	3,320.00

	9187	IOMNI PRECISION INC.	PHP	3,320.00	-	3,320.00
	9188	IOMNI PRECISION INC.	PHP	7,470.00	-	7,470.00
	9189	IONICS EMS, INC. PLANT 2	PHP	15,000.00	-	15,000.00
	9190	IONICS EMS, INC. PLANT 2	PHP	317,735.40	-	317,735.40
	9191	IONICS EMS, INC. PLANT 5	PHP	15,000.00	-	15,000.00
	9192	IONICS EMS, INC. PLANT 5	PHP	1,209,509.34	-	1,209,509.34
	9193	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	37,000.00	-	37,000.00
	9194	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	406,030.90	-	406,030.90
	9195	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	91,200.00	-	91,200.00
	9196	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	91,200.00	-	91,200.00
	9197	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	91,200.00	-	91,200.00
	9198	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	91,200.00	-	91,200.00
	9199	JU-YOUNG ELECTRONICS PHILS., INC.	PHP	200.00	-	200.00
	9200	KATOLEC PHILS. CORP.	USD	900.00	43.82	39,438.00
	9201	KATOLEC PHILS. CORP.	PHP	370,763.72	-	370,763.72
	9202	KEDICA PHILIPPINES CORPORATION	PHP	5,200.00	-	5,200.00
	9203	KOMYO PHIL. LOGISTIC SERVICE CORP.	PHP	9,217.20	-	9,217.20
	9204	KOMYO PHIL. LOGISTIC SERVICE CORP.	PHP	9,217.20	-	9,217.20
	9205	KOMYO PHIL. LOGISTIC SERVICE CORP.	PHP	9,217.20	-	9,217.20
	9206	KOMYO PHIL. LOGISTIC SERVICE CORP.	PHP	9,217.20	-	9,217.20
	9207	KOMYO PHIL. LOGISTIC SERVICE CORP.	PHP	9,217.20	-	9,217.20
	9208	KOMYO PHIL. LOGISTIC SERVICE CORP.	PHP	9,217.20	-	9,217.20
	9209	KOMYO PHIL. LOGISTIC SERVICE CORP.	PHP	9,217.20	-	9,217.20
	9210	KOMYO PHIL. LOGISTIC SERVICE CORP.	PHP	9,217.20	-	9,217.20
	9211	KYOCERA KINSEKI PHILIPPINES, INC.	PHP	7,200.00	-	7,200.00
	9212	KYOCERA KINSEKI PHILIPPINES, INC.	PHP	10,010.00	-	10,010.00
	9213	KYOCERA KINSEKI PHILIPPINES, INC.	PHP	1,350.00	-	1,350.00
	9214	LAGUNA ELECTRONICS, INC.	PHP	535,944.19	-	535,944.19
	9215	LITTELFUSE PHILIPPINES, INC.	PHP	23,700.00	-	23,700.00
	9216	LITTELFUSE PHILIPPINES, INC.	PHP	6,600.00	-	6,600.00
	9217	LUZON ELECTRONICS TECHNOLOGY, INC	USD	750.00	43.82	32,865.00
	9218	LUZON ELECTRONICS TECHNOLOGY, INC	PHP	34,213.70	-	34,213.70
	9219	LUZON ELECTRONICS TECHNOLOGY, INC	PHP	14,288.90	-	14,288.90
	9220	LUZON ELECTRONICS TECHNOLOGY, INC	PHP	19,392.20	-	19,392.20
	9221	LUZON ELECTRONICS TECHNOLOGY, INC	PHP	24,458.40	-	24,458.40
	9222	MAENO GIKEN, INC.	PHP	9,120.00	-	9,120.00
	9223	MAENO GIKEN, INC.	PHP	5,700.00	-	5,700.00
	9224	MAENO GIKEN, INC.	PHP	5,700.00	-	5,700.00
	9225	MAENO GIKEN, INC.	PHP	8,550.00	-	8,550.00
	9226	MASUDA PHILIPPINES, INC.	PHP	14,865.40	-	14,865.40
	9227	MASUDA PHILIPPINES, INC.	PHP	2,880.00	-	2,880.00
	9228	MASUDA PHILIPPINES, INC.	PHP	29,730.80	-	29,730.80
	9229	MASUDA PHILIPPINES, INC.	PHP	14,865.40	-	14,865.40
	9230	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9231	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9232	MASUDA PHILIPPINES, INC.	PHP	6,720.00	-	6,720.00
	9233	MASUDA PHILIPPINES, INC.	PHP	14,400.00	-	14,400.00
	9234	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9235	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9236	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9237	MASUDA PHILIPPINES, INC.	PHP	11,892.32	-	11,892.32
	9238	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9239	MASUDA PHILIPPINES, INC.	PHP	23,784.64	-	23,784.64
	9240	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9241	MASUDA PHILIPPINES, INC.	PHP	29,730.80	-	29,730.80

	9242	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9243	MASUDA PHILIPPINES, INC.	PHP	20,811.56	-	20,811.56
	9244	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9245	MASUDA PHILIPPINES, INC.	PHP	8,919.24	-	8,919.24
	9246	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9247	MASUDA PHILIPPINES, INC.	PHP	38,400.00	-	38,400.00
	9248	MASUDA PHILIPPINES, INC.	PHP	14,865.40	-	14,865.40
	9249	MASUDA PHILIPPINES, INC.	PHP	2,973.08	-	2,973.08
	9250	MASUDA PHILIPPINES, INC.	PHP	675.00	-	675.00
	9251	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9252	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9253	MASUDA PHILIPPINES, INC.	PHP	14,865.40	-	14,865.40
	9254	MASUDA PHILIPPINES, INC.	PHP	4,800.00	-	4,800.00
	9255	MASUDA PHILIPPINES, INC.	PHP	29,730.80	-	29,730.80
	9256	MASUDA PHILIPPINES, INC.	PHP	4,800.00	-	4,800.00
	9257	MASUDA PHILIPPINES, INC.	PHP	11,892.32	-	11,892.32
	9258	MASUDA PHILIPPINES, INC.	PHP	14,400.00	-	14,400.00
	9259	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9260	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9261	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9262	MASUDA PHILIPPINES, INC.	PHP	9,600.00	-	9,600.00
	9263	MITSUBA MANUFACTURING BATANGAS CORP.	PHP	32,000.00	-	32,000.00
	9264	MME TECHNOLOGIES, INC.	USD	500.00	43.82	21,910.00
	9265	MME TECHNOLOGIES, INC.	PHP	15,173.86	-	15,173.86
	9266	MME TECHNOLOGIES, INC.	PHP	7,655.44	-	7,655.44
	9267	MME TECHNOLOGIES, INC.	PHP	19,456.71	-	19,456.71
	9268	MME TECHNOLOGIES, INC.	PHP	25,594.14	-	25,594.14
	9269	MME TECHNOLOGIES, INC.	PHP	24,289.07	-	24,289.07
	9270	MME TECHNOLOGIES, INC.	PHP	19,418.88	-	19,418.88
	9271	MME TECHNOLOGIES, INC.	PHP	8,994.83	-	8,994.83
	9272	MME TECHNOLOGIES, INC.	PHP	21,663.33	-	21,663.33
	9273	MME TECHNOLOGIES, INC.	PHP	20,855.38	-	20,855.38
	9274	MME TECHNOLOGIES, INC.	PHP	13,185.38	-	13,185.38
	9275	MME TECHNOLOGIES, INC.	PHP	13,398.97	-	13,398.97
	9276	MME TECHNOLOGIES, INC.	PHP	8,383.70	-	8,383.70
	9277	MME TECHNOLOGIES, INC.	PHP	17,581.20	-	17,581.20
	9278	MME TECHNOLOGIES, INC.	PHP	15,869.88	-	15,869.88
	9279	MME TECHNOLOGIES, INC.	PHP	16,195.66	-	16,195.66
	9280	MME TECHNOLOGIES, INC.	PHP	12,716.60	-	12,716.60
	9281	MME TECHNOLOGIES, INC.	PHP	18,961.28	-	18,961.28
	9282	MME TECHNOLOGIES, INC.	PHP	3,033.16	-	3,033.16
	9283	MME TECHNOLOGIES, INC.	PHP	15,654.73	-	15,654.73
	9284	MME TECHNOLOGIES, INC.	PHP	17,106.70	-	17,106.70
	9285	MME TECHNOLOGIES, INC.	PHP	16,859.96	-	16,859.96
	9286	MME TECHNOLOGIES, INC.	PHP	21,770.06	-	21,770.06
	9287	MME TECHNOLOGIES, INC.	PHP	17,874.87	-	17,874.87
	9288	MME TECHNOLOGIES, INC.	PHP	15,822.69	-	15,822.69
	9289	MSM MANILA, INC.	PHP	7,500.00	-	7,500.00
	9290	MSM MANILA, INC.	PHP	7,500.00	-	7,500.00
	9291	MSM MANILA, INC.	PHP	7,500.00	-	7,500.00
	9292	MSM MANILA, INC.	PHP	7,500.00	-	7,500.00
	9293	MSM MANILA, INC.	PHP	5,000.00	-	5,000.00
	9294	NIDEC PHILIPPINES CORPORATION	PHP	13,827.60	-	13,827.60
	9295	NIDEC PHILIPPINES CORPORATION	PHP	7,900.00	-	7,900.00
	9296	NIDEC PHILIPPINES CORPORATION	PHP	13,827.60	-	13,827.60
	9297	NIDEC PHILIPPINES CORPORATION	PHP	15,800.00	-	15,800.00

	9298	NIDEC PHILIPPINES CORPORATION	PHP	27,655.20	-	27,655.20
	9299	NIDEC PHILIPPINES CORPORATION	PHP	7,900.00	-	7,900.00
	9300	NIDEC PHILIPPINES CORPORATION	PHP	13,827.60	-	13,827.60
	9301	NIDEC PHILIPPINES CORPORATION	PHP	27,655.20	-	27,655.20
	9302	NIDEC PHILIPPINES CORPORATION	PHP	27,655.20	-	27,655.20
	9303	NIDEC PHILIPPINES CORPORATION	PHP	27,655.20	-	27,655.20
	9304	NIDEC PHILIPPINES CORPORATION	PHP	13,827.60	-	13,827.60
	9305	NIDEC PHILIPPINES CORPORATION	PHP	7,900.00	-	7,900.00
	9306	NIDEC PHILIPPINES CORPORATION	PHP	7,900.00	-	7,900.00
	9307	NIDEC PHILIPPINES CORPORATION	PHP	7,900.00	-	7,900.00
	9308	NIDEC PHILIPPINES CORPORATION	PHP	7,900.00	-	7,900.00
	9309	NIDEC PHILIPPINES CORPORATION	PHP	13,827.60	-	13,827.60
	9310	NIDEC PHILIPPINES CORPORATION	PHP	15,800.00	-	15,800.00
	9311	NIDEC PHILIPPINES CORPORATION	PHP	55,310.40	-	55,310.40
	9312	NIDEC PHILIPPINES CORPORATION	PHP	47,400.00	-	47,400.00
	9313	NIDEC PHILIPPINES CORPORATION	PHP	13,827.60	-	13,827.60
	9314	NIDEC PHILIPPINES CORPORATION	PHP	15,800.00	-	15,800.00
	9315	NIDEC PHILIPPINES CORPORATION	PHP	13,827.60	-	13,827.60
	9316	NIDEC PHILIPPINES CORPORATION	PHP	31,600.00	-	31,600.00
	9317	NIDEC PHILIPPINES CORPORATION	PHP	31,600.00	-	31,600.00
	9318	NIDEC PHILIPPINES CORPORATION	PHP	13,827.60	-	13,827.60
	9319	NIDEC PHILIPPINES CORPORATION	PHP	13,827.60	-	13,827.60
	9320	NIDEC PHILIPPINES CORPORATION	PHP	7,000.00	-	7,000.00
	9321	NIDEC PHILIPPINES CORPORATION	PHP	13,827.60	-	13,827.60
	9322	NIDEC PHILIPPINES CORPORATION	PHP	7,900.00	-	7,900.00
	9323	NIDEC PHILIPPINES CORPORATION	PHP	7,900.00	-	7,900.00
	9324	NIDEC PHILIPPINES CORPORATION	PHP	7,900.00	-	7,900.00
	9325	NIDEC PHILIPPINES CORPORATION	PHP	7,900.00	-	7,900.00
	9326	NIDEC PHILIPPINES CORPORATION	PHP	13,827.60	-	13,827.60
	9327	NIDEC PHILIPPINES CORPORATION	PHP	13,827.60	-	13,827.60
	9328	NIDEC PHILIPPINES CORPORATION	PHP	1,158.16	-	1,158.16
	9329	NIDEC PHILIPPINES CORPORATION	PHP	2,316.32	-	2,316.32
	9330	NIDEC PHILIPPINES CORPORATION	PHP	13,827.60	-	13,827.60
	9331	NIDEC PHILIPPINES CORPORATION	PHP	7,900.00	-	7,900.00
	9332	NIDEC PHILIPPINES CORPORATION	PHP	7,900.00	-	7,900.00
	9339	NIKKO METALS PHILS. INC.(FORMER NIKKO MATERIALS)	PHP	5,400.00	-	5,400.00
	9340	NIKKO METALS PHILS. INC.(FORMER NIKKO MATERIALS)	PHP	18,500.00	-	18,500.00
	9341	NIKKO METALS PHILS. INC.(FORMER NIKKO MATERIALS)	PHP	18,500.00	-	18,500.00
	9342	NIKKO METALS PHILS. INC.(FORMER NIKKO MATERIALS)	PHP	5,000.00	-	5,000.00
	9343	NIKKO METALS PHILS. INC.(FORMER NIKKO MATERIALS)	PHP	4,500.00	-	4,500.00
	9344	NIKKO METALS PHILS. INC.(FORMER NIKKO MATERIALS)	PHP	18,500.00	-	18,500.00
	9345	NSG MICRO OPTICS PHILS., INC.	PHP	3,500.00	-	3,500.00
	9346	NXP SEMICONDUCTORS PHILIPPINES INC.	PHP	10,400.00	-	10,400.00
	9347	NXP SEMICONDUCTORS PHILIPPINES INC.	PHP	6,000.00	-	6,000.00
	9348	NXP SEMICONDUCTORS PHILIPPINES INC.	PHP	18,000.00	-	18,000.00
	9349	ON SEMICONDUCTOR PHILS, INC.	PHP	700.00	-	700.00
	9350	ON SEMICONDUCTOR PHILS., INC.	PHP	798,000.00	-	798,000.00
	9351	ON SEMICONDUCTOR PHILS., INC.	PHP	65,000.00	-	65,000.00
	9352	ON SEMICONDUCTOR PHILS., INC.	PHP	40,345.96	-	40,345.96
	9353	ON SEMICONDUCTOR PHILS., INC.	PHP	19,645.52	-	19,645.52

	9354	ON SEMICONDUCTOR PHILS., INC.	PHP	23,507.21	-	23,507.21
	9355	ON SEMICONDUCTOR PHILS., INC.	PHP	28,882.26	-	28,882.26
	9356	ON SEMICONDUCTOR PHILS., INC.	PHP	40,095.28	-	40,095.28
	9357	ON SEMICONDUCTOR PHILS., INC.	PHP	22,657.04	-	22,657.04
	9358	ON SEMICONDUCTOR PHILS., INC.	PHP	23,115.07	-	23,115.07
	9359	ON SEMICONDUCTOR PHILS., INC.	PHP	18,546.05	-	18,546.05
	9360	ON SEMICONDUCTOR PHILS., INC.	PHP	29,247.56	-	29,247.56
	9361	ON SEMICONDUCTOR PHILS., INC.	PHP	35,767.10	-	35,767.10
	9362	ON SEMICONDUCTOR PHILS., INC.	PHP	36,084.78	-	36,084.78
	9363	ON SEMICONDUCTOR PHILS., INC.	PHP	28,390.33	-	28,390.33
	9364	ON SEMICONDUCTOR PHILS., INC.	PHP	21,807.07	-	21,807.07
	9365	ON SEMICONDUCTOR PHILS., INC.	PHP	34,411.29	-	34,411.29
	9366	ON SEMICONDUCTOR PHILS., INC.	PHP	16,753.47	-	16,753.47
	9367	ON SEMICONDUCTOR PHILS., INC.	PHP	15,849.63	-	15,849.63
	9368	ON SEMICONDUCTOR PHILS., INC.	PHP	35,063.45	-	35,063.45
	9369	ON SEMICONDUCTOR PHILS., INC.	PHP	42,029.40	-	42,029.40
	9370	ON SEMICONDUCTOR PHILS., INC.	PHP	21,550.62	-	21,550.62
	9371	ON SEMICONDUCTOR PHILS., INC.	PHP	31,689.22	-	31,689.22
	9372	ON SEMICONDUCTOR PHILS., INC.	PHP	28,953.93	-	28,953.93
	9373	ON SEMICONDUCTOR PHILS., INC.	PHP	44,942.32	-	44,942.32
	9374	ON SEMICONDUCTOR PHILS., INC.	PHP	35,671.78	-	35,671.78
	9375	ON SEMICONDUCTOR PHILS., INC.	PHP	15,330.46	-	15,330.46
	9376	ON SEMICONDUCTOR PHILS., INC.	PHP	76,975.96	-	76,975.96
	9377	ON SEMICONDUCTOR PHILS., INC.	PHP	74,909.63	-	74,909.63
	9378	ON SEMICONDUCTOR PHILS., INC.	PHP	27,349.21	-	27,349.21
	9379	ON SEMICONDUCTOR PHILS., INC.	PHP	62,567.43	-	62,567.43
	9380	ON SEMICONDUCTOR PHILS., INC.	PHP	33,074.55	-	33,074.55
	9381	ON SEMICONDUCTOR PHILS., INC.	PHP	261,889.63	-	261,889.63
	9382	OPTODEV INC.	USD	8,262.40	44.07	364,132.23
	9383	OPTODEV INC.	USD	16,524.80	44.07	728,264.46
	9384	OPTODEV INC.	PHP	109,179.00	-	109,179.00
	9385	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	24,000.00	-	24,000.00
	9386	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	2,900.00	-	2,900.00
	9387	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	11,000.00	-	11,000.00
	9388	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	11,000.00	-	11,000.00
	9389	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	4,500.00	-	4,500.00
	9390	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	385,072.02	-	385,072.02
	9391	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	2,670.00	-	2,670.00
	9392	PASAR	PHP	21,000.00	-	21,000.00
	9393	PASAR	PHP	21,000.00	-	21,000.00
	9394	PASAR	PHP	39,000.00	-	39,000.00
	9395	PASAR	PHP	29,400.00	-	29,400.00
	9396	PASAR	PHP	39,000.00	-	39,000.00
	9397	PASAR	PHP	23,400.00	-	23,400.00
	9398	PASAR	PHP	1,000.00	-	1,000.00
	9399	PHILIPPINE TOEI CHEMICAL CORPORATION	PHP	18,000.00	-	18,000.00
	9400	PHILIPPINE TOEI CHEMICAL CORPORATION	PHP	197,337.90	-	197,337.90
	9401	PRICON MICROELECTRONICS, INC	USD	600.00	43.82	26,292.00
	9402	PRICON MICROELECTRONICS, INC	PHP	29,866.26	-	29,866.26
	9403	PRICON MICROELECTRONICS, INC	PHP	50,027.51	-	50,027.51
	9404	PRICON MICROELECTRONICS, INC	PHP	54,136.08	-	54,136.08
	9405	PRICON MICROELECTRONICS, INC	PHP	18,947.24	-	18,947.24
	9406	PRICON MICROELECTRONICS, INC	PHP	27,016.15	-	27,016.15
	9407	PRICON MICROELECTRONICS, INC	PHP	30,119.60	-	30,119.60

	9408	PRICON MICROELECTRONICS, INC	PHP	47,846.41	-	47,846.41
	9409	PRICON MICROELECTRONICS, INC	PHP	53,604.71	-	53,604.71
	9410	PRICON MICROELECTRONICS, INC	PHP	50,707.87	-	50,707.87
	9411	PRICON MICROELECTRONICS, INC	PHP	55,377.52	-	55,377.52
	9412	PRICON MICROELECTRONICS, INC	PHP	53,695.72	-	53,695.72
	9413	PRICON MICROELECTRONICS, INC	PHP	65,463.01	-	65,463.01
	9414	PRICON MICROELECTRONICS, INC	PHP	56,525.11	-	56,525.11
	9415	PRICON MICROELECTRONICS, INC	PHP	45,509.32	-	45,509.32
	9416	PRICON MICROELECTRONICS, INC	PHP	51,476.12	-	51,476.12
	9417	PRICON MICROELECTRONICS, INC	PHP	16,740.04	-	16,740.04
	9418	PRICON MICROELECTRONICS, INC	PHP	41,658.72	-	41,658.72
	9419	PRICON MICROELECTRONICS, INC	PHP	37,456.96	-	37,456.96
	9420	PRICON MICROELECTRONICS, INC	PHP	40,363.27	-	40,363.27
	9421	PRICON MICROELECTRONICS, INC	PHP	48,245.91	-	48,245.91
	9422	PRICON MICROELECTRONICS, INC	PHP	41,458.54	-	41,458.54
	9423	PRICON MICROELECTRONICS, INC	PHP	42,531.12	-	42,531.12
	9424	PRICON MICROELECTRONICS, INC	PHP	38,798.20	-	38,798.20
	9425	PRICON MICROELECTRONICS, INC	PHP	24,451.55	-	24,451.55
	9426	PRICON MICROELECTRONICS, INC	PHP	23,851.88	-	23,851.88
	9427	PSI TECHNOLOGIES, INC.	USD	13,463.80	44.76	602,585.83
	9428	PSI TECHNOLOGIES, INC.	PHP	6,000.00	-	6,000.00
	9429	PSI TECHNOLOGIES, INC.	USD	14,220.00	44.76	636,430.32
	9430	PSI TECHNOLOGIES, INC.	PHP	9,000.00	-	9,000.00
	9431	PSI TECHNOLOGIES, INC.	PHP	8,100.00	-	8,100.00
	9432	PSI TECHNOLOGIES, INC.	PHP	3,000.00	-	3,000.00
	9433	PSI TECHNOLOGIES, INC.	USD	44,677.64	44.76	1,999,592.45
	9434	PSI TECHNOLOGIES, INC.	USD	540.00	44.76	24,168.24
	9435	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	6,000.00	-	6,000.00
	9436	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	27,500.00	-	27,500.00
	9437	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9438	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	4,000.00	-	4,000.00
	9439	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9440	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	42,066.55	-	42,066.55
	9441	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9442	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9443	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9444	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9445	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	33,300.08	-	33,300.08
	9446	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9447	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	29,000.00	-	29,000.00
	9448	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9449	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9450	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	47,764.80	-	47,764.80
	9451	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9452	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	30,926.03	-	30,926.03
	9453	-AMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9454	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9455	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9456	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	4,000.00	-	4,000.00
	9457	SAMSUNG ELECTRO-MECHANIC	PHP	31,041.16	-	31,041.16

		PHILIPPINES				
	9458	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	29,000.00	-	29,000.00
	9459	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9460	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9461	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9462	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9463	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	4,000.00	-	4,000.00
	9464	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	39,052.35	-	39,052.35
	9465	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	14,500.00	-	14,500.00
	9466	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	25,138.89	-	25,138.89
	9467	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	38,500.00	-	38,500.00
	9468	SAN TECHNOLOGY (FORMER LUZON MAGNETICS)	PHP	37,470.00	-	37,470.00
	9469	SAN TECHNOLOGY (FORMER LUZON MAGNETICS)	PHP	32,670.00	-	32,670.00
	9470	SANRITSU GREAT INTERNATIONAL	PHP	22,500.00	-	22,500.00
	9471	SANRITSU GREAT INTERNATIONAL	PHP	1,500.00	-	1,500.00
	9472	SANRITSU GREAT INTERNATIONAL	PHP	7,500.00	-	7,500.00
	9473	SANRITSU GREAT INTERNATIONAL	PHP	12,000.00	-	12,000.00
	9474	SANRITSU GREAT INTERNATIONAL	PHP	10,500.00	-	10,500.00
	9475	SANRITSU GREAT INTERNATIONAL	PHP	1,500.00	-	1,500.00
	9476	SANRITSU GREAT INTERNATIONAL	PHP	10,500.00	-	10,500.00
	9477	SANRITSU GREAT INTERNATIONAL	PHP	16,500.00	-	16,500.00
	9478	SHI MFG. & SERVICES (PHILS.), INC.	PHP	18,700.00	-	18,700.00
	9479	SHI MFG. & SERVICES (PHILS.), INC.	PHP	6,500.00	-	6,500.00
	9480	SHI MFG. & SERVICES (PHILS.), INC.	PHP	6,500.00	-	6,500.00
	9481	SHI MFG. & SERVICES (PHILS.), INC.	USD	7,830.00	44.76	350,439.48
	9482	SHI MFG. & SERVICES (PHILS.), INC.	PHP	180,971.24	-	180,971.24
	9483	SHINDENGEN PHILIPPINES CORP.	PHP	10,340.00	-	10,340.00
	9484	SHINETSU MAGNETIC PHILS., INC.	PHP	5,500.00	-	5,500.00
	9485	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	16,000.00	-	16,000.00
	9486	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	10,400.00	-	10,400.00
	9487	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	10,400.00	-	10,400.00
	9488	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	10,400.00	-	10,400.00
	9489	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	16,000.00	-	16,000.00
	9490	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	13,000.00	-	13,000.00
	9491	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	10,400.00	-	10,400.00
	9492	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	13,000.00	-	13,000.00
	9493	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	16,000.00	-	16,000.00
	9494	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	10,400.00	-	10,400.00
	9495	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	6,500.00	-	6,500.00
	9496	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	16,000.00	-	16,000.00
	9497	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	52,000.00	-	52,000.00
	9498	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	65,000.00	-	65,000.00
	9499	SHOWA ALUMINUM MFG., PHILS.C CORP.	PHP	20,800.00	-	20,800.00
	9500	TANN PHILIPPINES	PHP	2,550.00	-	2,550.00
	9501	TANN PHILIPPINES	PHP	600.00	-	600.00
	9502	TEAL PACIFIC L.L.C.	USD	9,500.00	44.33	421,097.00
	9503	TEAM PACIFIC CORPORATION	PHP	18,000.00	-	18,000.00
	9504	TEAM PACIFIC CORPORATION	PHP	309,317.19	-	309,317.19
	9505	TEAM PACIFIC CORPORATION	USD	3,641.82	44.76	162,993.29
	9506	TEAM PACIFIC CORPORATION	PHP	8,150.00	-	8,150.00
	9507	TEAM PACIFIC CORPORATION	PHP	220,151.82	-	220,151.82

	9508	TEAM PACIFIC CORPORATION	USD	3,523.85	44.76	157,713.43
	9509	TECHNOL EIGHT PHILIPPINES CORP.	PHP	6,900.00	-	6,900.00
	9510	TECHNOL EIGHT PHILIPPINES CORP.	PHP	6,900.00	-	6,900.00
	9511	TECHNOL EIGHT PHILIPPINES CORP.	PHP	2,960.00	-	2,960.00
	9512	TECHNOL EIGHT PHILIPPINES CORP.	PHP	3,700.00	-	3,700.00
	9513	TEMIC AUTOMOTIVE PHILIPPINES	PHP	14,000.00	-	14,000.00
	9514	TEMIC AUTOMOTIVE PHILIPPINES	PHP	1,540,198.00	-	1,540,198.00
	9515	TEMIC AUTOMOTIVE PHILIPPINES	PHP	7,500.00	-	7,500.00
	9516	TEMIC AUTOMOTIVE PHILIPPINES	PHP	2,500.00	-	2,500.00
	9517	TOKYO STEEL PHILIPPINES CORP	PHP	38,250.00	-	38,250.00
	9518	TOKYO STEEL PHILIPPINES CORP	PHP	6,300.00	-	6,300.00
	9519	TONG HSING	PHP	50,000.00	-	50,000.00
	9520	TONG HSING	PHP	2,400.00	-	2,400.00
	9521	TST, INC.	PHP	456,523.27	-	456,523.27
	9522	TST, INC.	PHP	22,400.00	-	22,400.00
	9523	TST, INC. (ACP Test Company Inc.)	USD	600.00	43.82	26,292.00
	9524	VISHAY PHILIPPINES, INC.	PHP	13,500.00	-	13,500.00
	9525	VISHAY PHILIPPINES, INC.	PHP	352,430.00	-	352,430.00
	9526	YKY PARTS CORPORATION	PHP	31,000.00	-	31,000.00
	9527	YKY PARTS CORPORATION	PHP	15,500.00	-	15,500.00
	9528	YKY PARTS CORPORATION	PHP	15,500.00	-	15,500.00
	9529	YKY PARTS CORPORATION	PHP	15,500.00	-	15,500.00
	9530	YKY PARTS CORPORATION	PHP	31,000.00	-	31,000.00
	9531	YKY PARTS CORPORATION	PHP	15,500.00	-	15,500.00
	9532	YKY PARTS CORPORATION	PHP	15,500.00	-	15,500.00
	9533	YKY PARTS CORPORATION	PHP	15,500.00	-	15,500.00
	9534	YKY PARTS CORPORATION	PHP	15,500.00	-	15,500.00
	9535	YKY PARTS CORPORATION	PHP	31,000.00	-	31,000.00
	9536	YKY PARTS CORPORATION	PHP	31,000.00	-	31,000.00
	9537	YKY PARTS CORPORATION	PHP	31,000.00	-	31,000.00
	9538	YKY PARTS CORPORATION	PHP	31,000.00	-	31,000.00
	9539	YKY PARTS CORPORATION	PHP	31,000.00	-	31,000.00
	9540	YOKOHAMA TIRE PHILIPPINES INC.	PHP	190,000.00	-	190,000.00
	9541	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	26,400.00	-	26,400.00
	9542	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	26,400.00	-	26,400.00
	9543	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	26,400.00	-	26,400.00
	9544	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	44,000.00	-	44,000.00
	9545	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	26,400.00	-	26,400.00
	9546	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	26,400.00	-	26,400.00
	9547	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	35,200.00	-	35,200.00
	9548	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	8,800.00	-	8,800.00
	9549	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	17,600.00	-	17,600.00
	9550	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	26,400.00	-	26,400.00
	9551	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	26,400.00	-	26,400.00
	9552	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	26,400.00	-	26,400.00
	9553	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	17,600.00	-	17,600.00
	9554	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	3,355.00	-	3,355.00
	9555	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	26,400.00	-	26,400.00
	9556	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	17,600.00	-	17,600.00
	9557	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	671.00	-	671.00

	9558	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	35,200.00	-	35,200.00
	9559	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	17,600.00	-	17,600.00
	9560	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	17,600.00	-	17,600.00
	9561	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	17,600.00	-	17,600.00
	9562	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	26,400.00	-	26,400.00
	9563	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	17,600.00	-	17,600.00
	9564	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	26,400.00	-	26,400.00
	9565	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	2,500.00	-	2,500.00
	Subtotal - Second Quarter 2008					**56,653,534.88**
	July 2008					
	9970	ON SEMICONDUCTOR PHILS., INC.	PHP	798,000.00	-	798,000.00
	September 2008					
	11434	SHI MFG. & SERVICES (PHILS.), INC.	PHP	18,700.00	-	18,700.00
	Subtotal - Third Quarter 2008					**816,700.00**
	October 2008					
	11590	ANALOG DEVICES GEN. TRIAS	PHP	70,000.00	-	70,000.00
	11591	ANALOG DEVICES GEN. TRIAS	PHP	2,200.00	-	2,200.00
	11843	MASUDA PHILIPPINES, INC.	PHP	29,730.80	-	29,730.80
	11967	ON SEMICONDUCTOR PHILS., INC.	PHP	715,783.00	-	715,783.00
	December 2008					
	12785	AGC FLAT GLASS PHILS., INC.	USD	1,448.72	48.88	70,813.43
	12983	LUZON ELECTRONICS TECHNOLOGY, INC	USD	750.00	48.88	36,660.00
	13187	SHI MFG. & SERVICES (PHILS.), INC.	PHP	18,700.00	-	18,700.00
	13240	YOKOHAMA TIRE PHILIPPINES INC.	PHP	190,000.00	-	190,000.00
	Subtotal - Fourth Quarter 2008					**1,133,887.23**
	Total - Second to Fourth Quarters of 2008					**58,604,122.11**
2)	**Sales of goods to entities which are not registered with PEZA, SBMA or BOI**					
	April 2008					
	7835	CARDINAL MRI CENTER, INC.	PHP	600,000.00	-	600,000.00
	8317	TST, INC.	USD	600.00	41.76	25,053.60
	8318	TST, INC.	PHP	566,690.61	-	566,690.61
	8319	TST, INC.	PHP	30,800.00	-	30,800.00
	8344	YOKOHAMA TIRE PHILIPPINES INC.	PHP	190,000.00	-	190,000.00
	May 2008					
	8915	TST, INC.	USD	600.00	42.23	25,336.20
	8916	TST, INC.	PHP	481,924.52	-	481,924.52
	8917	TST, INC.	PHP	22,400.00	-	22,400.00
	8935	YOKOHAMA TIRE PHILIPPINES INC.	PHP	190,000.00	-	190,000.00
	8936	YOKOHAMA TIRE PHILIPPINES INC.	PHP	352,800.00	-	352,800.00
	Subtotal - Second Quarter 2008					**2,485,004.93**
	July 2008					
	9718	CRL ENVIRONMENTAL CORPORATION	PHP	17,200.00	-	17,200.00
	10147	TST, INC.	USD	600.00	44.90	26,937.60
	10148	TST, INC.	PHP	32,200.00	-	32,200.00

	10149	TST, INC.	PHP	591,107.48	-	591,107.48
	10150	TST, INC.	PHP	22,400.00	-	22,400.00
	10151	TST, INC.	PHP	(22,400.00)	-	(22,400.00)
	10180	YOKOHAMA TIRE PHILIPPINES INC.	PHP	190,000.00	-	190,000.00
	10181	YOKOHAMA TIRE PHILIPPINES INC.	PHP	359,660.00	-	359,660.00
	August 2008					
	10358	CRL ENVIRONMENTAL CORPORATION	PHP	39,700.00	-	39,700.00
	10359	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	68,727.00	-	68,727.00
	10360	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	68,727.00	-	68,727.00
	10361	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	68,727.00	-	68,727.00
	10773	TST, INC.	PHP	589,640.22	-	589,640.22
	10774	TST, INC.	PHP	69,000.00	-	69,000.00
	10775	TST, INC.	USD	600.00	44.21	26,526.00
	10790	YOKOHAMA TIRE PHILIPPINES INC.	PHP	190,000.00	-	190,000.00
	September 2008					
	10959	CRL ENVIRONMENTAL CORPORATION	PHP	22,500.00	-	22,500.00
	10962	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	68,727.00	-	68,727.00
	10963	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	68,727.00	-	68,727.00
	10964	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	91,636.00	-	91,636.00
	11477	TST, INC.	PHP	600,232.99	-	600,232.99
	11478	TST, INC.	PHP	69,000.00	-	69,000.00
	11479	TST, INC. (ACP Test Company Inc.)	USD	600.00	45.86	27,518.40
	11491	YOKOHAMA TIRE PHILIPPINES INC.	PHP	190,000.00	-	190,000.00
	Subtotal - Third Quarter 2008					**3,476,493.69**
	October 2008					
	11676	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	45,818.00	-	45,818.00
	11677	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	68,727.00	-	68,727.00
	11678	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	68,727.00	-	68,727.00
	12153	TST, INC.	PHP	559,887.81	-	559,887.81
	12154	TST, INC.	PHP	69,000.00	-	69,000.00
	12155	TST, INC.	USD	600.00	46.92	28,150.20
	12164	YAMAHA MOTORS PHILS. INC.	PHP	1,900.00	-	1,900.00
	12172	YOKOHAMA TIRE PHILIPPINES INC.	PHP	190,000.00	-	190,000.00
	12173	YOKOHAMA TIRE PHILIPPINES INC.	PHP	357,700.00	-	357,700.00
	November 2008					
	12331	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	68,727.00	-	68,727.00
	12332	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	68,727.00	-	68,727.00
	12333	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	43,527.10	-	43,527.10
	12334	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	2,290.90	-	2,290.90
	12335	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	68,727.00	-	68,727.00
	12754	TST, INC.	PHP	591,845.60	-	591,845.60
	12755	TST, INC.	PHP	69,000.00	-	69,000.00
	12756	TST, INC. (ACP Test Company Inc.)	USD	600.00	48.90	29,341.20
	12773	YOKOHAMA TIRE PHILIPPINES INC.	PHP	190,000.00	-	190,000.00
	December 2008					
	12864	CARDINAL MRI CENTER, INC.	PHP	825,000.00	-	825,000.00
	12865	CARDINAL MRI CENTER, INC.	PHP	18,500.00	-	18,500.00
	12884	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	71,017.90	-	71,017.90

	12885	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	68,727.00	-	68,727.00
	12886	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	68,727.00	-	68,727.00
	12887	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	34,363.50	-	34,363.50
	12888	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	4,581.80	-	4,581.80
	12889	EUROWOOD PRODUCTS & TECHNIQUE MFG. C	PHP	6,872.70	-	6,872.70
	13224	TST, INC.	PHP	385,259.93	-	385,259.93
	13225	TST, INC.	PHP	69,000.00	-	69,000.00
	13226	TST, INC. (ACP Test Company Inc.)	USD	600.00	48.88	29,328.00
	13241	YOKOHAMA TIRE PHILIPPINES INC.	PHP	369,297.81	-	369,297.81
	Subtotal - Fourth Quarter 2008					**4,472,771.45**
	Total - Second to Fourth Quarters of 2008					**10,434,270.07**
3)	**Sales of goods not within the PEZA/SBMA certificate's effectivity period**					
	April 2008					
	7925	HHIC-PHIL INC.	PHP	1,440,030.00	-	1,440,030.00
	8100	NIDEC SUBIC PHILIPPINES CORP.	USD	400.00	41.76	16,702.40
	8101	NIDEC SUBIC PHILIPPINES CORP.	PHP	50,620.40	-	50,620.40
	8102	NIDEC SUBIC PHILIPPINES CORP.	PHP	3,500.00	-	3,500.00
	8289	TEAM PACIFIC CORPORATION	PHP	8,150.00	-	8,150.00
	8290	TEAM PACIFIC CORPORATION	PHP	18,000.00	-	18,000.00
	8291	TEAM PACIFIC CORPORATION	PHP	12,000.00	-	12,000.00
	8292	TEAM PACIFIC CORPORATION	PHP	12,000.00	-	12,000.00
	8293	TEAM PACIFIC CORPORATION	PHP	219,016.56	-	219,016.56
	8294	TEAM PACIFIC CORPORATION	PHP	287,086.36	-	287,086.36
	8295	TEAM PACIFIC CORPORATION	USD	3,505.70	42.19	147,912.49
	8296	TEAM PACIFIC CORPORATION	USD	3,380.08	42.19	142,612.33
	May 2008					
	8567	HHIC-PHIL INC.	PHP	3,372,720.00	-	3,372,720.00
	8724	NIDEC SUBIC PHILIPPINES CORP.	USD	400.00	42.23	16,890.80
	8725	NIDEC SUBIC PHILIPPINES CORP.	PHP	49,521.77	-	49,521.77
	8726	NIDEC SUBIC PHILIPPINES CORP.	PHP	170,000.00	-	170,000.00
	8727	NIDEC SUBIC PHILIPPINES CORP.	PHP	3,500.00	-	3,500.00
	8894	TEAM PACIFIC CORPORATION	PHP	8,150.00	-	8,150.00
	8895	TEAM PACIFIC CORPORATION	PHP	18,000.00	-	18,000.00
	8896	TEAM PACIFIC CORPORATION	PHP	255,812.55	-	255,812.55
	8897	TEAM PACIFIC CORPORATION	PHP	324,906.12	-	324,906.12
	8898	TEAM PACIFIC CORPORATION	USD	4,094.23	43.88	179,663.00
	8899	TEAM PACIFIC CORPORATION	USD	3,825.36	43.88	167,864.45
	Subtotal - Second Quarter 2008					**6,924,659.23**
	July 2008					
	9790	HHIC-PHIL INC.	PHP	4,553,010.00	-	4,553,010.00
	9955	NIDEC SUBIC PHILIPPINES CORP.	USD	400.00	44.90	17,958.40
	9956	NIDEC SUBIC PHILIPPINES CORP.	PHP	118,500.00	-	118,500.00
	9957	NIDEC SUBIC PHILIPPINES CORP.	PHP	48,923.63	-	48,923.63
	9958	NIDEC SUBIC PHILIPPINES CORP.	PHP	53,204.66	-	53,204.66
	9959	NIDEC SUBIC PHILIPPINES CORP.	PHP	3,500.00	-	3,500.00

	10129	TEAM PACIFIC CORPORATION	PHP	8,150.00	-	8,150.00
	10130	TEAM PACIFIC CORPORATION	PHP	18,000.00	-	18,000.00
	10131	TEAM PACIFIC CORPORATION	PHP	24,000.00	-	24,000.00
	10132	TEAM PACIFIC CORPORATION	PHP	227,174.01	-	227,174.01
	10133	TEAM PACIFIC CORPORATION	PHP	332,720.12	-	332,720.12
	10134	TEAM PACIFIC CORPORATION	USD	3,636.17	44.14	160,500.54
	10135	TEAM PACIFIC CORPORATION	USD	3,917.36	44.14	172,912.27
	August 2008					
	10426	HHIC-PHIL INC.	PHP	4,980,152.70	-	4,980,152.70
	10599	NIDEC SUBIC PHILIPPINES CORP.	USD	400.00	44.21	17,684.00
	10600	NIDEC SUBIC PHILIPPINES CORP.	PHP	51,692.66	-	51,692.66
	10601	NIDEC SUBIC PHILIPPINES CORP.	PHP	22,082.84	-	22,082.84
	10602	NIDEC SUBIC PHILIPPINES CORP.	PHP	18,000.00	-	18,000.00
	10603	NIDEC SUBIC PHILIPPINES CORP.	PHP	3,500.00	-	3,500.00
	10752	TEAM PACIFIC CORPORATION	PHP	18,000.00	-	18,000.00
	10753	TEAM PACIFIC CORPORATION	PHP	326,351.71	-	326,351.71
	10754	TEAM PACIFIC CORPORATION	USD	3,842.38	45.68	175,539.13
	10755	TEAM PACIFIC CORPORATION	PHP	8,150.00	-	8,150.00
	10756	TEAM PACIFIC CORPORATION	PHP	12,000.00	-	12,000.00
	10757	TEAM PACIFIC CORPORATION	PHP	12,000.00	-	12,000.00
	10758	TEAM PACIFIC CORPORATION	PHP	250,486.11	-	250,486.11
	10759	TEAM PACIFIC CORPORATION	USD	4,009.03	45.68	183,152.53
	September 2008					
	11267	NIDEC SUBIC PHILIPPINES CORP.	USD	400.00	45.86	18,345.60
	11268	NIDEC SUBIC PHILIPPINES CORP.	PHP	44,968.85	-	44,968.85
	11269	NIDEC SUBIC PHILIPPINES CORP.	PHP	3,500.00	-	3,500.00
	11270	NIDEC SUBIC PHILIPPINES CORP.	PHP	170,000.00	-	170,000.00
	11271	NIDEC SUBIC PHILIPPINES CORP.	PHP	39,500.00	-	39,500.00
	11454	TEAM PACIFIC CORPORATION	PHP	18,000.00	-	18,000.00
	11455	TEAM PACIFIC CORPORATION	PHP	325,023.33	-	325,023.33
	11456	TEAM PACIFIC CORPORATION	USD	3,826.74	46.92	179,539.16
	11457	TEAM PACIFIC CORPORATION	PHP	8,150.00	-	8,150.00
	11458	TEAM PACIFIC CORPORATION	PHP	24,000.00	-	24,000.00
	11459	TEAM PACIFIC CORPORATION	PHP	231,368.76	-	231,368.76
	11460	TEAM PACIFIC CORPORATION	USD	3,703.26	46.92	173,745.85
	Subtotal - Third Quarter 2008					**13,053,486.86**
	October 2008					
	11950	NIDEC SUBIC PHILIPPINES CORP.	PHP	38,572.56	-	38,572.56
	11951	NIDEC SUBIC PHILIPPINES CORP.	PHP	44,990.00	-	44,990.00
	11952	NIDEC SUBIC PHILIPPINES CORP.	PHP	3,500.00	-	3,500.00
	11953	NIDEC SUBIC PHILIPPINES CORP.				
	12124	TEAM PACIFIC CORPORATION	PHP	18,000.00	-	18,000.00
	12125	TEAM PACIFIC CORPORATION	PHP	283,999.83	-	283,999.83
	12126	TEAM PACIFIC CORPORATION	USD	3,343.74	48.75	162,993.95
	12127	TEAM PACIFIC CORPORATION	PHP	8,150.00	-	8,150.00
	12128	TEAM PACIFIC CORPORATION	PHP	219,391.41	-	219,391.41
	12129	TEAM PACIFIC CORPORATION	USD	3,511.69	48.75	171,180.84
	November 2008					
	12575	NIDEC SUBIC PHILIPPINES CORP.	USD	400.00	48.90	19,560.80
	12576	NIDEC SUBIC PHILIPPINES CORP.	PHP	52,309.65	-	52,309.65

	12577	NIDEC SUBIC PHILIPPINES CORP.	PHP	3,500.00	-	3,500.00
	12731	TEAM PACIFIC CORPORATION	PHP	18,000.00	-	18,000.00
	12732	TEAM PACIFIC CORPORATION	PHP	104,043.41	-	104,043.41
	12733	TEAM PACIFIC CORPORATION	USD	1,224.98	48.88	59,877.02
	12734	TEAM PACIFIC CORPORATION	PHP	8,150.00	-	8,150.00
	12735	TEAM PACIFIC CORPORATION	PHP	12,000.00	-	12,000.00
	12736	TEAM PACIFIC CORPORATION	PHP	226,767.03	-	226,767.03
	12737	TEAM PACIFIC CORPORATION	USD	3,629.66	48.88	177,417.78
	December 2008					
	13205	TEAM PACIFIC CORPORATION	PHP	18,000.00	-	18,000.00
	13206	TEAM PACIFIC CORPORATION	PHP	32,076.47	-	32,076.47
	13207	TEAM PACIFIC CORPORATION	USD	377.66	47.48	17,933.18
	13208	TEAM PACIFIC CORPORATION	PHP	(19,941.76)	-	(19,941.76)
	13209	TEAM PACIFIC CORPORATION	PHP	8,150.00	-	8,150.00
	13210	TEAM PACIFIC CORPORATION	PHP	19,941.76	-	19,941.76
	13211	TEAM PACIFIC CORPORATION	PHP	158,472.93	-	158,472.93
	13212	TEAM PACIFIC CORPORATION	USD	2,537.34	47.49	120,485.59
	Subtotal - Fourth Quarter 2008					**1,987,522.45**
	Total - Second to Fourth Quarters of 2008					**21,965,668.54**
4)	**The term "zero-rated sale" was not written or printed on the invoices supporting petitioner's sales of goods. Instead, the invoices bear the statement "Not to be issued for non-VAT/exempt sale of goods, properties, or services. If issued, sales shall be subjected to VAT".**					
	April 2008					
	7724	AGC FLAT GLASS PHILS., INC.	USD	1,448.72	41.76	60,492.75
	7725	AGC FLAT GLASS PHILS., INC.	PHP	671,717.42	-	671,717.42
	7726	AGC FLAT GLASS PHILS., INC.	PHP	2,212,362.35	-	2,212,362.35
	7727	AGC FLAT GLASS PHILS., INC.	USD	41,559.24	42.19	1,753,467.45
	7728	AGC FLAT GLASS PHILS., INC.	PHP	4,656,776.80	-	4,656,776.80
	7729	AGC FLAT GLASS PHILS., INC.	PHP	325,074.73	-	325,074.73
	7756	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7757	AMKOR ANAM TECHNOLOGY - P1	PHP	69,000.00	-	69,000.00
	7758	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7759	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7760	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7761	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7762	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7763	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7764	AMKOR ANAM TECHNOLOGY - P1	PHP	34,500.00	-	34,500.00
	7765	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7766	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7767	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7768	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7769	AMKOR ANAM TECHNOLOGY - P1	PHP	4,250.00	-	4,250.00
	7770	AMKOR ANAM TECHNOLOGY - P1	PHP	4,250.00	-	4,250.00
	7771	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7772	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00

	7773	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7774	AMKOR ANAM TECHNOLOGY - P1	PHP	4,250.00	-	4,250.00
	7775	AMKOR ANAM TECHNOLOGY - P1	PHP	4,250.00	-	4,250.00
	7776	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7777	AMKOR ANAM TECHNOLOGY - P1	PHP	3,400.00	-	3,400.00
	7778	AMKOR ANAM TECHNOLOGY - P1	PHP	5,100.00	-	5,100.00
	7779	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7780	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7781	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7782	AMKOR ANAM TECHNOLOGY - P1	PHP	69,000.00	-	69,000.00
	7783	AMKOR ANAM TECHNOLOGY - P1	PHP	20,700.00	-	20,700.00
	7784	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7785	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7786	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7787	AMKOR ANAM TECHNOLOGY - P1	PHP	5,100.00	-	5,100.00
	7788	AMKOR ANAM TECHNOLOGY - P1	PHP	10,200.00	-	10,200.00
	7789	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7790	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7791	AMKOR ANAM TECHNOLOGY - P1	PHP	13,800.00	-	13,800.00
	7792	AMKOR ANAM TECHNOLOGY - P1	PHP	55,200.00	-	55,200.00
	7793	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7794	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7795	AMKOR ANAM TECHNOLOGY - P1	PHP	69,000.00	-	69,000.00
	7796	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	7867	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,500.00	-	1,500.00
	7868	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	7869	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	7870	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	10,000.00	-	10,000.00
	7871	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,000.00	-	16,000.00
	7872	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	7873	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,200.00	-	3,200.00
	7874	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	7875	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	10,000.00	-	10,000.00
	7877	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	7878	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,400.00	-	6,400.00
	7879	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	7880	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	7881	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	7882	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	7883	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	25,600.00	-	25,600.00
	7884	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	7885	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	7886	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	7887	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	7945	IMASEN PHILIPPINE MANUFACTURING CORP	PHP	168,300.00	-	168,300.00
	7958	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	91,200.00	-	91,200.00
	7959	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	45,600.00	-	45,600.00
	7960	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	45,600.00	-	45,600.00
	7961	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	45,600.00	-	45,600.00
	7962	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	45,600.00	-	45,600.00
	7963	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	45,600.00	-	45,600.00

	8270	SHI MFG. & SERVICES (PHILS.), INC.	PHP	18,700.00	-	18,700.00
	8271	SHI MFG. & SERVICES (PHILS.), INC.	PHP	6,500.00	-	6,500.00
	8272	SHI MFG. & SERVICES (PHILS.), INC.	USD	14,790.00	42.19	624,019.68
	8310	TONG HSING	PHP	25,000.00	-	25,000.00
	8311	TONG HSING	PHP	50,000.00	-	50,000.00
	8312	TONG HSING	PHP	12,500.00	-	12,500.00
	8313	TONG HSING	PHP	12,500.00	-	12,500.00
	8314	TONG HSING	PHP	25,000.00	-	25,000.00
	8315	TONG HSING	PHP	12,500.00	-	12,500.00
	May 2008					
	8376	AGC FLAT GLASS PHILS., INC.	USD	1,448.72	42.23	61,175.10
	8377	AGC FLAT GLASS PHILS., INC.	PHP	2,552,805.04	-	2,552,805.04
	8378	AGC FLAT GLASS PHILS., INC.	PHP	4,745,248.30	-	4,745,248.30
	8379	AGC FLAT GLASS PHILS., INC.	USD	3,270.00	43.88	143,494.14
	8380	AGC FLAT GLASS PHILS., INC.	PHP	554,909.52	-	554,909.52
	8398	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	26,036.82	43.88	1,142,547.73
	8399	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	1,483.43	42.19	(62,588.88)
	8404	AMKOR ANAM TECHNOLOGY - PI	PHP	69,000.00	-	69,000.00
	8405	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8406	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8407	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8408	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8409	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8410	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8411	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8412	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8413	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8414	AMKOR ANAM TECHNOLOGY - PI	PHP	4,250.00	-	4,250.00
	8415	AMKOR ANAM TECHNOLOGY - PI	PHP	17,000.00	-	17,000.00
	8416	AMKOR ANAM TECHNOLOGY - PI	PHP	34,500.00	-	34,500.00
	8417	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8418	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8419	AMKOR ANAM TECHNOLOGY - PI	PHP	10,200.00	-	10,200.00
	8420	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8421	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8422	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8423	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8424	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8425	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8426	AMKOR ANAM TECHNOLOGY - PI	PHP	5,950.00	-	5,950.00
	8427	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8428	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8429	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8430	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8431	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8432	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8433	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8434	AMKOR ANAM TECHNOLOGY - PI	PHP	69,000.00	-	69,000.00
	8435	AMKOR ANAM TECHNOLOGY - PI	PHP	9,350.00	-	9,350.00
	8436	AMKOR ANAM TECHNOLOGY - PI	PHP	4,250.00	-	4,250.00
	8437	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8438	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	8507	FRANKE FOODSERVICE SYSTEMS PHILS	PHP	16,000.00	-	16,000.00

		INC				
	8508	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	8509	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	8510	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	8511	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	8512	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	8513	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	19,200.00	-	19,200.00
	8514	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	2,850.00	-	2,850.00
	8515	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,000.00	-	16,000.00
	8516	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,000.00	-	16,000.00
	8517	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	8518	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,500.00	-	16,500.00
	8519	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	2,850.00	-	2,850.00
	8520	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	8521	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	8522	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	25,600.00	-	25,600.00
	8523	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	8713	NIDEC PHILIPPINES CORPORATION	PHP	31,600.00	-	31,600.00
	8735	NT PHILIPPINES, INC.	PHP	10,800.00	-	10,800.00
	8743	NXP SEMICONDUCTORS PHILIPPINES INC. (ST MICROELECTRONICS)	PHP	6,000.00	-	6,000.00
	8875	SHI MFG. & SERVICES (PHILS.), INC.	PHP	18,700.00	-	18,700.00
	8876	SHI MFG. & SERVICES (PHILS.), INC.	PHP	18,700.00	-	18,700.00
	8877	SHI MFG. & SERVICES (PHILS.), INC.	USD	1,160.00	43.88	50,903.12
	8878	SHI MFG. & SERVICES (PHILS.), INC.	PHP	6,500.00	-	6,500.00
	8908	TONG HSING	PHP	12,500.00	-	12,500.00
	8909	TONG HSING	PHP	50,000.00	-	50,000.00
	8910	TONG HSING	PHP	12,500.00	-	12,500.00
	8911	TONG HSING	PHP	12,500.00	-	12,500.00
	8912	TONG HSING	PHP	24,000.00	-	24,000.00
	8913	TONG HSING	PHP	3,800.00	-	3,800.00
	8914	TONG HSING	PHP	1,600.00	-	1,600.00
	Subtotal - Second Quarter 2008					**21,735,605.25**
	July 2008					
	9566	AGC FLAT GLASS PHILS., INC.	USD	1,448.72	44.90	65,041.73
	9567	AGC FLAT GLASS PHILS., INC.	PHP	2,573,687.36	-	2,573,687.36
	9568	AGC FLAT GLASS PHILS., INC.	USD	48,367.57	44.14	2,134,944.54
	9569	AGC FLAT GLASS PHILS., INC.	PHP	397,915.17	-	397,915.17
	9570	AGC FLAT GLASS PHILS., INC.	PHP	200.00	-	200.00
	9589	AIR LIQUIDE PIPELINE UTILITES SERVICES (ALPLUS)	USD	26,458.97	44.14	1,167,898.93
	9592	AMI SEMICONDUCTOR PHILIPPINES, INC.	PHP	400.00	-	400.00
	9596	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9597	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9598	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9599	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9600	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	9601	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	9602	AMKOR ANAM TECHNOLOGY - P1	PHP	69,000.00	-	69,000.00
	9603	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00

	9604	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9605	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9606	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9607	AMKOR ANAM TECHNOLOGY - PI	PHP	15,300.00	-	15,300.00
	9608	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	9609	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	9610	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9611	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	9612	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9613	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	9614	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	9615	AMKOR ANAM TECHNOLOGY - PI	PHP	10,200.00	-	10,200.00
	9616	AMKOR ANAM TECHNOLOGY - PI	PHP	10,200.00	-	10,200.00
	9617	AMKOR ANAM TECHNOLOGY - PI	PHP	10,200.00	-	10,200.00
	9618	AMKOR ANAM TECHNOLOGY - PI	PHP	41,400.00	-	41,400.00
	9619	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9620	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	9621	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9622	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9623	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	9624	AMKOR ANAM TECHNOLOGY - PI	PHP	17,850.00	-	17,850.00
	9625	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9626	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9627	AMKOR ANAM TECHNOLOGY - PI	PHP	10,200.00	-	10,200.00
	9628	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9629	AMKOR ANAM TECHNOLOGY - PI	PHP	9,350.00	-	9,350.00
	9630	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	9631	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	9632	AMKOR ANAM TECHNOLOGY - PI	PHP	20,400.00	-	20,400.00
	9633	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9634	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	9635	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9636	AMKOR ANAM TECHNOLOGY - PI	PHP	69,000.00	-	69,000.00
	9637	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	9638	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9639	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9640	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	9641	AMKOR ANAM TECHNOLOGY - PI	PHP	15,300.00	-	15,300.00
	9642	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	9717	CPL PACKAGING, INC.	PHP	600.00	-	600.00
	9718	CRL ENVIRONMENTAL CORPORATION	PHP	17,200.00	-	17,200.00
	9729	FASTECH ELECTRONIQUE, INC	PHP	6,250.00	-	6,250.00
	9730	FASTECH ELECTRONIQUE, INC	PHP	4,750.00	-	4,750.00
	9731	FASTECH ELECTRONIQUE, INC	PHP	10,400.00	-	10,400.00
	9732	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,800.00	-	3,800.00
	9733	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,000.00	-	16,000.00
	9734	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	19,200.00	-	19,200.00
	9735	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	22,400.00	-	22,400.00
	9736	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	19,200.00	-	19,200.00
	9737	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,800.00	-	3,800.00
	9738	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	9739	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	9740	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	10,000.00	-	10,000.00
	9741	FRANKE FOODSERVICE SYSTEMS PHILS	PHP	22,400.00	-	22,400.00

		INC				
	9742	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	9743	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,400.00	-	6,400.00
	9744	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	9745	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	9746	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	22,400.00	-	22,400.00
	9747	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,000.00	-	16,000.00
	9748	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	9749	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	9791	HITACHI GLOBAL STORAGE TECHNOLOGIES PHILIPPINES CORP.	USD	1,354.00	45.68	61,843.95
	9810	IMASEN PHILIPPINE MANUFACTURING CORP	PHP	161,160.00	-	161,160.00
	9821	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	91,200.00	-	91,200.00
	9822	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	45,600.00	-	45,600.00
	9823	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	91,200.00	-	91,200.00
	9824	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	91,200.00	-	91,200.00
	9825	ISPL (PHIL.), INC. (FORMERLY ATEC)	PHP	91,200.00	-	91,200.00
	9827	JGC PHILIPPINES INC.	PHP	133,740.00	-	133,740.00
	10108	SHI MFG. & SERVICES (PHILS.), INC.	PHP	18,700.00	-	18,700.00
	10109	SHI MFG. & SERVICES (PHILS.), INC.	PHP	13,000.00	-	13,000.00
	10110	SHI MFG. & SERVICES (PHILS.), INC.	PHP	6,500.00	-	6,500.00
	10111	SHI MFG. & SERVICES (PHILS.), INC.	PHP	6,500.00	-	6,500.00
	10112	SHI MFG. & SERVICES (PHILS.), INC.	PHP	13,000.00	-	13,000.00
	10113	SHI MFG. & SERVICES (PHILS.), INC.	USD	10,875.00	44.14	480,022.50
	10145	TONG HSING	PHP	25,000.00	-	25,000.00
	10146	TONG HSING	PHP	1,000.00	-	1,000.00
	August 2008					
	10207	AGC FLAT GLASS PHILS., INC.	USD	1,448.72	44.21	64,047.91
	10208	AGC FLAT GLASS PHILS., INC.	PHP	2,592,514.16	-	2,592,514.16
	10209	AGC FLAT GLASS PHILS., INC.	USD	48,721.39	45.68	2,225,836.70
	10210	AGC FLAT GLASS PHILS., INC.	PHP	248,328.48	-	248,328.48
	10211	AGC FLAT GLASS PHILS., INC.	PHP	200.00	-	200.00
	10226	AIR LIQUIDE PIPELINE UTILITIES SERVICES (ALPLUS)	USD	51,332.05	45.68	2,345,104.70
	10228	AMI SEMICONDUCTOR PHILIPPINES, INC.	PHP	400.00	-	400.00
	10230	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	10231	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	10232	AMKOR ANAM TECHNOLOGY - P1	PHP	17,850.00	-	17,850.00
	10233	AMKOR ANAM TECHNOLOGY - P1	PHP	17,850.00	-	17,850.00
	10234	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	10235	AMKOR ANAM TECHNOLOGY - P1	PHP	69,000.00	-	69,000.00
	10236	AMKOR ANAM TECHNOLOGY - P1	PHP	15,300.00	-	15,300.00
	10237	AMKOR ANAM TECHNOLOGY - P1	PHP	22,950.00	-	22,950.00
	10238	AMKOR ANAM TECHNOLOGY - P1	PHP	12,750.00	-	12,750.00
	10239	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	10240	AMKOR ANAM TECHNOLOGY - P1	PHP	12,750.00	-	12,750.00
	10241	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	10242	AMKOR ANAM TECHNOLOGY - P1	PHP	20,400.00	-	20,400.00
	10243	AMKOR ANAM TECHNOLOGY - P1	PHP	11,050.00	-	11,050.00
	10244	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	10245	AMKOR ANAM TECHNOLOGY - P1	PHP	33,150.00	-	33,150.00
	10246	AMKOR ANAM TECHNOLOGY - P1	PHP	15,300.00	-	15,300.00

	10247	AMKOR ANAM TECHNOLOGY - PI	PHP	22,950.00	-	22,950.00
	10248	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10249	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10250	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10251	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10252	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10253	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10254	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10255	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10256	AMKOR ANAM TECHNOLOGY - PI	PHP	35,700.00	-	35,700.00
	10257	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10258	AMKOR ANAM TECHNOLOGY - PI	PHP	34,500.00	-	34,500.00
	10259	AMKOR ANAM TECHNOLOGY - PI	PHP	4,250.00	-	4,250.00
	10260	AMKOR ANAM TECHNOLOGY - PI	PHP	4,250.00	-	4,250.00
	10261	AMKOR ANAM TECHNOLOGY - PI	PHP	4,250.00	-	4,250.00
	10262	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10263	AMKOR ANAM TECHNOLOGY - PI	PHP	22,950.00	-	22,950.00
	10264	AMKOR ANAM TECHNOLOGY - PI	PHP	34,500.00	-	34,500.00
	10265	AMKOR ANAM TECHNOLOGY - PI	PHP	20,400.00	-	20,400.00
	10266	AMKOR ANAM TECHNOLOGY - PI	PHP	4,250.00	-	4,250.00
	10267	AMKOR ANAM TECHNOLOGY - PI	PHP	22,950.00	-	22,950.00
	10268	AMKOR ANAM TECHNOLOGY - PI	PHP	3,400.00	-	3,400.00
	10269	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10270	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10271	AMKOR ANAM TECHNOLOGY - PI	PHP	4,250.00	-	4,250.00
	10272	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10273	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10274	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10275	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10276	AMKOR ANAM TECHNOLOGY - PI	PHP	17,850.00	-	17,850.00
	10277	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	10278	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10279	AMKOR ANAM TECHNOLOGY - PI	PHP	5,100.00	-	5,100.00
	10280	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10281	AMKOR ANAM TECHNOLOGY - PI	PHP	2,500.00	-	2,500.00
	10282	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10283	AMKOR ANAM TECHNOLOGY - PI	PHP	22,950.00	-	22,950.00
	10284	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10285	AMKOR ANAM TECHNOLOGY - PI	PHP	34,500.00	-	34,500.00
	10286	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10287	AMKOR ANAM TECHNOLOGY - PI	PHP	7,650.00	-	7,650.00
	10288	AMKOR ANAM TECHNOLOGY - PI	PHP	2,550.00	-	2,550.00
	10289	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10290	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10291	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10292	AMKOR ANAM TECHNOLOGY - PI	PHP	10,200.00	-	10,200.00
	10293	AMKOR ANAM TECHNOLOGY - PI	PHP	10,200.00	-	10,200.00
	10294	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10295	AMKOR ANAM TECHNOLOGY - PI	PHP	33,150.00	-	33,150.00
	10296	AMKOR ANAM TECHNOLOGY - PI	PHP	17,850.00	-	17,850.00
	10357	CPL PACKAGING, INC.	PHP	600.00	-	600.00
	10362	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	10363	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	10364	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	10365	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00

	10366	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	10367	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,650.00	-	6,650.00
	10368	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	10369	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,000.00	-	16,000.00
	10370	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	10371	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	10,000.00	-	10,000.00
	10372	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	2,850.00	-	2,850.00
	10373	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	10374	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,000.00	-	16,000.00
	10375	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,000.00	-	16,000.00
	10376	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	10377	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,400.00	-	6,400.00
	10378	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	10379	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	10380	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	10381	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	19,200.00	-	19,200.00
	10382	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,400.00	-	6,400.00
	10383	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	10384	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	10385	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	25,600.00	-	25,600.00
	10386	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	10444	IMASEN PHILIPPINE MANUFACTURING CORP	PHP	169,320.00	-	169,320.00
	10445	INTEGRATED FLOW SYSTEM LLC-CEBU	PHP	26,250.00	-	26,250.00
	10446	INTEGRATED FLOW SYSTEM LLC-CEBU	PHP	26,250.00	-	26,250.00
	10447	INTEGRATED FLOW SYSTEM LLC-CEBU	PHP	26,250.00	-	26,250.00
	10448	INTEGRATED FLOW SYSTEM LLC-CEBU	PHP	26,250.00	-	26,250.00
	10449	INTEGRATED FLOW SYSTEM LLC-CEBU	PHP	26,250.00	-	26,250.00
	10450	INTEGRATED FLOW SYSTEM LLC-CEBU	PHP	26,250.00	-	26,250.00
	10451	INTEGRATED FLOW SYSTEM LLC-CEBU	PHP	26,250.00	-	26,250.00
	10737	SHI MFG. & SERVICES (PHILS.), INC.	PHP	18,700.00	-	18,700.00
	10738	SHI MFG. & SERVICES (PHILS.), INC.	PHP	6,500.00	-	6,500.00
	10739	SHI MFG. & SERVICES (PHILS.), INC.	PHP	6,500.00	-	6,500.00
	10740	SHI MFG. & SERVICES (PHILS.), INC.	PHP	13,000.00	-	13,000.00
	10741	SHI MFG. & SERVICES (PHILS.), INC.	PHP	13,000.00	-	13,000.00
	10742	SHI MFG. & SERVICES (PHILS.), INC.	PHP	6,500.00	-	6,500.00
	10743	SHI MFG. & SERVICES (PHILS.), INC.	USD	18,125.00	45.68	828,040.62
	September 2008					
	10811	AGC FLAT GLASS PHILS., INC.	USD	1,448.72	45.86	66,444.09
	10812	AGC FLAT GLASS PHILS., INC.	PHP	3,200.00	-	3,200.00
	10813	AGC FLAT GLASS PHILS., INC.	PHP	2,542,701.44	-	2,542,701.44
	10814	AGC FLAT GLASS PHILS., INC.	PHP	3,200.00	-	3,200.00
	10815	AGC FLAT GLASS PHILS., INC.	USD	47,785.25	46.92	2,241,940.57
	10816	AGC FLAT GLASS PHILS., INC.	PHP	222,671.70	-	222,671.70
	10817	AGC FLAT GLASS PHILS., INC.	PHP	400.00	-	400.00
	10833	ALPLUS-SUNPOWER BLDG.2	USD	79,315.98	46.92	3,721,267.83
	10834	AMI SEMICONDUCTOR PHILIPPINES, INC.	PHP	400.00	-	400.00
	10836	AMKOR ANAM TECHNOLOGY - P1	PHP	48,450.00	-	48,450.00
	10837	AMKOR ANAM TECHNOLOGY - P1	PHP	12,750.00	-	12,750.00
	10838	AMKOR ANAM TECHNOLOGY - P1	PHP	35,700.00	-	35,700.00

	10839	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10840	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	10841	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	10842	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10843	AMKOR ANAM TECHNOLOGY - PI	PHP	17,000.00	-	17,000.00
	10844	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10845	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10846	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10847	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	10848	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	10849	AMKOR ANAM TECHNOLOGY - PI	PHP	150,000.00	-	150,000.00
	10850	AMKOR ANAM TECHNOLOGY - PI	PHP	38,250.00	-	38,250.00
	10851	AMKOR ANAM TECHNOLOGY - PI	PHP	75,000.00	-	75,000.00
	10852	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10853	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	10854	AMKOR ANAM TECHNOLOGY - PI	PHP	51,000.00	-	51,000.00
	10855	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10856	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10857	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10858	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	10859	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10860	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10861	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10862	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	10863	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10864	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	10865	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10866	AMKOR ANAM TECHNOLOGY - PI	PHP	38,250.00	-	38,250.00
	10867	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10868	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10869	AMKOR ANAM TECHNOLOGY - PI	PHP	20,400.00	-	20,400.00
	10870	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	10871	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10872	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10873	AMKOR ANAM TECHNOLOGY - PI	PHP	172,500.00	-	172,500.00
	10874	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10875	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10876	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	10877	AMKOR ANAM TECHNOLOGY - PI	PHP	6,800.00	-	6,800.00
	10878	AMKOR ANAM TECHNOLOGY - PI	PHP	66,300.00	-	66,300.00
	10879	AMKOR ANAM TECHNOLOGY - PI	PHP	53,550.00	-	53,550.00
	10880	AMKOR ANAM TECHNOLOGY - PI	PHP	17,850.00	-	17,850.00
	10881	AMKOR ANAM TECHNOLOGY - PI	PHP	45,000.00	-	45,000.00
	10882	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	10883	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10884	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	10885	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10886	AMKOR ANAM TECHNOLOGY - PI	PHP	40,800.00	-	40,800.00
	10887	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	10957	CPL PACKAGING, INC.	PHP	950.00	-	950.00
	10958	CPL PACKAGING, INC.	PHP	600.00	-	600.00
	10960	ESSILOR MANUFACTURING PHILS., INC.	PHP	77,148.00	-	77,148.00
	10961	ESSILOR MANUFACTURING PHILS., INC.	PHP	154,566.00	-	154,566.00
	10965	FASTECH ELECTRONIQUE, INC	PHP	(10,400.00)	-	(10,400.00)
	10966	FASTECH ELECTRONIQUE, INC	PHP	150.00	-	150.00

	10967	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	2,850.00	-	2,850.00
	10968	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	19,200.00	-	19,200.00
	10969	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	10970	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	10971	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,200.00	-	3,200.00
	10972	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,000.00	-	16,000.00
	10973	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	10974	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	10975	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	2,850.00	-	2,850.00
	10976	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	10977	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,400.00	-	6,400.00
	10978	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	10979	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	19,200.00	-	19,200.00
	10980	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	10981	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	10982	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,400.00	-	6,400.00
	10983	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,800.00	-	3,800.00
	10984	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	10985	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,000.00	-	3,000.00
	10986	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	10,000.00	-	10,000.00
	10987	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	10,000.00	-	10,000.00
	10988	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	19,200.00	-	19,200.00
	10989	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	19,200.00	-	19,200.00
	10990	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	10991	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,400.00	-	6,400.00
	10992	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,200.00	-	3,200.00
	10993	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	10994	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	22,400.00	-	22,400.00
	10995	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	10996	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	10997	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	10998	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	10999	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	11000	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,400.00	-	6,400.00
	11001	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,000.00	-	16,000.00
	11002	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,400.00	-	6,400.00
	11003	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	11004	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	41,600.00	-	41,600.00
	11005	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	11055	HHIC-PHIL INC.	PHP	6,962,661.55	-	6,962,661.55
	11085	IMASEN PHILIPPINE MANUFACTURING CORP	PHP	132,430.00	-	132,430.00
	11086	INTEGRATED FLOW SYSTEM LLC-CEBU	PHP	(13,125.00)	-	(13,125.00)
	11087	INTEGRATED FLOW SYSTEM LLC-CEBU	PHP	26,250.00	-	26,250.00
	11088	INTEGRATED FLOW SYSTEM LLC-CEBU	PHP	26,250.00	-	26,250.00
	11102	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00

	11103	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00
	11104	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00
	11105	JGC PHILIPPINES INC.	PHP	11,200.00	-	11,200.00
	11106	JGC PHILIPPINES INC.	PHP	1,000.00	-	1,000.00
	11107	JGC PHILIPPINES INC.	PHP	26,500.00	-	26,500.00
	11108	JGC PHILIPPINES INC.	PHP	1,000.00	-	1,000.00
	11130	LEXMARK RESEARCH & DEVELOPMENT CORP.	PHP	7,200.00	-	7,200.00
	11131	LEXMARK RESEARCH & DEVELOPMENT CORP.	PHP	7,200.00	-	7,200.00
	11182	MINDANAO SILICON METAL CORPORATION	PHP	(27,200.89)	-	(27,200.89)
	11183	MINDANAO SILICON METAL CORPORATION	PHP	30,465.00	-	30,465.00
	11184	MINDANAO SILICON METAL CORPORATION	PHP	300.00	-	300.00
	11328	PASAR	USD	1,625.00	46.97	76,323.00
	11384	ROHM ELECTRONICS PHILIPPINES INC.	USD	1,815.00	46.89	85,099.90
	11385	ROHM ELECTRONICS PHILIPPINES INC.	USD	1,815.00	47.01	85,319.52
	11386	ROHM ELECTRONICS PHILIPPINES INC.	USD	2,178.00	46.50	101,274.82
	11433	SHI MFG. & SERVICES (PHILS.), INC.	PHP	(6,500.00)	-	(6,500.00)
	11435	SHI MFG. & SERVICES (PHILS.), INC.	PHP	6,500.00	-	6,500.00
	11436	SHI MFG. & SERVICES (PHILS.), INC.	PHP	6,500.00	-	6,500.00
	11437	SHI MFG. & SERVICES (PHILS.), INC.	USD	15,225.00	46.92	714,311.32
	11448	SUNPOWER PHILS., MANUFACTURING LTD.	USD	1,756.48	46.84	82,275.28
	11449	SUNPOWER PHILS., MANUFACTURING LTD.	USD	4,391.20	46.97	206,245.88
	11450	SUNPOWER PHILS., MANUFACTURING LTD.	USD	4,391.20	46.66	204,902.17
	11451	SUNPOWER PHILS., MANUFACTURING LTD.	USD	3,512.96	46.60	163,714.47
	11452	SUNPOWER PHILS., MANUFACTURING LTD.	USD	2,634.72	46.92	123,613.16
	11470	TI (PHILIPPINES), INC.	PHP	76,350.00	-	76,350.00
	11471	TI (PHILIPPINES), INC.	PHP	600.00	-	600.00
	11474	TONG HSING	PHP	(25,000.00)	-	(25,000.00)
	11475	TONG HSING	PHP	25,000.00	-	25,000.00
	11476	TONG HSING	PHP	1,200.00	-	1,200.00
	11482	WU KONG (S) PTE. LTD.	USD	456.18	46.89	21,388.91
	11483	WU KONG (S) PTE. LTD.	USD	456.18	46.89	21,388.91
	11484	WU KONG (S) PTE. LTD.	USD	35.00	46.46	1,626.03
	11485	WU KONG (S) PTE. LTD.	USD	98.00	46.92	4,597.87
	Subtotal - Third Quarter 2008					**38,811,348.28**
	October 2008					
	11521	AGC FLAT GLASS PHILS., INC.	PHP	(3,200.00)	-	(3,200.00)
	11522	AGC FLAT GLASS PHILS., INC.	PHP	(400.00)	-	(400.00)
	11523	AGC FLAT GLASS PHILS., INC.	USD	1,448.72	46.92	67,969.60
	11524	AGC FLAT GLASS PHILS., INC.	PHP	900.00	-	900.00
	11525	AGC FLAT GLASS PHILS., INC.	PHP	2,539,706.32	-	2,539,706.32
	11526	AGC FLAT GLASS PHILS., INC.	USD	47,728.96	48.75	2,326,595.88
	11527	AGC FLAT GLASS PHILS., INC.	PHP	433,226.73	-	433,226.73
	11528	AGC FLAT GLASS PHILS., INC.	PHP	450.00	-	450.00
	11542	ALPLUS-SUNPOWER BLDG.2	USD	146,475.51	48.75	7,140,095.21
	11543	AMI SEMICONDUCTOR PHILIPPINES, INC.	PHP	400.00	-	400.00
	11546	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	11547	AMKOR ANAM TECHNOLOGY - P1	PHP	4,250.00	-	4,250.00
	11548	AMKOR ANAM TECHNOLOGY - P1	PHP	4,250.00	-	4,250.00
	11549	AMKOR ANAM TECHNOLOGY - P1	PHP	37,500.00	-	37,500.00
	11550	AMKOR ANAM TECHNOLOGY - P1	PHP	22,950.00	-	22,950.00

	11551	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	11552	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	11553	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	11554	AMKOR ANAM TECHNOLOGY - PI	PHP	30,600.00	-	30,600.00
	11555	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	11556	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	11557	AMKOR ANAM TECHNOLOGY - PI	PHP	7,650.00	-	7,650.00
	11558	AMKOR ANAM TECHNOLOGY - PI	PHP	7,650.00	-	7,650.00
	11559	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	11560	AMKOR ANAM TECHNOLOGY - PI	PHP	7,650.00	-	7,650.00
	11561	AMKOR ANAM TECHNOLOGY - PI	PHP	4,250.00	-	4,250.00
	11562	AMKOR ANAM TECHNOLOGY - PI	PHP	51,000.00	-	51,000.00
	11563	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	11564	AMKOR ANAM TECHNOLOGY - PI	PHP	43,350.00	-	43,350.00
	11565	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	11566	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	11567	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	11568	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	11569	AMKOR ANAM TECHNOLOGY - PI	PHP	6,800.00	-	6,800.00
	11570	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	11571	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	11572	AMKOR ANAM TECHNOLOGY - PI	PHP	4,250.00	-	4,250.00
	11573	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	11574	AMKOR ANAM TECHNOLOGY - PI	PHP	20,400.00	-	20,400.00
	11575	AMKOR ANAM TECHNOLOGY - PI	PHP	38,250.00	-	38,250.00
	11576	AMKOR ANAM TECHNOLOGY - PI	PHP	4,250.00	-	4,250.00
	11577	AMKOR ANAM TECHNOLOGY - PI	PHP	6,800.00	-	6,800.00
	11578	AMKOR ANAM TECHNOLOGY - PI	PHP	187,500.00	-	187,500.00
	11579	AMKOR ANAM TECHNOLOGY - PI	PHP	3,400.00	-	3,400.00
	11580	AMKOR ANAM TECHNOLOGY - PI	PHP	4,250.00	-	4,250.00
	11581	AMKOR ANAM TECHNOLOGY - PI	PHP	8,500.00	-	8,500.00
	11582	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	11583	AMKOR ANAM TECHNOLOGY - PI	PHP	25,500.00	-	25,500.00
	11584	AMKOR ANAM TECHNOLOGY - PI	PHP	5,100.00	-	5,100.00
	11585	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	11586	AMKOR ANAM TECHNOLOGY - PI	PHP	12,750.00	-	12,750.00
	11644	CEBU MICROELECTRONICS INC.	PHP	62,500.00	-	62,500.00
	11674	CPL PACKAGING, INC.	PHP	600.00	-	600.00
	11675	ESSILOR MANUFACTURING PHILS., INC.	PHP	122,500.00	-	122,500.00
	11679	FASTECH ELECTRONIQUE, INC	PHP	150.00	-	150.00
	11680	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	19,200.00	-	19,200.00
	11681	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	11682	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	2,850.00	-	2,850.00
	11683	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	22,400.00	-	22,400.00
	11684	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	11685	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,000.00	-	16,000.00
	11686	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	25,600.00	-	25,600.00
	11687	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,800.00	-	3,800.00
	11688	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	35,200.00	-	35,200.00
	11689	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	11690	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	11691	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	19,200.00	-	19,200.00

	11692	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	11693	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	11694	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	11695	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,400.00	-	6,400.00
	11696	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,200.00	-	3,200.00
	11697	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	11698	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	13,200.00	-	13,200.00
	11699	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	19,200.00	-	19,200.00
	11700	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	2,850.00	-	2,850.00
	11701	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	2,000.00	-	2,000.00
	11702	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	22,400.00	-	22,400.00
	11703	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,800.00	-	3,800.00
	11704	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	11705	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	11706	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	11707	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	51,200.00	-	51,200.00
	11708	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	4,750.00	-	4,750.00
	11709	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	22,400.00	-	22,400.00
	11710	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	11754	HHIC-PHIL INC.	PHP	(6,962,661.55)	-	(6,962,661.55)
	11755	HHIC-PHIL INC.	PHP	(6,661,766.80)	-	(6,661,766.80)
	11756	HHIC-PHIL INC.	PHP	6,661,766.80	-	6,661,766.80
	11757	HHIC-PHIL INC.	PHP	2,984,111.30	-	2,984,111.30
	11779	IMASEN PHILIPPINE MANUFACTURING CORP	PHP	107,270.00	-	107,270.00
	11780	INTEGRATED FLOW SYSTEM LLC-CEBU	PHP	26,250.00	-	26,250.00
	11781	INTEGRATED FLOW SYSTEM LLC-CEBU	PHP	26,250.00	-	26,250.00
	11790	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00
	11791	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00
	11792	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00
	11793	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00
	11794	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00
	11795	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00
	11796	JGC PHILIPPINES INC.	PHP	1,000.00	-	1,000.00
	11819	LEXMARK RESEARCH & DEVELOPMENT CORP.	PHP	7,200.00	-	7,200.00
	11820	LEXMARK RESEARCH & DEVELOPMENT CORP.	PHP	7,200.00	-	7,200.00
	11821	LEXMARK RESEARCH & DEVELOPMENT CORP.	PHP	7,200.00	-	7,200.00
	11877	MINDANAO SILICON METAL CORPORATION	PHP	300.00	-	300.00
	12050	ROHM ELECTRONICS PHILIPPINES INC.	USD	3,960.00	47.07	186,413.04
	12051	ROHM ELECTRONICS PHILIPPINES INC.	USD	990.00	48.64	48,148.65
	12101	SHI MFG. & SERVICES (PHILS.), INC.	PHP	18,700.00	-	18,700.00
	12102	SHI MFG. & SERVICES (PHILS.), INC.	PHP	13,000.00	-	13,000.00
	12103	SHI MFG. & SERVICES (PHILS.), INC.	PHP	26,100.00	-	26,100.00
	12104	SHI MFG. & SERVICES (PHILS.), INC.	PHP	13,000.00	-	13,000.00
	12105	SHI MFG. & SERVICES (PHILS.), INC.	PHP	26,100.00	-	26,100.00
	12119	SUNPOWER PHILS., MANUFACTURING LTD.	USD	1,756.48	47.72	83,815.71
	12120	SUNPOWER PHILS., MANUFACTURING LTD.	USD	7,025.92	47.98	337,124.72
	12121	SUNPOWER PHILS., MANUFACTURING LTD.	USD	3,512.96	49.33	173,297.83
	12122	SUNPOWER PHILS., MANUFACTURING LTD.	USD	5,269.44	48.75	256,864.12

	12141	TI (PHILIPPINES) INC.	USD	33.91	48.63	1,649.21
	12142	TI (PHILIPPINES), INC.	PHP	(182,503.23)	-	(182,503.23)
	12143	TI (PHILIPPINES), INC.	PHP	(76,350.00)	-	(76,350.00)
	12144	TI (PHILIPPINES), INC.	PHP	8,500.00	-	8,500.00
	12145	TI (PHILIPPINES), INC.	PHP	182,503.23	-	182,503.23
	12146	TI (PHILIPPINES), INC.	PHP	114,211.70	-	114,211.70
	12147	TI (PHILIPPINES), INC.	PHP	55,350.00	-	55,350.00
	12148	TI (PHILIPPINES), INC.	PHP	21,000.00	-	21,000.00
	12149	TI (PHILIPPINES), INC.	PHP	600.00	-	600.00
	12152	TONG HSING	PHP	1,200.00	-	1,200.00
	12158	WU KONG (S) PTE. LTD.	USD	(35.00)	46.46	(1,626.03)
	12159	WU KONG (S) PTE. LTD.	USD	456.18	47.40	21,624.30
	12160	WU KONG (S) PTE. LTD.	USD	456.18	48.05	21,917.17
	12161	WU KONG (S) PTE. LTD.	USD	456.18	48.05	21,917.17
	12162	WU KONG (S) PTE. LTD.	USD	456.18	48.94	22,326.36
	12163	WU KONG (S) PTE. LTD.	USD	4.00	48.75	194.98
	November 2008					
	12186	AGC FLAT GLASS PHILS., INC.	USD	1,448.72	48.90	70,845.30
	12187	AGC FLAT GLASS PHILS., INC.	PHP	2,633,343.84	-	2,633,343.84
	12188	AGC FLAT GLASS PHILS., INC.	USD	49,488.70	48.88	2,419,007.66
	12189	AGC FLAT GLASS PHILS., INC.	PHP	236,759.71	-	236,759.71
	12190	AGC FLAT GLASS PHILS., INC.	PHP	450.00	-	450.00
	12205	ALPLUS-SUNPOWER BLDG.2	USD	144,941.26	48.88	7,084,728.79
	12206	AMI SEMICONDUCTOR PHILIPPINES, INC.	PHP	400.00	-	400.00
	12210	AMKOR ANAM TECHNOLOGY - P1	PHP	(746,200.00)	-	(746,200.00)
	12211	AMKOR ANAM TECHNOLOGY - P1	PHP	(431,450.00)	-	(431,450.00)
	12212	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12213	AMKOR ANAM TECHNOLOGY - P1	PHP	4,250.00	-	4,250.00
	12214	AMKOR ANAM TECHNOLOGY - P1	PHP	76,500.00	-	76,500.00
	12215	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12216	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	12217	AMKOR ANAM TECHNOLOGY - P1	PHP	15,300.00	-	15,300.00
	12218	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12219	AMKOR ANAM TECHNOLOGY - P1	PHP	12,750.00	-	12,750.00
	12220	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	12221	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	12222	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12223	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12224	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12225	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	12226	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12227	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	12228	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	12229	AMKOR ANAM TECHNOLOGY - P1	PHP	12,750.00	-	12,750.00
	12230	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12231	AMKOR ANAM TECHNOLOGY - P1	PHP	40,800.00	-	40,800.00
	12232	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12233	AMKOR ANAM TECHNOLOGY - P1	PHP	6,800.00	-	6,800.00
	12234	AMKOR ANAM TECHNOLOGY - P1	PHP	33,150.00	-	33,150.00
	12235	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12236	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	12237	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12238	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00

	12239	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	12240	AMKOR ANAM TECHNOLOGY - P1	PHP	9,350.00	-	9,350.00
	12241	AMKOR ANAM TECHNOLOGY - P1	PHP	38,250.00	-	38,250.00
	12242	AMKOR ANAM TECHNOLOGY - P1	PHP	38,250.00	-	38,250.00
	12243	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12244	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12245	AMKOR ANAM TECHNOLOGY - P1	PHP	5,100.00	-	5,100.00
	12246	AMKOR ANAM TECHNOLOGY - P1	PHP	15,300.00	-	15,300.00
	12247	AMKOR ANAM TECHNOLOGY - P1	PHP	6,800.00	-	6,800.00
	12248	AMKOR ANAM TECHNOLOGY - P1	PHP	20,400.00	-	20,400.00
	12249	AMKOR ANAM TECHNOLOGY - P1	PHP	4,250.00	-	4,250.00
	12250	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12251	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	12252	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12253	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12254	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	12255	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	12256	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12257	AMKOR ANAM TECHNOLOGY - P1	PHP	165,000.00	-	165,000.00
	12258	AMKOR ANAM TECHNOLOGY - P1	PHP	755,800.00	-	755,800.00
	12259	AMKOR ANAM TECHNOLOGY - P1	PHP	746,200.00	-	746,200.00
	12260	AMKOR ANAM TECHNOLOGY - P1	PHP	468,950.00	-	468,950.00
	12261	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12262	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12263	AMKOR ANAM TECHNOLOGY - P1	PHP	25,500.00	-	25,500.00
	12264	AMKOR ANAM TECHNOLOGY - P1	PHP	2,550.00	-	2,550.00
	12329	CPL PACKAGING, INC.	PHP	600.00	-	600.00
	12330	ESSILOR MANUFACTURING PHILS., INC.	PHP	4,350.00	-	4,350.00
	12336	FASTECH ELECTRONIQUE, INC	PHP	12,000.00	-	12,000.00
	12337	FASTECH ELECTRONIQUE, INC	PHP	150.00	-	150.00
	12338	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	4,750.00	-	4,750.00
	12339	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	9,600.00	-	9,600.00
	12340	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	2,850.00	-	2,850.00
	12341	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	16,000.00	-	16,000.00
	12342	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	19,200.00	-	19,200.00
	12343	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	12344	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,800.00	-	3,800.00
	12345	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	10,000.00	-	10,000.00
	12346	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	2,000.00	-	2,000.00
	12347	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	950.00	-	950.00
	12348	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	12349	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	28,800.00	-	28,800.00
	12350	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,400.00	-	6,400.00
	12351	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	5,700.00	-	5,700.00
	12352	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	25,600.00	-	25,600.00
	12353	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	6,650.00	-	6,650.00
	12354	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	22,400.00	-	22,400.00
	12355	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	38,400.00	-	38,400.00
	12398	HHIC-PHIL INC.	PHP	6,661,766.80	-	6,661,766.80
	12399	HHIC-PHIL INC.	PHP	2,244,090.90	-	2,244,090.90

	12424	IMASEN PHILIPPINE MANUFACTURING CORP	PHP	104,040.00	-	104,040.00
	12425	INTEGRATED FLOW SYSTEM LLC-CEBU	PHP	26,250.00	-	26,250.00
	12435	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00
	12436	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00
	12437	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00
	12438	JGC PHILIPPINES INC.	PHP	1,000.00	-	1,000.00
	12457	LEXMARK RESEARCH & DEVELOPMENT CORP.	PHP	20,850.00	-	20,850.00
	12458	LEXMARK RESEARCH & DEVELOPMENT CORP.	PHP	7,200.00	-	7,200.00
	12459	LEXMARK RESEARCH & DEVELOPMENT CORP.	PHP	300.00	-	300.00
	12672	ROHM ELECTRONICS PHILIPPINES INC.	USD	2,970.00	48.49	144,009.36
	12673	ROHM ELECTRONICS PHILIPPINES INC.	USD	2,640.00	48.99	129,341.52
	12674	ROHM ELECTRONICS PHILIPPINES INC.	USD	1,980.00	49.59	98,192.16
	12707	SHI MFG. & SERVICES (PHILS.), INC.	PHP	18,700.00	-	18,700.00
	12708	SHI MFG. & SERVICES (PHILS.), INC.	PHP	13,000.00	-	13,000.00
	12709	SHI MFG. & SERVICES (PHILS.), INC.	PHP	6,500.00	-	6,500.00
	12710	SHI MFG. & SERVICES (PHILS.), INC.	PHP	26,100.00	-	26,100.00
	12711	SHI MFG. & SERVICES (PHILS.), INC.	PHP	19,500.00	-	19,500.00
	12712	SHI MFG. & SERVICES (PHILS.), INC.	USD	7,250.00	48.88	354,380.00
	12725	SUNPOWER PHILS., MANUFACTURING LTD.	USD	4,391.20	48.80	214,281.78
	12726	SUNPOWER PHILS., MANUFACTURING LTD.	USD	2,634.72	49.32	129,931.22
	12727	SUNPOWER PHILS., MANUFACTURING LTD.	USD	4,391.20	49.98	219,489.74
	12728	SUNPOWER PHILS., MANUFACTURING LTD.	USD	5,269.44	48.88	257,570.23
	12745	TI (PHILIPPINES) INC.	USD	(67.82)	48.88	(3,315.04)
	12746	TI (PHILIPPINES), INC.	PHP	8,500.00	-	8,500.00
	12747	TI (PHILIPPINES), INC.	PHP	950.00	-	950.00
	12748	TI (PHILIPPINES), INC.	PHP	7,500.00	-	7,500.00
	12749	TI (PHILIPPINES), INC.	PHP	1,500.00	-	1,500.00
	12750	TI (PHILIPPINES), INC.	PHP	3,120.00	-	3,120.00
	12753	TONG HSING	PHP	1,200.00	-	1,200.00
	12759	WU KONG (S) PTE. LTD.	USD	456.18	48.49	22,119.25
	12760	WU KONG (S) PTE. LTD.	USD	456.18	49.61	22,631.55
	12761	WU KONG (S) PTE. LTD.	USD	4.00	48.88	195.52
	December 2008					
	12786	AGC FLAT GLASS PHILS., INC.	PHP	2,276,358.48	-	2,276,358.48
	12787	AGC FLAT GLASS PHILS., INC.	USD	42,779.84	47.48	2,031,400.70
	12788	AGC FLAT GLASS PHILS., INC.	PHP	450.00	-	450.00
	12802	ALPLUS-SUNPOWER BLDG.2	USD	164,476.68	47.49	7,810,175.15
	12803	AMI SEMICONDUCTOR PHILIPPINES, INC.	PHP	72,175.00	-	72,175.00
	12804	AMI SEMICONDUCTOR PHILIPPINES, INC.	PHP	400.00	-	400.00
	12807	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12808	AMKOR ANAM TECHNOLOGY - P1	PHP	38,250.00	-	38,250.00
	12809	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12810	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12811	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12812	AMKOR ANAM TECHNOLOGY - P1	PHP	4,250.00	-	4,250.00
	12813	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12814	AMKOR ANAM TECHNOLOGY - P1	PHP	51,000.00	-	51,000.00
	12815	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12816	AMKOR ANAM TECHNOLOGY - P1	PHP	8,500.00	-	8,500.00
	12817	AMKOR ANAM TECHNOLOGY - P1	PHP	11,050.00	-	11,050.00
	12818	AMKOR ANAM TECHNOLOGY - P1	PHP	67,500.00	-	67,500.00
	12819	AMKOR ANAM TECHNOLOGY - P1	PHP	11,050.00	-	11,050.00

	12820	AMKOR ANAM TECHNOLOGY - PI	PHP	11,050.00	-	11,050.00
	12821	AMKOR ANAM TECHNOLOGY - PI	PHP	45,000.00	-	45,000.00
	12822	AMKOR ANAM TECHNOLOGY - PI	PHP	11,050.00	-	11,050.00
	12823	AMKOR ANAM TECHNOLOGY - PI	PHP	63,750.00	-	63,750.00
	12824	AMKOR ANAM TECHNOLOGY - PI	PHP	30,600.00	-	30,600.00
	12825	AMKOR ANAM TECHNOLOGY - PI	PHP	11,050.00	-	11,050.00
	12826	AMKOR ANAM TECHNOLOGY - PI	PHP	17,000.00	-	17,000.00
	12827	AMKOR ANAM TECHNOLOGY - PI	PHP	30,600.00	-	30,600.00
	12867	CEBU MICROELECTRONICS INC.	PHP	62,500.00	-	62,500.00
	12883	CPL PACKAGING, INC.	PHP	600.00	-	600.00
	12890	FASTECH ELECTRONIQUE, INC	PHP	3,500.00	-	3,500.00
	12891	FASTECH ELECTRONIQUE, INC	PHP	150.00	-	150.00
	12892	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,800.00	-	3,800.00
	12893	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,800.00	-	3,800.00
	12894	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	12,800.00	-	12,800.00
	12895	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	19,200.00	-	19,200.00
	12896	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	3,800.00	-	3,800.00
	12897	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	4,750.00	-	4,750.00
	12898	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	32,000.00	-	32,000.00
	12899	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	1,900.00	-	1,900.00
	12900	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	20,000.00	-	20,000.00
	12901	FRANKE FOODSERVICE SYSTEMS PHILS INC	PHP	4,750.00	-	4,750.00
	12928	HHIC-PHIL INC.	PHP	1,949,120.10	-	1,949,120.10
	12951	IMASEN PHILIPPINE MANUFACTURING CORP	PHP	79,560.00	-	79,560.00
	12960	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00
	12961	ISPL (PHILS.) INC.	PHP	91,200.00	-	91,200.00
	12963	JGC PHILIPPINES INC.	PHP	1,000.00	-	1,000.00
	12980	LEXMARK RESEARCH & DEVELOPMENT CORP.	PHP	300.00	-	300.00
	13065	NIDEC SUBIC PHILIPPINES CORPORATION	PHP	79,000.00	-	79,000.00
	13066	NIDEC SUBIC PHILIPPINES CORPORATION	PHP	12,000.00	-	12,000.00
	13153	ROHM ELECTRONICS PHILIPPINES INC.	USD	1,155.00	49.19	56,819.07
	13154	ROHM ELECTRONICS PHILIPPINES INC.	USD	1,320.00	49.19	64,936.08
	13155	ROHM ELECTRONICS PHILIPPINES INC.	USD	2,640.00	48.43	127,847.28
	13156	ROHM ELECTRONICS PHILIPPINES INC.	USD	1,485.00	46.71	69,361.38
	13188	SHI MFG. & SERVICES (PHILS.), INC.	PHP	26,000.00	-	26,000.00
	13189	SHI MFG. & SERVICES (PHILS.), INC.	USD	42,485.00	46.71	1,984,389.38
	13190	SHI MFG. & SERVICES (PHILS.), INC.	PHP	59,000.00	-	59,000.00
	13191	SHI MFG. & SERVICES (PHILS.), INC.	PHP	6,500.00	-	6,500.00
	13192	SHI MFG. & SERVICES (PHILS.), INC.	PHP	58,500.00	-	58,500.00
	13201	SUNPOWER PHILS., MANUFACTURING LTD.	USD	2,634.72	49.19	129,612.41
	13202	SUNPOWER PHILS., MANUFACTURING LTD.	USD	3,512.96	46.89	164,726.21
	13203	SUNPOWER PHILS., MANUFACTURING LTD.	USD	10,538.88	47.49	500,438.72
	Subtotal - Fourth Quarter 2008					**55,869,292.67**
	Total - Second to Fourth Quarters of 2008					**116,416,246.20**

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5)	**Declared zero-rated rental income was not supported by VAT zero-rated official receipts (ORs) in violation of Section 113(A)(2) of the NIRC of 1997, as amended; or there were VAT ORs but the same were denied admission by the Court per Resolution dated August 12, 2013 for petitioner's failure to have the said exhibits identified during trial; or there were VAT ORs admitted by the Court but the rental income was not properly indicated therein as zero-rated in violation of Section 113(B)(2)(c) of the NIRC of 1997, as amended**					
	April					
	7723	2PI MICROWAVE TECHNOLOGY, INC.	PHP	400.00	-	400.00
	7730	AGC FLAT GLASS PHILS., INC.	PHP	200.00	-	200.00
	7752	AIR WATER PHILIPPINES, INC.	USD	90.00	42.19	3,797.28
	7753	AMI SEMICONDUCTOR PHILIPPINES, INC.	PHP	400.00	-	400.00
	7797	AMKOR TECHNOLOGY PHILIPPINES INC.	PHP	36,400.00	-	36,400.00
	7800	ANALOG DEVICES GEN. TRIAS	PHP	5,040.00	-	5,040.00
	7830	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	40,000.00	-	40,000.00
	7833	BELL ELECTRONICS CORPORATION	PHP	480.00	-	480.00
	7834	CAM MECHATRONICS (PHILS) INC.	PHP	450.00	-	450.00
	7843	CIRTEK ELECTRONICS CORPORATION	PHP	2,410.00	-	2,410.00
	7849	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	6,400.00	-	6,400.00
	7850	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	2,500.00	-	2,500.00
	7851	CPL PACKAGING, INC. (FORMER AMKOR WHITECAP ASIA PACIFIC)	PHP	800.00	-	800.00
	7944	IBIDEN PHILIPPINES, INC.	PHP	5,200.00	-	5,200.00
	7947	INTEGRATED MICROELECTRONICS INC. - ISAHAYA	PHP	5,400.00	-	5,400.00
	7966	JU-YOUNG ELECTRONICS PHILS., INC.	PHP	200.00	-	200.00
	7982	KYOCERA KINSEKI PHILIPPINES, INC.	PHP	1,500.00	-	1,500.00
	7989	LITTELFUSE PHILIPPINES, INC.	PHP	4,050.00	-	4,050.00
	8065	MSM MANILA, INC.	PHP	5,000.00	-	5,000.00
	8174	ON SEMICONDUCTOR PHILS., INC.	PHP	700.00	-	700.00
	8183	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	2,670.00	-	2,670.00
	8263	SAMSUNG ELECTRO-MECHANIC PHILIPPINES (SEMPHIL)	PHP	26,000.00	-	26,000.00
	8288	TANN PHILIPPINES	PHP	375.00	-	375.00
	8307	TEMIC AUTOMOTIVE PHILIPPINES	PHP	2,500.00	-	2,500.00
	8316	TONG HSING	PHP	800.00	-	800.00
	May					
	8375	2PI MICROWAVE TECHNOLOGY, INC.	PHP	400.00	-	400.00
	8381	AGC FLAT GLASS PHILS., INC.	PHP	200.00	-	200.00
	8400	AIR WATER PHILIPPINES, INC.	USD	90.00	43.88	3,949.38
	8401	AMI SEMICONDUCTOR PHILIPPINES, INC.	PHP	400.00	-	400.00
	8442	ANALOG DEVICES GEN. TRIAS	PHP	5,040.00	-	5,040.00
	8468	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	7,500.00	-	7,500.00
	8471	BELL ELECTRONICS CORPORATION	PHP	480.00	-	480.00
	8473	CAM MECHATRONICS (PHILS) INC.	PHP	450.00	-	450.00
	8485	CIRTEK ELECTRONICS CORPORATION	PHP	2,410.00	-	2,410.00
	8493	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	4,800.00	-	4,800.00
	8495	CPL PACKAGING, INC.	PHP	1,900.00	-	1,900.00
	8496	CPL PACKAGING, INC.	PHP	600.00	-	600.00
	8586	IBIDEN PHILIPPINES, INC.	PHP	5,200.00	-	5,200.00

	8589	INTEGRATED MICROELECTRONICS INC. - ISAHAYA	PHP	5,400.00	-	5,400.00
	8617	KYOCERA KINSEKI PHILIPPINES, INC.	PHP	1,500.00	-	1,500.00
	8623	LITTELFUSE PHILIPPINES, INC.	PHP	6,600.00	-	6,600.00
	8697	MSM MANILA, INC.	PHP	5,000.00	-	5,000.00
	8745	ON SEMICONDUCTOR PHILS, INC.	PHP	700.00	-	700.00
	8786	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	2,670.00	-	2,670.00
	8790	PASAR	PHP	800.00	-	800.00
	8863	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	27,300.00	-	27,300.00
	8893	TANN PHILIPPINES	PHP	375.00	-	375.00
	8905	TEMIC AUTOMOTIVE PHILIPPINES	PHP	2,500.00	-	2,500.00
	Subtotal - Second Quarter 2008					**239,846.66**
	July					
	9591	AIR WATER PHILIPPINES, INC.	USD	90.00	44.14	3,972.60
	9643	AMKOR TECHNOLOGY PHILIPPINES INC.	PHP	42,000.00	-	42,000.00
	9646	ANALOG DEVICES GEN. TRIAS	PHP	5,040.00	-	5,040.00
	9694	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	20,000.00	-	20,000.00
	9697	BELL ELECTRONICS CORPORATION	PHP	480.00	-	480.00
	9708	CIRTEK ELECTRONICS CORPORATION	PHP	4,910.00	-	4,910.00
	9715	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	5,200.00	-	5,200.00
	9716	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	2,500.00	-	2,500.00
	9809	IBIDEN PHILIPPINES, INC.	PHP	5,200.00	-	5,200.00
	9812	INTEGRATED MICROELECTRONICS INC. - ISAHAYA	PHP	9,000.00	-	9,000.00
	9829	JU-YOUNG ELECTRONICS PHILS., INC.	PHP	200.00	-	200.00
	9840	KYOCERA KINSEKI PHILIPPINES, INC.	PHP	1,350.00	-	1,350.00
	9913	MSM MANILA, INC.	PHP	5,000.00	-	5,000.00
	10002	ON SEMICONDUCTOR PHILS., INC.	PHP	700.00	-	700.00
	10015	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	2,670.00	-	2,670.00
	10022	PASAR	PHP	800.00	-	800.00
	10101	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	38,500.00	-	38,500.00
	10128	TANN PHILIPPINES	PHP	600.00	-	600.00
	10142	TEMIC AUTOMOTIVE PHILIPPINES	PHP	2,500.00	-	2,500.00
	10143	TOKYO STEEL PHILIPPINES CORP	PHP	38,250.00	-	38,250.00
	10144	TOKYO STEEL PHILIPPINES CORP	PHP	6,300.00	-	6,300.00
	10206	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	7,500.00	-	7,500.00
	August					
	10227	AIR WATER PHILIPPINES, INC.	USD	90.00	45.69	4,111.65
	10297	AMKOR TECHNOLOGY PHILIPPINES INC.	PHP	47,600.00	-	47,600.00
	10300	ANALOG DEVICES GEN. TRIAS	PHP	5,040.00	-	5,040.00
	10334	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	25,000.00	-	25,000.00
	10337	BELL ELECTRONICS CORPORATION	PHP	480.00	-	480.00
	10338	CAM MECHATRONICS (PHILS) INC.	PHP	450.00	-	450.00
	10348	CIRTEK ELECTRONICS CORPORATION	PHP	2,530.00	-	2,530.00
	10355	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	5,600.00	-	5,600.00
	10469	JU-YOUNG ELECTRONICS PHILS., INC.	PHP	200.00	-	200.00
	10489	KYOCERA KINSEKI PHILIPPINES, INC.	PHP	1,351.54	-	1,351.54
	10493	LITTELFUSE PHILIPPINES, INC.	PHP	2,850.00	-	2,850.00
	10565	MSM MANILA, INC.	PHP	5,000.00	-	5,000.00
	10614	ON SEMICONDUCTOR PHILS, INC.	PHP	700.00	-	700.00
	10653	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	2,670.00	-	2,670.00
	10657	PASAR	PHP	200.00	-	200.00
	10730	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	51,000.00	-	51,000.00

	10767	TEMIC AUTOMOTIVE PHILIPPINES	PHP	2,500.00	-	2,500.00
	10770	TOKYO STEEL PHILIPPINES CORP	PHP	38,250.00	-	38,250.00
	10771	TOKYO STEEL PHILIPPINES CORP	PHP	6,300.00	-	6,300.00
	10772	TONG HSING	PHP	1,000.00	-	1,000.00
	September					
	10831	AIR WATER PHILIPPINES, INC.	USD	90.00	46.92	4,222.53
	10888	AMKOR TECHNOLOGY PHILIPPINES INC.	PHP	47,600.00	-	47,600.00
	10889	ANALOG DEVICES GEN. TRIAS	PHP	(5,040.00)	-	(5,040.00)
	10894	ANALOG DEVICES GEN. TRIAS	PHP	2,520.00	-	2,520.00
	10928	BELL ELECTRONICS CORPORATION	PHP	480.00	-	480.00
	10929	CAM MECHATRONICS (PHILS) INC.	PHP	450.00	-	450.00
	10947	CIRTEK ELECTRONICS CORPORATION	PHP	1,920.00	-	1,920.00
	10955	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	4,100.00	-	4,100.00
	10956	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	2,500.00	-	2,500.00
	11084	IBIDEN PHILIPPINES, INC.	PHP	5,200.00	-	5,200.00
	11112	JU-YOUNG ELECTRONICS PHILS., INC.	PHP	200.00	-	200.00
	11127	KYOCERA KINSEKI PHILIPPINES, INC.	PHP	1,350.00	-	1,350.00
	11138	LITTELFUSE PHILIPPINES, INC.	PHP	4,200.00	-	4,200.00
	11218	MSM MANILA, INC.	PHP	2,500.00	-	2,500.00
	11283	ON SEMICONDUCTOR PHILS, INC.	PHP	300.00	-	300.00
	11325	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	2,670.00	-	2,670.00
	11332	PASAR	PHP	1,400.00	-	1,400.00
	11424	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	38,500.00	-	38,500.00
	11469	TEMIC AUTOMOTIVE PHILIPPINES	PHP	2,500.00	-	2,500.00
	11520	YUTAKA MANUFACTURING PHILIPPINES INC	PHP	15,000.00	-	15,000.00
	Subtotal - Third Quarter 2008					**538,078.32**
	October					
	11540	AIR WATER PHILIPPINES, INC.	USD	90.00	48.75	4,387.14
	11587	ANALOG DEVICES GEN. TRIAS	PHP	(2,520.00)	-	(2,520.00)
	11593	ANALOG DEVICES GEN. TRIAS	PHP	2,520.00	-	2,520.00
	11629	AUSTRIA MICROSYSTEMS PHILS. INC.	PHP	15,000.00	-	15,000.00
	11634	BELL ELECTRONICS CORPORATION	PHP	480.00	-	480.00
	11638	CAM MECHATRONICS (PHILS) INC.	PHP	450.00	-	450.00
	11657	CIRTEK ELECTRONICS CORPORATION	PHP	2,040.00	-	2,040.00
	11672	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	5,100.00	-	5,100.00
	11798	JU-YOUNG ELECTRONICS PHILS., INC.	PHP	200.00	-	200.00
	11817	KYOCERA KINSEKI PHILIPPINES, INC.	PHP	1,350.00	-	1,350.00
	11827	LITTELFUSE PHILIPPINES, INC.	PHP	4,200.00	-	4,200.00
	11911	MME TECHNOLOGIES, INC.	PHP	300.00	-	300.00
	11914	MSM MANILA, INC.	PHP	2,500.00	-	2,500.00
	11966	ON SEMICONDUCTOR PHILS, INC.	PHP	300.00	-	300.00
	12008	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	2,670.00	-	2,670.00
	12011	PASAR	PHP	4,600.00	-	4,600.00
	12096	SAMSUNG ELECTRO-MECHANIC PHILIPPINES	PHP	36,000.00	-	36,000.00
	12123	TANN PHILIPPINES	PHP	200.00	-	200.00
	12140	TEMIC AUTOMOTIVE PHILIPPINES	PHP	2,500.00	-	2,500.00
	12150	TOKYO STEEL PHILIPPINES CORP	PHP	38,250.00	-	38,250.00
	12151	TOKYO STEEL PHILIPPINES CORP	PHP	6,300.00	-	6,300.00
	November					
	12203	AIR WATER PHILIPPINES, INC.	USD	90.00	48.88	4,399.20
	12265	ANALOG DEVICES GEN. TRIAS	PHP	2,520.00	-	2,520.00
	12299	BELL ELECTRONICS CORPORATION	PHP	480.00	-	480.00
	12300	CAM MECHATRONICS (PHILS) INC.	PHP	450.00	-	450.00

	12316	CIRTEK ELECTRONICS CORPORATION	PHP	2,280.00	-	2,280.00
	12327	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	5,100.00	-	5,100.00
	12328	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	5,000.00	-	5,000.00
	12440	JU-YOUNG ELECTRONICS PHILS., INC.	PHP	200.00	-	200.00
	12454	KYOCERA KINSEKI PHILIPPINES, INC.	PHP	1,350.00	-	1,350.00
	12464	LITTELFUSE PHILIPPINES, INC.	PHP	4,350.00	-	4,350.00
	12545	MME TECHNOLOGIES, INC.	PHP	300.00	-	300.00
	12546	MSM MANILA, INC.	PHP	2,500.00	-	2,500.00
	12591	ON SEMICONDUCTOR PHILS, INC.	PHP	300.00	-	300.00
	12635	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	2,670.00	-	2,670.00
	12640	PASAR	PHP	4,200.00	-	4,200.00
	12669	PSI TECHNOLOGIES, INC.	PHP	3,000.00	-	3,000.00
	12701	SAMSUNG ELECTRO-MECHANIC PHILIPPINES (SEMPHIL)	PHP	36,000.00	-	36,000.00
	12729	TANN PHILIPPINES	PHP	(3,150.00)	-	(3,150.00)
	12730	TANN PHILIPPINES	PHP	200.00	-	200.00
	12744	TEMIC AUTOMOTIVE PHILIPPINES	PHP	2,500.00	-	2,500.00
	12751	TOKYO STEEL PHILIPPINES CORP	PHP	25,500.00	-	25,500.00
	12752	TOKYO STEEL PHILIPPINES CORP	PHP	6,300.00	-	6,300.00
	December					
	12800	AIR WATER PHILIPPINES, INC.	USD	90.00	47.49	4,273.65
	12828	ANALOG DEVICES GEN. TRIAS	PHP	2,520.00	-	2,520.00
	12862	BELL ELECTRONICS CORPORATION	PHP	480.00	-	480.00
	12863	CAM MECHATRONICS (PHILS) INC.	PHP	450.00	-	450.00
	12876	CIRTEK ELECTRONICS CORPORATION	PHP	2,520.00	-	2,520.00
	12881	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	5,100.00	-	5,100.00
	12882	CONTINENTAL TEMIC ELECTRONICS PHILS.	PHP	5,000.00	-	5,000.00
	12950	IBIDEN PHILIPPINES, INC.	PHP	5,200.00	-	5,200.00
	12965	JU-YOUNG ELECTRONICS PHILS., INC.	PHP	200.00	-	200.00
	12978	KYOCERA KINSEKI PHILIPPINES, INC.	PHP	1,200.00	-	1,200.00
	12982	LITTELFUSE PHILIPPINES, INC.	PHP	4,200.00	-	4,200.00
	13044	MME TECHNOLOGIES, INC.	PHP	300.00	-	300.00
	13047	MSM MANILA, INC.	PHP	2,500.00	-	2,500.00
	13064	NIDEC SUBIC PHILIPPINES CORP.	PHP	3,500.00	-	3,500.00
	13077	ON SEMICONDUCTOR PHILS, INC.	PHP	100.00	-	100.00
	13124	ORIENT SEMICONDUCTOR ELECTRONICS	PHP	2,670.00	-	2,670.00
	13129	PASAR	PHP	4,400.00	-	4,400.00
	13150	PSI TECHNOLOGIES, INC.	PHP	3,000.00	-	3,000.00
	13204	TANN PHILIPPINES	PHP	200.00	-	200.00
	13218	TEMIC AUTOMOTIVE PHILIPPINES	PHP	2,500.00	-	2,500.00
	13219	TI (PHILIPPINES), INC.	PHP	600.00	-	600.00
	13220	TOKYO STEEL PHILIPPINES CORP	PHP	25,500.00	-	25,500.00
	13221	TOKYO STEEL PHILIPPINES CORP	PHP	6,300.00	-	6,300.00
	13223	TONG HSING	PHP	1,200.00	-	1,200.00
	13232	WU KONG (S) PTE. LTD.	USD	4.00	47.49	189.94
	Subtotal Fourth Quarter 2008					**317,379.93**
	Total - Second to Fourth Quarters of 2008					**1,095,304.91**
6)	**The BOI Certification (Exhibit LLL-8) issued for Shinkozan Corporation and Mindanao Silicon Metal Corp. is not indicative of the fact that the said entities export 100% of their products**					
	May					

	8881	SHINKOZAN CORP. (MEGASTAMP)	PHP	(9,000.00)	-	(9,000.00)
	Subtotal - Second Quarter 2008					**(9,000.00)**
	November					
	12514	MINDANAO SILICON METAL CORPORATION	PHP	300.00	-	300.00
	December					
	13021	MINDANAO SILICON METAL CORPORATION	PHP	300.00	-	300.00
	Subtotal - Fourth Quarter 2008					**600.00**
	Total - Second to Fourth Quarters of 2008					**(8,400.00)**
	Grand Total - Sales Denied of VAT Zero-Rating for the Second to Fourth Quarters of 2008					**208,507,211.83**

ADDITIONAL INPUT VAT DISALLOWANCES PER THIS COURT'S FINDINGS FOR THE PERIOD APRIL 1, 2008 TO DECEMBER 31, 2008

ANNEX "B"

1.)	INPUT VAT ON DOMESTIC PURCHASES OF GOODS SUPPORTED BY VAT INVOICES BUT THE VAT WAS NOT SEPARATELY SHOWN IN VIOLATION OF SECTION 113(B)(2)(a) of the NIRC of 1997, AS AMENDED			
	EXHIBIT NUMBER	SUPPLIER'S NAME	INVOICE NUMBER	INPUT TAX
	APRIL			
	22	AKKAD CORPORATION	13728	642.86
	23	AKKAD CORPORATION	13730	803.57
	24	AKKAD CORPORATION	13729	803.57
	659	SAN MIGUEL BREWERY, INC.	0019	19,008.00
	660	SAN MIGUEL BREWERY, INC.	0020	18,912.00
	661	SAN MIGUEL BREWERY, INC.	0021	58,236.00
	MAY			
	1300	LEONCIO-ALCANTAR PRINTING PRESS	5859	883.93
	1356	MSJC ELECTRICAL & CONST SUPPLY	1657	198.45
	1357	MSJC ELECTRICAL & CONST SUPPLY	1997	77.14
	1642	SAN MIGUEL BREWERY, INC.	0023	19,680.00
	1643	SAN MIGUEL BREWERY, INC.	0028	18,372.00
	1644	SAN MIGUEL BREWERY, INC.	0036	11,664.00
	1645	SAN MIGUEL BREWERY, INC.	0037	18,912.00
	1646	SAN MIGUEL BREWERY, INC.	0049	39,792.00
	1647	SAN MIGUEL BREWERY, INC.	0552	20,664.00
	JUNE			
	2214	MBL UNLIMITED, INC.	0423	4,178.57
	SUBTOTAL - SECOND QUARTER 2008			232,828.09
	JULY			
	2645	AUTO KO CORP.	1230	767.14
	2713	COREN DIGITAL PRINTS	0205	300.01
	2714	COREN DIGITAL PRINTS	0205	524.57
	2715	COREN DIGITAL PRINTS	0205	578.59
	3290	ROYALSEAL IND'L SALES & SERVICES	0506	450.00
	3291	ROYALSEAL IND'L SALES & SERVICES	0506	803.57
	3292	ROYALSEAL IND'L SALES & SERVICES	0506	1,478.57

	3350	SIEMENS	53515421016428	17,025.11
	AUGUST			
	3514	AKKAD CORPORATION	13739	642.86
	3515	AKKAD CORPORATION	13737	803.57
	3516	AKKAD CORPORATION	13738	964.29
	3728	CEPWE ENTERPRISES	0054	828.00
	3729	CEPWE ENTERPRISES	0054	3,660.00
	3730	CEPWE ENTERPRISES	0054	10,044.00
	3731	CEPWE ENTERPRISES	0053	57,120.00
	4124	PACIFIC PARTS CORP.	CM102453	(1,436.16)
	4125	PACIFIC PARTS CORP.	CM102453	1,435.71
	4126	PACIFIC PARTS CORP.	102453	1,436.16
	4362	XTREME HEAT INDUSTRIAL SALES	3050	4,028.57
	4363	XTREME HEAT INDUSTRIAL SALES	3046	2,250.00
	4364	XTREME HEAT INDUSTRIAL SALES	3046	4,178.57
	SEPTEMBER			
	4386	AKKAD CORPORATION	13741	642.86
	4387	AKKAD CORPORATION	13740	964.29
	SUBTOTAL - THIRD QUARTER 2008			109,490.28
	OCTOBER			
	6078	PILSTAT ENTERPRISES CORP.	819	255.00
	6079	PILSTAT ENTERPRISES CORP.	819	777.86
	6080	PILSTAT ENTERPRISES CORP.	819	1,327.29
	6081	PILSTAT ENTERPRISES CORP.	819	1,658.14
	6082	PILSTAT ENTERPRISES CORP.	819	1,731.38
	6208	ZENITH ELECTRICAL & INDUSTRIAL	60580	6,428.58
	NOVEMBER			
	6329	CONSOLIDATED IND'L GASES, INC.	555198285	30,913.79
	6740	SIEMENS	53515421017002	81,750.19
	6764	STONE FIRE FIGHTING EQPT SALES & SERVICES	2334	750.00
	6765	SUPER ELECTRIC HEATER INDUSTRIES	1831	5,196.43
	6809	TOYOTA CUBAO INCORPORATED	CM9866	(1,071.43)
	6810	TOYOTA CUBAO INCORPORATED	54415	86,464.29
	6870	XTREME HEAT INDUSTRIALI SALES	3088	910.71
	DECEMBER			
	7331	OFFICELAND FURNITURE HOUSE	0432	1,140.00
	7332	OFFICELAND FURNITURE HOUSE	0432	2,832.00
	SUBTOTAL - FOURTH QUARTER 2008			221,064.23
	TOTAL -SECOND TO FOURTH QUARTERS OF 2008			563,382.60
2.)	INPUT VAT ON DOMESTIC PURCHASE OF GOODS SUPPORTED BY DOCUMENTS OTHER THAN VAT SALES INVOICES IN			

	VIOLATION OF SECTION 113(A)(1) of the NIRC of 1997, AS AMENDED			
	EXHIBIT NUMBER	SUPPLIER'S NAME	SUPPORTED BY	INPUT TAX
	APRIL			
	732	TRI-Q RESPONSIBLE SERVICES INC.	Billing Statement	66.54
	SUBTOTAL - SECOND QUARTER 2008			66.54
	TOTAL - SECOND QUARTER TO FOURTH QUARTERS OF 2008			66.54
3.)	INPUT VAT ON DOMESTIC PURCHASES OF SERVICES SUPPORTED BY DOCUMENTS OTHER THAN VAT OFFICIAL RECEIPTS IN VIOLATION OF SECTION 113(A)(2) OF THE NIRC OF 1997, AS AMENDED			
	EXHIBIT NUMBER	SUPPLIER'S NAME	SUPPORTED BY	INPUT TAX
	APRIL			
	333	MANILA WATER COMPANY	LBC Bills Express Payment Receipt	43,524.35
	MAY			
	785	CARGOHAUS, INC.	Sales Invoice / Billing Statement	283.17
	791	AIRFREIGHT 2100, INC.	Debit Note / Billing Statement	210.00
	795	AIRFREIGHT 2100, INC.	Service Invoice / Billing Statement	288.00
	799	CARGOHAUS, INC.	Sales Invoice / Billing Statement	686.82
	JUNE			
	1878	CARGOHAUS, INC.	Sales Invoice / Billing Statement	1,030.66
	1884	CARGOHAUS, INC.	Sales Invoice / Billing Statement	48.22
	SUBTOTAL - SECOND QUARTER 2008			46,071.22
	JULY			
	2600	CARGOHAUS, INC.	Sales Invoice / Billing Statement	250.80
	2604	DHL EXPRESS (PHILS.) CORP.	Import Invoice / Billing Statement	108.00
	2607	CARGOHAUS, INC.	Sales Invoice / Billing Statement	57.09
	2608	U-FREIGHT PHILS., INC.	Debit Note / Billing Statement	141.28
	2617	TRANSORIENT	SOA / Billing Statement	1,012.57
	2620	CARGOHAUS, INC.	Sales Invoice / Billing Statement	207.56
	2621	U-FREIGHT PHILS., INC.	Debit Note / Billing Statement	161.17
	2624	CARGOHAUS, INC.	Sales Invoice / Billing Statement	88.75
	2625	U-FREIGHT PHILS., INC.	Debit Note / Billing Statement	140.12
	2628	CARGOHAUS, INC.	Sales Invoice / Billing Statement	113.05
	2630	AIRFREIGHT 2100, INC.	Invoice / Billing Statement	108.00
	2637	CARGOHAUS, INC.	Sales Invoice / Billing Statement	166.31
	2638	U-FREIGHT PHILS., INC.	Debit Note / Billing Statement	336.49

	AUGUST			
	3498	CARGOHAUS, INC.	Sales Invoice / Billing Statement	96.57
	3508	CARGOHAUS, INC.	Sales Invoice / Billing Statement	211.62
	3509	U-FREIGHT PHILS., INC.	Debit Note / Billing Statement	571.73
	SEPTEMBER			
	4826	MANILA ELECTRIC COMPANY	Billing Statement	1,165,931.26
	SUBTOTAL - THIRD QUARTER 2008			1,169,702.37
	OCTOBER			
	5301	CARGOHAUS, INC.	Sales Invoice / Billing Statement	139.05
	NOVEMBER			
	6231	ASIAN TERMINALS, INC.	Sales Invoice	192.00
	6241	BAYAN TELECOMMUNICATIONS INC.	Statement of Account	104.85
	6497	MANILA ELCTRIC COMPANY	Billing Statement	1,435,228.91
	6860	VISAYAN ELECTRIC COMPANY	Billing Statement	3,486.58
	DECEMBER			
	6889	CARGOHAUS, INC.	Sales Invoice / Billing Statement	58.51
	6892	CARGOHAUS, INC.	Sales Invoice / Billing Statement	134.59
	6893	U-FREIGHT PHILS. INC.	Debit Note / Billing Statement	168.73
	6896	CARGOHAUS, INC.	Sales Invoice / Billing Statement	80.41
	6907	ASPAC INTERNATIONAL, INC.	Non-VAT Official Acknowledgment Receipt	480.00
	6908	ASPAC INTERNATIONAL, INC.	Non-VAT Official Acknowledgment Receipt	2,846.70
	6909	ASPAC INTERNATIONAL, INC.	Non-VAT Official Acknowledgment Receipt	2,859.60
	6910	ASPAC INTERNATIONAL, INC.	Non-VAT Official Acknowledgment Receipt	2,267.10
	6911	ASPAC INTERNATIONAL, INC.	Non-VAT Official Acknowledgment Receipt	1,190.88
	6912	ASPAC INTERNATIONAL, INC.	Non-VAT Official Acknowledgment Receipt	1,752.72
	6913	ASPAC INTERNATIONAL, INC.	Non-VAT Official Acknowledgment Receipt	2,170.50
	6915	ATLAS COPCO (PHILIPPINES) INC.	Zero-rated VAT Official Receipt	11,591.04
	6917	BAYAN TELECOMMUNICATIONS INC.	Statement of Account	252.61
	7246	INT'L HEAVY TRUCKS CENTER, INC.	Sales Invoice	3,257.14
	7313	MANILA ELECTRIC COMPANY	Billing Statement	1,650,979.76
	7509	SMART BROADBAND, INC.	Statement of Account	212.14
	7601	VISAYAN ELECTRIC COMPANY	Billing Statement	3,592.32
	7602	VISAYAN ELECTRIC COMPANY	Billing Statement	3,358.02
	SUBTOTAL - FOURTH QUARTER 2008			3,126,404.16
	TOTAL - SECOND TO FOURTH QUARTERS OF 2008			4,342,177.75

4.)	INPUT VAT ON DOMESTIC PURCHASES OF SERVICES SUPPORTED BY VAT ORs BUT THE VAT WAS NOT SEPARATELY SHOWN IN VIOLATION OF SECTION 113(B)(2)(a) of the NIRC OF 1997, AS AMENDED			
	EXHIBIT NUMBER	SUPPLIER'S NAME	OFFICIAL RECEIPT NUMBER	INPUT TAX
	APRIL			
	9	AIRFREIGHT 2100, INC.	1161945	390.60
	27	AMTHER COOLING SYSTEM CO., INC.	0579	518.57
	28	AMTHER COOLING SYSTEM CO., INC.	0579	518.57
	34	APO REF AND AIR CONDITIONING SUPPLY	20250	1,278.20
	40	BP IND'L SUPPLIES AND SERVICES, INC.	0234	480.00
	41	BP IND'L SUPPLIES AND SERVICES, INC.	0231	2,280.00
	57	CA LOGISTICS CORPORATION	0997	84.00
	58	CA LOGISTICS CORPORATION	0997	120.00
	59	CA LOGISTICS CORPORATION	0997	759.00
	60	CA LOGISTICS CORPORATION	0997	84.00
	61	CA LOGISTICS CORPORATION	0997	600.00
	62	CA LOGISTICS CORPORATION	0997	759.00
	63	CALOY GONZALES PAINT & AUTO SHOP, INC.	5921	(34.29)
	64	CALOY GONZALES PAINT & AUTO SHOP, INC.	5921	466.07
	65	CALOY GONZALES PAINT & AUTO SHOP, INC.	5921	109.82
	66	CALOY GONZALES PAINT & AUTO SHOP, INC.	5923	498.21
	67	CALOY GONZALES PAINT & AUTO SHOP, INC.	5923	262.50
	68	CALOY GONZALES PAINT & AUTO SHOP, INC.	5923	380.36
	69	CALOY GONZALES PAINT & AUTO SHOP, INC.	5923	192.86
	70	CALOY GONZALES PAINT & AUTO SHOP, INC.	5923	1,157.14
	71	CALOY GONZALES PAINT & AUTO SHOP, INC.	6062	460.71
	72	CALOY GONZALES PAINT & AUTO SHOP, INC.	5922	246.43
	73	CALOY GONZALES PAINT & AUTO SHOP, INC.	5922	251.79
	74	CALOY GONZALES PAINT & AUTO SHOP, INC.	5922	225.00
	78	CARRY-ALL INT'L FORWARDERS INC.	4957	3,214.29

	79	CARRY-ALL INT'L FORWARDERS INC.	4954	6,482.14
	80	CARRY-ALL INT'L FORWARDERS INC.	4985	1,392.86
	81	CARRY-ALL INT'L FORWARDERS INC.	4985	696.43
	82	CARRY-ALL INT'L FORWARDERS INC.	4987	300.00
	83	CARRY-ALL INT'L FORWARDERS INC.	4987	120.00
	84	CARRY-ALL INT'L FORWARDERS INC.	4987	12,000.00
	85	CARRY-ALL INT'L FORWARDERS INC.	4987	1,392.86
	86	CARRY-ALL INT'L FORWARDERS INC.	4987	1,824.00
	87	CARRY-ALL INT'L FORWARDERS INC.	4987	1,392.86
	88	CARRY-ALL INT'L FORWARDERS INC.	4987	1,938.00
	89	CARRY-ALL INT'L FORWARDERS INC.	4987	60.00
	90	CARRY-ALL INT'L FORWARDERS INC.	4985	240.00
	91	CARRY-ALL INT'L FORWARDERS INC.	4963	13,232.14
	92	CARRY-ALL INT'L FORWARDERS INC.	4963	1,710.00
	93	CARRY-ALL INT'L FORWARDERS INC.	4963	1,200.00
	94	CARRY-ALL INT'L FORWARDERS INC.	4963	9,750.00
	95	CARRY-ALL INT'L FORWARDERS INC.	4963	8,357.14
	96	CARRY-ALL INT'L FORWARDERS INC.	4963	9,053.57
	97	CARRY-ALL INT'L FORWARDERS INC.	4963	1,200.00
	98	CARRY-ALL INT'L FORWARDERS INC.	4963	857.14
	99	CARRY-ALL INT'L FORWARDERS INC.	4963	6,482.14
	100	CARRY-ALL INT'L FORWARDERS INC.	4963	2,400.00
	101	CARRY-ALL INT'L FORWARDERS INC.	4954	2,580.00
	102	CARRY-ALL INT'L FORWARDERS INC.	4954	7,285.71
	103	CARRY-ALL INT'L FORWARDERS INC.	4954	696.43
	104	CARRY-ALL INT'L FORWARDERS INC.	4954	7,071.43
	105	CARRY-ALL INT'L FORWARDERS INC.	4954	2,785.71
	106	CARRY-ALL INT'L FORWARDERS INC.	4954	1,482.00
	107	CARRY-ALL INT'L FORWARDERS INC.	4954	5,089.29
	108	CARRY-ALL INT'L FORWARDERS INC.	4954	27,160.71
	109	CARRY-ALL INT'L FORWARDERS INC.	4954	16,714.29
	110	CARRY-ALL INT'L FORWARDERS INC.	4954	696.43
	111	CARRY-ALL INT'L FORWARDERS INC.	4954	6,482.14
	112	CARRY-ALL INT'L FORWARDERS INC.	4954	2,400.00
	113	CARRY-ALL INT'L FORWARDERS INC.	4954	2,035.71
	114	CARRY-ALL INT'L FORWARDERS INC.	4962	120.00
	115	CARRY-ALL INT'L FORWARDERS INC.	4962	60.00
	116	CARRY-ALL INT'L FORWARDERS INC.	4962	1,392.86
	117	CARRY-ALL INT'L FORWARDERS INC.	4962	120.00
	118	CARRY-ALL INT'L FORWARDERS INC.	4962	1,392.86
	119	CARRY-ALL INT'L FORWARDERS INC.	4962	1,392.86
	120	CARRY-ALL INT'L FORWARDERS INC.	4962	180.00
	121	CARRY-ALL INT'L FORWARDERS INC.	4962	120.00
	122	CARRY-ALL INT'L FORWARDERS INC.	4962	1,080.00
	123	CARRY-ALL INT'L FORWARDERS INC.	4962	1,392.86

	124	CARRY-ALL INT'L FORWARDERS INC.	4986	1,392.86
	125	CARRY-ALL INT'L FORWARDERS INC.	4986	8,839.29
	126	CARRY-ALL INT'L FORWARDERS INC.	4986	696.43
	127	CARRY-ALL INT'L FORWARDERS INC.	4986	1,392.86
	128	CARRY-ALL INT'L FORWARDERS INC.	4986	120.00
	129	CARRY-ALL INT'L FORWARDERS INC.	4986	1,607.14
	130	CARRY-ALL INT'L FORWARDERS INC.	4986	300.00
	131	CARRY-ALL INT'L FORWARDERS INC.	4986	2,035.71
	132	CARRY-ALL INT'L FORWARDERS INC.	4971	4,071.43
	133	CARRY-ALL INT'L FORWARDERS INC.	4971	13,114.29
	134	CARRY-ALL INT'L FORWARDERS INC.	4971	1,200.00
	135	CARRY-ALL INT'L FORWARDERS INC.	4971	9,053.57
	136	CARRY-ALL INT'L FORWARDERS INC.	4971	2,400.00
	137	CARRY-ALL INT'L FORWARDERS INC.	4971	9,053.57
	138	CARRY-ALL INT'L FORWARDERS INC.	4971	11,839.29
	139	CARRY-ALL INT'L FORWARDERS INC.	4971	12,535.71
	140	CARRY-ALL INT'L FORWARDERS INC.	4971	8,250.00
	141	CARRY-ALL INT'L FORWARDERS INC.	4971	1,200.00
	142	CARRY-ALL INT'L FORWARDERS INC.	4971	(3,535.71)
	143	CARRY-ALL INT'L FORWARDERS INC.	4984	5,892.86
	144	CARRY-ALL INT'L FORWARDERS INC.	4984	1,938.00
	145	CARRY-ALL INT'L FORWARDERS INC.	4984	(3,535.71)
	146	CARRY-ALL INT'L FORWARDERS INC.	4984	1,482.00
	147	CARRY-ALL INT'L FORWARDERS INC.	4984	20,892.86
	148	CARRY-ALL INT'L FORWARDERS INC.	4984	8,357.14
	149	CARRY-ALL INT'L FORWARDERS INC.	4984	2,035.71
	150	CARRY-ALL INT'L FORWARDERS INC.	4984	(182.14)
	151	CARRY-ALL INT'L FORWARDERS INC.	4984	3,535.71
	152	CARRY-ALL INT'L FORWARDERS INC.	4984	1,178.57
	153	CARRY-ALL INT'L FORWARDERS INC.	4963	33,750.00
	154	CARRY-ALL INT'L FORWARDERS INC.	4963	2,946.43
	155	CARRY-ALL INT'L FORWARDERS INC.	4963	10,017.86
	198	DHL EXPRESS (PHILS) CORP.	1062566	108.00
	199	DHL EXPRESS (PHILS) CORP.	1062566	4.80
	200	DHL EXPRESS (PHILS) CORP.	1062566	30.00
	201	DHL EXPRESS (PHILS) CORP.	1062566	7,207.00
	202	DHL EXPRESS (PHILS) CORP.	1062566	49.56
	203	DHL EXPRESS (PHILS) CORP.	1062566	51.66
	204	DHL EXPRESS (PHILS) CORP.	1062566	731.99
	205	DHL EXPRESS (PHILS) CORP.	1086280	851.06
	206	DHL EXPRESS (PHILS) CORP.	1086280	1,311.08
	248	FAITH MACHINERY CENTER	0757	1,440.00
	251	FIBERVAN MFG & TRADING CORP	947	9,924.11
	252	F-OCW ENTERPRISES	064	1,071.43
	253	F-OCW ENTERPRISES	064	8,374.29

	255	G.U. ENGINEERING INC.	87402	5,035.71
	256	G.U. ENGINEERING INC.	87402	3,428.57
	269	GNA ENGINEERING	0233	5,891.79
	275	GREENLIGHT POWER, INC.	0243	35,357.14
	276	HEALTHWAY MEDICAL CLINICS	107806	834.21
	288	INSTRUMENTATION & CONTROL SPECIALIST, INC.	09725	5,925.00
	289	INSTRUMENTATION & CONTROL SPECIALIST, INC.	09725	2,785.71
	290	INSTRUMENTATION & CONTROL SPECIALIST, INC.	09725	1,050.00
	307	LEADSTEEL FABRICATORS	585	3,240.00
	308	LEADSTEEL FABRICATORS	585	3,456.00
	309	LEADSTEEL FABRICATORS	585	3,564.00
	310	LEADSTEEL FABRICATORS	586	1,080.00
	311	LEADSTEEL FABRICATORS	585	4,212.00
	312	LEADSTEEL FABRICATORS	585	5,184.00
	313	LEADSTEEL FABRICATORS	585	4,320.00
	314	LEADSTEEL FABRICATORS	585	3,428.57
	315	LEADSTEEL FABRICATORS	585	1,176.00
	317	LEONCIO-ALCANTARA PRINTING PRESS	4132	225.00
	318	LEONCIO-ALCANTARA PRINTING PRESS	4132	456.44
	325	LUNTIAN LANDSCAPING GEN SERVICES	003377	1,101.96
	326	LUNTIAN LANDSCAPING GEN SERVICES	003377	1,209.11
	329	MANILA ELECTRIC COMPANY	0000045476	1,558,329.86
	330	MANILA ELECTRIC COMPANY	0000045588	5,148.92
	331	MANILA ELECTRIC COMPANY	0000045588	58,354.45
	332	MANILA ELECTRIC COMPANY	0000045588	108,127.36
	407	MOTIVATION TOURS & TRAVEL CORP	69676	30.00
	415	NEWTON ELECTRICAL EQUIP CO., INC.	4855	2,070.00
	416	NMGRA LAW OFFICE	2100	3,000.00
	417	NMGRA LAW OFFICE	2208	3,066.00
	492	PHIL. LONG DISTANCE TEL. CO.	PKPOR000176837-848	188.68
	521	PHILIPPINE FORKLIFT CENTER, INC.	28414	1,571.41
	522	PHILIPPINE FORKLIFT CENTER, INC.	28414	266.79
	523	PHIL. INT'L INSURANCE BROKERS INC.	33291	3,435.80
	524	PHIL. INT'L INSURANCE BROKERS INC.	33291	72.67

	525	PHIL. INT'L INSURANCE BROKERS INC.	33291	91.33
	526	PHIL. INT'L INSURANCE BROKERS INC.	33292	559.26
	580	R.C. AVILES ENG'G & MOTOR WORKS	3087	1,687.92
	581	R.C. AVILES ENG'G & MOTOR WORKS	3087	491.56
	582	R.C. AVILES ENG'G & MOTOR WORKS	3087	4,699.50
	583	R.C. AVILES ENG'G & MOTOR WORKS	3087	2,202.11
	584	R.C. AVILES ENG'G & MOTOR WORKS	3100	4,552.08
	585	R.C. AVILES ENG'G & MOTOR WORKS	3099	1,730.40
	586	R.C. AVILES ENG'G & MOTOR WORKS	3100	2,737.61
	587	R.C. AVILES ENG'G & MOTOR WORKS	3100	407.14
	588	R.C. AVILES ENG'G & MOTOR WORKS	3100	950.04
	589	R.C. AVILES ENG'G & MOTOR WORKS	3100	964.30
	590	R.C. AVILES ENG'G & MOTOR WORKS	3100	1,821.43
	591	R.C. AVILES ENG'G & MOTOR WORKS	3100	1,989.00
	592	R.C. AVILES ENG'G & MOTOR WORKS	3106	1,392.86
	593	R.C. AVILES ENG'G & MOTOR WORKS	3106	3,863.25
	594	R.C. AVILES ENG'G & MOTOR WORKS	3106	2,274.00
	595	R.C. AVILES ENG'G & MOTOR WORKS	3106	4,076.36
	598	RENTOKIL INITIAL (PHILS) INC.	130110	420.54
	599	RENTOKIL INITIAL (PHILS) INC.	130110	289.29
	601	ROPEN ENGINEERING & SUPPLIES	763	3,721.02
	602	ROPEN ENGINEERING & SUPPLIES	763	1,146.43
	603	ROPEN ENGINEERING & SUPPLIES	763	5,250.00
	604	ROPEN ENGINEERING & SUPPLIES	763	1,101.64
	605	ROPEN ENGINEERING & SUPPLIES	763	484.15
	606	ROPEN ENGINEERING & SUPPLIES	763	327.38
	607	ROPEN ENGINEERING & SUPPLIES	763	4,602.24
	608	ROPEN ENGINEERING & SUPPLIES	763	1,730.04
	609	ROPEN ENGINEERING & SUPPLIES	763	4,285.71
	610	ROPEN ENGINEERING & SUPPLIES	763	2,154.44
	611	ROPEN ENGINEERING & SUPPLIES	763	2,540.79
	612	ROPEN ENGINEERING & SUPPLIES	763	3,286.71
	613	ROPEN ENGINEERING & SUPPLIES	763	1,583.61
	614	ROPEN ENGINEERING & SUPPLIES	763	3,570.44
	615	ROPEN ENGINEERING & SUPPLIES	764	449.49
	616	ROPEN ENGINEERING & SUPPLIES	762	4,966.35
	617	ROPEN ENGINEERING & SUPPLIES	764	278.57
	618	ROPEN ENGINEERING & SUPPLIES	765	262.71
	619	ROPEN ENGINEERING & SUPPLIES	765	56,785.71
	620	ROPEN ENGINEERING & SUPPLIES	765	776.79
	621	ROPEN ENGINEERING & SUPPLIES	765	1,995.43
	622	ROPEN ENGINEERING & SUPPLIES	765	1,709.25
	623	ROPEN ENGINEERING & SUPPLIES	765	428.79
	624	ROPEN ENGINEERING & SUPPLIES	765	2,583.60

	625	ROPEN ENGINEERING & SUPPLIES	768	6,312.75
	669	SMART COMMUNICATION, INC.	SBEOR000017116	147.66
	670	SMART COMMUNICATION, INC.	SBEOR000017116	305.79
	671	SMART COMMUNICATION, INC.	SBEOR000017116	88.25
	672	SMART COMMUNICATION, INC.	SBEOR000017116	833.14
	673	SMART COMMUNICATION, INC.	SBEOR000017116	138.59
	674	SMART COMMUNICATION, INC.	SBEOR000017116	85.71
	675	SMART COMMUNICATION, INC.	SBEOR000017116	429.98
	676	SMART COMMUNICATION, INC.	SBEOR000017116	194.98
	677	SMART COMMUNICATION, INC.	SBEOR000017116	85.71
	678	SMART COMMUNICATION, INC.	SBEOR000017116	88.68
	679	SMART COMMUNICATION, INC.	SBEOR000017116	375.00
	680	SMART COMMUNICATION, INC.	SBEOR000017116	309.85
	681	SMART COMMUNICATION, INC.	SBEOR000017116	192.86
	682	SMART COMMUNICATION, INC.	SBEOR000017116	186.58
	683	SMART COMMUNICATION, INC.	SBEOR000017116	634.37
	684	SMART COMMUNICATION, INC.	SBEOR000017116	218.95
	723	TOYOTA MAKATI INC.	34269	219.72
	725	TOYOTA PASONG TAMO	081902	243.00
	727	TOYOTA SHAW ORTIGAS	291613	123.00
	728	TOYOTA SHAW ORTIGAS	291613	137.40
	730	TRIGON MGMT & IND'L CORP.	10142	2,785.71
	738	U-Bix Corporation	237313	717.86
	739	U-Bix Corporation	237313	1,574.53
	740	U-Bix Corporation	237313	2,041.54
	741	U-Bix Corporation	237313	1,780.47
	742	U-Bix Corporation	237313	1,835.60
	743	U-Bix Corporation	237314	717.86
	744	UPS-DELBROS INT'L EXPRESS LTD.	62080	97.81
	745	UPS-DELBROS INT'L EXPRESS LTD.	62080	97.72
	746	UPS-DELBROS INT'L EXPRESS LTD.	62080	195.63
	747	VEOLIA WATER SOLUTIONS & TECH (PHILS.),INC.	2428	9,000.04
	748	VEOLIA WATER SOLUTIONS & TECH (PHILS.),INC.	2428	6,000.03
	749	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2079	49,999.97
	750	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2079	112,499.99
	761	YOKOGAWA PHILS. INC.	007769	1,497.12
	MAY			
	771	AIRFREIGHT 2100, INC.	1172830	18.96
	772	AIRFREIGHT 2100, INC.	1172830	10.80
	773	AIRFREIGHT 2100, INC.	1172830	10.26
	774	AIRFREIGHT 2100, INC.	1172830	23.57
	775	AIRFREIGHT 2100, INC.	1172830	47.84

	776	AIRFREIGHT 2100, INC.	1172844	594.60
	777	AIRFREIGHT 2100, INC.	1172844	594.60
	778	AIRFREIGHT 2100, INC.	1172844	954.60
	780	AIRFREIGHT 2100, INC.	1172845	60.00
	781	AIRFREIGHT 2100, INC.	1172845	1,103.40
	782	AIRFREIGHT 2100, INC.	1172845	60.00
	783	AIRFREIGHT 2100, INC.	1172845	1,098.60
	784	AIRFREIGHT 2100, INC.	1172843	2,016.00
	788	AIRFREIGHT 2100, INC.	1172842	2,354.00
	793	AIRFREIGHT 2100, INC.	1172842	1,815.00
	808	ALL ASIA INDUSTRIAL & DEVT CORP	1202	1,500.00
	813	AMTHER COOLING SYSTEM CO., INC.	582	4,808.58
	815	APO REF. & AIR CONST SUPPLY	20417	696.43
	829	C.B. BARANGAY ENTERPRISES	19206	3,744.00
	830	C.B. BARANGAY ENTERPRISES	19215	10,714.29
	831	C.B. BARANGAY ENTERPRISES	19206	15,914.40
	832	CA LOGISTICS CORPORATION	1000	84.00
	833	CA LOGISTICS CORPORATION	1000	120.00
	834	CA LOGISTICS CORPORATION	1000	759.00
	835	CA LOGISTICS CORPORATION	1000	84.00
	836	CA LOGISTICS CORPORATION	1000	120.00
	837	CA LOGISTICS CORPORATION	1000	759.00
	838	CA LOGISTICS CORPORATION	1000	84.00
	839	CA LOGISTICS CORPORATION	1000	600.00
	840	CA LOGISTICS CORPORATION	1000	759.00
	841	CA LOGISTICS CORPORATION	1000	84.00
	842	CA LOGISTICS CORPORATION	1000	540.00
	843	CA LOGISTICS CORPORATION	1000	759.00
	844	CA LOGISTICS CORPORATION	1002	84.00
	845	CA LOGISTICS CORPORATION	1002	120.00
	846	CA LOGISTICS CORPORATION	1002	759.00
	847	CA LOGISTICS CORPORATION	1002	84.00
	848	CA LOGISTICS CORPORATION	1002	600.00
	849	CA LOGISTICS CORPORATION	1002	759.00
	850	CA LOGISTICS CORPORATION	1008	84.00
	851	CA LOGISTICS CORPORATION	1008	120.00
	852	CA LOGISTICS CORPORATION	1008	759.00
	854	CARRY-ALL INT'L FORWARDERS, INC.	4993	180.00
	855	CARRY-ALL INT'L FORWARDERS, INC.	4993	1,392.86
	856	CARRY-ALL INT'L FORWARDERS, INC.	4976	3,750.00
	857	CARRY-ALL INT'L FORWARDERS, INC.	4976	(1,607.14)
	858	CARRY-ALL INT'L FORWARDERS, INC.	4976	1,017.86
	859	CARRY-ALL INT'L FORWARDERS, INC.	4976	7,071.43
	860	CARRY-ALL INT'L FORWARDERS, INC.	4976	10,017.86
	861	CARRY-ALL INT'L FORWARDERS, INC.	4976	2,035.71

	862	CARRY-ALL INT'L FORWARDERS, INC.	4976	7,660.71
	863	CARRY-ALL INT'L FORWARDERS, INC.	4976	4,071.43
	864	CARRY-ALL INT'L FORWARDERS, INC.	4976	8,839.29
	865	CARRY-ALL INT'L FORWARDERS, INC.	4976	11,657.14
	866	CARRY-ALL INT'L FORWARDERS, INC.	4991	13,232.14
	867	CARRY-ALL INT'L FORWARDERS, INC.	4991	4,071.43
	868	CARRY-ALL INT'L FORWARDERS, INC.	4991	7,660.71
	869	CARRY-ALL INT'L FORWARDERS, INC.	4991	2,035.71
	870	CARRY-ALL INT'L FORWARDERS, INC.	4991	9,053.57
	871	CARRY-ALL INT'L FORWARDERS, INC.	4991	8,357.14
	872	CARRY-ALL INT'L FORWARDERS, INC.	4991	10,446.43
	873	CARRY-ALL INT'L FORWARDERS, INC.	4991	4,071.43
	874	CARRY-ALL INT'L FORWARDERS, INC.	4991	27,857.14
	875	CARRY-ALL INT'L FORWARDERS, INC.	4991	2,166.00
	876	CARRY-ALL INT'L FORWARDERS, INC.	4991	1,368.00
	877	CARRY-ALL INT'L FORWARDERS, INC.	4993	180.00
	878	CARRY-ALL INT'L FORWARDERS, INC.	4993	1,392.86
	879	CARRY-ALL INT'L FORWARDERS, INC.	4993	300.00
	880	CARRY-ALL INT'L FORWARDERS, INC.	4993	1,392.86
	881	CARRY-ALL INT'L FORWARDERS, INC.	4993	120.00
	882	CARRY-ALL INT'L FORWARDERS, INC.	4993	1,392.86
	883	CARRY-ALL INT'L FORWARDERS, INC.	4993	60.00
	884	CARRY-ALL INT'L FORWARDERS, INC.	4993	696.43
	885	CARRY-ALL INT'L FORWARDERS, INC.	4986	120.00
	886	CARRY-ALL INT'L FORWARDERS, INC.	4986	1,392.86
	887	CARRY-ALL INT'L FORWARDERS, INC.	4992	1,339.29
	888	CARRY-ALL INT'L FORWARDERS, INC.	4975	8,678.57
	889	CARRY-ALL INT'L FORWARDERS, INC.	4975	8,250.00
	890	CARRY-ALL INT'L FORWARDERS, INC.	4975	10,982.14
	891	CARRY-ALL INT'L FORWARDERS, INC.	4975	589.29
	892	CARRY-ALL INT'L FORWARDERS, INC.	4975	(1,017.86)
	893	CARRY-ALL INT'L FORWARDERS, INC.	4975	8,517.86
	894	CARRY-ALL INT'L FORWARDERS, INC.	4975	2,946.43
	895	CARRY-ALL INT'L FORWARDERS, INC.	4975	8,014.29
	896	CARRY-ALL INT'L FORWARDERS, INC.	4831	12,342.86
	897	CARRY-ALL INT'L FORWARDERS, INC.	4831	10,446.43
	898	CARRY-ALL INT'L FORWARDERS, INC.	5011	9,053.57
	899	CARRY-ALL INT'L FORWARDERS, INC.	4831	11,732.14
	900	CARRY-ALL INT'L FORWARDERS, INC.	4831	8,357.14
	901	CARRY-ALL INT'L FORWARDERS, INC.	4831	34,714.29
	902	CARRY-ALL INT'L FORWARDERS, INC.	4831	1,710.00
	903	CARRY-ALL INT'L FORWARDERS, INC.	4831	2,394.00
	904	CARRY-ALL INT'L FORWARDERS, INC.	4831	4,178.57
	905	CARRY-ALL INT'L FORWARDERS, INC.	4986	240.00
	906	CARRY-ALL INT'L FORWARDERS, INC.	4986	1,392.86

	907	CARRY-ALL INT'L FORWARDERS, INC.	4986	120.00
	908	CARRY-ALL INT'L FORWARDERS, INC.	4986	1,392.86
	909	CARRY-ALL INT'L FORWARDERS, INC.	4993	120.00
	910	CARRY-ALL INT'L FORWARDERS, INC.	4993	1,392.86
	911	CARRY-ALL INT'L FORWARDERS, INC.	4971	(921.43)
	912	CENEX INFORMATION SYSTEMS, INC.	2322	33,540.00
	913	CEPWE CONSTRUCTION, INC.	0075	20,760.00
	914	CHEVRON PHILIPPINES INC.	86461762	117,458.40
	915	CHEVRON PHILIPPINES INC.	86461762	319.14
	916	CLAVERIA CONSTRUCTION CO.	0246	2,664.00
	917	CLAVERIA CONSTRUCTION CO.	0247	12,113.64
	919	CLAVERIA CONSTRUCTION CO.	0248	300.00
	920	CLAVERIA CONSTRUCTION CO.	0248	316.07
	925	DHL EXPRESS (PHILS.) CORP.	1086761	4.80
	926	DHL EXPRESS (PHILS.) CORP.	1086761	30.00
	927	DHL EXPRESS (PHILS.) CORP.	1086761	7,482.00
	928	DHL EXPRESS (PHILS.) CORP.	1086761	48.06
	929	DHL EXPRESS (PHILS.) CORP.	1086761	3.60
	930	DHL EXPRESS (PHILS.) CORP.	1086761	30.00
	931	DHL EXPRESS (PHILS.) CORP.	1086761	4.80
	932	DHL EXPRESS (PHILS.) CORP.	1086761	59.61
	933	DHL EXPRESS (PHILS.) CORP.	1086760	4.80
	934	DHL EXPRESS (PHILS.) CORP.	1086760	40.21
	935	DHL EXPRESS (PHILS.) CORP.	1086760	557.85
	936	DHL EXPRESS (PHILS.) CORP.	1086761	113.88
	937	DHL EXPRESS (PHILS.) CORP.	1086761	402.91
	938	DHL EXPRESS (PHILS.) CORP.	1086761	4.80
	939	DHL EXPRESS (PHILS.) CORP.	1086761	81.24
	940	DHL EXPRESS (PHILS.) CORP.	1086761	4.80
	941	DHL EXPRESS (PHILS.) CORP.	1086761	30.00
	942	DHL EXPRESS (PHILS.) CORP.	1086761	9,048.00
	943	DHL EXPRESS (PHILS.) CORP.	1086761	3.60
	944	DHL EXPRESS (PHILS.) CORP.	1086761	30.00
	945	DHL EXPRESS (PHILS.) CORP.	1086761	3.60
	946	DHL EXPRESS (PHILS.) CORP.	1086761	30.00
	947	DHL EXPRESS (PHILS.) CORP.	1086761	6,317.43
	948	DHL EXPRESS (PHILS.) CORP.	1086761	340.35
	949	DHL EXPRESS (PHILS.) CORP.	1086761	540.96
	950	DHL EXPRESS (PHILS.) CORP.	1086761	840.75
	951	DHL EXPRESS (PHILS.) CORP.	1086761	325.56
	952	DHL EXPRESS (PHILS.) CORP.	1086761	1,278.72
	953	DHL EXPRESS (PHILS.) CORP.	1087195	3.60
	954	DHL EXPRESS (PHILS.) CORP.	1087195	30.00
	955	DHL EXPRESS (PHILS.) CORP.	1087195	247.59
	966	EMC2 ENTERPRISE	056	107,142.86

	967	EMVP TRADING	0338	428.57
	1034	F-OCW ENTERPRISES	065	2,748.21
	1035	F-OCW ENTERPRISES	065	1,497.86
	1038	G. M. SANDOVAL INC.	3662	3,750.00
	1233	HEALTHWAY MEDICAL CLINICS	108898	68.11
	1256	INSUPHIL INDUSTRIAL CORPORATION	4021	803.57
	1257	INT'L HEAVY TRUCKS CENTER, INC.	0665	7,328.57
	1258	INT'L HEAVY TRUCKS CENTER, INC.	0675	4,173.21
	1259	INT'L HEAVY TRUCKS CENTER, INC.	0677	6,616.07
	1260	INT'L HEAVY TRUCKS CENTER, INC.	0786	9,053.57
	1261	INT'L HEAVY TRUCKS CENTER, INC.	0786	696.43
	1262	INT'L HEAVY TRUCKS CENTER, INC.	0786	6,288.75
	1264	INT'L HEAVY TRUCKS CENTER, INC.	0786	9,046.07
	1265	INT'L HEAVY TRUCKS CENTER, INC.	0788	9,873.21
	1266	INT'L HEAVY TRUCKS CENTER, INC.	0624	3,766.07
	1267	INT'L HEAVY TRUCKS CENTER, INC.	0624	7,735.71
	1268	INT'L HEAVY TRUCKS CENTER, INC.	0588	(229.82)
	1269	INT'L HEAVY TRUCKS CENTER, INC.	0594	(385.71)
	1270	INT'L HEAVY TRUCKS CENTER, INC.	0675	(352.50)
	1273	J-PAC LOGISTICS, INC.	4167	2,414.14
	1274	J-PAC LOGISTICS, INC.	4167	2,552.14
	1275	J-PAC LOGISTICS, INC.	4167	2,552.14
	1276	J-PAC LOGISTICS, INC.	4167	2,414.14
	1277	J-PAC LOGISTICS, INC.	4167	2,414.14
	1278	J-PAC LOGISTICS, INC.	4167	120.00
	1279	J-PAC LOGISTICS, INC.	4167	120.00
	1280	J-PAC LOGISTICS, INC.	4167	120.00
	1281	J-PAC LOGISTICS, INC.	4167	120.00
	1282	J-PAC LOGISTICS, INC.	4167	240.00
	1283	J-PAC LOGISTICS, INC.	4167	240.00
	1284	J-PAC LOGISTICS, INC.	4188	120.00
	1285	J-PAC LOGISTICS, INC.	4188	120.00
	1286	J-PAC LOGISTICS, INC.	4188	120.00
	1287	J-PAC LOGISTICS, INC.	4188	240.00
	1288	J-PAC LOGISTICS, INC.	4188	240.00
	1289	J-PAC LOGISTICS, INC.	4188	2,552.14
	1290	J-PAC LOGISTICS, INC.	4188	2,414.14
	1291	J-PAC LOGISTICS, INC.	4188	540.00
	1292	J-PAC LOGISTICS, INC.	4188	1,080.00
	1293	J-PAC LOGISTICS, INC.	4188	2,700.00
	1294	J-PAC LOGISTICS, INC.	4188	3,840.00
	1295	J-PAC LOGISTICS, INC.	4188	120.00
	1306	LUNTIAN LANDSCAPING GEN. SERVICES	003392	1,101.96
	1307	LUNTIAN LANDSCAPING GEN. SERVICES	003392	1,209.11

	1309	MAN AUTOMOTIVE CONCESSIONARIES CORP.	11901	27.27
	1310	MAN AUTOMOTIVE CONCESSIONARIES CORP.	11901	198.21
	1311	MANILA ELECTRIC COMPANY	0000055702	3,890.40
	1312	MANILA ELECTRIC COMPANY	0000045695	2,924,349.28
	1313	MANILA ELECTRIC COMPANY	0000045734	4,712.93
	1314	MANILA ELECTRIC COMPANY	0000045734	53,413.15
	1315	MANILA ELECTRIC COMPANY	0000045734	98,971.43
	1316	MANILA WATER COMPANY	BDR016312717064	44,154.77
	1335	MER CHEMICAL LAB & SERVICES, INC.	9873	367.20
	1349	MIROF RESOURCES, INC.	8888	651.97
	1350	MIROF RESOURCES, INC.	8888	652.62
	1351	MIROF RESOURCES, INC.	8888	652.62
	1352	MIROF RESOURCES, INC.	8888	724.42
	1353	MIROF RESOURCES, INC.	8888	717.88
	1354	MIROF RESOURCES, INC.	8888	796.86
	1355	MIROF RESOURCES, INC.	8909	724.42
	1358	NEWTON ELECTRICAL EQUIP CO., INC.	4876	1,422.86
	1359	NEWTON ELECTRICAL EQUIP CO., INC.	4876	2,404.71
	1360	NEWTON ELECTRICAL EQUIP CO., INC.	4876	1,140.00
	1361	NMGRA LAW OFFICE	2209	8,010.00
	1362	NSP TRANSPORT SERVICES	5538/5546	4,082.14
	1423	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185167-178	151.09
	1424	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185167-178	174.54
	1425	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185167-178	390.83
	1426	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185167-178	274.14
	1427	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185167-178	177.13
	1428	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185167-178	199.74
	1429	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185167-178	389.42
	1430	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185167-178	273.89
	1431	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185167-178	179.59
	1432	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185167-178	263.66
	1433	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185167-178	157.09
	1434	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185167-178	157.09
	1435	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	156.54
	1436	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	160.91
	1437	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	785.11
	1438	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	151.09
	1439	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	153.27
	1440	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	153.27
	1441	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	166.35
	1442	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	859.62
	1443	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	172.36
	1444	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	151.09
	1445	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	151.09

	1446	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	498.94
	1447	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	619.69
	1448	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	1,733.29
	1449	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	3,230.79
	1450	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	151.09
	1451	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	151.09
	1452	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	157.51
	1453	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	3,000.00
	1454	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	208.00
	1455	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	382.02
	1456	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	255.79
	1457	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185144-166	37.67
	1458	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185179	513.90
	1459	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185179	156.71
	1460	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185179	960.00
	1461	PHIL. LONG DISTANCE TEL. CO.	PKPOR000185179	960.00
	1462	PHIL. THERMAL EXCHANGERS, INC.	812	22,080.00
	1463	PHILIPPINE FORKLIFT CENTER, INC.	28433	713.26
	1464	PHIL INT'I INSURANCE BROKERS INC.	33483	60.00
	1465	PHIL INT'I INSURANCE BROKERS INC.	33482	60.00
	1466	PHIL INT'I INSURANCE BROKERS INC.	33484	205.45
	1467	PHIL INT'I INSURANCE BROKERS INC.	33460	536.58
	1468	PHIL INT'I INSURANCE BROKERS INC.	33460	547.31
	1469	PHIL INT'I INSURANCE BROKERS INC.	33460	8,372.37
	1470	PHIL INT'I INSURANCE BROKERS INC.	33460	60.00
	1471	PHIL INT'I INSURANCE BROKERS INC.	33460	60.00
	1472	PHIL INT'I INSURANCE BROKERS INC.	33460	60.00
	1473	PHIL INT'I INSURANCE BROKERS INC.	33460	60.00
	1474	PHIL INT'I INSURANCE BROKERS INC.	33460	60.00
	1475	PHIL INT'I INSURANCE BROKERS INC.	33460	608.48
	1476	PHIL INT'I INSURANCE BROKERS INC.	33460	1,216.97
	1477	PHIL INT'I INSURANCE BROKERS INC.	33460	60.00
	1478	PHIL. INT'I INSURANCE BROKERS INC.	33460	171.20
	1513	R.C. AVILES ENGr. & MOTOR WORKS	3112	5,421.43
	1514	R.C. AVILES ENGr. & MOTOR WORKS	3112	2,090.40
	1515	R.C. AVILES ENGr. & MOTOR WORKS	3111	1,542.00
	1516	R.C. AVILES ENGr. & MOTOR WORKS	3111	3,912.43
	1517	R.C. AVILES ENGr. & MOTOR WORKS	3112	6,428.57
	1518	R.C. AVILES ENGr. & MOTOR WORKS	3112	1,989.54
	1519	R.C. AVILES ENGr. & MOTOR WORKS	3112	1,694.16
	1520	R.C. AVILES ENGr. & MOTOR WORKS	3112	811.20
	1521	R.C. AVILES ENGr. & MOTOR WORKS	3117	3,207.54
	1522	RENTOKIL INITIAL (PHILS.) INC.	130210	420.54
	1523	RENTOKIL INITIAL (PHILS.) INC.	130210	289.29
	1524	ROPEN ENGINEERING & SUPPLIES	776	122.12

	1525	ROPEN ENGINEERING & SUPPLIES	776	475.47
	1526	ROPEN ENGINEERING & SUPPLIES	776	83.14
	1527	ROPEN ENGINEERING & SUPPLIES	776	249.43
	1528	ROPEN ENGINEERING & SUPPLIES	776	249.43
	1529	ROPEN ENGINEERING & SUPPLIES	776	1,014.34
	1530	ROPEN ENGINEERING & SUPPLIES	776	327.00
	1531	ROPEN ENGINEERING & SUPPLIES	776	327.00
	1532	ROPEN ENGINEERING & SUPPLIES	776	344.31
	1533	ROPEN ENGINEERING & SUPPLIES	776	233.30
	1534	ROPEN ENGINEERING & SUPPLIES	776	465.54
	1535	ROPEN ENGINEERING & SUPPLIES	776	461.49
	1536	ROPEN ENGINEERING & SUPPLIES	776	515.49
	1537	ROPEN ENGINEERING & SUPPLIES	776	493.29
	1538	ROPEN ENGINEERING & SUPPLIES	776	83.14
	1539	ROPEN ENGINEERING & SUPPLIES	776	215.89
	1540	ROPEN ENGINEERING & SUPPLIES	776	432.34
	1541	ROPEN ENGINEERING & SUPPLIES	776	924.96
	1542	ROPEN ENGINEERING & SUPPLIES	776	299.31
	1543	ROPEN ENGINEERING & SUPPLIES	776	83.14
	1544	ROPEN ENGINEERING & SUPPLIES	776	680.73
	1545	ROPEN ENGINEERING & SUPPLIES	776	244.23
	1546	ROPEN ENGINEERING & SUPPLIES	776	111.43
	1547	ROPEN ENGINEERING & SUPPLIES	776	397.89
	1548	ROPEN ENGINEERING & SUPPLIES	776	167.14
	1549	ROPEN ENGINEERING & SUPPLIES	776	1,018.50
	1550	ROPEN ENGINEERING & SUPPLIES	776	743.09
	1551	ROPEN ENGINEERING & SUPPLIES	776	329.97
	1552	ROPEN ENGINEERING & SUPPLIES	776	422.41
	1553	ROPEN ENGINEERING & SUPPLIES	776	2,711.63
	1554	ROPEN ENGINEERING & SUPPLIES	775	3,165.64
	1555	ROPEN ENGINEERING & SUPPLIES	772	150.00
	1556	ROPEN ENGINEERING & SUPPLIES	784	11,400.00
	1557	ROPEN ENGINEERING & SUPPLIES	784	2,075.25
	1558	ROPEN ENGINEERING & SUPPLIES	784	150.00
	1559	ROPEN ENGINEERING & SUPPLIES	771	165.00
	1560	ROPEN ENGINEERING & SUPPLIES	771	2,056.80
	1561	ROPEN ENGINEERING & SUPPLIES	771	1,069.24
	1562	ROPEN ENGINEERING & SUPPLIES	771	917.17
	1563	ROPEN ENGINEERING & SUPPLIES	771	584.63
	1564	ROPEN ENGINEERING & SUPPLIES	771	1,171.77
	1649	SKF PHILIPPINES INC.	52391	3,960.00
	1650	SKF PHILIPPINES INC.	52392	3,300.00
	1651	SKF PHILIPPINES INC.	52392	3,300.00
	1652	SKF PHILIPPINES INC.	52392	3,300.00
	1653	SMART COMMUNICATION, INC.	SBEOR000018376	192.86

	1654	SMART COMMUNICATION, INC.	SBEOR000018376	642.08
	1655	SMART COMMUNICATION, INC.	SBEOR000018376	137.32
	1656	SMART COMMUNICATION, INC.	SBEOR000018376	161.48
	1657	SMART COMMUNICATION, INC.	SBEOR000018376	128.28
	1658	SMART COMMUNICATION, INC.	SBEOR000018376	198.27
	1659	SMART COMMUNICATION, INC.	SBEOR000018376	122.61
	1660	SMART COMMUNICATION, INC.	SBEOR000018376	264.83
	1661	SMART COMMUNICATION, INC.	SBEOR000018376	375.00
	1662	SMART COMMUNICATION, INC.	SBEOR000018376	845.66
	1663	SMART COMMUNICATION, INC.	SBEOR000018376	294.36
	1664	SMART COMMUNICATION, INC.	SBEOR000018376	463.34
	1665	SMART COMMUNICATION, INC.	SBEOR000018376	85.71
	1666	SMART COMMUNICATION, INC.	SBEOR000018376	254.07
	1667	SMART COMMUNICATION, INC.	SBEOR000018376	493.63
	1668	SMART COMMUNICATION, INC.	SBEOR000018376	124.20
	1711	SUPERIOR GAS & EQUIP. CO., INC.	383501	259.81
	1712	SUPERIOR GAS & EQUIP. CO., INC.	383501	210.44
	1713	SUPERIOR GAS & EQUIP. CO., INC.	383501	200.70
	1714	SUPERIOR GAS & EQUIP. CO., INC.	383501	589.29
	1715	SUPERIOR GAS & EQUIP. CO., INC.	383501	213.48
	1716	SUPERIOR GAS & EQUIP. CO., INC.	383501	589.29
	1717	SUPERIOR GAS & EQUIP. CO., INC.	383501	578.31
	1718	SUPERIOR GAS & EQUIP. CO., INC.	383501	589.29
	1730	TERESA & SONS INCORPORATED	11118	616.08
	1731	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495609	819.81
	1732	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495546	93.60
	1733	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495546	130.55
	1734	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495546	391.38
	1735	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495546	39.98
	1736	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495546	589.76
	1737	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495546	47.50
	1738	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495546	150.65
	1739	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495546	962.47
	1740	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495546	128.52
	1741	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495546	589.76

	1742	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495546	134.09
	1743	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495546	822.60
	1744	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495546	2,008.12
	1765	TRIPLE A TECHNOLOGY SPECIALIST, INC.	115	107,325.00
	1768	TRI-Q RESPONSIBLE SERVICES INC.	13282	302.29
	1769	TRI-Q RESPONSIBLE SERVICES INC.	13282	509.55
	1770	TRI-Q RESPONSIBLE SERVICES INC.	13282	566.89
	1771	TRI-Q RESPONSIBLE SERVICES INC.	13282	694.68
	1772	TRI-Q RESPONSIBLE SERVICES INC.	13282	744.92
	1773	TRI-Q RESPONSIBLE SERVICES INC.	13282	772.77
	1774	TRI-Q RESPONSIBLE SERVICES INC.	13282	777.15
	1775	TRI-Q RESPONSIBLE SERVICES INC.	13282	824.19
	1776	TRI-Q RESPONSIBLE SERVICES INC.	13282	902.26
	1777	TRI-Q RESPONSIBLE SERVICES INC.	13282	1,017.70
	1778	TRI-Q RESPONSIBLE SERVICES INC.	13282	1,085.48
	1779	TRI-Q RESPONSIBLE SERVICES INC.	13282	1,153.94
	1780	TRI-Q RESPONSIBLE SERVICES INC.	13282	1,179.90
	1781	TRI-Q RESPONSIBLE SERVICES INC.	13282	1,422.83
	1782	TRI-Q RESPONSIBLE SERVICES INC.	13282	1,687.69
	1783	TRI-Q RESPONSIBLE SERVICES INC.	13282	2,245.82
	1784	TRI-Q RESPONSIBLE SERVICES INC.	13282	2,467.02
	1785	TRI-Q RESPONSIBLE SERVICES INC.	13282	456.29
	1786	TRI-Q RESPONSIBLE SERVICES INC.	13282	557.03
	1787	TRI-Q RESPONSIBLE SERVICES INC.	13282	746.92
	1788	TRI-Q RESPONSIBLE SERVICES INC.	13282	777.15
	1789	TRI-Q RESPONSIBLE SERVICES INC.	13282	812.29
	1790	TRI-Q RESPONSIBLE SERVICES INC.	13282	847.96
	1791	TRI-Q RESPONSIBLE SERVICES INC.	13282	937.89
	1792	TRI-Q RESPONSIBLE SERVICES INC.	13282	1,128.00
	1793	TRI-Q RESPONSIBLE SERVICES INC.	13282	1,129.14
	1794	TRI-Q RESPONSIBLE SERVICES INC.	13282	1,134.65
	1795	TRI-Q RESPONSIBLE SERVICES INC.	13282	1,234.38
	1796	TRI-Q RESPONSIBLE SERVICES INC.	13282	1,547.76
	1797	TRI-Q RESPONSIBLE SERVICES INC.	13282	1,714.91
	1798	TRI-Q RESPONSIBLE SERVICES INC.	13282	1,792.03
	1799	TRI-Q RESPONSIBLE SERVICES INC.	13282	2,226.71
	1800	TRI-Q RESPONSIBLE SERVICES INC.	13321	595.78
	1801	TRI-Q RESPONSIBLE SERVICES INC.	13321	655.07
	1802	TRI-Q RESPONSIBLE SERVICES INC.	13321	684.43
	1803	TRI-Q RESPONSIBLE SERVICES INC.	13321	770.93
	1804	TRI-Q RESPONSIBLE SERVICES INC.	13321	777.15
	1805	TRI-Q RESPONSIBLE SERVICES INC.	13321	809.43

	1806	TRI-Q RESPONSIBLE SERVICES INC.	13321	894.44
	1807	TRI-Q RESPONSIBLE SERVICES INC.	13321	1,028.55
	1808	TRI-Q RESPONSIBLE SERVICES INC.	13321	1,049.18
	1809	TRI-Q RESPONSIBLE SERVICES INC.	13321	1,093.64
	1810	TRI-Q RESPONSIBLE SERVICES INC.	13321	1,139.95
	1811	TRI-Q RESPONSIBLE SERVICES INC.	13321	1,368.46
	1812	TRI-Q RESPONSIBLE SERVICES INC.	13321	1,469.13
	1813	TRI-Q RESPONSIBLE SERVICES INC.	13321	2,227.23
	1814	TRI-Q RESPONSIBLE SERVICES INC.	13321	2,338.44
	1816	TRI-Q RESPONSIBLE SERVICES INC.	13321	53.57
	1819	TRI-Q RESPONSIBLE SERVICES INC.	13316	605.89
	1820	TRI-Q RESPONSIBLE SERVICES INC.	13316	777.15
	1821	TRI-Q RESPONSIBLE SERVICES INC.	13316	777.15
	1822	TRI-Q RESPONSIBLE SERVICES INC.	13316	831.83
	1823	TRI-Q RESPONSIBLE SERVICES INC.	13316	838.53
	1824	TRI-Q RESPONSIBLE SERVICES INC.	13316	894.47
	1825	TRI-Q RESPONSIBLE SERVICES INC.	13316	1,115.49
	1826	TRI-Q RESPONSIBLE SERVICES INC.	13316	1,124.05
	1827	TRI-Q RESPONSIBLE SERVICES INC.	13316	1,254.98
	1828	TRI-Q RESPONSIBLE SERVICES INC.	13316	1,384.27
	1829	TRI-Q RESPONSIBLE SERVICES INC.	13316	1,691.62
	1830	TRI-Q RESPONSIBLE SERVICES INC.	13316	2,370.76
	1831	TRI-Q RESPONSIBLE SERVICES INC.	13316	2,393.94
	1832	TRI-Q RESPONSIBLE SERVICES INC.	13316	2,545.21
	1833	TRI-Q RESPONSIBLE SERVICES INC.	13317	262.18
	1835	TRI-Q RESPONSIBLE SERVICES INC.	13317	66.54
	1837	U-BIX CORPORATION	239682	717.86
	1838	U-BIX CORPORATION	239682	1,771.88
	1839	U-BIX CORPORATION	239682	1,844.20
	1841	UPS-DELBROS INT'L EXPRESS LTD.	63389	10.81
	1842	UPS-DELBROS INT'L EXPRESS LTD.	63389	10.81
	1843	UPS-DELBROS INT'L EXPRESS LTD.	63389	76.48
	1844	VEOLIA WATER SOLUTIONS & TECH. (PHILS.) INC.	2493	642.86
	1847	VERDADERO TRADING & SERVICE CORP	5630	408.21
	1848	VERDADERO TRADING & SERVICE CORP	5630	512.14
	1849	VESPER MANPOWER & CONSULTANCY SERVICES	0079	452.66
	1850	VESPER MANPOWER & CONSULTANCY SERVICES	0079	711.36
	1851	VESPER MANPOWER & CONSULTANCY SERVICES	0109	837.92
	1852	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2119	5,464.29

	1853	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2119	12,294.64
	1854	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2119	5,357.14
	1855	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2119	12,053.57
	1856	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2130	5,357.14
	1857	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2130	11,192.60
	1858	WORLD SAFETY ORGANIZATION, INC	2973	1,339.22
	JUNE			
	1871	AIRFREIGHT 2100, INC.	1165928	20.52
	1872	AIRFREIGHT 2100, INC.	1165928	20.52
	1873	AIRFREIGHT 2100, INC.	1165928	630.60
	1874	AIRFREIGHT 2100, INC.	1165928	630.60
	1875	AIRFREIGHT 2100, INC.	1186567	474.60
	1876	AIRFREIGHT 2100, INC.	1186567	2,217.50
	1886	ALL ASIA IND'L & DEVT CORP.	1208	7,500.00
	1889	APO REFRIGERATION AND AIR CONDITIONING SUPPLY	20427	1,729.32
	1891	ATOM CHEMICAL COMPANY , INC.	17563	4,285.71
	1910	BP IND'L SUPPLIES AND SERVICES, INC.	0242	3,600.00
	1913	BP IND'L SUPPLIES AND SERVICES, INC.	0251	10,500.00
	1916	BUREAU VERITAS	5333	780.00
	1917	BURGMANN PHILIPPINES, INC.	6048	2,160.00
	1918	BURGMANN PHILIPPINES, INC.	6048	1,080.00
	1919	CA LOGISTICS CORPORATION	1004	84.00
	1920	CA LOGISTICS CORPORATION	1004	660.00
	1921	CA LOGISTICS CORPORATION	1004	759.00
	1922	CA LOGISTICS CORPORATION	1009	84.00
	1923	CA LOGISTICS CORPORATION	1009	120.00
	1924	CA LOGISTICS CORPORATION	1009	759.00
	1925	CA LOGISTICS CORPORATION	1008	84.00
	1926	CA LOGISTICS CORPORATION	1008	120.00
	1927	CA LOGISTICS CORPORATION	1008	759.00
	1928	CALOY GONZALES PAINT & AUTO SHOP, INC.	6759	101.79
	1929	CALOY GONZALES PAINT & AUTO SHOP, INC.	6759	283.93
	1930	CALOY GONZALES PAINT & AUTO SHOP, INC.	6759	545.36
	1931	CALOY GONZALES PAINT & AUTO SHOP, INC.	6759	417.86

	1932	CALOY GONZALES PAINT & AUTO SHOP, INC.	6759	1,272.86
	1933	CALOY GONZALES PAINT & AUTO SHOP, INC.	6759	503.57
	1934	CALOY GONZALES PAINT & AUTO SHOP, INC.	6759	1,114.29
	1935	CALOY GONZALES PAINT & AUTO SHOP, INC.	6768	150.00
	1936	CALOY GONZALES PAINT & AUTO SHOP, INC.	6768	653.57
	1937	CARRY-ALL INT'L FORWARDERS INC.	4996	4,017.86
	1938	CARRY-ALL INT'L FORWARDERS INC.	4996	13,928.57
	1939	CARRY-ALL INT'L FORWARDERS INC.	4996	12,321.43
	1940	CARRY-ALL INT'L FORWARDERS INC.	4996	11,196.43
	1941	CARRY-ALL INT'L FORWARDERS INC.	4996	8,089.29
	1942	CARRY-ALL INT'L FORWARDERS INC.	4996	9,471.43
	1943	CARRY-ALL INT'L FORWARDERS INC.	4996	(2,142.86)
	1944	CARRY-ALL INT'L FORWARDERS INC.	4833	16,328.57
	1945	CARRY-ALL INT'L FORWARDERS INC.	4833	12,535.71
	1946	CARRY-ALL INT'L FORWARDERS INC.	4833	16,553.57
	1947	CARRY-ALL INT'L FORWARDERS INC.	4833	13,039.29
	1948	CARRY-ALL INT'L FORWARDERS INC.	4833	11,089.29
	1949	CARRY-ALL INT'L FORWARDERS INC.	4833	26,410.71
	1950	CARRY-ALL INT'L FORWARDERS INC.	4833	2,280.00
	1951	CARRY-ALL INT'L FORWARDERS INC.	4833	1,938.00
	1952	CARRY-ALL INT'L FORWARDERS INC.	5000	3,857.14
	1953	CARRY-ALL INT'L FORWARDERS INC.	5000	(910.71)
	1954	CARRY-ALL INT'L FORWARDERS INC.	5000	1,339.29
	1955	CARRY-ALL INT'L FORWARDERS INC.	5000	1,017.86
	1956	CARRY-ALL INT'L FORWARDERS INC.	5000	8,839.29
	1957	CARRY-ALL INT'L FORWARDERS INC.	5000	(589.29)
	1958	CARRY-ALL INT'L FORWARDERS INC.	5000	589.29
	1959	CARRY-ALL INT'L FORWARDERS INC.	5000	3,053.57
	1960	CARRY-ALL INT'L FORWARDERS INC.	5000	6,482.14
	1961	CARRY-ALL INT'L FORWARDERS INC.	5000	7,660.71
	1962	CARRY-ALL INT'L FORWARDERS INC.	5000	4,071.43
	1963	CARRY-ALL INT'L FORWARDERS INC.	5000	4,125.00
	1964	CARRY-ALL INT'L FORWARDERS INC.	5000	2,357.14
	1965	CARRY-ALL INT'L FORWARDERS INC.	5000	1,200.00
	1966	CARRY-ALL INT'L FORWARDERS INC.	5000	8,742.86
	1967	CARRY-ALL INT'L FORWARDERS INC.	5000	(1,200.00)
	1968	CARRY-ALL INT'L FORWARDERS INC.	5000	1,017.86
	1969	CARRY-ALL INT'L FORWARDERS INC.	4832	4,285.71
	1970	CARRY-ALL INT'L FORWARDERS INC.	4832	4,071.43
	1971	CARRY-ALL INT'L FORWARDERS INC.	4832	15,321.43
	1972	CARRY-ALL INT'L FORWARDERS INC.	4832	1,200.00

	1973	CARRY-ALL INT'L FORWARDERS INC.	4832	13,928.57
	1974	CARRY-ALL INT'L FORWARDERS INC.	4832	14,625.00
	1975	CARRY-ALL INT'L FORWARDERS INC.	4832	2,035.71
	1976	CARRY-ALL INT'L FORWARDERS INC.	4832	13,232.14
	1977	CARRY-ALL INT'L FORWARDERS INC.	4832	39,642.86
	1978	CARRY-ALL INT'L FORWARDERS INC.	4832	3,078.00
	1979	CARRY-ALL INT'L FORWARDERS INC.	4832	1,140.00
	1980	CARRY-ALL INT'L FORWARDERS INC.	5011	8,357.14
	1981	CARRY-ALL INT'L FORWARDERS INC.	5011	1,200.00
	1982	CARRY-ALL INT'L FORWARDERS INC.	5011	9,750.00
	1983	CARRY-ALL INT'L FORWARDERS INC.	5011	120.00
	1984	CARRY-ALL INT'L FORWARDERS INC.	5011	1,392.86
	1985	CARRY-ALL INT'L FORWARDERS INC.	4829	120.00
	1986	CARRY-ALL INT'L FORWARDERS INC.	4829	696.43
	1987	CARRY-ALL INT'L FORWARDERS INC.	4991	(2,035.71)
	1988	CARRY-ALL INT'L FORWARDERS INC.	4991	1,232.14
	1991	CIBI INFORMATION INC.	17804	420.00
	1992	CIAVERIA CONSTRUCTION CO.	0250	2,422.73
	1993	CIAVERIA CONSTRUCTION CO.	0252	25,178.57
	1994	CIAVERIA CONSTRUCTION CO.	0252	5,673.21
	1999	CORROSION TECHNICAL SERVICES, INC.	1116	4,560.00
	2000	CORROSION TECHNICAL SERVICES, INC.	1114	840.00
	2001	CORROSION TECHNICAL SERVICES, INC.	1114	840.00
	2004	DHL EXPRESS (PHILS) CORP.	1087792	30.00
	2005	DHL EXPRESS (PHILS) CORP.	1087792	1,127.00
	2006	DHL EXPRESS (PHILS) CORP.	1087793	4.80
	2007	DHL EXPRESS (PHILS) CORP.	1087793	65.70
	2008	DHL EXPRESS (PHILS) CORP.	1087793	4.80
	2009	DHL EXPRESS (PHILS) CORP.	1087793	30.00
	2010	DHL EXPRESS (PHILS) CORP.	1087793	4.80
	2011	DHL EXPRESS (PHILS) CORP.	1087793	30.00
	2012	DHL EXPRESS (PHILS) CORP.	1087793	3,234.00
	2013	DHL EXPRESS (PHILS) CORP.	1087793	4.80
	2014	DHL EXPRESS (PHILS) CORP.	1087793	30.00
	2015	DHL EXPRESS (PHILS) CORP.	1087793	1,056.00
	2016	DHL EXPRESS (PHILS) CORP.	1087793	75.27
	2017	DHL EXPRESS (PHILS) CORP.	1087793	455.88
	2019	DHL EXPRESS (PHILS) CORP.	1088374	3.60
	2021	DRUGCHECK PHILS., INC.	99818	19.29
	2022	DRUGCHECK PHILS., INC.	99818	19.29
	2023	DRUGCHECK PHILS., INC.	99818	19.29
	2024	DRUGCHECK PHILS., INC.	99818	19.29
	2025	DRUGCHECK PHILS., INC.	99818	19.29

	2026	DRUGCHECK PHILS., INC.	99818	19.29
	2027	DRUGCHECK PHILS., INC.	99818	38.57
	2028	DRUGCHECK PHILS., INC.	99818	38.57
	2029	DRUGCHECK PHILS., INC.	99818	38.57
	2030	DRUGCHECK PHILS., INC.	99818	38.57
	2031	DRUGCHECK PHILS., INC.	99818	38.57
	2032	DRUGCHECK PHILS., INC.	99818	38.57
	2033	DRUGCHECK PHILS., INC.	99818	38.57
	2034	DRUGCHECK PHILS., INC.	99818	57.86
	2035	DRUGCHECK PHILS., INC.	99818	77.14
	2036	DRUGCHECK PHILS., INC.	99818	77.14
	2037	DRUGCHECK PHILS., INC.	99818	77.14
	2038	DRUGCHECK PHILS., INC.	99818	96.43
	2039	DRUGCHECK PHILS., INC.	99818	96.43
	2040	DRUGCHECK PHILS., INC.	99818	135.00
	2041	DRUGCHECK PHILS., INC.	99818	154.29
	2042	DRUGCHECK PHILS., INC.	99818	173.57
	2043	DRUGCHECK PHILS., INC.	99818	192.86
	2044	DRUGCHECK PHILS., INC.	99818	212.14
	2045	DRUGCHECK PHILS., INC.	99818	212.14
	2046	DRUGCHECK PHILS., INC.	99818	231.43
	2047	DRUGCHECK PHILS., INC.	99818	270.00
	2048	DRUGCHECK PHILS., INC.	99818	424.29
	2052	EMVP TRADING	0348	107.14
	2053	EMVP TRADING	0348	107.14
	2054	EMVP TRADING	0294	107.14
	2063	EZ KILEEN PORTALET CORPORATION	2318	1,607.14
	2064	F. F. CRUZ & COMPANY	17809	28,800.00
	2075	FAITH MACHINERY CENTER	0775	6,840.00
	2076	FAITH MACHINERY CENTER	0777	1,200.00
	2079	FIBERVAN MFG & TRADING CORP	961	9,924.11
	2166	HEALTHWAY MEDICAL CLINICS	110240	3.60
	2167	HEALTHWAY MEDICAL CLINICS	110240	6.48
	2168	HEALTHWAY MEDICAL CLINICS	110240	107.52
	2170	INSTRUMENTATION & CONTROL SPECIALIST, INC.	09774	16,812.00
	2171	INT'L HEAVY TRUCKS CENTER, INC.	0786	13,775.36
	2172	INT'L HEAVY TRUCKS CENTER, INC.	0786	6,964.29
	2173	INT'L HEAVY TRUCKS CENTER, INC.	0786	7,820.89
	2174	INT'L HEAVY TRUCKS CENTER, INC.	0786	11,316.96
	2175	INT'L HEAVY TRUCKS CENTER, INC.	0676	(348.21)
	2176	INT'L HEAVY TRUCKS CENTER, INC.	0676	(6.96)
	2177	INT'L HEAVY TRUCKS CENTER, INC.	0677	(128.57)
	2178	J-10 INCORPORATED	5424	576.00
	2184	LAZARD POWER CORP.	0119	10,157.97
	2185	LAZARD POWER CORP.	0119	13,545.33

	2186	LAZARD POWER CORP.	0119	13,590.66
	2187	LAZARD POWER CORP.	0119	15,719.09
	2188	LEADSTEEL FABRICATORS	587	863.00
	2189	LEADSTEEL FABRICATORS	591	29,760.00
	2190	LEADSTEEL FABRICATORS	590	4,644.00
	2191	LEONCIO-ALCANTARA PRINTING PRESS	4150	482.40
	2192	LEONCIO-ALCANTARA PRINTING PRESS	4150	1,242.84
	2193	LEONCIO-ALCANTARA PRINTING PRESS	4150	1,242.84
	2194	LEONCIO-ALCANTARA PRINTING PRESS	4150	1,242.84
	2195	LEONCIO-ALCANTARA PRINTING PRESS	4150	1,242.84
	2196	LEONCIO-ALCANTARA PRINTING PRESS	4095	535.68
	2197	LEONCIO-ALCANTARA PRINTING PRESS	4095	1,534.28
	2204	MANILA ELECTRIC COMPANY	0000058093	2,652,896.81
	2205	MANILA ELECTRIC COMPANY	0000058021	5,436.37
	2206	MANILA ELECTRIC COMPANY	0000058021	61,612.21
	2207	MANILA ELECTRIC COMPANY	0000058021	114,163.80
	2208	MANILA WATER COMPANY	0082151	33,736.98
	2215	MER CHEMICAL LAB AND SERVICES, INC.	9837	367.20
	2216	MER CHEMICAL LAB AND SERVICES, INC.	9905	367.20
	2217	MH POLY-ELECTROMECHS,INC.	2404	15,642.86
	2218	MH POLY-ELECTROMECHS,INC.	2404	1,680.00
	2219	MIROF RESOURCES, INC.	8799	724.42
	2220	MIROF RESOURCES, INC.	8799	724.42
	2225	MOTIVATION TOURS & TRAVEL CORP.	70067	117.00
	2226	MULTIVACUTEK INDL. SALES & SERVICES INC.	1527	696.43
	2227	NALCO PHILIPPINES, INC.	39512	17,092.04
	2228	NEWTON ELECTRICAL EQUIP CO., INC.	4896	1,567.20
	2229	NEWTON ELECTRICAL EQUIP CO., INC.	4901	1,200.00
	2230	NEWTON ELECTRICAL EQUIP CO., INC.	4901	1,596.00
	2231	NEWTON ELECTRICAL EQUIP CO., INC.	4901	1,752.00
	2232	NMGRA LAW OFFICE	2296	600.00
	2233	NMGRA LAW OFFICE	2296	600.00
	2300	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194510	685.13
	2301	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194468-479	151.09
	2302	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194468-479	193.09
	2303	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194468-479	293.92
	2304	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194468-479	361.15

	2305	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194468-479	190.91
	2306	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194468-479	203.71
	2307	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194468-479	344.30
	2308	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194468-479	208.19
	2309	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194468-479	171.19
	2310	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194468-479	209.43
	2311	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194468-479	157.09
	2312	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194468-479	161.59
	2313	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194511	160.71
	2314	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194511	603.67
	2315	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194511	603.67
	2316	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194511	603.67
	2317	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	419.49
	2318	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	156.54
	2319	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	156.54
	2320	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	829.17
	2321	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	151.09
	2322	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	153.27
	2323	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	153.27
	2324	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	174.53
	2325	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	1,015.24
	2326	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	171.81
	2327	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	151.09
	2328	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	151.09
	2329	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	513.19
	2330	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	1,388.70
	2331	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	3,412.51
	2332	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	151.09
	2333	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	151.09
	2334	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	159.13
	2335	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	3,000.00
	2336	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	157.09
	2337	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	358.71
	2338	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	172.42
	2339	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194443-466	7.50
	2340	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194509	579.92
	2341	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194509	159.68
	2342	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194509	960.00
	2343	PHIL. LONG DISTANCE TEL. CO.	PKPOR000194509	960.00
	2344	PHILIPPINE FORKLIFT CENTER, INC.	28671	266.79
	2345	PHIL INT'L INSURANCE BROKERS INC.	33552	168.46
	2346	PHIL INT'L INSURANCE BROKERS INC.	33551	60.00
	2347	PHIL INT'L INSURANCE BROKERS INC.	33553	289.25
	2348	PHIL INT'L INSURANCE BROKERS INC.	33553	61.21
	2349	PHIL INT'L INSURANCE BROKERS INC.	33587	88,560.00

	2350	PHIL INT'L INSURANCE BROKERS INC.	33586	85.33
	2401	POWER DIESEL PHILS. INC.	13868	1,478.57
	2402	POWER DIESEL PHILS. INC.	13868	642.86
	2403	R.C. AVILES ENG'G & MOTOR WORKS	3130	2,251.06
	2404	R.C. AVILES ENG'G & MOTOR WORKS	3130	2,191.80
	2405	R.C. AVILES ENG'G & MOTOR WORKS	3130	1,744.08
	2406	R.C. AVILES ENG'G & MOTOR WORKS	3135	642.86
	2407	R.C. AVILES ENG'G & MOTOR WORKS	3135	964.32
	2408	R.C. AVILES ENG'G & MOTOR WORKS	3135	4,697.14
	2409	R.C. AVILES ENG'G & MOTOR WORKS	3135	4,983.60
	2410	R.C. AVILES ENG'G & MOTOR WORKS	3138	3,924.71
	2411	RENTOKIL INITIAL (PHILS.) INC.	131426	289.29
	2412	RENTOKIL INITIAL (PHILS.) INC.	131426	420.54
	2414	ROPEN ENGINEERING & SUPPLIES	788	5,860.80
	2415	ROPEN ENGINEERING & SUPPLIES	795	4,388.72
	2416	ROPEN ENGINEERING & SUPPLIES	787	1,714.29
	2417	ROPEN ENGINEERING & SUPPLIES	789	951.80
	2418	ROPEN ENGINEERING & SUPPLIES	789	548.46
	2419	ROPEN ENGINEERING & SUPPLIES	796	257.14
	2420	ROPEN ENGINEERING & SUPPLIES	793	249.43
	2421	ROPEN ENGINEERING & SUPPLIES	793	2,328.00
	2422	ROPEN ENGINEERING & SUPPLIES	799	9,020.54
	2423	ROPEN ENGINEERING & SUPPLIES	908	10,178.57
	2424	ROPEN ENGINEERING & SUPPLIES	908	5,353.92
	2425	ROPEN ENGINEERING & SUPPLIES	908	2,195.10
	2426	ROPEN ENGINEERING & SUPPLIES	798	235.71
	2427	ROPEN ENGINEERING & SUPPLIES	798	128.57
	2428	ROPEN ENGINEERING & SUPPLIES	800	3,750.00
	2429	ROPEN ENGINEERING & SUPPLIES	800	893.04
	2479	SMART COMMUNICATION, INC.	SBEOR000019186	643.09
	2480	SMART COMMUNICATION, INC.	SBEOR000019186	192.86
	2481	SMART COMMUNICATION, INC.	SBEOR000019186	324.57
	2482	SMART COMMUNICATION, INC.	SBEOR000019186	138.07
	2483	SMART COMMUNICATION, INC.	SBEOR000019186	91.95
	2484	SMART COMMUNICATION, INC.	SBEOR000019186	190.79
	2485	SMART COMMUNICATION, INC.	SBEOR000019186	122.22
	2486	SMART COMMUNICATION, INC.	SBEOR000019186	294.39
	2487	SMART COMMUNICATION, INC.	SBEOR000019186	375.00
	2488	SMART COMMUNICATION, INC.	SBEOR000019186	786.39
	2489	SMART COMMUNICATION, INC.	SBEOR000019186	271.41
	2490	SMART COMMUNICATION, INC.	SBEOR000019186	670.86
	2491	SMART COMMUNICATION, INC.	SBEOR000019186	85.71
	2492	SMART COMMUNICATION, INC.	SBEOR000019186	200.80
	2493	SMART COMMUNICATION, INC.	SBEOR000019186	492.24
	2494	SMART COMMUNICATION, INC.	SBEOR000019186	106.60

	2511	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495672	58.08
	2512	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495672	821.83
	2513	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495672	248.00
	2514	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495672	88.57
	2515	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495672	743.42
	2517	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495794	461.71
	2518	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495794	474.80
	2519	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495794	573.43
	2520	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495794	1,979.32
	2526	TOYOTA SHAW ORTIGAS	295774	273.21
	2527	TOYOTA SHAW ORTIGAS	295774	114.00
	2528	TRIPLE A TECHNOLOGY SPECIALIST, INC.	113	53,571.43
	2529	TRI-Q RESPONSIBLE SERVICES INC.	13402	171.10
	2530	TRI-Q RESPONSIBLE SERVICES INC.	13402	535.29
	2531	TRI-Q RESPONSIBLE SERVICES INC.	13402	612.66
	2532	TRI-Q RESPONSIBLE SERVICES INC.	13402	765.74
	2533	TRI-Q RESPONSIBLE SERVICES INC.	13402	777.15
	2534	TRI-Q RESPONSIBLE SERVICES INC.	13402	855.42
	2535	TRI-Q RESPONSIBLE SERVICES INC.	13402	855.71
	2536	TRI-Q RESPONSIBLE SERVICES INC.	13402	1,014.12
	2537	TRI-Q RESPONSIBLE SERVICES INC.	13402	1,028.94
	2538	TRI-Q RESPONSIBLE SERVICES INC.	13402	1,052.30
	2539	TRI-Q RESPONSIBLE SERVICES INC.	13402	1,117.11
	2540	TRI-Q RESPONSIBLE SERVICES INC.	13402	1,128.00
	2541	TRI-Q RESPONSIBLE SERVICES INC.	13402	1,391.43
	2542	TRI-Q RESPONSIBLE SERVICES INC.	13402	1,473.89
	2543	TRI-Q RESPONSIBLE SERVICES INC.	13402	2,130.86
	2544	TRI-Q RESPONSIBLE SERVICES INC.	13402	2,286.43
	2545	TSTC CORPORATION	0508	7,525.67
	2546	TSTC CORPORATION	0601	6,857.16
	2547	U-BIX CORPORATION	245728	717.86
	2548	U-BIX CORPORATION	245728	1,451.99
	2549	U-BIX CORPORATION	245728	2,164.08
	2550	U-FREIGHT PHILS., INC.	359783	211.93
	2555	VEOLIA WATER SOLUTIONS & TECH (PHILS), INC.	2532	1,285.71

	2556	VEOLIA WATER SOLUTIONS & TECH (PHILS), INC.	2533	1,285.71
	2563	VESPER MANPOWER & CONSULTANCY SERVICES	0089	836.53
	SUBTOTAL - SECOND QUARTER 2008			10,731,863.17
	JULY			
	2579	AIRFREIGHT 2100, INC.	1187692	34.14
	2580	AIRFREIGHT 2100, INC.	1196441	112.32
	2581	AIRFREIGHT 2100, INC.	1187131	390.60
	2582	AIRFREIGHT 2100, INC.	1187131	594.60
	2583	AIRFREIGHT 2100, INC.	1187131	594.60
	2584	AIRFREIGHT 2100, INC.	1187131	594.60
	2585	AIRFREIGHT 2100, INC.	1187131	474.60
	2586	AIRFREIGHT 2100, INC.	1187692	534.60
	2587	AIRFREIGHT 2100, INC.	1187627	690.60
	2588	AIRFREIGHT 2100, INC.	1187692	594.60
	2589	AIRFREIGHT 2100, INC.	1198170	474.60
	2590	AIRFREIGHT 2100, INC.	1187629	647.40
	2591	AIRFREIGHT 2100, INC.	1196440	587.40
	2592	AIRFREIGHT 2100, INC.	1187692	594.60
	2593	AIRFREIGHT 2100, INC.	1187692	630.60
	2594	AIRFREIGHT 2100, INC.	1196441	55.44
	2595	AIRFREIGHT 2100, INC.	1187132	120.00
	2602	TERESITA MALIC CUSTOMS BROKER	AF#A90154	734.91
	2612	AIRFREIGHT 2100, INC.	1198171	346.00
	2615	AIRFREIGHT 2100, INC.	1187630	1,969.00
	2618	AIRFREIGHT 2100, INC.	1187691	1,384.00
	2622	AIRFREIGHT 2100, INC.	1187691	52.00
	2626	AIRFREIGHT 2100, INC.	1187691	131.00
	2629	AIRFREIGHT 2100, INC.	1187691	2,585.00
	2633	AIRFREIGHT 2100, INC.	1196439	208.00
	2641	APO REFRIGERATION AND AIR CONDITIONING SUPPLY	18523	1,954.89
	2642	APO REFRIGERATION AND AIR CONDITIONING SUPPLY	18523	375.00
	2643	APO REFRIGERATION AND AIR CONDITIONING SUPPLY	18523	407.14
	2644	ATLAS COPCO (PHILIPPINES) INC.	93807	11,824.20
	2653	BURGMANN PHILIPPINES, INC.	6146	1,440.00
	2654	BURGMANN PHILIPPINES, INC.	6146	840.00
	2655	C.B. BARANGAY ENTERPRISES	19463	3,744.00
	2656	CALOY GONZALES PAINT & AUTO SHOP, INC.	6821	187.50
	2661	CARRY-ALL INT'L FORWARDERS INC.	5021	1,140.00
	2663	CARRY-ALL INT'L FORWARDERS INC.	5019	4,017.86

	2664	CARRY-ALL INT'L FORWARDERS INC.	5019	(3,214.29)
	2665	CARRY-ALL INT'L FORWARDERS INC.	5019	10,714.29
	2666	CARRY-ALL INT'L FORWARDERS INC.	5019	(589.29)
	2667	CARRY-ALL INT'L FORWARDERS INC.	5019	589.29
	2668	CARRY-ALL INT'L FORWARDERS INC.	5019	12,160.71
	2669	CARRY-ALL INT'L FORWARDERS INC.	5019	(589.29)
	2670	CARRY-ALL INT'L FORWARDERS INC.	5019	589.29
	2671	CARRY-ALL INT'L FORWARDERS INC.	5019	9,428.57
	2672	CARRY-ALL INT'L FORWARDERS INC.	5019	5,732.14
	2673	CARRY-ALL INT'L FORWARDERS INC.	5019	(589.29)
	2674	CARRY-ALL INT'L FORWARDERS INC.	5019	589.29
	2675	CARRY-ALL INT'L FORWARDERS INC.	5019	1,767.86
	2676	CARRY-ALL INT'L FORWARDERS INC.	5019	10,200.00
	2677	CARRY-ALL INT'L FORWARDERS INC.	5019	(139.29)
	2678	CARRY-ALL INT'L FORWARDERS INC.	5019	3,000.00
	2679	CARRY-ALL INT'L FORWARDERS INC.	5019	(482.14)
	2680	CARRY-ALL INT'L FORWARDERS INC.	5031	18,803.57
	2681	CARRY-ALL INT'L FORWARDERS INC.	5031	17,025.00
	2682	CARRY-ALL INT'L FORWARDERS INC.	5031	14,432.14
	2683	CARRY-ALL INT'L FORWARDERS INC.	5031	13,735.71
	2684	CARRY-ALL INT'L FORWARDERS INC.	5031	13,178.57
	2685	CARRY-ALL INT'L FORWARDERS INC.	5031	31,789.29
	2686	CARRY-ALL INT'L FORWARDERS INC.	5031	2,736.00
	2687	CARRY-ALL INT'L FORWARDERS INC.	5031	1,938.00
	2688	CARRY-ALL INT'L FORWARDERS INC.	5031	9,696.43
	2689	CARRY-ALL INT'L FORWARDERS INC.	5031	420.00
	2690	CARRY-ALL INT'L FORWARDERS INC.	5031	1,392.86
	2694	CLAVERIA CONSTRUCTION CO.	0262	3,211.20
	2695	CLAVERIA CONSTRUCTION CO.	0262	5,673.21
	2696	CLAVERIA CONSTRUCTION CO.	0257	2,657.14
	2697	CLAVERIA CONSTRUCTION CO.	0257	25,178.57
	2698	CLAVERIA CONSTRUCTION CO.	0272	51,428.57
	2699	CLEAR SOLUTION SALES & SERVICES INC.	142	6,921.47
	2716	CORROSION TECHNICAL SERVICES, INC.	1115	2,616.00
	2717	CRD SECURITY SERVICES	2051/0647	457.50
	2718	DHL EXPRESS (PHILS) CORP.	1088697	3.60
	2719	DHL EXPRESS (PHILS) CORP.	1088697	3.60
	2720	DHL EXPRESS (PHILS) CORP.	1088697	30.00
	2721	DHL EXPRESS (PHILS) CORP.	1088588	3.60
	2722	DHL EXPRESS (PHILS) CORP.	1088588	30.00
	2723	DHL EXPRESS (PHILS) CORP.	1088588	4.80
	2724	DHL EXPRESS (PHILS) CORP.	1088588	60.42
	2725	DHL EXPRESS (PHILS) CORP.	1088588	4.80
	2726	DHL EXPRESS (PHILS) CORP.	1088588	30.00

	2727	DHL EXPRESS (PHILS) CORP.	1088588	4.80
	2728	DHL EXPRESS (PHILS) CORP.	1088588	30.00
	2729	DHL EXPRESS (PHILS) CORP.	1088588	4.80
	2730	DHL EXPRESS (PHILS) CORP.	1088588	30.00
	2731	DHL EXPRESS (PHILS) CORP.	1088699	4.80
	2732	DHL EXPRESS (PHILS) CORP.	1088699	88.74
	2733	DHL EXPRESS (PHILS) CORP.	1088699	4.80
	2734	DHL EXPRESS (PHILS) CORP.	1088699	30.00
	2735	DHL EXPRESS (PHILS) CORP.	1088698	4.80
	2736	DHL EXPRESS (PHILS) CORP.	1088698	118.03
	2737	DHL EXPRESS (PHILS) CORP.	1180500	269.56
	2738	DHL EXPRESS (PHILS) CORP.	1088588	308.78
	2742	DHL EXPRESS (PHILS) CORP.	1088699	4,272.24
	2743	DRUGCHECK PHILS., INC.	99934	38.57
	2744	DRUGCHECK PHILS., INC.	99934	38.57
	2745	DRUGCHECK PHILS., INC.	99934	38.57
	2746	DRUGCHECK PHILS., INC.	99934	19.29
	2761	EMC2 ENTERPRISE	057	107,142.86
	2762	EMC2 ENTERPRISE	057	12,975.71
	2819	FIRST STA. ROSA HOTEL CORP.	47923	205.71
	2821	FIRST STA. ROSA HOTEL CORP.	48306	480.00
	2822	F-OCW ENTERPRISES	066	1,497.86
	2918	GNA ENGINEERING	0243	6,345.00
	2919	GO DIRECT	0123	5,657.14
	2920	GO DIRECT	0122	1,635.00
	2921	GO DIRECT	0124	728.57
	2922	HEALTHYWAY MEDICAL CLINICS	110793	3.48
	2923	HEALTHYWAY MEDICAL CLINICS	110793	3.96
	2924	HEALTHYWAY MEDICAL CLINICS	110793	3.96
	2925	HEALTHYWAY MEDICAL CLINICS	110793	3.96
	2926	HEALTHYWAY MEDICAL CLINICS	110793	4.28
	2927	HEALTHYWAY MEDICAL CLINICS	110793	7.92
	2928	HEALTHYWAY MEDICAL CLINICS	110793	7.92
	2929	HEALTHYWAY MEDICAL CLINICS	110793	7.92
	2930	HEALTHYWAY MEDICAL CLINICS	110793	10.54
	2931	HEALTHYWAY MEDICAL CLINICS	110793	11.88
	2932	HEALTHYWAY MEDICAL CLINICS	110793	12.63
	2933	HEALTHYWAY MEDICAL CLINICS	110793	13.89
	2934	HEALTHYWAY MEDICAL CLINICS	110793	14.04
	2935	HEALTHYWAY MEDICAL CLINICS	110793	15.04
	2936	HEALTHYWAY MEDICAL CLINICS	110793	19.37
	2937	HEALTHYWAY MEDICAL CLINICS	110793	22.28
	2938	HEALTHYWAY MEDICAL CLINICS	110793	23.23
	2939	HEALTHYWAY MEDICAL CLINICS	110793	23.62
	2940	HEALTHYWAY MEDICAL CLINICS	110793	24.84

	2941	HEALTHYWAY MEDICAL CLINICS	110793	34.21
	2942	HEALTHYWAY MEDICAL CLINICS	110793	35.57
	2943	HEALTHYWAY MEDICAL CLINICS	110793	43.95
	2944	HEALTHYWAY MEDICAL CLINICS	110793	76.18
	2945	HEALTHYWAY MEDICAL CLINICS	110793	162.49
	2946	HEALTHYWAY MEDICAL CLINICS	110793	178.15
	2947	HEALTHYWAY MEDICAL CLINICS	110793	476.70
	2948	HEALTHYWAY MEDICAL CLINICS	110793	511.72
	2949	HEALTHYWAY MEDICAL CLINICS	114069	3.60
	2950	HEALTHYWAY MEDICAL CLINICS	114069	3.60
	2951	HEALTHYWAY MEDICAL CLINICS	114069	3.89
	2952	HEALTHYWAY MEDICAL CLINICS	114069	3.96
	2953	HEALTHYWAY MEDICAL CLINICS	114069	3.96
	2954	HEALTHYWAY MEDICAL CLINICS	114069	3.96
	2955	HEALTHYWAY MEDICAL CLINICS	114069	3.96
	2956	HEALTHYWAY MEDICAL CLINICS	114069	3.96
	2957	HEALTHYWAY MEDICAL CLINICS	114069	4.29
	2958	HEALTHYWAY MEDICAL CLINICS	114069	6.60
	2959	HEALTHYWAY MEDICAL CLINICS	114069	8.01
	2960	HEALTHYWAY MEDICAL CLINICS	114069	8.25
	2961	HEALTHYWAY MEDICAL CLINICS	114069	10.80
	2962	HEALTHYWAY MEDICAL CLINICS	114069	12.96
	2963	HEALTHYWAY MEDICAL CLINICS	114069	15.29
	2964	HEALTHYWAY MEDICAL CLINICS	114069	15.84
	2965	HEALTHYWAY MEDICAL CLINICS	114069	16.96
	2966	HEALTHYWAY MEDICAL CLINICS	114069	18.94
	2967	HEALTHYWAY MEDICAL CLINICS	114069	19.02
	2968	HEALTHYWAY MEDICAL CLINICS	114069	31.78
	2969	HEALTHYWAY MEDICAL CLINICS	114069	33.24
	2970	HEALTHYWAY MEDICAL CLINICS	114069	33.51
	2971	HEALTHYWAY MEDICAL CLINICS	114069	33.83
	2972	HEALTHYWAY MEDICAL CLINICS	114069	62.06
	2973	HEALTHYWAY MEDICAL CLINICS	114069	91.90
	2974	HEALTHYWAY MEDICAL CLINICS	114069	121.39
	2975	HEALTHYWAY MEDICAL CLINICS	114069	122.66
	2976	HEALTHYWAY MEDICAL CLINICS	114069	181.51
	2977	HEALTHYWAY MEDICAL CLINICS	114069	220.29
	2978	HEALTHYWAY MEDICAL CLINICS	114069	260.34
	2979	HEALTHYWAY MEDICAL CLINICS	114069	3.60
	2980	HEALTHYWAY MEDICAL CLINICS	114069	3.60
	2981	HEALTHYWAY MEDICAL CLINICS	114069	18.23
	2982	IHI TURBO INT'L TRADE,INC.	1819	7,068.00
	2997	INT'L HEAVY TRUCKS CENTER, INC.	0697	13,537.50
	2998	INT'L HEAVY TRUCKS CENTER, INC.	0786	14,102.68
	2999	INT'L HEAVY TRUCKS CENTER, INC.	0624	19,033.93

	3000	INT'L HEAVY TRUCKS CENTER, INC.	0624	9,931.07
	3001	INT'L HEAVY TRUCKS CENTER, INC.	0788	9,750.00
	3002	INT'L HEAVY TRUCKS CENTER, INC.	0767	5,764.29
	3004	JMS ENGINEERING SERVICES	1635	936.00
	3005	J-PAC LOGISTICS, INC.	4222	2,414.14
	3006	J-PAC LOGISTICS, INC.	4222	540.00
	3007	J-PAC LOGISTICS, INC.	4222	540.00
	3022	LAZARD POWER CORP.	0120	14,072.80
	3023	LAZARD POWER CORP.	0120	11,602.40
	3024	LAZARD POWER CORP.	0122	2,738.40
	3025	LAZARD POWER CORP.	0121	12,082.42
	3026	LAZARD POWER CORP.	0121	20,017.61
	3027	LEADSTEEL FABRICATORS	595	5,184.00
	3028	LEADSTEEL FABRICATORS	593	3,996.00
	3036	LUNTIAN LANDSCAPING GENERAL SERVICES	003409	1,101.96
	3037	LUNTIAN LANDSCAPING GENERAL SERVICES	003409	1,209.11
	3038	LUNTIAN LANDSCAPING GENERAL SERVICES	003423	1,082.14
	3039	LUNTIAN LANDSCAPING GENERAL SERVICES	003423	1,101.96
	3040	LUNTIAN LANDSCAPING GENERAL SERVICES	003423	1,209.11
	3044	MAN AUTOMOTIVE CONCESSIONARIES CORP.	11969	257.14
	3045	MAN AUTOMOTIVE CONCESSIONARIES CORP.	11969	257.14
	3046	MANILA ELECTRIC COMPANY	0000058184	2,022,095.11
	3047	MANILA ELECTRIC COMPANY	0000067268	4,849.53
	3048	MANILA ELECTRIC COMPANY	0000067268	54,961.30
	3049	MANILA ELECTRIC COMPANY	0000067268	101,840.05
	3050	MANILA WATER COMPANY	0082371	49,498.61
	3066	MER CHEMICAL LABORATORY AND SERVICES, INC.	9944	367.20
	3069	MH POLY-ELECTROMECHS,INC.	2431	8,253.60
	3070	MH POLY-ELECTROMECHS,INC.	2414	1,350.00
	3071	MH POLY-ELECTROMECHS,INC.	2433	101,119.88
	3072	MHE-DEMAG PHILS. INC.	18727	2,668.20
	3073	MIROF RESOURCES, INC.	9731	783.14
	3074	MIROF RESOURCES, INC.	9731	869.30
	3075	MIROF RESOURCES, INC.	9731	965.58
	3076	MIROF RESOURCES, INC.	9731	694.35
	3077	MIROF RESOURCES, INC.	9731	694.35
	3078	MIROF RESOURCES, INC.	9731	621.12
	3079	MIROF RESOURCES, INC.	9731	869.30

	3080	MIROF RESOURCES, INC.	9731	694.35
	3081	MIROF RESOURCES, INC.	9839	873.88
	3083	MMLDC FOUNDATION	14156	963.92
	3084	MMLDC FOUNDATION	14156	963.92
	3085	MMLDC FOUNDATION	14156	963.92
	3086	MMLDC FOUNDATION	14156	963.92
	3087	MMLDC FOUNDATION	14156	963.92
	3088	MMLDC FOUNDATION	14156	963.92
	3089	MMLDC FOUNDATION	14156	963.92
	3090	MMLDC FOUNDATION	14156	1,927.85
	3091	MMLDC FOUNDATION	14156	1,927.85
	3092	MMLDC FOUNDATION	14156	1,927.85
	3093	MMLDC FOUNDATION	14156	1,927.85
	3094	MMLDC FOUNDATION	14156	1,927.85
	3095	MMLDC FOUNDATION	14156	2,891.77
	3096	MMLDC FOUNDATION	14156	3,855.69
	3097	MMLDC FOUNDATION	14156	3,855.69
	3098	MMLDC FOUNDATION	14156	3,855.69
	3104	MSJC ELECTRICAL & CONST SUPPLY	1512	225.00
	3105	NALCO PHILIPPINES, INC.	39683	17,092.04
	3106	NALCO PHILIPPINES, INC.	39683	17,092.04
	3107	NALCO PHILIPPINES, INC.	39683	17,092.04
	3108	NALCO PHILIPPINES, INC.	39683	17,092.04
	3109	NALCO PHILIPPINES, INC.	39683	17,092.04
	3110	NEWTON ELECTRICAL EQUIP CO., INC.	4945	4,359.60
	3111	NEWTON ELECTRICAL EQUIP CO., INC.	4945	3,435.60
	3112	NEWTON ELECTRICAL EQUIP CO., INC.	4945	588.48
	3113	NEWTON ELECTRICAL EQUIP CO., INC.	4984	1,440.00
	3114	NEWTON ELECTRICAL EQUIP CO., INC.	4985	1,656.00
	3115	NEWTON ELECTRICAL EQUIP CO., INC.	4985	1,656.00
	3116	NEWTON ELECTRICAL EQUIP CO., INC.	4985	2,758.56
	3117	NEWTON ELECTRICAL EQUIP CO., INC.	4985	2,195.04
	3118	NMGRA LAW OFFICE	2337	600.00
	3119	NMGRA LAW OFFICE	2337	600.00
	3120	NMGRA LAW OFFICE	2337	600.00
	3121	NMGRA LAW OFFICE	2337	600.00
	3122	NMGRA LAW OFFICE	2440	600.00
	3123	NMGRA LAW OFFICE	2440	300.00
	3124	NMGRA LAW OFFICE	2440	1,200.00
	3125	NMGRA LAW OFFICE	2440	3,600.00
	3133	OSA Industries Phils., Inc.	2545	20,100.00
	3192	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	160.71
	3193	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	160.71
	3194	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	160.71
	3195	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	160.71

	3196	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	156.54
	3197	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	160.91
	3198	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	869.00
	3199	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	151.09
	3200	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	153.27
	3201	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	151.09
	3202	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	153.27
	3203	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	164.17
	3204	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	178.09
	3205	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	349.65
	3206	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	204.05
	3207	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	605.86
	3208	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	159.35
	3209	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	896.19
	3210	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	195.69
	3211	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	168.02
	3212	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	165.26
	3213	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	325.71
	3214	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	219.27
	3215	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	170.59
	3216	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	182.57
	3217	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	151.09
	3218	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	151.09
	3219	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	434.88
	3220	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	1,127.58
	3221	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	1,146.48
	3222	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	3,216.24
	3223	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	151.09
	3224	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	151.09
	3225	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	161.45
	3226	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	3,000.00
	3227	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	960.00
	3228	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	157.09
	3229	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	960.00
	3230	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	157.09
	3231	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	275.87
	3232	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	178.09
	3233	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	157.09
	3234	PHIL. LONG DISTANCE TEL. CO.	PKPOR000202571-615	28.78
	3235	PHILIPPINE FORKLIFT CENTER, INC.	29006	266.79
	3237	PHIL INT'L INSURANCE BROKERS INC.	33746	91.26
	3238	PHIL INT'L INSURANCE BROKERS INC.	33746	77.28
	3239	PHIL INT'L INSURANCE BROKERS INC.	33746	1,544.40
	3240	PHIL INT'L INSURANCE BROKERS INC.	33782	79,817.91
	3241	PHIL INT'L INSURANCE BROKERS INC.	33782	60,362.94

	3263	PILSTAT ENTERPRISES CORP.	580	28,748.30
	3266	PROSERV COMMUNICATIONS SYS	8727	102.86
	3267	R.C. AVILES ENG'G & MOTOR WORKS	3139	8,280.00
	3268	R.C. AVILES ENG'G & MOTOR WORKS	3139	5,914.29
	3269	R.C. AVILES ENG'G & MOTOR WORKS	3139	3,647.14
	3270	R.C. AVILES ENG'G & MOTOR WORKS	3153	1,348.20
	3271	R.C. AVILES ENG'G & MOTOR WORKS	3170	3,218.46
	3272	R.C. AVILES ENG'G & MOTOR WORKS	3160	5,141.89
	3273	R.C. AVILES ENG'G & MOTOR WORKS	3160	10,553.52
	3274	R.C. AVILES ENG'G & MOTOR WORKS	3160	375.00
	3275	RAYMAC, INC.	2781	23,103.00
	3276	RAYMAC, INC.	2984	32,142.86
	3277	RAYMAC, INC.	2984	4,851.00
	3278	ROPEN ENGINEERING & SUPPLIES	907	368.95
	3279	ROPEN ENGINEERING & SUPPLIES	907	392.14
	3280	ROPEN ENGINEERING & SUPPLIES	907	1,120.71
	3281	ROPEN ENGINEERING & SUPPLIES	952	30,917.54
	3282	ROPEN ENGINEERING & SUPPLIES	954	20,611.69
	3283	ROPEN ENGINEERING & SUPPLIES	912	719.68
	3284	ROPEN ENGINEERING & SUPPLIES	912	548.57
	3285	ROPEN ENGINEERING & SUPPLIES	912	834.16
	3286	ROPEN ENGINEERING & SUPPLIES	955	2,925.81
	3287	ROPEN ENGINEERING & SUPPLIES	955	2,371.13
	3288	ROPEN ENGINEERING & SUPPLIES	955	128.57
	3289	ROPEN ENGINEERING & SUPPLIES	955	366.21
	3351	SKF PHILIPPINES INC.	52510	3,960.00
	3352	SKF PHILIPPINES INC.	52517	3,234.00
	3353	SKF PHILIPPINES INC.	52517	3,960.00
	3354	SMART BROADBAND INC.	0012	1,111.50
	3355	SMART COMMUNICATION, INC.	786805	361.54
	3356	SMART COMMUNICATION, INC.	786805	192.86
	3357	SMART COMMUNICATION, INC.	786805	187.86
	3358	SMART COMMUNICATION, INC.	786805	260.87
	3359	SMART COMMUNICATION, INC.	786805	128.55
	3360	SMART COMMUNICATION, INC.	786805	124.21
	3361	SMART COMMUNICATION, INC.	786805	133.74
	3362	SMART COMMUNICATION, INC.	786805	351.57
	3363	SMART COMMUNICATION, INC.	786805	375.00
	3364	SMART COMMUNICATION, INC.	786805	452.95
	3365	SMART COMMUNICATION, INC.	786805	387.79
	3366	SMART COMMUNICATION, INC.	786805	366.54
	3367	SMART COMMUNICATION, INC.	786805	85.71
	3368	SMART COMMUNICATION, INC.	786805	562.30
	3369	SMART COMMUNICATION, INC.	786805	589.60
	3370	SMART COMMUNICATION, INC.	786805	139.14

	3375	SUPERIOR GAS & EQUIP. CO., INC.	42926	1,076.40
	3376	SUPERIOR GAS & EQUIP. CO., INC.	42926	589.29
	3379	TERESA & SONS INCORPORATED	11147	519.65
	3380	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495888	791.63
	3381	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495888	1,351.11
	3382	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495980	104.40
	3383	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495980	263.47
	3384	TNT EXPRESS WORLDWIDE (PHILS.) INC.	495980	676.66
	3385	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496085	53.89
	3386	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496085	53.89
	3387	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496085	182.98
	3388	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496085	150.88
	3389	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496085	1,615.44
	3407	TRIPLE A TECHNOLOGY SPECIALIST, INC.	119	81,900.89
	3408	TRIPLE A TECHNOLOGY SPECIALIST, INC.	119	48,600.00
	3410	TRI-Q RESPONSIBLE SERVICES INC.	13452	468.08
	3411	TRI-Q RESPONSIBLE SERVICES INC.	13452	570.36
	3412	TRI-Q RESPONSIBLE SERVICES INC.	13452	777.15
	3413	TRI-Q RESPONSIBLE SERVICES INC.	13452	820.63
	3414	TRI-Q RESPONSIBLE SERVICES INC.	13452	960.66
	3415	TRI-Q RESPONSIBLE SERVICES INC.	13452	972.32
	3416	TRI-Q RESPONSIBLE SERVICES INC.	13452	994.57
	3417	TRI-Q RESPONSIBLE SERVICES INC.	13452	1,143.69
	3418	TRI-Q RESPONSIBLE SERVICES INC.	13452	1,214.46
	3419	TRI-Q RESPONSIBLE SERVICES INC.	13452	1,585.75
	3420	TRI-Q RESPONSIBLE SERVICES INC.	13452	1,729.97
	3421	TRI-Q RESPONSIBLE SERVICES INC.	13452	2,305.85
	3422	TRI-Q RESPONSIBLE SERVICES INC.	13452	2,701.05
	3423	TRI-Q RESPONSIBLE SERVICES INC.	13510	716.69
	3424	TRI-Q RESPONSIBLE SERVICES INC.	13510	878.78
	3425	TRI-Q RESPONSIBLE SERVICES INC.	13510	917.25
	3426	TRI-Q RESPONSIBLE SERVICES INC.	13510	956.07
	3427	TRI-Q RESPONSIBLE SERVICES INC.	13510	1,050.06
	3428	TRI-Q RESPONSIBLE SERVICES INC.	13510	1,128.00

	3429	TRI-Q RESPONSIBLE SERVICES INC.	13510	1,167.51
	3430	TRI-Q RESPONSIBLE SERVICES INC.	13510	1,216.76
	3431	TRI-Q RESPONSIBLE SERVICES INC.	13510	1,222.56
	3432	TRI-Q RESPONSIBLE SERVICES INC.	13510	1,720.46
	3433	TRI-Q RESPONSIBLE SERVICES INC.	13510	1,785.82
	3434	TRI-Q RESPONSIBLE SERVICES INC.	13510	1,814.36
	3435	TRI-Q RESPONSIBLE SERVICES INC.	13510	2,308.09
	3437	TSTC CORPORATION	0610	1,980.00
	3438	U-BIX CORPORATION	250682	717.86
	3439	U-BIX CORPORATION	250682	1,862.46
	3440	U-BIX CORPORATION	250682	2,253.66
	3444	UPS-DELBROS INT'L EXPRESS LTD.	68879	79.75
	3445	UPS-DELBROS INT'L EXPRESS LTD.	68879	79.75
	3446	UPS-DELBROS INT'L EXPRESS LTD.	68879	127.34
	3447	UPS-DELBROS INT'L EXPRESS LTD.	68879	164.52
	3448	UPS-DELBROS INT'L EXPRESS LTD.	72159	167.84
	3457	V.E.C.V GENERAL SERVICES	0259	128.57
	3458	V.E.C.V GENERAL SERVICES	0279	128.57
	3459	V.E.C.V GENERAL SERVICES	0278	128.57
	3461	VEOLIA WATER SOLUTIONS & TECH (PHILS.),INC.	2854	1,285.71
	3462	VEOLIA WATER SOLUTIONS & TECH (PHILS.),INC.	2854	642.86
	3463	VEOLIA WATER SOLUTIONS & TECH (PHILS.),INC.	2826	1,285.71
	3464	VESPER MANPOWER & CONSULTANCY SERVICES	0087	802.78
	3465	VESPER MANPOWER & CONSULTANCY SERVICES	0087	646.69
	3467	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2140	5,357.14
	3468	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2140	12,053.57
	3469	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2140	5,357.14
	3470	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2140	12,053.57
	AUGUST			
	3477	2171 FLORAL CREATIONS	1828	482.15
	3486	AIRFREIGHT 2100, INC.	1203816	20.40
	3487	AIRFREIGHT 2100, INC.	1207011	8.10
	3488	AIRFREIGHT 2100, INC.	1198982	474.60
	3489	AIRFREIGHT 2100, INC.	1198982	474.60
	3490	AIRFREIGHT 2100, INC.	1198982	1,110.60
	3491	AIRFREIGHT 2100, INC.	1198982	630.60
	3492	AIRFREIGHT 2100, INC.	1198980	54.00

	3493	AIRFREIGHT 2100, INC.	1198980	1,367.40
	3494	AIRFREIGHT 2100, INC.	1204362	54.00
	3495	AIRFREIGHT 2100, INC.	1204362	408.00
	3496	AIRFREIGHT 2100, INC.	1198981	896.00
	3499	AIRFREIGHT 2100, INC.	1198981	144.00
	3510	AIRFREIGHT 2100, INC.	1198979	4,452.00
	3517	ALL ASIA INDUSTRIAL & DEVT CORP.	1215	4,714.29
	3519	APO REFRIGERATION AND AIR CONDITIONING SUPPLY	18495	1,639.29
	3522	ASEA BROWN BOVERI INC.	26982	14,797.44
	3529	CA LOGISTICS CORPORATION	0377	120.00
	3530	CA LOGISTICS CORPORATION	0377	759.00
	3531	CA LOGISTICS CORPORATION	0377	761.01
	3532	CA LOGISTICS CORPORATION	0377	300.00
	3533	CA LOGISTICS CORPORATION	0377	396.00
	3534	CA LOGISTICS CORPORATION	0377	4,281.00
	3535	CA LOGISTICS CORPORATION	0377	120.00
	3536	CA LOGISTICS CORPORATION	0377	708.26
	3537	CA LOGISTICS CORPORATION	0377	759.00
	3538	CA LOGISTICS CORPORATION	0377	356.00
	3539	CA LOGISTICS CORPORATION	0377	120.00
	3540	CA LOGISTICS CORPORATION	0377	708.64
	3541	CA LOGISTICS CORPORATION	0377	759.00
	3542	CA LOGISTICS CORPORATION	0377	231.00
	3543	CA LOGISTICS CORPORATION	0377	120.00
	3544	CA LOGISTICS CORPORATION	0377	756.88
	3545	CA LOGISTICS CORPORATION	0377	759.00
	3546	CA LOGISTICS CORPORATION	0377	120.00
	3547	CA LOGISTICS CORPORATION	0377	690.55
	3548	CA LOGISTICS CORPORATION	0377	759.00
	3549	CA LOGISTICS CORPORATION	0377	120.00
	3550	CA LOGISTICS CORPORATION	0377	759.00
	3551	CA LOGISTICS CORPORATION	0377	764.19
	3552	CA LOGISTICS CORPORATION	0377	120.00
	3553	CA LOGISTICS CORPORATION	0377	698.68
	3554	CA LOGISTICS CORPORATION	0377	759.00
	3555	CA LOGISTICS CORPORATION	0377	120.00
	3556	CA LOGISTICS CORPORATION	0377	711.84
	3557	CA LOGISTICS CORPORATION	0377	759.00
	3558	CA LOGISTICS CORPORATION	0377	300.00
	3559	CA LOGISTICS CORPORATION	0377	324.00
	3560	CA LOGISTICS CORPORATION	0377	3,452.00
	3561	CA LOGISTICS CORPORATION	0377	120.00
	3562	CA LOGISTICS CORPORATION	0377	759.00
	3563	CA LOGISTICS CORPORATION	0377	771.92
	3564	CA LOGISTICS CORPORATION	0377	8,766.00

	3565	CA LOGISTICS CORPORATION	0377	120.00
	3566	CA LOGISTICS CORPORATION	0377	745.35
	3567	CA LOGISTICS CORPORATION	0377	759.00
	3568	CA LOGISTICS CORPORATION	0377	643.00
	3569	CA LOGISTICS CORPORATION	0379	120.00
	3570	CA LOGISTICS CORPORATION	0379	759.00
	3571	CA LOGISTICS CORPORATION	0379	768.92
	3572	CA LOGISTICS CORPORATION	0379	120.00
	3573	CA LOGISTICS CORPORATION	0379	717.93
	3574	CA LOGISTICS CORPORATION	0379	759.00
	3575	CA LOGISTICS CORPORATION	0379	120.00
	3576	CA LOGISTICS CORPORATION	0379	759.00
	3577	CA LOGISTICS CORPORATION	0379	763.70
	3578	CA LOGISTICS CORPORATION	0379	8,116.00
	3579	CA LOGISTICS CORPORATION	0379	120.00
	3580	CA LOGISTICS CORPORATION	0379	759.00
	3581	CA LOGISTICS CORPORATION	0379	778.82
	3582	CA LOGISTICS CORPORATION	0379	120.00
	3583	CA LOGISTICS CORPORATION	0379	661.29
	3584	CA LOGISTICS CORPORATION	0379	759.00
	3585	CA LOGISTICS CORPORATION	0379	120.00
	3586	CA LOGISTICS CORPORATION	0379	710.02
	3587	CA LOGISTICS CORPORATION	0379	759.00
	3588	CA LOGISTICS CORPORATION	0379	9,400.00
	3589	CA LOGISTICS CORPORATION	0379	120.00
	3590	CA LOGISTICS CORPORATION	0379	705.95
	3591	CA LOGISTICS CORPORATION	0379	759.00
	3592	CA LOGISTICS CORPORATION	0379	7,019.00
	3593	CA LOGISTICS CORPORATION	0379	120.00
	3594	CA LOGISTICS CORPORATION	0379	749.53
	3595	CA LOGISTICS CORPORATION	0379	759.00
	3596	CA LOGISTICS CORPORATION	0379	84.00
	3597	CA LOGISTICS CORPORATION	0379	120.00
	3598	CA LOGISTICS CORPORATION	0379	759.00
	3599	CA LOGISTICS CORPORATION	0379	84.00
	3600	CA LOGISTICS CORPORATION	0379	540.00
	3601	CA LOGISTICS CORPORATION	0379	1,518.00
	3602	CA LOGISTICS CORPORATION	0379	84.00
	3603	CA LOGISTICS CORPORATION	0379	759.00
	3604	CA LOGISTICS CORPORATION	0379	1,140.00
	3605	CA LOGISTICS CORPORATION	0379	120.00
	3606	CA LOGISTICS CORPORATION	0379	728.17
	3607	CA LOGISTICS CORPORATION	0379	759.00
	3608	CA LOGISTICS CORPORATION	0379	1,900.00
	3609	CA LOGISTICS CORPORATION	0379	84.00

	3610	CA LOGISTICS CORPORATION	0379	120.00
	3611	CA LOGISTICS CORPORATION	0379	759.00
	3612	CA LOGISTICS CORPORATION	0379	120.00
	3613	CA LOGISTICS CORPORATION	0379	695.93
	3614	CA LOGISTICS CORPORATION	0379	759.00
	3615	CA LOGISTICS CORPORATION	0379	120.00
	3616	CA LOGISTICS CORPORATION	0379	738.62
	3617	CA LOGISTICS CORPORATION	0379	759.00
	3618	CA LOGISTICS CORPORATION	0379	120.00
	3619	CA LOGISTICS CORPORATION	0379	756.65
	3620	CA LOGISTICS CORPORATION	0379	759.00
	3621	CA LOGISTICS CORPORATION	0379	44.00
	3622	CA LOGISTICS CORPORATION	1017	120.00
	3623	CA LOGISTICS CORPORATION	1017	705.18
	3624	CA LOGISTICS CORPORATION	1017	759.00
	3625	CA LOGISTICS CORPORATION	1017	60.00
	3626	CA LOGISTICS CORPORATION	1017	759.00
	3627	CA LOGISTICS CORPORATION	1017	774.06
	3628	CA LOGISTICS CORPORATION	1017	84.00
	3629	CA LOGISTICS CORPORATION	1017	360.00
	3630	CA LOGISTICS CORPORATION	1017	759.00
	3631	CA LOGISTICS CORPORATION	1017	120.00
	3632	CA LOGISTICS CORPORATION	1017	759.00
	3633	CA LOGISTICS CORPORATION	1017	791.63
	3634	CA LOGISTICS CORPORATION	1017	120.00
	3635	CA LOGISTICS CORPORATION	1017	722.26
	3636	CA LOGISTICS CORPORATION	1017	759.00
	3637	CA LOGISTICS CORPORATION	1017	567.00
	3638	CALOY GONZALES PAINT & AUTO SHOP, INC.	6282	160.71
	3639	CALOY GONZALES PAINT & AUTO SHOP, INC.	6282	283.93
	3640	CALOY GONZALES PAINT & AUTO SHOP, INC.	6282	803.57
	3641	CALOY GONZALES PAINT & AUTO SHOP, INC.	6282	356.79
	3642	CALOY GONZALES PAINT & AUTO SHOP, INC.	6282	69.64
	3643	CALOY GONZALES PAINT & AUTO SHOP, INC.	6282	101.79
	3644	CALOY GONZALES PAINT & AUTO SHOP, INC.	6982	1,255.71
	3647	CARRY-ALL INT'L FORWARDERS INC.	5025	4,553.57
	3648	CARRY-ALL INT'L FORWARDERS INC.	5025	10,446.43
	3649	CARRY-ALL INT'L FORWARDERS INC.	5025	(589.29)
	3650	CARRY-ALL INT'L FORWARDERS INC.	5025	(130.49)

	3651	CARRY-ALL INT'L FORWARDERS INC.	5025	589.29
	3652	CARRY-ALL INT'L FORWARDERS INC.	5025	8,401.53
	3653	CARRY-ALL INT'L FORWARDERS INC.	5025	10,477.04
	3654	CARRY-ALL INT'L FORWARDERS INC.	5025	(1,017.86)
	3655	CARRY-ALL INT'L FORWARDERS INC.	5025	1,017.86
	3656	CARRY-ALL INT'L FORWARDERS INC.	5025	6,444.26
	3657	CARRY-ALL INT'L FORWARDERS INC.	5025	(589.29)
	3658	CARRY-ALL INT'L FORWARDERS INC.	5025	589.29
	3659	CARRY-ALL INT'L FORWARDERS INC.	5025	13,495.10
	3660	CARRY-ALL INT'L FORWARDERS INC.	5025	(2,400.00)
	3661	CARRY-ALL INT'L FORWARDERS INC.	5025	2,035.71
	3662	CARRY-ALL INT'L FORWARDERS INC.	4838	11,839.29
	3663	CARRY-ALL INT'L FORWARDERS INC.	4838	4,071.43
	3664	CARRY-ALL INT'L FORWARDERS INC.	4838	10,446.43
	3665	CARRY-ALL INT'L FORWARDERS INC.	4838	24.87
	3666	CARRY-ALL INT'L FORWARDERS INC.	4838	11,142.86
	3667	CARRY-ALL INT'L FORWARDERS INC.	4838	99.49
	3668	CARRY-ALL INT'L FORWARDERS INC.	4838	1,200.00
	3669	CARRY-ALL INT'L FORWARDERS INC.	4838	10,446.43
	3670	CARRY-ALL INT'L FORWARDERS INC.	4838	880.49
	3671	CARRY-ALL INT'L FORWARDERS INC.	4838	11,142.86
	3672	CARRY-ALL INT'L FORWARDERS INC.	4838	577.04
	3673	CARRY-ALL INT'L FORWARDERS INC.	4838	1,500.00
	3674	CARRY-ALL INT'L FORWARDERS INC.	4838	12,214.29
	3675	CARRY-ALL INT'L FORWARDERS INC.	4838	33,428.57
	3676	CARRY-ALL INT'L FORWARDERS INC.	4838	857.14
	3677	CARRY-ALL INT'L FORWARDERS INC.	4838	4,875.00
	3678	CARRY-ALL INT'L FORWARDERS INC.	4838	8,357.14
	3679	CARRY-ALL INT'L FORWARDERS INC.	4838	2,394.00
	3680	CARRY-ALL INT'L FORWARDERS INC.	5104	120.00
	3681	CARRY-ALL INT'L FORWARDERS INC.	5104	1,392.86
	3682	CARRY-ALL INT'L FORWARDERS INC.	5104	120.00
	3683	CARRY-ALL INT'L FORWARDERS INC.	5104	696.43
	3684	CARRY-ALL INT'L FORWARDERS INC.	5104	1,392.86
	3685	CARRY-ALL INT'L FORWARDERS INC.	4837	4,821.43
	3686	CARRY-ALL INT'L FORWARDERS INC.	4837	260.97
	3687	CARRY-ALL INT'L FORWARDERS INC.	4837	1,017.86
	3688	CARRY-ALL INT'L FORWARDERS INC.	4837	4,178.57
	3689	CARRY-ALL INT'L FORWARDERS INC.	4837	9,428.57
	3690	CARRY-ALL INT'L FORWARDERS INC.	4837	(2,785.71)
	3691	CARRY-ALL INT'L FORWARDERS INC.	4837	2,785.71
	3692	CARRY-ALL INT'L FORWARDERS INC.	4837	441.96
	3693	CARRY-ALL INT'L FORWARDERS INC.	4837	3,053.57
	3694	CARRY-ALL INT'L FORWARDERS INC.	4837	5,571.43
	3695	CARRY-ALL INT'L FORWARDERS INC.	4837	7,071.43

	3696	CARRY-ALL INT'L FORWARDERS INC.	4837	(5,571.43)
	3697	CARRY-ALL INT'L FORWARDERS INC.	4837	5,571.43
	3698	CARRY-ALL INT'L FORWARDERS INC.	4837	950.89
	3699	CARRY-ALL INT'L FORWARDERS INC.	4837	11,196.43
	3700	CARRY-ALL INT'L FORWARDERS INC.	4837	(420.92)
	3701	CARRY-ALL INT'L FORWARDERS INC.	4837	1,017.86
	3702	CARRY-ALL INT'L FORWARDERS INC.	4837	1,392.86
	3703	CARRY-ALL INT'L FORWARDERS INC.	4837	8,839.29
	3704	CARRY-ALL INT'L FORWARDERS INC.	4837	(1,392.86)
	3705	CARRY-ALL INT'L FORWARDERS INC.	4837	1,392.86
	3706	CARRY-ALL INT'L FORWARDERS INC.	4837	31.23
	3707	CARRY-ALL INT'L FORWARDERS INC.	4837	10,928.57
	3708	CARRY-ALL INT'L FORWARDERS INC.	5120	2,508.00
	3709	CARRY-ALL INT'L FORWARDERS INC.	5120	2,400.00
	3710	CARRY-ALL INT'L FORWARDERS INC.	5120	15,321.43
	3711	CARRY-ALL INT'L FORWARDERS INC.	5120	13,928.57
	3712	CARRY-ALL INT'L FORWARDERS INC.	5120	13,928.57
	3713	CARRY-ALL INT'L FORWARDERS INC.	5120	99.49
	3714	CARRY-ALL INT'L FORWARDERS INC.	5120	2,035.71
	3715	CARRY-ALL INT'L FORWARDERS INC.	5120	11,142.86
	3716	CARRY-ALL INT'L FORWARDERS INC.	5120	1,200.00
	3717	CARRY-ALL INT'L FORWARDERS INC.	5120	1,500.00
	3718	CARRY-ALL INT'L FORWARDERS INC.	5120	4,071.43
	3719	CARRY-ALL INT'L FORWARDERS INC.	5120	11,142.86
	3720	CARRY-ALL INT'L FORWARDERS INC.	5120	1,497.32
	3721	CARRY-ALL INT'L FORWARDERS INC.	5120	2,035.71
	3722	CARRY-ALL INT'L FORWARDERS INC.	5120	3,000.00
	3723	CARRY-ALL INT'L FORWARDERS INC.	5120	26,464.29
	3724	CARRY-ALL INT'L FORWARDERS INC.	5120	2,089.29
	3725	CARRY-ALL INT'L FORWARDERS INC.	5120	2,785.71
	3726	CARRY-ALL INT'L FORWARDERS INC.	5120	1,938.00
	3727	CARRY-ALL INT'L FORWARDERS INC.	5120	2,280.00
	3733	CLAVERIA CONSTRUCTION CO.	0273	2,116.07
	3734	CLAVERIA CONSTRUCTION CO.	0273	2,116.07
	3735	CLAVERIA CONSTRUCTION CO.	0273	3,497.14
	3736	CLAVERIA CONSTRUCTION CO.	0269	26,517.86
	3737	CLAVERIA CONSTRUCTION CO.	0270	36,428.57
	3738	CLAVERIA CONSTRUCTION CO.	0268	3,937.50
	3739	CLAVERIA CONSTRUCTION CO.	0283	3,937.50
	3743	DHL EXPRESS (PHILS) CORP.	1180451	3.60
	3744	DHL EXPRESS (PHILS) CORP.	1180451	30.00
	3745	DHL EXPRESS (PHILS) CORP.	1180451	4.80
	3746	DHL EXPRESS (PHILS) CORP.	1180451	54.54
	3747	DHL EXPRESS (PHILS) CORP.	1180451	4.80
	3748	DHL EXPRESS (PHILS) CORP.	1180451	30.00

	3749	DHL EXPRESS (PHILS) CORP.	1180451	7,917.00
	3750	DHL EXPRESS (PHILS) CORP.	1180451	4.80
	3751	DHL EXPRESS (PHILS) CORP.	1180451	157.89
	3752	DHL EXPRESS (PHILS) CORP.	1180451	699.84
	3753	DHL EXPRESS (PHILS) CORP.	1180451	5,525.59
	3754	DHL EXPRESS (PHILS) CORP.	1180451	843.05
	3755	DHL EXPRESS (PHILS) CORP.	1180451	850.03
	3756	DHL EXPRESS (PHILS) CORP.	1180350	3.60
	3757	DHL EXPRESS (PHILS) CORP.	1180350	30.00
	3758	DHL EXPRESS (PHILS) CORP.	1180350	4.80
	3759	DHL EXPRESS (PHILS) CORP.	1180350	30.00
	3760	DHL EXPRESS (PHILS) CORP.	1180350	7,782.00
	3761	DHL EXPRESS (PHILS) CORP.	1180350	30.00
	3762	DHL EXPRESS (PHILS) CORP.	1180350	52.86
	3763	DHL EXPRESS (PHILS) CORP.	1180350	353.00
	3764	DHL EXPRESS (PHILS) CORP.	1180350	4.80
	3765	DHL EXPRESS (PHILS) CORP.	1180350	30.00
	3766	DHL EXPRESS (PHILS) CORP.	1180350	4,579.00
	3767	DHL EXPRESS (PHILS) CORP.	1180350	363.63
	3788	F-OCW ENTERPRISES	0029	1,183.93
	3892	HEALTHYWAY MEDICAL CLINICS	114144	26.21
	3893	HEALTHYWAY MEDICAL CLINICS	114144	104.71
	3894	HEALTHYWAY MEDICAL CLINICS	114144	3.60
	3895	HEALTHYWAY MEDICAL CLINICS	114144	3.96
	3896	HEALTHYWAY MEDICAL CLINICS	114144	3.96
	3897	HEALTHYWAY MEDICAL CLINICS	114144	3.96
	3898	HEALTHYWAY MEDICAL CLINICS	114144	3.96
	3899	HEALTHYWAY MEDICAL CLINICS	114144	3.96
	3900	HEALTHYWAY MEDICAL CLINICS	114144	3.96
	3901	HEALTHYWAY MEDICAL CLINICS	114144	7.20
	3902	HEALTHYWAY MEDICAL CLINICS	114144	7.34
	3903	HEALTHYWAY MEDICAL CLINICS	114144	7.92
	3904	HEALTHYWAY MEDICAL CLINICS	114144	7.92
	3905	HEALTHYWAY MEDICAL CLINICS	114144	7.92
	3906	HEALTHYWAY MEDICAL CLINICS	114144	7.92
	3907	HEALTHYWAY MEDICAL CLINICS	114144	7.92
	3908	HEALTHYWAY MEDICAL CLINICS	114144	7.92
	3909	HEALTHYWAY MEDICAL CLINICS	114144	11.81
	3910	HEALTHYWAY MEDICAL CLINICS	114144	13.68
	3911	HEALTHYWAY MEDICAL CLINICS	114144	14.04
	3912	HEALTHYWAY MEDICAL CLINICS	114144	15.52
	3913	HEALTHYWAY MEDICAL CLINICS	114144	15.84
	3914	HEALTHYWAY MEDICAL CLINICS	114144	15.89
	3915	HEALTHYWAY MEDICAL CLINICS	114144	17.29
	3916	HEALTHYWAY MEDICAL CLINICS	114144	19.26

	3917	HEALTHYWAY MEDICAL CLINICS	114144	21.09
	3918	HEALTHYWAY MEDICAL CLINICS	114144	25.59
	3919	HEALTHYWAY MEDICAL CLINICS	114144	27.98
	3920	HEALTHYWAY MEDICAL CLINICS	114144	29.16
	3921	HEALTHYWAY MEDICAL CLINICS	114144	29.52
	3922	HEALTHYWAY MEDICAL CLINICS	114144	32.69
	3923	HEALTHYWAY MEDICAL CLINICS	114144	33.48
	3924	HEALTHYWAY MEDICAL CLINICS	114144	41.90
	3925	HEALTHYWAY MEDICAL CLINICS	114144	50.11
	3926	HEALTHYWAY MEDICAL CLINICS	114144	60.55
	3927	HEALTHYWAY MEDICAL CLINICS	114144	66.03
	3928	HEALTHYWAY MEDICAL CLINICS	114144	70.42
	3929	HEALTHYWAY MEDICAL CLINICS	114144	75.02
	3930	HEALTHYWAY MEDICAL CLINICS	114144	195.51
	3931	HEALTHYWAY MEDICAL CLINICS	114144	212.33
	3932	HEALTHYWAY MEDICAL CLINICS	114144	228.00
	3933	HEALTHYWAY MEDICAL CLINICS	114144	239.05
	3934	HEALTHYWAY MEDICAL CLINICS	114144	274.39
	3935	HEALTHYWAY MEDICAL CLINICS	114144	783.27
	3936	HEALTHYWAY MEDICAL CLINICS	114144	1,013.74
	3937	HEALTHYWAY MEDICAL CLINICS	114144	1,143.42
	3938	HEALTHYWAY MEDICAL CLINICS	114144	3.60
	3939	HEALTHYWAY MEDICAL CLINICS	114144	3.60
	3940	HEALTHYWAY MEDICAL CLINICS	114144	3.96
	3941	HEALTHYWAY MEDICAL CLINICS	114144	4.91
	3942	HEALTHYWAY MEDICAL CLINICS	114144	5.62
	3943	HEALTHYWAY MEDICAL CLINICS	114144	7.20
	3944	HEALTHYWAY MEDICAL CLINICS	114144	7.92
	3945	HEALTHYWAY MEDICAL CLINICS	114144	8.50
	3946	HEALTHYWAY MEDICAL CLINICS	114144	11.16
	3947	HEALTHYWAY MEDICAL CLINICS	114144	13.89
	3948	HEALTHYWAY MEDICAL CLINICS	114144	14.25
	3949	HEALTHYWAY MEDICAL CLINICS	114144	14.77
	3950	HEALTHYWAY MEDICAL CLINICS	114144	15.26
	3951	HEALTHYWAY MEDICAL CLINICS	114144	18.54
	3952	HEALTHYWAY MEDICAL CLINICS	114144	20.09
	3953	HEALTHYWAY MEDICAL CLINICS	114144	22.28
	3954	HEALTHYWAY MEDICAL CLINICS	114144	22.33
	3955	HEALTHYWAY MEDICAL CLINICS	114144	22.94
	3956	HEALTHYWAY MEDICAL CLINICS	114144	24.19
	3957	HEALTHYWAY MEDICAL CLINICS	114144	27.09
	3958	HEALTHYWAY MEDICAL CLINICS	114144	30.37
	3959	HEALTHYWAY MEDICAL CLINICS	114144	30.70
	3960	HEALTHYWAY MEDICAL CLINICS	114144	33.41
	3961	HEALTHYWAY MEDICAL CLINICS	114144	35.28

	3962	HEALTHYWAY MEDICAL CLINICS	114144	38.74
	3963	HEALTHYWAY MEDICAL CLINICS	114144	41.85
	3964	HEALTHYWAY MEDICAL CLINICS	114144	63.49
	3965	HEALTHYWAY MEDICAL CLINICS	114144	64.44
	3966	HEALTHYWAY MEDICAL CLINICS	114144	71.87
	3967	HEALTHYWAY MEDICAL CLINICS	114144	89.05
	3968	HEALTHYWAY MEDICAL CLINICS	114144	91.58
	3969	HEALTHYWAY MEDICAL CLINICS	114144	109.89
	3970	HEALTHYWAY MEDICAL CLINICS	114144	131.90
	3971	HEALTHYWAY MEDICAL CLINICS	114144	144.55
	3972	HEALTHYWAY MEDICAL CLINICS	114144	182.89
	3973	HEALTHYWAY MEDICAL CLINICS	114144	246.12
	3974	HEALTHYWAY MEDICAL CLINICS	114144	253.44
	3975	HEALTHYWAY MEDICAL CLINICS	114144	274.32
	3976	HEALTHYWAY MEDICAL CLINICS	114144	313.35
	3977	HEALTHYWAY MEDICAL CLINICS	114144	444.27
	3978	HEALTHYWAY MEDICAL CLINICS	114144	722.48
	3979	HEALTHYWAY MEDICAL CLINICS	114144	20.16
	3980	HEALTHYWAY MEDICAL CLINICS	114144	79.86
	3988	HUMANTEK INCORPORATED	0749	2,808.00
	3989	HUMANTEK INCORPORATED	0749	4,118.40
	3990	INT'L HEAVY TRUCKS CENTER, INC.	0786	6,357.86
	3991	INT'L HEAVY TRUCKS CENTER, INC.	0788	14,124.11
	3992	INT'L HEAVY TRUCKS CENTER, INC.	0904	10,627.50
	3993	INT'L HEAVY TRUCKS CENTER, INC.	0789	9,160.71
	3994	INT'L HEAVY TRUCKS CENTER, INC.	0624	6,717.86
	3995	INT'L HEAVY TRUCKS CENTER, INC.	0624	6,616.07
	3996	INT'L HEAVY TRUCKS CENTER, INC.	0624	11,776.61
	3997	INT'L HEAVY TRUCKS CENTER, INC.	0624	7,500.00
	3998	INT'L HEAVY TRUCKS CENTER, INC.	0786	(334.29)
	4000	J-PAC LOGISTICS, INC.	4224	1,080.00
	4001	J-PAC LOGISTICS, INC.	4224	540.00
	4002	J-PAC LOGISTICS, INC.	4224	1,080.00
	4003	J-PAC LOGISTICS, INC.	4224	1,080.00
	4004	J-PAC LOGISTICS, INC.	4224	540.00
	4005	J-PAC LOGISTICS, INC.	4224	540.00
	4006	J-PAC LOGISTICS, INC.	4224	1,080.00
	4007	J-PAC LOGISTICS, INC.	4224	540.00
	4008	J-PAC LOGISTICS, INC.	4224	1,080.00
	4009	J-PAC LOGISTICS, INC.	4224	540.00
	4010	J-PAC LOGISTICS, INC.	4224	1,080.00
	4011	J-PAC LOGISTICS, INC.	4224	540.00
	4012	J-PAC LOGISTICS, INC.	4224	1,080.00
	4013	J-PAC LOGISTICS, INC.	4224	540.00
	4014	J-PAC LOGISTICS, INC.	4224	540.00

	4015	J-PAC LOGISTICS, INC.	4224	540.00
	4016	J-PAC LOGISTICS, INC.	4224	1,080.00
	4017	J-PAC LOGISTICS, INC.	4224	540.00
	4018	J-PAC LOGISTICS, INC.	4224	1,080.00
	4019	J-PAC LOGISTICS, INC.	4224	1,080.00
	4020	J-PAC LOGISTICS, INC.	4224	2,552.14
	4021	J-PAC LOGISTICS, INC.	4224	120.00
	4022	J-PAC LOGISTICS, INC.	4224	120.00
	4023	J-PAC LOGISTICS, INC.	4224	120.00
	4024	J-PAC LOGISTICS, INC.	4224	120.00
	4025	J-PAC LOGISTICS, INC.	4224	240.00
	4026	J-PAC LOGISTICS, INC.	4224	240.00
	4027	J-PAC LOGISTICS, INC.	4224	1,080.00
	4028	J-PAC LOGISTICS, INC.	4224	1,080.00
	4029	J-PAC LOGISTICS, INC.	4224	2,414.14
	4030	J-PAC LOGISTICS, INC.	4224	2,552.14
	4031	J-PAC LOGISTICS, INC.	4224	540.00
	4032	J-PAC LOGISTICS, INC.	4224	540.00
	4033	J-PAC LOGISTICS, INC.	4224	540.00
	4034	J-PAC LOGISTICS, INC.	4224	1,080.00
	4035	J-PAC LOGISTICS, INC.	4224	540.00
	4036	J-PAC LOGISTICS, INC.	4224	1,080.00
	4037	J-PAC LOGISTICS, INC.	4248	120.00
	4038	J-PAC LOGISTICS, INC.	4248	120.00
	4039	J-PAC LOGISTICS, INC.	4248	120.00
	4040	J-PAC LOGISTICS, INC.	4248	120.00
	4041	J-PAC LOGISTICS, INC.	4248	240.00
	4042	J-PAC LOGISTICS, INC.	4248	240.00
	4043	J-PAC LOGISTICS, INC.	4248	2,552.14
	4044	J-PAC LOGISTICS, INC.	4248	2,552.14
	4045	J-PAC LOGISTICS, INC.	4248	540.00
	4046	J-PAC LOGISTICS, INC.	4248	2,414.14
	4047	J-PAC LOGISTICS, INC.	4248	1,080.00
	4048	J-PAC LOGISTICS, INC.	4248	1,080.00
	4049	J-PAC LOGISTICS, INC.	4248	1,080.00
	4050	J-PAC LOGISTICS, INC.	4269	120.00
	4051	J-PAC LOGISTICS, INC.	4269	120.00
	4052	J-PAC LOGISTICS, INC.	4269	120.00
	4053	J-PAC LOGISTICS, INC.	4269	120.00
	4054	J-PAC LOGISTICS, INC.	4269	240.00
	4055	J-PAC LOGISTICS, INC.	4269	240.00
	4056	J-PAC LOGISTICS, INC.	4269	540.00
	4057	J-PAC LOGISTICS, INC.	4269	1,080.00
	4058	J-PAC LOGISTICS, INC.	4269	1,080.00
	4059	J-PAC LOGISTICS, INC.	4269	2,414.14

	4060	J-PAC LOGISTICS, INC.	4269	540.00
	4061	J-PAC LOGISTICS, INC.	4269	120.00
	4062	J-PAC LOGISTICS, INC.	4269	120.00
	4063	J-PAC LOGISTICS, INC.	4269	120.00
	4064	J-PAC LOGISTICS, INC.	4269	120.00
	4065	J-PAC LOGISTICS, INC.	4269	240.00
	4066	J-PAC LOGISTICS, INC.	4269	240.00
	4067	KAMBAL INDUSTRIAL SUPPLY	2733	4,080.00
	4068	LEADSTEEL FABRICATORS	594	2,040.00
	4069	LEADSTEEL FABRICATORS	594	6,000.00
	4073	Liang Chi Industry Phils, Inc.	2790	22,248.00
	4074	MANILA ELECTRIC COMPANY	0000071460	4,829.94
	4075	MANILA ELECTRIC COMPANY	0000071460	54,739.32
	4076	MANILA ELECTRIC COMPANY	0000071460	101,428.75
	4077	MANILA ELECTRIC COMPANY	0000071459	1,524,957.64
	4078	MANILA WATER COMPANY	0102908	47,775.55
	4112	NMGRA LAW OFFICE	2441	600.00
	4113	NMGRA LAW OFFICE	2441	600.00
	4179	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212089	160.71
	4180	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212089	160.71
	4181	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212089	160.71
	4182	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212089	160.71
	4183	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212089	160.71
	4184	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212089	160.71
	4185	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212089	960.00
	4186	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212089	960.00
	4187	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212114-125	156.79
	4188	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212114-125	198.55
	4189	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212114-125	336.14
	4190	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212114-125	253.61
	4191	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212114-125	214.22
	4192	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212114-125	352.61
	4193	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212114-125	158.72
	4194	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212114-125	383.47
	4195	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212114-125	218.72
	4196	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212114-125	157.09
	4197	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212114-125	157.09
	4198	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212114-125	213.67
	4199	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212068	503.27
	4200	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212068	427.10
	4201	PHIL. LONG DISTANCE TEL. CO.	PKPOR000213488	1,964.09
	4202	PHIL. LONG DISTANCE TEL. CO.	PKPOR000213488	1,964.09
	4203	PHIL. LONG DISTANCE TEL. CO.	PKPOR000213488	1,964.09
	4204	PHIL. LONG DISTANCE TEL. CO.	PKPOR000213488	1,979.09
	4205	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	156.54

	4206	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	158.18
	4207	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	639.26
	4208	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	151.09
	4209	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	153.27
	4210	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	153.27
	4211	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	211.04
	4212	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	618.27
	4213	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	158.03
	4214	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	658.75
	4215	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	154.91
	4216	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	151.09
	4217	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	151.09
	4218	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	473.86
	4219	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	1,091.45
	4220	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	959.88
	4221	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	3,022.45
	4222	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	151.09
	4223	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	199.09
	4224	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	165.40
	4225	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	3,000.00
	4226	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	167.73
	4227	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	294.20
	4228	PHIL. LONG DISTANCE TEL. CO.	PKPOR000212090-113	157.09
	4229	PHILIPPINE FORKLIFT CENTER, INC.	29045	721.07
	4230	PHIL INT'L INSURANCE BROKERS INC.	33864	88.61
	4231	PHIL INT'L INSURANCE BROKERS INC.	33864	152.04
	4232	PHIL INT'L INSURANCE BROKERS INC.	33864	85.37
	4233	PHIL INT'L INSURANCE BROKERS INC.	33864	1,566.46
	4234	PHIL INT'L INSURANCE BROKERS INC.	33864	100.59
	4235	PHIL INT'L INSURANCE BROKERS INC.	33864	162.80
	4236	PHIL INT'L INSURANCE BROKERS INC.	33863	60.00
	4237	PHIL INT'L INSURANCE BROKERS INC.	34060	4,214.14
	4238	PHIL INT'L INSURANCE BROKERS INC.	34060	143.84
	4239	PHIL INT'L INSURANCE BROKERS INC.	34060	95.91
	4243	R.C. AVILES ENG'G & MOTOR WORKS	3178	3,488.57
	4244	R.C. AVILES ENG'G & MOTOR WORKS	3178	2,922.86
	4245	R.C. AVILES ENG'G & MOTOR WORKS	3177	9,157.65
	4246	R.C. AVILES ENG'G & MOTOR WORKS	3183	1,249.20
	4247	R.C. AVILES ENG'G & MOTOR WORKS	3183	4,611.86
	4248	R.C. AVILES ENG'G & MOTOR WORKS	3183	3,156.72
	4249	R.C. AVILES ENG'G & MOTOR WORKS	3183	803.57
	4250	R.C. AVILES ENG'G & MOTOR WORKS	3188	2,828.57
	4251	R.C. AVILES ENG'G & MOTOR WORKS	3188	4,804.80
	4252	R.C. AVILES ENG'G & MOTOR WORKS	3188	482.14
	4253	R.C. AVILES ENG'G & MOTOR WORKS	3188	696.43

	4254	R.C. AVILES ENG'G & MOTOR WORKS	3187	4,071.43
	4255	RENTOKIL INITIAL (PHILS) INC.	134225	420.54
	4256	ROPEN ENGINEERING & SUPPLIES	960	4,285.71
	4257	ROPEN ENGINEERING & SUPPLIES	960	1,681.90
	4258	ROPEN ENGINEERING & SUPPLIES	927	1,992.21
	4259	ROPEN ENGINEERING & SUPPLIES	920	2,340.99
	4260	ROPEN ENGINEERING & SUPPLIES	920	441.70
	4285	SKF PHILIPPINES INC.	52522	3,234.00
	4286	SMART BROADBAND, INC.	433189	212.14
	4287	SMART COMMUNICATION, INC.	SBEOR00021754	85.71
	4288	SMART COMMUNICATION, INC.	SBEOR00021754	90.54
	4289	SMART COMMUNICATION, INC.	SBEOR00021754	118.59
	4290	SMART COMMUNICATION, INC.	SBEOR00021754	118.84
	4291	SMART COMMUNICATION, INC.	SBEOR00021754	153.38
	4292	SMART COMMUNICATION, INC.	SBEOR00021754	191.67
	4293	SMART COMMUNICATION, INC.	SBEOR00021754	192.55
	4294	SMART COMMUNICATION, INC.	SBEOR00021754	192.86
	4295	SMART COMMUNICATION, INC.	SBEOR00021754	363.94
	4296	SMART COMMUNICATION, INC.	SBEOR00021754	373.70
	4297	SMART COMMUNICATION, INC.	SBEOR00021754	395.50
	4298	SMART COMMUNICATION, INC.	SBEOR00021754	449.79
	4299	SMART COMMUNICATION, INC.	SBEOR00021754	474.99
	4300	SMART COMMUNICATION, INC.	SBEOR00021754	475.11
	4301	SMART COMMUNICATION, INC.	SBEOR00021754	481.53
	4302	SMART COMMUNICATION, INC.	SBEOR00021754	550.50
	4307	SUPERIOR GAS & EQUIPMENT CO., INC.	207916	170.84
	4308	TERESA & SONS INCORPORATED	11370	48.21
	4309	TERESA & SONS INCORPORATED	11370	96.43
	4310	TERESA & SONS INCORPORATED	11370	144.64
	4311	TERESA & SONS INCORPORATED	11372	192.86
	4312	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496163	89.92
	4313	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496163	1,316.74
	4314	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496163	162.10
	4315	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496163	713.23
	4316	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496126	806.18
	4317	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496222	54.80
	4318	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496222	18.29
	4319	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496222	39.62
	4320	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496222	662.94
	4321	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496222	32.00
	4322	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496222	598.51
	4330	TOYOTA PASONG TAMO	087293	177.00
	4331	TOYOTA SHAW ORTIGAS	299328	207.75
	4332	TOYOTA SHAW ORTIGAS	299328	123.00
	4341	TRI-Q RESPONSIBLE SERVICES INC.	13556	53.57
	4346	TRI-Q RESPONSIBLE SERVICES INC.	13556	53.57

	4349	UPS-DELBROS INTL EXPRESS LTD.	73164	110.83
	4351	V.E.C.V GENERAL SERVICES	0290	128.57
	4352	V.E.C.V GENERAL SERVICES	0290	128.57
	4357	VESPER MANPOWER & CONSULTANCY SERVICES	0106	711.36
	SEPTEMBER			
	4365	2171 FLORAL CREATIONS	1827	160.72
	4366	2171 FLORAL CREATIONS	1714	214.29
	4367	2171 FLORAL CREATIONS	1714	321.43
	4375	AIRFREIGHT 2100, INC.	1207011	654.60
	4376	AIRFREIGHT 2100, INC.	1207011	594.60
	4377	AIRFREIGHT 2100, INC.	1207011	72.60
	4378	AIRFREIGHT 2100, INC.	1211845	1,704.84
	4379	AIRFREIGHT 2100, INC.	1211845	1,532.66
	4380	AIRFREIGHT 2100, INC.	1207013	7,512.00
	4383	AIRFREIGHT 2100, INC.	1207013	15,809.00
	4388	ALL ASIA IND'L & DEVT CORP.	1218	13,510.71
	4389	AMTHER COOLING SYSTEM CO., INC.	618	857.14
	4400	APO REFRIGERATION AND AIR CONDITIONING SUPPLY	18494	2,172.86
	4408	CA LOGISTICS CORPORATION	1022	84.00
	4409	CA LOGISTICS CORPORATION	1022	120.00
	4410	CA LOGISTICS CORPORATION	1022	759.00
	4411	CA LOGISTICS CORPORATION	1022	84.00
	4412	CA LOGISTICS CORPORATION	1022	600.00
	4413	CA LOGISTICS CORPORATION	1022	759.00
	4414	CA LOGISTICS CORPORATION	1022	84.00
	4415	CA LOGISTICS CORPORATION	1022	120.00
	4416	CA LOGISTICS CORPORATION	1022	759.00
	4417	CA LOGISTICS CORPORATION	1022	60.00
	4418	CA LOGISTICS CORPORATION	1022	759.00
	4419	CA LOGISTICS CORPORATION	1022	780.00
	4420	CA LOGISTICS CORPORATION	1022	84.00
	4421	CA LOGISTICS CORPORATION	1022	660.00
	4422	CA LOGISTICS CORPORATION	1022	759.00
	4423	CA LOGISTICS CORPORATION	1022	120.00
	4424	CA LOGISTICS CORPORATION	1022	724.66
	4425	CA LOGISTICS CORPORATION	1022	759.00
	4426	CA LOGISTICS CORPORATION	1022	11,731.00
	4427	CA LOGISTICS CORPORATION	1022	84.00
	4428	CA LOGISTICS CORPORATION	1022	719.53
	4429	CA LOGISTICS CORPORATION	1022	759.00
	4430	CA LOGISTICS CORPORATION	1022	2,265.00
	4431	CA LOGISTICS CORPORATION	1022	84.00
	4432	CA LOGISTICS CORPORATION	1022	120.00
	4433	CA LOGISTICS CORPORATION	1022	759.00

	4434	CA LOGISTICS CORPORATION	1022	84.00
	4435	CA LOGISTICS CORPORATION	1022	702.53
	4436	CA LOGISTICS CORPORATION	1022	759.00
	4437	CA LOGISTICS CORPORATION	1022	84.00
	4438	CA LOGISTICS CORPORATION	1022	180.00
	4439	CA LOGISTICS CORPORATION	1022	759.00
	4440	CA LOGISTICS CORPORATION	1022	120.00
	4441	CA LOGISTICS CORPORATION	1025	540.00
	4442	CA LOGISTICS CORPORATION	1025	765.24
	4443	CA LOGISTICS CORPORATION	1025	60.00
	4444	CA LOGISTICS CORPORATION	1025	759.00
	4445	CA LOGISTICS CORPORATION	1025	772.92
	4446	CA LOGISTICS CORPORATION	1025	80.36
	4447	CA LOGISTICS CORPORATION	1025	120.00
	4448	CA LOGISTICS CORPORATION	1025	759.00
	4449	CA LOGISTICS CORPORATION	1025	759.00
	4450	CA LOGISTICS CORPORATION	1025	9,304.00
	4451	CA LOGISTICS CORPORATION	1025	84.00
	4452	CA LOGISTICS CORPORATION	1025	759.00
	4453	CA LOGISTICS CORPORATION	1025	949.64
	4454	CA LOGISTICS CORPORATION	1028	120.00
	4455	CA LOGISTICS CORPORATION	1028	717.64
	4456	CA LOGISTICS CORPORATION	1028	759.00
	4457	CA LOGISTICS CORPORATION	1028	17,856.00
	4458	CA LOGISTICS CORPORATION	1028	120.00
	4459	CA LOGISTICS CORPORATION	1028	1,518.00
	4460	CA LOGISTICS CORPORATION	1028	371.00
	4461	CALOY GONZALES PAINT & AUTO SHOP, INC.	7056	637.50
	4462	CALOY GONZALES PAINT & AUTO SHOP, INC.	7056	265.71
	4463	CALOY GONZALES PAINT & AUTO SHOP, INC.	7056	133.93
	4464	CALOY GONZALES PAINT & AUTO SHOP, INC.	7056	262.50
	4465	CALOY GONZALES PAINT & AUTO SHOP, INC.	7086	117.86
	4466	CALOY GONZALES PAINT & AUTO SHOP, INC.	7086	133.93
	4467	CALOY GONZALES PAINT & AUTO SHOP, INC.	7086	369.64
	4468	CALOY GONZALES PAINT & AUTO SHOP, INC.	7086	132.86
	4469	CALOY GONZALES PAINT & AUTO SHOP, INC.	7086	469.29
	4470	CALOY GONZALES PAINT & AUTO SHOP, INC.	7086	567.84
	4473	CARRY-ALL INT'L FORWARDERS INC.	4836	4,240.80
	4474	CARRY-ALL INT'L FORWARDERS INC.	4836	478.29
	4475	CARRY-ALL INT'L FORWARDERS INC.	4836	1,392.86
	4476	CARRY-ALL INT'L FORWARDERS INC.	4836	2,066.40
	4477	CARRY-ALL INT'L FORWARDERS INC.	4836	2,946.43
	4478	CARRY-ALL INT'L FORWARDERS INC.	4836	4,071.43
	4479	CARRY-ALL INT'L FORWARDERS INC.	4836	606.17
	4480	CARRY-ALL INT'L FORWARDERS INC.	4836	1,178.57
	4481	CARRY-ALL INT'L FORWARDERS INC.	4836	3,107.14

	4482	CARRY-ALL INT'L FORWARDERS INC.	4836	4,017.86
	4483	CARRY-ALL INT'L FORWARDERS INC.	4836	4,125.00
	4484	CARRY-ALL INT'L FORWARDERS INC.	4836	370.41
	4485	CARRY-ALL INT'L FORWARDERS INC.	4836	1,049.14
	4486	CARRY-ALL INT'L FORWARDERS INC.	4836	1,392.86
	4487	CARRY-ALL INT'L FORWARDERS INC.	4836	1,392.86
	4488	CARRY-ALL INT'L FORWARDERS INC.	4836	4,132.80
	4489	CARRY-ALL INT'L FORWARDERS INC.	4836	198.17
	4490	CARRY-ALL INT'L FORWARDERS INC.	4836	1,200.00
	4491	CARRY-ALL INT'L FORWARDERS INC.	4836	1,413.60
	4492	CARRY-ALL INT'L FORWARDERS INC.	5129	282.02
	4493	CARRY-ALL INT'L FORWARDERS INC.	5129	54,720.00
	4494	CARRY-ALL INT'L FORWARDERS INC.	5129	1,017.86
	4495	CARRY-ALL INT'L FORWARDERS INC.	5129	7,068.00
	4496	CARRY-ALL INT'L FORWARDERS INC.	5129	34,560.00
	4497	CARRY-ALL INT'L FORWARDERS INC.	5129	1,632.00
	4498	CARRY-ALL INT'L FORWARDERS INC.	5129	18,240.00
	4499	CARRY-ALL INT'L FORWARDERS INC.	5139	1,934.40
	4500	CARRY-ALL INT'L FORWARDERS INC.	5139	21,120.00
	4501	CARRY-ALL INT'L FORWARDERS INC.	5139	197.83
	4502	CARRY-ALL INT'L FORWARDERS INC.	5139	1,254.00
	4503	CARRY-ALL INT'L FORWARDERS INC.	5139	12,480.00
	4504	CARRY-ALL INT'L FORWARDERS INC.	5139	1,549.71
	4505	CARRY-ALL INT'L FORWARDERS INC.	5139	4,071.43
	4506	CARRY-ALL INT'L FORWARDERS INC.	5139	11,424.00
	4507	CARRY-ALL INT'L FORWARDERS INC.	5139	9,792.00
	4508	CARRY-ALL INT'L FORWARDERS INC.	5139	13,056.00
	4509	CARRY-ALL INT'L FORWARDERS INC.	5139	2,069.14
	4510	CARRY-ALL INT'L FORWARDERS INC.	5139	12,960.00
	4511	CARRY-ALL INT'L FORWARDERS INC.	5139	4,178.57
	4512	CARRY-ALL INT'L FORWARDERS INC.	5139	5,654.40
	4513	CARRY-ALL INT'L FORWARDERS INC.	5139	1,653.12
	4514	CARRY-ALL INT'L FORWARDERS INC.	5139	26,880.00
	4515	CARRY-ALL INT'L FORWARDERS INC.	5139	1,653.12
	4516	CARRY-ALL INT'L FORWARDERS INC.	5139	4,178.57
	4517	CARRY-ALL INT'L FORWARDERS INC.	5139	12,960.00
	4518	CARRY-ALL INT'L FORWARDERS INC.	5139	(42.37)
	4519	CARRY-ALL INT'L FORWARDERS INC.	5139	6,480.00
	4520	CARRY-ALL INT'L FORWARDERS INC.	5139	7,344.00
	4521	CARRY-ALL INT'L FORWARDERS INC.	4839	4,608.00
	4522	CARRY-ALL INT'L FORWARDERS INC.	4839	15,120.00
	4554	CLAVERIA CONSTRUCTION CO.	0278	2,598.21
	4555	CLAVERIA CONSTRUCTION CO.	0292	59,285.70
	4556	CLAVERIA CONSTRUCTION CO.	0281	4,928.57
	4557	CLAVERIA CONSTRUCTION CO.	0302	3,908.57

	4558	CLAVERIA CONSTRUCTION CO.	0302	41,142.86
	4559	CLAVERIA CONSTRUCTION CO.	0302	2,598.21
	4560	CLAVERIA CONSTRUCTION CO.	0282	2,015.36
	4561	CLAVERIA CONSTRUCTION CO.	0281	21,857.14
	4572	CORROSION TECHNICAL SERVICES, INC.	1099	1,440.00
	4573	CRD SECURITY SERVICES	1302/2304	457.50
	4574	CRD SECURITY SERVICES	1301/2303	457.50
	4575	CYCORE CONTRACTORS, INC.	504	3,010.71
	4576	CYCORE CONTRACTORS, INC.	504	4,114.29
	4577	DHL EXPRESS (PHILS) CORP.	1181314	4.80
	4578	DHL EXPRESS (PHILS) CORP.	1181314	30.00
	4579	DHL EXPRESS (PHILS) CORP.	1181314	9,753.00
	4580	DHL EXPRESS (PHILS) CORP.	1181314	326.05
	4581	DHL EXPRESS (PHILS) CORP.	1181314	2,271.09
	4582	DHL EXPRESS (PHILS) CORP.	1176215	4.80
	4583	DHL EXPRESS (PHILS) CORP.	1176215	30.00
	4584	DHL EXPRESS (PHILS) CORP.	1176215	3,929.00
	4585	DHL EXPRESS (PHILS) CORP.	1174939	4.80
	4586	DHL EXPRESS (PHILS) CORP.	1174939	853.00
	4587	DHL EXPRESS (PHILS) CORP.	1174939	4.80
	4588	DHL EXPRESS (PHILS) CORP.	1174939	50.59
	4589	DHL EXPRESS (PHILS) CORP.	1174939	15,025.00
	4590	DHL EXPRESS (PHILS) CORP.	1174939	4.80
	4591	DHL EXPRESS (PHILS) CORP.	1174939	30.00
	4592	DHL EXPRESS (PHILS) CORP.	1174939	5,790.00
	4593	DHL EXPRESS (PHILS) CORP.	1174939	4.80
	4594	DHL EXPRESS (PHILS) CORP.	1174939	33.95
	4595	DHL EXPRESS (PHILS) CORP.	1174939	9,213.00
	4596	DHL EXPRESS (PHILS) CORP.	1176214	4.80
	4597	DHL EXPRESS (PHILS) CORP.	1176214	48.39
	4598	DHL EXPRESS (PHILS) CORP.	1176214	14,369.00
	4599	DHL EXPRESS (PHILS) CORP.	1176214	4.80
	4600	DHL EXPRESS (PHILS) CORP.	1176214	34.65
	4601	DHL EXPRESS (PHILS) CORP.	1176214	13,439.00
	4602	DHL EXPRESS (PHILS) CORP.	1176214	4.80
	4603	DHL EXPRESS (PHILS) CORP.	1176214	37.66
	4604	DHL EXPRESS (PHILS) CORP.	1176214	14,316.00
	4605	DHL EXPRESS (PHILS) CORP.	1176214	400.51
	4606	DHL EXPRESS (PHILS) CORP.	1176214	705.72
	4607	DHL EXPRESS (PHILS) CORP.	1176214	6,718.93
	4608	DHL EXPRESS (PHILS) CORP.	1176214	5,251.94
	4609	DHL EXPRESS (PHILS) CORP.	1176214	648.59
	4610	DHL EXPRESS (PHILS) CORP.	1176214	1,091.58
	4611	DIAMOND IGB, INC.	49348	164.28
	4612	DIAMOND IGB, INC.	49348	642.86

	4620	F. F. CRUZ & COMPANY	17838	14,400.00
	4636	F-OCW ENTERPRISES	0031	3,857.14
	4767	INT'L HEAVY TRUCKS CENTER, INC.	0608	4,275.00
	4768	INT'L HEAVY TRUCKS CENTER, INC.	0608	3,664.29
	4769	INT'L HEAVY TRUCKS CENTER, INC.	0608	4,580.36
	4770	INT'L HEAVY TRUCKS CENTER, INC.	0608	3,867.86
	4771	INT'L HEAVY TRUCKS CENTER, INC.	0616	5,292.86
	4772	INT'L HEAVY TRUCKS CENTER, INC.	0616	4,376.79
	4773	INT'L HEAVY TRUCKS CENTER, INC.	0617	2,850.00
	4774	INT'L HEAVY TRUCKS CENTER, INC.	0617	4,987.50
	4775	INT'L HEAVY TRUCKS CENTER, INC.	0624	8,041.07
	4776	INT'L HEAVY TRUCKS CENTER, INC.	0624	5,191.07
	4777	INT'L HEAVY TRUCKS CENTER, INC.	0624	9,750.00
	4778	INT'L HEAVY TRUCKS CENTER, INC.	0625	12,013.39
	4779	INT'L HEAVY TRUCKS CENTER, INC.	0625	5,292.86
	4780	INT'L HEAVY TRUCKS CENTER, INC.	0625	3,969.64
	4781	INT'L HEAVY TRUCKS CENTER, INC.	0625	4,071.43
	4782	INT'L HEAVY TRUCKS CENTER, INC.	0625	3,053.57
	4783	INT'L HEAVY TRUCKS CENTER, INC.	0625	3,867.86
	4784	INT'L HEAVY TRUCKS CENTER, INC.	0625	9,095.36
	4785	INT'L HEAVY TRUCKS CENTER, INC.	0625	2,646.43
	4786	INT'L HEAVY TRUCKS CENTER, INC.	0625	6,717.86
	4787	INT'L HEAVY TRUCKS CENTER, INC.	0625	6,005.36
	4788	INT'L HEAVY TRUCKS CENTER, INC.	0625	10,037.14
	4789	INT'L HEAVY TRUCKS CENTER, INC.	0625	4,783.93
	4790	INT'L HEAVY TRUCKS CENTER, INC.	0625	8,378.04
	4791	INT'L HEAVY TRUCKS CENTER, INC.	0625	3,358.93
	4792	INT'L HEAVY TRUCKS CENTER, INC.	0788	(21.43)
	4794	J-PAC LOGISTICS, INC.	4314	540.00
	4795	J-PAC LOGISTICS, INC.	4314	540.00
	4796	J-PAC LOGISTICS, INC.	4314	2,552.14
	4797	J-PAC LOGISTICS, INC.	4314	540.00
	4798	J-PAC LOGISTICS, INC.	4314	2,414.14
	4799	J-PAC LOGISTICS, INC.	4314	540.00
	4800	J-PAC LOGISTICS, INC.	4314	2,552.14
	4801	J-PAC LOGISTICS, INC.	4314	120.00
	4802	J-PAC LOGISTICS, INC.	4314	120.00
	4803	J-PAC LOGISTICS, INC.	4314	120.00
	4804	J-PAC LOGISTICS, INC.	4314	120.00
	4805	J-PAC LOGISTICS, INC.	4314	240.00
	4806	J-PAC LOGISTICS, INC.	4314	240.00
	4813	LAZARD POWER CORP.	0124	341.40
	4814	LAZARD POWER CORP.	0124	2,522.40
	4815	LAZARD POWER CORP.	0123	12,556.32
	4820	LUNTIAN LANDSCAPING GEN SERVICES	003440	1,101.96

	4821	LUNTIAN LANDSCAPING GEN SERVICES	003440	1,209.11
	4822	LUNTIAN LANDSCAPING GEN SERVICES	003454	1,101.96
	4823	LUNTIAN LANDSCAPING GEN SERVICES	003454	1,209.11
	4827	MANILA ELECTRIC COMPANY	0000082521	5,110.64
	4828	MANILA ELECTRIC COMPANY	0000082521	57,920.57
	4829	MANILA ELECTRIC COMPANY	0000082521	107,323.42
	4830	MANILA WATER COMPANY	0102960	50,977.51
	4861	MBL UNLIMITED INC.	497	8,142.86
	4862	MER CHEMICAL LABORATORY AND SERVICES, INC.	10070	367.20
	4863	MER CHEMICAL LABORATORY AND SERVICES, INC.	10070	367.20
	4865	NMGRA LAW OFFICE	2545	5,166.00
	4866	NMGRA LAW OFFICE	2544	600.00
	4867	NMGRA LAW OFFICE	2544	2,394.00
	4868	NMGRA LAW OFFICE	2544	300.00
	4869	NMGRA LAW OFFICE	2620	600.00
	4870	NMGRA LAW OFFICE	2620	600.00
	4928	PHIL. LONG DISTANCE TEL. CO.	PWKOR000505660	146.77
	4929	PHIL. LONG DISTANCE TEL. CO.	PWKOR000505660	152.68
	4930	PHIL. LONG DISTANCE TEL. CO.	PWKOR000505660	155.83
	4931	PHIL. LONG DISTANCE TEL. CO.	PWKOR000505660	1,237.42
	4932	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	160.71
	4933	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	160.71
	4934	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	160.71
	4935	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	160.71
	4936	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	160.71
	4937	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	160.71
	4939	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	156.54
	4940	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	162.00
	4941	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	736.24
	4942	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	151.09
	4943	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	153.27
	4944	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	153.27
	4945	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	190.61
	4946	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	198.54
	4947	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	393.56
	4948	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	191.36
	4949	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	681.25
	4950	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	156.71
	4951	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	513.60
	4952	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	177.54
	4953	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	211.87

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	4954	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	172.89
	4955	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	617.17
	4956	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	183.79
	4957	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	171.14
	4958	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	245.30
	4959	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	151.09
	4960	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	151.09
	4961	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	915.27
	4962	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	821.72
	4963	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	781.46
	4964	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	3,559.60
	4965	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	151.09
	4966	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	151.09
	4967	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	161.45
	4968	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	3,000.00
	4969	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	960.00
	4970	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	157.09
	4971	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	960.00
	4972	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	164.59
	4973	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	480.72
	4974	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	206.59
	4975	PHIL. LONG DISTANCE TEL. CO.	PKPOR000220357-379	157.09
	4976	PHILIPPINE FORKLIFT CENTER, INC.	29181	1,604.23
	4977	PHIL INT'L INSURANCE BROKERS INC.	34106	135.03
	4978	PHIL INT'L INSURANCE BROKERS INC.	34106	105.87
	4979	PHIL INT'L INSURANCE BROKERS INC.	34106	73.97
	4980	PHIL INT'L INSURANCE BROKERS INC.	34109	180.98
	4981	PHIL INT'L INSURANCE BROKERS INC.	34059	60.00
	4982	PHIL INT'L INSURANCE BROKERS INC.	34059	60.00
	4983	PHIL INT'L INSURANCE BROKERS INC.	34059	153.24
	4984	PHIL INT'L INSURANCE BROKERS INC.	34059	102.97
	4985	PHIL INT'L INSURANCE BROKERS INC.	34059	303.53
	4986	PHIL INT'L INSURANCE BROKERS INC.	34108	1,601.83
	4987	PHIL INT'L INSURANCE BROKERS INC.	34108	154.56
	4988	PHIL INT'L INSURANCE BROKERS INC.	34107	31.46
	4989	PHIL INT'L INSURANCE BROKERS INC.	34107	53.24
	4990	PHIL INT'L INSURANCE BROKERS INC.	34107	19.93
	4991	PHIL INT'L INSURANCE BROKERS INC.	34107	19.93
	4992	PHIL INT'L INSURANCE BROKERS INC.	34181	358.34
	4993	PHIL INT'L INSURANCE BROKERS INC.	34181	75.41
	4994	PHIL INT'L INSURANCE BROKERS INC.	34181	167.88
	5027	POWER DIESEL PHILS. INC.	14193	557.14
	5028	POWER DIESEL PHILS. INC.	14193	300.00
	5029	R&F ELECTRICAL SERVICES	0036	1,800.00
	5030	R&F ELECTRICAL SERVICES	0036	2,142.86

	5031	R.C. AVILES ENG'G & MOTOR WORKS	3193	1,607.14
	5032	R.C. AVILES ENG'G & MOTOR WORKS	3193	1,446.43
	5033	R.C. AVILES ENG'G & MOTOR WORKS	3186	8,674.89
	5034	R.C. AVILES ENG'G & MOTOR WORKS	3206	910.71
	5035	R.C. AVILES ENG'G & MOTOR WORKS	3203	1,821.43
	5036	R.C. AVILES ENG'G & MOTOR WORKS	3205	2,361.60
	5037	R.C. AVILES ENG'G & MOTOR WORKS	3215	1,855.20
	5038	R.C. AVILES ENG'G & MOTOR WORKS	3215	578.57
	5039	R.C. AVILES ENG'G & MOTOR WORKS	3214	1,767.72
	5040	RENTOKIL INITIAL (PHILS) INC.	135638	289.29
	5041	RENTOKIL INITIAL (PHILS) INC.	135638	420.54
	5042	RENTOKIL INITIAL (PHILS) INC.	135638	420.54
	5043	ROPEN ENGINEERING & SUPPLIES	963	51,529.23
	5044	ROPEN ENGINEERING & SUPPLIES	962	7,314.54
	5045	ROPEN ENGINEERING & SUPPLIES	962	4,389.00
	5046	ROPEN ENGINEERING & SUPPLIES	964	85.71
	5047	ROPEN ENGINEERING & SUPPLIES	933	2,210.04
	5048	ROPEN ENGINEERING & SUPPLIES	933	5,302.80
	5049	ROPEN ENGINEERING & SUPPLIES	961	1,636.20
	5050	ROPEN ENGINEERING & SUPPLIES	969	14,464.29
	5051	ROPEN ENGINEERING & SUPPLIES	968	1,396.80
	5052	ROPEN ENGINEERING & SUPPLIES	937	180.00
	5053	ROPEN ENGINEERING & SUPPLIES	937	2,186.66
	5054	ROPEN ENGINEERING & SUPPLIES	939	166.29
	5055	SAE PRODUCT MARKETING CORP.	10234	10,500.00
	5080	SMART BROADBAND, INC.	433374	3,182.14
	5081	SMART COMMUNICATION, INC.	SBEOR000023343	370.33
	5082	SMART COMMUNICATION, INC.	SBEOR000023343	213.03
	5083	SMART COMMUNICATION, INC.	SBEOR000023343	212.14
	5084	SMART COMMUNICATION, INC.	SBEOR000023343	188.52
	5085	SMART COMMUNICATION, INC.	SBEOR000023343	143.68
	5086	SMART COMMUNICATION, INC.	SBEOR000023343	159.95
	5087	SMART COMMUNICATION, INC.	SBEOR000023343	140.67
	5088	SMART COMMUNICATION, INC.	SBEOR000023343	263.53
	5089	SMART COMMUNICATION, INC.	SBEOR000023343	432.01
	5090	SMART COMMUNICATION, INC.	SBEOR000023343	506.59
	5091	SMART COMMUNICATION, INC.	SBEOR000023343	492.96
	5092	SMART COMMUNICATION, INC.	SBEOR000023343	640.32
	5093	SMART COMMUNICATION, INC.	SBEOR000023343	142.81
	5094	SMART COMMUNICATION, INC.	SBEOR000023343	174.26
	5095	SMART COMMUNICATION, INC.	SBEOR000023343	223.80
	5096	SMART COMMUNICATION, INC.	SBEOR000023343	92.84
	5108	TERESA & SONS INCORPORATED	11386	48.21
	5109	TERESA & SONS INCORPORATED	11386	96.43
	5110	TERESA & SONS INCORPORATED	11386	96.43

	5113	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496378	94.28
	5114	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496378	2,394.20
	5115	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496378	53.77
	5116	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496378	250.84
	5117	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496378	908.30
	5118	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496378	122.82
	5119	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496378	74.68
	5120	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496378	381.00
	5121	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496475	127.14
	5122	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496421	614.93
	5123	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496421	821.44
	5124	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496421	689.81
	5125	TNT EXPRESS WORLDWIDE (PHILS.) INC.	496421	2,126.25
	5130	TOYOTA MAKATI INC.	36519	566.06
	5131	TOYOTA MAKATI INC.	36519	708.00
	5132	TOYOTA PASONG TAMO	087985	552.25
	5133	TOYOTA PASONG TAMO	087985	198.24
	5134	TOYOTA SHAW ORTIGAS	301082	684.09
	5135	TOYOTA SHAW ORTIGAS	301082	261.00
	5136	TOYOTA SHAW ORTIGAS	301082	241.92
	5137	TOYOTA SHAW ORTIGAS	301082	153.00
	5138	TRIPLE A TECHNOLOGY SPECIALIST, INC.	129	46,488.21
	5139	TRI-Q RESPONSIBLE SERVICES INC.	13599	114.07
	5140	TRI-Q RESPONSIBLE SERVICES INC.	13599	456.29
	5141	TRI-Q RESPONSIBLE SERVICES INC.	13599	506.26
	5142	TRI-Q RESPONSIBLE SERVICES INC.	13599	535.29
	5143	TRI-Q RESPONSIBLE SERVICES INC.	13599	761.64
	5144	TRI-Q RESPONSIBLE SERVICES INC.	13599	951.19
	5145	TRI-Q RESPONSIBLE SERVICES INC.	13599	1,073.94
	5146	TRI-Q RESPONSIBLE SERVICES INC.	13599	1,116.03
	5147	TRI-Q RESPONSIBLE SERVICES INC.	13599	1,214.46
	5148	TRI-Q RESPONSIBLE SERVICES INC.	13599	1,270.37

	5149	TRI-Q RESPONSIBLE SERVICES INC.	13599	1,441.09
	5150	TRI-Q RESPONSIBLE SERVICES INC.	13599	1,578.85
	5151	TRI-Q RESPONSIBLE SERVICES INC.	13599	2,411.48
	5152	TRI-Q RESPONSIBLE SERVICES INC.	13599	2,679.76
	5153	TRI-Q RESPONSIBLE SERVICES INC.	13599	114.07
	5154	TRI-Q RESPONSIBLE SERVICES INC.	13599	570.36
	5155	TRI-Q RESPONSIBLE SERVICES INC.	13599	572.51
	5156	TRI-Q RESPONSIBLE SERVICES INC.	13599	641.28
	5157	TRI-Q RESPONSIBLE SERVICES INC.	13599	885.89
	5158	TRI-Q RESPONSIBLE SERVICES INC.	13599	886.21
	5159	TRI-Q RESPONSIBLE SERVICES INC.	13599	995.45
	5160	TRI-Q RESPONSIBLE SERVICES INC.	13599	1,073.97
	5161	TRI-Q RESPONSIBLE SERVICES INC.	13599	1,113.72
	5162	TRI-Q RESPONSIBLE SERVICES INC.	13599	1,155.18
	5163	TRI-Q RESPONSIBLE SERVICES INC.	13599	1,419.09
	5164	TRI-Q RESPONSIBLE SERVICES INC.	13599	1,588.60
	5165	TRI-Q RESPONSIBLE SERVICES INC.	13599	1,717.59
	5166	TRI-Q RESPONSIBLE SERVICES INC.	13599	2,828.22
	5169	TRI-Q RESPONSIBLE SERVICES INC.	13727	722.94
	5173	TRI-Q RESPONSIBLE SERVICES INC.	13727	963.91
	5174	TRI-Q RESPONSIBLE SERVICES INC.	13727	1,089.36
	5175	TRI-Q RESPONSIBLE SERVICES INC.	13727	1,153.94
	5176	TRI-Q RESPONSIBLE SERVICES INC.	13727	1,415.81
	5177	TRI-Q RESPONSIBLE SERVICES INC.	13727	1,895.67
	5178	TRI-Q RESPONSIBLE SERVICES INC.	13727	2,067.02
	5179	TRI-Q RESPONSIBLE SERVICES INC.	13727	2,150.08
	5180	TRI-Q RESPONSIBLE SERVICES INC.	13727	2,560.09
	5181	TRI-Q RESPONSIBLE SERVICES INC.	13727	2,901.01
	5182	TRI-Q RESPONSIBLE SERVICES INC.	13727	178.17
	5183	TRI-Q RESPONSIBLE SERVICES INC.	13727	302.38
	5184	TRI-Q RESPONSIBLE SERVICES INC.	13727	572.51
	5185	TRI-Q RESPONSIBLE SERVICES INC.	13727	574.48
	5186	TRI-Q RESPONSIBLE SERVICES INC.	13727	591.25
	5187	TRI-Q RESPONSIBLE SERVICES INC.	13727	795.29
	5188	TRI-Q RESPONSIBLE SERVICES INC.	13727	970.90
	5189	TRI-Q RESPONSIBLE SERVICES INC.	13727	989.89
	5190	TRI-Q RESPONSIBLE SERVICES INC.	13727	992.15
	5191	TRI-Q RESPONSIBLE SERVICES INC.	13727	1,128.00
	5192	TRI-Q RESPONSIBLE SERVICES INC.	13727	1,184.75
	5193	TRI-Q RESPONSIBLE SERVICES INC.	13727	1,357.65
	5194	TRI-Q RESPONSIBLE SERVICES INC.	13727	1,662.42
	5195	TRI-Q RESPONSIBLE SERVICES INC.	13727	1,746.49
	5196	TRI-Q RESPONSIBLE SERVICES INC.	13727	3,377.25
	5197	TRI-Q RESPONSIBLE SERVICES INC.	13662	63.32
	5198	TRI-Q RESPONSIBLE SERVICES INC.	13662	262.18

	5199	TRI-Q RESPONSIBLE SERVICES INC.	13662	53.57
	5200	TRI-Q RESPONSIBLE SERVICES INC.	13662	66.54
	5201	TRI-Q RESPONSIBLE SERVICES INC.	13662	224.68
	5202	TRI-Q RESPONSIBLE SERVICES INC.	13662	9,311.14
	5203	TRI-Q RESPONSIBLE SERVICES INC.	13748	60.05
	5204	TRI-Q RESPONSIBLE SERVICES INC.	13748	564.65
	5205	TRI-Q RESPONSIBLE SERVICES INC.	13748	572.51
	5206	TRI-Q RESPONSIBLE SERVICES INC.	13748	824.93
	5207	TRI-Q RESPONSIBLE SERVICES INC.	13748	938.42
	5208	TRI-Q RESPONSIBLE SERVICES INC.	13748	972.60
	5209	TRI-Q RESPONSIBLE SERVICES INC.	13748	1,017.21
	5210	TRI-Q RESPONSIBLE SERVICES INC.	13748	1,053.94
	5211	TRI-Q RESPONSIBLE SERVICES INC.	13748	1,085.07
	5212	TRI-Q RESPONSIBLE SERVICES INC.	13748	1,158.92
	5213	TRI-Q RESPONSIBLE SERVICES INC.	13748	1,240.39
	5214	TRI-Q RESPONSIBLE SERVICES INC.	13748	1,441.31
	5215	TRI-Q RESPONSIBLE SERVICES INC.	13748	1,586.04
	5216	TRI-Q RESPONSIBLE SERVICES INC.	13748	1,814.01
	5217	TRI-Q RESPONSIBLE SERVICES INC.	13748	3,218.05
	5219	TRI-Q RESPONSIBLE SERVICES INC.	13748	53.57
	5223	TSTC CORPORATION	0514	1,017.60
	5224	TSTC CORPORATION	0514	1,521.60
	5225	U-BIX CORPORATION	258026	717.86
	5226	U-BIX CORPORATION	254898	717.86
	5227	U-BIX CORPORATION	254898	2,050.27
	5228	U-BIX CORPORATION	254898	2,246.92
	5229	U-BIX CORPORATION	254898	1,993.66
	5230	U-BIX CORPORATION	254898	2,141.89
	5231	UPS-DELBROS INT'L EXPRESS LTD.	73622	126.67
	5232	UPS-DELBROS INT'L EXPRESS LTD.	73622	263.28
	5250	V.E.C.V GENERAL SERVICES	0289	128.57
	5251	V.E.C.V GENERAL SERVICES	0295	128.57
	5252	VEOLIA WATER SOLUTIONS & TECH. (PHILS.), INC.	3026	1,285.71
	5253	VEOLIA WATER SOLUTIONS & TECH. (PHILS.), INC.	3026	321.43
	5255	VEOLIA WATER SOLUTIONS & TECH. (PHILS.), INC.	3117	964.29
	5256	VESPER MANPOWER & CONSULTANCY SERVICES	0102	646.69
	5257	VESPER MANPOWER & CONSULTANCY SERVICES	0102	679.04
	5258	VESPER MANPOWER & CONSULTANCY SERVICES	0102	711.36
	5260	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2278	5,357.14

	5261	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2278	12,053.57
	5262	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2278	5,357.14
	5263	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2278	12,053.57
	5264	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2293	5,357.14
	5265	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2293	12,053.57
	5266	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2293	5,357.14
	5267	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2293	12,053.57
	SUBTOTAL - THIRD QUARTER 2008			7,876,476.80
	OCTOBER			
	5268	2171 FLORAL CREATIONS	1744	214.29
	5278	ACLT COMPUTING INC.	1471	(3,272.73)
	5279	ACLT COMPUTING INC.	1471	6,545.46
	5287	AIRFREIGHT 2100, INC.	1219040	762.60
	5288	AIRFREIGHT 2100, INC.	1219044	630.60
	5289	AIRFREIGHT 2100, INC.	1219044	630.60
	5290	AIRFREIGHT 2100, INC.	1219042	474.60
	5292	AIRFREIGHT 2100, INC.	1219039	340.50
	5293	AIRFREIGHT 2100, INC.	1219039	377.32
	5305	APO REF AND AIR CONDITIONING SUPPLY	18066	1,125.00
	5306	ASEA BROWN BOVERI INC.	27136	6,214.29
	5309	CA LOGISTICS CORPORATION	1027	120.00
	5310	CA LOGISTICS CORPORATION	1027	693.27
	5312	CA LOGISTICS CORPORATION	1027	120.00
	5313	CA LOGISTICS CORPORATION	1027	759.00
	5314	CA LOGISTICS CORPORATION	1027	796.72
	5315	CA LOGISTICS CORPORATION	1027	84.00
	5316	CA LOGISTICS CORPORATION	1027	120.00
	5317	CA LOGISTICS CORPORATION	1027	759.00
	5318	CA LOGISTICS CORPORATION	1027	84.00
	5319	CA LOGISTICS CORPORATION	1027	120.00
	5320	CA LOGISTICS CORPORATION	1027	759.00
	5321	CA LOGISTICS CORPORATION	1027	84.00
	5322	CA LOGISTICS CORPORATION	1027	720.00
	5323	CA LOGISTICS CORPORATION	1027	1,920.00
	5324	CA LOGISTICS CORPORATION	1027	2,220.00
	5325	CA LOGISTICS CORPORATION	1027	60.00
	5326	CA LOGISTICS CORPORATION	1027	794.43

	5327	CA LOGISTICS CORPORATION	1027	960.00
	5328	CA LOGISTICS CORPORATION	1027	84.00
	5329	CA LOGISTICS CORPORATION	1027	960.00
	5330	CA LOGISTICS CORPORATION	1027	1,320.00
	5331	CA LOGISTICS CORPORATION	1027	120.00
	5332	CA LOGISTICS CORPORATION	1027	779.40
	5333	CA LOGISTICS CORPORATION	1027	960.00
	5335	CA LOGISTICS CORPORATION	1027	120.00
	5336	CA LOGISTICS CORPORATION	1027	699.30
	5337	CA LOGISTICS CORPORATION	1027	960.00
	5338	CA LOGISTICS CORPORATION	1032	84.00
	5339	CA LOGISTICS CORPORATION	1032	840.00
	5340	CA LOGISTICS CORPORATION	1032	960.00
	5341	CA LOGISTICS CORPORATION	1032	120.00
	5342	CA LOGISTICS CORPORATION	1032	731.94
	5343	CA LOGISTICS CORPORATION	1032	960.00
	5344	CA LOGISTICS CORPORATION	1032	60.00
	5345	CA LOGISTICS CORPORATION	1032	796.76
	5346	CA LOGISTICS CORPORATION	1032	960.00
	5353	CARRY-ALL INT'L FORWARDERS INC.	5107	19,360.81
	5354	CARRY-ALL INT'L FORWARDERS INC.	5107	22,681.93
	5355	CARRY-ALL INT'L FORWARDERS INC.	5107	24,788.06
	5356	CARRY-ALL INT'L FORWARDERS INC.	5107	22,408.62
	5357	CARRY-ALL INT'L FORWARDERS INC.	5107	24,382.65
	5358	CARRY-ALL INT'L FORWARDERS INC.	5107	22,840.58
	5359	CARRY-ALL INT'L FORWARDERS INC.	5107	27,512.31
	5360	CARRY-ALL INT'L FORWARDERS INC.	5110	3,072.00
	5361	CARRY-ALL INT'L FORWARDERS INC.	5110	21,120.00
	5362	CARRY-ALL INT'L FORWARDERS INC.	5110	1,026.00
	5363	CARRY-ALL INT'L FORWARDERS INC.	5110	1,482.00
	5364	CARRY-ALL INT'L FORWARDERS INC.	5110	4,080.00
	5365	CARRY-ALL INT'L FORWARDERS INC.	5110	2,688.00
	5366	CARRY-ALL INT'L FORWARDERS INC.	5110	227.31
	5367	CARRY-ALL INT'L FORWARDERS INC.	5110	13,056.00
	5368	CARRY-ALL INT'L FORWARDERS INC.	5110	1,824.00
	5369	CARRY-ALL INT'L FORWARDERS INC.	5110	1,368.00
	5370	CARRY-ALL INT'L FORWARDERS INC.	5180	728.57
	5371	CARRY-ALL INT'L FORWARDERS INC.	5180	13,872.00
	5372	CARRY-ALL INT'L FORWARDERS INC.	5180	1,218.86
	5373	CARRY-ALL INT'L FORWARDERS INC.	5180	14,040.00
	5438	CARRY-ALL INT'L FORWARDERS INC.	4838	(2,035.71)
	5439	CARRY-ALL INT'L FORWARDERS INC.	4838	1,200.00
	5440	CARRY-ALL INT'L FORWARDERS INC.	4838	(111.43)
	5441	CARRY-ALL INT'L FORWARDERS INC.	4838	(880.49)
	5442	CARRY-ALL INT'L FORWARDERS INC.	4838	(696.43)

	5443	CARRY-ALL INT'L FORWARDERS INC.	4838	696.43
	5444	CARRY-ALL INT'L FORWARDERS INC.	4838	(696.43)
	5445	CARRY-ALL INT'L FORWARDERS INC.	4838	(462.63)
	5446	CARRY-ALL INT'L FORWARDERS INC.	4838	696.43
	5447	CARRY-ALL INT'L FORWARDERS INC.	4838	(696.43)
	5448	CARRY-ALL INT'L FORWARDERS INC.	48439	(1,934.40)
	5449	CARRY-ALL INT'L FORWARDERS INC.	48439	1,560.00
	5450	CARRY-ALL INT'L FORWARDERS INC.	48439	6,240.00
	5451	CARRY-ALL INT'L FORWARDERS INC.	48439	7,737.60
	5452	CARRY-ALL INT'L FORWARDERS INC.	48439	(7,737.60)
	5453	CARRY-ALL INT'L FORWARDERS INC.	48439	6,240.00
	5454	CARRY-ALL INT'L FORWARDERS INC.	48439	(1,632.00)
	5455	CARRY-ALL INT'L FORWARDERS INC.	48439	1,632.00
	5456	CARRY-ALL INT'L FORWARDERS INC.	48439	(447.43)
	5463	CLAVERIA CONSTRUCTION CO.	0304	10,285.71
	5464	CLAVERIA CONSTRUCTION CO.	0304	14,571.43
	5465	CLAVERIA CONSTRUCTION CO.	0299	5,090.36
	5466	CLAVERIA CONSTRUCTION CO.	0301	4,917.60
	5467	CLAVERIA CONSTRUCTION CO.	0303	25,372.30
	5474	CROWN WORLDWIDE MOVERS, INC.	17323	1,254.00
	5475	DHL EXPRESS (PHILS) CORP.	1176365	952.03
	5476	DHL EXPRESS (PHILS) CORP.	1176365	225.43
	5477	DHL EXPRESS (PHILS) CORP.	1176365	451.21
	5478	DHL EXPRESS (PHILS) CORP.	1176365	453.77
	5479	DHL EXPRESS (PHILS) CORP.	1176365	336.30
	5480	DHL EXPRESS (PHILS) CORP.	1176365	924.24
	5481	DHL EXPRESS (PHILS) CORP.	1176365	491.12
	5482	DHL EXPRESS (PHILS) CORP.	1176365	730.77
	5483	DHL EXPRESS (PHILS) CORP.	1176365	757.02
	5484	DHL EXPRESS (PHILS) CORP.	1176365	786.61
	5485	DIAMOND IGB, INC.	49643	3,068.06
	5487	DRUGCHECK PHILS., INC.	27388	19.29
	5490	ENVIRONMENTAL SOLUTIONS PHILS. INC.	0548	2,778.04
	5491	EUROTEC INDL TECHNOLOGIES, INC.	01718	23,571.43
	5803	HEALTHYWAY MEDICAL CLINICS	115889	84.00
	5804	HEALTHYWAY MEDICAL CLINICS	115889	84.00
	5805	HEALTHYWAY MEDICAL CLINICS	115889	126.00
	5806	HEALTHYWAY MEDICAL CLINICS	115889	126.00
	5807	HEALTHYWAY MEDICAL CLINICS	115889	168.00
	5808	HEALTHYWAY MEDICAL CLINICS	115889	168.00
	5809	HEALTHYWAY MEDICAL CLINICS	115889	168.00
	5810	HEALTHYWAY MEDICAL CLINICS	115889	210.00
	5811	HEALTHYWAY MEDICAL CLINICS	115889	210.00
	5812	HEALTHYWAY MEDICAL CLINICS	115889	252.00
	5813	HEALTHYWAY MEDICAL CLINICS	115889	336.00

	5814	HEALTHYWAY MEDICAL CLINICS	115889	378.00
	5815	HEALTHYWAY MEDICAL CLINICS	115889	378.00
	5816	HEALTHYWAY MEDICAL CLINICS	115889	378.00
	5817	HEALTHYWAY MEDICAL CLINICS	115889	378.00
	5818	HEALTHYWAY MEDICAL CLINICS	115889	420.00
	5819	HEALTHYWAY MEDICAL CLINICS	115889	420.00
	5820	HEALTHYWAY MEDICAL CLINICS	115889	462.00
	5821	HEALTHYWAY MEDICAL CLINICS	115889	546.00
	5822	HEALTHYWAY MEDICAL CLINICS	115889	546.00
	5823	HEALTHYWAY MEDICAL CLINICS	115889	630.00
	5824	HEALTHYWAY MEDICAL CLINICS	115889	630.00
	5825	HEALTHYWAY MEDICAL CLINICS	115889	672.00
	5826	HEALTHYWAY MEDICAL CLINICS	115889	714.00
	5827	HEALTHYWAY MEDICAL CLINICS	115889	714.00
	5828	HEALTHYWAY MEDICAL CLINICS	115889	756.00
	5829	HEALTHYWAY MEDICAL CLINICS	115889	1,470.00
	5830	HEALTHYWAY MEDICAL CLINICS	115889	1,680.00
	5831	HEALTHYWAY MEDICAL CLINICS	115889	1,722.00
	5832	HEALTHYWAY MEDICAL CLINICS	115889	1,806.00
	5833	HEALTHYWAY MEDICAL CLINICS	115889	1,848.00
	5834	HEALTHYWAY MEDICAL CLINICS	115889	1,848.00
	5835	HEALTHYWAY MEDICAL CLINICS	115889	2,310.00
	5836	HEALTHYWAY MEDICAL CLINICS	115889	2,982.00
	5854	INT'L HEAVY TRUCKS CENTER, INC.	0650	3,562.50
	5855	INT'L HEAVY TRUCKS CENTER, INC.	0650	3,053.57
	5856	INT'L HEAVY TRUCKS CENTER, INC.	0650	3,358.93
	5857	INT'L HEAVY TRUCKS CENTER, INC.	0807	3,562.50
	5866	INT'L HEAVY TRUCKS CENTER, INC.	0624	(466.61)
	5867	INT'L HEAVY TRUCKS CENTER, INC.	0625	(64.29)
	5869	JM BRENTON INDUSTRIES	3564	9,011.57
	5870	J-PAC LOGISTICS, INC.	4349	2,414.14
	5871	J-PAC LOGISTICS, INC.	4349	660.00
	5872	J-PAC LOGISTICS, INC.	4349	660.00
	5873	J-PAC LOGISTICS, INC.	4349	660.00
	5875	LEONCIO-ALCANTARA PRINTING PRESS	4242	462.89
	5876	LEONCIO-ALCANTARA PRINTING PRESS	4242	1,743.72
	5879	LUNTIAN LANDSCAPING GEN SERVICES	003460	1,101.96
	5880	LUNTIAN LANDSCAPING GEN SERVICES	003460	1,209.11
	5882	MANILA ELECTRIC COMPANY	0000082879	4,926.02
	5883	MANILA ELECTRIC COMPANY	0000082879	55,828.20
	5884	MANILA ELECTRIC COMPANY	0000082879	103,446.37
	5885	MANILA WATER COMPANY	AYA010146728038	39,634.24

	5891	MER CHEMICAL LABORATORY AND SERVICES, INC.	10122	367.20
	5894	MH POLY-ELECTROMECHS,INC.	2521	2,712.00
	5895	MIROF RESOURCES, INC.	9906	781.14
	5896	MIROF RESOURCES, INC.	9906	717.87
	5897	MIROF RESOURCES, INC.	9906	717.87
	5898	MIROF RESOURCES, INC.	9906	864.77
	5899	NALCO PHILIPPINES, INC.	40093	17,092.04
	5900	NALCO PHILIPPINES, INC.	40093	17,092.04
	5905	NORKIS TRADING CO., INC.	127416	1,121.17
	5906	NORKIS TRADING CO., INC.	127416	10,067.60
	5966	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	7.64
	5967	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	9.55
	5968	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	160.71
	5969	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	160.71
	5970	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	160.71
	5971	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	160.71
	5972	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	160.71
	5973	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	160.71
	5974	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	689.38
	5975	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	689.38
	5976	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	689.38
	5977	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	689.38
	5978	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	53.57
	5980	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	715.02
	5981	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	807.57
	5982	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	683.37
	5983	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	549.90
	5984	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	156.54
	5985	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	158.72
	5986	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	640.75
	5987	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	151.09
	5988	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	153.27
	5989	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	153.27
	5990	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	169.62
	5991	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	176.59
	5992	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	391.78
	5993	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	163.14
	5994	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	145.64
	5995	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	156.71
	5996	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	601.31
	5997	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	177.13
	5998	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	164.19
	5999	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	714.01
	6000	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	194.56
	6001	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	384.01

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	6002	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	63.53
	6003	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	151.09
	6004	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	151.09
	6005	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	454.07
	6006	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	851.58
	6007	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	567.98
	6008	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	3,636.46
	6009	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	151.09
	6010	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	196.37
	6011	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	159.81
	6012	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	3,000.00
	6013	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	960.00
	6014	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	196.52
	6015	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	328.77
	6016	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	470.72
	6017	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	232.16
	6018	PHIL. LONG DISTANCE TEL. CO.	PKPOR000228654-230542	161.59
	6019	PHILIPPINE FORKLIFT CENTER, INC.	29194	5,357.14
	6083	PRIME MOVER BUSINESS SOLUTIONS, INC.	0308	759.90
	6084	R.C. AVILES ENG'G & MOTOR WORKS	3224	3,423.75
	6085	R.C. AVILES ENG'G & MOTOR WORKS	3207	18,025.20
	6086	R.C. AVILES ENG'G & MOTOR WORKS	3225	6,910.71
	6091	ROPEN ENGINEERING & SUPPLIES	939	14,389.65
	6092	ROPEN ENGINEERING & SUPPLIES	939	5,196.43
	6093	ROPEN ENGINEERING & SUPPLIES	939	1,305.75
	6094	ROPEN ENGINEERING & SUPPLIES	939	1,892.97
	6095	ROPEN ENGINEERING & SUPPLIES	939	316.98
	6096	ROPEN ENGINEERING & SUPPLIES	939	1,834.13
	6097	ROPEN ENGINEERING & SUPPLIES	941	2,112.72
	6098	ROPEN ENGINEERING & SUPPLIES	940	192.86
	6109	SMART BROADBAND, INC.	0067	212.14
	6110	SMART COMMUNICATION, INC.	SBEOR0000023369	152.07
	6111	SMART COMMUNICATION, INC.	SBEOR0000024283	429.28
	6112	SMART COMMUNICATION, INC.	SBEOR0000024283	403.99
	6113	SMART COMMUNICATION, INC.	SBEOR0000024283	122.09
	6114	SMART COMMUNICATION, INC.	SBEOR0000024283	130.52
	6115	SMART COMMUNICATION, INC.	SBEOR0000024283	151.13
	6116	SMART COMMUNICATION, INC.	SBEOR0000024283	206.64
	6117	SMART COMMUNICATION, INC.	SBEOR0000024283	85.71
	6118	SMART COMMUNICATION, INC.	SBEOR0000024283	206.22
	6119	SMART COMMUNICATION, INC.	SBEOR0000024283	541.89
	6120	SMART COMMUNICATION, INC.	SBEOR0000024283	424.87
	6121	SMART COMMUNICATION, INC.	SBEOR0000024283	777.17
	6122	SMART COMMUNICATION, INC.	SBEOR0000024283	290.28
	6123	SMART COMMUNICATION, INC.	SBEOR0000024283	85.71

	6124	SMART COMMUNICATION, INC.	SBEOR0000024283	474.69
	6125	SMART COMMUNICATION, INC.	SBEOR0000024283	222.69
	6126	SMART COMMUNICATION, INC.	SBEOR0000024283	85.71
	6132	TBS INDUSTRIAL SERVICES, INC.	0949	807.00
	6133	TBS INDUSTRIAL SERVICES, INC.	0950	28,167.08
	6138	TNT EXPRESS WORLDWIDE (PHILS.) INC.	537530	64.50
	6139	TNT EXPRESS WORLDWIDE (PHILS.) INC.	537530	192.86
	6140	TNT EXPRESS WORLDWIDE (PHILS.) INC.	535158	146.35
	6143	TNT EXPRESS WORLDWIDE (PHILS.) INC.	535158	52.16
	6144	TNT EXPRESS WORLDWIDE (PHILS.) INC.	535158	442.13
	6145	TNT EXPRESS WORLDWIDE (PHILS.) INC.	535158	1,022.04
	6146	TNT EXPRESS WORLDWIDE (PHILS.) INC.	535158	285.89
	6147	TNT EXPRESS WORLDWIDE (PHILS.) INC.	535158	651.78
	6148	TNT EXPRESS WORLDWIDE (PHILS.) INC.	535158	238.24
	6153	TRIGON MANAGEMENT & INDL CORP.	10462	2,785.72
	6154	TRI-Q RESPONSIBLE SERVICES INC.	13823	247.98
	6155	TRI-Q RESPONSIBLE SERVICES INC.	13823	530.48
	6156	TRI-Q RESPONSIBLE SERVICES INC.	13823	589.96
	6157	TRI-Q RESPONSIBLE SERVICES INC.	13823	811.15
	6158	TRI-Q RESPONSIBLE SERVICES INC.	13823	909.77
	6159	TRI-Q RESPONSIBLE SERVICES INC.	13823	989.74
	6160	TRI-Q RESPONSIBLE SERVICES INC.	13823	1,089.90
	6161	TRI-Q RESPONSIBLE SERVICES INC.	13823	1,093.46
	6162	TRI-Q RESPONSIBLE SERVICES INC.	13823	1,128.00
	6163	TRI-Q RESPONSIBLE SERVICES INC.	13823	1,444.25
	6164	TRI-Q RESPONSIBLE SERVICES INC.	13823	1,541.31
	6165	TRI-Q RESPONSIBLE SERVICES INC.	13823	1,648.05
	6166	TRI-Q RESPONSIBLE SERVICES INC.	13823	2,054.26
	6167	TRI-Q RESPONSIBLE SERVICES INC.	13823	2,059.27
	6168	TRI-Q RESPONSIBLE SERVICES INC.	13823	3,020.98
	6169	TRI-Q RESPONSIBLE SERVICES INC.	13804	215.45
	6170	TRI-Q RESPONSIBLE SERVICES INC.	13804	236.33
	6171	TRI-Q RESPONSIBLE SERVICES INC.	13804	572.51
	6172	TRI-Q RESPONSIBLE SERVICES INC.	13804	731.29
	6173	TRI-Q RESPONSIBLE SERVICES INC.	13804	926.88
	6174	TRI-Q RESPONSIBLE SERVICES INC.	13804	999.09
	6175	TRI-Q RESPONSIBLE SERVICES INC.	13804	1,000.10

	6176	TRI-Q RESPONSIBLE SERVICES INC.	13804	1,047.39
	6177	TRI-Q RESPONSIBLE SERVICES INC.	13804	1,119.82
	6178	TRI-Q RESPONSIBLE SERVICES INC.	13804	1,128.00
	6179	TRI-Q RESPONSIBLE SERVICES INC.	13804	1,377.83
	6180	TRI-Q RESPONSIBLE SERVICES INC.	13804	1,563.85
	6181	TRI-Q RESPONSIBLE SERVICES INC.	13804	1,696.62
	6182	TRI-Q RESPONSIBLE SERVICES INC.	13804	2,293.75
	6183	TRI-Q RESPONSIBLE SERVICES INC.	13804	3,283.34
	6184	TSTC CORPORATION	0639	5,311.88
	6185	TSTC CORPORATION	0637	2,001.60
	6186	TSTC CORPORATION	0637	2,491.20
	6187	TSTC CORPORATION	0637	2,304.00
	6188	TSTC CORPORATION	0642	1,125.00
	6189	U-BIX CORPORATION	261726	717.86
	6190	U-BIX CORPORATION	261726	1,930.84
	6191	U-BIX CORPORATION	261726	2,429.78
	6194	U-OCEAN, INC.	27277	20,566.08
	6196	V.E.C.V GENERAL SERVICES	0218	128.57
	6197	V.E.C.V GENERAL SERVICES	0218	128.57
	6198	VEOLIA WATER SOLUTIONS & TECH (PHILS) INC.	3253	964.29
	6199	VESPER MMANPOWER & CONSULTANCY SERVICES	0109	323.35
	6200	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2331	1,250.00
	6201	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2331	5,357.14
	6202	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2331	12,053.57
	6203	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2331	773.81
	6204	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2331	5,357.14
	6205	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2331	12,053.57
	6206	WORLD SAFETY ORGANIZATION, INC	3096	2,678.57
	6207	YOKOGAWA PHILS., INC.	8308	6,046.56
	NOVEMBER			
	6213	AIRFREIGHT 2100, INC.	1237582	23.40
	6214	AIRFREIGHT 2100, INC.	1237582	623.40
	6215	AIRFREIGHT 2100, INC.	1237582	170.61
	6216	AIRFREIGHT 2100, INC.	1237582	72.00
	6217	AIRFREIGHT 2100, INC.	1237582	72.00
	6218	AIRFREIGHT 2100, INC.	1237584	1,032.48
	6219	AIRFREIGHT 2100, INC.	1237584	5,221.80
	6220	AIRFREIGHT 2100, INC.	1237584	921.00

	6221	AIRFREIGHT 2100, INC.	1237584	1,152.00
	6222	AIRFREIGHT 2100, INC.	1237584	1,926.00
	6223	AIRFREIGHT 2100, INC.	1237584	1,593.00
	6224	AIRFREIGHT 2100, INC.	1237585	1,278.60
	6225	AIRFREIGHT 2100, INC.	1237581	472.00
	6229	AIRFREIGHT 2100, INC.	1237583	14.00
	6233	ASIAPHIL ENERGY SOLUTIONS, INC.	0228	9,642.86
	6234	ASIAPHIL ENERGY SOLUTIONS, INC.	0228	18,214.29
	6235	ASIAPHIL ENERGY SOLUTIONS, INC.	0228	26,785.71
	6236	ATLAS COPCO (PHILIPPINES) INC.	94952	7.97
	6237	ATLAS COPCO (PHILIPPINES) INC.	94952	1,622.23
	6238	ATLAS COPCO (PHILIPPINES) INC.	94952	5,700.00
	6249	C.B. BARANGAY ENTERPRISES	19862	13,928.57
	6250	C.B. BARANGAY ENTERPRISES	19864	41,280.00
	6251	CA LOGISTICS CORPORATION	1036	120.00
	6252	CA LOGISTICS CORPORATION	1036	685.65
	6253	CA LOGISTICS CORPORATION	1036	960.00
	6254	CA LOGISTICS CORPORATION	1036	84.00
	6255	CA LOGISTICS CORPORATION	1036	120.00
	6256	CA LOGISTICS CORPORATION	1036	960.00
	6257	CALOY GONZALES PAINT & AUTO SHOP, INC.	7305	348.21
	6258	CALOY GONZALES PAINT & AUTO SHOP, INC.	7305	531.96
	6259	CALOY GONZALES PAINT & AUTO SHOP, INC.	7304	321.43
	6266	CARRY-ALL INT'I FORWARDERS INC.	5120	2,328.64
	6267	CARRY-ALL INT'I FORWARDERS INC.	5120	2,766.44
	6268	CARRY-ALL INT'I FORWARDERS INC.	5120	3,211.13
	6269	CARRY-ALL INT'I FORWARDERS INC.	5130	316.29
	6270	CARRY-ALL INT'I FORWARDERS INC.	5130	15,120.00
	6271	CARRY-ALL INT'I FORWARDERS INC.	5135	48,048.00
	6316	CLAVERIA CONSTRUCTION CO.	0308	2,089.29
	6317	CLAVERIA CONSTRUCTION CO.	0310	2,603.57
	6318	CLAVERIA CONSTRUCTION CO.	0309	4,525.71
	6319	CLAVERIA CONSTRUCTION CO.	316	5,090.36
	6320	CLAVERIA CONSTRUCTION CO.	0319	4,917.60
	6339	CORROSION TECH SERVICES, INC.	1131	2,520.00
	6340	CRD SECURITY SERVICES	2080/771	457.50
	6343	DHL EXPRESS (PHILS) CORP.	1177463	3.60
	6344	DHL EXPRESS (PHILS) CORP.	1177463	30.00
	6345	DHL EXPRESS (PHILS) CORP.	1177463	4.80
	6346	DHL EXPRESS (PHILS) CORP.	1177463	32.38
	6347	DHL EXPRESS (PHILS) CORP.	1177463	542.31
	6348	DHL EXPRESS (PHILS) CORP.	1177463	1,109.28
	6349	DHL EXPRESS (PHILS) CORP.	1177463	3,063.34

	6350	DHL EXPRESS (PHILS) CORP.	1177463	904.02
	6351	DHL EXPRESS (PHILS) CORP.	1177463	6,586.85
	6352	DHL EXPRESS (PHILS) CORP.	1177532	48.06
	6353	DHL EXPRESS (PHILS) CORP.	1177532	3.60
	6354	DHL EXPRESS (PHILS) CORP.	1177532	30.00
	6355	DHL EXPRESS (PHILS) CORP.	1177532	2,209.94
	6356	DHL EXPRESS (PHILS) CORP.	1177050	4.80
	6357	DHL EXPRESS (PHILS) CORP.	1177050	33.60
	6358	DHL EXPRESS (PHILS) CORP.	1177050	4.80
	6359	DHL EXPRESS (PHILS) CORP.	1177050	76.40
	6360	DHL EXPRESS (PHILS) CORP.	1177050	4.80
	6361	DHL EXPRESS (PHILS) CORP.	1177050	69.54
	6362	DHL EXPRESS (PHILS) CORP.	1177050	4.80
	6363	DHL EXPRESS (PHILS) CORP.	1177050	43.68
	6364	DHL EXPRESS (PHILS) CORP.	1177050	3.60
	6365	DHL EXPRESS (PHILS) CORP.	1177050	30.00
	6366	DHL EXPRESS (PHILS) CORP.	1177050	1,234.65
	6367	DRUGCHECK PHILS., INC.	107580	38.57
	6368	DRUGCHECK PHILS., INC.	107580	38.57
	6369	DRUGCHECK PHILS., INC.	107580	38.57
	6370	DRUGCHECK PHILS., INC.	107580	38.57
	6371	DRUGCHECK PHILS., INC.	107580	57.86
	6372	ELECTRO SYSTEMS IND CORP	21123	93,905.46
	6383	FILIPINAS INSPECTION, INC.	370	24,282.00
	6416	GREENLIGHT POWER, INC.	0623	5,892.86
	6423	HEALTHYWAY MEDICAL CLINICS	119676	7.20
	6424	HEALTHYWAY MEDICAL CLINICS	119676	99.07
	6425	HEALTHYWAY MEDICAL CLINICS	119676	382.46
	6426	HEALTHYWAY MEDICAL CLINICS	119676	1,857.84
	6427	HEALTHYWAY MEDICAL CLINICS	119677	6.48
	6428	HEALTHYWAY MEDICAL CLINICS	119677	6.48
	6429	HEALTHYWAY MEDICAL CLINICS	119677	12.96
	6430	HEALTHYWAY MEDICAL CLINICS	119677	16.78
	6431	HEALTHYWAY MEDICAL CLINICS	119677	23.14
	6432	HEALTHYWAY MEDICAL CLINICS	119677	23.44
	6433	HEALTHYWAY MEDICAL CLINICS	119677	25.03
	6434	HEALTHYWAY MEDICAL CLINICS	119677	25.39
	6435	HEALTHYWAY MEDICAL CLINICS	119677	89.65
	6436	HEALTHYWAY MEDICAL CLINICS	119677	126.93
	6437	HEALTHYWAY MEDICAL CLINICS	119677	400.77
	6438	HEALTHYWAY MEDICAL CLINICS	119531	4.32
	6439	HEALTHYWAY MEDICAL CLINICS	119531	4.32
	6440	HEALTHYWAY MEDICAL CLINICS	119531	6.26
	6441	HEALTHYWAY MEDICAL CLINICS	119531	11.52
	6442	HEALTHYWAY MEDICAL CLINICS	119531	14.83

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	6443	HEALTHYWAY MEDICAL CLINICS	119531	16.66
	6444	HEALTHYWAY MEDICAL CLINICS	119531	75.45
	6445	HEALTHYWAY MEDICAL CLINICS	119531	153.94
	6446	HEALTHYWAY MEDICAL CLINICS	119531	216.75
	6447	HEALTHYWAY MEDICAL CLINICS	119531	293.76
	6448	HEALTHYWAY MEDICAL CLINICS	119531	399.61
	6449	HEALTHYWAY MEDICAL CLINICS	119531	942.65
	6450	HEALTHYWAY MEDICAL CLINICS	119531	1,508.07
	6475	HUMANTEK INCORPORATED	2060	50.53
	6476	HUMANTEK INCORPORATED	2060	73.29
	6479	J-10 INCORPORATED	5677	486.00
	6482	LAZARD POWER CORP.	0125	4,623.63
	6483	LAZARD POWER CORP.	0125	8,068.68
	6484	LEONCIO-ALCANTARA PRINTING PRESS	4353	192.85
	6485	LEONCIO-ALCANTARA PRINTING PRESS	4290	1,628.52
	6498	MANILA WATER COMPANY	0103604	25,229.71
	6527	MH POLY-ELECTROMECHS,INC.	2533	20,880.00
	6531	NEWTON ELECTRICAL EQUIP CO., INC.	5117	2,594.88
	6532	NEWTON ELECTRICAL EQUIP CO., INC.	5117	4,359.60
	6533	NEWTON ELECTRICAL EQUIP CO., INC.	5148	2,461.92
	6534	NEWTON ELECTRICAL EQUIP CO., INC.	5148	600.00
	6535	NEWTON ELECTRICAL EQUIP CO., INC.	5148	2.64
	6536	NEWTON ELECTRICAL EQUIP CO., INC.	5148	2,636.40
	6538	NMGRA LAW OFFICE	2715	600.00
	6539	NMGRA LAW OFFICE	2715	600.00
	6540	OSA INDUSTRIES PHILS. INC.	2682	4,607.14
	6541	OSA INDUSTRIES PHILS. INC.	2682	7,020.00
	6579	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	19.50
	6580	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	151.09
	6581	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	151.09
	6582	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	153.14
	6583	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	153.27
	6584	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	153.27
	6585	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	156.54
	6586	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	156.54
	6587	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	157.63
	6588	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	160.09
	6589	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	160.71

	6590	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	160.71
	6591	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	160.71
	6592	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	160.71
	6593	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	160.71
	6594	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	160.71
	6595	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	160.95
	6596	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	176.57
	6597	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	177.68
	6598	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	180.00
	6599	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	182.19
	6600	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	182.59
	6601	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	188.43
	6602	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	196.30
	6603	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	206.78
	6604	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	224.99
	6605	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	230.08
	6606	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	233.77
	6607	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	262.82
	6608	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	264.91
	6609	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	282.62
	6610	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	305.77
	6612	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	324.03
	6613	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	353.04
	6614	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	366.83
	6615	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	373.58
	6616	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	410.27
	6617	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	445.34
	6618	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	454.53
	6619	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	456.27
	6621	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	584.12
	6622	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	596.75
	6623	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	689.38
	6624	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	689.38
	6625	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	690.88
	6626	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	960.00
	6627	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	992.82
	6628	PHIL. LONG DISTANCE TEL. CO.	PKPOR000238832-423	3,000.00
	6630	PHIL. THERMAL EXCHANGERS, INC.	819	12,072.00
	6631	PHIL. THERMAL EXCHANGERS, INC.	818	12,072.00
	6632	PHILIPPINE FORKLIFT CENTER, INC.	29429	266.79
	6633	PHIL INT'L INSURANCE BROKERS INC.	42486	165.48
	6634	PHIL INT'L INSURANCE BROKERS INC.	42486	80.31
	6635	PHIL INT'L INSURANCE BROKERS INC.	42486	154.56
	6636	PHIL INT'L INSURANCE BROKERS INC.	42486	2,116.84
	6637	PHIL INT'L INSURANCE BROKERS INC.	42486	1,276.53

	6638	PHIL INT'L INSURANCE BROKERS INC.	42486	154.56
	6639	PHIL INT'L INSURANCE BROKERS INC.	42486	165.49
	6640	PHIL INT'L INSURANCE BROKERS INC.	42486	1,510.72
	6641	PHIL INT'L INSURANCE BROKERS INC.	42486	60.00
	6642	PHIL INT'L INSURANCE BROKERS INC.	42486	154.56
	6643	PHIL INT'L INSURANCE BROKERS INC.	42486	957.52
	6644	PHIL INT'L INSURANCE BROKERS INC.	42486	154.56
	6645	PHIL INT'L INSURANCE BROKERS INC.	42486	957.52
	6646	PHIL INT'L INSURANCE BROKERS INC.	42486	154.56
	6647	PHIL INT'L INSURANCE BROKERS INC.	42486	957.52
	6648	PHIL INT'L INSURANCE BROKERS INC.	42486	142.29
	6683	PROSERV COMMUNICATION SYSTEMS	9044	1,800.00
	6684	R&F ELECTRICAL SERVICES	0045	2,142.86
	6685	R.C. AVILES ENG'G & MOTOR WORKS	3232	2,019.60
	6686	R.C. AVILES ENG'G & MOTOR WORKS	3232	1,581.84
	6687	R.C. AVILES ENG'G & MOTOR WORKS	3233	8,250.00
	6688	R.C. AVILES ENG'G & MOTOR WORKS	3262	2,191.20
	6689	R.C. AVILES ENG'G & MOTOR WORKS	3263	2,486.79
	6690	R.C. AVILES ENG'G & MOTOR WORKS	3263	2,956.18
	6691	R.C. AVILES ENG'G & MOTOR WORKS	3263	2,754.00
	6692	R.C. AVILES ENG'G & MOTOR WORKS	3263	514.29
	6693	R.C. AVILES ENG'G & MOTOR WORKS	3263	495.34
	6694	R.C. AVILES ENG'G & MOTOR WORKS	3263	2,389.80
	6695	RENTOKIL INITIAL (PHILS.) INC.	137963	289.29
	6696	RENTOKIL INITIAL (PHILS.) INC.	138584	420.54
	6697	RENTOKIL INITIAL (PHILS.) INC.	138584	420.54
	6698	ROPEN ENGINEERING & SUPPLIES	949	321.43
	6699	ROPEN ENGINEERING & SUPPLIES	949	321.43
	6700	ROPEN ENGINEERING & SUPPLIES	949	85.71
	6701	ROPEN ENGINEERING & SUPPLIES	949	257.14
	6702	ROPEN ENGINEERING & SUPPLIES	949	428.57
	6703	ROPEN ENGINEERING & SUPPLIES	949	85.71
	6704	ROPEN ENGINEERING & SUPPLIES	949	257.14
	6705	ROPEN ENGINEERING & SUPPLIES	978	11.55
	6706	ROPEN ENGINEERING & SUPPLIES	978	359.16
	6707	ROPEN ENGINEERING & SUPPLIES	978	196.72
	6708	ROPEN ENGINEERING & SUPPLIES	978	1,965.00
	6709	ROPEN ENGINEERING & SUPPLIES	978	548.04
	6710	ROPEN ENGINEERING & SUPPLIES	1002	10,688.76
	6741	SKF PHILIPPINES INC.	52631	3,234.00
	6742	SKF PHILIPPINES INC.	52631	3,960.00
	6743	SKF PHILIPPINES INC.	52631	3,960.00
	6744	SMART BROADBAND, INC.	0014	212.14
	6745	SMART COMMUNICATION, INC.	SBCEHR00002176	298.26
	6746	SMART COMMUNICATION, INC.	SBCEHR00002176	85.71

	6747	SMART COMMUNICATION, INC.	SBCEHR00002176	106.66
	6748	SMART COMMUNICATION, INC.	SBCEHR00002176	135.66
	6749	SMART COMMUNICATION, INC.	SBCEHR00002176	280.92
	6750	SMART COMMUNICATION, INC.	SBCEHR00002176	85.71
	6751	SMART COMMUNICATION, INC.	SBCEHR00002176	221.60
	6752	SMART COMMUNICATION, INC.	SBCEHR00002176	341.16
	6753	SMART COMMUNICATION, INC.	SBCEHR00002176	259.99
	6754	SMART COMMUNICATION, INC.	SBCEHR00002176	796.18
	6755	SMART COMMUNICATION, INC.	SBCEHR00002176	124.14
	6756	SMART COMMUNICATION, INC.	SBCEHR00002176	85.71
	6757	SMART COMMUNICATION, INC.	SBCEHR00002176	138.58
	6758	SMART COMMUNICATION, INC.	SBCEHR00002176	116.63
	6759	SMART COMMUNICATION, INC.	SBCEHR00002176	85.71
	6779	TERESA & SONS INCORPORATED	11477	385.71
	6781	THERMA CONTROL MACHINERY	0563	10,178.57
	6782	TNT EXPRESS WORLDWIDE (PHILS.) INC.	535171	179.88
	6783	TNT EXPRESS WORLDWIDE (PHILS.) INC.	543111	239.02
	6784	TNT EXPRESS WORLDWIDE (PHILS.) INC.	543111	1,732.58
	6785	TNT EXPRESS WORLDWIDE (PHILS.) INC.	543111	438.10
	6786	TNT EXPRESS WORLDWIDE (PHILS.) INC.	543111	1,271.94
	6787	TNT EXPRESS WORLDWIDE (PHILS.) INC.	543111	74.36
	6788	TNT EXPRESS WORLDWIDE (PHILS.) INC.	543111	925.32
	6789	TNT EXPRESS WORLDWIDE (PHILS.) INC.	543111	63.74
	6790	TNT EXPRESS WORLDWIDE (PHILS.) INC.	543111	46.49
	6791	TNT EXPRESS WORLDWIDE (PHILS.) INC.	543111	796.93
	6792	TNT EXPRESS WORLDWIDE (PHILS.) INC.	543111	69.37
	6793	TNT EXPRESS WORLDWIDE (PHILS.) INC.	543111	897.29
	6812	TOYOTA PASONG TAMO	090577	183.00
	6813	TRIGON MANAGEMENT & IND'L CORP.	10486	2,785.71
	6814	TRIGON MANAGEMENT & IND'L CORP.	10532	2,785.71
	6817	TRI-Q RESPONSIBLE SERVICES INC.	13927	120.23
	6818	TRI-Q RESPONSIBLE SERVICES INC.	13927	405.43
	6819	TRI-Q RESPONSIBLE SERVICES INC.	13927	535.29
	6820	TRI-Q RESPONSIBLE SERVICES INC.	13927	704.04
	6821	TRI-Q RESPONSIBLE SERVICES INC.	13927	815.10
	6822	TRI-Q RESPONSIBLE SERVICES INC.	13927	876.87
	6823	TRI-Q RESPONSIBLE SERVICES INC.	13927	978.83
	6824	TRI-Q RESPONSIBLE SERVICES INC.	13927	1,060.47
	6825	TRI-Q RESPONSIBLE SERVICES INC.	13927	1,108.62
	6826	TRI-Q RESPONSIBLE SERVICES INC.	13927	1,242.83
	6827	TRI-Q RESPONSIBLE SERVICES INC.	13927	1,610.75
	6828	TRI-Q RESPONSIBLE SERVICES INC.	13927	1,846.99
	6829	TRI-Q RESPONSIBLE SERVICES INC.	13927	3,573.48
	6830	TRI-Q RESPONSIBLE SERVICES INC.	13927	3,653.83
	6831	TRI-Q RESPONSIBLE SERVICES INC.	13951	609.74
	6832	TRI-Q RESPONSIBLE SERVICES INC.	13951	631.05

	6833	TRI-Q RESPONSIBLE SERVICES INC.	13951	763.70
	6834	TRI-Q RESPONSIBLE SERVICES INC.	13951	775.93
	6835	TRI-Q RESPONSIBLE SERVICES INC.	13951	860.98
	6836	TRI-Q RESPONSIBLE SERVICES INC.	13951	934.48
	6837	TRI-Q RESPONSIBLE SERVICES INC.	13951	942.74
	6838	TRI-Q RESPONSIBLE SERVICES INC.	13951	984.03
	6839	TRI-Q RESPONSIBLE SERVICES INC.	13951	1,081.85
	6840	TRI-Q RESPONSIBLE SERVICES INC.	13951	1,090.34
	6841	TRI-Q RESPONSIBLE SERVICES INC.	13951	1,142.23
	6842	TRI-Q RESPONSIBLE SERVICES INC.	13951	1,214.46
	6843	TRI-Q RESPONSIBLE SERVICES INC.	13951	1,262.43
	6844	TRI-Q RESPONSIBLE SERVICES INC.	13951	1,548.52
	6845	TRI-Q RESPONSIBLE SERVICES INC.	13951	1,637.30
	6846	TRI-Q RESPONSIBLE SERVICES INC.	13951	2,242.84
	6847	TRI-Q RESPONSIBLE SERVICES INC.	13951	3,732.56
	6848	TSTC CORPORATION	0652	2,016.00
	6850	UPS-DELBROS INTERNATIONAL EXPRESS LTD.	78372	91.29
	6851	V.E.C.V GENERAL SERVICES	0151	128.57
	6852	VEOLIA WATER SOLUTIONS & TECH. (PHILS.), INC.	3275	642.86
	6853	VEOLIA WATER SOLUTIONS & TECH. (PHILS.), INC.	3275	642.86
	6858	VEOLIA WATER SOLUTIONS & TECH. (PHILS.), INC.	3275	964.29
	6861	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2346	5,357.14
	6862	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2346	12,053.57
	6863	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2232	5,357.14
	6864	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2232	12,053.57
	6865	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2232	5,357.14
	6866	VOLKS INVESTIGATION & PROTECTION SERVICES, INC.	2232	12,053.57
	DECEMBER			
	6914	ATLAS COPCO (PHILIPPINES) INC.	95084	341.04
	6916	AXUS INNOVATION TECH INC.	0188	4,714.28
	7202	HONDA CARS MAKATI, INC.	214055	540.18
	7204	HONDA CARS MAKATI, INC.	214055	824.96
	7206	HONDA CARS MAKATI, INC.	214055	2,008.57
	7208	HONDA CARS MAKATI, INC.	214055	910.88
	7211	HONDA CARS MAKATI, INC.	214055	163.94
	7213	HONDA CARS MAKATI, INC.	214055	5,492.20

	7215	HONDA CARS MAKATI, INC.	214625	673.75
	7217	HONDA CARS MAKATI, INC.	214625	1,802.35
	7219	HONDA CARS MAKATI, INC.	214625	360.00
	7220	HONDA CARS MAKATI, INC.	214626	868.89
	7272	J-PAC LOGISTICS, INC.	4398	660.00
	7273	J-PAC LOGISTICS, INC.	4398	660.00
	7274	J-PAC LOGISTICS, INC.	4398	2,552.14
	7275	J-PAC LOGISTICS, INC.	4398	660.00
	7276	J-PAC LOGISTICS, INC.	4398	660.00
	7277	J-PAC LOGISTICS, INC.	4398	660.00
	7278	J-PAC LOGISTICS, INC.	4398	660.00
	7279	J-PAC LOGISTICS, INC.	4398	2,792.14
	7280	J-PAC LOGISTICS, INC.	4398	360.00
	7281	J-PAC LOGISTICS, INC.	4398	600.00
	7282	J-PAC LOGISTICS, INC.	4398	360.00
	7283	J-PAC LOGISTICS, INC.	4398	600.00
	7285	LAZARD POWER CORPORATION	0125	4,285.71
	7315	MANILA WATER COMPANY	0103814	44,304.70
	7365	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	689.38
	7366	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	689.38
	7367	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	689.38
	7370	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	960.00
	7371	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	27.28
	7372	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	151.09
	7373	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	151.09
	7374	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	151.09
	7375	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	151.09
	7376	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	151.09
	7377	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	153.27
	7378	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	153.27
	7379	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	156.64
	7380	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	161.46
	7381	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	166.35
	7382	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	169.11
	7383	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	169.42
	7384	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	174.26
	7386	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	174.54
	7387	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	181.50
	7388	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	199.42
	7389	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	209.18
	7390	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	214.13
	7391	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	223.92
	7392	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	224.59
	7393	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	248.31
	7394	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	268.71

	7395	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	283.51
	7396	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	287.87
	7397	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	298.85
	7399	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	337.30
	7400	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	432.54
	7401	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	455.27
	7403	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	586.40
	7404	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	659.36
	7405	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	810.41
	7406	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	856.64
	7407	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	3,000.00
	7408	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	3,680.96
	7409	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	4,242.42
	7410	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	160.71
	7411	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	160.71
	7412	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	160.71
	7413	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	160.71
	7417	PHIL. LONG DISTANCE TEL. CO.	PKPOR000247639-686	160.71
	7442	R.C. AVILES ENG'G & MOTOR WORKS	3265	5,226.00
	7444	R.C. AVILES ENG'G & MOTOR WORKS	3265	2,262.86
	7445	R.C. AVILES ENG'G & MOTOR WORKS	3265	2,545.78
	7520	SUPERIOR GAS & EQUIPT CO., INC.	45862	534.23
	7521	SUPERIOR GAS & EQUIPT CO., INC.	45862	589.29
	7522	SUPERIOR GAS & EQUIPT CO., INC.	45862	589.29
	7543	TOPNOTCH AWARDS & NOVELTIES	1730151	792.00
	7544	TOPNOTCH AWARDS & NOVELTIES	1730151	948.60
	7545	TOPNOTCH AWARDS & NOVELTIES	1730151	1,973.70
	7546	TOYOTA SHAW ORTIGAS	309024	210.23
	7547	TOYOTA SHAW ORTIGAS	309025	358.14
	7550	TOYOTA SHAW INC.	206991	579.03
	SUBTOTAL - FOURTH QUARTER 2008			1,760,148.68
	TOTAL - SECOND TO FOURTH QUARTERS OF 2008			20,368,488.65
5.)	WITHOUT SUPPORTING VAT INVOICES/OFFICIAL RECEIPTS AS REQUIRED UNDER SECTION 113(A) OF THE NIRC OF 1997, AS AMENDED			
	EXHIBIT NUMBER	SUPPLIER'S NAME	INVOICE/OR NUMBER	INPUT TAX
	APRIL			
	13	AIRFREIGHT 2100, INC.	A82630/1161945	7,972.00
	17	PEOPLE'S AIR CARGO AND WAREHOUSING CO., INC.	398410/Airfreight A80855	127.25
	240	FAIRCHILD PROCESS CONTROLS	1514/1545	3,456.00
	380	MARSIAN INTERNATIONAL SALES	42987/17764	20.14

	381	MARSIAN INTERNATIONAL SALES	42987/17764	501.43
	382	MARSIAN INTERNATIONAL SALES	42987/17764	319.20
	383	MARSIAN INTERNATIONAL SALES	42987/17764	1,279.20
	384	MARSIAN INTERNATIONAL SALES	42987/17764	72.86
	385	MARSIAN INTERNATIONAL SALES	43177/17764	578.57
	386	MARSIAN INTERNATIONAL SALES	43177/17764	1,804.82
	387	MARSIAN INTERNATIONAL SALES	43177/17764	160.72
	388	MARSIAN INTERNATIONAL SALES	43177/17764	160.72
	389	MARSIAN INTERNATIONAL SALES	43177/17764	549.00
	390	MARSIAN INTERNATIONAL SALES	43177/17764	2,698.94
	391	MARSIAN INTERNATIONAL SALES	43177/17764	546.43
	392	MARSIAN INTERNATIONAL SALES	43291/17764	139.29
	393	MARSIAN INTERNATIONAL SALES	43291/17764	320.35
	482	PHIL. LONG DISTANCE TEL. CO.	18016407/PKPOR000176837-848	156.35
	483	PHIL. LONG DISTANCE TEL. CO.	18031352/PKPOR000176837-848	211.73
	484	PHIL. LONG DISTANCE TEL. CO.	18016413/PKPOR000176837-848	170.53
	485	PHIL. LONG DISTANCE TEL. CO.	18016414/PKPOR000176837-848	150.35
	486	PHIL. LONG DISTANCE TEL. CO.	18016415/PKPOR000176837-848	150.35
	487	PHIL. LONG DISTANCE TEL. CO.	18016423/PKPOR000176837-848	150.35
	488	PHIL. LONG DISTANCE TEL. CO.	18016424/PKPOR000176837-848	150.35
	489	PHIL. LONG DISTANCE TEL. CO.	18016426/PKPOR000176837-848	334.03
	490	PHIL. LONG DISTANCE TEL. CO.	18016410/PKPOR000176837-848	152.53
	491	PHIL. LONG DISTANCE TEL. CO.	18016421/PKPOR000176837-848	544.71
	493	PHIL. LONG DISTANCE TEL. CO.	18016419/PKPOR000176837-848	213.98
	494	PHIL. LONG DISTANCE TEL. CO.	18016445/PKPOR000176809	398.69
	495	PHIL. LONG DISTANCE TEL. CO.	18031377/PKPOR000176809	195.65
	496	PHIL. LONG DISTANCE TEL. CO.	18016416?PKPOR000176812	2,912.13
	497	PHIL. LONG DISTANCE TEL. CO.	18016417/PKPOR000176812	806.62
	498	PHIL. LONG DISTANCE TEL. CO.	18016405/PKPOR000176813-834	377.72
	499	PHIL. LONG DISTANCE TEL. CO.	18016406/PKPOR000176813-834	156.65
	500	PHIL. LONG DISTANCE TEL. CO.	18016408/PKPOR000176813-834	150.35
	501	PHIL. LONG DISTANCE TEL. CO.	18016409/PKPOR000176813-834	175.42
	502	PHIL. LONG DISTANCE TEL. CO.	18016411/PKPOR000176813-834	175.30
	503	PHIL. LONG DISTANCE TEL. CO.	18016412/PKPOR000176813-834	381.31
	504	PHIL. LONG DISTANCE TEL. CO.	18016418/PKPOR000176813-834	960.00
	505	PHIL. LONG DISTANCE TEL. CO.	18016422/PKPOR000176813-834	215.42
	506	PHIL. LONG DISTANCE TEL. CO.	18016427/PKPOR000176813-834	152.53
	507	PHIL. LONG DISTANCE TEL. CO.	18016428/PKPOR000176813-834	156.35
	508	PHIL. LONG DISTANCE TEL. CO.	18016430/PKPOR0001176813-834	3,000.00
	509	PHIL. LONG DISTANCE TEL. CO.	18016432/PKPOR000176813-834	1,030.41
	510	PHIL. LONG DISTANCE TEL. CO.	18016434/PKPOR000176813-834	557.71
	511	PHIL. LONG DISTANCE TEL. CO.	18016436/PKPOR000176813-834	156.35
	512	PHIL. LONG DISTANCE TEL. CO.	18016437/PKPOR000176813-834	150.35
	513	PHIL. LONG DISTANCE TEL. CO.	18016438/PKPOR000176813-834	780.05
	514	PHIL. LONG DISTANCE TEL. CO.	18016440/PKPOR000176813-834	182.94

	515	PHIL. LONG DISTANCE TEL. CO.	18016444/PKPOR000176813-834	25.79
	517	PHIL. LONG DISTANCE TEL. CO.	18031390/PKPOR000176813-834	159.07
	518	PHIL. LONG DISTANCE TEL. CO.	18031401/PKPOR000176813-834	960.00
	519	PHIL. LONG DISTANCE TEL. CO.	18031407/PKPOR000176813-834	358.07
	520	PHIL. LONG DISTANCE TEL. CO.	57004089192/PKPOR000176813-834	155.80
	527	PHILIPPINE INTERNATIONAL INSURANCE BROKERS INC.	41801/33288	132.44
	528	PHILIPPINE INTERNATIONAL INSURANCE BROKERS INC.	41803/33291	1,200.00
	529	PHILIPPINE INTERNATIONAL INSURANCE BROKERS INC.	41814/33291	145.29
	530	PHILIPPINE INTERNATIONAL INSURANCE BROKERS INC.	41816/33291	441.10
	704	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00843892/495217	46.06
	705	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00843892/495217	90.96
	706	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00844650/495217	556.41
	707	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00845102/495217	75.09
	708	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00845102/495217	1,648.53
	709	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00846445/495217	45.45
	710	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00846445/495217	252.77
	711	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00841245/495217	90.96
	712	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00842282/495217	503.19
	713	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00847226/495301	1,008.51
	714	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00847714/495301	24.68
	715	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00847714/495301	297.27
	716	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00848993/495301	219.96
	717	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00848993/495301	679.62
	718	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00850188/495301	103.56
	719	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00850188/495301	1,986.35

	720	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00851566/495301	154.78
	721	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00851566/495301	172.49
	JUNE			
	2002	CRD SECURITY SERVICES	033108MANDA/2025/0685	457.50
	SUBTOTAL - SECOND QUARTER 2008			48,155.83
	2336	PHIL. LONG DISTANCE TEL. CO.	18646257/PKPOR000194443-466	157.09
	2516	TNT EXPRESS WORLDWIDE (PHILS.) INC.	DN08-056/495672	(1,061.99)
	July			
	2739	DHL EXPRESS (PHILS) CORP.	MNLI10543/1088697	339.23
	2740	DHL EXPRESS (PHILS) CORP.	MNLI10543/1088697	366.83
	2741	DHL EXPRESS (PHILS) CORP.	MNLI10543/1088697	1,710.78
	AUGUST			
	3890	HANDOG IND'L GASES DISTRIBUTORS, INC.	15518/10067	192.86
	3891	HANDOG IND'L GASES DISTRIBUTORS, INC.	15615/1067	173.57
	SEPTEMBER			
	4382	PEOPLE'S AIR CARGO AND WAREHOUSING CO., INC.	85418/AF#B03496	40,888.80
	4384	CARGOHAUS, INC.	546493/AF#B13518	27.43
	4938	PHIL. LONG DISTANCE TEL. CO.	19569141/PKPOR000220357-379	689.38
	5026	PIONEER TRUCKPARTS & EQPT CORP.	14916	1,232.14
	SUBTOTAL - THIRD QUARTER 2008			44,716.12
	OCTOBER			
	5422	CARRY-ALL INT'L FORWARDERS INC.	14572/5150	15,360.00
	5917	PETRON FLEET CARD	2000049011/40000395	106.07
	5918	PETRON FLEET CARD	2000049011/40000395	106.07
	5919	PETRON FLEET CARD	2000049011/40000395	253.48
	5920	PETRON FLEET CARD	2000049011/40000395	321.72
	5921	PETRON FLEET CARD	2000049011/40000395	323.11
	5922	PETRON FLEET CARD	2000049011/40000395	351.32
	5923	PETRON FLEET CARD	2000049011/40000395	415.25
	5924	PETRON FLEET CARD	2000049011/40000395	574.04
	5925	PETRON FLEET CARD	2000049011/40000395	694.03
	5926	PETRON FLEET CARD	2000049011/40000395	703.41
	5927	PETRON FLEET CARD	2000049011/40000395	725.25
	5928	PETRON FLEET CARD	2000049011/40000395	734.81
	5929	PETRON FLEET CARD	2000049011/40000395	772.08
	5930	PETRON FLEET CARD	2000049011/40000395	818.44

	5931	PETRON FLEET CARD	2000049011/40000395	848.74
	5932	PETRON FLEET CARD	2000049011/40000395	920.43
	5933	PETRON FLEET CARD	2000049011/40000395	931.17
	5934	PETRON FLEET CARD	2000049011/40000395	948.48
	5935	PETRON FLEET CARD	2000049011/40000395	963.44
	5936	PETRON FLEET CARD	2000049011/40000395	969.82
	5937	PETRON FLEET CARD	2000049011/40000395	1,041.87
	5938	PETRON FLEET CARD	2000049011/40000395	1,079.92
	5939	PETRON FLEET CARD	2000049011/40000395	1,090.43
	5940	PETRON FLEET CARD	2000049011/40000395	1,103.98
	5941	PETRON FLEET CARD	2000049011/40000395	1,109.67
	5942	PETRON FLEET CARD	2000049011/40000395	1,145.82
	5943	PETRON FLEET CARD	2000049011/40000395	1,181.79
	5944	PETRON FLEET CARD	2000049011/40000395	1,182.23
	5945	PETRON FLEET CARD	2000049011/40000395	1,215.06
	5946	PETRON FLEET CARD	2000049011/40000395	1,216.17
	5947	PETRON FLEET CARD	2000049011/40000395	1,222.46
	5948	PETRON FLEET CARD	2000049011/40000395	1,271.17
	5949	PETRON FLEET CARD	2000049011/40000395	1,279.65
	5950	PETRON FLEET CARD	2000049011/40000395	1,328.88
	5951	PETRON FLEET CARD	2000049011/40000395	1,332.21
	5952	PETRON FLEET CARD	2000049011/40000395	1,365.49
	5953	PETRON FLEET CARD	2000049011/40000395	1,388.39
	5954	PETRON FLEET CARD	2000049011/40000395	1,416.46
	5955	PETRON FLEET CARD	2000049011/40000395	1,474.61
	5956	PETRON FLEET CARD	2000049011/40000395	1,488.26
	5957	PETRON FLEET CARD	2000049011/40000395	1,542.59
	5958	PETRON FLEET CARD	2000049011/40000395	1,570.61
	5959	PETRON FLEET CARD	2000049011/40000395	1,697.31
	5960	PETRON FLEET CARD	2000049011/40000395	2,063.16
	5961	PETRON FLEET CARD	2000049011/40000395	2,110.01
	5962	PETRON FLEET CARD	2000049011/40000395	2,122.37
	5963	PETRON FLEET CARD	2000049011/40000395	3,155.50
	5964	PETRON FLEET CARD	2000049011/40000395	3,778.27
	5965	PETRON FLEET CARD	2000049011/40000395	4,581.13
	5979	PHIL. LONG DISTANCE TEL. CO.	20065054/PKPOR000228654-230542	737.24
	6141	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00881815/535158	224.91
	6142	TNT EXPRESS WORLDWIDE (PHILS.) INC.	00881815/535158	699.21
	NOVEMBER			
	6260	CALOY GONZALES PAINT & AUTO SHOP, INC.	7743/7304	555.00
	6261	CALOY GONZALES PAINT & AUTO SHOP, INC.	7744/7304	105.00

	6262	CALOY GONZALES PAINT & AUTO SHOP, INC.	7747/7304	111.43
	6263	CALOY GONZALES PAINT & AUTO SHOP, INC.	7749/7304	416.79
	6494	MANILA ELECTRIC COMPANY	4238111979968/496655	5,402.78
	6495	MANILA ELECTRIC COMPANY	4238111979968/496655	61,231.47
	6496	MANILA ELECTRIC COMPANY	4238111979968/496655	113,458.32
	6611	PHIL. LONG DISTANCE TEL. CO.	20512151/PKPOR000238832-423	318.32
	6620	PHIL. LONG DISTANCE TEL. CO.	20497146/PKPOR000238832-423	464.09
	DECEMBER			
	6877	AIR LIQUIDE PIPELINE UTILITIES (ALPLUS) INC.	PA00009357/497186	120.00
	6890	AIRFREIGHT 2100, INC.	B30960/1243689	
	6901	PHILIPPINE SKYLANDERS, INC.	250407/AF#B30438	160.96
	6902	TERESITA MALIC CUSTOMS BROKER	2903/AF#B30438	675.87
	6903	AIRLIFT ASIA, INC.	0400416/496865	15,714.00
	7015	CARRY-ALL INT'L FORWARDERS INC.	CM14549/5150	266.88
	7016	CARRY-ALL INT'L FORWARDERS INC.	DM14465/5150	(480.00)
	7017	CARRY-ALL INT'L FORWARDERS INC.	DM14490/5150	(973.71)
	7018	CARRY-ALL INT'L FORWARDERS INC.	DM14493/5150	(1,515.43)
	7019	CARRY-ALL INT'L FORWARDERS INC.	DM14495/5150	(772.80)
	7020	CARRY-ALL INT'L FORWARDERS INC.	DM14495/5150	(480.00)
	7021	CARRY-ALL INT'L FORWARDERS INC.	DM14495/5150	266.88
	7228	INQUIRER PUBLICATIONS INC.	010344/496994	375.00
	7254	JOSIAH'S CATERING INC.	2008-0084	14,040.00
	7314	MANILA ELECTRIC COMPANY	31181230710 47/497100	1,537,018.24
	7369	PHIL. LONG DISTANCE TEL. CO.	20897839/PKPOR000247639-686	690.88
	SUBTOTAL - FOURTH QUARTER 2008			1,824,227.96
	TOTAL - SECOND TO FOURTH QUARTERS OF 2008			1,917,099.91
6)	UNDERSTATEMENT OF INPUT VAT PER SUMMARY LISTS *vis-à-vis* THE INPUT VAT PER RETURNS			
		Per Summary Lists (Exhs. "LLL-5-1" to "LLL-5-18")	Per Returns (Exhs. "EE", "FF" and "GG")	
	April	8,097,338.15		
	May	8,418,322.84		
	June	6,065,902.98		
	2nd Qtr	22,581,563.97	22,580,795.37	-
	July	7,823,136.55		
	Aug.	6,000,309.82		
	Sept.	8,465,215.25		
	3rd Qtr	22,288,661.62	22,292,019.48	3,357.86

	Oct.	5,247,526.09		
	Nov.	6,644,546.45		
	Dec.	6,530,787.79		
	4th Qtr	18,422,860.33	18,422,860.33	-
	TOTAL - SECOND TO FOURTH QUARTERS OF 2008			3,357.86
	GRAND TOTAL - ADDITIONAL INPUT VAT DISALLOWANCES FOR THE SECOND TO FOURTH QUARTERS OF 2008			27,194,573.31