

REPUBLIC OF THE PHILIPPINES

Court of Tax Appeals

QUEZON CITY

Special First Division

VISAYAS GEOTHERMAL
POWER COMPANY, INC.,
Petitioner,

CTA CASE NOS. 6790 & 6838
(CTA EB Case No. 282)
(G.R. No. 181276)

Members:

- versus -

BAUTISTA, and
CASANOVA, JJ.

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

Promulgated:

MAR 25 2015, 3:02 p.m.

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AMENDED DECISION

BAUTISTA, J.:

Before the Court is the execution of judgment of the Decision of the Supreme Court in the case of *The Commissioner of Internal Revenue vs. Visayas Geothermal Power Company* ("VGPCI") docketed as S.C. G.R. No. 181276 (CTA EB No. 282)(CTA Case Nos. 6790 & 6838).

*The Parties*¹

Petitioner VGPCI is a partnership duly organized and existing under and by virtue of the laws of the Republic of the Philippines, with principal address located at Barangay Tongonan, Ormoc City, Province of Leyte. Its purpose is to invest in, acquire, finance, complete, construct, develop, improve, operate, maintain and hold that certain partially constructed power production geothermal electrical engineering facility in Malibog, Leyte Province, Philippines (the "Project"), and other property incidental thereto, for the production and

¹ *Id.*, pp. 220-221.

sale of electricity from geothermal resources, to sell or otherwise dispose of the Project and such other property, and to engage in any other activities related or incidental thereto.

Respondent Commissioner of Internal Revenue ("CIR") is the duly appointed government official vested with the authority, among others, to grant refunds of unutilized input value-added taxes ("VAT") paid pursuant to the provisions of the National Internal Revenue Code ("Tax Code") with office address at the Fifth Floor, BIR National Office Building, Agham Road, Diliman, Quezon City.

Facts

The relevant antecedents are succinctly recited by the Court in Division in its Decision dated January 18, 2007, as follows:²

"On June 15, 1994, VGPCI was accredited and certified to by the Department of Energy ("DOE"), to own and operate a power plant facility comprising of three (3) steam turbine-generating units and related equipments, with a total capacity of 216 Megawatts situated in Malibog, Leyte Province.

On January 23, 1996, VGPCI was registered as a VAT taxpayer with the Bureau of Internal Revenue ("BIR") Revenue District Office No. 89, Ormoc City and was issued Taxpayer's Identification No. 003-832-538-VAT.

For the third and fourth quarters of 2001 and all the four (4) quarters of 2002, allegedly incurred input VAT amounting to P20,213,044.50 on its domestic purchases of goods and services and importation of goods used in its power generation activities.

According to VGPCI, effective June 26, 2001, its sales of generated power are no longer subject to VAT at 10% but at 0% rate, pursuant to Republic Act No. 9136, otherwise known as the EPIRA Law, hence, it was not able to fully utilize the input VAT incurred in the subject period to the succeeding quarters.

VGPCI purported unutilized input VAT are reflected in its original and amended Quarterly VAT Returns for the third, fourth

² *Id.*, pp. 221-225.

quarters of 2001 and the four (4) quarters of 2002 filed with the Bureau of Internal Revenue ("BIR"), to wit:

Third and Fourth Quarterly VAT Returns filed on October 25, 2001 and January 10, 2002, respectively:

	3 rd Qtr-2001 (Exhibit "F")	4 th Qtr-2001 (Exhibit "G")
Taxable Sales (Others-Power Generation)	P225,035,466.71	
Zero Rated Sales/Receipts	634,795,458.64	P999,383,002.87
Total Sales/Receipts	P859,830,925.35	P999,383,002.87
Output Tax	P22,503,546.67	P-
Less: Input Tax Carried over from previous quarter		2,169,920.61
Domestic Purchases	1,717,928.52	1,634,537.98
Importation of Goods	1,364,456.29	1,781,706.63
Total Available Input Tax	3,082,384.81	5,586,165.22
VAT Payable/(Excess Input Tax)	P19,421,161.86	P(5,586,165.22)
Less: Tax Credits/Payments		
Monthly VAT Payments	7,061,700.17	-
Creditable VAT Withheld-previous two months	13,502,128.01	P-
Total	P20,563,828.18	
Tax Payable/(Overpayment)	P(1,142,666.32)	P(5,586,165.22)

Original Quarterly VAT Returns for the four (4) quarters of 2002 filed on April 9, 2002, July 24, 2002, October 24, 2002 and January 27, 2003, respectively:

	1 st Qtr-2002 (Exhibit "H")	2 nd Qtr-2002 (Exhibit "J")	3 rd Qtr-2002 (Exhibit "L")	4 th Qtr-2002 (Exhibit "N")
Taxable Sales	P -	P -	P -	P -
Zero Rated Sales/Receipts	985,801,370.37	936,893,612.56	962,795,466.77	931,980,608.80
Total Sales/Receipts	P985,801,370.37	P936,893,612.56	P962,795,466.77	P931,980,608.80
Output Tax	P -	P -	P -	P -
Less: Input Tax				
Carried over from previous quarter	5,586,165.22	7,062,985.49	8,629,874.15	10,511,587.06
Domestic Purchases	1,269,764.72	1,429,966.54	2,535,782.04	
Goods other than capital				665,608.00



goods				
Services				8,186,549.83
Services rendered by Non-Resident				1,520,381.90
Importation of Goods	207,055.55	136,922.12	616,672.56	
Goods other than capital goods	-	-	-	356,172.00
Total Available Input Tax	P7,062,985.49	P8,629,874.15	P11,782,328.75	P21,240,298.79
(Excess Input Tax) and (Overpayment)	P(7,062,985.49)	P(8,629,874.15)	P(11,782,328.75)	P(21,240,298.79)

Amended Quarterly VAT Returns for the four (4) quarters of 2002 simultaneously filed on March 18, 2003:

	1st Qtr-2002	2nd Qtr-2002	3rd Qtr-2002	4th Qtr-2002
	(Exhibit "I")	(Exhibit "K")	(Exhibit "M")	(Exhibit "O")
Taxable Sales	P -	P -	P -	P -
Zero Rated Sales/ Receipts	598,362,249.25	883,468,956.49	900,258,270.76	1,131,415,076.92
Total Sales/ Receipts	P598,362,249.25	P883,468,956.49	P900,258,270.76	P1,131,415,076.92
Output Tax	P -	P -	P -	P -
Less: Input Tax				
Carried over from previous quarter	5,586,165.22	7,062,985.49	8,629,874.15	10,511,587.06
Domestic Purchases	1,269,764.72	1,429,966.54	1,528,890.88	
Goods other than capital goods				665,608.00
Services				8,186,549.83
Services rendered by Non-Resident				1,520,381.90
Importation of Goods	207,055.55	136,922.12	352,822.03	
Goods other than capital goods	-	-	-	356,172.00
Total Available Input Tax	P7,062,985.49	P8,629,874.15	P10,511,587.06	P21,240,298.79
(Excess Input Tax) and (Overpayment)	P(7,062,985.49)	P(8,629,874.15)	P(10,511,587.06)	P(21,240,298.79)



In the belief that it is entitled to the said unutilized input VAT, VGPCI filed on June 26, 2003 a letter with the BIR Revenue District Office No. 89, Ormoc City, requesting for the refund of the amount of P1,142,666.32 allegedly representing its unutilized input VAT for the third quarter of 2001. A few days later, VGPCI elevated its claim to this Court via a Petition for Review filed on September 30, 2003 and docketed as CTA Case No. 6790.

On December 18, 2003, during the pendency of CTA Case No. 6790, VGPCI filed with the BIR Revenue District Office No. 89, Ormoc City, another letter-request for refund, this time for the alleged unutilized input VAT covering the fourth quarter of 2001 and the four (4) quarters of 2002 in the sum of P19,070,378.18. The next day, December 19, 2003, VGPCI filed a Petition for Review before this Court covering the said claim and docketed as CTA Case No. 6838.

On January 30, 2004, this Court granted in open court VGPCI oral motion to consolidate CTA Case Nos. 6790 and 6838 involving the total claim of P20,213,044.50, as follows:

CTA Case No.	Period Covered	Amount of Claim	
6790	Sept. 2001	Php1,142,666.32	Php1,142,666.32
6838	Oct. - Dec. 2001	Php3,416,244.61	
	Jan. - Mar. 2002	1,476,820.27	
	Apr. - June 2002	1,566,888.66	
	July - Sept. 2002	1,881,712.91	
	Oct. - Dec. 2002	10,728,711.73	Php19,070,378.18
	T o t a l:		Php20,213,044.50

In her Answer to the Petitions, CIR raised the following Special and Affirmative Defenses:

- "4. VGPCI claim for refund is subject to administrative investigation/examination by the CIR;
- 5. To support its claim, it is imperative for VGPCI to prove, the following, viz:
 - i. The registration requirements of a value-added taxpayer in compliance

with Section 6 (a) and (b) of the Revenue Regulations No. 6-97 in relation to Section 4.107-1(a) of Revenue Regulations No. 7-95, and Section 236 of the Tax Code, as amended;

- ii. The invoicing and accounting requirements for VAT registered persons, as well as the filing and payments of VAT in compliance with the provisions of Sections 113 and 114 of the Tax Code, as amended;
- iii. Proof of compliance with the prescribed checklist of requirements to be submitted involving claim for VAT refund in pursuance to Revenue Memorandum Order No. 53-98, otherwise, there would be no sufficient compliance with the filing of administrative claim for refund which is a condition sine qua non prior to the filing of judicial claim in accordance with the provision of Section 229 of the Tax Code, as amended. It is worthy of emphasis that Section 112 (D) of the Tax Code, as amended, requires the submission of complete documents in support of the application filed with the Bureau of Internal Revenue before the 120-day audit period shall apply, and before the taxpayer could avail of 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;
- iv. That the input taxes of P1,142,666.32 and P19,070,378.18 allegedly paid by VGPCI on its purchases of goods and



services for the third quarter of taxable year 2001 and the fourth quarter of 2001 up to the fourth quarter of 2002, respectively, were attributable to its zero-rated sales and such have not been applied against any output tax and were not carried over in the succeeding taxable quarters;

- v. That VGPCI administrative and judicial claims for tax credit or refund of the unutilized input tax (VAT) was filed within two (2) years after the close of the taxable quarter when the sales were made in accordance with Sections 112 (A) and (D) and 229 of the Tax Code, as amended;
 - vi. That VGPCI domestic purchases of goods and services were made in the course of its trade or business, properly supported by VAT invoices and/or official receipts and other documents, such as subsidiary purchase Journal, showing that it actually paid VAT in accordance with Sections 110(A) (2) and 113 of the Tax Code as amended, in pursuance to Section 4.104-5 (a) & (b) of Revenue Regulations No. 7-95 (Re: Substantiation of Claims of Input Tax Credit);
 - vii. The requirements as enumerated under Section 4.104-2 of the Revenue Regulations 7-95 (Re: Persons who can avail of the Input Tax Credits);
6. Furthermore, in an action for refund the burden of proof is on the taxpayer to establish its right to refund and failure to sustain the burden is fatal to the claim for refund/credit. This is so because exemptions from taxation are highly

disfavored in law and he who claims exemption must be able to justify his claim by the clearest grant of organic or statutory law. An exemption from common burden cannot be permitted to exist upon vague implications (*Asiatic Petroleum Co. {P.I} v. Llanes*, 49 Phil. 466 cited in *Collector of Internal Revenue vs. Manila Jockey Club, Inc.*, 98 Phil. 670); and

7. Claims for refund are construed strictly against the claimant for the same partake [of] the nature of exemption from taxation."

On July 6, 2006, this case was submitted for decision sans the memorandum of CIR.

On January 18, 2007, the Court in Division promulgated a Decision³ partially granting VGPCI consolidated Petitions for Review by granting the refund or issuance of tax credit certificate in the amount of Php16,355,749.74 and ruling that: a.) the EPIRA Law is applicable to VGPCI, therefore its sales of generated power shall be subject to Value Added Tax ("VAT") at zero-rated; b) out of the total claimed amount of Php20,213,044.50 only the amount of Php16,355,749.74 was properly substantiated by the required documents in accordance with Section 110 of the NIRC in relation to Section 4.104-5 of Revenue Regulations No. 7-95 as unutilized input VAT that can be applied against any output VAT liability in the succeeding taxable quarters in 2001 and 2002 and thereafter; and c). the reckoning of the two-year reglementary period for filing both the administrative and judicial claim for input VAT refund is from the date of filing the corresponding quarterly VAT return.⁴

On February 15, 2007, CIR filed her "Motion for Partial Reconsideration⁵ while VGPCI filed its "Opposition (to the Motion for Partial Reconsideration dated February 14, 2007)" on March 30, 2007.⁶ On May 17, 2007, the Court in Division issued a Resolution⁷ denying the said motion as the sole issue raised by CIR has already been exhaustively discussed in the assailed decision.

³ *Id.*, pp. 220-229.

⁴ *Id.*, pp. 226-229.

⁵ *Id.*, pp. 235-243.

⁶ *Id.*, 246-257.

⁷ *Id.*, pp. 259-261.

Unsatisfied, on June 26, 2007, CIR filed her "Petition for Review"⁸ with the Court *En Banc*. On August 16, 2007, VGPCI filed its "Comment (To Petitioner's Petition for Review dated June 12, 2007)."⁹

On October 9, 2007, after considering the issues raised by both parties in their respective pleadings, the Court *En Banc* resolved to submit the case for decision.

On November 20, 2007, the Court *En Banc* promulgated a Decision which concurred with the Court in Division's findings that VGPCI satisfied the following requisites in its claim for refund or issuance of a tax credit certificate on its claim of unutilized input VAT payments that are directly attributable to zero-rated or effectively zero-rated sales, as follows: 1) that the sales generated are zero-rated or effectively zero-rated sales; 2) that the input taxes were incurred or paid; 3) that such input VAT payments are directly attributable to zero-rated or effectively zero-rated sales; 4) that the input VAT payments were not applied against any output VAT liability; and 5) that the claim for refund or tax credit was filed within the two year prescriptive period.¹⁰

On the two year prescriptive period, the Court *En Banc* further ruled that "a taxpayer is not bound by the 120 day audit period, but on the two year prescriptive period counted from the date of filing of the return. Thus, when the two year period is about to lapse, the taxpayer may appeal to this Court without awaiting the verdict of the Commissioner of Internal Revenue on its claim for refund, by relying on the Supreme Court's decision in the case of *Insular Lumber Company vs. Court of Tax Appeals*."¹¹

With this, the said Court affirmed the claim of VGPCI and ordered CIR to refund or issue a tax credit certificate in the amount of Php16,355,749.74 representing unutilized input VAT covering the periods September 1, 2001 to December 31, 2002.

Not content, CIR filed a "Motion for Reconsideration"¹² which assailed the aforesaid Decision of the Court *En Banc*.

⁸ *Id.*, pp. 269-286.

⁹ *Id.*, pp. 316-329.

¹⁰ *Id.*, pp. 362.

¹¹ *Id.*, pp. 362-365.

¹² *Id.*, pp. 378-391.

In a Resolution¹³ dated January 9, 2008, the Court *En Banc* denied CIR's "Motion for Reconsideration" finding that the arguments raised by CIR have been extensively discussed and passed upon in the assailed Decision.

On March 3, 2008 by registered mail, CIR filed a Petition for Review on Certiorari under Rule 45 with the Supreme Court. The case was docketed as G.R. No. 181276 (CTA EB No. 282), entitled *The Commissioner of Internal Revenue vs. Visayas Geothermal Power Company, Inc.*¹⁴

On June 2, 2008 by registered mail, VGPCI filed its "Comment (Re: Petition for Review dated February 26, 2008)."¹⁵

On November 21, 2008, after the grant of extension of time to file reply, respondent Office of the Solicitor General filed her "Reply."¹⁶

On February 16, 2009, the Supreme Court after giving due course to the Petition for Review on Certiorari, required both parties to submit their respective memoranda within thirty (30) days from notice thereof.

On June 29, 2009, by registered mail, CIR filed her "Memorandum."¹⁷ While VGPCI filed its "Memorandum" on May 26, 2009 by registered mail.¹⁸

On November 11, 2013, the Supreme Court promulgated a Decision¹⁹ which resolved the sole issue of whether VGPCI failed to observe the proper prescriptive period required by law for filing of an appeal before the CTA because it filed its petition before the end of the 120-day period granted to the CIR to decide its claim for refund under Section 112(D) of the NIRC.

In ruling on the aforesaid issue, the Supreme Court pointed out "the rules for filing a claim for refund or tax credit of unutilized input credit VAT as follows:

¹³ *Id.*, pp. 393-395.

¹⁴ *Id.*, pp. 443-460.

¹⁵ *Id.*, pp. 490-507.

¹⁶ *Id.*, pp. 547-555.

¹⁷ *Id.*, pp. 635-651.

¹⁸ *Id.*, pp. 567-619.

¹⁹ *Id.*, pp. 658-665.

1. The taxpayer has two (2) years after the close of the taxable quarter when the relevant sales were made within which to file an administrative claim before the CIR for a refund of the creditable input tax or the issuance of a tax credit certificate, regardless of when the input VAT was paid, according to Section 112(A) of the NIRC and Mirant.

2. The CIR is given 120 days, from the date of the submission of the complete documents in support of the application for tax refund or tax credit, to act on the said application.

3. If the CIR fully or partially denies the application or fails to act on the same within the required 120-day period, the taxpayer is allowed to appeal the decision or inaction of the CIR to the CTA. For this reason, the taxpayer has 30 days from his receipt of the decision of the CIR or from the lapse of the 120-day period, within which to file a petition for review with the CTA. In no case shall a petition for review be filed with the CTA before the expiration of the 120-day period. The judicial claim need not be filed within the two-year prescriptive period referred to in Section 112(A), which only pertains to administrative claims.

4. The two-year period referred to in Section 229 of the NIRC does not apply to appeals filed before the CTA, in relation to claims for refund or issuance of tax credits made pursuant to Section 112. Consequently, an appeal may be maintained with the CTA for so long as it observes the abovementioned period for filing the appeal.

5. Following San Roque, the 120+30 day period is mandatory and jurisdictional from January 1, 1998 (the effectivity of the 1997 Tax Code). However, from December 10, 2003 (the date BIR Ruling No. DA 489-03 was issued) until October 6, 2010 (the promulgation of Aichi), judicial



claims need not follow the 120+30 day period. Thereafter, Aichi shall be the controlling rule for all claims filed with the CTA and the 120+30 day period must be observed."

It then applied the aforesaid rules to the case at bench by ruling that "the judicial claim filed on September 30, 2003 (CTA Case No. 6790) was prematurely filed and cannot be taken cognizance of because VGPCI failed to wait for the requisite 120 days after the filing of its claim for refund with the BIR before elevating the case to the CTA. However, the judicial claim filed on December 19, 2003 (CTA Case No. 6838), which was made after the issuance of BIR Ruling DA-480-03, can be considered by the CTA despite its hasty filing only one day after the application for refund was first lodged with the BIR."

Therefore, finding that only the claim of VGPCI in CTA Case No. 6838 was timely filed, the Supreme Court remanded the said CTA Case to the Court *a quo* for the proper determination of the refundable amount due VGPCI while denying VGPCI's claim in CTA Case No. 6790 for its premature filing.

Still feeling aggrieved with the Supreme Court's Decision, both parties filed their respective motions for partial reconsideration. However, both motions were denied with finality in a Resolution dated April 23, 2014.

On June 16, 2014, an Entry of Judgment has been entered. The dispositive portion of which states:

"WHEREFORE, the petition is partially **GRANTED**. The November 20, 2007 Decision and the January 9, 2008 Resolution of the Court of Tax Appeals *En Banc* are hereby **REVERSED** and **SET ASIDE** and the claim for refund with respect to CTA Case No. 6790 is **DENIED**. However, the claim pertaining to CTA Case No. 6838 is remanded to the CTA for the proper determination of the refundable amount due respondent. 

SO ORDERED."

Hence, the Court *a quo* is now tasked to determine the refundable amount of VGPCI's claim in CTA Case No. 6838.

VGPCI is claiming a refundable amount of Php19,070,378.18 representing unutilized input VAT for the period covering October 1, 2001 to December 31, 2002.²⁰

In order to be entitled to refund, VGPCI must comply with Section 4.104-5 of Revenue Regulations No. 7-95 which provides for the substantiation requirements of input tax credit, to wit:

"SECTION 4.104-5. Substantiation of claims for input tax credit. — (a) Input taxes shall be allowed only if the domestic purchase of goods, properties or services is made in the course of trade or business. **The input tax should be supported by an invoice or receipt showing the information as required under Section 108 (a) and 238 of the Code.** Input tax on purchases of real property should be supported by a copy of the public instrument i.e. deed of absolute sale, deed of conditional sale, contract/agreement to sell, etc., together with the VAT receipt issued by the seller.

A cash-register machine tape issued to a VAT registered buyer by a VAT-registered seller form a machine duly registered with the BIR in lieu of the regular sales invoice, shall constitute valid proof of substantiation of tax credit only if the name and TIN of the purchaser is indicated in the receipt and authenticated by a duly authorized representative of the seller.

(b) Input tax on importations shall be supported with the import entry or other equivalent document showing actual payment of VAT on the imported goods.

(c) Presumptive input tax shall be supported by an inventory of goods as shown in a detailed list to be submitted to the BIR.

(d) Input tax on "deemed sale" transactions shall be substantiated with the required invoices.

²⁰ Records, CTA Case No. 6838, p. 4.

(e) Input tax from payments made to non-residents shall be supported by a copy of the VAT declaration/return filed by the resident licensee/lessee in behalf of the non-resident licensor/lessor evidencing remittance of the VAT due." (Emphasis supplied).

After careful examination of documents²¹ formally offered as evidence by the petitioner together with the Independent Certified Public Accountant (ICPA) Report dated October 29, 2004, the following are the list of "Domestic Purchase of Goods and Services and Importations of Goods" which were properly substantiated for VAT purposes pursuant to the aforementioned provision.

Domestic Purchases of Goods for the period from October 1, 2001 to December 31, 2002

a) Fourth Quarter of 2001

Date	Supplier's Name	Page no. in Exhibit "Y"	Invoice Number	Amount per Invoice	Input VAT
19-Dec-02	Serv-Well Drugstore	3143	57626	144,750.00	13,159.09
29-Oct-01	Areja Marketing	4244	1214	834.00	75.82
04-Oct-02	Canon Marketing (Philippines), Inc.	4285	C1D9911	20,900.00	1,900.00
30-Oct-02	Canon Marketing (Philippines), Inc.	4286	C1D9637	2,320.00	210.90
26-Nov-01	Cebu Atlantic Hardware, Inc.	4296	110575	93,132.00	8,466.96
05-Oct-01	Cebu Progress Commercial	4318	17448	6,120.00	556.36
29-Sep-01	Cebu Progress Commercial	4319	17417	10,079.00	916.27
12-Dec-01	Cebu Tristar Corporation	4415	78209	5,000.00	454.55
22-Oct-01	Coca-Cola Bottlers Philippines, Inc.	5135	3316603	5,280.00	480.00
01-Sep-01	Codilla's Auto Parts Center	5141	10598	6,750.00	613.64
01-Sep-01	Codilla's Auto Parts Center	5142	11648	36,000.00	3,272.73
23-Sep-01	Codilla's Auto Parts Center	5303	536425	166.00	15.09
26-Sep-01	Codilla's Auto Parts Center	5315	537688	132.00	12.00
12-Nov-01	Codilla's Auto Parts Center	5357	549256	276.00	25.09
09-Oct-01	Commercial Motors Corporation	5413	3773	30,450.00	2,768.18
11-Dec-01	Cross Lug Trading	5419	25182		

²¹ Exhibit "Y" pp. 1 to 6997.

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				2,200.00	200.00
26-Sep-01	Degalen Corporation	5438	111738	14,500.00	1,318.18
12-Sep-01	EBR Marketing Corporation	5454	22202	18,368.00	1,669.82
27-Sep-01	EBR Marketing Corporation	5457	49521	2,900.00	263.63
01-Oct-01	EBR Marketing Corporation	5458	49383	558.00	50.73
23-Oct-01	EBR Marketing Corporation	5462	21189	2,425.00	220.45
30-Oct-01	EBR Marketing Corporation	5464	51058	2,145.00	195.00
10-Nov-01	EBR Marketing Corporation	5465	50593	1,333.00	121.18
13-Nov-01	EBR Marketing Corporation	5466	51244	2,100.00	190.91
20-Sep-01	EBR Marketing Corporation	5469	49494	2,400.00	218.18
11/8/201	EBR Marketing Corporation	5470	51173	2,670.00	242.73
29-Nov-01	Fastline Trading Services	5472	3291	5,654.50	514.05
29-Nov-01	Fastline Trading Services	5473	3293	14,250.00	1,295.45
18-Nov-01	Fastline Trading Services	5475	3269	14,700.00	1,336.36
12-Nov-01	Fastline Trading Services	5476	3262	31,391.50	2,853.77
22-Oct-01	Fastline Trading Services	5479	3231	8,550.00	777.27
04-Oct-01	Fastline Trading Services	5481	2750	8,844.00	803.97
05-Oct-01	Fastline Trading Services	5482	3206	9,060.00	823.64
05-Oct-01	Fastline Trading Services	5483	3204	9,735.00	885.00
22-Oct-01	Everstrong Industrial Sales	5489	2670	9,552.00	868.36
21-Dec-01	El-Burgos Real Auto Supply	5498	96957	1,000.00	90.91
13-Nov-01	El-Burgos Real Auto Supply	5501	92246	580.00	52.72
13-Nov-01	El-Burgos Real Auto Supply	5503	92163	1,000.00	90.91
04-Oct-01	Stellite Commercial Inc.	5553, 5554	22241	920.00	83.64
11-Oct-01	Goldwater Mart, Inc.	5573, 5587	80967	3,689.50	335.41
01-Dec-01	Unison Computer Sytems, Inc.	5559	5333	14,100.00	1,281.82
10-Oct-01	Gaisano Ormoc	5613	34742	6,525.00	593.18
04-Oct-01	Gaisano Ormoc	5615	34719	9,556.25	868.40
11-Oct-01	Gaisano Ormoc	5616	34749	3,739.00	339.91
11-Oct-01	Gaisano Ormoc	5618	34750	176.00	16.00
10-Nov-01	Gaisano Ormoc	5619	35730	2,607.50	237.05
10-Nov-01	Gaisano Ormoc	5621	35729	2,962.50	269.05
26-Nov-01	Global Commercial Trading Corporation	5632	17466	381,003.82	34,636.71
31-Oct-01	Global Commercial Trading Corporation	5634	17452	381,615.00	34,692.27

31-Oct-01	Global Commercial Trading Corporation	5635	17453	373,767.00	33,978.82
25-Sep-01	Global Commercial Trading Corporation	5637	17308	314,880.00	28,625.45
24-Sep-01	Goldwater Mart, Inc.	5718	167990	7,842.00	712.90
16-Dec-01	Goldwater Mart, Inc.	5720	169245	134,250.00	12,204.55
02-Oct-01	Goldwater Mart, Inc.	5730	80907	705.40	64.13
04-Oct-01	Goldwater Mart, Inc.	5738	168188	2,300.00	209.09
04-Oct-01	Goldwater Mart, Inc.	5740	168206	2,076.00	188.73
06-Oct-01	Goldwater Mart, Inc.	5742	168207	1,387.00	126.09
06-Oct-01	Goldwater Mart, Inc.	5744	168209	1,290.00	117.27
11-Nov-01	Goldwater Mart, Inc.	5746	168952	683.10	62.10
20-Nov-01	Goldwater Mart, Inc.	5747	81359	885.00	80.45
24-Sep-01	Hi-Tech Motor Parts	5779	33557	680.00	61.81
30-Oct-01	Hi-Tech Motor Parts	5780	34762	540.00	49.09
31-Oct-01	Hi-Tech Motor Parts	5781	34814	450.00	40.90
07-Nov-01	Jay C. Design, Inc.	5854	866	33,250.00	3,022.60
06-Dec-01	Lenton Marketing, Inc.	5861	39992	6,825.00	620.45
13-Nov-01	Lenton Marketing, Inc.	5863	38697	3,375.00	306.75
17-Oct-01	Mabuhay Vinyl Corporation	5878	205823	84,591.94	7,690.18
21-Nov-01	Mabuhay Vinyl Corporation	5880	206121	85,656.87	7,786.99
24-Oct-01	Mercury Drug Corporation	5919	21995	14,527.50	1,320.68
06-Sep-01	Microdata Systems & Management, Inc.	5927	223	137,000.00	12,454.55
16-Oct-01	Modern Teknika Corporation	5928	282	30,000.00	2,727.27
09-Oct-01	NCH Philippines, Inc.	5962	10624	49,500.00	4,500.00
16-Oct-01	Philippine Spring Water Resources, Inc.	6141	931676	9,180.00	833.85
16-Oct-01	Philippine Spring Water Resources, Inc.	6144	931675	6,300.00	572.25
16-Oct-01	Philippine Spring Water Resources, Inc.	6145	931677	6,000.00	545.00
20-Nov-01	Richworld Electrical & Sales Co., Ltd.	6194	11117	13,000.00	1,181.82
07-Dec-01	Richworld Electrical & Sales Co., Ltd.	6196	11205	34,700.00	3,154.55
10-Oct-01	Richworld Electrical & Sales Co., Ltd.	6198	10935	102,525.00	9,320.45
25-Oct-01	Richworld Electrical & Sales Co., Ltd.	6200	10980	6,000.00	545.45
15-Sep-01	Richworld Electrical & Sales Co., Ltd.	6201	10742	11,200.00	1,018.18
05-Nov-01	The Landmark	6249, 6391	960645	1,388.80	126.25
15-Oct-01	Sunfield Enterprises	6282	334	9,840.00	894.55
01-Oct-01	Sunfield Enterprises	6284	333		

				20,000.00	1,818.18
13-Nov-01	Stargate Steelers, Inc.	6290	588	8,448.00	768.00
27-Sep-01	Simpson Phils.	6305	1923	89,569.80	8,142.71
19-Oct-01	Simon Enterprises, Inc.	6308	13153	35,856.00	3,259.64
01-Oct-01	Serv-Well Drugstore	6358	63530	258.96	23.54
06-Oct-01	Serv-Well Drugstore	6359	63603	746.20	67.84
14-Oct-01	Serv-Well Drugstore	6360	63593	277.60	25.24
17-Oct-01	Serv-Well Drugstore	6361	63647	993.68	90.33
15-Oct-01	Serv-Well Drugstore	6362	63638	565.20	51.38
12-Oct-01	Serv-Well Drugstore	6366	63591	1,374.68	124.97
23-Oct-01	Serv-Well Drugstore	6367	79029	480.20	43.65
30-Oct-01	Serv-Well Drugstore	6383	57549	11,928.25	1,084.39
06-Nov-01	Serv-Well Drugstore	6384	57550	927.00	84.27
05-Nov-01	TOYOTA Cebu City, Inc.	6413	26515	41,050.00	3,731.82
05-Oct-01	Uni-Real Trading Corporation	6437	89407	4,080.00	370.80
15-Nov-01	Uni-Real Trading Corporation	6440	89732	13,500.00	1,227.27
11-Sep-01	Up-Town Industrial Sales, Inc.	6452	102217	17,424.00	1,584.00
18-Sep-01	Williams Commercial Company Inc.	6461	77612	3,800.00	345.44
11-Sep-01	Williams Commercial Company Inc.	6463	77422	25,200.00	2,290.91
06-Oct-01	Williams Commercial Company Inc.	6465	77983	4,540.60	412.78
23-Oct-01	Williams Commercial Company Inc.	6468	78260	6,451.50	586.50
23-Oct-01	Williams Commercial Company Inc.	6469	78261	1,932.20	175.65
01-Dec-01	Williams Commercial Company Inc.	6471	79063	10,573.00	961.18
01-Dec-01	Williams Commercial Company Inc.	6472	79064	9,802.00	891.09
08-Nov-01	Williams Commercial Company Inc.	6473	78534	2,709.00	246.27
21-Sep-01	ISUZU	6849	11907	9,684.00	880.36
TOTAL				Php285,794.78	

b) First Quarter of 2002

Date	Supplier's Name	Page no. in Exhibit "Y"	Invoice Number	Amount per Invoice	Input VAT
23-Jan-01	Aleamar's Marketing	68	42669	8,400.00	763.64
28-Jan-01	Aleamar's Marketing	69	42693	8,400.00	763.64
08-Mar-01	Aleamar's Bookstore	71	42873	10,500.00	954.55
10-Jan-02	Hi-Tech Motor Parts	143, 745,	37031		

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		773, 1903		2,000.00	181.82
07-Jan-02	EBR Marketing Corporation	271	53002	1,001.50	91.05
04-Jan-02	EBR Marketing Corporation	275	23551	1,980.00	180.00
09-Jan-02	EBR Marketing Corporation	277	23598	156,648.00	14,240.73
08-Mar-02	EBR Marketing Corporation	284	24251	2,145.00	195.00
15-Feb-02	EBR Marketing Corporation	287	24020	9,480.00	861.82
28-Feb-02	EBR Marketing Corporation	291	24162	16,500.00	1,500.00
25-Jan-01	Ameresco Commercial	305, 306	8290	682,000.00	62,000.00
27-Feb-01	Associated Swedish	308	2948	21,750.00	1,977.27
23-Jan-01	Associated Swedish	311, 312	2736	65,475.00	5,952.23
23-Jan-02	Atlas Superflags	313	11694	6,800.00	618.18
3-Jan-02	Metrowide Commodities	325, 326	325	13,380.00	1,216.36
27-Feb-02	Metrowide Commodities	328, 329	340	13,450.00	1,222.73
20-Mar-02	Siemens Inc.	341	46067	71,786.00	6,526.00
21-Jan-02	Stellite Commercial	343, 344	22454	5,985.00	544.09
1-Feb-02	Lenton Marketing, Inc.	564	40799	66,500.00	6,045.45
13-Feb-02	Lenton Marketing, Inc.	566	41008	80,720.00	7,338.18
18-Feb-02	Leyte Petite Galleria	579	70060	31,504.76	2,864.07
18-Feb-02	Leyte Petite Galleria	582	70062	69,994.75	6,363.16
2-Jan-02	El Burgos Real Auto Supply	628	98380	650.00	59.09
4-Feb-02	EBR Marketing Corporation	635	54845	2,350.00	213.64
7-Feb-02	EBR Marketing Corporation	637	23957	1,804.00	164.00
25-Jan-02	EBR Marketing Corporation	639	23830	1,835.00	166.82
07-Jan-02	EBR Marketing Corporation	652	52936	690.00	62.73
02-Jan-02	El Burgos Real Auto Supply	704	98402	1,700.00	154.55
28-Jan-02	El-Burgos Real Auto Supply	705, 1868	101669	2,100.00	190.91
29-Jan-02	Hi-Tech Motor Parts	706, 1904	37720	760.00	69.09
24-Jan-02	El Burgos Real Auto Supply	712	101097	720.00	65.45
28-Feb-02	El Burgos Real Auto Supply	713	105675	1,800.00	163.64
04-Feb-02	Elasco International Corp.	728	10230	87,800.00	7,981.82
28-Jan-02	Goldwater Mart, Inc.	753	82084	555.00	50.45
11-Jan-02	Gaisano Ormoc	780	47424	2,943.25	267.57
30-Jan-02	Gaisano Ormoc	784	47747	2,657.00	241.55
27-Jan-02	Gaisano Ormoc	787	38825	5,193.25	472.11
07-Feb-02	Gaisano Ormoc	790	47845	1,944.45	176.77

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14-Feb-02	Gaisano Ormoc	791	48012	929.75	84.52
13-Feb-02	Gaisano Ormoc	792	47945	2,014.75	183.16
20-Feb-02	Gaisano Ormoc	793	48112	2,939.85	267.26
22-Feb-02	Gaisano Ormoc	795	39391	5,505.00	500.45
04-Feb-02	Global Power Equipment Marketing Corp.	1126	189	3,000.00	272.73
25-Feb-02	Global Power Equipment Marketing Corp.	1148	17686	381,303.00	34,663.91
25-Jan-02	Global Power Equipment Marketing Corp.	1150	17665	381,300.00	34,663.64
26-Dec-01	Goldwater Mart, Inc.	1220	81768	1,373.65	124.88
07-Feb-02	Goldwater Mart, Inc.	1225	82139	1,025.30	93.21
07-Feb-02	Goldwater Mart, Inc.	1227	169461	7,822.20	710.42
26-Jan-02	Goldwater Mart, Inc.	1228	167500	10,010.90	910.08
26-Jan-02	Goldwater Mart, Inc.	1229	169555	910.80	82.80
09-Jan-02	Fastline Trading & Services	1460	3340	2,070.00	188.18
29-Jan-02	Fastline Trading & Services	1462	2431	2,100.00	190.91
21-Jan-02	Fastline Trading & Services	1466	2405	10,940.00	994.55
20-Feb-02	Fastline Trading & Services	1468	2468	10,500.00	954.55
22-Jan-02	Uni-Real Trading Corporation	1552	90636	1,135.00	103.18
01-Mar-02	Uni-Real Trading Corporation	1581	91942	2,310.00	210.00
11-Mar-02	Philippine Spring Water Resorces, Inc.	1661	247180	12,000.00	1,090.00
18-Jan-02	Philippine Spring Water Resorces, Inc.	1664	931956	9,420.00	855.65
07-Feb-02	Ranleaf Trading	1765	41	23,375.00	2,125.00
23-Jan-02	Richworld Electrical & Sales Co. Ltd.	1786	11396	63,450.00	5,768.18
29-Jan-02	Richworld Electrical & Sales Co. Ltd.	1788	11451	27,000.00	2,454.55
13-Mar-02	Richworld Electrical & Sales Co. Ltd.	1790	11772	6,975.00	634.09
13-Mar-02	Richworld Electrical & Sales Co. Ltd.	1791	11771	26,680.00	2,425.35
04-Mar-02	Hawk Trading	1878	3383	3,000.00	272.73
07-Jan-02	Hi-Tech Motor Parts	1894	37995	1,750.00	159.09
05-Feb-02	Hi-Tech Motor Parts	1895	37965	2,235.00	203.18
06-Feb-02	Hi-Tech Motor Parts	1896	37982	1,800.00	163.64
26-Feb-02	Hi-Tech Motor Parts	1897	38682	1,695.00	154.09
28-Feb-02	Hi-Tech Motor Parts	1898	38734	160.00	14.55
01-Mar-02	ITI Island Tradewinds (Phils.), Inc.	2367	18968	93,724.40	8,520.40
15-Feb-02	Wes Automation Corp.	2896	8584	15,000.00	1,363.60
27-Feb-02	NCH Philippines, Inc.	2904	11313	25,520.00	2,320.00
12-Feb-02	Serv-well Drugstore	3162	57644		

				9,847.00	895.18
01-Mar-02	Serv-well Drugstore	3163	57645	7,751.75	704.70
24-Jan-02	Mom's Marketing	3279	87635	1,325.00	120.45
18-Feb-02	Systems Controls Instrumentations, Inc.	3400	2917	386,400.00	35,127.27
15-Jan-02	Williams Commercial Company Incorporated	3447	79683	2,520.00	229.09
27-Feb-02	Williams Commercial Company Incorporated	3449	80476	3,960.00	360.00
30-Jan-02	Sunfield Enterprises	3525	338	8,064.00	733.09
08-Mar-02	Simon Enterprises, Inc.	3694	103026	12,985.20	1,180.44
11-Mar-02	Southeast Tires Traders	3711	3430	17,600.00	1,600.00
12-Mar-02	Codilla's Petron Super Service Station	4039	571071	246.00	22.36
13-Mar-02	Cebu Atlantic Hardware, Inc.	4362	117728	123,492.00	11,226.60
31-Jan-02	Cebu Progress Commercial	4390	18235	10,030.00	911.82
23-Feb-02	Cebu Progress Commercial	4391	18363	22,680.00	2,061.81
				TOTAL	Php 291,795.47

c) Second Quarter of 2002

Date	Supplier's Name	Page no. in Exhibit "Y"	Invoice Number	Amount per Invoice	Input VAT
31-Mar-02	Ace Hardware Phils., Inc.	43	77168	658.75	59.89
11-Jul-02	Alemar's Marketing	73	42950	20,250.00	1,840.90
20-Jun-02	ALS Marketing Enterprises	79	66332	950.00	86.36
06-Jun-02	3M Marble Hardware	138	51546	1,170.00	106.36
27-Mar-02	Hi-Tech Motor Parts	253, 1906	39626	520.00	42.27
06-May-02	EBR Marketing Corporation	297	25144	3,200.00	290.91
23-Apr-02	Ameresco Commercial	358	8364	36,000.00	3,272.73
23-Apr-02	Ameresco Commercial	359	8365	93,228.00	8,475.27
15-Apr-02	Applied Technology	363	2005	16,304.20	1,482.20
15-May-02	Bently Nevada	365	345	106,315.00	9,665.00
14-Mar-02	Center for Leadership and Change	367	4346	2,422.50	220.23
25-May-02	FH Commercial, Inc.	371	14914	89,550.00	8,140.91
16-Apr-02	FH Commercial, Inc.	374	14707	55,440.00	5,040.00
14-May-02	Metrowide Commodities	383	362	29,410.00	2,673.63
30-May-02	Phil. Umbrella Factory	385	71844	6,800.00	618.00
08-Mar-02	Unison Computer System	401	54123	1,377,300.00	125,209.08
01-Apr-02	Yek Yeu Merchandising, Inc.	403	179038	61,560.00	5,596.25

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04-Apr-02	Leyte Agri Corporation	573	186	1,956.50	177.86
02-May-02	Luz Pharmacy	594	108	664.00	60.31
09-Apr-02	Luz Pharmacy	595	101	9,861.50	896.50
12-Apr-02	EBR Marketing Corporation	656, 807, 1864	57154	890.00	80.91
28-May-02	El-Burgos Real Auto Supply	707, 2722	117008	970.00	88.18
04-May-02	El-Burgos Real Auto Supply	715	114023	1,550.00	140.91
10-Apr-02	Gaisano Ormoc	797	41259	5,100.00	463.64
22-May-02	Gaisano Ormoc	798	41293	3,408.75	309.89
22-May-02	Gaisano Ormoc	799	41292	3,456.25	314.20
25-Apr-02	Gaisano Ormoc	800	41713	5,520.00	501.82
14-Jun-02	Hi-Tech Motor Parts	811, 1909	41977	592.00	53.82
04-Mar-02	Gaisano Ormoc	1003	39757	6,356.25	577.84
08-Mar-02	Gaisano Ormoc	1004	39768	9,960.00	905.45
27-Feb-02	Gaisano Ormoc	1005	36369	1,798.50	163.50
04-Mar-02	Gaisano Ormoc	1006	39756	4,350.00	395.45
17-Apr-02	Gaisano Ormoc	1060	41272	4,529.00	411.73
17-Apr-02	Gaisano Ormoc	1061	41271	7,497.50	681.59
10-May-02	Gaisano Ormoc	1062	42253	2,050.00	186.36
06-May-02	Gaisano Ormoc	1068	36495	6,187.50	562.50
06-May-02	Gaisano Ormoc	1069	36494	5,464.75	496.80
06-May-02	Gaisano Ormoc	1070	36496	9,626.50	875.14
06-May-02	Gaisano Ormoc	1071	36497	9,944.25	904.02
06-May-02	Gaisano Ormoc	1072	36498	6,649.25	604.48
06-May-02	Gaisano Ormoc	1073	36493	13,468.80	1,224.27
22-May-02	Global Commercial Trading Corporation	1141	18010	381,303.00	34,663.91
23-Apr-02	Global Commercial Trading Corporation	1143	17892	381,303.00	34,663.91
25-Mar-02	Global Commercial Trading Corporation	1145	17859	60,601.20	5,509.02
25-Mar-02	Global Commercial Trading Corporation	1146	17858	381,303.00	34,663.91
08-Apr-02	Goldwater Mart, Inc.	1230	168444	14,606.00	1,327.82
19-Apr-02	Juvel Enterprises	1452	2193	14,750.00	1,340.91
22-May-02	Juvel Enterprises	1454	2214	59,500.00	5,409.09
22-May-02	Juvel Enterprises	1455	2212	59,500.00	5,409.09
22-May-02	Juvel Enterprises	1456	2213	59,500.00	5,409.09
03-May-02	Fastline Trading & Services	1480	3765	15,560.00	1,414.55
16-Apr-02	Fastline Trading & Services	1481	3447		

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				1,725.00	156.82
22-Apr-02	Uni-Real Trading Corporation	1559	92770	9,600.00	872.73
25-Apr-02	Uni-Real Trading Corporation	1583	92641	500.00	45.45
25-May-02	Unisa Trades Enterprises, Inc.	1584	13140	1,300.00	118.18
20-May-02	United Bearing Industrial Corp.	1586	113025	71,920.00	6,538.16
02-Jun-02	United Bearing Industrial Corp.	1588	113839	166,250.00	15,113.60
11-Apr-02	Up-Town Industrial Sales, Inc.	1594	115662	1,832.01	166.54
14-May-02	Philippine Spring Water Resources, Inc.	1663	247382	10,800.00	981.00
14-May-02	Philippine Spring Water Resources, Inc.	1680	247615	6,000.00	545.00
03-Jun-02	Ranleaf Trading	1767	43	48,628.80	4,420.80
30-Mar-02	Richworld Electrical & Sales Co. Ltd.	1793	11818	14,100.00	1281..6
20-Mar-02	Richworld Electrical & Sales Co. Ltd.	1794	11819	11,925.00	1,084.09
18-Mar-02	Richworld Electrical & Sales Co. Ltd.	1796	11884	11,980.00	1,089.09
19-Mar-02	Richworld Electrical & Sales Co. Ltd.	1797	11885	14,160.00	1,287.27
13-Apr-02	Richworld Electrical & Sales Co. Ltd.	1798	11988	17,250.05	1,568.19
07-May-02	Richworld Electrical & Sales Co. Ltd.	1800	12098	1,498.00	136.18
27-May-02	Diacomm Enterprises	1810	165	45,366.00	4,124.18
26-Apr-02	Dialectric Trading	1818	2744	30,160.00	2,741.70
21-May-02	Dialectric Trading	1820	1567	3,960.00	360.00
24-Jun-02	Hawk Trading	1880	3530	2,351.00	213.72
04-Jun-02	Hawk Trading	1881	3532	14,801.00	1,345.54
24-Apr-02	Hi-Tech Motor Parts	1905	40326	1,600.00	145.45
21-May-02	Ormoc Liberty Marketing, Inc.	2195	134489	13,640.00	1,240.00
04-Apr-02	Isuzu Mandaue	2335	14870	8,440.00	767.27
16-Apr-02	Isuzu Mandaue	2338	15054	16,040.00	1,458.18
19-Apr-02	ITI Island Tradewinds (Phils.), Inc.	2369	18973	61,700.00	5,609.09
07-Jun-02	ITI Island Tradewinds (Phils.), Inc.	2371	18979	72,720.00	6,610.91
22-May-02	Richworld Electrical & Sales Co. Ltd.	2402	12213	6,900.00	627.27
18-Jun-02	Richworld Electrical & Sales Co. Ltd.	2404	12394	8,550.00	777.27
08-May-02	Richworld Electrical & Sales Co. Ltd.	2405	12143	60,000.00	5,454.54
16-Mar-02	Mabuhay Vinyl Corporation	2548	204092	84,369.60	7,669.96
03-Jun-02	Mabuhay Vinyl Corporation	2550	197356	87,780.51	7,980.05
20-Jun-02	Mindworks Computer Center	2614, 3268	8197	1,900.00	172.73
26-Apr-02	TEAM Systems Technology Company	2782	1172	22,617.00	2,056.09
13-Jun-02	TEAM Systems Technology Company	2785	1196		

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				147,161.00	13,378.27
24-Jun-02	Techno Mech Industrial Corporation	2787	1264	22,730.00	2,066.36
24-Jun-02	Techno Mech Industrial Corporation	2788	1266	2,634.00	239.45
27-Feb-02	Toyota Cebu City, Inc.	2885	21015	787,000.00	71,545.45
10-Apr-02	NCH Philippines, Inc.	2906	11518	52,250.00	4,750.00
21-Mar-02	Ng Khai Development Corporation	2923	16244	620,000.00	56,363.64
24-Apr-02	Yana Chemodities, Inc.	2987	100745	31,200.00	2,836.36
14-Jun-02	Sambarby Corporation	3125	83	8,800.00	800.00
11-Mar-02	Memory's Kodak Developin Center	3213	2402	900.00	81.82
01-Apr-02	Williams Commercial Company Incorporated	3452	81043	9,030.00	820.91
16-Apr-02	Williams Commercial Company Incorporated	3454	81311	6,300.00	572.73
20-Mar-02	Sunfield Enterprises	3527	343	19,000.00	1,727.27
03-Jun-02	Sunfield Enterprises	3529	352	10,400.00	945.45
02-Jun-02	Synergy Industrial Supply	3547	21	5,590.00	508.18
04-Apr-02	Serv-Well Drugstore	3604	67916	375.80	34.16
04-Apr-02	Serv-Well Drugstore	3605	67918	1,941.60	176.51
05-Apr-03	Serv-Well Drugstore	3606	67868	246.00	22.36
04-Apr-02	Serv-Well Drugstore	3607	67914	763.20	69.38
06-May-02	Serv-Well Drugstore	3608	67840	1,072.60	97.51
07-Apr-02	Serv-Well Drugstore	3609	57964	431.40	39.22
10-Apr-02	Serv-Well Drugstore	3610	68277	1,130.60	102.78
07-Apr-02	Serv-Well Drugstore	3611	67945	308.60	28.05
12-Apr-02	Serv-Well Drugstore	3612	67936	999.44	90.86
13-Apr-02	Serv-Well Drugstore	3614	68293	648.00	58.91
29-Apr-02	Serv-Well Drugstore	3615	68180	359.80	32.71
20-Jun-02	Simon Enterprises, Inc.	3696	103448	23,635.20	2,148.65
20-Jun-02	Simon Enterprises, Inc.	3697	103447	4,154.40	377.67
07-Jun-02	Simpson's Phils., Inc.	3699	2030	126,890.60	11,535.60
22-May-02	Southeast Tires Traders	3713	2522	24,240.00	2,203.60
22-May-02	Southeast Tires Traders	3714	2523	9,750.00	886.35
22-May-02	Southeast Tires Traders	3715	2524	9,750.00	886.35
03-Jun-02	Southeast Tires Traders	3719	1155	5,850.00	531.80
03-Jun-02	Southeast Tires Traders	3720	1154	8,910.00	810.00
04-Jun-02	Codillas Petron Super Service Station	3850	587478	277.00	25.18
05-Jun-02	Codillas Petron Super Service Station	3857	587486		

				73.50	6.68
23-May-02	B & V Business Machines Sales & Services	4188	5061	750.00	68.18
23-May-02	B & V Business Machines Sales & Services	4190	5060	950.00	86.36
20-Jun-02	Cebu Atlantic Hardware, Inc.	4364	121795	91,921.00	8,356.45
03-Apr-02	Cebu Progress Commercial	4393	18500	17,910.00	1,628.18
19-Apr-02	Cebu Progress Commercial	4395	18597	16,173.00	1,470.27
				TOTAL	Php 585,595.22

d) Third Quarter of 2002

Date	Supplier's Name	Page no. in Exhibit "Y"	Invoice Number	Amount per Invoice	Input VAT
08-Jun-02	Alemars Marketing	46	43139	2,600.00	236.36
27-Aug-02	Alemars Marketing	61	43356	4,050.00	368.18
13-Jul-02	Alemars Marketing	78	43235	10,600.00	963.64
18-Jul-02	American Packing Industries (Phils.) Corp.	85, 86	32319/32320	79,687.55	7,244.10
30-Jul-01	EBR Marketing Corporation	108, 674, 683	60948	800.00	72.73
07-Sep-02	El Burgos Real Auto Supply	268, 1900	129578	1,030.00	93.64
07-Sep-02	Hi-Tech Motor Parts	269, 1899	44790	675.00	61.36
22-Jul-02	EBR Marketing Corporation	299	24911	1,210.00	110.00
11-Jul-02	Allotrope Industrial Sales Corp.	410	858	269,600.00	24,509.09
19-Aug-02	Ameresco Commercial	412	8465	882,000.00	80,181.20
04-Jun-02	Ameresco Commercial	414	8407	269,600.00	24,509.09
04-Jun-02	Ameresco Commercial	415	8406	269,600.00	24,509.09
21-Jun-02	Center for Leadership and Charge	418	4556	1,800.00	163.64
21-Jun-02	Center for Leadership and Charge	420	4553	1,700.00	154.55
30-Jul-02	Multipal Corporation	439	2127	65,300.40	5,936.40
05-Jul-02	SAE Products Marketing Corporation	447	10386	43,466.36	3,951.36
02-Sep-02	SCL Worldnet Inc.	452	707	83,125.00	7,556.82
08-Aug-02	Unison Computer System	459	55484	9,450.00	859.09
09-Jul-02	Unison Computer System	461	55179	190,000.00	17,272.72
24-May-02	Libsales Industrial Parts & Gen. Merchandising	585	1199	1,188.00	108.00
09-Jul-02	Libsales Industrial Parts & Gen. Merchandising	586	975	21,500.00	1,954.50
09-Jul-02	Libsales Industrial Parts & Gen. Merchandising	587	977	21,500.00	1,954.50
24-May-02	Libsales Industrial Parts & Gen. Merchandising	588	1198	1,188.00	108.00

09-Jul-02	Libsales Industrial Parts & Gen. Merchandising	589	976	21,500.00	1,954.50
24-May-02	Libsales Industrial Parts & Gen. Merchandising	590	1197	1,188.00	108.00
17-Aug-02	Libsales Industrial Parts & Gen. Merchandising	592	14	103,360.00	9,396.36
16-Aug-02	Luz Pharmacy	597	128	9,738.80	885.35
30-Aug-02	Luz Pharmacy	598	130	26,707.20	2,427.93
17-Jul-02	EBR Marketing Corporation	670	60770	931.00	84.64
04-Sep-02	El Burgos Real Auto Supply	716	129235	850.00	77.27
10-Sep-02	El Burgos Real Auto Supply	717	129964	1,030.00	93.64
29-Jul-02	Elros Trading	732	99	197,100.00	17,918.18
20-Aug-02	Gaisano Ormoc	1025	47596	1,766.25	160.57
20-Aug-02	Gaisano Ormoc	1025	47595	5,422.50	492.95
26-Aug-02	Gaisano Ormoc	1026	48970	578.00	52.55
20-Aug-02	Gaisano Ormoc	1027	47599	3,061.00	278.27
26-Aug-02	Gaisano Ormoc	1028	48972	8,334.00	757.64
29-Jul-02	Gaisano Ormoc	1030	46442	107.75	9.80
29-Jul-02	Gaisano Ormoc	1031	46441	2,191.75	199.25
19-Aug-02	Gaisano Ormoc	1032	47588	125.00	11.36
29-Jul-02	Gaisano Ormoc	1033	46440	3,568.75	324.43
28-Jul-02	Gaisano Ormoc	1039	46436	3,647.50	331.59
28-Jul-02	Gaisano Ormoc	1041	46435	7,731.25	702.84
15-Jul-02	Gaisano Ormoc	1043	45036	1,045.00	95.00
03-Jul-02	Gaisano Ormoc	1044	45037	1,195.50	108.68
13-Jul-02	Gaisano Ormoc	1045	46402	1,250.00	113.64
13-Jul-02	Gaisano Ormoc	1046	46403	528.00	48.00
13-Jul-02	Gaisano Ormoc	1047	46401	6,732.50	612.05
24-Aug-02	Global Commercial Trading Corporation	1134	18185	381,303.00	34,663.91
24-Jul-02	Global Commercial Trading Corporation	1136	18160	381,303.00	34,663.91
25-Jun-02	Global Commercial Trading Corporation	1138	18030	157,393.50	14,308.50
25-Jun-02	Global Commercial Trading Corporation	1139	18031	381,303.00	34,663.91
17-Sep-02	Gendiesel Philippines, Inc.	1168	8970	73,262.40	6,660.22
10-Jul-02	Fastline Trading & Services	1472	3796	14,225.00	1,293.18
10-Jul-02	Fastline Trading & Services	1473	3795	28,250.00	2,568.18
05-Jul-02	Fastline Trading & Services	1474	3551	22,800.00	2,072.73
29-Jul-02	Fastline Trading & Services	1476	3615		

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				8,650.00	786.36
25-Jul-02	Fastline Trading & Services	1477	3611	3,808.00	346.18
25-Jul-02	Fastline Trading & Services	1478	3610	6,875.00	625.00
07-Aug-02	Fastline Trading & Services	1485	3629	810.00	73.64
07-Aug-02	Fastline Trading & Services	1491	3626	18,777.50	1,707.05
17-Aug-02	Fastline Trading & Services	1492	3638	27,500.00	2,500.00
17-Aug-02	Fastline Trading & Services	1494	3636	3,139.00	285.36
06-Sep-02	ULB International Trading Corp.	1533, 3049	6484	700.00	63.64
16-Sep-02	UN Hardware & Auto Supply	1536	10525	1,908.00	173.45
16-Sep-02	UN Hardware & Auto Supply	1539	10524	1,200.00	109.09
28-Jun-02	Uni-Real Trading Corp.	1556	93636	1,500.00	136.36
08-Jul-02	Uni-Real Trading Corporation	1562	93727	14,652.00	1,332.00
22-Jul-02	Uni-Real Trading Corporation	1564	93859	29,984.60	2,725.87
02-Jul-02	Uni-Real Trading Corporation	1566	93644	41,511.57	3,773.78
02-Jul-02	Uni-Real Trading Corporation	1567	93643	45,208.05	4,109.82
02-Jul-02	Uni-Real Trading Corporation	1568	93645	4,567.00	415.18
09-Aug-02	Uni-Real Trading Corporation	1569	94067	16,330.00	1,484.55
07-Aug-02	Uni-Real Trading Corporation	1571	94041	5,917.50	537.95
19-Sep-02	Uni-Real Trading Corporation	1573	94690	4,875.00	443.18
19-Jun-02	Up-Town Industrial Sales, Inc.	1596	120426	8,250.00	750.00
22-Jun-02	Up-Town Industrial Sales, Inc.	1597	120611	16,080.00	1,461.81
24-Jun-02	Up-Town Industrial Sales, Inc.	1598	120658	379.01	34.46
22-Jun-02	Up-Town Industrial Sales, Inc.	1600	120612	50,164.98	4,560.45
15-Aug-02	Perri Carpets Enterprises	1657	38	12,000.00	1,090.91
04-Sep-02	Perri Carpets Enterprises	1659	39	12,000.00	1,090.91
14-Jun-02	Philippine Spring Water Resources, Inc.	1667	247496	6,000.00	545.45
02-Jul-02	Philippine Spring Water Resources, Inc.	1669	248520	9,660.00	877.45
20-Aug-02	Philippine Spring Water Resources, Inc.	1671	248674	18,050.00	1,634.55
08-Jul-02	Pryce Gases, Inc.	1748	5259	7,050.00	640.91
26-Aug-02	Ranleaf Trading	1769	46	188,375.00	17,125.00
04-Sep-02	Ranleaf Trading	1770	47	6,600.00	600.00
03-Jul-02	Richworld Electrical & Sales Co. Ltd.	1784	12493	2,850.00	259.09
23-Jul-02	Diacomm Enterprises	1812	168	133,000.00	12,090.90
04-Sep-02	Diacomm Enterprises	1814	174	13,372.00	1,215.64

29-Jul-02	Dialectric Trading	1822	1601	3,750.00	340.91
04-Jul-02	Hawk Trading	1883	3550	13,500.00	1,227.27
23-Jul-02	Hawk Trading	1885	3570	39,360.00	3,578.18
19-Aug-02	Hawk Trading	1887	3612	4,700.00	427.27
20-Sep-02	Hawk Trading	1889	3673	14,875.80	1,352.35
14-Sep-02	Hi-Tech Motor Parts	1902	18754	850.00	77.27
24-Jun-02	Up-Town Industrial Sales, Inc.	2001	120659	758.01	68.91
13-May-02	Up-Town Industrial Sales, Inc.	2003	117874	45,811.95	4,164.72
03-Jul-02	Up-Town Industrial Sales, Inc.	2004	121400	9,840.01	894.55
05-Jul-02	Up-Town Industrial Sales, Inc.	2005	121535	12,030.00	1,093.64
05-Jun-02	Up-Town Industrial Sales, Inc.	2006	119448	16,570.00	1,506.36
21-Jun-02	Up-Town Industrial Sales, Inc.	2007	120499	35,540.07	3,230.92
17-Jul-02	Up-Town Industrial Sales, Inc.	2009	122184	3,783.56	343.96
18-Jul-02	Up-Town Industrial Sales, Inc.	2010	122333	21,120.00	1,920.00
08-Jul-02	Up-Town Industrial Sales, Inc.	2011	121707	44,779.79	4,070.10
31-Jul-02	Up-Town Industrial Sales, Inc.	2013	123094	27,674.91	2,515.90
14-Aug-02	Up-Town Industrial Sales, Inc.	2015	124108	24,969.85	2,269.99
04-Sep-02	Up-Town Industrial Sales, Inc.	2015	125577	35,556.00	3,232.36
26-Jul-02	Ormoc Liberty Marketing, Inc.	2197	13699	900.00	81.82
25-Jul-02	Ormoc Liberty Marketing, Inc.	2198	13686	4,704.00	427.64
06-Aug-02	Ormoc Liberty Marketing, Inc.	2200	13741	14,180.00	1,289.09
07-Jun-02	ITI Island Tradewinds (Phils.), Inc.	2373	18980	5,199.00	472.64
12-Jul-02	Richworld Electrical & Sales Co. Ltd.	2407	12638	271,500.00	24,681.82
23-Jul-02	Richworld Electrical & Sales Co. Ltd.	2409	12615	14,160.00	1,287.27
22-Jul-02	Richworld Electrical & Sales Co. Ltd.	2410	12612	11,980.00	1,089.09
12-Jul-02	Richworld Electrical & Sales Co. Ltd.	2411	12647	505,478.50	45,952.59
11-Jul-02	Richworld Electrical & Sales Co. Ltd.	2413	12619	16,680.00	1,516.36
17-Jul-02	Richworld Electrical & Sales Co. Ltd.	2414	12655	19,175.00	1,743.18
06-Sep-02	Richworld Electrical & Sales Co. Ltd.	2416	12948	33,500.00	3,045.45
18-Jun-02	Richworld Electrical & Sales Co. Ltd.	2432	12351	2,850.00	259.09
07-May-02	Richworld Electrical & Sales Co. Ltd.	2434	12099	1,345.00	109.09
29-Aug-02	Ormoc Liberty Marketing, Inc.	2602	13840	7,548.00	686.18
09-Aug-02	Ormoc Mercury Hardware & Allied Services, Inc.	2609	93842	3,025.00	274.95
15-Aug-02	Tacloban Gleen Marketing, Inc.	2774	3266		

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				5,428.00	493.45
15-Aug-02	Tacloban Gleen Marketing, Inc.	2775	3265	5,428.00	493.45
12-Sep-02	Tacloban Gleen Marketing, Inc.	2777	3229	3,550.00	322.73
23-Aug-02	Techno Mech Industrial Corporation	2790	1272	19,500.00	1,772.70
12-Aug-02	WellStuff Traders	2894	243	31,632.00	2,875.64
03-Sep-02	New Datche Philippine Traders Corp.	2900	17791	37,559.00	3,414.45
10-Jul-02	Ng Khai Development Corporation	2926	17612	51,550.00	4,686.36
19-Aug-02	Yana Chemodities, Inc.	2989	105728	12,100.00	1,100.00
17-Jun-02	Yana Chemodities, Inc.	2990	103738	3,300.00	300.00
17-Jun-02	Yana Chemodities, Inc.	2991	103691	5,500.00	500.00
29-Aug-02	Yana Chemodities, Inc.	2993	105817	22,500.00	2,045.00
17-Jul-02	Sellchem Corporation	3140	15392	119,655.50	10,877.77
10-Jul-02	Mindworks Computer Center	3270	5770	1,550.00	140.91
26-Aug-02	Mindworks Computer Center	3272	6094	2,400.00	218.18
04-Sep-02	Mitech	3274	3568	27,450.00	2,495.45
24-Jul-02	MZJT Marketing	3292	837	12,500.00	1,136.36
24-Jul-02	MZJT Marketing	3293	836	42,970.00	3,906.36
23-Aug-02	MZJT Marketing	3295	935	5,700.00	517.92
16-Jul-02	Williams Commercial Company Incorporated	3451	82987	13,449.00	1,222.64
18-Jul-02	Williams Commercial Company Incorporated	3457	83054	6,575.00	597.73
16-Aug-02	Williams Commercial Company Incorporated	3459	83592	3,200.00	290.91
16-Aug-02	Williams Commercial Company Incorporated	3460	83591	14,162.00	1,287.45
14-Sep-02	Williams Commercial Company Incorporated	3462	84147	2,388.00	217.09
29-Aug-02	Williams Commercial Company Incorporated	3463	83812	3,107.00	282.45
29-Aug-02	Williams Commercial Company Incorporated	3464	83811	1,920.00	174.55
24-Jan-02	Williams Commercial Company Incorporated	3484	79903	2,550.00	231.82
18-Apr-02	Williams Commercial Company Incorporated	3486	81376	1,429.00	129.91
22-Jul-02	Yutek Hardware	3495	266192	31,300.91	2,845.53
20-Aug-02	Yutek Hardware	3496	265204	19,627.36	1,784.31
02-Jul-02	Sunfield Enterprises	3531	357	9,100.00	827.27
13-Jul-02	Sunfield Enterprises	3532	361	16,849.60	1,531.78
21-Aug-02	Sunfield Enterprises	3534	369	20,850.00	1,895.40
23-Aug-02	Sunfield Enterprises	3536	374	21,350.00	1,940.91
24-Aug-02	Sunfield Enterprises	3537	375	11,800.00	1,072.70

23-Aug-02	Sunfield Enterprises	3539	373	12,175.00	1,106.81
23-Jul-02	Synergy Industrial Supply	3549	28	56,025.00	5,093.20
23-Jul-02	Synergy Industrial Supply	3550	29	38,466.65	3,496.98
17-May-02	Serv-Well Drugstore	3643	68098	444.00	40.36
03-May-02	Serv-Well Drugstore	3647	68112	774.24	70.39
19-Jun-02	Serv-Well Drugstore	3648	58484	743.12	67.56
02-May-02	Serv-Well Drugstore	3657	68188	239.80	21.80
23-May-02	Serv-Well Drugstore	3658	68045	431.40	39.22
03-Jul-02	Serv-Well Drugstore	3660	58277	899.36	81.76
19-Jun-02	Serv-Well Drugstore	3670	58356	345.00	31.36
18-Jun-02	Serv-Well Drugstore	3681	68000	336.00	30.55
22-May-02	Serv-Well Drugstore	3682	68044	648.00	58.91
21-May-02	Serv-Well Drugstore	3683	58301	260.80	23.71
18-Jul-02	Serv-Well Drugstore	3685	57924	965.00	87.73
21-Aug-02	Serv-Well Drugstore	3688	58743	8,144.50	740.41
16-Aug-02	Southeast Tires Traders	3722	3235	7,800.00	709.08
19-Jun-02	Codillas Petron Super Service Station	3915	593259	74.75	6.80
20-Dec-02	Colours Foto Shop	3941	9928	31,421.25	2,856.48
25-Nov-02	CUII International Corp.	3945	9955	8,676.00	788.73

TOTAL Php 620,835.01

e) Fourth Quarter of 2002

Date	Supplier's Name	Page no. in Exhibit "Y"	Invoice Number	Amount per Invoice	Input VAT
09-Oct-02	El Burgos Real Auto Supply	250, 726	133586	570.00	51.82
13-Nov-02	Aspen Industrial	464	15120	55,000.00	5,000.00
02-Oct-02	Data Computer Forms, Inc.	470	38166	35,766.00	3,251.45
14-Oct-02	Irvil Ads Marketing	479	625	25,000.00	2,272.00
21-Nov-02	Irvil Ads Marketing	477	649	25,000.00	2,272.00
11-Nov-02	Justino Corporation	481	105544	43,286.25	3,935.10
05-Aug-02	Metrowide Commodities	485	382	13,450.00	1,222.73
30-Sep-02	Metrowide Commodities	486	399	10,500.00	954.55
11-Nov-02	Philbag Industrial	489	11917	8,640.00	785.45
14-Oct-02	Stellite Commercial	503	23062	2,800.00	254.55

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28-Oct-02	Unison Computer System	507	56284	162,900.00	14,809.08
04-Oct-02	United Bearing	509	180550	398,080.00	36,189.04
23-Nov-02	King's Bargain Center	554	116803	2,195.50	199.59
12-Dec-02	Luz Pharmacy	599	144	9,240.00	840.00
10-Oct-02	EBR Marketing Corporation	611	65401	2,400.00	218.18
19-Sep-02	EBR Marketing Corporation	613	26453	11,272.00	1,024.73
24-Sep-02	EBR Marketing Corporation	614	26509	14,525.00	1,320.45
30-Aug-02	EBR Marketing Corporation	616	26276	19,400.00	1,763.64
05-Oct-02	EBR Marketing Corporation	618	26603	32,324.00	2,938.55
16-Oct-02	EBR Marketing Corporation	621	26696	42,000.00	3,818.18
06-Dec-02	EBR Marketing Corporation	622	68660	2,000.00	181.82
12-Dec-02	EBR Marketing Corporation	626	68766	610.00	55.45
09-Oct-02	EBR Marketing Corporation	627	65813	950.00	86.36
26-Nov-02	EBR Marketing Corporation	695	28567	2,550.00	231.82
06-Dec-02	EBR Marketing Corporation	696	68645	570.00	51.82
12-Dec-02	EBR Marketing Corporation	697	68845	2,200.00	200.00
11-Nov-02	El Burgos Real Auto Supply	700	137794	3,000.00	272.73
23-Oct-02	El Burgos Real Auto Supply	708	135338	2,060.00	187.27
23-Oct-02	El Burgos Real Auto Supply	709	135341	850.00	77.27
23-Oct-02	El Burgos Real Auto Supply	710	135340	2,500.00	227.27
30-Sep-02	El Burgos Real Auto Supply	718	132331	2,200.00	200.00
27-Oct-02	El Burgos Real Auto Supply	719	135892	1,000.00	90.91
25-Oct-02	El Burgos Real Auto Supply	720	135620	200.00	18.18
24-Oct-02	El Burgos Real Auto Supply	721	135486	1,700.00	154.55
09-Dec-02	El Burgos Real Auto Supply	722	141554	1,920.00	174.55
09-Dec-02	El Burgos Real Auto Supply	723	141555	1,900.00	172.73
10-Oct-02	El Burgos Real Auto Supply	725	133698	75.00	6.82
10-Oct-02	Elros Trading	734	117	39,750.00	3,613.60
22-Oct-02	Gaisano Ormoc	1079	48335	7,947.50	722.50
18-Dec-02	Gaisano Ormoc	1102	48407	150,116.40	13,646.95
21-Oct-02	Gaisano Ormoc	1110	48334	3,050.00	277.27
21-Oct-02	Gaisano Ormoc	1111	48333	3,811.00	346.45
21-Oct-02	Gaisano Ormoc	1112	48329	1,299.50	118.14
21-Oct-02	Gaisano Ormoc	1113	48328	2,419.00	219.91

21-Oct-02	Gaisano Ormoc	1114	48332	2,668.75	242.61
24-Oct-02	Gaisano Ormoc	1115	48350	827.50	75.23
24-Oct-02	Gaisano Ormoc	1117	48454	369.00	33.55
22-Oct-02	Gaisano Ormoc	1118	48336	2,397.50	217.95
24-Oct-02	Gaisano Ormoc	1119	48348	5,721.25	520.11
23-Oct-02	Global Commercial Trading Corporation	1129	18431	385,342.50	35,031.14
25-Sep-02	Global Commercial Trading Corporation	1131	18408	380,313.00	34,573.91
25-Sep-02	Global Commercial Trading Corporation	1132	18410	88,496.10	8,045.10
21-Oct-02	Fastline Trading & Services	1498	3382	2,155.00	195.91
24-Oct-02	Fastline Trading & Services	1500	3388	7,200.00	654.55
21-Oct-02	Fastline Trading & Services	1501	3384	26,862.00	2,442.00
21-Oct-02	Fastline Trading & Services	1502	3383	3,720.00	338.18
21-Oct-02	Fastline Trading & Services	1504	3385	3,052.00	277.45
11-Nov-02	Fastline Trading & Services	1506	3394	1,206.00	109.64
14-Nov-02	Fastline Trading & Services	1508	3398	1,000.00	90.91
16-Oct-02	Fastline Trading & Services	1509	3369	6,675.00	606.82
16-Oct-02	Fastline Trading & Services	1511	3374	11,452.00	1,041.09
28-Nov-02	Fastline Trading & Services	1513	3956	11,400.00	1,036.36
28-Nov-02	Fastline Trading & Services	1514	3958	12,399.00	1,127.18
10-Oct-02	UN Hardware & Auto Supply	1540	10919	2,200.00	200.00
22-Oct-02	Uni-Real Trading Corporation	1575	95214	6,924.50	629.50
22-Oct-02	Uni-Real Trading Corporation	1576	95213	10,510.00	955.45
11-Nov-02	Uni-Real Trading Corporation	1578	95675	6,580.00	598.18
11-Nov-02	Uni-Real Trading Corporation	1579	95671	4,975.00	452.27
17-Sep-02	Philippine Spring Water Resources, Inc.	1673	248767	6,000.00	545.45
24-Sep-02	Philippine Spring Water Resources, Inc.	1675	248792	20,400.00	1,854.55
18-Sep-02	Philippine Spring Water Resources, Inc.	1676	248775	9,600.00	868.86
27-Nov-02	Philippine Spring Water Resources, Inc.	1678	251265	15,000.00	1,363.64
21-Oct-02	Ranleaf Trading	1772	49	16,500.00	1,500.00
26-Sep-02	Diacomm Enterprises	1816	1478	32,050.00	2,913.64
01-Oct-02	Up-Town Industrial Sales, Inc.	2018	127463	17,032.00	1,548.00
23-Oct-02	Up-Town Industrial Sales, Inc.	2020	128895	4,620.00	420.00
28-Sep-02	Ormoc Lantern Supply & Hardware	2191	171736	1,350.00	122.73
31-May-02	Isuzu Mandaue	2341	15719	6,590.00	599.09

27-Jul-02	Isuzu Mandaue	2342	16526	4,099.50	372.68
25-Jul-02	Isuzu Mandaue	2343	16483	1,820.00	165.45
27-Jul-02	Isuzu Mandaue	2344	16516	5,760.00	523.64
27-Jul-02	Isuzu Mandaue	2345	16515	20,068.20	1,824.38
27-Jul-02	Isuzu Mandaue	2346	16514	13,302.00	1,209.27
25-Jul-02	Isuzu Mandaue	2347	3538	14,200.00	1,290.91
27-Jul-02	Isuzu Mandaue	2351	16531	4,221.00	383.73
29-Jul-02	Isuzu Mandaue	2352	16535	5,791.50	526.50
26-Jul-02	Isuzu Mandaue	2353	3855	10,800.00	981.82
22-Jul-02	Isuzu Mandaue	2354	16412	13,390.00	1,217.27
22-Jul-02	Isuzu Mandaue	2355	16411	230.00	20.91
24-May-02	Isuzu Mandaue	2356	15594	5,650.00	513.64
22-Jul-02	Isuzu Mandaue	2357	16414	2,565.00	233.18
22-Jul-02	Isuzu Mandaue	2358	16413	1,885.00	171.36
20-May-02	Isuzu Mandaue	2359	15522	631.00	57.36
20-May-02	Isuzu Mandaue	2360	15515	6,602.50	600.23
30-May-02	Isuzu Mandaue	2361	15703	610.00	55.45
02-Oct-02	Richworld Electrical & Sales Co. Ltd.	2419	13106	11,580.00	1,052.73
15-Oct-02	Richworld Electrical & Sales Co. Ltd.	2421	13119	64,750.00	5,886.35
30-Sep-02	Richworld Electrical & Sales Co. Ltd.	2422	10927	45,500.00	4,136.00
05-Nov-02	Richworld Electrical & Sales Co. Ltd.	2424	13254	91,000.00	8,272.00
22-Nov-02	Richworld Electrical & Sales Co. Ltd.	2426	13374	4,900.00	445.45
01-Oct-02	Richworld Electrical & Sales Co. Ltd.	2436	13026	2,733.00	248.45
23-Oct-02	RL Appliance, Inc.	2439	4112	11,348.00	1,031.64
10-Oct-02	Mabuhay Vinyl Corporation	2552	198474	86,400.00	7,854.55
13-Nov-02	Mabuhay Vinyl Corporation	2553	198763	85,176.00	7,743.27
21-Oct-02	Ormoc Liberty Marketing, Inc.	2604	13962	812.50	73.86
03-Sep-02	Ormoc Mercury Hardware & Allied Services, Inc.	2611	94494	48,475.00	4,406.82
15-Nov-02	Tacloban Gleen Marketing, Inc.	2779	3758	28,811.00	2,619.18
07-Oct-02	Ng Khai Development Corporation	2927	18713	7,020.00	638.18
07-Oct-02	Ng Khai Development Corporation	2928	18722	4,680.00	425.45
23-Oct-02	Ng Khai Development Corporation	2929	18957	8,930.00	811.82
28-Oct-02	Ng Khai Development Corporation	2930	19014	4,295.00	390.45
23-Oct-02	Ng Khai Development Corporation	2931	18956	13,225.00	1,202.27

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CTA Case Nos. 6790 & 6838 (CTA EB Case No. 282)(G.R. No. 181276)

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03-Oct-02	Yana Chemodities, Inc.	2995	106193	50,350.00	4,577.27
19-Nov-02	Mercury Drug Corporation	3243	23789	1,320.00	120.00
30-Oct-02	Mitech	3276	3578	27,450.00	2,495.45
30-Sep-02	MZJT Marketing	3297	1002	5,440.00	494.55
17-Oct-02	Central Quality Appliance, Inc.	3330	10170	2,295.00	208.64
02-Aug-02	Williams Commercial Company Incorporated	3466	83336	6,213.50	564.86
23-Sep-02	Williams Commercial Company Incorporated	3468	84302	4,550.40	413.67
24-Sep-02	Williams Commercial Company Incorporated	3469	84341	9,757.50	887.05
07-Nov-02	Williams Commercial Company Incorporated	3472	85154	7,190.00	653.64
18-Oct-02	Williams Commercial Company Incorporated	3474	84829	4,045.00	367.73
08-Nov-02	Williams Commercial Company Incorporated	3475	85165	780.00	70.91
18-Oct-02	Williams Commercial Company Incorporated	3476	84821	1,526.40	138.76
19-Oct-02	Williams Commercial Company Incorporated	3477	84840	440.00	40.00
18-Oct-02	Williams Commercial Company Incorporated	3478	84831	14,335.00	1,303.18
19-Oct-02	Williams Commercial Company Incorporated	3479	84820	13,971.00	1,270.09
08-Nov-02	Williams Commercial Company Incorporated	3480	85171	3,322.00	302.00
08-Nov-02	Williams Commercial Company Incorporated	3481	85166	780.00	70.91
26-Nov-02	Williams Commercial Company Incorporated	3482	85528	3,000.00	272.73
05-Oct-02	Sunfield Enterprises	3541	386	18,650.00	1,695.45
18-Sep-02	Sunfield Enterprises	3545	381	1,450.00	131.82
02-Oct-02	Serv-Well Drugstore	3674, 3690	80002	46,200.00	4,200.00
05-Dec-02	Simpson's Phils., Inc.	3701	2363	69,213.04	6,292.09
01-Oct-02	Simpson's Phils., Inc.	3702	2227	23,070.96	2,097.36
02-Oct-02	Southeast Tires Traders	3724	1836	7,720.00	701.82
04-Oct-02	Chrisan Traders	3958	48	2,200.00	200.00
03-Oct-02	FH Commercial	6872	15642	1,425.00	129.55

TOTAL Php 292,772.30

Domestic Purchases of Services for the period
from October 1, 2001 to December 31, 2002

a) Fourth Quarter of 2001

Date	Supplier's Name	Page no. in Exhibit "Y"	Official Receipt Numbe	Amount per OR	Input VAT
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CTA Case Nos. 6790 & 6838 (CTA EB Case No. 282)(G.R. No. 181276)

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			r		
11-Jan-02	Ormoc Villa Hotel	2640	3551	26,645.02	2,422.27
28-Sep-01	Asmaputi Construction & Eng'g Services	4205	7	619,341.43	56,303.77
22-Oct-02	Asmaputi Construction & Eng'g Services	4207	8	392,537.78	35,685.25
19-Oct-02	Aboitiz One, Inc.	4211	327625	385.00	35.00
22-Oct-02	Aboitiz One, Inc.	4213	327629	776.73	69.70
30-Oct-02	Aboitiz One, Inc.	4223	71973	872.35	78.40
19-Nov-02	Aboitiz One, Inc.	4225	71976	2,522.10	232.62
18-Dec-01	Aboitiz One, Inc.	4227	327767	1,219.35	112.00
05-Oct-01	Aboitiz One, Inc.	4229	327612	4,018.00	371.13
11-Oct-01	American Chilis Grill & Bar Restaurant	4238, 5679	1835	1,799.99	163.64
18-Nov-01	American Chilis Grill & Bar Restaurant	4239, 6254, 6783, 6783	2480	1,963.62	178.51
09-Nov-01	Build & Design Enterprisees	4264	114	43,740.00	3,976.36
07-Dec-01	Build & Design Enterprisees	4267	120	4,860.00	441.82
21-Dec-01	Build & Design Enterprisees	4271	122	10,856.40	986.95
19-Oct-01	Casablanca Foods, Inc.	4289	7401	719.99	65.45
20-Oct-01	Dusit Thani Food Corporation	4290, 5449	4302	773.00	70.27
13-Dec-01	Cebu Engineering & Industrial Ventures	4297	232	129,452.13	11,768.38
19-Nov-01	CFM-YI Ventures, Inc.	5103	192	266,563.17	24,233.02
03-Dec-01	CFM-YI Ventures, Inc.	5105	503	160,771.16	14,615.56
10-Dec-01	CFM-YI Ventures, Inc.	5107	365	29,618.13	2,692.56
14-Dec-01	CFM-YI Ventures, Inc.	5109	370	17,863.47	1,623.95
21-Dec-02	CFM-YI Ventures, Inc.	5111	373	218,080.01	19,825.46
14-Oct-01	Chito's Chow Bar & Restaurant	5113	11898	2,761.00	251.00
16-Dec-01	Chito's Chow Bar & Restaurant	5114	12232	24,340.00	2,212.73
19-Oct-02	Chito's Chow Bar & Restaurant	5120	11849	2,070.00	188.18
29-Oct-02	Chito's Chow Bar & Restaurant	5122	12008	3,602.00	327.45
28-Dec-01	Chito's Chow Bar & Restaurant	5126	12144	9,446.56	858.78
22-Sep-01	Trigs Food Corporation Jollibee Ormoc	5397, 6426	6251	1,450.00	131.82
27-Nov-01	Ameresco Commercial and Industrial Co., Inc.	5522	9874	100,396.22	8,740.40
12-Oct-01	Slabadu Café Incorporated	5576, 5590, 5725, 6303	2150	50,000.00	4,545.45
12-Oct-01	Global Power Equipment Marketing Corp.	5642	111	44,567.08	4,051.55
22-Dec-02	Global Power Equipment Marketing Corp.	5644	112	89,468.18	8,133.47

26-Nov-02	Global Power Equipment Marketing Corp.	5646	116	19,844.71	1,804.06
06-Nov-01	Global Restaurant Concepts, Inc.	5671	23012	1,108.70	100.79
10-Oct-01	Global Restaurant Concepts, Inc.	5676	22909	1,876.61	170.15
21-Dec-01	Globe Telecom, Inc.	5680	1595626	19,020.61	1,721.51
21-Dec-01	Globe Telecom, Inc.	5691	1595624	12,909.73	1,151.56
21-Dec-01	Globe Telecom, Inc.	5693	1595625	13,026.49	1,183.32
05-Oct-01	Globe Telecom, Inc.	5714	1595621	18,328.15	1,666.20
19-Oct-01	GTV Construction	5749	215	83,830.58	7,620.96
13-Nov-01	GTV Construction	5751	218	50,658.87	4,605.35
16-Nov-01	GTV Construction	5753	219	76,461.05	6,951.00
14-Dec-01	GTV Construction	5756	223	52,530.21	4,775.47
28-Dec-01	GTV Construction	5763	225	12,559.42	1,141.77
26-Oct-01	Machine-Aid Tech Philippines, Inc.	5888	3311	717,228.29	65,202.57
16-Nov-01	Manila Pest Control Co., Inc. (MAPECON)	5902	115	15,552.00	1,413.82
18-Dec-01	Manila Pest Control Co., Inc. (MAPECON)	5905	130	15,552.00	1,413.82
12-Nov-01	Neville Clarke Philippines, Inc.	5963, 6500	7274	27,500.00	2,500.00
29-Oct-01	Ormoc D & T General Services	5993	23	351,972.65	31,997.51
28-Dec-01	Ormoc Villa Hotel	6006	3443	51,193.35	4,653.94
14-Dec-01	Ormoc Villa Hotel	6009	3430	8,096.75	736.07
03-Dec-01	Ormoc Villa Hotel	6011	3416	43,806.52	3,982.41
03-Dec-01	Ormoc Villa Hotel	6016	3415	14,400.00	1,309.09
12-Oct-01	Ormoc Villa Hotel	6023	3168	56,534.20	5,139.47
05-Oct-01	Ormoc Seaman Supply	6033	145	106,943.11	9,722.10
28-Sep-01	Trigs Food Corporation Jollibee Ormoc	6040	6282	1,260.00	114.54
19-Nov-01	Ormoc Global Manpower Services	6068	94	51,027.54	4,638.87
15-Oct-01	Ormoc Global Manpower Services	6072	78	133,439.39	12,130.85
15-Oct-01	Ormoc Global Manpower Services	6080	76	14,422.91	1,311.17
05-Oct-01	Ormoc Global Manpower Services	6082	75	59,719.09	5,429.01
20-Dec-01	Ormoc Global Manpower Services	6092	132	43,679.82	3,970.89
14-Dec-01	Ormoc Global Manpower Services	6097	131	17,329.09	1,575.37
16-Nov-01	Ormoc Global Manpower Services	6099	88	13,422.73	1,220.25
26-Nov-01	Ormoc Global Manpower Services	6105	97	45,417.81	4,128.89
19-Nov-01	Ormoc Global Manpower Services	6107	95	99,926.02	9,084.18
09-Nov-01	Ormoc Global Manpower Services	6119	114	16,200.00	1,472.73
26-Oct-01	Ormoc Global Manpower Services	6121	80		

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				8,856.00	805.09
07-Dec-01	Ormoc Global Manpower Services	6123	121	30,009.28	2,728.12
16-Nov-01	Ormoc Global Manpower Services	6132	90	5,238.00	476.18
12-Oct-01	Probe Detective Investigation Security Agency	6147	3557	113,861.22	10,351.02
19-Oct-01	Probe Detective Investigation Security Agency	6149	3535	87,156.27	7,923.30
08-Nov-01	Probe Detective Investigation Security Agency	6151	3541	142,336.07	12,939.64
19-Nov-01	Probe Detective Investigation Security Agency	6156	3590	100,517.02	9,137.91
03-Dec-01	Probe Detective Investigation Security Agency	6158	5362	110,918.50	10,083.50
14-Dec-01	Probe Detective Investigation Security Agency	6161	5367	101,674.17	9,243.11
21-Dec-01	Probe Detective Investigation Security Agency	6163	5388	103,916.47	9,446.95
31-Oct-01	R. A. Bensig Construction & Gen. Services	6171	459	133,961.82	12,178.35
29-Nov-01	R. A. Bensig Construction & Gen. Services	6173	468	19,137.40	1,739.76
14-Dec-01	R. A. Bensig Construction & Gen. Services	6174	481	14,845.09	1,349.55
21-Dec-01	R. A. Bensig Construction & Gen. Services	6177	604	37,554.55	3,414.05
30-Oct-01	R. A. Bensig Construction & Gen. Services	6179	601	2,749.09	249.92
03-Oct-01	R. A. Bensig Construction & Gen. Services	6183	453	2,000.00	181.82
03-Oct-01	R. A. Bensig Construction & Gen. Services	6185	454	1,472.73	133.88
28-Dec-01	Rental Equipment	6188	475	3,920.60	356.42
21-Nov-01	Fusion Cuisine	6254, 6782, 6782	1259	534.60	48.60
14-Nov-01	Sukhothai	6257, 6395	191679	1,797.00	163.36
07-Nov-01	Sukhothai	6259	191210	1,827.00	166.09
24-Nov-01	Bistro Americano Corporation	6265	75065	1,840.88	167.35
07-Dec-01	Standard Insurance Co., Inc.	6291	658689	602.70	44.55
07-Dec-01	Standard Insurance Co., Inc.	6292	658691	1,180.80	87.27
07-Dec-01	Standard Insurance Co., Inc.	6293	658690	602.70	44.55
07-Dec-01	Standard Insurance Co., Inc.	6294	658688	602.70	44.55
07-Dec-01	Standard Insurance Co., Inc.	6295	658687	1,180.80	87.27
07-Dec-01	Standard Insurance Co., Inc.	6296	658686	602.70	44.55
24-Nov-01	The RPL Hotel's, Inc	6401	64445	1,670.00	151.82
04-Dec-01	Trigs Food Corporation Jollibee Ormoc	6419	6679	980.00	89.09
28-Sep-01	Trigs Food Corporation Jollibee Ormoc	6420	6156	984.00	89.45
14-Sep-01	Trigs Food Corporation Jollibee Ormoc	6421	6210	1,600.00	145.45
26-Oct-01	Yakal Construction	6479	3058	97,800.00	8,890.91
05-Oct-01	Yumpil Industries, Inc.	6487	3086	239,616.27	21,783.30

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12-Oct-01	Yumpil Industries, Inc.	6489	3087	77,615.08	7,055.92
29-Oct-01	Yumpil Industries, Inc.	6491	3094	26,624.03	2,420.37
26-Nov-01	Yumpil Industries, Inc.	6493	3095	8,623.90	783.99
17-Nov-01	HSAL-Raintree, Inc.	6499	2636	13,063.50	1,187.59
26-Nov-01	Impact Management Systems	6794, 6794	1296	6,490.00	590.00
26-Oct-01	Industrial Inspection (International), Inc.	6801	42771	305,698.37	27,790.76
16-Nov-01	Industrial Inspection (International), Inc.	6804	42776	323,433.00	29,403.00
19-Oct-01	Islacom	6810	BM12079 2	21,307.75	1,776.75
29-Oct-01	Islacom	6814, 6815	BM12868 2	112,519.48	9,938.79
04-Dec-01	Islacom	6827 to 6829	BM15567 2	168,368.15	15,163.95
29-Dec-01	Islacom	6831 to 6833	BM17189 2	124,685.97	11,181.63
21-Dec-01	Ormoc D & T General Services	6853	31	149,228.58	13,566.23
				TOTAL	Php657,078.33

b) First Quarter of 2002

Date	Supplier's Name	Page no. in Exhibit "Y"	Official Receipt Number	Amount per OR	Input VAT
07-Jan-02	Aboitiz One, Inc.	3	327809	458.53	42.37
15-Feb-02	Aboitiz One, Inc.	7	327822	505.95	45.94
19-Feb-02	Cebu Midtown Hotel	257, 765, 1601, 1602, 3044, 4388	128110	1,950.00	177.27
21-Jan-02	EBR Marketing Corporation	273	14438	13,073.50	468.50
14-Mar-02	Ameresco Commercial	301	9987	95,923.64	8,720.33
17-Jan-02	House of Travel Inc.	314	151504	18,684.82	40.91
27-Mar-02	SGV Development Dimensions International Inc.	338	6479	181,490.91	16,499.17
09-Feb-02	Max's Cebu	513, 1192, 2451, 2591, 3004	14473	857.00	77.91
08-Feb-02	Kenny Rogers Roasters	545, 2527, 3095	116	507.00	46.09
18-Jan-02	Kristancor Scientific Technologies	555	95	33,181.82	3,016.53
12-Feb-02	EBR Marketing Corporation	633	14612	1,615.09	146.83
25-Mar-02	Global Power Equipment Marketing Corp.	1122	129	5,743.64	522.15
29-Jan-02	Global Power Equipment Marketing Corp.	1124	120	9,940.86	903.71
26-Feb-02	Gillesania Printing Press	1162	4367	2,500.00	227.27
18-Feb-02	GH Clothing	1167	491	5,500.00	500.00
08-Feb-02	Global Restaurant Concepts, Inc.	1190, 3002	25641		

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				1,619.14	147.19
20-Jan-02	Gloria Maris	1209, 1648, 2865, 3046, 4183	2374	1,331.00	121.00
22-Feb-02	Pasay Centennial Restaurant, Inc.	1212, 1621, 1649, 3726, 4185	1245	645.00	58.64
21-Jan-02	Probe Detective Investigation Security Agency	1703	5823	107,483.20	9,771.20
11-Feb-02	Probe Detective Investigation Security Agency	1705	5845	103,827.37	9,438.85
22-Feb-02	Probe Detective Investigation Security Agency	1708	3651	79,042.21	7,185.66
18-Mar-02	Probe Detective Investigation Security Agency	1712	3682	1,849.97	168.18
18-Mar-02	Probe Detective Investigation Security Agency	1714	3681	71,313.44	6,483.04
08-Mar-02	Probe Detective Investigation Security Agency	1727	3679	77,001.98	7,000.18
18-Mar-02	DHL Worldwide Express (Phil.) Corporation	1805	2471	1,148.40	104.40
18-Mar-02	Industrial Inspection (International), Inc.	1981	43464	90,749.51	8,249.96
18-Feb-02	Ormoc D & T General Services	2061	43	16,580.98	1,507.36
06-May-02	Ormoc D & T General Services	2063	46	5,674.92	515.90
26-Apr-02	Ormoc Glass Trading	2072	18605	10,633.00	966.64
15-Apr-02	Ormoc Global Manpower Services	2103	249	2,749.09	249.92
01-Apr-02	Ormoc Global Manpower Services	2106	239	2,945.45	267.77
12-Apr-02	Ormoc Global Manpower Services	2109	245	2,945.46	267.77
05-Apr-02	Islacom	2231 to 2233	BM2596 92	164,999.90	14,851.83
04-Feb-02	Ormoc Villa Hotel	2643	3571	69,439.39	6,312.67
04-Mar-02	Ormoc Villa Hotel	2645	3755	93,481.59	8,498.33
22-Mar-02	Ormoc Villa Hotel	2650	3777	9,229.40	839.04
08-Mar-02	Ormoc Villa Hotel	2690	3748	13,674.53	1,243.14
25-Jan-02	Ormoc Villa Hotel	2693	3639	1,042.91	94.81
11-Feb-02	Yumpil Industries, Inc.	2996	3113	437,400.00	39,763.64
18-Mar-02	Yumpil Industries, Inc.	2998	3122	682,927.20	62,084.29
18-Jan-02	Sabin Resort & Dev. Corp.	3075	7374	3,030.00	275.45
06-Jan-02	Sabin Resort & Dev. Corp.	3077	7327	12,670.00	1,151.82
28-Jan-02	Sabin Resort & Dev. Corp.	3078	7386	12,145.00	1,104.09
15-Feb-02	Sabin Resort & Dev. Corp.	3080	7754	2,658.00	241.64
08-Mar-02	Sabin Resort & Dev. Corp.	3081	8002	765.00	69.55
08-Mar-02	Sabin Resort & Dev. Corp.	3082	7994	1,512.00	137.45
22-Dec-01	Mitsubishi Photo	3277	4272	1,156.25	105.11
31-Jan-02	Chito's Chow Bar & Restaurant	3342	12409	1,164.00	105.82

21-Feb-02	Chito's Chow Bar & Restaurant	3345	12517	1,316.62	119.69
04-Mar-02	Chito's Chow Bar & Restaurant	3347	12531	2,767.35	251.58
04-Mar-02	Chito's Chow Bar & Restaurant	3349	12529	1,337.64	121.60
21-Feb-02	Zalar Enterprises	3505	20	80,587.64	7,326.15
25-Apr-02	Standard Insurance Co., Inc.	3728	741055	602.70	49.00
25-Apr-02	Standard Insurance Co., Inc.	3730	741054	1,180.80	90.00
25-Apr-02	Standard Insurance Co., Inc.	3732	741057	602.70	49.00
25-Apr-02	Standard Insurance Co., Inc.	3734	741056	602.70	49.00
25-Apr-02	Standard Insurance Co., Inc.	3736	741058	602.70	49.00
25-Apr-02	Standard Insurance Co., Inc.	3738	741059	602.70	49.00
25-Apr-02	Standard Insurance Co., Inc.	3740	741060	602.70	49.00
08-Feb-02	Cebu Engineering & Industrial Ventures	4369	239	14,383.64	1,307.60
18-Mar-02	Cebu Engineering & Industrial Ventures	4371	272	57,534.55	5,230.41
				TOTAL	Php 235,558.35

c) Second Quarter of 2002

Date	Supplier's Name	Page no. in Exhibit 'Y'	Official Receipt Number	Amount per OR	Input VAT
30-Apr-02	Aboitiz One, Inc.	11	328352	386.82	35.73
31-May-02	Aboitiz One, Inc.	13	328224	648.51	59.14
31-May-02	Aboitiz One, Inc.	15	328222	570.46	52.73
24-May-02	Aboitiz One, Inc.	17	328366	629.78	57.41
12-Apr-02	Aboitiz One, Inc.	33	328254	2,333.80	215.19
4/12/200	Aboitiz One, Inc.	35	328255	502.28	45.60
06-May-02	Asian Marine Transport Corporation	101	49709	4,500.00	409.09
17-May-02	Asian Marine Transport Corporation	103	49868	1,700.00	154.55
23-Apr-02	Triple-V Food Services, Inc.	120, 1844, 2871	230025	922.00	83.82
24-Apr-02	HSAI-Raintree, Inc.	134, 1961, 2762	3712	8,766.00	720.00
10-May-02	EBR Marketing Corporation	292	13822	2,250.13	204.56
18-Jul-02	Ameresco Commercial	351	10139	368,181.82	33,471.07
18-Jul-02	Ameresco Commercial	354	10141	396,752.73	36,068.43
04-Apr-02	Globe Telecom GMC	376	1695827	53,166.67	4,833.33
23-May-02	Inchem Environment Inc.	379	1555	574,257.60	52,205.24
02-May-02	Pronto Express	388	39179		2,082.61

				22,908.76	
22-Aug-02	Siemens, Inc.	392	39756	1,027,420.48	93,401.86
06-Jun-02	Tone Guide Press	394	24725	24,250.91	2,204.63
24-May-02	Hotel Villa Rosal	516, 1951, 2467, 2733, 4131	5866	2,000.00	181.82
25-May-02	Hotel Villa Rosal	517, 1950, 2468, 2734, 4132	5899	2,000.00	181.82
26-May-02	Barrio Fiesta Pinoy Hotpot at Bakahan - Manokan	525, 1850, 2477, 2743, 4193	12412	1,268.00	115.27
28-May-02	Triple-V Food Services, Inc.	526, 1847, 2480, 4140,	232765	1,302.00	118.36
10-May-02	Trigs Food Corp.	531, 2535, 2856	5464	949.00	86.27
23-May-02	Kenny Rogers Roasters	547, 1854, 2474, 4139	827	903.50	82.14
09-May-02	EBR Marketing Corporation	659	13817	1,009.00	91.73
07-Jun-02	EBR Marketing Corporation	665	13904	1,822.55	165.69
25-Jun-02	DHL Worldwide Express (Phil.) Corporation	1340	89948	2,270.80	206.44
25-Jun-02	DHL Worldwide Express (Phil.) Corporation	1343	89947	773.25	70.30
19-Apr-02	DHL Worldwide Express (Phil.) Corporation	1368	21084	5,335.43	485.04
14-Jun-02	DHL Worldwide Express (Phil.) Corporation	1371	89936	7,305.66	664.15
14-Jun-02	DHL Worldwide Express (Phil.) Corporation	1373	89935	3,726.29	338.75
11-Apr-02	DHL Worldwide Express (Phil.) Corporation	1374	21061	843.00	22.73
09-Apr-02	Pasay Centennial Restaurant, Inc.	1651, 2388, 2398, 2465, 2712	1904	495.00	45.00
07-Apr-02	Probe Detective Investigation Security Agency	1716	3688	78,607.67	7,146.15
22-Apr-02	Probe Detective Investigation Security Agency	1718	3691	93,102.94	8,463.90
03-May-02	Probe Detective Investigation Security Agency	1720	3694	88,159.40	8,014.49
17-May-02	Probe Detective Investigation Security Agency	1722	3697	74,969.60	6,815.42
24-May-02	Probe Detective Investigation Security Agency	1724	3699	74,977.46	6,816.13
14-Jun-02	Probe Detective Investigation Security Agency	1726	3451	82,906.72	7,536.97
05-Jul-02	Probe Detective Investigation Security Agency	1730	3456	74,977.46	6,816.13
23-Apr-02	100 Acre Foods Corporation	1846, 2746	16916	725.00	65.91
03-May-02	Hotel Inter-Continental Manila	1945	15656	3,630.00	330.00
13-Apr-02	HSAI-Raintree, Inc.	1957	3474	5,176.34	360.00
18-Apr-02	HSAI-Raintree, Inc.	1959, 3517	3491	2,237.06	203.37
01-Jun-02	HSAI-Raintree, Inc.	1964, 2699	3877	6,507.00	591.55
30-May-02	Inter-Ocean Container Lines, Inc.	1997	35723	3,500.00	318.18
27-May-02	Ormoc D & T General Service	2065, 2068	63		4,277.34

				47,050.69	
21-May-02	Ormoc Global Manpower Services	2111	260	77,836.25	7,076.02
10-Jun-02	Ormoc Global Manpower Services	2122	269	2,804.01	254.91
24-May-02	Ormoc Global Manpower Services	2126	264	55,451.13	5,041.01
07-Jun-02	Ormoc Global Manpower Services	2132	266	1,944.00	176.73
01-Jul-02	Ormoc Global Manpower Services	2134	285	15,078.12	1,370.74
21-May-02	Islacom	2216 to 2218	BM301 592	202,001.03	18,216.26
21-May-02	Islacom	2247 to2249	BM301 242	178,563.65	16,048.76
09-Apr-02	Ormoc Villa Hotel	2655	3238	1,625.45	147.77
09-Apr-02	Ormoc Villa Hotel	2660	3237	17,813.63	1,619.42
06-May-02	Ormoc Villa Hotel	2662	3934	21,289.30	1,935.39
24-May-02	Ormoc Villa Hotel	2664	4056	6,000.00	545.45
05-Jul-02	Ormoc Villa Hotel	2666	4266	46,339.73	4,212.70
26-Apr-02	Trigs Food Corp. (Greenwich Ormoc)	2853	5423	615.00	55.91
27-May-02	Trigs Food Corp. (Greenwich Ormoc)	2861	5506	540.00	49.09
13-May-02	Wiratun Const., Inc.	2979	1	32,989.09	2,999.01
07-Jun-02	Yakal Construction	2982	3130	105,545.45	9,595.04
12-Apr-02	Yumpil Industries, Inc.	3000	3129	48,600.00	4,418.18
12-Apr-02	Sabin Resort & Dev. Corp.	3069	7897	1,930.00	175.45
22-Apr-02	Sambarby Corporation	3123	150	3,000.00	272.73
15-Mar-02	Memory's Kodak Developing Center	3209	41	2,475.00	225.00
03-Apr-02	Chito's Chow Bar & Restaurant	3339	12679	2,533.00	230.27
09-Apr-02	Chito's Chow Bar & Restaurant	3340	12759	2,303.00	209.36
10-Apr-02	Chito's Chow Bar & Restaurant	3341	12761	2,947.00	267.91
09-Apr-02	Chito's Chow Bar & Restaurant	3351	12751	582.00	52.91
29-Apr-02	Chito's Chow Bar & Restaurant	3352	12904	2,407.00	218.82
13-May-02	Chito's Chow Bar & Restaurant	3353	12951	2,871.82	261.07
03-May-02	Chito's Chow Bar & Restaurant	3360	12905	2,553.00	232.09
10-May-02	Chito's Chow Bar & Restaurant	3361	12909	2,685.00	244.09
27-May-02	Chito's Chow Bar & Restaurant	3362	12964	445.75	40.52
02-Jun-02	Chito's Chow Bar & Restaurant	3366	13119	605.00	55.00
01-Jul-02	Chito's Chow Bar & Restaurant	3369	13267	373.09	33.92
22-Apr-02	Yumpil Industries, Inc.	3490	3130	75,880.80	6,898.25
06-May-02	Yumpil Industries, Inc.	3492	3132	16,494.55	1,499.50

05-Apr-02	Chito's Chow Bar & Restaurant	3955	12689	1,961.00	178.27
12-Apr-02	Chito's Chow Bar & Restaurant	3956	12771	1,910.00	173.64
24-May-02	Canon Marketing (Philippines), Inc.	4327	466087	1,428.55	129.87
24-May-02	Canon Marketing (Philippines), Inc.	4329	466088	1,428.55	129.87
05-Jul-02	Canon Marketing (Philippines), Inc.	4333	473323	1,428.55	129.87
03-May-02	Cebu Engineering & Industrial Ventures	4373	247	17,672.73	1,606.61
10-Apr-02	Cebu Termite Control System (TERMICON)	4396	3113	13,509.82	1,228.17
22-Apr-02	Cebu Termite Control System (TERMICON)	4399	3154	6,754.91	614.08
11-Jun-02	Cebu Termite Control System (TERMICON)	4401	3309	6,754.91	614.08
05-Jul-02	Cebu Termite Control System (TERMICON)	4403	3362	6,754.91	614.08
TOTAL					Php 377,013.88

d) Third Quarter of 2002

Date	Supplier's Name	Page no. in Exhibit "Y"	Official Receipt Number	Amount per OR	Input VAT
09-Jul-02	Aboitiz One. Inc.	1	328559	443.96	40.20
12-Jul-02	Aboitiz One. Inc.	5	328562	934.28	85.59
08-Aug-02	Aboitiz One. Inc.	19	328803	535.22	48.65
28-Jun-02	Aboitiz One. Inc.	21	328513	405.90	37.49
28-Jun-02	Aboitiz One. Inc.	23	328514	538.71	49.79
05-Sep-02	Aboitiz One. Inc.	25	328903	1,537.70	140.05
09-Sep-02	Aboitiz One. Inc.	27	328906	718.28	65.60
11-Aug-02	Aboitiz One. Inc.	29	328809	313.89	28.16
09-Aug-02	Aboitiz One. Inc.	31	328806	936.44	85.80
30-Jul-02	Asian Marine Transport Corporation	110	67397	1,700.00	154.54
07-Aug-02	Asprac Agricultural Corp.	111	22147	2,285.00	207.73
12-Sep-02	House of Travel	432	153435	5,408.27	13.64
12-Sep-02	House of Travel	434	153436	6,028.27	13.64
19-Sep-02	House of Travel	436	153470	6,028.27	13.64
19-Sep-02	Perkin-Elmer Instruments	440	1190	60,464.29	5,496.75
29-Aug-02	Plantilla Press	444	4734	932.73	84.79
03-Aug-02	Leyte Park Resort	577	86092	29,048.07	2,640.73
09-Aug-02	EBR Marketing Corporation	671	15547	2,410.36	219.12
08-Aug-02	Zen Restaurant Corporation	759, 2026, 2483, 2528,	1980	1,816.36	165.12

		2876, 2933, 4154			
08-Aug-02	Nipa Hut Restaurant	760, 2025, 2484, 2529, 2875, 2934, 4155	34729	994.00	90.36
09-Aug-02	Cabalen Capampangan Specialty Restaurant	761, 2028, 2487,2593, 2879, 2937	27286	906.00	82.36
10-Aug-02	Max's Cebu	763, 2027, 2489, 2595, 2881, 2938, 4326	20444	861.00	78.27
09-Aug-02	Global Restaurant Concepts, Inc.	1196, 2486, 2531, 2694, 2871, 2935, 4157	29578	1,223.95	111.27
05-Jul-02	GTV Construction	1248	240	598,391.20	54,399.20
13-Sep-02	GTV Construction	1253	254	22,508.18	2,046.20
06-Aug-02	DHL Worldwide Express (Phil.) Corporation	1380	157062	5,867.40	533.40
11-Sep-02	Starbucks Coffee	1532, 2490, 3512	1133	535.00	48.64
23-Aug-02	United Rebuilders, Inc.	1589	2247	88,363.64	8,033.06
19-Jul-02	Probe Detective Investigation Security Agency	1732	3457	76,129.84	6,920.89
05-Aug-02	Probe Detective Investigation Security Agency	1734	3461	75,420.79	6,856.44
19-Aug-02	Probe Detective Investigation Security Agency	1736	3464	82,499.34	7,499.94
02-Sep-02	Probe Detective Investigation Security Agency	1738	3470	74,977.46	6,816.13
23-Sep-02	Probe Detective Investigation Security Agency	1740	3476	97,585.32	8,871.39
04-Oct-02	Probe Detective Investigation Security Agency	1742	3477	132,348.59	12,031.69
26-Jul-02	Rental Equipment	1773	492	5,890.91	535.54
09-Aug-02	Rental Equipment	1775	492	23,645.45	2,149.59
04-Oct-29	Rental Equipment	1777	183	14,629.09	1,329.92
22-Jul-02	Hi-Tek Electro Mechanical Sales & Services Corp.	1912	3474	357,381.81	32,489.26
26-Sep-02	Ikea Cake & Snack	1966, 3389	7696	394.00	35.82
26-Sep-02	Chito's Chow Bar & Restaurant	1968, 3390	13760	1,364.00	124.00
21-Jun-02	Ormoc Glass Trading	2070	18638	2,868.00	260.73
23-Aug-02	Ormoc Global Manpower Services	2094	297	1,944.00	176.73
06-Sep-02	Ormoc Global Manpower Services	2101	1453	1,944.00	176.73
17-Jul-02	Ormoc Global Manpower Services	2137	1406	54,259.28	4,932.66
17-Jul-02	Ormoc Global Manpower Services	2147	1404	4,000.00	363.64
30-Sep-02	Ormoc Global Manpower Services	2148	1432	4,339.64	394.51
23-Sep-02	Islacom	2262 to 2266	BM4040 82	358,956.25	32,225.98
26-Jul-02	Ormoc Villa Hotel	2669	4406	35,073.50	3,188.50

Amended Decision

CTA Case Nos. 6790 & 6838 (CTA EB Case No. 282)(G.R. No. 181276)

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15-Aug-02	Ormoc Villa Hotel	2672	4434	1,232.00	112.00
19-Mar-02	Tops Textile & Tailoring	2811	6488	2,985.00	271.36
29-Aug-02	Trigs Food Corp.	2845	8252	573.00	52.09
30-Jan-02	North Atlantic Steel Hardware and Electrical Supply	2943	123806	1,728.00	157.09
05-Feb-02	North Atlantic Steel Hardware and Electrical Supply	2947	125330	1,151.90	104.72
02-Aug-02	Yakal Construction	2984	3251	19,636.36	1,785.12
28-Oct-02	Sal's Bar & Restaurant	3121	2421	4,432.91	402.99
22-Jul-02	Chito's Chow Bar & Restaurant	3336	13283	2,860.73	246.36
09-Aug-02	Chito's Chow Bar & Restaurant	3372	13456	2,103.05	191.19
09-Aug-02	Chito's Chow Bar & Restaurant	3376	13453	1,041.71	94.70
02-Aug-02	Chito's Chow Bar & Restaurant	3380	13363	1,015.00	92.27
23-Aug-02	Chito's Chow Bar & Restaurant	3381	13459	1,205.67	109.61
20-Sep-02	Chito's Chow Bar & Restaurant	3383	13495	2,634.22	239.47
26-Aug-02	Wiratun Const., Inc.	3488	15	65,978.18	5,998.02
01-Aug-02	SFE-Scanwell Freight Express (Phils) Inc. - Cebu Branch	3692	551	863.64	78.51
23-Aug-02	Standard Insurance Co., Inc.	3771	851543	1,180.80	96.00
23-Aug-02	Standard Insurance Co., Inc.	3773	851542	602.70	49.00
23-Aug-02	Standard Insurance Co., Inc.	3775	851541	602.70	49.00
23-Aug-02	Standard Insurance Co., Inc.	3777	851540	602.70	49.00
23-Aug-02	Standard Insurance Co., Inc.	3779	851539	602.70	49.00
23-Aug-02	Standard Insurance Co., Inc.	3780	851538	602.70	49.00
23-Aug-02	Standard Insurance Co., Inc.	3782	851537	602.70	49.00
23-Aug-02	Standard Insurance Co., Inc.	3784	851535	602.70	49.00
23-Aug-02	Standard Insurance Co., Inc.	3786	851536	602.70	49.00
23-Aug-02	Standard Insurance Co., Inc.	3788	851544	602.70	49.00
23-Aug-02	Standard Insurance Co., Inc.	3790	851545	638.94	51.94
23-Aug-02	Standard Insurance Co., Inc.	3792	851546	2,890.50	235.00
09-Aug-02	Canon Marketing (Philippines), Inc.	4337	473582	1,428.55	129.87
25-Oct-02	Canon Marketing (Philippines), Inc.	4339	481786	1,428.55	129.87
25-Oct-02	Canon Marketing (Philippines), Inc.	4341	481785	1,428.55	129.87
13-Sep-02	Cebu Termite Control System (TERMICON)	4405	3515	6,754.91	614.08
14-Oct-02	Cebu Termite Control System (TERMICON)	4407	3560	8,345.45	758.68

TOTAL Php 214,915.69

e) Fourth Quarter of 2002

Date	Supplier's Name	Page no. in Exhibit "Y"	Official Receipt Number	Amount per OR	Input VAT
18-Oct-02	Aboitiz One Inc.	37	328955	560.82	50.50
18-Oct-02	Aboitiz One Inc.	39	328953	604.45	54.50
17-Dec-02	Asprac Agricultural Corp.	114	22551	1,060.36	96.40
15-Nov-02	Asprac Agricultural Corp.	116	62589	1,680.00	152.73
11-Nov-06	CALENERGY International Services, Inc. ROHQ	466	4	3,405,681.06	298,336.55
04-Dec-02	CALENERGY International Services, Inc. ROHQ	468	8	4,319,419.99	384,707.89
14-Nov-02	House of Travel	471	153959	6,028.27	13.64
14-Nov-02	House of Travel	473	153858	6,330.55	27.27
25-Oct-02	Protective Systems Technologies	492	1188	98,183.15	8,925.74
04-Oct-02	Chito's Chow Bar & Restaurant	827, 2540, 2886, 3950	13784	3,025.00	275.00
21-Oct-02	Global Power Equipment Marketing Corp.	1120	252	731,650.91	66,513.72
29-Nov-02	Gillesania Printing Press	1158	5384	3,414.27	310.39
22-Nov-02	Global Power Equipment Marketing Corp.	1176	259	810.00	73.64
25-Oct-02	Global Power Equipment Marketing Corp.	1179	253	88,706.05	8,064.19
02-Nov-02	Global Power Equipment Marketing Corp.	1182	254	90,340.78	8,212.80
09-Dec-02	Global Power Equipment Marketing Corp.	1184	264	9,818.18	892.56
09-Dec-02	Global Power Equipment Marketing Corp.	1186	263	10,603.64	963.97
22-Nov-02	Global Power Equipment Marketing Corp.	1188	258	95,432.73	8,675.70
02-Oct-02	Global Restaurant Concepts, Inc.	1193	30196	2,491.82	226.53
27-Dec-02	Globe Telecom, Inc.	1198	1650580	14,835.93	1,314.19
05-Dec-02	GTV Construction	1260	268	1,196,782.39	108,798.40
03-Dec-02	DHL Worldwide Express (Phil.) Corporation	1348	184848	250.00	22.73
21-Oct-02	DHL Worldwide Express (Phil.) Corporation	1398	217669	2,331.00	22.73
15-Oct-02	JB Sports	1447	24706	42,513.50	3,864.35
23-Nov-02	Jett Trading Inc.	1450	14471	1,949.50	177.23
03-Dec-02	Fastpak Global Express Corp.	1515	541041	477.16	43.38
15-Nov-02	Pambato Cargo Fowarder, Inc.	1645	130022	2,640.60	240.05
05-Oct-02	Prize Catch Food Services, Inc.	1688	462	1,685.00	153.18
18-Oct-02	Probe Detective Investigation Security Agency	1691	3481	141,894.10	12,899.46
15-Nov-02	Probe Detective Investigation Security Agency	1694	3490	122,546.45	11,140.59
02-Dec-02	Probe Detective Investigation Security Agency	1697	3493	114,230.70	10,384.61
16-Dec-02	Probe Detective Investigation Security	1700	3498		

	Agency			114,663.79	10,423.98
30-Oct-02	Probe Detective Investigation Security Agency	1744	3487	123,604.98	11,236.82
28-Oct-02	Rental Equipment	1779	203	9,736.36	885.12
11-Nov-02	Rental Equipment	1781	186	34,185.80	3,107.80
25-Oct-02	H. Serafica & Sons Corporation	1872	4728	238,254.55	21,659.50
11-Nov-02	H. Serafica & Sons Corporation	1875	4730	117,886.36	10,716.94
08-Nov-02	Hi-Tek Electro Mechanical Sales & Services Corp.	1914	3626	714,763.62	64,978.51
08-Nov-02	Ikea Cake & Snack	1976	7890	719.00	65.36
18-Oct-02	Industrial Inspection (International), Inc.	1984	44032	565,527.28	51,411.57
18-Oct-02	Industrial Inspection (International), Inc.	1987	44031	356,989.10	32,453.55
22-Oct-02	Old Swiss Inn Restaurant	2046	21160	744.79	67.71
11-Nov-02	Ormoc Glass Trading	2076	19087	10,309.09	937.19
23-Dec-02	Ormoc Glass Trading	2078	19302	24,054.55	2,186.78
22-Nov-02	Ormoc Global Manpower Services	2151	1472	66,445.81	6,040.53
20-Dec-02	Ormoc Global Manpower Services	2159	1478	133,460.89	12,132.81
08-Nov-02	Ormoc Global Manpower Services	2161	1507	201,155.40	18,286.85
07-Oct-02	Islacom	2291 to 2292	BM4197 72	160,885.45	14,492.99
13-Nov-02	Islacom	2304 to 2305	BM4490 32	123,661.14	11,099.48
20-Dec-02	Isuzu	2339	24647	214,297.33	9,069.27
23-Nov-02	Max's Makati	2506, 2598	11983	2,018.00	183.45
15-Nov-02	Ormoc Villa Hotel	2677	4894	1,744.68	158.61
08-Nov-02	Ormoc Villa Hotel	2682	4882	3,327.38	302.49
15-Oct-02	Ormoc Villa Hotel	2685	4895	2,547.33	231.58
02-Oct-02	Trigs Food Corp. (Jollibee Ormoc)	2848	8447	779.00	70.82
07-Oct-02	Wiratun Const., Inc.	2980	17	10,996.36	999.67
28-Sep-02	La Parilla Hotel	3010	65355	1,273.75	115.80
11-Dec-02	Sabin Resort & Dev. Corp.	3086	11465	1,330.00	120.91
27-Nov-02	Sabin Resort & Dev. Corp.	3089	11184	16,130.00	1,466.36
23-Dec-02	Sabin Resort & Dev. Corp.	3090	11603	265,947.80	24,177.07
14-Oct-02	Centurion Security Agency, Inc.	3331	82407	1,043.00	94.82
03-Oct-02	Chito's Chow Bar & Restaurant	3392	13783	2,400.00	218.18
11-Nov-02	Chito's Chow Bar & Restaurant	3394	14054	1,501.05	129.73
28-Oct-02	Chito's Chow Bar & Restaurant	3396	13838	1,052.51	95.68
20-Nov-02	Slabadu Café Incorporated	3703	1654	26,700.00	2,427.27

29-Nov-02	Standard Insurance Co., Inc.	3793	915661	602.70	49.00
29-Nov-02	Standard Insurance Co., Inc.	3795	915662	1,180.80	90.00
28-Oct-02	Chito's Chow Bar & Restaurant	3948	13839	526.25	47.84
01-Dec-02	Chito's Chow Bar & Restaurant	3951	14181	833.70	75.79
19-Nov-02	Classy Stitches	3971	16997	19,636.36	1,785.12
14-Oct-02	Build & Design Enterprises	4197	154	1,803.60	163.96
15-Nov-02	Canon Marketing (Philippines), Inc.	4346	488181	2,857.10	259.74
15-Nov-02	Cebu Engineering & Industrial Ventures	4375	337	36,818.18	3,347.11
05-Dec-02	Cebu Midtown Hotel	4386	4369	2,000.00	163.27
25-Nov-02	Cebu Termite Control System (TERMICON)	3576	3576	15,100.36	1,372.76
				TOTAL	Php 1,255,034.41

Importation of Goods which are properly supported by IEIRDs

Date	IEIRD Number	Vendor Name	Page Number in Exhibit "Y"	Tax Base	Input VAT
13-Feb-02	02 C182	Fisher Rosemount Manufacturing (M)	6915	52,422.95	5,242.00
17-Apr-02	02 596	Sumitomo Corporation	6928	121,571.79	12,157.00
17-Apr-02	02 597	Sumitomo Corporation	6930	88,670.39	8,867.00
SECOND QUARTER OF 2002				Sub-Total	26,266.00
08-Aug-02	02 1366	Ace Glass Inc., Chemical Ind.	6895	125,911.00	12,591.00
19-Jun-02	968 02	Industrial & Environment Solutions, Inc.	6902	684,743.32	68,474.00
05-Sep-02	1569 02	Sumitomo Corporation	6917	544,563.98	54,456.00
04-Sep-02	1559 02	Arizona Instrument	6918		9,196.00
12-Aug-02	02 1387	Kokusai Commerce Co., Ltd.	6919	309,635.70	30,964.00
23-Jul-02	02 1259	Swep AG	9621	93,162.29	9,316.00
08-Jul-02	02 1174	Scott Specialty Gases	6922	190,503.17	19,050.00
31-May-02	02 899	SBB Japan Co., Ltd.	6926	217,039.90	21,704.00
THIRD QUARTER OF 2002				Sub-Total	225,751.00
02-Sep-02	1542 02	Sumitomo Corporation	6894	449,240.30	44,924.00
13-Sep-02	1607 02	California Customs Glass	6899	Amount not readable	

03-Sep-02	1548 02	Industrial & Environment Solutions, Inc.	6900	202,564.65	20,256.00
27-Aug-02	1508 02	Okusai Commerce Co., Ltd.	6908	2,210,308.35	221,031.00
19-Nov-01	01 C1775	SiemensEnergy & Automation, Inc.	6929	180,463.71	18,046.00
FOURTH QUARTER OF 2002				Sub-Total	304,257.00
TOTAL					Php 556,274.00

Purchase of Services from Non-Residents
which are properly supported by Withholding
VAT Certificates (BIR Form No. 1600)

Period Covered	Payee	Page Number in Exhibit "Y"	Amount Withheld at 10%
Oct-01	Siemens Advanced Engineering PTE LTD	6933	13,023.36
Oct-01	Sumitomo Corporation Tokyo	6935	205,973.74
Nov-01	PB Power New Zealand LTD	6937	10,333.79
Nov-01	Sumitomo Corporation Tokyo	6939	331,599.17
Dec-01	Siemens Advanced Engineering PTE LTD	6941	106,338.91
Dec-01	National Engineering Laboratory	6943	341,084.71
Dec-01	Sumitomo Corporation Tokyo	6945	405,434.73
Fourth Quarter of 2001		Sub-Total	Php 1,413,788.41
Feb-02	PB Power New Zealand LTD	6951	22,560.84
First Quarter of 2002		Sub-Total	Php 22,560.84
Apr-02	Brooks Automation PTE LTD	6954	13,039.44
Apr-02	PB Power Limited	6956	18,983.11
Jun-02	Marley Asia Pacific (SEA) SDN BHD	6959	49,285.98
Jun-02	Hydrocarbon Risk Consultants Limited	6961	73,647.14
Second Quarter of 2002		Sub-Total	Php 154,955.67
Jul-02	PB Power Limited	6963	69,301.93
Sep-02	Brooks Automation PTE LTD	6966, 6968	3,830.50
Third Quarter of 2002		Sub-Total	Php 73,132.43
Oct-02	Brooks Automation PTE LTD	6970	245,071.26
Nov-02	PB Power New Zealand LTD	6972	28,073.93
Nov-02	Brooks Automation PTE LTD	6974	106,500.00
Dec-02	PB Power Limited PB Power New Zealand LTD Sumitomo Corporation Tokyo	6976	1,140,736.71
Fourth Quarter of 2002		Sub-Total	Php 1,520,381.90
TOTAL			Php 3,184,819.25

Therefore, from the foregoing, the allowable input tax for the period of claim is Php 8,557,486.70, sum-up as follows:

	2001	2002				TOTAL
	4th Quarter	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
Domestic Purchases of Goods	285,794.78	291,795.47	585,595.22	620,835.01	292,772.30	2,076,792.79
Domestic Purchases of Services	657,078.33	235,558.35	377,013.88	214,915.69	1,255,034.41	2,739,600.66
Importation of Goods	-	-	26,266.00	225,751.00	304,257.00	556,274.00
Purchase of Services from Non-Residents	1,413,788.41	22,560.84	154,955.67	73,132.43	1,520,381.90	3,184,819.25

TOTAL Php 8,557,486.70

However, upon careful review of submitted official receipts for the period starting from October 1, 2001 to December 31, 2002, OR number 666 amounting to Php21,686,928.42 was not stamped with the word “zero-rated” on its face. Consequently, out of the substantiated input VAT of Php8,557,486.70 an additional disallowance of input VAT in the amount of Php42,065.59 shall be deducted representing the Ratio of Sales not properly supported by Official Receipts over the Total Gross Receipts from October 1, 2001 to December 31, 2002.²² The additional disallowance is computed as follows:

Substantiated Claim Php 8,557,486.70

Multiply by the Ratio of Sales not properly supported by Official Receipts over the Total Gross Receipts from October 1, 2001 to December 31, 2002, computed as follows:

Php21,686,928.42 Php4,411,815,317.49	0.0049156474
Additional Disallowance	Php 42,065.59

Therefore, out of the claimed unutilized input VAT of Php19,070,378.18, only the amount of Php8,515,421.11 has been fully substantiated pursuant to Section 4.104-5 of Revenue Regulations No. 7-95 covering the period from October 1, 2001 to December 31, 2002.

WHEREFORE, premises considered, CIR is hereby **ORDERED** to **REFUND** or **ISSUE a TAX CREDIT CERTIFICATE** to VGPCI in the amount of Php8,515,421.11 representing unutilized input VAT covering the period from October 1, 2001 to December 31, 2002

²² Commissioner of Internal Revenue vs. Visayas Geothermal Power Company, Inc., November 20, 2007

SO ORDERED.



LOVELL R. BAUTISTA
Associate Justice

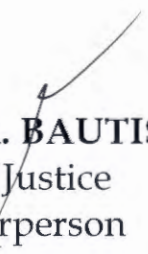
I CONCUR:



CAESAR A. CASANOVA
Associate Justice

ATTESTATION

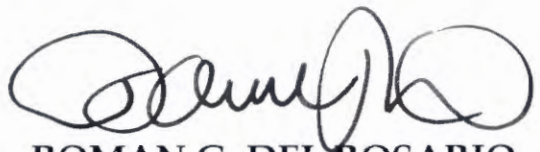
I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.



LOVELL R. BAUTISTA
Associate Justice
Chairperson

CERTIFICATION

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



ROMAN G. DEL ROSARIO
Presiding Justice