REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

MANILA PENINSULA HOTEL, INC.
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 1408
(CTA Case No. 8519)

Present:

Del Rosario, *P.J.*,
Castañeda, Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Ringpis-Liban, and
Manahan, *JJ.*

Promulgated:

JAN 17 2017 3:08 p.m.

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RESOLUTION

CASTAÑEDA, JR., *J.*:

For resolution of the Court *En Banc* is petitioner's **Motion for Reconsideration (Re: Decision dated 12 July 2016)** filed on August 5, 2016, with respondent's **Comment (Re: Motion for Reconsideration)** filed on October 17, 2016.

For easy reference, the dispositive portion of the assailed Decision[1] reads:

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[1] Court En Banc Docket, pp. 172-193.

"**WHEREFORE**, in view thereof, the instant Petition for Review is **DENIED**, for lack of merit.

SO ORDERED."

Petitioner presented the following arguments in the instant motion:

"I. Petitioner's provision of services to Delta Air is subject to VAT zero-rating.

A. The amendment of Section 108(B)(4) of the Tax Code by Republic Act ('**RA**') No. 9337 expanded the entitlement to 0% VAT to <u>all services rendered to persons</u> engaged in international air transport operations and does not limit the services rendered to persons engaged in international air transport operations that are subject to zero-rating.

B. The interpretation provided in BIR Ruling No. 099-2011 dated 6 April 2011, Revenue Memorandum Circular ('**RMC**') No. 046-08 dated 1 February 2008 and RMC No. 031-11 dated 4 August 2011 are not controlling because such issuances and ruling are anchored upon a wrong provision of law.

C. The provision of services by petitioner to Delta Air is attributable to the transport of goods and passengers from the Philippines directly to a foreign port.

D. Petitioner's sale of services to Delta Air is exempt from the application of the Destination Principle and Cross Border Doctrine.

E. The refund claim of erroneously paid/illegally collected VAT in the aggregate amount of Php3,807,771.77 comprises of only services provided for to Delta Air's pilots and cabin crew members."

To encapsulate, the issue to be resolved by the Court *En Banc* is whether petitioner's transaction with Delta Air qualifies for zero-rating.

The instant motion is denied.

The Court *En Banc* is cognizant of the amendment introduced by RA No. 9337 to Section 108(B)(4) of the

National Internal Revenue Code of 1997 (NIRC of 1997), as amended, changing the phrase "Services rendered to vessels" to "Services rendered to persons"

Petitioner insists that its services to Delta Air are subject to zero-rating because Delta Air is a juridical person engaged in international transport operations.

The Court *En Banc* partly agrees.

It is true that RA No. 9337 introduced the amendment to Section 108(B)(4) of the NIRC of 1997, as amended, changing the phrase "Services rendered to vessels" to "Services rendered to persons", as explained during the Senate deliberations cited by petitioner in the instant motion. Said amendment clarified that services are not really rendered to a vessel, but to a juridical person who owns the vessel.

In the instant case, it is undisputed that petitioner rendered services to Delta Air, a juridical person, by virtue of its contract providing room accommodations and food and beverage services to Delta Air's employees, non-crew employees of Delta Air's subsidiary or affiliates, and contractors of any of Delta Air's subsidiary or affiliates engaged in work for these entities.[2]

However, the controversy does not really arise from the amendment of the subject phrase, but from the sufficiency of petitioner's evidence with respect to the true nature of its transaction with Delta Air. This shall be discussed later.

Petitioner failed to exhaust administrative remedies

Meanwhile, petitioner attacks the validity of RMC No. 046-08 and BIR Ruling No. 099-2011 for allegedly being based on a wrong provision of law.

In this regard, Section 4 of the NIRC of 1997, as amended, pertinently provides:

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[2] See Note 15 of the assailed Decision.

> "**SECTION 4. Power of the Commissioner to Interpret Tax Laws and to Decide Tax Cases.** – The power to interpret the provisions of this Code and other tax laws shall be under the exclusive and original jurisdiction of the Commissioner, **subject to review by the Secretary of Finance.**"*(Emphasis supplied)*

Relatively, Sections 2 and 3 of DOF Department Order No. 007-02 pertinently provide:

> "SECTION 2. *Validity of Rulings.* – A ruling by the Commissioner of Internal Revenue shall be presumed valid until overturned or modified by the Secretary of Finance."

> "SECTION 3. *Rulings Adverse to the Taxpayer.* – A taxpayer who receives an adverse ruling from the Commissioner of Internal Revenue may, within thirty (30) days from the date of receipt of such ruling, seek its review by the Secretary of Finance. xxx"

In *Petron Corporation v. Commissioner of Internal Revenue, et al.*,[3] this Court's Second Division had the occasion to rule with regard to Section 4 of the NIRC of 1997, as amended, as follows:

> "Section 4 of the NIRC of 1997, as amended, provides that BIR Rulings, issued by respondent CIR pursuant to its power to interpret the provisions of the tax code and other tax laws, are subject to review by the Secretary of Finance. Relatively, the Supreme Court discussed in the *Philam Life* case that:
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>> 'Preliminarily, it bears stressing that there is no dispute that what is involved herein is the respondent Commissioner's exercise of power under the first paragraph of Sec. 4 of the NIRC – the power to interpret tax laws. This, in fact, was recognized by the appellate court itself, but erroneously held that her action in the exercise of such power is appealable directly to the CTA. As correctly pointed out by petitioner, Sec. 4 of the NIRC readily provides that the Commissioner's power to interpret the provisions of this Code and other tax laws is subject to review by the Secretary of Finance. The issue that now arises is this – where does one seek immediate

[3] CTA Case No. 8544, May 17, 2016, penned by Associate Justice Juanito C. Castañeda, Jr.

> recourse from the adverse ruling of the Secretary of Finance in its exercise of its power of review under Sec. 4?'
>
> In the *Philam Life* case, the Supreme Court explicitly declared that the power to review the respondent CIR's rulings in relation to her power to interpret tax laws belongs to the Secretary of Finance. Consequently, the Supreme Court held that this Court is the proper forum with which to institute an appeal *from the adverse ruling of the Secretary of Finance.* Verily, it is the adverse ruling of the Secretary of Finance -- not that of the respondent CIR, which is appealable to this Court.
>
> In the present case, petitioner failed to show that it questioned the subject CMC No. 164-2012 before the Secretary of Finance, prior to elevating the matter to this Court. Petitioner cannot directly question the propriety of CMC No. 164-2012 in this Court without affording the Secretary of Finance the opportunity to review the same."[4]

In *Bloomberry Resorts and Hotels, Inc. v. Bureau of Internal Revenue*,[5] the Supreme Court reiterated its ruling in *Philam Life* that "the CIR's power to interpret the provisions of the Tax Code and other tax laws is subject to the review by the Secretary of Finance; and thereafter, the latter ruling may be appealed to the CTA, having the technical knowledge over the subject controversies."

Section 4 of the NIRC of 1997, as amended, provides that the power of the CIR to interpret tax laws is subject to review by the Secretary of Finance. Meanwhile, DOF Department Order No. 007-02 laid down the procedure for the review by the Secretary of Finance. In *Petron*, this Court's Second Division ruled that in questioning the validity of the CIR's ruling *vis-a-vis* his power to interpret tax laws, the taxpayer should afford the Secretary of Finance the opportunity to review the same. Said ruling in *Petron* is in consonance with the ruling of the Supreme Court in *Bloomberry*, where it was also held that the CIR's power to interpret the provisions of the Tax Code and other tax laws is subject to the review by the Secretary of Finance, which ruling may be appealed to the CTA.

Following the foregoing principles, the Court *En Banc* may not pass upon the validity of the subject Ruling and Circular for failure of petitioner to exhaust its administrative remedies, *i.e.*, failure to invoke the power of review of the Secretary of Finance. Thus, the natural consequence is that the

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[4] Id., citing G.R. No. 210987, November 24, 2014, 741 SCRA 578.
[5] G.R. No. 212530, August 10, 2016.

subject Ruling and Circular remains to be valid and is applicable to petitioner with respect to its present cause of action.

Petitioner failed to present evidence that its services to Delta Air is attributable to the transport of goods and passengers from the Philippines directly to a foreign port

Petitioner argues that its services are essential to Delta Air's international flight operations, *i.e.*, rest periods of pilots and crew members of airlines.

However, petitioner failed to present evidence to prove the same. In other words, the Court *En Banc* cannot draw a conclusion, *i.e.*, that petitioner's services are attributable to Delta Air's international transport operations, from petitioner's mere opinion, *i.e.*, that its services are essential to Delta Air's pilot and crew members, without petitioner presenting any evidence in support thereof.

True, there are existing relevant rules and jurisprudence with regard to the role and importance of pilots, flight attendants and cabin crew in air transport operations. However, the existence of these rules and principles do not prove petitioner's allegation that its services are attributable to Delta Air's international flight operations.

Thus, the Court *En Banc* finds no cogent reason to deviate from its previous ruling.

The Destination Principle and Cross Border Doctrine are applicable in this case

Petitioner argues that in *Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*,[6] the Supreme Court ruled as follows:

> "The Court recognizes the rule that the VAT system generally follows the 'destination principle' (exports are zero-rated whereas imports are taxed). However, as the Court stated in American Express, there is an exception to this rule. This

[6] G.R. No. 153205, January 22, 2007, 512 SCRA 139-140.

> exception refers to the 0% VAT on services enumerated in Section 102 and performed in the Philippines. For services covered by Section 102(b)(1) and (2), the recipient of the services must be a person doing business outside the Philippines. Thus, to be exempt from the destination principle under Section 102(b)(1) and (2), the services must be (a) performed in the Philippines; (b) for a person doing business outside the Philippines; and (c) paid in acceptable foreign currency accounted for in accordance with BSP rules."[7]

Following the ruling in *Burmeister*, petitioner argues that services rendered to persons engaged in international shipping or international air transport operations, including leases of property for use thereof, among others, is entitled to zero-rating if performed in the Philippines and regardless of the place of consummation.

Petitioner's argument is untenable.

First, *Burmeister* is not on all fours with the instant case because while *Burmeister* involves Section 108(B)(2) of the NIRC of 1997, as amended, [formerly Section 102(B)(2)], the instant case involves Section 108(B)(4).

Second, further reading of *Burmeister* reveals that *American Express*[8] is not applicable to the said case, as the recipient of services in *Burmeister* is doing business in the Philippines. Thus:

> "Respondent's reliance on the ruling in American Express is misplaced. That case involved a recipient of services, specifically American Express International, Inc. (Hongkong Branch), doing business outside the Philippines. There, the Court stated:
>
> Respondent [American Express International, Inc. (Philippine Branch)] is a VAT-registered person that facilitates the collection and payment of receivables belonging to its non-resident foreign client [American Express International, Inc. (Hongkong Branch)], for which it gets paid in acceptable foreign currency inwardly remitted and accounted for in accordance with BSP rules and regulations.
>
> In contrast, this case involves a recipient of services – the Consortium – which is doing business in the Philippines.

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[7] Id., citing G.R. No. 152609, 29 June 2005, 462 SCRA 197.
[8] Id.

Hence, American Express' services were subject to 0% VAT, while respondent's services should be subject to 10% VAT."

Hence, in *Burmeister*, the Supreme Court emphasized the indispensable requirement that the recipient of services must be doing business outside the Philippines to be qualified for zero-rating.

In the instant case, the Court in Division found that:

> "During taxable year 2010, petitioner provided room accommodations and food and beverage services to Delta Air Lines, Inc. (Delta Air), a foreign corporation with a License to Transact Business on the Philippines dated December 29, 2009 issued by the SEC. By virtue of such License, Delta Air is allowed to establish a branch office in the Philippines to engage in international air transport services."[9]

From the foregoing, Delta Air is a foreign corporation licensed to do business in the Philippines that established a branch office here to engage in international air transport services.

As such, even if *Burmeister* is applied in the instant case, the subject transaction of petitioner with Delta Air would still fail to qualify for zero-rating because Delta Air, as recipient of petitioner's services, is doing business in the Philippines.

Consequently, the Court *En Banc* finds no error when it held in the assailed Decision that:

> "Additionally, *We* agree with the Court in Division that following the Destination Principle and Cross Border Doctrine, petitioner's transaction with Delta Air must be subject to 12% VAT. Thus:
>
> > 'Furthermore, Section 108(B)(4) of the NIRC of 1997, as amended, should be read in conjunction with the Destination Principle and Cross Border Doctrine to which the Philippine VAT System adheres. According to the Destination Principle, goods and services are taxed only in the country where these are consumed. In connection with the said principle, the Cross Border Doctrine mandates that no VAT shall be imposed to form

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[9] See Note 1, p. 174.

> part of the cost of the goods destined for consumption outside the territorial border of the taxing authority. Precisely, under our VAT Law, goods, property or services destined, used or consumed in the Philippines are subject to the 12% VAT whereas those destined, used or consumed abroad are subject to 0% VAT.
>
> The services rendered to the pilots and cabin crew of Delta Air did not cross the Philippine Territory. They could not also be considered as services directly used in connection with international air transport operation unlike in the case of general sales agents of international airlines whose services are directly connected or attributable to the transport of goods or passengers from the Philippines to a foreign port.'"

Petitioner failed to present evidence that it provided its services only to Delta Air's pilots and crew members

On this score, petitioner alleges that:

> "xxx **the fact is, the erroneously paid/illegally collected VAT in the aggregate amount of Php3,807,771.77 only consists of accomodations/lodging services provided to Delta Air's pilots and cabin crew members. Delta Air's other employees who may check-in at the hotel are billed in their personal capacity and are required to directly settle the same upon check-out. Accordingly, no extraneous charges attributable to non-cabin crew gets commingled with the accounts charged to and payable by Delta Air.**"

Again, the foregoing allegations are not supported by evidence. Basic is the rule that mere allegation is not evidence and is not equivalent to proof.[10]

Furthermore, the clear import of petitioner's Hotel Room Agreement 106750[11] with Delta Air shows that petitioner's obligation extends to individuals who are mere accommodation guests of Delta Air, *i.e.*, non-crew employees of subsidiaries or affiliates of Delta Air and contractors of any of Delta Air's subsidiaries or affiliates performing work for such subsidiaries and affiliates. Delta Air guests, as per the Agreement, even cover employees

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[10] *ECE Realty and Development Inc. v. Rachel G. Mandap*, G.R. No. 196182, September 1, 2014, citing *Villanueva v. Philippine Daily Inquirer, Inc.*, 605 Phil. 926, 937 (2009).
[11] See Note 15 of the assailed Decision.

on company business, which business may or may not pertain to or is attributable to Delta Air's transport of goods or passengers.

Thus, aside from lack of supporting evidence, the Court *En Banc* cannot give credence to petitioner's allegations because these allegations directly contravene the provisions of the said Agreement. It is as if petitioner expressly admits in the instant motion that it violated its Agreement with Delta Air by billing said persons in their personal capacity despite being covered by the Agreement. On the other hand, even assuming that petitioner, indeed, committed violations of its Agreement with Delta Air, petitioner failed to show evidence to that effect. At any rate, the same may not be countenanced by the Court *En Banc* based on the hornbook principle that parties who do not come to court with clean hands cannot be allowed to profit from their own wrongdoing.[12]

Hence, the Court *En Banc* cannot give credence to the said allegations.

CTA is a court of record and is required to conduct a formal trial (trial *de novo*)

Further, petitioner laments that the composition of the amount claimed for refund was not put in issue during the proceedings before the Court in Division. As such, petitioner argues that the Court *En Banc* may not pass upon the composition of its claim.

Petitioner's argument is still untenable.

It has been held that in claims for tax refund, "the CTA as a court of record is required to conduct a formal trial (*trial de novo*) to prove every minute aspect of the claim."[13] Thus, the CTA has the power to scrutinize every minute aspect of petitioner's claim, including the composition of the amount being claimed for refund.

Petitioner's claim for the first quarter of 2010 had already prescribed

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[12] *Department of Public Works and Highways v. Ronaldo E. Quiwa*, et al., G.R. No. 183444, February 8, 2012, citing *People v. Punto*, 68 Phil. 481, 482 (1939).
[13] *Kepco Philippines Corporation v. Commissioner of Internal Revenue*, G.R. No. 179356, December 14, 2009, citing *Commissioner of Internal Revenue v. Manila Mining Corporation*, G.R. No. 153204, August 31, 2005, 468 SCRA 571, 588-589.

Finally, with respect to petitioner's argument that its claim for the first quarter of 2010 has not yet prescribed, the Court *En Banc* succinctly discussed in the assailed Decision that:

> "Petitioner asserts that the original date of its payment for the second quarter was on July 26, 2010 and not July 23, 2010. Considering that it filed its administrative claim on June 19, 2012 and its judicial claim on July 24, 2010, petitioner contends that its claim for refund involving the subject second quarter was timely filed.
>
> *We* agree with petitioner. Revenue Memorandum Order (RMO) No. 19-2002 pertinently provides:
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> > '(J) Taxes paid by the taxpayer through e-payment shall be deemed paid after a Confirmation Number has been issued by the **EFPS** AAB concerned to the taxpayer and BIR. In addition, Bank Acknowledgment Number shall be issued by the AAB to the BIR to confirm that the taxpayment has been credited to the account of the government **or recognized as revenue (internal revenue tax collection) by the Bureau of Treasury**.'
>
> In the instant case, records show that BPI issued the Confirmation Number on July 26, 2010. Pursuant to the afore-cited provision of RMO No. 19-2002, petitioner is correct in arguing that its e-payment was deemed paid not on July 23, 2010 but on July 26, 2010 when the Confirmation Number was sent by BPI.
>
> With respect however to the first quarter, the Court *En Banc* observes that petitioner did not contest the Court in Division's ruling that its claim for refund for the first quarter of 2010 had already prescribed. At any rate, since petitioner's e-payment was deemed paid on April 26, 2010 through EFPS pursuant to RMO No. 19-2002, the 2-year period for filing its claim for refund necessarily ends on April 26, 2012. Considering that petitioner filed its judicial claim only on July 24, 2012, barely 3 months had already lapsed after the 2-year period. Hence, petitioner's claim for the first quarter of 2010 is already barred by prescription.
>
> Still, even if petitioner's claim for refund involving the second quarter of 2010 had not yet prescribed, petitioner's

claim must fail for failure to satisfy the requisites for zero-rating, as discussed above."[14]

Considering the foregoing, the Court *En Banc* finds no error when it ruled that petitioner's claim for the first quarter of 2010 had already prescribed.

To conclude, petitioner failed to raise meritorious arguments to justify the reversal of the assailed Decision. Thus, the Court *En Banc* finds no reason to disturb its previous findings.

WHEREFORE, in view thereof, the instant Motion for Reconsideration (Re: Decision dated 12 July 2016) is **DENIED**, for lack of merit.

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

WE CONCUR:

(With Dissenting Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR. A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

[14] See Note 1, p. 187.

(I Maintain my Concurring and Dissenting Opinion)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

(Took no part)
CATHERINE T. MANAHAN
Associate Justice

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

MANILA PENINSULA HOTEL INC, *Petitioner,*	**CTA EB No. 1408** (CTA CASE No. 8519)
	Present:
-versus-	**DEL ROSARIO,** *P.J.,* **CASTANEDA, JR., BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, RINGPIS-LIBAN,** and **MANAHAN,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JAN 17 2017 3:08 p.m.

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DISSENTING OPINION

DEL ROSARIO, P.J.:

I maintain the position I have taken in my Concurring & Dissenting Opinion to the Decision of Court *En Banc* promulgated on July 12, 2016 that petitioner's claim for refund for the First Quarter of 2010 is already barred by prescription; and petitioner's services provided to Delta Air's flight crew during flight layovers qualify for zero-rating.

I wish to reinforce my dissent in view of the *ponencia's* stand that petitioner failed to present evidence that its services to Delta Air is attributable to the transport of goods and passengers from the Philippines to a foreign port, and that its services are essential to Delta Air's pilot and crew members. The *ponencia* is of the belief that the Court cannot draw a conclusion that petitioner's services are attributable to Delta Air's international transport operations from petitioner's mere opinion.

Suffice it to say that the services provided by petitioner to Delta Air's flight crew during flight layovers are necessary to Delta Air's international transport operation as the provision for accommodation/lodging of pilots and cabin crew members is mandated by the Civil Aviation Regulations, the pertinent part of which is quoted in page 4 of my earlier Concurring & Dissenting Opinion.

Moreover, contrary to the conclusion of the *ponencia* that petitioner failed to present evidence to prove that it provided services only to Delta Air's pilots and crew members, **case records disclose that petitioner submitted its Official Receipts[1] and Invoices[2] proving that petitioner rendered hotel services to Delta Air's flight crew (Pilots, US Flight Attendants, and Asian Flight Attendants), consisting of room charges, room service charges, and room taxes.**

All told, I reiterate my stand in my Concurring & Dissenting Opinion that the case be **REMANDED** to the Court in Division to determine the amount refundable to petitioner relative to its services rendered to Delta Air's flight crew during flight layovers in the Philippines.

ROMAN G. DEL ROSARIO
Presiding Justice

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[1] Exhibits "I-1" to "I-16".
[2] Exhibits "J-1" to "J-24".

"J-1"

THE PENINSULA

MANILA

EXHIBIT J-1

JAN 29 2013

PETITIONER

FAITHFUL REPRODUCTION OF THE ORIGINAL

INVOICE DATE	27/01/10

ATTENTION: MR. JONATHAN SIMEON
FAX# 8896450

January 27, 2010

DELTA AIR LINES, INC.
Ninoy Aquino International Airport
Pasay City

ACCOUNT #	TL714006

Attention: Ms. Geraldine Gonzalez
Manager, Airport & In-Flig

200462 - Billing of room charges of NW Crew for the period January 01 - 15, 2009 as per attached supporting documents.

PILOTS			
Room Charges	Php	253,000.00	
Room Service Charge 10%		25,300.00	
Room Tax .6%		1,518.00	279,818.00
US FLIGHT ATTENDANTS			
Room Charges		897,000.00	
Room Service Charge 10%		89,700.00	
Room Tax .6%		5,382.00	992,082.00
ASIAN FLIGHT ATTENDANTS			
Room Charges		377,200.00	
Room Service Charge 10%		37,720.00	
Room Tax .6%		2,263.20	417,183.20
TOTAL AMOUNT DUE IN PESOS		Php	1,689,083.20

FULL PAYMENT REQUIRED

Please be informed that The Peninsula Manila is BOI registered and enjoys exemption from income tax payment per Section 39(a)(1) of the Omnibus Investments Code of 1987. As such, it is also exempt from payment of creditable witholding tax imposed under RR No. 2-98. Please do not withold taxes. Thank you.

Manila Peninsula Hotel, Inc.
VAT REG. TIN: 000-170-847-000

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EX... "I-5"

JAN 24 2013
PETITIONER

FAITHFUL REPRODUCTION OF
THE ORIGINAL

THE PENINSULA MANILA ... MAKATI AVENUE, MAKATI CITY ... 812-3456 VAT REG: TIN 000-170-847-000 ... PENINSULA HOTEL, INC.	OFFICIAL RECEIPT DATE June 8, 2010	№ 30706 "ZERO-RATED"
Delta Airlines Inc.		
		TIN: NA
One Million Four Hundred Ninety Five Thousand Seven Hundred Four 40/100 INV # 52205 200468		PHP 1,495,784.40

DETAILS

		VAT AMOUNT	
		SERVICE CHARGE	
		LOCAL TAXES	
		TOTAL AMOUNT PAYABLE	

	AMOUNT	RECEIVED BY:	RECEIVED BY:
...5179	1,495,784.40	COLLECTOR	CHIEF CASHIER

... Manila 100 Bklts. (50x3) 29001-34000 BIR OCN: 8AU0000121090 8/02/08

APRIL 16 - 30, 2010 - Php 1,460,141.20

INV # 52205 35,643.20

000936