

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Third Division

**MACQUARIE OFFSHORE
SERVICES PTY LTD-PHILIPPINE
BRANCH,**

Petitioner,

CTA CASE NO. 9469

Members:

- versus -

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

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

JUN 30 2020

3:54 p.m.

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DECISION

RINGPIS-LIBAN, J.:

The Case

This *Petition for Review* filed by Petitioner Macquarie Offshore Services Pty Ltd. – Philippine Branch against Respondent Commissioner of Internal Revenue prays that the Court render judgment as follows:

- 1) Petitioner be granted as a matter of right, the refund/issuance of a tax credit certificate (“TCC”) in the total amount of Php82,974,529.01, representing the excess and unutilized input value-added tax (“VAT”) paid for the first to fourth Quarters of Fiscal Year (“FY”) 2015; and Respondent be ordered to refund/issue a TCC in the amount of Php82,974,529.01 in favor of Petitioner, or in the alternative,

- 2) Petitioner be allowed to present evidence to prove its entitlement to the refund/issuance of TCC in the amount of Php82,974,529.01, representing the excess and unutilized input VAT paid for the first to fourth Quarters of FY 2015 and, after trial, Respondent be ordered to refund/issue a TCC in favour of Petitioner in the amount of Php82,974,529.01.¹

The Parties

Petitioner Macquarie Offshore Services Pty Ltd. – Philippine Branch is a foreign corporation duly registered with and authorized by the Securities and Exchange Commission (“SEC”) to operate as a Regional Operating Headquarter (“ROHQ”) under SEC Company Registration No. FS200805155, with principal place of business at the 29th Floor, Tower I, The Enterprise Center, Ayala Avenue, Makati City.² As an ROHQ, Petitioner is engaged in the business of providing qualifying services to its affiliated and related parties in the Asia-Pacific Region and in other foreign markets.³ It is registered with the Bureau of Internal Revenue (“BIR”) as a VAT entity under BIR Certificate of Registration No. OCN 9RC0000330527 with TIN 261-474-856-000.⁴

Respondent Commissioner of Internal Revenue is vested with the power to decide tax cases, including claims for refunds and/or tax credits pursuant to Section 4 of the National Internal Revenue Code of 1997, as amended, and holds office at the 5th Floor, BIR National Office Building, Agham Road, Diliman, Quezon City.⁵

The Facts

On June 30, 2016, Petitioner filed with the BIR an *Application for Tax Credits / Refunds* (BIR Form No. 1914), covering the period from April 1, 2014 to March 31, 2015 or the first to fourth quarters of FY 2015, with letter request evenly dated for the issuance of tax credit certificates and/or tax refund of its unutilized and excess input VAT in the amount of Php82,974,529.01 for the said period.⁶

¹ Summary of the Case, Pre-Trial Order, Docket – Vol. III, p. 1154.

² Par. 1.1, Stipulation of Facts, *Joint Stipulation of Facts and Issues* (JSFI), Docket – Vol. II, p. 973; Exhibit “P-1”, Docket – Vol. III, p. 1239.

³ Par. 1.5, Stipulation of Facts, JSFI, Docket – Vol. II, p. 973.

⁴ Par. 1.5, Stipulation of Facts, JSFI, Docket – Vol. II, p. 973; Exhibit “P-2”, Docket – Vol. III, p. 1260.

⁵ Pars. 1.3 and 1.2, Stipulation of Facts, JSFI, Docket – Vol. II, pp. 973 and 974, respectively.

⁶ Exhibits “P-13” and “P-13-b”, Docket – Vol. III, pp. 1347 to 1357 and 1362, respectively.

On August 17, 2016, Petitioner received the letter dated August 5, 2013 signed by Atty. Shirley A. Calapatia, Revenue District Officer of the BIR Revenue District Office No. 47, denying Petitioner's administrative claim for refund covering the period from April 1, 2014 to March 31, 2015.⁷

On September 15, 2016, Petitioner filed the instant *Petition for Review* before this Court.⁸

On December 27, 2016, Respondent filed his *Answer*,⁹ interposing the following special and affirmative defenses, to wit:

“SPECIAL AND AFFIRMATIVE DEFENSES

1. Respondent reiterates and repleads the preceding paragraphs of the answer as part of his Special and Affirmative Defenses;
2. Petitioner's claim for refund is still subject to investigation by the Bureau of Internal Revenue;
3. Petitioner failed to demonstrate that the tax, which is the subject of this case, was erroneously or illegally collected;
4. Taxes paid and collected are presumed to be made in accordance with the laws and regulations, hence, not refundable;
5. It is incumbent upon the Petitioner to show that it has complied with the provision of Section 204(C) in relation to Section 229 of the 1997 Tax Code, as amended;
6. Petitioner's claim for refund or issuance of tax credit certificate in the amount of Php82,974,529.01, as alleged unutilized input VAT paid on purchases of goods and services attributable to its zero-rated sales for the Fiscal Year

⁷ Exhibit "P-15", Docket – Vol. III, p. 1368.

⁸ Docket – Vol. I, pp. 10 to 20.

⁹ Docket – Vol. I, pp. 344 to 346.

2015 was not fully substantiated by proper documents, such as sales invoices, official receipts and others.

7. In an action for tax credit or refund, the burden is upon the taxpayer to prove that he is entitled thereto, and failure to discharge the said burden is fatal to the claim (*Emmanuel & Zenaida Aguilar v. Commissioner*, CA-GR No. Sp. 16432, March 30, 1990 cited in *Aban, Law of Basic Taxation in the Philippines, first Edition*, p. 206);
8. Claims for refund are construed strictly against the claimant, the same partake of the nature of exemption from taxation (*Commissioner of Internal Revenue vs. Ledesma*, 31 SCRA 95) and as such, they are looked upon with disfavour. (*Western Minolco Corp. vs. Commissioner of Internal Revenue*, 124 SCRA 121)."

On February 5, 2017, Respondent transmitted the *BIR Records* for the instant case.¹⁰

The Pre-Trial Conference was initially set to April 18, 2017,¹¹ but eventually held on, July 4, 2017.¹²

Respondent's Pre-Trial Brief was filed on April 5, 2017,¹³ while Petitioner submitted its *Pre-Trial Brief* on April 10, 2017.¹⁴

The parties filed on July 10, 2017, a *Joint Manifestation with Motion*,¹⁵ wherein they prayed that said *Joint Manifestation* be admitted in lieu of presenting the original certificates of accreditation of Mr. Edward Roguel, the Court-commissioned Independent Certified Public Accountant ("ICPA"),¹⁶ before the Clerk of Court for comparison.

¹⁰ Respondent's *Compliance*, Docket – Vol. I, p. 353.

¹¹ Notice of Pre-Trial Conference dated January 16, 2017; Docket– Vol. I, pp. 349 to 150.

¹² Minutes of the hearing held on, and Order dated, July 4, 2017, Docket – Vol. II, pp. 960 and 963 to 964, respectively.

¹³ Docket – Vol. I, pp. 355 to 357.

¹⁴ Docket – Vol. I, pp. 360 to 388.

¹⁵ Docket – Vol. II, pp. 965 to 968.

¹⁶ *Oath of Commission* dated July 4, 2017, Docket – Vol. II, p. 961; *Qualifying Sworn Statement of Edward Roguel for Commissioning as Independent CPA*, Docket – Vol. II, pp. 948 to 952; Minutes of the hearing held on, and Order dated, July 4, 2017, Docket – Vol. II, pp. 960 and 963 to 964, respectively.

Thereafter, the parties filed their *Joint Stipulation of Facts and Issues* (“JSFI”) on July 13, 2017.¹⁷

In the Resolution dated August 1, 2017,¹⁸ the Court granted the parties’ *Joint Manifestation with Motion* and admitted certain documents as faithful reproductions of the originals, in lieu of presenting the original certifications before the Clerk of Court.

The ICPA Report was submitted on August 14, 2017.¹⁹

Subsequently, the Pre-Trial Order dated August 22, 2017 was issued by this Court, incorporating said JSFI and deeming the Pre-Trial terminated²⁰

On August 30, 2017, Petitioner filed a *Motion to Amend (Re. Pre-Trial Order dated 22 August 2017)*,²¹ praying that the Court amend the Pre-Trial Order to show that the presentation of the testimony of the Court-commissioned ICPA is on September 25, 2017, while the presentation of the testimony of Ms. Ailyn Perocho is on October 23, 2017. In the Resolution dated September 5, 2017,²² the Court granted Petitioner’s *Motion* and modified the order of the presentation of its witnesses.

The trial of the case then proceeded.

During trial, Petitioner presented its documentary and testimonial evidence. It offered the testimonies of the following individuals, namely: (1) Mr. Roguel,²³ the Court-commissioned ICPA²⁴ and (2) Ms. Ailyn Perocho,²⁵ Petitioner’s Head of Finance.



¹⁷ Docket – Vol. II, pp. 973 to 987.

¹⁸ Docket – Vol. II, pp. 990 to 991.

¹⁹ Docket – Vol. II, p. 995.

²⁰ Docket – Vol. III, pp. 1154 to 1170.

²¹ Docket – Vol. III, pp. 1181 to 1183.

²² Docket – Vol. III, pp. 1190 to 1191.

²³ Exhibit “P-151”, Docket– Vol. III, pp. 1195 to 1200; Minutes of the hearing held on, and Order dated, September 25, 2017, Docket – Vol. III, pp. 1204 and 1205, respectively; Minutes of the hearing held on October 2, 2017, Docket – Vol. III, p. 1206.

²⁴ *Oath of Commission* dated July 4, 2017, Docket – Vol. II, p. 961; *Qualifying Sworn Statement of Edward Roguel for Commissioning as Independent CPA*, Docket – Vol. II, pp. 948 to 952; Minutes of the hearing held on, and Order dated, July 4, 2017, Docket – Vol. II, pp. 960 and 960 to 964, respectively.

²⁵ Exhibit “P-149”, Docket– Vol. I, pp. 394 to 417; Minutes of the hearing held on, and Order dated, February 12, 2018, Docket – Vol. III, pp. 1213 and 1214, respectively.

On February 22, 2018 Petitioner filed its *Formal Offer of Evidence* (FOE).²⁶ On February 27, 2018, Respondent filed his *Comment (To Petitioner's Formal Offer of Evidence)*.²⁷ Thus, in the Resolution dated March 27, 2018,²⁸ the Court admitted Petitioner's Exhibits, *except* for the following:

1. Exhibits "P-3", "P-4" and "P-5", for failure to present the originals for comparison; and
2. Exhibits "P-186-374", "P-186-473", "P-186-810", "P-186-980", "P-186-1302", "P-186-1826" to "P-186-1835", "P-186-3013", "P-186-3173" to "P-186-3190", "P-186-3526" to "P-186-3541", "P-186-4108" to "P-186-4109", "P-186-4584", "P-186-4705", "P-186-4728" to "P-186-4733", "P-186-5249" to "P-186-5252", "P-186-5276", "P-186-5405", "P-186-5774" to "P-186-5780", "P-187-62", and "P-187-501" to "P-187-507", for not being found in the records of the case.

Consequently, Petitioner filed on April 20, 2018 a *Motion for Reconsideration with Motion for Extension*,²⁹ wherein it prayed that the Court (1) reconsider its *Resolution* dated March 27, 2018 and admit the exhibits attached to the motion into the records of this case; (2) consider Petitioner's FOE corrected insofar as the description of Exhibits "P-13-b", "P-32", "P-148", "P-161", and "P-162" are concerned; and (3) grant Petitioner an additional fifteen (15) days from April 20, 2018, or until May 5, 2018, within which to submit copies of the missing invoices and receipts certified by the ICPA.

On May 3, 2018, Petitioner also filed a *Motion to Admit ICPA Exhibits*,³⁰ praying that the Court admit into the records Exhibits "P-186-1302", "P-186-1826" to "P-186-1835", "P-186-3173" to "P-186-3190", "P-186-3526" to "P-186-3541", "P-186-4584", "P-186-5249" to "P-186-5252", "P-186-5276", "P-186-5405", and "P-187-501" to "P-186-507." Respondent failed to file his comment on Petitioner's *Motion to Admit ICPA Exhibits* and *Motion for Reconsideration with Motion for Extension*.³¹

In the Resolution dated July 2, 2018,³² the Court granted Petitioner's *Motion for Extension* of time to submit copies of the missing invoices and receipts certified by the ICPA and *Motion to Admit ICPA Exhibits*, and admitted the submitted ICPA Exhibits, namely, "P-3", "P-4", "P-5", "P-186-1302", "P-186-

²⁶ Docket – Vol. III, pp. 1216 to 1237.

²⁷ Docket – Vol. IV, p. 1763.

²⁸ Docket – Vol. IV, pp. 1766 to 1768.

²⁹ Docket – Vol. IV, pp. 1769 to 1772.

³⁰ Docket – Vol. IV, pp. 1779 to 1781.

³¹ Records Verification Reports dated May 17, 2018 and May 29, 2018 issued by the Judicial Records Division of this Court, Docket – Vol. IV, pp. 1899 and 1900, respectively.

³² Docket – Vol. IV, pp. 1902 to 1904.

1826” to “P-186-1835”, “P-186-3173” to “P-186-3190”, “P-186-3526” to “P-186-3541”, “P-186-4584”, “P-186-5249” to “P-186-5252”, “P-186-5276”, “P-186-5405”, and “P-187-501” to “P-187-507”.

Thereafter, Respondent filed on March 8, 2019 an *Urgent Manifestation (Ex-Parte Motion to Cancel Presentation of Respondent Witness)*,³³ wherein he alleged that after review of the records, he believes that the same is already sufficient to support Respondent’s defences or allegations in this case; thus, it is not necessary to present his witness in this case. In the Order dated March 11, 2019,³⁴ the Court noted and granted Respondent’s *Urgent Manifestation*, cancelled the initial presentation of evidence for Respondent previously scheduled on March 12, 2019, and ordered the parties to submit their respective memorandum within thirty (30) days from notice.

Subsequently, Petitioner filed its *Memorandum* on March 28, 2019;³⁵ while the *Memorandum for Respondent* was submitted on April 11, 2019.³⁶

The case was deemed submitted for decision on April 16, 2019.³⁷

The Issue

The parties submitted the following issue³⁸ for this Court’s resolution, to wit:

“xxx xxx xxx *Whether or not Petitioner is entitled to a refund/ tax credit of excess or unutilized input VAT payments for the Fiscal Year 2015 in the amount of EIGHTY TWO MILLION NINE HUNDRED SEVENTY FOUR THOUSAND FIVE HUNDRED TWENTY NINE PESOS AND ONE CENTAVO (Php82,794,529.01).*”

Petitioner’s arguments:

Petitioner argues that it fulfilled all the requirements for a claim for refund or tax credit for its excess or unutilized input VAT; that for FY 2015, it incurred input VAT from its domestic purchases of supplies and services, as well as from its purchase of capital goods; that the ICPA has verified that Petitioner properly accumulated the input tax incurred from the first to fourth quarters of FY 2015,

³³ Docket – Vol. IV, pp. 1908 to 1910.

³⁴ Docket – Vol. IV, p. 1911.

³⁵ Docket – Vol. IV, pp. 1912 to 1937.

³⁶ Docket – Vol. IV, pp. 1930 to 1935.

³⁷ Resolution dated April 16, 2019, Docket – Vol. IV, p. 1937.

³⁸ Par. 2, Stipulation of Issues, JSFI, Docket – Vol. II, p. 974.

and carried over to the succeeding quarters; and that it is entitled to its claim for refund/issuance of TCC for its excess and unutilized input VAT for the first to fourth quarters of FY 2015.

Respondent's counter-arguments:

Respondent counter-argues that Petitioner's claim for refund is still subject to investigation by the BIR; that Petitioner failed to demonstrate that the tax which is the subject of this case was erroneously or illegally collected; that Petitioner's claim for refund or issuance of TCC in the amount of Php82,974,529.01, as alleged unutilized input VAT paid on purchases of goods and services attributable to its zero-rated sales for FY 2015, was not fully substantiated by proper documents, such as sales invoices, official receipts and others; and that Petitioner failed to prove that the amount of Php82,974,529.01, as alleged unutilized input VAT paid on purchases of goods and services attributable to its zero-rated sales for FY 2015, has not been applied against output taxes during and in the succeeding quarters.

Discussion/Ruling

The Court partially grants the *Petition for Review*.

Section 112 of the NIRC of 1997, as amended by Republic Act ("RA") No. 9337,³⁹ provides:

“SEC. 112. *Refunds or Tax Credits of Input Tax.* –

(A) *Zero-rated or Effectively Zero-rated Sales.* – Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: *Provided, however,* That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): *Provided, further,* That where the taxpayer is

³⁹ AN ACT AMENDING SECTIONS 27, 28, 34, 106, 107, 108, 109, 110, 111, 112, 113, 114, 116, 117, 119, 121, 148, 151, 236, 237 AND 288 OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES.

engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: *Provided, finally*, That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and nonzero-rated sales.

xxx

xxx

xxx

(C) *Period within which Refund or Tax Credit of Input Taxes shall be Made.* – In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsection (A) hereof.

In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals.”

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

Timeliness of the filing of the administrative and judicial claims:

1. the claim is filed with the BIR within two years after the close of the taxable quarter when the sales were made;⁴⁰
2. that in case of full or partial denial of the refund claim, or the failure on the part of the Commissioner to act on the said claim within a period of 120 days, the judicial claim has been filed with this Court, within 30 days from receipt of the decision or after

⁴⁰ *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 155732, April 27, 2007; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, G.R. No. 180345, November 25, 2009; and *AT&T Communications Services Philippines, Inc.*, G.R. No. 182364, August 3, 2010.

the expiration of the said 120-day period;⁴¹

Taxpayer's registration with the BIR:

3. the taxpayer is a VAT-registered person;⁴²

Taxpayer's output VAT:

4. the taxpayer is engaged in zero-rated or effectively zero-rated sales;⁴³
5. for zero-rated sales under Sections 106(A)(2)(1) and (2); 106(B); and 108(B)(1) and (2), the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with BSP rules and regulations;⁴⁴

Taxpayer's input VAT being refunded:

6. the input taxes are not transitional input taxes;⁴⁵
7. the input taxes are due or paid;⁴⁶
8. the input taxes claimed are attributable to zero-rated or effectively zero-rated sales. However, where there are both zero-rated or effectively zero-rated sales and taxable or exempt sales, and the input taxes cannot be directly and entirely attributable to any of these sales, the input taxes shall be proportionately allocated on the basis of sales volume;⁴⁷ and
9. the input taxes have not been applied against output taxes during and in the succeeding quarters.⁴⁸

Petitioner's administrative and judicial claims were timely filed.

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

⁴¹ *Steag State Power, Inc. (Formerly State Power Development Corporation) vs. Commissioner of Internal Revenue*, G.R. No. 205282, January 14, 2019; *Rohm Apollo Semiconductor Philippines vs. Commissioner of Internal Revenue*, G.R. No. 168950, January 14, 2015.

⁴² *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, supra; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, supra; and *AT&T Communications Services Philippines, Inc.*, supra.

⁴³ *Id.*

⁴⁴ *Id.*

⁴⁵ *Id.*

⁴⁶ *Id.*

⁴⁷ *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, supra; and *San Roque Power Corporation vs. Commissioner of Internal Revenue*, supra.

⁴⁸ *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, supra; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, supra; and *AT&T Communications Services Philippines, Inc.*, supra.

The present claim covers the four quarters of FY ending March 31, 2015, which closed on June 30, 2014, September 30, 2014, December 31, 2014, and March 31, 2015. Counting two years from the said dates, Petitioner had until June 30, 2016, September 30, 2016, December 31, 2016, and March 31, 2017 within which to file its administrative claim for refund or issuance of tax credit certificate. Thus, Petitioner's administrative claim, was seasonably filed with the Revenue District Office ("RDO") No. 47 on June 30, 2016, as shown below:

Fiscal Year ending March 31, 2015	Close of the Taxable Quarter	End of 2-year Prescriptive Period	Date of Filing of Administrative Claim
first Quarter	June 30, 2014	June 30, 2016	June 30, 2016
2nd Quarter	September 30, 2014	September 30, 2016	
3rd Quarter	December 31, 2014	December 31, 2016	
fourth Quarter	March 31, 2015	March 31, 2017	

The *second* requisite is to the effect that the judicial claim must have been filed within thirty (30) days from receipt of Respondent's decision or after the expiration of the 120-day period under Section 112(C) of the NIRC of 1997, as amended. Petitioner received on August 17, 2016, the letter dated August 5, 2013 signed by Atty. Shirley A. Calapatia, Revenue District Officer of the BIR RDO No. 47, denying Petitioner's administrative claim for refund covering the period from April 1, 2014 to March 31, 2015.⁴⁹

Counting thirty (30) days from August 17, 2016, Petitioner had until September 16, 2016 within which to file its judicial claim for refund.

The instant *Petition for Review* was filed on September 15, 2016.⁵⁰ Thus, Petitioner's judicial claim was likewise timely made.

Such being the case, Petitioner fulfilled the above-stated *first* and *second* requisites.

Petitioner is a VAT-registered person. ✓

⁴⁹ Exhibit "P-15", Docket – Vol. III, p. 1368.

⁵⁰ Docket – Vol. I, pp. 10 to 20.

Petitioner complied with the *third* requisite considering that it is a VAT registered taxpayer under BIR Certificate of Registration No. OCN 9RC0000330527 with TIN 261-474-856-000.⁵¹

Petitioner's zero-rated or effectively zero-rated sales/receipts for FY 2015 only amounts to Php2,789,452,738.73.

The *fourth* and *fifth* requisites require that the taxpayer is engaged in zero-rated or effectively zero-rated sales and for zero-rated sales under Section 106(A)(2)(a)(1) and (2), 106(B), and 108(B)(1) and (2) of the Tax Code, the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with the Bangko Sentral ng Pilipinas ("BSP") rules and regulations.

In its first to fourth Quarterly VAT Returns for the FY ended March 31, 2015 or for the period covering April 1, 2014 to March 31, 2015, Petitioner reported total sales/receipts of Php4,034,061,996.49 which included zero-rated sales/receipts amounting to Php4,017,033,220.58, detailed as follows:⁵²

Sales Type	first Quarter	2nd Quarter	3rd Quarter	fourth Quarter	Total
Vatable Sales/Receipts-Private	Php7,545,661.00	Php2,277,834.49	Php4,386,782.67	Php2,818,497.75	Php 17,028,775.91
Zero-Rated Sales/Receipts	375,871,203.32	1,593,064,534.32	1,255,926,832.16	792,170,650.78	4,017,033,220.58
Total Sales/Receipts	Php383,416,864.32	Php1,595,342,368.81	Php1,260,313,614.83	Php794,989,148.53	Php4,034,061,996.49

Petitioner alleges that as an ROHQ, it is engaged in the business of providing qualifying services to its affiliates and related parties in the Asia-Pacific Region and in other foreign markets. Petitioner posits that such sales of services which are paid for in Australian Dollars ("AUD") inwardly remitted and accounted for in accordance with the rules and regulations of the BSP are entitled to the benefit of VAT zero-rating under Section 108(B)(2) of the Tax Code, which states:

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

⁵¹ Exhibit "P-2", Docket – Vol. III, p. 1260.
⁵² Exhibits "P-8", "P-9", "P-10", and "P-11", Docket – Vol. 3, pp. 1338 to 1344, respectively.

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

XX XX XX

(2) Services other than those mentioned in the preceding paragraph rendered to a person engaged in business conducted outside the Philippines or to a nonresident person not engaged in business who is outside the Philippines when the services are performed, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);”

Based on the foregoing provision, certain essential elements must be present for a sale or supply of services to be subject to the VAT rate of zero percent (0%), under Section 108(B)(2) of the NIRC of 1997, as amended, to wit:

- 1) The recipient of the services is a foreign corporation, and the said corporation is doing business *outside* the Philippines, or is a nonresident person not engaged in business who is *outside* the Philippines when the services were performed;⁵³
- 2) The services fall under any of the categories under Section 108(8)(2),⁵⁴ or simply, the services rendered should be other than "*processing, manufacturing or repacking goods*";⁵⁵
- 3) The service must be performed in the Philippines⁵⁶ by a VAT-registered person; and

⁵³ *Sitel Philippines Corporation (Formerly Clientlogic Phils. Inc.) vs. Commissioner of Internal Revenue*, G.R. No. 201326, February 8, 2017; *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, G.R. No. 153205, January 22, 2007; *Accenture, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 190102, July 11, 2012.

⁵⁴ *Commissioner of Internal Revenue vs. American Express International, Inc. (Philippine Branch)*, *supra*.

⁵⁵ *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, *supra*.

⁵⁶ *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, *supra*; *Commissioner of Internal Revenue vs. American Express International, Inc. (Philippine Branch)*, *supra*.

- 4) The payment for such services should be in acceptable foreign currency accounted for in accordance with BSP rules.⁵⁷

Petitioner was able to establish the *first* essential element by presenting the: (1) Certification of Non-Registration of Company dated September 23, 2016 issued by the Philippine SEC to the effect that the records of the latter do not show the registration of Petitioner's sole client, Macquarie Financial Holdings Limited ("MFHL"), as a corporation or partnership;⁵⁸ (2) Certificate of Registration on Change of Name and (3) Certificate of Registration of a Company issued by the Australian Securities and Investments Commission on October 31, 2007 and February 21, 2007, respectively, in favor of the same client.⁵⁹ The first document proves that the said client is not doing business in the Philippines; while the second and third documents show that the same client is registered and doing business outside the Philippines. Taken together, these documents establish that MFHL is a nonresident foreign corporation not doing business in the Philippines.

Likewise, Petitioner's compliance with the *second* and *third* essential element has been established through the presentation of the Services Agreement⁶⁰ ("Agreement") executed by Petitioner and MFHL on April 1, 2009, and still in effect during FY 2015⁶¹, wherein Petitioner (referred to in the Agreement as the First Party) undertakes to perform or provide the following services⁶² to MFHL (referred to in the Agreement as the Second Party) in or from the Philippines:⁶³

- (a) Application testing
- (b) Application monitoring
- (c) Technology infrastructure report
- (d) Application development
- (e) Application support
- (f) Financial administration
- (g) Such other services as the Second Party may require from time to time and that the First Party is willing and able to provide. Such other services will exclude:

✓

⁵⁷ *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, supra; *Commissioner of Internal Revenue vs. American Express International, Inc. (Philippine Branch)*, G.R. No. 152609, June 29, 2005.

⁵⁸ Exhibit "P-119", Docket – Vol. 4, p. 1696.

⁵⁹ Exhibits "P-131" and "P-132", Docket – Vol. 4, pp. 1724 and 1725, respectively.

⁶⁰ Exhibit "P-130", Docket – Vol. 4, pp. 1709 to 1723.

⁶¹ Exhibit "P-149", Q & A, numbers 59 to 61, Docket – Vol. 1, p. 409.

⁶² Exhibit "P-130" (Schedule 1), Docket – Vol. 4, p. 1719.

⁶³ Exhibit "P-130" (Clause 2.1), Docket – Vol. 4, p. 1711.

- i. Application operation such as operating a trading/booking system on behalf of a front/back office user;
- ii. Business operations such as End of Day processing and booking;
- iii. Client interaction and client management;
- iv. Static data management such as client records, facilitation limits, etc.;
- v. Servicing companies that are not a related body corporate of the First Party; and,
- vi. Compliance

Verily, the said Agreement clearly shows that the services provided by Petitioner are other than “*processing, manufacturing or repacking goods*” and that the same are performed in the Philippines.

Relative to the *fourth* essential element, Petitioner presented Certifications of Inward Remittances issued by Hongkong and Shanghai Banking Corporation Limited (“HSBC”),⁶⁴ purportedly showing the remittances of MFHL to Petitioner.

However, the foreign currency remittances referred to under Section 108(B)(2) must not only be duly accounted for in accordance with the rules and regulations of the BSP but must also comply with the pertinent invoicing requirements, containing all the required information under Section 113(A) and (B) of the NIRC of 1997, as amended, to wit –

“SEC. 113. *Invoicing and Accounting Requirements for VAT-registered Persons.* —

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

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

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

⁶⁴ Exhibits “P-124” to “P-129”, Docket – Vol. 4, pp. 1701 to 1706.

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

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

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

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

(b) If the sale is exempt from value-added tax, the term 'VAT-exempt sale' shall be written or printed prominently on the invoice or receipt;

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

(d) If the sale involves goods, properties or services some of which are subject to and some of which are VAT zero-rated or VAT-exempt, the invoice or receipt shall clearly indicate the break-down of the sale price between its taxable, exempt and zero-rated components, and the calculation of the value-added tax on each portion of the sale shall be shown on the invoice or receipt: Provided, That the seller may issue separate invoices or receipts for the taxable, exempt, and zero-rated components of the sale.

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

(4) In the case of sales in the amount of One thousand pesos (Php1,000) or more where the sale or transfer is made to a VAT-registered person, the name, business style, if any, address and Taxpayer Identification Number (TIN) of the purchaser, customer or client.”



These provisions of the NIRC of 1997, as amended, are further implemented by Section 4.113-1(A) and (B) of Revenue Regulations ("RR") No. 16-05,⁶⁵ to wit –

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

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

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

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

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

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

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

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

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

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

⁶⁵ **SUBJECT :** *Consolidated Value-Added Tax Regulations of 2005.*

(b) If the sale is exempt from VAT, the term 'VAT-exempt sale' shall be written or printed prominently on the invoice or receipt;

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

(d) If the sale involves goods, properties or services some of which are subject to and some of which are VAT zero-rated or VAT-exempt, the invoice or receipt shall clearly indicate the break-down of the sale price between its taxable, exempt and zero-rated components, and the calculation of the VAT on each portion of the sale shall be shown on the invoice or receipt. The seller has the option to issue separate invoices or receipts for the taxable, exempt, and zero-rated components of the sale.

(3) In the case of sales in the amount of one thousand peso (Php1,000.00) or more where the sale or transfer is made to a VAT-registered person, the name, business style, if any, address and TIN of the purchaser, customer or client, shall be indicated in addition to the information required in (1) and (2) of this Section."

In addition to the above requirements, the sales invoices ("SIs") and official receipts ("ORs") must be duly registered with the BIR as prescribed under Section 237, in relation to Section 238, of the NIRC of 1997, as amended, to wit:

"SEC. 237. *Issuance of Receipts or Sales or Commercial Invoices.* — All persons subject to an internal revenue tax shall, for each sale or transfer of merchandise or for services rendered valued at Twenty-five pesos (P25.00) or more, issue duly registered receipts or sales or commercial invoices, prepared at least in duplicate, showing the date of transaction, quantity, unit cost and description of merchandise or nature of service. . . .

SEC. 238. *Printing of Receipts or Sales or Commercial Invoices.* — All persons who are engaged in business shall secure from the Bureau of Internal Revenue an authority to print receipts or sales or commercial invoices before a printer can print the same



No authority to print receipts or sales or commercial invoices shall be granted unless the receipts or invoices to be printed are serially numbered and shall show, among other things, the name, business style, Taxpayer Identification Number (TIN) and business address of the person or entity to use the same, and such other information that may be required by rules and regulations to be promulgated by the Secretary of Finance, upon recommendation of the Commissioner.”

Considering that Petitioner’s zero-rated sales are in the nature of sales of services under Section 108(B)(2) of the NIRC of 1997, as amended, Petitioner is required to issue BIR-registered VAT ORs for the foreign currency proceeds of each sales transaction. The information contained therein must also be in compliance with the applicable provisions previously cited, such as the imprinted word “zero-rated” and the taxpayer’s TIN-VAT number.

Petitioner submitted VAT ORs to support its zero-rated sales/receipts for FY 2015 amounting to 101,572,781.21 Australian Dollars (“AUD”), broken down as follows:

Quarter	OR No.	OR Date ⁶⁶	Amount in AUD	Exhibit No.
first	001012	23-May-2014	9,417,234.11	“P-34” ⁶⁷
2 nd	001016	14-Jul-2014	19,078,342.71	“P-45” ⁶⁸
2 nd	001017	27-Aug-2014	21,541,151.66	“P-46” ⁶⁹
3 rd	001019	31-Oct-2014	10,205,754.87	“P-90” ⁷⁰
3 rd	001021	16-Dec-2014	21,018,857.44	“P-91” ⁷¹
fourth	001024	03-Mar-2015	20,311,440.42	“P-105” ⁷²
Total			101,572,781.21	

The above ORs are found to be compliant with the invoicing requirements prescribed by the NIRC of 1997, as amended, and RR No. 16-05.

However, the zero-rated sales reflected in Petitioner’s Schedule of Zero-Rated Sales amounted only to AUD99,575,153.55 which is equivalent to

⁶⁶ Expressed in dd-mmm-yyyy.

⁶⁷ Docket – Vol. 4, p. 1610.

⁶⁸ Docket – Vol. 4, p. 1622.

⁶⁹ Docket – Vol. 4, p. 1623.

⁷⁰ Docket – Vol. 4, p. 1667.

⁷¹ Docket – Vol. 4, p. 1668.

⁷² Docket – Vol. 4, p. 1682.

Php4,017,033,220.58.⁷³ The difference of AUD1,997,627.66 can be traced to the credit notes issued during the 2nd quarter of FY 2015.⁷⁴

A careful examination of the supporting ORs shows that certain amounts representing debit notes, revaluation and bank charges were deducted from Petitioner's gross receipts during FY 2015, summarized as follows:

Quarter	OR No.	OR Date ⁷⁵	Amount (in AUD)	Debit Notes (in AUD)	Revaluation (in AUD)	Bank Charge (in AUD)	Net Receipts (in AUD)
First	001012	23-May-2014	9,417,234.11	(3,141,723.00)	(104,622.04)	(10.85)	6,170,878.22
Second	001016	14-Jul-2014	19,078,342.71	(4,289,580.86)	136,004.16	(10.65)	14,924,755.36
Second	001017	27-Aug-2014	21,541,151.66	(2,002,996.61)	-	(10.74)	19,538,144.31
Third	001019	31-Oct-2014	10,205,754.87	(8,379,557.22)	74,652.84	(11.34)	1,900,839.15
Third	001021	16-Dec-2014	21,018,857.44	(5,705,818.07)	140,587.98	(12.17)	15,453,615.18
Fourth	001024	03-Mar-2015	20,311,440.42	(9,117,067.17)	399,254.18	(12.80)	11,593,614.63
Total			101,572,781.21	(32,636,742.93)	645,877.12	(68.55)	69,581,846.85

As may be gleaned from the foregoing, there were debit notes and bank charges amounting to AUD32,636,742.93 and AUD68.55, respectively, which were deducted from gross receipts and revaluations with a net amount of AUD645,877.12, which were added to the gross receipts.

Moreover, the bank charges amounting to AUD68.55 and the net receipts based on the ORs can be traced to the HSBC Certifications, as follows:

Quarter	OR No.	OR Date ⁷⁶	Net Receipts (in AUD)	Amount per Certificate of Inward Remittance (in AUD)	Exhibit No.
first	001012	23-May-2014	6,170,878.22	6,170,878.22	"P-124" ⁷⁷
2 nd	001016	14-Jul-2014	14,924,755.36	14,924,755.36	"P-125" ⁷⁸

⁷³ Exhibits "P-33", "P-44", "P-89", and "P-104", Docket – Vol. 4, pp. 1609, 1620 to 1621, 1666, and 1681, respectively.

⁷⁴ Exhibits "P-87" and "P-88", Docket – Vol. 4, pp. 1664 to 1665, respectively.

⁷⁵ Expressed in dd-mmm-yyyy.

⁷⁶ Expressed in dd-mmm-yyyy.

⁷⁷ Docket – Vol. 4, p. 1701.

⁷⁸ Docket – Vol. 4, p. 1702.

2 nd	001017	27-Aug-2014	19,538,144.31	19,538,144.31	"P-126" ⁷⁹
3 rd	001019	31-Oct-2014	1,900,839.15	1,900,839.15	"P-127" ⁸⁰
3 rd	001021	16-Dec-2014	15,453,615.18	15,453,615.18	"P-128" ⁸¹
fourth	001024	03-Mar-2015	11,593,614.63	11,593,614.63	"P-129" ⁸²
Total			69,581,846.85	69,581,846.85	

On the other hand, out of the AUD32,636,742.93 debit notes deducted from the proceeds, only the amount of AUD1,997,627.66 can be traced to corresponding credit notes issued by Petitioner.⁸³ The remaining debit notes amounting to AUD30,639,115.54 were purportedly supported by Credit Notes issued by MFHL⁸⁴ as proof of offsetting of fees and charges it made against Petitioner's service fees.

This offsetting of fees and charges made by MFHL is pursuant to Clause 3.5 Set-off of the Agreement between Petitioner and MFHL where MFHL as the "Service Recipient" authorizes Petitioner as the "Service Provider" to apply any payment or credit balance to which the Service Recipient is entitled on any account of the Service Recipient with or from the Service Provider, in satisfaction of any unpaid amount due and payable by the Service Recipient to the Service Provider under the Agreement.⁸⁵

However, the Credit Notes⁸⁶ have an aggregate amount of AUD30,969,011.80. This amount is higher than the remaining debit notes amounting to AUD30,639,115.54 by AUD329,896.26, which is unaccounted for by Petitioner.

Comparing the debit notes stated in the ORs for every quarter against the Credit Notes summarized per quarter, significant differences appear, as demonstrated below:

Exh. No.	Date ⁸⁷	Covered Period	Gen. Exp. (in AUD)	Recovery (in AUD)	Mark up (in AUD)	Total (in AUD)	Credit Notes per Quarter (in AUD)
"P-180-1"	29-Apr-2014	February 2014		6,759.35	675.94	7,435.29	7,845,718.33

⁷⁹ Docket – Vol. 4, p. 1703.

⁸⁰ Docket – Vol. 4, p. 1704.

⁸¹ Docket – Vol. 4, p. 1705.

⁸² Docket – Vol. 4, p. 1706.

⁸³ Exhibits "P-87" and "P-88", Docket – Vol. 4, pp. 1664 and 1665, respectively.

⁸⁴ Exhibits "P-180-1" to "P-180-21".

⁸⁵ Exhibit "P-130", Docket – Vol. 4, p. 1712.

⁸⁶ Exhibits "P-180-1" to "P-180-21".

⁸⁷ Expressed in dd-mmm-yyyy.

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"P-180-2"	29-Apr-2014	February 2014		46.05	4.60	50.65	
"P-180-3"	29-Apr-2014	February 2014		5,160.71	516.07	5,676.78	
"P-180-4"	29-Apr-2014	February 2014		1,973,882.15	197,134.03	2,171,016.18	
"P-180-5"	01-May-2014	February 2014	298,864.46			298,864.46	
"P-180-6"	01-May-2014	February 2014	640,570.15			640,570.15	
"P-180-7"	20-Jun-2014	March to April 2014		4,293,127.33	428,977.49	4,722,104.82	
"P-180-8"	01-Jul-2014	March to April 2014	153,737.36			153,737.36	
"P-180-9"	01-Jul-2014	March to April 2014	605,369.09			605,369.09	
"P-180-10"	01-Jul-2014	March to April 2014	34,093.59			34,093.59	793,200.04
"P-180-11"	08-Oct-2014	May to July 2014		6,306,888.99	629,892.22	6,936,781.21	
"P-180-12"	08-Oct-2014	August to September 2014		(2,414.80)	(241.48)	(2,656.28)	
"P-180-13"	08-Oct-2014	August to September 2014	448,118.00			448,118.00	
"P-180-14"	08-Oct-2014	August to September 2014	104,677.72			104,677.72	
"P-180-15"	08-Oct-2014	August to September 2014	214,592.29			214,592.29	
"P-180-16"	08-Oct-2014	August to September 2014	412,565.03			412,565.03	
"P-180-17"	26-Nov-2014	August to September 2014	4,787,053.82			4,787,053.82	
"P-180-18"	26-Nov-2014	August to September 2014		729,954.86	72,461.92	802,416.78	13,703,548.57
"P-180-19"	04-Feb-2015	October to November 2014	137,000.05			137,000.05	
"P-180-20"	04-Feb-2015	October to November 2014		7,297,415.38	729,270.94	8,026,686.32	
"P-180-21"	04-Feb-2015	October to November 2014	462,858.49			462,858.49	8,626,544.86
Total			8,299,500.05	20,610,820.02	2,058,691.73	30,969,011.80	30,969,011.80

Quarter	Credit Notes per Quarter (in AUD)	Debit Notes per OR (in AUD)	Difference (in AUD)
first	7,845,718.33	3,141,723.00	4,703,995.33
2 nd	793,200.04	4,294,950.08 ⁸⁸	(3,501,750.04)
3 rd	13,703,548.57	14,085,375.29	(381,826.72)
fourth	8,626,544.86	9,117,067.17	(490,522.31)
	30,969,011.80	30,639,115.54	329,896.26

Petitioner did not explain nor account for the noted differences. As such, the Court cannot verify if these credit notes issued by MFHL actually pertain to the debit notes deducted from the gross inward remittances for FY 2015. Consequently, the amount of AUD30,639,115.54 cannot be considered as valid zero-rated sales for purposes of VAT refund.

Lastly, the net revaluations amounting to AUD645,877.12 were not explained by Petitioner and remained unsupported. As such, the amount of AUD645,877.12 will be disregarded for purposes of computing the validly supported zero-rated sales of Petitioner.

In sum, out of the total reported zero-rated sales/receipts for FY 2015 amounting to Php4,017,033,220.58, only the amount of Php2,789,452,738.73 represents Petitioner's valid zero-rated sales/receipts that will be considered for the claim for refund, broken down as follows:

Total reported zero-rated sales for FY 2015		Php4,017,033,220.58
Less: Disallowances		
Unsupported debit notes ⁸⁹		
OR No. 001012 - \$3,141,723.00 x Php39.91	Php125,386,164.93	
OR No. 001016 - \$4,289,580.86 x Php41.48	177,931,814.07	
OR No. 001017 - \$5,368.95 ⁹⁰ x Php41.02	220,233.10	
OR No. 001019 - \$8,739,557.22 x Php40.57	339,958,636.42	
OR No. 001021 - \$5,705,818.07 x Php40.05	228,518,013.70	
OR No. 001024 - \$9,117,067.17 x Php39.00	355,565,619.63	1,227,580,481.85

⁸⁸ Amount is net of AUD1,997,627.39 credit notes issued by petitioner. (AUD4,289,580.86 + AUD2,002,996.61 - AUD1,997,627.39).

⁸⁹ Exhibits "P-120" to "P-123", Peso exchange rates based on Quarterly Schedule of Inward Remittances, Docket, Vol. - 4, pp. 1697 to 1700, respectively.

⁹⁰ Debit notes per OR amounting to AUD2,002,996.61 less AUD1,997,627.66 supported with credit notes.

Valid zero-rated sales for FY 2015

Php2,789,452,738.73

Having found that Petitioner had VAT zero-rated sales/receipts in the total amount of Php2,789,452,738.73 for the subject period of claim, the Court shall proceed to determine whether Petitioner complied with the following remaining requisites:

- a. *Sixth requisite:* the input taxes are not transitional input taxes;
- b. *Seventh requisite:* the input taxes are due or paid;
- c. *Eighth requisite:* the input taxes claimed are attributable to zero-rated or effectively zero-rated sales. However, where there are both zero-rated or effectively zero-rated sales and taxable or exempt sales, and the input taxes cannot be directly and entirely attributed to any of these sales, the input taxes shall be proportionately allocated on the basis of sales volume; and
- d. *Ninth requisite:* the input taxes have not been applied against output taxes during and in the succeeding quarters.

In its Quarterly VAT Returns for the FY 2015⁹¹, Petitioner declared a total amount of Php85,017,982.54 input VAT arising from its amortization of input VAT on capital goods exceeding Php1 Million and current input VAT on domestic purchases of capital goods not exceeding Php1 Million, domestic purchases and importation of goods other than capital goods, domestic purchases of services and services rendered by non-residents, detailed as follows:

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
<i>Input VAT amortization:</i>					
Input tax deferred on capital goods exceeding Php1 Million from previous quarter	Php17,396,702.51	Php15,082,192.30	Php13,792,290.40	Php11,873,179.87	Php58,144,365.08
Purchase of capital goods exceeding Php1 Million	367,670.51	1,388,290.04	719,876.90	-	2,475,837.45
<i>Total input tax on purchases of capital goods exceeding Php1 Million</i>	<i>17,764,373.02</i>	<i>16,470,482.34</i>	<i>14,512,167.30</i>	<i>11,873,179.87</i>	<i>60,620,202.53</i>
Less: Input tax on purchases of capital goods exceeding Php1 Million deferred for the succeeding period	15,082,192.30	13,792,290.40	11,873,179.87	9,432,909.84	50,180,572.41
<i>Total amortization of input VAT on capital goods exceeding</i>	<i>Php2,682,180.72</i>	<i>Php 2,678,191.94</i>	<i>Php2,638,987.43</i>	<i>Php2,440,270.03</i>	<i>Php10,439,630.12</i>

⁹¹ Exhibits "P-8", "P-9", "P-10", and "P-11", Docket – Vol. 3, pp. 1338 to 1339, 1340 to 1341, 1342 to 1343, and 1344, respectively.

<i>Php1Million</i>					
Current input VAT:					
Purchase of capital goods not exceeding Php1Million	Php 8,132.14	Php -	Php 112,378.18	Php 105,979.07	Php 226,489.39
Domestic purchases of goods other than capital goods	436,742.71	957,560.85	866,952.68	433,208.19	2,694,464.43
Importation of goods other than capital goods	-	56,311.00	-	-	56,311.00
Domestic purchases of services	17,985,766.56	20,209,378.46	16,540,443.61	14,209,639.49	68,945,228.12
Services rendered by non-residents	990,014.17	543,611.57	660,590.27	461,643.47	2,655,859.48
Total current input VAT	Php19,420,655.58	Php21,766,861.88	Php18,180,364.74	Php15,210,470.22	Php74,578,352.42
Total input VAT for FY 2015	Php22,102,836.30	Php24,445,053.82	Php20,819,352.17	Php17,650,740.25	Php85,017,982.54

Out of the Php85,017,982.54 reported total input VAT, Petitioner is claiming refund of only the excess input VAT amount of Php82,974,529.01⁹² after deducting the output VAT due amounting to Php2,043,453.11.⁹³

The input VAT being claimed does not appear to be transitional input taxes.

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

“SEC. 111. *Transitional/Presumptive Input Tax Credits.* –

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

⁹² Actual computation of excess input VAT is Php82,974,529.43 (Php85,017,982.54 - Php2,043,453.11) resulting in minimal difference of Php0.42 as compared with the amount claimed.

⁹³ Total taxable sales/receipts amounting to Php17,028,775.91 multiplied by 12%.

Parenthetically, the transitional input tax credit operates to benefit newly VAT-registered persons, whether or not they previously paid taxes in the acquisitions of their beginning inventory of goods, materials and supplies. During the period of transition from non-VAT to VAT status, the transitional input tax credit serves to alleviate the impact of the VAT on the taxpayer.⁹⁴

As there is no showing that the above-stated input VAT is transitional input VAT, Petitioner has complied with the *sixth* requisite for the grant of an input VAT refund.

The input taxes being claimed are due and paid.

Anent this *seventh requisite* in claiming VAT refund, it is crucial for Petitioner to provide supporting documents to prove that the input taxes claimed during FY 2015 are actually due or paid in accordance with Section 110(A) of the NIRC of 1997, as amended, which provides that:

“SEC. 110. *Tax Credits.* —

(A) *Creditable input Tax.* —

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

(a) Purchase or importation of goods:

(1) For sale; or

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

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

⁹⁴ *Fort Bonifacio Development Corporation vs. Commissioner of Internal Revenue*, G.R. Nos. 158885 and 170680, April 2, 2008.

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

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

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

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

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

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

Provided, That the input tax on goods purchased or imported in a calendar month for use in trade or business for which deduction for depreciation is allowed under this Code, shall be spread evenly over the month of acquisition and the fifty-nine (59) succeeding months if the aggregate acquisition cost for such goods, excluding the VAT component thereof, exceeds One Million pesos (Php1,000,000): *Provided*, however, That if the estimated useful life of the capital good is less than five (5) years, as used for depreciation purposes, then the input VAT shall be spread over such a shorter period: *Provided*, finally, That in the case of purchase of services, lease or use of properties, the input tax shall be creditable to the purchaser, lessee or licensee upon payment of the compensation, rental, royalty or fee.”

The above provisions are implemented by Sections 4.110-1 to 4.110-3 of RR No. 16-05, which provide as follows:

“SECTION 4.110-1. *Credits For Input Tax*. — ‘Input tax’ means the VAT due on or paid by a VAT-registered person on importation of goods or local purchases of goods, properties, or services, including lease or use of properties, in the course of his



trade or business. It shall also include the transitional input tax and the presumptive input tax determined in accordance with Sec. 111 of the Tax Code.

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

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

(a) Purchase or importation of goods

(1) For sale; or

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

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

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

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

(b) Purchase of real properties for which a VAT has actually been paid;

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

(d) Transactions 'deemed sale' under Sec. 106 (B) of the Tax Code;

(e) Transitional input tax allowed under Sec. 4.111 (a) of these Regulations;

(f) Presumptive input tax allowed under Sec. 4.111 (b) of these Regulations;

(g) Transitional input tax credits allowed under the transitory and other provisions of these Regulations.

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

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

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

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

SECTION 4.110-3. *Claim for Input Tax on Depreciable Goods.* — Where a VAT-registered person purchases or imports capital goods, which are depreciable assets for income tax purposes, the aggregate acquisition cost of which (exclusive of VAT) in a calendar month exceeds One Million pesos (Php1,000,000.00), regardless of the acquisition cost of each capital good, shall be claimed as credit against output tax in the following manner:

(a) If the estimated useful life of a capital good is five (5) years or more — The input tax shall be spread evenly over a period of sixty (60) months and the claim for input tax credit will commence in the calendar month when the capital good is acquired. The total input taxes on purchases or importations of this type of capital goods shall be divided by 60 and the quotient will be the amount to be claimed monthly.

(b) If the estimated useful life of a capital good is less than five (5) years — The input tax shall be spread evenly on a monthly



basis by dividing the input tax by the actual number of months comprising the estimated useful life of the capital good. The claim for input tax credit shall commence in the calendar month that the capital goods were acquired.

Where the aggregate acquisition cost (exclusive of VAT) of the existing or finished depreciable capital goods purchased or imported during any calendar month does not exceed One Million pesos (Php1,000,000.00), the total input taxes will be allowable as credit against output tax in the month of acquisition; Provided, however, that the total amount of input taxes (input tax on depreciable capital goods plus other allowable input taxes) allowed to be claimed against the output tax in the quarterly VAT Returns shall be subject to the limitation prescribed under Sec. 4.110-7 of these Regulations.

The aggregate acquisition cost of a depreciable asset in any calendar month refers to the total price agreed upon for one or more assets acquired and not on the payments actually made during the calendar month. Thus, an asset acquired in installment for an acquisition cost of more than Php1,000,000.00 will be subject to the amortization of input tax despite the fact that the monthly payments/installments may not exceed Php1,000,000.00.

xxx xxx xxx

If the depreciable capital good is sold/transferred within a period of five (5) years or prior to the exhaustion of the amortizable input tax thereon, the entire unamortized input tax on the capital goods sold/transferred can be claimed as input tax credit during the month/quarter when the sale or transfer was made but subject to the limitation prescribed under Sec. 4.110-7 of these Regulations.”

Meanwhile, Section 4.110-8 of RR No. 16-05 provides for the substantiation requirements of input tax credits, as follows:

“SECTION 4.110-8. *Substantiation of Input Tax Credits.* —

(a) Input taxes for the importation of goods or the domestic purchase of goods, properties or services is made in the course of trade or business, whether such input taxes shall be credited against



zero-rated sale, non-zero-rated sales, or subjected to the 5% Final Withholding VAT, must be substantiated and supported by the following documents, and must be reported in the information returns required to be submitted to the Bureau:

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

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

(3) For the purchase of real property — public instrument i.e., deed of absolute sale, deed of conditional sale, contract/agreement to sell, etc., together with VAT invoice issued by the seller.

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

A cash register machine tape issued to a registered buyer shall constitute valid proof of substantiation of tax credit only if it shows the information required under Secs. 113 and 237 of the Tax Code.

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

(c) Input tax on 'deemed sale' transactions shall be substantiated with the invoice required under Sec. 4.113-2 of these Regulations.

(d) Input tax from payments made to non-residents (such as for services, rentals and royalties) shall be supported by a copy of the Monthly Remittance Return of Value Added Tax Withheld (BIR Form 1600) filed by the resident payor in behalf of the non-resident evidencing remittance of VAT due which was withheld by the payor.

(e) Advance VAT on sugar shall be supported by the Payment Order showing payment of the advance VAT.”

The above provisions expressly state that in order to be entitled to input tax credits, the same must be evidenced by VAT invoices or ORs issued in accordance with Section 113 of the NIRC of 1997, as amended, which was quoted earlier.

Thus, in order to prove entitlement to credits for input taxes due and paid, Petitioner must not only present the supporting documents prescribed under Section 4.110-8 of RR No. 16-05, but more importantly, these documents must comply with the invoicing requirements under Section 113(A) and (B), 237 and 238 of the NIRC, as amended, as implemented by Section 4.113-1(A) and (B) of RR No. 16-05.

Accordingly, Petitioner submitted VAT invoices and ORs⁹⁵ to support its input taxes from domestic purchases of goods and services, and BIR Forms No. 1600⁹⁶ to support the input taxes withheld from services rendered by non-residents. These documents were examined by the Court-commissioned ICPA, Punongbayan & Araullo, as represented by Mr. Edward D. Roguel, in order to verify Petitioner’s compliance with the substantiation and invoicing requirements prescribed by the NIRC of 1997, as amended, and its implementing regulations.

The table below shows the results of the ICPA’s examination of the supporting documents, which the Court further classified according to the source of input VAT:⁹⁷

ICPA Report Annex Exhibit No.	Findings	Domestic Purchases of Capital Goods Exceeding Php1 Million	Domestic Purchases of Goods ⁹⁸	Domestic Purchases of Services	Importation of Goods	Services Rendered by Non-residents	Total
Input VAT without exceptions noted:							
“P-184A”	Schedule of no exceptions noted	Php -	Php 1,644,157.63	Php 61,577,463.50	Php -	Php 2,655,859.50	Php 65,877,480.64
“P-184B”	Schedule of no exceptions noted - amount of input VAT is higher per document as compared to	-	3,224.97	680,796.59	-	-	684,021.56

⁹⁵ Exhibits “P-186-1” to “P-186-5773” and “P-187-1” to “P-187-507”.

⁹⁶ Exhibits “P-188-1” to “P-188-12”.

⁹⁷ Exhibit “P-150”, ICPA Report, Docket – Vol. 3, p. 1004.

⁹⁸ Includes purchases of capital goods not exceeding Php1 Million and purchases of goods other than capital goods. The ICPA treated these two sources of input VAT under one category as domestic purchases of goods.

	the amount of input VAT claimed ⁹⁹						
"P-184C"	Schedule of no exceptions noted - out of the quarter claim but within the taxable year	-	800,353.46	30,093.21	-	-	830,446.67
"P-184D.1"	Schedule of input VAT where amount of input VAT is lower per document as compared to the amount of input VAT claimed ¹⁰⁰	48,635.85	-	1,723,007.91	-	-	1,771,643.76
"P-184I?"	Schedule of no exceptions noted - purchase of capital goods exceeding one (1) Million	7,375,296.98	-	-	-	-	7,375,296.98
	Subtotal	Php7,423,932.83	Php2,447,736.06	Php63,984,492.97	Php -	Php2,655,859.50	Php76,538,889.60
Input VAT with exceptions noted:¹⁰¹							
"P-184D.2"	Schedule of overclaimed input VAT where the amount of input VAT is lower per document as compared to the amount of input VAT claimed ¹⁰²	Php 32,099.74	Php -	Php 164,064.00	Php -	Php -	Php 196,163.74
"P-185A"	Schedule of certain local purchases of goods and services not supported by VAT ORs and invoices, respectively	-	358,950.60	849,210.60	56,311.00	-	1,264,472.20
"P-185B"	Schedule of certain invoices and ORs not BIR approved (No Authority to Print or "ATP")	-	-	774.11	-	-	774.11
"P-185C"	Schedule of certain invoices and ORs without original copies	-	80,449.25	178,903.60	-	-	259,352.85

⁹⁹ Amounts indicated represent claimed input VAT.

¹⁰⁰ Amounts indicated represent input VAT actually shown per supporting documents.

¹⁰¹ *Id.* at p. 1005.

¹⁰² Amounts indicated represent the differences between the input VAT per claim and the input VAT per supporting documents.

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"P-185I)"	Schedule of certain invoices and ORs not named after the Company	-	-	86,397.05	-	-	86,397.05
"P-185I)"	Schedule of certain invoices and ORs without the TIN of the Company	-	-	8,640.00	-	-	8,640.00
"P-185I)"	Schedule of certain invoices and ORs dated outside the year and period of claim or did not indicate any date at all	-	65,357.93	139,441.70	-	-	204,799.63
"P-185G)"	Schedule of certain invoices and ORs not separately indicating the VAT	-	-	267.86	-	-	267.86
"P-185II-1)"	Schedule of certain invoices and ORs with alteration on the date and not countersigned by authorized representative of the supplier	-	-	17,743.83	-	-	17,743.83
"P-185II-2)"	Schedule of certain invoices and ORs with alteration on the amount of VAT and not countersigned by authorized representative of the supplier	-	2,590.78	373,829.53	-	-	376,420.31
"P-185II-3)"	Schedule of certain invoices and ORs with alteration on the total amount paid or payable and not countersigned by authorized representative of the supplier	-	107.14	45,706.34	-	-	45,813.48
"P-185II-4)"	Schedule of certain invoices and ORs with alteration on the Company's TIN and not countersigned by authorized representative of the supplier	-	27,695.71	157,099.12	-	-	184,794.83
"P-185J)"	No supporting documents	2,983,597.55	(88,801.89)	2,938,656.99	-	(0.02)	5,833,452.63
	Subtotal	Php3,015,697.29	Php 446,349.52	Php 4,960,734.73	Php56,311.00	Php (0.02)	Php 8,479,092.52

	TOTAL	Php10,439,630.12	Php2,920,953.82	Php68,945,227.70	Php56,311.00	Php2,655,859.48	Php85,017,982.12 ¹⁰³
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The Court concurs with the foregoing exceptions noted by the ICPA. The input VAT claimed in the amount of Php8,479,092.52 shall be disallowed for not being properly supported by VAT invoices or ORs as prescribed under Sections 110(A), 113(A) and (B), 237 and 268 of the NIRC of 1997, as amended, further implemented by Sections 4.110-1 to 4.110-3, 4.110-8, and 4.113-1(A) and (B) of RR No. 16-05.

In addition, input VAT amounting to Php1,786,367.15, detailed below, must also be disallowed for Petitioner's failure to meet the substantiation and invoicing requirements laid down under the aforementioned VAT law and regulations:

SI/OR Exhibit. No.	ICPA Report Annex Reference Exhibit. No.	Supplier	SI/OR No.	SI/OR Date ¹⁰⁴	Amount of Input VAT for the Period (in Php)
Amortization of Input VAT from Domestic Purchases of Capital Goods Exceeding Php1 Million					
<i>Purchases supported with VAT invoice but without ATP</i>					
"P-187-15"	"P-184-E"	CANON MARKETING (PHILIPPINES) INC.	661684A	13-Oct-2011	1,339.29
<i>Purchases supported with VAT invoice but Petitioner's TIN is not indicated</i>					
"P-187-379"	"P-184-A"	OFFISYNERGY, INC.	3991/3889	25-Jan-2012	10,680.00
Disallowed Amortization of Input VAT from Domestic Purchases of Capital Goods Exceeding Php1 Million					12,019.29
Domestic Purchases of Goods					
<i>Purchases supported with VAT invoice but is dated outside the period of claim</i>					
"P-186-451"	"P-184-A"	ZEN ASIA INC.	29484	11-Dec-2013	15,642.87
<i>Purchases supported with VAT invoice but without supplier's and Petitioner's details</i>					
"P-186-2507"	"P-184-A"	WALTERMART SUPERMARKET INC	192347	01-Aug-2014	7,059.75
<i>Purchases supported with VAT invoice but the amount of VAT is not separately indicated</i>					
"P-186-2513"	"P-184-A"	WALTERMART SUPERMARKET INC	192599/ 192600	11-Aug-2014	8,991.24
<i>Purchases supported with VAT invoice but is unreadable</i>					
"P-186-1892"	"P-184-A"	SAN MIGUEL BREWERY INC.	506082396	10-Jul-2014	790.72
"P-186-1896"	"P-184-A"	SAN MIGUEL BREWERY INC.	506139095	07-Aug-2014	1,172.57
"P-186-2502"	"P-184-A"	SAN MIGUEL BREWERY INC.	506151401	13-Aug-2014	178.93

¹⁰³ Minimal difference of Php0.42 per Quarterly VAT Returns amounting to Php85,017,982.54.

¹⁰⁴ Expressed in dd-mmm-yyyy.

"P-186-2503"	"P-184-A"	SAN MIGUEL BREWERY INC.	506151392	13-Aug-2014	611.78
"P-186-2505"	"P-184-A"	SAN MIGUEL BREWERY INC.	506216839	11-Sep-2014	790.71
"P-186-3624"	"P-184-A"	SAN MIGUEL BREWERY INC.	506284451	10-Oct-2014	135.00
"P-186-3625"	"P-184-A"	SAN MIGUEL BREWERY INC.	506284450	10-Oct-2014	582.22
"P-186-3626"	"P-184-A"	SAN MIGUEL BREWERY INC.	506297587	16-Oct-2014	909.20
"P-186-4075"	"P-184-A"	SAN MIGUEL BREWERY INC.	506399811	27-Nov-2014	1,308.21
"P-186-5430"	"P-184-A"	SAN MIGUEL BREWERY INC.	506521604	15-Jan-2015	307.29
"P-186-5431"	"P-184-A"	SAN MIGUEL BREWERY INC.	506507981	09-Jan-2015	636.43
"P-186-5432"	"P-184-A"	SAN MIGUEL BREWERY INC.	506521444	15-Jan-2015	192.00
"P-186-1367"	"P-184-C"	PHILIPPINE VENDING CORPORATION	142275	31-May-2014	76,923.00
"P-186-1372"	"P-184-C"	SQUARE DEAL OFFICE RESOURCES INC	9917	19-Jun-2014	898.39
"P-186-1383"	"P-184-C"	WALTERMART SUPERMARKET INC	189883/189884/189885	17-May-2014	7,019.19
"P-186-3069"	"P-184-C"	SAN MIGUEL BREWERY INC.	506265042	30-Sep-2014	178.93
		Subtotal			92,634.57
Disallowed Input VAT from Domestic Purchases of Goods					124,328.43
Domestic Purchases of Services					
Purchases supported with VAT OR but without Petitioner's TIN					
"P-186-339"	"P-184-A"	RICOH PHILIPPINES, INC.	131263	25-Apr-2014	489.04
"P-186-340"	"P-184-A"	RICOH PHILIPPINES, INC.	131268	25-Apr-2014	1,214.90
"P-186-457"	"P-184-A"	ALI MAKATI HOTEL PROPERTY, INC	4158A	21-May-2014	13,566.92
"P-186-1267"	"P-184-A"	PROJECT MANAGEMENT	1275	04-Jun-2014	17,664.00
"P-186-1280"	"P-184-A"	RCG INFORMATION TECHNOLOGY (PHILIPPINES)	6061	11-Jun-2014	36,792.00
"P-186-2340"	"P-184-A"	PUNONGBAYAN & ARAULLO	143278	28-Aug-2014	2,727.27
"P-186-2536"	"P-184-A"	ALI MAKATI HOTEL PROPERTY, INC	005781A	24-Sep-2014	1,008.00
"P-186-2537"	"P-184-A"	ALI MAKATI HOTEL PROPERTY, INC	005782A	24-Sep-2014	1,188.00
		Subtotal			74,650.13
Purchases supported with VAT OR but with wrong Petitioner's TIN					
"P-186-309"	"P-184-A"	PUNONGBAYAN & ARAULLO	140241	11-Apr-2014	3,100.44
"P-186-2341"	"P-184-A"	PUNONGBAYAN & ARAULLO	143277	28-Aug-2014	10,800.00
		Subtotal			13,900.44
Purchases supported with VAT OR but without Petitioner's address					

"P-186-232"	"P-184-A"	I-ZAPP CEBU CORPORATION	000379	24-Apr-2014	45,021.57
<i>Purchases supported with VAT OR but Petitioner's TIN is altered without authorized countersignature</i>					
"P-186-505"	"P-184-A"	F&H HARD EARNED CORP.	6728	28-May-2014	11,839.28
"P-186-2912"	"P-184-A"	PUNONGBAYAN & ARAULLO	143817	26-Sep-2014	11,049.81
		Subtotal			22,889.09
<i>Purchases supported with VAT OR but the purchase price is altered without authorized countersignature</i>					
"P-186-514"	"P-184-A"	GLOBE TELECOM, INC.	2786533	14-May-2014	273.58
"P-186-575"	"P-184-A"	GLOBE TELECOM, INC.	2786536	14-May-2014	107.20
"P-186-581"	"P-184-A"	GLOBE TELECOM, INC.	2786538	14-May-2014	267.75
"P-186-591"	"P-184-A"	GLOBE TELECOM, INC.	2786541	14-May-2014	1,150.97
"P-186-592"	"P-184-A"	GLOBE TELECOM, INC.	2786542	14-May-2014	274.18
"P-186-593"	"P-184-A"	GLOBE TELECOM, INC.	2786543	14-May-2014	385.95
"P-186-594"	"P-184-A"	GLOBE TELECOM, INC.	2786544	14-May-2014	267.75
"P-186-595"	"P-184-A"	GLOBE TELECOM, INC.	2786545	14-May-2014	288.71
"P-186-596"	"P-184-A"	GLOBE TELECOM, INC.	2786546	14-May-2014	267.75
		Subtotal			3,283.84
<i>Purchases supported with VAT OR but marked as Supplementary Receipt</i>					
"P-186-11"	"P-184-A"	BEAUTOP INCORPORATED	1013	11-Apr-2014	17,302.50
<i>Purchases supported with VAT OR but is dated outside the period of claim</i>					
"P-186-3650"	"P-184-A"	1 ENTERTAINMENT INC.	1103	28-Nov-2010	10,588.23
<i>Purchases supported with VAT OR but the amount of VAT is not separately indicated</i>					
"P-186-452"	"P-184-A"	ACTIVEONE HEALTH, INC.	9794	16-May-2014	1,166.82
"P-186-715"	"P-184-A"	GLOBE TELECOM, INC.	2787523	29-May-2014	267.75
"P-186-1037"	"P-184-A"	GLOBE TELECOM, INC.	2796090	11-Jun-2014	267.86
"P-186-1095"	"P-184-A"	GLOBE TELECOM, INC.	2792796	18-Jun-2014	235.71
"P-186-1104"	"P-184-A"	GLOBE TELECOM, INC.	2794457	18-Jun-2014	183.53
"P-186-2539"	"P-184-A"	ASIA PEOPLEWORKS INC.	4763	26-Sep-2014	1,266.70
"P-186-2564"	"P-184-A"	City Delivery Food Solution Inc	31986	17-Sep-2014	246.43
		Subtotal			3,634.80
<i>Purchases supported with VAT OR but supplier's details are unreadable</i>					
"P-186-3961"	"P-184-A"	PHILIPPINE HOTELIER'S INC.	A394358	28-Nov-2014	58,631.92

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"P-186-3962"	"P-184-A"	PHILIPPINE HOTELIER'S INC.	A394359	28-Nov-2014	58,631.92
		Subtotal			117,263.84
Purchases without supporting VAT OR					
"P-186-787"	"P-184-A"	I-ZAPP CEBU CORPORATION	000388	19-May-2014	42,497.71
"P-186-3414"	"P-184-A"	I-ZAPP CEBU CORPORATION	000624	31-Oct-2014	49,381.46
"P-186-5362"	"P-184-A"	I-ZAPP CEBU CORPORATION	000657	06-Feb-2015	48,899.41
		Subtotal			140,778.58
Supporting OR not found in the records					
"P-186-4584"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0653070	17-Dec-2014	5,160.00
Purchases supported with VAT OR but Petitioner's details are unreadable					
"P-186-38"	"P-184-A"	GLOBE TELECOM, INC.	2590701	14-Apr-2014	154.90
"P-186-39"	"P-184-A"	GLOBE TELECOM, INC.	2589380	14-Apr-2014	690.99
"P-186-40"	"P-184-A"	GLOBE TELECOM, INC.	2589381	14-Apr-2014	1,226.53
"P-186-41"	"P-184-A"	GLOBE TELECOM, INC.	2589382	14-Apr-2014	502.81
"P-186-42"	"P-184-A"	GLOBE TELECOM, INC.	2589383	14-Apr-2014	510.42
"P-186-44"	"P-184-A"	GLOBE TELECOM, INC.	2586732	16-Apr-2014	136.77
"P-186-45"	"P-184-A"	GLOBE TELECOM, INC.	2586717	16-Apr-2014	171.43
"P-186-48"	"P-184-A"	GLOBE TELECOM, INC.	2586718	16-Apr-2014	326.68
"P-186-49"	"P-184-A"	GLOBE TELECOM, INC.	2586975	14-Apr-2014	267.75
"P-186-50"	"P-184-A"	GLOBE TELECOM, INC.	2590704	14-Apr-2014	235.71
"P-186-51"	"P-184-A"	GLOBE TELECOM, INC.	2586962	14-Apr-2014	254.36
"P-186-52"	"P-184-A"	GLOBE TELECOM, INC.	2586963	14-Apr-2014	165.59
"P-186-53"	"P-184-A"	GLOBE TELECOM, INC.	2589718	23-Apr-2014	731.41
"P-186-54"	"P-184-A"	GLOBE TELECOM, INC.	2589711	23-Apr-2014	123.11
"P-186-55"	"P-184-A"	GLOBE TELECOM, INC.	2586964	14-Apr-2014	353.01
"P-186-56"	"P-184-A"	GLOBE TELECOM, INC.	2589719	23-Apr-2014	1,027.06
"P-186-57"	"P-184-A"	GLOBE TELECOM, INC.	2586976	14-Apr-2014	267.75
"P-186-58"	"P-184-A"	GLOBE TELECOM, INC.	2586965	14-Apr-2014	274.66
"P-186-59"	"P-184-A"	GLOBE TELECOM, INC.	2586966	14-Apr-2014	270.94

"P-186-60"	"P-184-A"	GLOBE TELECOM, INC.	2590705	14-Apr-2014	267.75
"P-186-61"	"P-184-A"	GLOBE TELECOM, INC.	2586967	14-Apr-2014	267.86
"P-186-62"	"P-184-A"	GLOBE TELECOM, INC.	2590706	14-Apr-2014	171.43
"P-186-63"	"P-184-A"	GLOBE TELECOM, INC.	2586968	14-Apr-2014	267.75
"P-186-64"	"P-184-A"	GLOBE TELECOM, INC.	2586969	14-Apr-2014	267.75
"P-186-66"	"P-184-A"	GLOBE TELECOM, INC.	2589385	14-Apr-2014	150.54
"P-186-67"	"P-184-A"	GLOBE TELECOM, INC.	2589712	23-Apr-2014	232.78
"P-186-68"	"P-184-A"	GLOBE TELECOM, INC.	2589387	14-Apr-2014	315.30
"P-186-69"	"P-184-A"	GLOBE TELECOM, INC.	2589713	23-Apr-2014	232.78
"P-186-70"	"P-184-A"	GLOBE TELECOM, INC.	2586730	16-Apr-2014	267.75
"P-186-74"	"P-184-A"	GLOBE TELECOM, INC.	2586970	14-Apr-2014	267.86
"P-186-75"	"P-184-A"	GLOBE TELECOM, INC.	2586978	14-Apr-2014	161.52
"P-186-76"	"P-184-A"	GLOBE TELECOM, INC.	2589463	14-Apr-2014	267.75
"P-186-77"	"P-184-A"	GLOBE TELECOM, INC.	2589464	14-Apr-2014	263.91
"P-186-78"	"P-184-A"	GLOBE TELECOM, INC.	2590707	14-Apr-2014	251.79
"P-186-79"	"P-184-A"	GLOBE TELECOM, INC.	2586979	14-Apr-2014	251.79
"P-186-80"	"P-184-A"	GLOBE TELECOM, INC.	2590771	14-Apr-2014	258.65
"P-186-81"	"P-184-A"	GLOBE TELECOM, INC.	2590772	14-Apr-2014	282.42
"P-186-82"	"P-184-A"	GLOBE TELECOM, INC.	2590773	14-Apr-2014	324.83
"P-186-83"	"P-184-A"	GLOBE TELECOM, INC.	2590774	14-Apr-2014	309.03
"P-186-84"	"P-184-A"	GLOBE TELECOM, INC.	2589465	14-Apr-2014	500.83
"P-186-85"	"P-184-A"	GLOBE TELECOM, INC.	2590711	14-Apr-2014	144.54
"P-186-86"	"P-184-A"	GLOBE TELECOM, INC.	2586719	16-Apr-2014	53.57
"P-186-87"	"P-184-A"	GLOBE TELECOM, INC.	2590775	14-Apr-2014	193.18
"P-186-88"	"P-184-A"	GLOBE TELECOM, INC.	2590776	14-Apr-2014	378.33
"P-186-90"	"P-184-A"	GLOBE TELECOM, INC.	2590777	14-Apr-2014	225.79

"P-186-91"	"P-184-A"	GLOBE TELECOM, INC.	2586972	14-Apr-2014	267.86
"P-186-92"	"P-184-A"	GLOBE TELECOM, INC.	2586973	14-Apr-2014	267.86
"P-186-93"	"P-184-A"	GLOBE TELECOM, INC.	2590708	14-Apr-2014	160.71
"P-186-94"	"P-184-A"	GLOBE TELECOM, INC.	2590712	14-Apr-2014	175.92
"P-186-95"	"P-184-A"	GLOBE TELECOM, INC.	2590778	14-Apr-2014	267.75
"P-186-96"	"P-184-A"	GLOBE TELECOM, INC.	2590779	14-Apr-2014	267.75
"P-186-97"	"P-184-A"	GLOBE TELECOM, INC.	2590780	14-Apr-2014	253.13
"P-186-98"	"P-184-A"	GLOBE TELECOM, INC.	2590713	14-Apr-2014	235.71
"P-186-99"	"P-184-A"	GLOBE TELECOM, INC.	2590709	14-Apr-2014	235.71
"P-186-101"	"P-184-A"	GLOBE TELECOM, INC.	2590714	14-Apr-2014	267.86
"P-186-102"	"P-184-A"	GLOBE TELECOM, INC.	2589389	14-Apr-2014	107.04
"P-186-103"	"P-184-A"	GLOBE TELECOM, INC.	2589390	14-Apr-2014	107.04
"P-186-104"	"P-184-A"	GLOBE TELECOM, INC.	2589391	14-Apr-2014	107.20
"P-186-105"	"P-184-A"	GLOBE TELECOM, INC.	2589392	14-Apr-2014	227.39
"P-186-106"	"P-184-A"	GLOBE TELECOM, INC.	2586974	14-Apr-2014	267.86
"P-186-107"	"P-184-A"	GLOBE TELECOM, INC.	2589393	14-Apr-2014	267.75
"P-186-108"	"P-184-A"	GLOBE TELECOM, INC.	2589394	14-Apr-2014	116.14
"P-186-109"	"P-184-A"	GLOBE TELECOM, INC.	2589395	14-Apr-2014	267.86
"P-186-110"	"P-184-A"	GLOBE TELECOM, INC.	2589396	14-Apr-2014	267.86
"P-186-111"	"P-184-A"	GLOBE TELECOM, INC.	2589466	14-Apr-2014	297.75
"P-186-112"	"P-184-A"	GLOBE TELECOM, INC.	2589397	14-Apr-2014	61.07
"P-186-113"	"P-184-A"	GLOBE TELECOM, INC.	2589398	14-Apr-2014	150.00
"P-186-114"	"P-184-A"	GLOBE TELECOM, INC.	2589399	14-Apr-2014	235.71
"P-186-115"	"P-184-A"	GLOBE TELECOM, INC.	2589400	14-Apr-2014	235.71
"P-186-116"	"P-184-A"	GLOBE TELECOM, INC.	2589451	14-Apr-2014	267.75
"P-186-118"	"P-184-A"	GLOBE TELECOM, INC.	2589452	14-Apr-2014	268.92

"P-186-119"	"P-184-A"	GLOBE TELECOM, INC.	2586720	16-Apr-2014	53.57
"P-186-120"	"P-184-A"	GLOBE TELECOM, INC.	2589453	14-Apr-2014	267.86
"P-186-122"	"P-184-A"	GLOBE TELECOM, INC.	2586721	16-Apr-2014	326.79
"P-186-123"	"P-184-A"	GLOBE TELECOM, INC.	2589455	14-Apr-2014	250.26
"P-186-124"	"P-184-A"	GLOBE TELECOM, INC.	2589468	14-Apr-2014	133.07
"P-186-125"	"P-184-A"	GLOBE TELECOM, INC.	2589457	14-Apr-2014	107.46
"P-186-126"	"P-184-A"	GLOBE TELECOM, INC.	2589458	14-Apr-2014	107.04
"P-186-127"	"P-184-A"	GLOBE TELECOM, INC.	2589459	14-Apr-2014	267.75
"P-186-128"	"P-184-A"	GLOBE TELECOM, INC.	2589460	14-Apr-2014	235.71
"P-186-131"	"P-184-A"	GLOBE TELECOM, INC.	2589470	14-Apr-2014	85.71
"P-186-132"	"P-184-A"	GLOBE TELECOM, INC.	2589471	14-Apr-2014	267.86
"P-186-133"	"P-184-A"	GLOBE TELECOM, INC.	2589714	23-Apr-2014	267.86
"P-186-134"	"P-184-A"	GLOBE TELECOM, INC.	2586722	16-Apr-2014	267.75
"P-186-5777"	"P-184-A"	GLOBE TELECOM, INC.	2589715	23-Apr-2014	254.04
"P-186-136"	"P-184-A"	GLOBE TELECOM, INC.	2777625	28-Apr-2014	374.79
"P-186-137"	"P-184-A"	GLOBE TELECOM, INC.	2586724	16-Apr-2014	267.75
"P-186-138"	"P-184-A"	GLOBE TELECOM, INC.	2589472	14-Apr-2014	270.41
"P-186-139"	"P-184-A"	GLOBE TELECOM, INC.	2589716	23-Apr-2014	267.75
"P-186-140"	"P-184-A"	GLOBE TELECOM, INC.	2589720	23-Apr-2014	505.32
"P-186-142"	"P-184-A"	GLOBE TELECOM, INC.	2586726	16-Apr-2014	160.71
"P-186-143"	"P-184-A"	GLOBE TELECOM, INC.	2586727	16-Apr-2014	267.75
"P-186-144"	"P-184-A"	GLOBE TELECOM, INC.	2586729	16-Apr-2014	107.14
"P-186-145"	"P-184-A"	GLOBE TELECOM, INC.	2589717	23-Apr-2014	267.86
"P-186-146"	"P-184-A"	GLOBE TELECOM, INC.	2777626	29-Apr-2014	176.18
"P-186-147"	"P-184-A"	GLOBE TELECOM, INC.	2589721	23-Apr-2014	576.47
"P-186-148"	"P-184-A"	GLOBE TELECOM, INC.	2777627	29-Apr-2014	267.86

"P-186-151"	"P-184-A"	GLOBE TELECOM, INC.	2776723	29-Apr-2014	171.43
"P-186-152"	"P-184-A"	GLOBE TELECOM, INC.	2589722	23-Apr-2014	267.86
"P-186-153"	"P-184-A"	GLOBE TELECOM, INC.	2776724	29-Apr-2014	1,105.90
"P-186-154"	"P-184-A"	GLOBE TELECOM, INC.	2776725	29-Apr-2014	290.62
"P-186-155"	"P-184-A"	GLOBE TELECOM, INC.	2776726	29-Apr-2014	123.11
"P-186-156"	"P-184-A"	GLOBE TELECOM, INC.	2776727	29-Apr-2014	1,913.79
"P-186-157"	"P-184-A"	GLOBE TELECOM, INC.	2776728	29-Apr-2014	267.75
"P-186-158"	"P-184-A"	GLOBE TELECOM, INC.	2776729	29-Apr-2014	267.86
"P-186-159"	"P-184-A"	GLOBE TELECOM, INC.	2777628	29-Apr-2014	271.55
"P-186-160"	"P-184-A"	GLOBE TELECOM, INC.	2776730	29-Apr-2014	267.75
"P-186-161"	"P-184-A"	GLOBE TELECOM, INC.	2776731	29-Apr-2014	107.04
"P-186-162"	"P-184-A"	GLOBE TELECOM, INC.	2776732	29-Apr-2014	107.04
"P-186-163"	"P-184-A"	GLOBE TELECOM, INC.	2776733	29-Apr-2014	267.75
"P-186-164"	"P-184-A"	GLOBE TELECOM, INC.	2776734	29-Apr-2014	107.04
"P-186-165"	"P-184-A"	GLOBE TELECOM, INC.	2776735	29-Apr-2014	107.04
"P-186-166"	"P-184-A"	GLOBE TELECOM, INC.	2776736	29-Apr-2014	107.57
"P-186-167"	"P-184-A"	GLOBE TELECOM, INC.	2776737	29-Apr-2014	118.82
"P-186-168"	"P-184-A"	GLOBE TELECOM, INC.	2776738	29-Apr-2014	299.79
"P-186-169"	"P-184-A"	GLOBE TELECOM, INC.	2777629	29-Apr-2014	267.86
"P-186-170"	"P-184-A"	GLOBE TELECOM, INC.	2777630	29-Apr-2014	171.86
"P-186-171"	"P-184-A"	GLOBE TELECOM, INC.	2777631	29-Apr-2014	267.75
"P-186-172"	"P-184-A"	GLOBE TELECOM, INC.	2777632	29-Apr-2014	267.75
"P-186-173"	"P-184-A"	GLOBE TELECOM, INC.	2777633	29-Apr-2014	470.33
"P-186-174"	"P-184-A"	GLOBE TELECOM, INC.	2776739	29-Apr-2014	300.95
"P-186-175"	"P-184-A"	GLOBE TELECOM, INC.	2776740	29-Apr-2014	254.10
"P-186-176"	"P-184-A"	GLOBE TELECOM, INC.	2776741	29-Apr-2014	267.86

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"P-186-177"	"P-184-A"	GLOBE TELECOM, INC.	2776742	29-Apr-2014	267.86
"P-186-178"	"P-184-A"	GLOBE TELECOM, INC.	2776743	29-Apr-2014	267.86
"P-186-180"	"P-184-A"	GLOBE TELECOM, INC.	2777634	29-Apr-2014	271.71
"P-186-181"	"P-184-A"	GLOBE TELECOM, INC.	2777635	29-Apr-2014	235.71
"P-186-182"	"P-184-A"	GLOBE TELECOM, INC.	2777636	29-Apr-2014	235.71
"P-186-183"	"P-184-A"	GLOBE TELECOM, INC.	2777637	29-Apr-2014	278.82
"P-186-184"	"P-184-A"	GLOBE TELECOM, INC.	2776745	29-Apr-2014	85.71
"P-186-185"	"P-184-A"	GLOBE TELECOM, INC.	2776746	29-Apr-2014	85.71
"P-186-186"	"P-184-A"	GLOBE TELECOM, INC.	2776747	29-Apr-2014	85.71
"P-186-187"	"P-184-A"	GLOBE TELECOM, INC.	2776748	29-Apr-2014	85.71
"P-186-188"	"P-184-A"	GLOBE TELECOM, INC.	2776749	24-Apr-2014	171.43
"P-186-189"	"P-184-A"	GLOBE TELECOM, INC.	2776750	29-Apr-2014	267.75
"P-186-219"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0414369	29-Apr-2014	14,020.85
"P-186-220"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0414370	29-Apr-2014	14,083.85
"P-186-221"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0416261	16-Apr-2014	27,281.74
"P-186-222"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0413721	14-Apr-2014	5,417.99
"P-186-225"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0413724	14-Apr-2014	10,458.00
"P-186-226"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0413720	14-Apr-2014	85.16
"P-186-227"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0416263	16-Apr-2014	5,220.00
"P-186-228"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0416260	16-Apr-2014	5,040.00
"P-186-229"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0416262	16-Apr-2014	4,000.13
"P-186-507"	"P-184-A"	GLOBE TELECOM, INC.	2786346	14-May-2014	128.63
"P-186-509"	"P-184-A"	GLOBE TELECOM, INC.	2781215	07-May-2014	267.75
"P-186-510"	"P-184-A"	GLOBE TELECOM, INC.	2786347	14-May-2014	134.68
"P-186-511"	"P-184-A"	GLOBE TELECOM, INC.	2786348	14-May-2014	235.71
"P-186-512"	"P-184-A"	GLOBE TELECOM, INC.	2786350	14-May-2014	107.62

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"P-186-513"	"P-184-A"	GLOBE TELECOM, INC.	2786349	14-May-2014	107.36
"P-186-517"	"P-184-A"	GLOBE TELECOM, INC.	2776540	07-May-2014	93.53
"P-186-519"	"P-184-A"	GLOBE TELECOM, INC.	2781217	07-May-2014	267.75
"P-186-520"	"P-184-A"	GLOBE TELECOM, INC.	2781218	07-May-2014	269.38
"P-186-521"	"P-184-A"	GLOBE TELECOM, INC.	2776541	07-May-2014	267.86
"P-186-522"	"P-184-A"	GLOBE TELECOM, INC.	2781219	07-May-2014	241.61
"P-186-523"	"P-184-A"	GLOBE TELECOM, INC.	2781220	07-May-2014	370.05
"P-186-524"	"P-184-A"	GLOBE TELECOM, INC.	2781221	07-May-2014	165.00
"P-186-525"	"P-184-A"	GLOBE TELECOM, INC.	2781222	07-May-2014	267.86
"P-186-526"	"P-184-A"	GLOBE TELECOM, INC.	2776542	07-May-2014	160.71
"P-186-528"	"P-184-A"	GLOBE TELECOM, INC.	2776543	07-May-2014	160.71
"P-186-530"	"P-184-A"	GLOBE TELECOM, INC.	2778408	07-May-2014	269.35
"P-186-534"	"P-184-A"	GLOBE TELECOM, INC.	2779764	07-May-2014	333.96
"P-186-535"	"P-184-A"	GLOBE TELECOM, INC.	2776544	07-May-2014	289.45
"P-186-538"	"P-184-A"	GLOBE TELECOM, INC.	2776546	07-May-2014	289.97
"P-186-539"	"P-184-A"	GLOBE TELECOM, INC.	2776547	07-May-2014	267.75
"P-186-540"	"P-184-A"	GLOBE TELECOM, INC.	2776548	07-May-2014	107.04
"P-186-542"	"P-184-A"	GLOBE TELECOM, INC.	2780802	14-May-2014	267.75
"P-186-543"	"P-184-A"	GLOBE TELECOM, INC.	2780803	14-May-2014	271.45
"P-186-545"	"P-184-A"	GLOBE TELECOM, INC.	2785654	21-May-2014	267.86
"P-186-547"	"P-184-A"	GLOBE TELECOM, INC.	2779756	07-May-2014	171.43
"P-186-548"	"P-184-A"	GLOBE TELECOM, INC.	2780804	14-May-2014	128.57
"P-186-551"	"P-184-A"	GLOBE TELECOM, INC.	2776550	07-May-2014	243.50
"P-186-553"	"P-184-A"	GLOBE TELECOM, INC.	2780806	14-May-2014	300.97
"P-186-554"	"P-184-A"	GLOBE TELECOM, INC.	2781224	07-May-2014	224.18
"P-186-555"	"P-184-A"	GLOBE TELECOM, INC.	2781225	07-May-2014	241.33

"P-186-556"	"P-184-A"	GLOBE TELECOM, INC.	2781226	07-May-2014	244.95
"P-186-557"	"P-184-A"	GLOBE TELECOM, INC.	2778401	07-May-2014	267.86
"P-186-558"	"P-184-A"	GLOBE TELECOM, INC.	2778402	07-May-2014	267.86
"P-186-559"	"P-184-A"	GLOBE TELECOM, INC.	2779757	07-May-2014	150.00
"P-186-560"	"P-184-A"	GLOBE TELECOM, INC.	2779758	07-May-2014	235.71
"P-186-561"	"P-184-A"	GLOBE TELECOM, INC.	2778403	07-May-2014	235.71
"P-186-562"	"P-184-A"	GLOBE TELECOM, INC.	2779759	07-May-2014	95.78
"P-186-563"	"P-184-A"	GLOBE TELECOM, INC.	2778404	07-May-2014	267.86
"P-186-564"	"P-184-A"	GLOBE TELECOM, INC.	2778405	07-May-2014	249.03
"P-186-565"	"P-184-A"	GLOBE TELECOM, INC.	2789336	28-May-2014	207.55
"P-186-566"	"P-184-A"	GLOBE TELECOM, INC.	2789337	28-May-2014	104.65
"P-186-567"	"P-184-A"	GLOBE TELECOM, INC.	2789338	28-May-2014	145.98
"P-186-568"	"P-184-A"	GLOBE TELECOM, INC.	2789339	28-May-2014	140.53
"P-186-570"	"P-184-A"	GLOBE TELECOM, INC.	2780807	14-May-2014	267.86
"P-186-571"	"P-184-A"	GLOBE TELECOM, INC.	2778406	07-May-2014	267.86
"P-186-572"	"P-184-A"	GLOBE TELECOM, INC.	2779760	07-May-2014	128.57
"P-186-576"	"P-184-A"	GLOBE TELECOM, INC.	2781227	07-May-2014	267.75
"P-186-578"	"P-184-A"	GLOBE TELECOM, INC.	2779771	07-May-2014	187.14
"P-186-579"	"P-184-A"	GLOBE TELECOM, INC.	2779770	07-May-2014	207.08
"P-186-582"	"P-184-A"	GLOBE TELECOM, INC.	2780808	14-May-2014	335.85
"P-186-583"	"P-184-A"	GLOBE TELECOM, INC.	2780809	14-May-2014	197.87
"P-186-585"	"P-184-A"	GLOBE TELECOM, INC.	2780810	14-May-2014	474.41
"P-186-589"	"P-184-A"	GLOBE TELECOM, INC.	2780812	14-May-2014	399.05
"P-186-590"	"P-184-A"	GLOBE TELECOM, INC.	2780813	14-May-2014	607.61
"P-186-600"	"P-184-A"	GLOBE TELECOM, INC.	2778407	07-May-2014	262.51
"P-186-601"	"P-184-A"	GLOBE TELECOM, INC.	2780814	14-May-2014	267.75

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"P-186-604"	"P-184-A"	GLOBE TELECOM, INC.	2780816	14-May-2014	160.71
"P-186-605"	"P-184-A"	GLOBE TELECOM, INC.	2780817	14-May-2014	267.75
"P-186-606"	"P-184-A"	GLOBE TELECOM, INC.	2780818	14-May-2014	171.43
"P-186-607"	"P-184-A"	GLOBE TELECOM, INC.	2780819	14-May-2014	107.14
"P-186-608"	"P-184-A"	GLOBE TELECOM, INC.	2780877	14-May-2014	107.09
"P-186-609"	"P-184-A"	GLOBE TELECOM, INC.	2785660	21-May-2014	111.87
"P-186-610"	"P-184-A"	GLOBE TELECOM, INC.	2780878	14-May-2014	321.43
"P-186-611"	"P-184-A"	GLOBE TELECOM, INC.	2780879	14-May-2014	308.16
"P-186-613"	"P-184-A"	GLOBE TELECOM, INC.	2780880	14-May-2014	267.86
"P-186-614"	"P-184-A"	GLOBE TELECOM, INC.	2780881	14-May-2014	254.73
"P-186-615"	"P-184-A"	GLOBE TELECOM, INC.	2780882	14-May-2014	251.79
"P-186-616"	"P-184-A"	GLOBE TELECOM, INC.	2780883	14-May-2014	161.47
"P-186-617"	"P-184-A"	GLOBE TELECOM, INC.	2780884	14-May-2014	171.43
"P-186-618"	"P-184-A"	GLOBE TELECOM, INC.	2780885	14-May-2014	275.18
"P-186-623"	"P-184-A"	GLOBE TELECOM, INC.	2780873	14-May-2014	144.54
"P-186-624"	"P-184-A"	GLOBE TELECOM, INC.	2785656	21-May-2014	464.66
"P-186-625"	"P-184-A"	GLOBE TELECOM, INC.	2785655	21-May-2014	267.96
"P-186-626"	"P-184-A"	GLOBE TELECOM, INC.	2780874	14-May-2014	786.79
"P-186-628"	"P-184-A"	GLOBE TELECOM, INC.	2780875	14-May-2014	267.86
"P-186-629"	"P-184-A"	GLOBE TELECOM, INC.	2780876	14-May-2014	556.47
"P-186-630"	"P-184-A"	GLOBE TELECOM, INC.	2785661	21-May-2014	525.47
"P-186-635"	"P-184-A"	GLOBE TELECOM, INC.	2789340	28-May-2014	332.97
"P-186-636"	"P-184-A"	GLOBE TELECOM, INC.	2789319	28-May-2014	267.86
"P-186-637"	"P-184-A"	GLOBE TELECOM, INC.	2789341	28-May-2014	260.26
"P-186-639"	"P-184-A"	GLOBE TELECOM, INC.	2789321	28-May-2014	160.71
"P-186-640"	"P-184-A"	GLOBE TELECOM, INC.	2789322	28-May-2014	267.86

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"P-186-641"	"P-184-A"	GLOBE TELECOM, INC.	2789323	28-May-2014	160.71
"P-186-642"	"P-184-A"	GLOBE TELECOM, INC.	2789342	28-May-2014	267.75
"P-186-643"	"P-184-A"	GLOBE TELECOM, INC.	2789343	28-May-2014	269.25
"P-186-646"	"P-184-A"	GLOBE TELECOM, INC.	2789344	28-May-2014	214.64
"P-186-647"	"P-184-A"	GLOBE TELECOM, INC.	2789345	28-May-2014	272.57
"P-186-648"	"P-184-A"	GLOBE TELECOM, INC.	2789325	28-May-2014	123.11
"P-186-649"	"P-184-A"	GLOBE TELECOM, INC.	2789346	28-May-2014	107.04
"P-186-650"	"P-184-A"	GLOBE TELECOM, INC.	2789347	28-May-2014	107.04
"P-186-651"	"P-184-A"	GLOBE TELECOM, INC.	2789348	28-May-2014	114.05
"P-186-652"	"P-184-A"	GLOBE TELECOM, INC.	2789349	28-May-2014	107.04
"P-186-654"	"P-184-A"	GLOBE TELECOM, INC.	2789350	28-May-2014	458.24
"P-186-656"	"P-184-A"	GLOBE TELECOM, INC.	2789351	28-May-2014	267.86
"P-186-658"	"P-184-A"	GLOBE TELECOM, INC.	2789352	28-May-2014	267.86
"P-186-659"	"P-184-A"	GLOBE TELECOM, INC.	2789353	28-May-2014	107.04
"P-186-660"	"P-184-A"	GLOBE TELECOM, INC.	2789354	28-May-2014	107.04
"P-186-662"	"P-184-A"	GLOBE TELECOM, INC.	2789314	28-May-2014	267.86
"P-186-663"	"P-184-A"	GLOBE TELECOM, INC.	2789315	28-May-2014	267.86
"P-186-665"	"P-184-A"	GLOBE TELECOM, INC.	2789317	28-May-2014	267.86
"P-186-666"	"P-184-A"	GLOBE TELECOM, INC.	2789355	28-May-2014	282.14
"P-186-667"	"P-184-A"	GLOBE TELECOM, INC.	2785662	21-May-2014	107.04
"P-186-668"	"P-184-A"	GLOBE TELECOM, INC.	2789318	28-May-2014	68.47
"P-186-669"	"P-184-A"	GLOBE TELECOM, INC.	2787535	29-May-2014	267.86
"P-186-671"	"P-184-A"	GLOBE TELECOM, INC.	2789356	28-May-2014	267.75
"P-186-672"	"P-184-A"	GLOBE TELECOM, INC.	2789357	28-May-2014	85.71
"P-186-673"	"P-184-A"	GLOBE TELECOM, INC.	2789326	28-May-2014	235.71
"P-186-674"	"P-184-A"	GLOBE TELECOM, INC.	2789327	28-May-2014	235.71

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"P-186-675"	"P-184-A"	GLOBE TELECOM, INC.	2789358	28-May-2014	267.86
"P-186-677"	"P-184-A"	GLOBE TELECOM, INC.	2789328	28-May-2014	267.86
"P-186-679"	"P-184-A"	GLOBE TELECOM, INC.	2789359	28-May-2014	267.86
"P-186-680"	"P-184-A"	GLOBE TELECOM, INC.	2789360	28-May-2014	267.75
"P-186-681"	"P-184-A"	GLOBE TELECOM, INC.	2789361	28-May-2014	267.75
"P-186-682"	"P-184-A"	GLOBE TELECOM, INC.	2789362	28-May-2014	267.75
"P-186-683"	"P-184-A"	GLOBE TELECOM, INC.	2789363	28-May-2014	270.09
"P-186-684"	"P-184-A"	GLOBE TELECOM, INC.	2789364	28-May-2014	217.49
"P-186-685"	"P-184-A"	GLOBE TELECOM, INC.	2789365	28-May-2014	313.24
"P-186-687"	"P-184-A"	GLOBE TELECOM, INC.	2789329	28-May-2014	267.84
"P-186-689"	"P-184-A"	GLOBE TELECOM, INC.	2789330	28-May-2014	171.43
"P-186-690"	"P-184-A"	GLOBE TELECOM, INC.	2789366	28-May-2014	275.07
"P-186-691"	"P-184-A"	GLOBE TELECOM, INC.	2789367	28-May-2014	287.49
"P-186-692"	"P-184-A"	GLOBE TELECOM, INC.	2789368	28-May-2014	283.13
"P-186-694"	"P-184-A"	GLOBE TELECOM, INC.	2789369	28-May-2014	267.75
"P-186-696"	"P-184-A"	GLOBE TELECOM, INC.	2789370	28-May-2014	333.80
"P-186-697"	"P-184-A"	GLOBE TELECOM, INC.	2788676	29-May-2014	236.07
"P-186-704"	"P-184-A"	GLOBE TELECOM, INC.	2789331	28-May-2014	334.11
"P-186-705"	"P-184-A"	GLOBE TELECOM, INC.	2789332	28-May-2014	107.04
"P-186-706"	"P-184-A"	GLOBE TELECOM, INC.	2789333	28-May-2014	171.43
"P-186-708"	"P-184-A"	GLOBE TELECOM, INC.	2788492	29-May-2014	171.43
"P-186-709"	"P-184-A"	GLOBE TELECOM, INC.	2788493	29-May-2014	171.43
"P-186-710"	"P-184-A"	GLOBE TELECOM, INC.	2788494	29-May-2014	171.54
"P-186-711"	"P-184-A"	GLOBE TELECOM, INC.	2789334	28-May-2014	235.71
"P-186-713"	"P-184-A"	GLOBE TELECOM, INC.	2789335	28-May-2014	235.71
"P-186-714"	"P-184-A"	GLOBE TELECOM, INC.	2788495	29-May-2014	243.60

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"P-186-716"	"P-184-A"	GLOBE TELECOM, INC.	2787524	29-May-2014	267.75
"P-186-719"	"P-184-A"	GLOBE TELECOM, INC.	2789216	29-May-2014	267.75
"P-186-720"	"P-184-A"	GLOBE TELECOM, INC.	2789217	29-May-2014	193.01
"P-186-721"	"P-184-A"	GLOBE TELECOM, INC.	2789218	29-May-2014	171.43
"P-186-724"	"P-184-A"	GLOBE TELECOM, INC.	2788295	29-May-2014	331.10
"P-186-727"	"P-184-A"	GLOBE TELECOM, INC.	2788291	29-May-2014	267.75
"P-186-728"	"P-184-A"	GLOBE TELECOM, INC.	2788292	29-May-2014	128.46
"P-186-729"	"P-184-A"	GLOBE TELECOM, INC.	2788293	29-May-2014	128.46
"P-186-730"	"P-184-A"	GLOBE TELECOM, INC.	2788294	29-May-2014	267.75
"P-186-776"	"P-184-A"	INNOVE COMMUNICATIONS	0417509	21-May-2014	5,418.01
"P-186-777"	"P-184-A"	INNOVE COMMUNICATIONS	0417510	21-May-2014	5,424.01
"P-186-778"	"P-184-A"	INNOVE COMMUNICATIONS	0417511	21-May-2014	5,418.01
"P-186-779"	"P-184-A"	INNOVE COMMUNICATIONS	0417512	21-May-2014	5,040.00
"P-186-780"	"P-184-A"	INNOVE COMMUNICATIONS	0417513	21-May-2014	7,920.00
"P-186-781"	"P-184-A"	INNOVE COMMUNICATIONS	0417516	21-May-2014	24,938.72
"P-186-782"	"P-184-A"	INNOVE COMMUNICATIONS	0417514	21-May-2014	5,219.99
"P-186-783"	"P-184-A"	INNOVE COMMUNICATIONS	0417515	21-May-2014	85.18
"P-186-784"	"P-184-A"	INNOVE COMMUNICATIONS	0417618	28-May-2014	19,628.21
"P-186-785"	"P-184-A"	INNOVE COMMUNICATIONS	0417950	29-May-2014	5,040.02
"P-186-1012"	"P-184-A"	GLOBE TELECOM, INC.	2792325	11-Jun-2014	176.18
"P-186-1013"	"P-184-A"	GLOBE TELECOM, INC.	2792326	11-Jun-2014	300.97
"P-186-1014"	"P-184-A"	GLOBE TELECOM, INC.	2792327	11-Jun-2014	85.71
"P-186-1015"	"P-184-A"	GLOBE TELECOM, INC.	2792328	11-Jun-2014	144.54
"P-186-1016"	"P-184-A"	GLOBE TELECOM, INC.	2792782	18-Jun-2014	1,214.63
"P-186-1017"	"P-184-A"	GLOBE TELECOM, INC.	2796082	11-Jun-2014	268.17
"P-186-1018"	"P-184-A"	GLOBE TELECOM, INC.	2796083	11-Jun-2014	267.86

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"P-186-1020"	"P-184-A"	GLOBE TELECOM, INC.	2792783	18-Jun-2014	92.46
"P-186-1021"	"P-184-A"	GLOBE TELECOM, INC.	2796084	11-Jun-2014	267.86
"P-186-1022"	"P-184-A"	GLOBE TELECOM, INC.	2796085	11-Jun-2014	267.86
"P-186-1023"	"P-184-A"	GLOBE TELECOM, INC.	2792784	18-Jun-2014	320.69
"P-186-1024"	"P-184-A"	GLOBE TELECOM, INC.	2792330	11-Jun-2014	61.50
"P-186-1025"	"P-184-A"	GLOBE TELECOM, INC.	2792331	11-Jun-2014	150.00
"P-186-1026"	"P-184-A"	GLOBE TELECOM, INC.	2792332	11-Jun-2014	150.00
"P-186-1027"	"P-184-A"	GLOBE TELECOM, INC.	2792333	11-Jun-2014	224.89
"P-186-1028"	"P-184-A"	GLOBE TELECOM, INC.	2796086	11-Jun-2014	232.78
"P-186-1029"	"P-184-A"	GLOBE TELECOM, INC.	2792334	11-Jun-2014	446.82
"P-186-1030"	"P-184-A"	GLOBE TELECOM, INC.	2792335	11-Jun-2014	299.90
"P-186-1032"	"P-184-A"	GLOBE TELECOM, INC.	2798223	25-Jun-2014	637.29
"P-186-1033"	"P-184-A"	GLOBE TELECOM, INC.	2796087	11-Jun-2014	268.39
"P-186-1034"	"P-184-A"	GLOBE TELECOM, INC.	2796088	11-Jun-2014	317.26
"P-186-1035"	"P-184-A"	GLOBE TELECOM, INC.	2586140	25-Jun-2014	160.71
"P-186-1036"	"P-184-A"	GLOBE TELECOM, INC.	2796089	11-Jun-2014	235.71
"P-186-1038"	"P-184-A"	GLOBE TELECOM, INC.	2586141	25-Jun-2014	107.04
"P-186-1039"	"P-184-A"	GLOBE TELECOM, INC.	2586142	25-Jun-2014	107.14
"P-186-1040"	"P-184-A"	GLOBE TELECOM, INC.	2586133	25-Jun-2014	53.57
"P-186-1041"	"P-184-A"	GLOBE TELECOM, INC.	2796091	11-Jun-2014	235.71
"P-186-1042"	"P-184-A"	GLOBE TELECOM, INC.	2796092	11-Jun-2014	182.14
"P-186-1043"	"P-184-A"	GLOBE TELECOM, INC.	2796093	11-Jun-2014	171.43
"P-186-1044"	"P-184-A"	GLOBE TELECOM, INC.	2796094	11-Jun-2014	171.43
"P-186-1046"	"P-184-A"	GLOBE TELECOM, INC.	2792338	11-Jun-2014	171.43
"P-186-1047"	"P-184-A"	GLOBE TELECOM, INC.	2792339	11-Jun-2014	171.43
"P-186-1048"	"P-184-A"	GLOBE TELECOM, INC.	2796095	11-Jun-2014	299.90

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"P-186-1049"	"P-184-A"	GLOBE TELECOM, INC.	2796096	11-Jun-2014	144.54
"P-186-1050"	"P-184-A"	GLOBE TELECOM, INC.	2796097	11-Jun-2014	133.50
"P-186-1051"	"P-184-A"	GLOBE TELECOM, INC.	2796098	11-Jun-2014	139.93
"P-186-1052"	"P-184-A"	GLOBE TELECOM, INC.	2798217	25-Jun-2014	267.86
"P-186-1053"	"P-184-A"	GLOBE TELECOM, INC.	2787735	04-Jun-2014	234.39
"P-186-1054"	"P-184-A"	GLOBE TELECOM, INC.	2796099	11-Jun-2014	267.75
"P-186-1055"	"P-184-A"	GLOBE TELECOM, INC.	2787736	04-Jun-2014	267.75
"P-186-1056"	"P-184-A"	GLOBE TELECOM, INC.	2796100	11-Jun-2014	171.43
"P-186-1057"	"P-184-A"	GLOBE TELECOM, INC.	2796951	11-Jun-2014	267.86
"P-186-1058"	"P-184-A"	GLOBE TELECOM, INC.	2796952	11-Jun-2014	545.85
"P-186-1059"	"P-184-A"	GLOBE TELECOM, INC.	2792340	11-Jun-2014	267.75
"P-186-1060"	"P-184-A"	GLOBE TELECOM, INC.	2796953	11-Jun-2014	267.86
"P-186-1062"	"P-184-A"	GLOBE TELECOM, INC.	2792342	11-Jun-2014	161.41
"P-186-1063"	"P-184-A"	GLOBE TELECOM, INC.	2796954	11-Jun-2014	246.43
"P-186-1064"	"P-184-A"	GLOBE TELECOM, INC.	2792343	11-Jun-2014	267.86
"P-186-1065"	"P-184-A"	GLOBE TELECOM, INC.	2792344	11-Jun-2014	309.02
"P-186-1066"	"P-184-A"	GLOBE TELECOM, INC.	2792345	11-Jun-2014	350.44
"P-186-1067"	"P-184-A"	GLOBE TELECOM, INC.	2796955	11-Jun-2014	267.75
"P-186-1068"	"P-184-A"	GLOBE TELECOM, INC.	2586134	25-Jun-2014	267.75
"P-186-1069"	"P-184-A"	GLOBE TELECOM, INC.	2792346	11-Jun-2014	179.66
"P-186-1070"	"P-184-A"	GLOBE TELECOM, INC.	2796956	11-Jun-2014	171.43
"P-186-1071"	"P-184-A"	GLOBE TELECOM, INC.	2792347	11-Jun-2014	467.70
"P-186-1072"	"P-184-A"	GLOBE TELECOM, INC.	2792348	11-Jun-2014	171.43
"P-186-1073"	"P-184-A"	GLOBE TELECOM, INC.	2792349	11-Jun-2014	252.16
"P-186-1074"	"P-184-A"	GLOBE TELECOM, INC.	2792350	11-Jun-2014	267.75
"P-186-1075"	"P-184-A"	GLOBE TELECOM, INC.	2798218	25-Jun-2014	152.68

"P-186-1076"	"P-184-A"	GLOBE TELECOM, INC.	2796963	11-Jun-2014	144.54
"P-186-1077"	"P-184-A"	GLOBE TELECOM, INC.	2796964	11-Jun-2014	144.54
"P-186-1078"	"P-184-A"	GLOBE TELECOM, INC.	2796957	11-Jun-2014	144.54
"P-186-1079"	"P-184-A"	GLOBE TELECOM, INC.	2796958	11-Jun-2014	144.54
"P-186-1080"	"P-184-A"	GLOBE TELECOM, INC.	2792779	18-Jun-2014	123.11
"P-186-1081"	"P-184-A"	GLOBE TELECOM, INC.	2796959	11-Jun-2014	162.54
"P-186-1082"	"P-184-A"	GLOBE TELECOM, INC.	2798219	25-Jun-2014	267.75
"P-186-1083"	"P-184-A"	GLOBE TELECOM, INC.	2792785	18-Jun-2014	267.75
"P-186-1084"	"P-184-A"	GLOBE TELECOM, INC.	2792787	18-Jun-2014	107.04
"P-186-1085"	"P-184-A"	GLOBE TELECOM, INC.	2792788	18-Jun-2014	267.75
"P-186-1086"	"P-184-A"	GLOBE TELECOM, INC.	2792789	18-Jun-2014	160.71
"P-186-1087"	"P-184-A"	GLOBE TELECOM, INC.	2792790	18-Jun-2014	160.71
"P-186-1088"	"P-184-A"	GLOBE TELECOM, INC.	2796960	11-Jun-2014	641.07
"P-186-1089"	"P-184-A"	GLOBE TELECOM, INC.	2792793	18-Jun-2014	171.43
"P-186-1090"	"P-184-A"	GLOBE TELECOM, INC.	2792794	18-Jun-2014	175.71
"P-186-1091"	"P-184-A"	GLOBE TELECOM, INC.	2796961	11-Jun-2014	107.04
"P-186-1092"	"P-184-A"	GLOBE TELECOM, INC.	2792795	18-Jun-2014	176.18
"P-186-1093"	"P-184-A"	GLOBE TELECOM, INC.	2796962	11-Jun-2014	235.71
"P-186-1094"	"P-184-A"	GLOBE TELECOM, INC.	2792780	18-Jun-2014	179.08
"P-186-1096"	"P-184-A"	GLOBE TELECOM, INC.	2792797	18-Jun-2014	267.86
"P-186-1097"	"P-184-A"	GLOBE TELECOM, INC.	2792798	18-Jun-2014	258.00
"P-186-1098"	"P-184-A"	GLOBE TELECOM, INC.	2792799	18-Jun-2014	173.98
"P-186-1099"	"P-184-A"	GLOBE TELECOM, INC.	2792800	18-Jun-2014	311.06
"P-186-1100"	"P-184-A"	GLOBE TELECOM, INC.	2794451	18-Jun-2014	92.56
"P-186-1101"	"P-184-A"	GLOBE TELECOM, INC.	2794453	18-Jun-2014	178.92
"P-186-1102"	"P-184-A"	GLOBE TELECOM, INC.	2794454	18-Jun-2014	107.57

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"P-186-1103"	"P-184-A"	GLOBE TELECOM, INC.	2794456	18-Jun-2014	312.67
"P-186-1105"	"P-184-A"	GLOBE TELECOM, INC.	2794458	18-Jun-2014	177.46
"P-186-1107"	"P-184-A"	GLOBE TELECOM, INC.	2794460	18-Jun-2014	664.87
"P-186-1108"	"P-184-A"	GLOBE TELECOM, INC.	2794461	18-Jun-2014	267.75
"P-186-1109"	"P-184-A"	GLOBE TELECOM, INC.	2794462	18-Jun-2014	268.72
"P-186-1110"	"P-184-A"	GLOBE TELECOM, INC.	2793772	18-Jun-2014	267.75
"P-186-1111"	"P-184-A"	GLOBE TELECOM, INC.	2793773	18-Jun-2014	267.75
"P-186-1112"	"P-184-A"	GLOBE TELECOM, INC.	2793774	18-Jun-2014	267.75
"P-186-1113"	"P-184-A"	GLOBE TELECOM, INC.	2793775	18-Jun-2014	267.75
"P-186-1114"	"P-184-A"	GLOBE TELECOM, INC.	2793776	18-Jun-2014	268.06
"P-186-1115"	"P-184-A"	GLOBE TELECOM, INC.	2793777	18-Jun-2014	286.90
"P-186-1116"	"P-184-A"	GLOBE TELECOM, INC.	2793778	18-Jun-2014	267.75
"P-186-1117"	"P-184-A"	GLOBE TELECOM, INC.	2793779	18-Jun-2014	267.75
"P-186-1118"	"P-184-A"	GLOBE TELECOM, INC.	2793780	18-Jun-2014	738.73
"P-186-1119"	"P-184-A"	GLOBE TELECOM, INC.	2793781	18-Jun-2014	321.67
"P-186-1120"	"P-184-A"	GLOBE TELECOM, INC.	2793782	18-Jun-2014	224.89
"P-186-1122"	"P-184-A"	GLOBE TELECOM, INC.	2793784	18-Jun-2014	226.50
"P-186-1123"	"P-184-A"	GLOBE TELECOM, INC.	2793785	18-Jun-2014	224.89
"P-186-1124"	"P-184-A"	GLOBE TELECOM, INC.	2793786	18-Jun-2014	225.96
"P-186-1125"	"P-184-A"	GLOBE TELECOM, INC.	2586135	25-Jun-2014	252.48
"P-186-1126"	"P-184-A"	GLOBE TELECOM, INC.	2586125	25-Jun-2014	267.86
"P-186-1127"	"P-184-A"	GLOBE TELECOM, INC.	2586126	25-Jun-2014	128.46
"P-186-1128"	"P-184-A"	GLOBE TELECOM, INC.	2586127	25-Jun-2014	123.11
"P-186-1129"	"P-184-A"	GLOBE TELECOM, INC.	2586128	25-Jun-2014	94.60
"P-186-1130"	"P-184-A"	GLOBE TELECOM, INC.	2586129	25-Jun-2014	96.21
"P-186-1132"	"P-184-A"	GLOBE TELECOM, INC.	2586131	25-Jun-2014	92.46

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"P-186-1133"	"P-184-A"	GLOBE TELECOM, INC.	2793787	18-Jun-2014	123.11
"P-186-1134"	"P-184-A"	GLOBE TELECOM, INC.	2793788	18-Jun-2014	123.11
"P-186-1135"	"P-184-A"	GLOBE TELECOM, INC.	2586132	25-Jun-2014	267.86
"P-186-1136"	"P-184-A"	GLOBE TELECOM, INC.	2586136	25-Jun-2014	600.71
"P-186-1138"	"P-184-A"	GLOBE TELECOM, INC.	2586137	25-Jun-2014	85.71
"P-186-1139"	"P-184-A"	GLOBE TELECOM, INC.	2586138	25-Jun-2014	160.71
"P-186-1140"	"P-184-A"	GLOBE TELECOM, INC.	2586139	25-Jun-2014	267.86
"P-186-1141"	"P-184-A"	GLOBE TELECOM, INC.	2586143	25-Jun-2014	251.79
"P-186-1142"	"P-184-A"	GLOBE TELECOM, INC.	2798225	25-Jun-2014	267.75
"P-186-1143"	"P-184-A"	GLOBE TELECOM, INC.	2799229	25-Jun-2014	267.86
"P-186-1144"	"P-184-A"	GLOBE TELECOM, INC.	2798226	25-Jun-2014	171.75
"P-186-1145"	"P-184-A"	GLOBE TELECOM, INC.	2798221	25-Jun-2014	171.43
"P-186-1146"	"P-184-A"	GLOBE TELECOM, INC.	2798227	25-Jun-2014	267.75
"P-186-1148"	"P-184-A"	GLOBE TELECOM, INC.	2798228	25-Jun-2014	267.86
"P-186-1149"	"P-184-A"	GLOBE TELECOM, INC.	2799223	25-Jun-2014	426.09
"P-186-1150"	"P-184-A"	GLOBE TELECOM, INC.	2798229	25-Jun-2014	267.75
"P-186-1151"	"P-184-A"	GLOBE TELECOM, INC.	2798222	25-Jun-2014	267.75
"P-186-1152"	"P-184-A"	GLOBE TELECOM, INC.	2798230	25-Jun-2014	183.63
"P-186-1153"	"P-184-A"	GLOBE TELECOM, INC.	2798231	25-Jun-2014	172.50
"P-186-1189"	"P-184-A"	INNOVE COMMUNICATIONS	0421414	25-Jun-2014	5,424.00
"P-186-1190"	"P-184-A"	INNOVE COMMUNICATIONS	0421416	25-Jun-2014	5,418.00
"P-186-1192"	"P-184-A"	INNOVE COMMUNICATIONS	0421417	25-Jun-2014	5,220.00
"P-186-1193"	"P-184-A"	INNOVE COMMUNICATIONS	0421418	25-Jun-2014	85.17
"P-186-1194"	"P-184-A"	INNOVE COMMUNICATIONS	0421419	25-Jun-2014	85.17
"P-186-1196"	"P-184-A"	INNOVE COMMUNICATIONS	0421421	25-Jun-2014	5,039.99
"P-186-1198"	"P-184-A"	INNOVE COMMUNICATIONS	0421424	25-Jun-2014	38,304.26

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"P-186-1444"	"P-184-A"	GLOBE TELECOM, INC.	2811036	30-Jul-2014	267.86
"P-186-1445"	"P-184-A"	GLOBE TELECOM, INC.	2810326	30-Jul-2014	268.02
"P-186-1446"	"P-184-A"	GLOBE TELECOM, INC.	2810327	30-Jul-2014	235.71
"P-186-1447"	"P-184-A"	GLOBE TELECOM, INC.	2801037	04-Jul-2014	267.86
"P-186-1448"	"P-184-A"	GLOBE TELECOM, INC.	2805136	09-Jul-2014	267.86
"P-186-1449"	"P-184-A"	GLOBE TELECOM, INC.	2811024	30-Jul-2014	171.96
"P-186-1450"	"P-184-A"	GLOBE TELECOM, INC.	2801048	04-Jul-2014	267.75
"P-186-1451"	"P-184-A"	GLOBE TELECOM, INC.	2801038	04-Jul-2014	267.86
"P-186-1452"	"P-184-A"	GLOBE TELECOM, INC.	2805137	09-Jul-2014	235.71
"P-186-1453"	"P-184-A"	GLOBE TELECOM, INC.	2801049	04-Jul-2014	224.89
"P-186-1454"	"P-184-A"	GLOBE TELECOM, INC.	2801050	04-Jul-2014	235.71
"P-186-1455"	"P-184-A"	GLOBE TELECOM, INC.	2799801	04-Jul-2014	235.71
"P-186-1456"	"P-184-A"	GLOBE TELECOM, INC.	2799802	04-Jul-2014	299.79
"P-186-1457"	"P-184-A"	GLOBE TELECOM, INC.	2799803	04-Jul-2014	267.96
"P-186-1458"	"P-184-A"	GLOBE TELECOM, INC.	2799804	04-Jul-2014	267.75
"P-186-1459"	"P-184-A"	GLOBE TELECOM, INC.	2805139	09-Jul-2014	267.86
"P-186-1460"	"P-184-A"	GLOBE TELECOM, INC.	2805140	09-Jul-2014	267.75
"P-186-1461"	"P-184-A"	GLOBE TELECOM, INC.	2805141	09-Jul-2014	302.04
"P-186-1462"	"P-184-A"	GLOBE TELECOM, INC.	2805142	09-Jul-2014	144.54
"P-186-1463"	"P-184-A"	GLOBE TELECOM, INC.	2805143	09-Jul-2014	235.71
"P-186-1464"	"P-184-A"	GLOBE TELECOM, INC.	2805144	09-Jul-2014	481.62
"P-186-1465"	"P-184-A"	GLOBE TELECOM, INC.	2805145	09-Jul-2014	171.43
"P-186-1466"	"P-184-A"	GLOBE TELECOM, INC.	2805146	09-Jul-2014	171.43
"P-186-1467"	"P-184-A"	GLOBE TELECOM, INC.	2801039	04-Jul-2014	267.86
"P-186-1468"	"P-184-A"	GLOBE TELECOM, INC.	2805147	09-Jul-2014	267.86
"P-186-1469"	"P-184-A"	GLOBE TELECOM, INC.	2799805	04-Jul-2014	172.93

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"P-186-1470"	"P-184-A"	GLOBE TELECOM, INC.	2799806	04-Jul-2014	267.75
"P-186-1471"	"P-184-A"	GLOBE TELECOM, INC.	2799807	04-Jul-2014	267.75
"P-186-1472"	"P-184-A"	GLOBE TELECOM, INC.	2801040	04-Jul-2014	123.11
"P-186-1473"	"P-184-A"	GLOBE TELECOM, INC.	2805148	09-Jul-2014	107.04
"P-186-1474"	"P-184-A"	GLOBE TELECOM, INC.	2799808	04-Jul-2014	107.04
"P-186-1475"	"P-184-A"	GLOBE TELECOM, INC.	2805149	09-Jul-2014	267.86
"P-186-1476"	"P-184-A"	GLOBE TELECOM, INC.	2805150	09-Jul-2014	267.86
"P-186-1477"	"P-184-A"	GLOBE TELECOM, INC.	2805901	09-Jul-2014	274.18
"P-186-1478"	"P-184-A"	GLOBE TELECOM, INC.	2805902	09-Jul-2014	107.04
"P-186-1479"	"P-184-A"	GLOBE TELECOM, INC.	2799809	04-Jul-2014	267.75
"P-186-1480"	"P-184-A"	GLOBE TELECOM, INC.	2805903	09-Jul-2014	53.57
"P-186-1481"	"P-184-A"	GLOBE TELECOM, INC.	2801041	04-Jul-2014	235.71
"P-186-1482"	"P-184-A"	GLOBE TELECOM, INC.	2805904	09-Jul-2014	128.79
"P-186-1483"	"P-184-A"	GLOBE TELECOM, INC.	2799810	04-Jul-2014	171.43
"P-186-1484"	"P-184-A"	GLOBE TELECOM, INC.	2801042	04-Jul-2014	144.54
"P-186-1485"	"P-184-A"	GLOBE TELECOM, INC.	2799811	04-Jul-2014	144.64
"P-186-1486"	"P-184-A"	GLOBE TELECOM, INC.	2805905	09-Jul-2014	144.54
"P-186-1488"	"P-184-A"	GLOBE TELECOM, INC.	2799812	04-Jul-2014	267.75
"P-186-1489"	"P-184-A"	GLOBE TELECOM, INC.	2801436	04-Jul-2014	209.73
"P-186-1491"	"P-184-A"	GLOBE TELECOM, INC.	2805908	09-Jul-2014	267.75
"P-186-1492"	"P-184-A"	GLOBE TELECOM, INC.	2805909	09-Jul-2014	222.29
"P-186-1493"	"P-184-A"	GLOBE TELECOM, INC.	2805910	09-Jul-2014	267.75
"P-186-1495"	"P-184-A"	GLOBE TELECOM, INC.	2805912	09-Jul-2014	169.82
"P-186-1496"	"P-184-A"	GLOBE TELECOM, INC.	2805913	09-Jul-2014	107.04
"P-186-1497"	"P-184-A"	GLOBE TELECOM, INC.	2805914	09-Jul-2014	107.04
"P-186-1498"	"P-184-A"	GLOBE TELECOM, INC.	2805915	09-Jul-2014	107.04

"P-186-1499"	"P-184-A"	GLOBE TELECOM, INC.	2805916	09-Jul-2014	107.04
"P-186-1500"	"P-184-A"	GLOBE TELECOM, INC.	2805917	09-Jul-2014	267.86
"P-186-1501"	"P-184-A"	GLOBE TELECOM, INC.	2805918	09-Jul-2014	267.75
"P-186-1504"	"P-184-A"	GLOBE TELECOM, INC.	2801043	04-Jul-2014	107.04
"P-186-1505"	"P-184-A"	GLOBE TELECOM, INC.	2801044	04-Jul-2014	107.04
"P-186-1506"	"P-184-A"	GLOBE TELECOM, INC.	2801437	04-Jul-2014	254.79
"P-186-1507"	"P-184-A"	GLOBE TELECOM, INC.	2801438	04-Jul-2014	269.15
"P-186-1508"	"P-184-A"	GLOBE TELECOM, INC.	2805921	09-Jul-2014	281.85
"P-186-1510"	"P-184-A"	GLOBE TELECOM, INC.	2805923	09-Jul-2014	213.96
"P-186-1511"	"P-184-A"	GLOBE TELECOM, INC.	2805924	09-Jul-2014	193.93
"P-186-1512"	"P-184-A"	GLOBE TELECOM, INC.	2805926	09-Jul-2014	300.64
"P-186-1513"	"P-184-A"	GLOBE TELECOM, INC.	2805927	09-Jul-2014	281.04
"P-186-1514"	"P-184-A"	GLOBE TELECOM, INC.	2805928	09-Jul-2014	246.43
"P-186-1515"	"P-184-A"	GLOBE TELECOM, INC.	2801439	04-Jul-2014	267.86
"P-186-1516"	"P-184-A"	GLOBE TELECOM, INC.	2805929	09-Jul-2014	160.71
"P-186-1517"	"P-184-A"	GLOBE TELECOM, INC.	2804145	09-Jul-2014	220.18
"P-186-1518"	"P-184-A"	GLOBE TELECOM, INC.	2804146	09-Jul-2014	183.58
"P-186-1519"	"P-184-A"	GLOBE TELECOM, INC.	2804147	09-Jul-2014	123.11
"P-186-1520"	"P-184-A"	GLOBE TELECOM, INC.	2804148	09-Jul-2014	267.86
"P-186-1521"	"P-184-A"	GLOBE TELECOM, INC.	2804149	09-Jul-2014	255.22
"P-186-1522"	"P-184-A"	GLOBE TELECOM, INC.	2804150	09-Jul-2014	268.07
"P-186-1523"	"P-184-A"	GLOBE TELECOM, INC.	2801045	04-Jul-2014	267.86
"P-186-1524"	"P-184-A"	GLOBE TELECOM, INC.	2801440	04-Jul-2014	232.78
"P-186-1525"	"P-184-A"	GLOBE TELECOM, INC.	2810318	30-Jul-2014	178.93
"P-186-1526"	"P-184-A"	GLOBE TELECOM, INC.	2801441	04-Jul-2014	232.78
"P-186-1527"	"P-184-A"	GLOBE TELECOM, INC.	2801442	04-Jul-2014	254.37

"P-186-1528"	"P-184-A"	GLOBE TELECOM, INC.	2801443	04-Jul-2014	267.75
"P-186-1529"	"P-184-A"	GLOBE TELECOM, INC.	2806851	09-Jul-2014	267.75
"P-186-1530"	"P-184-A"	GLOBE TELECOM, INC.	2806852	09-Jul-2014	267.75
"P-186-1531"	"P-184-A"	GLOBE TELECOM, INC.	2806853	09-Jul-2014	300.36
"P-186-1532"	"P-184-A"	GLOBE TELECOM, INC.	2801046	04-Jul-2014	267.75
"P-186-1533"	"P-184-A"	GLOBE TELECOM, INC.	2806854	09-Jul-2014	267.75
"P-186-1534"	"P-184-A"	GLOBE TELECOM, INC.	2801444	04-Jul-2014	267.75
"P-186-1535"	"P-184-A"	GLOBE TELECOM, INC.	2801445	04-Jul-2014	267.75
"P-186-1536"	"P-184-A"	GLOBE TELECOM, INC.	2801446	04-Jul-2014	267.75
"P-186-1537"	"P-184-A"	GLOBE TELECOM, INC.	2801447	04-Jul-2014	267.75
"P-186-1538"	"P-184-A"	GLOBE TELECOM, INC.	2801448	04-Jul-2014	267.75
"P-186-1539"	"P-184-A"	GLOBE TELECOM, INC.	2801449	04-Jul-2014	267.86
"P-186-1540"	"P-184-A"	GLOBE TELECOM, INC.	2806855	09-Jul-2014	130.28
"P-186-1541"	"P-184-A"	GLOBE TELECOM, INC.	2801450	04-Jul-2014	267.86
"P-186-1542"	"P-184-A"	GLOBE TELECOM, INC.	2806856	09-Jul-2014	85.71
"P-186-1543"	"P-184-A"	GLOBE TELECOM, INC.	2806857	09-Jul-2014	267.75
"P-186-1544"	"P-184-A"	GLOBE TELECOM, INC.	2806858	09-Jul-2014	92.99
"P-186-1545"	"P-184-A"	GLOBE TELECOM, INC.	2799733	04-Jul-2014	267.75
"P-186-1546"	"P-184-A"	GLOBE TELECOM, INC.	2806859	09-Jul-2014	123.11
"P-186-1547"	"P-184-A"	GLOBE TELECOM, INC.	2806860	09-Jul-2014	182.14
"P-186-1548"	"P-184-A"	GLOBE TELECOM, INC.	2806861	09-Jul-2014	268.02
"P-186-1549"	"P-184-A"	GLOBE TELECOM, INC.	2806862	09-Jul-2014	267.75
"P-186-1550"	"P-184-A"	GLOBE TELECOM, INC.	2806863	09-Jul-2014	267.86
"P-186-1551"	"P-184-A"	GLOBE TELECOM, INC.	2806864	09-Jul-2014	278.23
"P-186-1552"	"P-184-A"	GLOBE TELECOM, INC.	2799734	04-Jul-2014	165.08
"P-186-1553"	"P-184-A"	GLOBE TELECOM, INC.	2806866	09-Jul-2014	324.48

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"P-186-1554"	"P-184-A"	GLOBE TELECOM, INC.	2806867	09-Jul-2014	267.86
"P-186-1555"	"P-184-A"	GLOBE TELECOM, INC.	2806868	09-Jul-2014	272.18
"P-186-1556"	"P-184-A"	GLOBE TELECOM, INC.	2806869	09-Jul-2014	222.58
"P-186-1557"	"P-184-A"	GLOBE TELECOM, INC.	2806870	09-Jul-2014	224.18
"P-186-1558"	"P-184-A"	GLOBE TELECOM, INC.	2806871	09-Jul-2014	241.06
"P-186-1559"	"P-184-A"	GLOBE TELECOM, INC.	2806873	09-Jul-2014	108.74
"P-186-1560"	"P-184-A"	GLOBE TELECOM, INC.	2806874	09-Jul-2014	245.10
"P-186-1561"	"P-184-A"	GLOBE TELECOM, INC.	2811025	30-Jul-2014	268.34
"P-186-1562"	"P-184-A"	GLOBE TELECOM, INC.	2806875	09-Jul-2014	267.86
"P-186-1563"	"P-184-A"	GLOBE TELECOM, INC.	2806876	09-Jul-2014	64.50
"P-186-1564"	"P-184-A"	GLOBE TELECOM, INC.	2811037	30-Jul-2014	252.25
"P-186-1565"	"P-184-A"	GLOBE TELECOM, INC.	2811038	30-Jul-2014	171.43
"P-186-1566"	"P-184-A"	GLOBE TELECOM, INC.	2811039	30-Jul-2014	182.14
"P-186-1567"	"P-184-A"	GLOBE TELECOM, INC.	2811040	30-Jul-2014	171.43
"P-186-1568"	"P-184-A"	GLOBE TELECOM, INC.	2811041	30-Jul-2014	267.75
"P-186-1569"	"P-184-A"	GLOBE TELECOM, INC.	2806877	09-Jul-2014	267.75
"P-186-1570"	"P-184-A"	GLOBE TELECOM, INC.	2806878	09-Jul-2014	122.31
"P-186-1571"	"P-184-A"	GLOBE TELECOM, INC.	2811042	30-Jul-2014	267.86
"P-186-1572"	"P-184-A"	GLOBE TELECOM, INC.	2811043	30-Jul-2014	267.86
"P-186-1573"	"P-184-A"	GLOBE TELECOM, INC.	2806879	09-Jul-2014	107.57
"P-186-1574"	"P-184-A"	GLOBE TELECOM, INC.	2811044	30-Jul-2014	267.86
"P-186-1575"	"P-184-A"	GLOBE TELECOM, INC.	2806880	09-Jul-2014	115.62
"P-186-1576"	"P-184-A"	GLOBE TELECOM, INC.	2806881	08-Jul-2014	164.68
"P-186-1577"	"P-184-A"	GLOBE TELECOM, INC.	2811026	30-Jul-2014	113.57
"P-186-1578"	"P-184-A"	GLOBE TELECOM, INC.	2811027	30-Jul-2014	177.00
"P-186-1579"	"P-184-A"	GLOBE TELECOM, INC.	2806882	09-Jul-2014	1,290.96

"P-186-1580"	"P-184-A"	GLOBE TELECOM, INC.	2806883	09-Jul-2014	1,997.96
"P-186-1581"	"P-184-A"	GLOBE TELECOM, INC.	2810007	30-Jul-2014	267.75
"P-186-1582"	"P-184-A"	GLOBE TELECOM, INC.	2811028	30-Jul-2014	268.16
"P-186-1583"	"P-184-A"	GLOBE TELECOM, INC.	2810008	30-Jul-2014	368.17
"P-186-1584"	"P-184-A"	GLOBE TELECOM, INC.	2810009	30-Jul-2014	267.75
"P-186-1585"	"P-184-A"	GLOBE TELECOM, INC.	2810010	30-Jul-2014	267.75
"P-186-1586"	"P-184-A"	GLOBE TELECOM, INC.	2810011	30-Jul-2014	235.71
"P-186-1587"	"P-184-A"	GLOBE TELECOM, INC.	2810012	30-Jul-2014	235.71
"P-186-1588"	"P-184-A"	GLOBE TELECOM, INC.	2810013	30-Jul-2014	171.43
"P-186-1589"	"P-184-A"	GLOBE TELECOM, INC.	2805930	09-Jul-2014	56.89
"P-186-1590"	"P-184-A"	GLOBE TELECOM, INC.	2805931	09-Jul-2014	150.00
"P-186-1591"	"P-184-A"	GLOBE TELECOM, INC.	2805932	09-Jul-2014	150.54
"P-186-1592"	"P-184-A"	GLOBE TELECOM, INC.	2805933	09-Jul-2014	789.72
"P-186-1593"	"P-184-A"	GLOBE TELECOM, INC.	2805934	09-Jul-2014	181.61
"P-186-1594"	"P-184-A"	GLOBE TELECOM, INC.	2805935	09-Jul-2014	107.14
"P-186-1595"	"P-184-A"	GLOBE TELECOM, INC.	2810014	30-Jul-2014	267.75
"P-186-1596"	"P-184-A"	GLOBE TELECOM, INC.	2811029	30-Jul-2014	264.33
"P-186-1597"	"P-184-A"	GLOBE TELECOM, INC.	2811030	30-Jul-2014	267.86
"P-186-1599"	"P-184-A"	GLOBE TELECOM, INC.	2811032	30-Jul-2014	217.39
"P-186-1600"	"P-184-A"	GLOBE TELECOM, INC.	2811033	30-Jul-2014	267.75
"P-186-1602"	"P-184-A"	GLOBE TELECOM, INC.	2811034	30-Jul-2014	267.86
"P-186-1603"	"P-184-A"	GLOBE TELECOM, INC.	2810320	30-Jul-2014	171.43
"P-186-1604"	"P-184-A"	GLOBE TELECOM, INC.	2811035	30-Jul-2014	176.18
"P-186-1605"	"P-184-A"	GLOBE TELECOM, INC.	2810321	30-Jul-2014	171.96
"P-186-1606"	"P-184-A"	GLOBE TELECOM, INC.	2810015	30-Jul-2014	128.46
"P-186-1607"	"P-184-A"	GLOBE TELECOM, INC.	2810328	30-Jul-2014	332.50

"P-186-1608"	"P-184-A"	GLOBE TELECOM, INC.	2810016	30-Jul-2014	252.75
"P-186-1610"	"P-184-A"	GLOBE TELECOM, INC.	2810330	30-Jul-2014	85.71
"P-186-1611"	"P-184-A"	GLOBE TELECOM, INC.	2810331	30-Jul-2014	85.71
"P-186-1612"	"P-184-A"	GLOBE TELECOM, INC.	2810017	30-Jul-2014	202.94
"P-186-1613"	"P-184-A"	GLOBE TELECOM, INC.	2810018	30-Jul-2014	212.63
"P-186-1614"	"P-184-A"	GLOBE TELECOM, INC.	2810019	30-Jul-2014	123.11
"P-186-1615"	"P-184-A"	GLOBE TELECOM, INC.	2810020	30-Jul-2014	323.10
"P-186-1616"	"P-184-A"	GLOBE TELECOM, INC.	2810343	30-Jul-2014	270.87
"P-186-1617"	"P-184-A"	GLOBE TELECOM, INC.	2810344	30-Jul-2014	96.74
"P-186-1618"	"P-184-A"	GLOBE TELECOM, INC.	2810345	30-Jul-2014	267.86
"P-186-1619"	"P-184-A"	GLOBE TELECOM, INC.	2810346	30-Jul-2014	98.45
"P-186-1620"	"P-184-A"	GLOBE TELECOM, INC.	2811045	30-Jul-2014	267.75
"P-186-1621"	"P-184-A"	GLOBE TELECOM, INC.	2810332	30-Jul-2014	172.50
"P-186-1622"	"P-184-A"	GLOBE TELECOM, INC.	2810322	30-Jul-2014	1,041.05
"P-186-1623"	"P-184-A"	GLOBE TELECOM, INC.	2810333	30-Jul-2014	171.43
"P-186-1624"	"P-184-A"	GLOBE TELECOM, INC.	2810334	30-Jul-2014	221.67
"P-186-1625"	"P-184-A"	GLOBE TELECOM, INC.	2810335	30-Jul-2014	123.11
"P-186-1626"	"P-184-A"	GLOBE TELECOM, INC.	2810336	30-Jul-2014	123.11
"P-186-1627"	"P-184-A"	GLOBE TELECOM, INC.	2809049	30-Jul-2014	168.26
"P-186-1628"	"P-184-A"	GLOBE TELECOM, INC.	2810323	30-Jul-2014	171.96
"P-186-1629"	"P-184-A"	GLOBE TELECOM, INC.	2810324	30-Jul-2014	172.18
"P-186-1630"	"P-184-A"	GLOBE TELECOM, INC.	2810325	30-Jul-2014	267.75
"P-186-1631"	"P-184-A"	GLOBE TELECOM, INC.	2811046	30-Jul-2014	267.75
"P-186-1632"	"P-184-A"	GLOBE TELECOM, INC.	2811047	30-Jul-2014	275.79
"P-186-1633"	"P-184-A"	GLOBE TELECOM, INC.	2811048	30-Jul-2014	208.58
"P-186-1634"	"P-184-A"	GLOBE TELECOM, INC.	2811049	30-Jul-2014	267.75

"P-186-1635"	"P-184-A"	GLOBE TELECOM, INC.	2810337	30-Jul-2014	235.71
"P-186-1636"	"P-184-A"	GLOBE TELECOM, INC.	2810338	30-Jul-2014	235.71
"P-186-1637"	"P-184-A"	GLOBE TELECOM, INC.	2810339	30-Jul-2014	329.11
"P-186-1638"	"P-184-A"	GLOBE TELECOM, INC.	2810340	30-Jul-2014	326.43
"P-186-1639"	"P-184-A"	GLOBE TELECOM, INC.	2809050	30-Jul-2014	235.71
"P-186-1641"	"P-184-A"	GLOBE TELECOM, INC.	2811023	30-Jul-2014	235.71
"P-186-1642"	"P-184-A"	GLOBE TELECOM, INC.	2810341	30-Jul-2014	280.71
"P-186-1685"	"P-184-A"	INNOVE COMMUNICATIONS	0425169	30-Jul-2014	5,220.00
"P-186-1686"	"P-184-A"	INNOVE COMMUNICATIONS	0425170	30-Jul-2014	85.18
"P-186-1687"	"P-184-A"	INNOVE COMMUNICATIONS	0425171	30-Jul-2014	5,040.00
"P-186-1960"	"P-184-A"	GLOBE TELECOM, INC.	2819401	15-Aug-2014	243.50
"P-186-1962"	"P-184-A"	GLOBE TELECOM, INC.	2819402	15-Aug-2014	235.78
"P-186-1963"	"P-184-A"	GLOBE TELECOM, INC.	2819403	15-Aug-2014	153.42
"P-186-1964"	"P-184-A"	GLOBE TELECOM, INC.	2819404	15-Aug-2014	171.43
"P-186-1965"	"P-184-A"	GLOBE TELECOM, INC.	2819405	15-Aug-2014	171.43
"P-186-1966"	"P-184-A"	GLOBE TELECOM, INC.	2819406	15-Aug-2014	171.43
"P-186-1967"	"P-184-A"	GLOBE TELECOM, INC.	2819407	15-Aug-2014	267.86
"P-186-1968"	"P-184-A"	GLOBE TELECOM, INC.	2819408	15-Aug-2014	2,279.63
"P-186-1969"	"P-184-A"	GLOBE TELECOM, INC.	2819409	15-Aug-2014	267.75
"P-186-1970"	"P-184-A"	GLOBE TELECOM, INC.	2819410	15-Aug-2014	210.36
"P-186-1971"	"P-184-A"	GLOBE TELECOM, INC.	2819411	15-Aug-2014	267.75
"P-186-1972"	"P-184-A"	GLOBE TELECOM, INC.	2818064	18-Aug-2014	267.75
"P-186-1973"	"P-184-A"	GLOBE TELECOM, INC.	2818065	18-Aug-2014	107.04
"P-186-1974"	"P-184-A"	GLOBE TELECOM, INC.	2819412	15-Aug-2014	131.54
"P-186-1975"	"P-184-A"	GLOBE TELECOM, INC.	2819413	15-Aug-2014	131.54
"P-186-1976"	"P-184-A"	GLOBE TELECOM, INC.	2819414	15-Aug-2014	171.43

"P-186-1977"	"P-184-A"	GLOBE TELECOM, INC.	2819415	15-Aug-2014	171.43
"P-186-1978"	"P-184-A"	GLOBE TELECOM, INC.	2819416	15-Aug-2014	171.43
"P-186-1979"	"P-184-A"	GLOBE TELECOM, INC.	2819417	15-Aug-2014	171.43
"P-186-1980"	"P-184-A"	GLOBE TELECOM, INC.	2819418	15-Aug-2014	171.43
"P-186-1981"	"P-184-A"	GLOBE TELECOM, INC.	2819419	15-Aug-2014	171.43
"P-186-1982"	"P-184-A"	GLOBE TELECOM, INC.	2814797	18-Aug-2014	268.29
"P-186-1983"	"P-184-A"	GLOBE TELECOM, INC.	2819420	15-Aug-2014	150.00
"P-186-1984"	"P-184-A"	GLOBE TELECOM, INC.	2818258	15-Aug-2014	150.00
"P-186-1985"	"P-184-A"	GLOBE TELECOM, INC.	2818259	15-Aug-2014	150.00
"P-186-1986"	"P-184-A"	GLOBE TELECOM, INC.	2818260	15-Aug-2014	150.00
"P-186-1987"	"P-184-A"	GLOBE TELECOM, INC.	2818261	15-Aug-2014	151.07
"P-186-1988"	"P-184-A"	GLOBE TELECOM, INC.	2818066	18-Aug-2014	152.14
"P-186-1989"	"P-184-A"	GLOBE TELECOM, INC.	2818262	15-Aug-2014	174.64
"P-186-1990"	"P-184-A"	GLOBE TELECOM, INC.	2818067	18-Aug-2014	161.25
"P-186-1991"	"P-184-A"	GLOBE TELECOM, INC.	2818263	15-Aug-2014	171.43
"P-186-1992"	"P-184-A"	GLOBE TELECOM, INC.	2818264	15-Aug-2014	159.11
"P-186-1993"	"P-184-A"	GLOBE TELECOM, INC.	2818068	18-Aug-2014	235.71
"P-186-1994"	"P-184-A"	GLOBE TELECOM, INC.	2818265	15-Aug-2014	208.93
"P-186-1995"	"P-184-A"	GLOBE TELECOM, INC.	2818266	15-Aug-2014	267.86
"P-186-1998"	"P-184-A"	GLOBE TELECOM, INC.	2818069	18-Aug-2014	224.89
"P-186-1999"	"P-184-A"	GLOBE TELECOM, INC.	2818267	15-Aug-2014	128.89
"P-186-2000"	"P-184-A"	GLOBE TELECOM, INC.	2818268	15-Aug-2014	157.56
"P-186-2001"	"P-184-A"	GLOBE TELECOM, INC.	2818269	15-Aug-2014	267.75
"P-186-2002"	"P-184-A"	GLOBE TELECOM, INC.	2818270	15-Aug-2014	192.27
"P-186-2003"	"P-184-A"	GLOBE TELECOM, INC.	2818070	18-Aug-2014	171.43
"P-186-2004"	"P-184-A"	GLOBE TELECOM, INC.	2818271	15-Aug-2014	171.43

"P-186-2006"	"P-184-A"	GLOBE TELECOM, INC.	2818272	15-Aug-2014	267.75
"P-186-2008"	"P-184-A"	GLOBE TELECOM, INC.	2818071	18-Aug-2014	107.04
"P-186-2009"	"P-184-A"	GLOBE TELECOM, INC.	2818072	18-Aug-2014	107.14
"P-186-2010"	"P-184-A"	GLOBE TELECOM, INC.	2818073	18-Aug-2014	107.04
"P-186-2013"	"P-184-A"	GLOBE TELECOM, INC.	2818074	18-Aug-2014	288.11
"P-186-2014"	"P-184-A"	GLOBE TELECOM, INC.	2818075	18-Aug-2014	268.18
"P-186-2015"	"P-184-A"	GLOBE TELECOM, INC.	2818076	18-Aug-2014	299.79
"P-186-2016"	"P-184-A"	GLOBE TELECOM, INC.	2814798	18-Aug-2014	589.07
"P-186-2017"	"P-184-A"	GLOBE TELECOM, INC.	2818077	18-Aug-2014	268.68
"P-186-2018"	"P-184-A"	GLOBE TELECOM, INC.	2818078	18-Aug-2014	172.66
"P-186-2019"	"P-184-A"	GLOBE TELECOM, INC.	2818079	18-Aug-2014	271.30
"P-186-2020"	"P-184-A"	GLOBE TELECOM, INC.	2818080	18-Aug-2014	267.75
"P-186-2021"	"P-184-A"	GLOBE TELECOM, INC.	2818081	18-Aug-2014	267.86
"P-186-2023"	"P-184-A"	GLOBE TELECOM, INC.	2818273	15-Aug-2014	267.86
"P-186-2024"	"P-184-A"	GLOBE TELECOM, INC.	2818082	18-Aug-2014	214.11
"P-186-2025"	"P-184-A"	GLOBE TELECOM, INC.	2818083	18-Aug-2014	185.36
"P-186-2026"	"P-184-A"	GLOBE TELECOM, INC.	2818084	18-Aug-2014	267.75
"P-186-2027"	"P-184-A"	GLOBE TELECOM, INC.	2818085	18-Aug-2014	128.63
"P-186-2028"	"P-184-A"	GLOBE TELECOM, INC.	2818086	18-Aug-2014	128.77
"P-186-2029"	"P-184-A"	GLOBE TELECOM, INC.	2818087	18-Aug-2014	144.54
"P-186-2030"	"P-184-A"	GLOBE TELECOM, INC.	2818088	18-Aug-2014	144.54
"P-186-2031"	"P-184-A"	GLOBE TELECOM, INC.	2818089	18-Aug-2014	107.04
"P-186-2032"	"P-184-A"	GLOBE TELECOM, INC.	2818090	18-Aug-2014	363.07
"P-186-2033"	"P-184-A"	GLOBE TELECOM, INC.	2818091	18-Aug-2014	295.81
"P-186-2034"	"P-184-A"	GLOBE TELECOM, INC.	2818092	18-Aug-2014	267.75
"P-186-2035"	"P-184-A"	GLOBE TELECOM, INC.	2818093	18-Aug-2014	267.75

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"P-186-2036"	"P-184-A"	GLOBE TELECOM, INC.	2818094	18-Aug-2014	1,421.59
"P-186-2037"	"P-184-A"	GLOBE TELECOM, INC.	2818095	18-Aug-2014	390.96
"P-186-2038"	"P-184-A"	GLOBE TELECOM, INC.	2818096	18-Aug-2014	109.18
"P-186-2039"	"P-184-A"	GLOBE TELECOM, INC.	2818097	18-Aug-2014	116.41
"P-186-2040"	"P-184-A"	GLOBE TELECOM, INC.	2818098	18-Aug-2014	107.04
"P-186-2041"	"P-184-A"	GLOBE TELECOM, INC.	2818099	18-Aug-2014	107.04
"P-186-2042"	"P-184-A"	GLOBE TELECOM, INC.	2818100	18-Aug-2014	267.86
"P-186-2043"	"P-184-A"	GLOBE TELECOM, INC.	2819101	18-Aug-2014	267.75
"P-186-2044"	"P-184-A"	GLOBE TELECOM, INC.	2819102	18-Aug-2014	267.86
"P-186-2045"	"P-184-A"	GLOBE TELECOM, INC.	2819103	18-Aug-2014	267.86
"P-186-2046"	"P-184-A"	GLOBE TELECOM, INC.	2819104	18-Aug-2014	107.04
"P-186-2047"	"P-184-A"	GLOBE TELECOM, INC.	2819105	18-Aug-2014	107.04
"P-186-2048"	"P-184-A"	GLOBE TELECOM, INC.	2819106	18-Aug-2014	222.04
"P-186-2049"	"P-184-A"	GLOBE TELECOM, INC.	2819107	18-Aug-2014	325.02
"P-186-2050"	"P-184-A"	GLOBE TELECOM, INC.	2819108	18-Aug-2014	220.43
"P-186-2051"	"P-184-A"	GLOBE TELECOM, INC.	2819109	18-Aug-2014	238.64
"P-186-2052"	"P-184-A"	GLOBE TELECOM, INC.	2819110	18-Aug-2014	284.74
"P-186-2053"	"P-184-A"	GLOBE TELECOM, INC.	2819111	18-Aug-2014	238.30
"P-186-2054"	"P-184-A"	GLOBE TELECOM, INC.	2819112	18-Aug-2014	267.86
"P-186-2055"	"P-184-A"	GLOBE TELECOM, INC.	2818274	15-Aug-2014	199.80
"P-186-2056"	"P-184-A"	GLOBE TELECOM, INC.	2819113	18-Aug-2014	267.86
"P-186-2057"	"P-184-A"	GLOBE TELECOM, INC.	2819115	18-Aug-2014	243.50
"P-186-2058"	"P-184-A"	GLOBE TELECOM, INC.	2821684	02-Sep-2014	387.57
"P-186-2059"	"P-184-A"	GLOBE TELECOM, INC.	2819116	18-Aug-2014	267.86
"P-186-2060"	"P-184-A"	GLOBE TELECOM, INC.	2821685	02-Sep-2014	293.21
"P-186-2061"	"P-184-A"	GLOBE TELECOM, INC.	2814799	18-Aug-2014	269.47

"P-186-2062"	"P-184-A"	GLOBE TELECOM, INC.	2814800	18-Aug-2014	251.79
"P-186-2063"	"P-184-A"	GLOBE TELECOM, INC.	2819117	18-Aug-2014	406.30
"P-186-2064"	"P-184-A"	GLOBE TELECOM, INC.	2819118	18-Aug-2014	267.86
"P-186-2065"	"P-184-A"	GLOBE TELECOM, INC.	2819119	18-Aug-2014	267.75
"P-186-2066"	"P-184-A"	GLOBE TELECOM, INC.	2819120	18-Aug-2014	269.98
"P-186-2067"	"P-184-A"	GLOBE TELECOM, INC.	2819121	18-Aug-2014	267.75
"P-186-2068"	"P-184-A"	GLOBE TELECOM, INC.	2819122	18-Aug-2014	270.16
"P-186-2069"	"P-184-A"	GLOBE TELECOM, INC.	2819123	18-Aug-2014	267.75
"P-186-2070"	"P-184-A"	GLOBE TELECOM, INC.	2819124	18-Aug-2014	153.92
"P-186-2071"	"P-184-A"	GLOBE TELECOM, INC.	2819125	18-Aug-2014	875.94
"P-186-2072"	"P-184-A"	GLOBE TELECOM, INC.	2819126	18-Aug-2014	153.75
"P-186-2073"	"P-184-A"	GLOBE TELECOM, INC.	2819127	18-Aug-2014	460.29
"P-186-2074"	"P-184-A"	GLOBE TELECOM, INC.	2819128	18-Aug-2014	280.01
"P-186-2075"	"P-184-A"	GLOBE TELECOM, INC.	2819129	18-Aug-2014	235.71
"P-186-2078"	"P-184-A"	GLOBE TELECOM, INC.	2819130	18-Aug-2014	267.86
"P-186-2081"	"P-184-A"	GLOBE TELECOM, INC.	2819131	18-Aug-2014	171.43
"P-186-2082"	"P-184-A"	GLOBE TELECOM, INC.	2819132	18-Aug-2014	171.43
"P-186-2083"	"P-184-A"	GLOBE TELECOM, INC.	2819133	18-Aug-2014	267.86
"P-186-2084"	"P-184-A"	GLOBE TELECOM, INC.	2819134	18-Aug-2014	267.86
"P-186-2085"	"P-184-A"	GLOBE TELECOM, INC.	2819135	18-Aug-2014	194.85
"P-186-2086"	"P-184-A"	GLOBE TELECOM, INC.	2819136	18-Aug-2014	128.46
"P-186-2087"	"P-184-A"	GLOBE TELECOM, INC.	2819137	18-Aug-2014	128.46
"P-186-2088"	"P-184-A"	GLOBE TELECOM, INC.	2819138	18-Aug-2014	235.71
"P-186-2089"	"P-184-A"	GLOBE TELECOM, INC.	2819139	18-Aug-2014	267.86
"P-186-2090"	"P-184-A"	GLOBE TELECOM, INC.	2819140	18-Aug-2014	267.86
"P-186-2091"	"P-184-A"	GLOBE TELECOM, INC.	2819141	18-Aug-2014	267.86

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"P-186-2092"	"P-184-A"	GLOBE TELECOM, INC.	2819142	18-Aug-2014	144.54
"P-186-2093"	"P-184-A"	GLOBE TELECOM, INC.	2817986	18-Aug-2014	475.22
"P-186-2094"	"P-184-A"	GLOBE TELECOM, INC.	2819143	18-Aug-2014	412.39
"P-186-2095"	"P-184-A"	GLOBE TELECOM, INC.	2819144	18-Aug-2014	267.91
"P-186-2096"	"P-184-A"	GLOBE TELECOM, INC.	2819145	18-Aug-2014	112.66
"P-186-2097"	"P-184-A"	GLOBE TELECOM, INC.	2819146	18-Aug-2014	177.35
"P-186-2098"	"P-184-A"	GLOBE TELECOM, INC.	2819147	18-Aug-2014	267.86
"P-186-2099"	"P-184-A"	GLOBE TELECOM, INC.	2819148	18-Aug-2014	339.40
"P-186-2100"	"P-184-A"	GLOBE TELECOM, INC.	2819149	18-Aug-2014	431.76
"P-186-2101"	"P-184-A"	GLOBE TELECOM, INC.	2819150	18-Aug-2014	374.32
"P-186-2102"	"P-184-A"	GLOBE TELECOM, INC.	2818201	18-Aug-2014	139.18
"P-186-2104"	"P-184-A"	GLOBE TELECOM, INC.	2818202	18-Aug-2014	267.75
"P-186-2105"	"P-184-A"	GLOBE TELECOM, INC.	2818203	18-Aug-2014	107.04
"P-186-2106"	"P-184-A"	GLOBE TELECOM, INC.	2818204	18-Aug-2014	107.14
"P-186-2107"	"P-184-A"	GLOBE TELECOM, INC.	2821695	02-Sep-2014	267.86
"P-186-2109"	"P-184-A"	GLOBE TELECOM, INC.	2818876	15-Aug-2014	267.75
"P-186-2110"	"P-184-A"	GLOBE TELECOM, INC.	2818205	18-Aug-2014	267.75
"P-186-2111"	"P-184-A"	GLOBE TELECOM, INC.	2819216	02-Sep-2014	145.31
"P-186-2112"	"P-184-A"	GLOBE TELECOM, INC.	2818206	18-Aug-2014	267.75
"P-186-2114"	"P-184-A"	GLOBE TELECOM, INC.	2818207	18-Aug-2014	267.75
"P-186-2115"	"P-184-A"	GLOBE TELECOM, INC.	2818208	18-Aug-2014	267.75
"P-186-2117"	"P-184-A"	GLOBE TELECOM, INC.	2818210	18-Aug-2014	150.00
"P-186-2118"	"P-184-A"	GLOBE TELECOM, INC.	2818211	18-Aug-2014	150.00
"P-186-2119"	"P-184-A"	GLOBE TELECOM, INC.	2818212	18-Aug-2014	150.00
"P-186-2121"	"P-184-A"	GLOBE TELECOM, INC.	2818213	18-Aug-2014	150.00
"P-186-2122"	"P-184-A"	GLOBE TELECOM, INC.	2818214	18-Aug-2014	150.00

"P-186-2123"	"P-184-A"	GLOBE TELECOM, INC.	2818879	15-Aug-2014	160.61
"P-186-2125"	"P-184-A"	GLOBE TELECOM, INC.	2818881	15-Aug-2014	160.61
"P-186-2126"	"P-184-A"	GLOBE TELECOM, INC.	2818882	15-Aug-2014	160.61
"P-186-2127"	"P-184-A"	GLOBE TELECOM, INC.	2817467	15-Aug-2014	160.61
"P-186-2128"	"P-184-A"	GLOBE TELECOM, INC.	2817468	15-Aug-2014	160.61
"P-186-2129"	"P-184-A"	GLOBE TELECOM, INC.	2817469	15-Aug-2014	160.61
"P-186-2130"	"P-184-A"	GLOBE TELECOM, INC.	2818215	18-Aug-2014	171.43
"P-186-2131"	"P-184-A"	GLOBE TELECOM, INC.	2818216	18-Aug-2014	107.57
"P-186-2132"	"P-184-A"	GLOBE TELECOM, INC.	2817470	15-Aug-2014	240.90
"P-186-2133"	"P-184-A"	GLOBE TELECOM, INC.	2817471	15-Aug-2014	153.11
"P-186-2134"	"P-184-A"	GLOBE TELECOM, INC.	2817472	15-Aug-2014	267.75
"P-186-2135"	"P-184-A"	GLOBE TELECOM, INC.	2818217	18-Aug-2014	111.99
"P-186-2136"	"P-184-A"	GLOBE TELECOM, INC.	2818218	18-Aug-2014	267.75
"P-186-2137"	"P-184-A"	GLOBE TELECOM, INC.	2818219	18-Aug-2014	267.75
"P-186-2138"	"P-184-A"	GLOBE TELECOM, INC.	2818220	18-Aug-2014	267.75
"P-186-2139"	"P-184-A"	GLOBE TELECOM, INC.	2818221	18-Aug-2014	232.85
"P-186-2140"	"P-184-A"	GLOBE TELECOM, INC.	2818222	18-Aug-2014	236.46
"P-186-2141"	"P-184-A"	GLOBE TELECOM, INC.	2818223	18-Aug-2014	264.24
"P-186-2142"	"P-184-A"	GLOBE TELECOM, INC.	2818224	18-Aug-2014	264.63
"P-186-2143"	"P-184-A"	GLOBE TELECOM, INC.	2817473	15-Aug-2014	263.49
"P-186-2144"	"P-184-A"	GLOBE TELECOM, INC.	2818225	18-Aug-2014	267.75
"P-186-2145"	"P-184-A"	GLOBE TELECOM, INC.	2817474	15-Aug-2014	85.71
"P-186-2146"	"P-184-A"	GLOBE TELECOM, INC.	2817475	15-Aug-2014	267.86
"P-186-2147"	"P-184-A"	GLOBE TELECOM, INC.	2817476	15-Aug-2014	267.86
"P-186-2148"	"P-184-A"	GLOBE TELECOM, INC.	2814787	18-Aug-2014	267.86
"P-186-2149"	"P-184-A"	GLOBE TELECOM, INC.	2814788	18-Aug-2014	176.18

"P-186-2150"	"P-184-A"	GLOBE TELECOM, INC.	2814789	18-Aug-2014	267.75
"P-186-2151"	"P-184-A"	GLOBE TELECOM, INC.	2817987	18-Aug-2014	128.46
"P-186-2152"	"P-184-A"	GLOBE TELECOM, INC.	2814790	18-Aug-2014	171.64
"P-186-2153"	"P-184-A"	GLOBE TELECOM, INC.	2814791	18-Aug-2014	171.54
"P-186-2154"	"P-184-A"	GLOBE TELECOM, INC.	2821686	02-Sep-2014	267.86
"P-186-2155"	"P-184-A"	GLOBE TELECOM, INC.	2814792	18-Aug-2014	267.86
"P-186-2156"	"P-184-A"	GLOBE TELECOM, INC.	2814793	18-Aug-2014	267.86
"P-186-2157"	"P-184-A"	GLOBE TELECOM, INC.	2814794	18-Aug-2014	267.86
"P-186-2158"	"P-184-A"	GLOBE TELECOM, INC.	2814795	18-Aug-2014	267.86
"P-186-2159"	"P-184-A"	GLOBE TELECOM, INC.	2819217	02-Sep-2014	278.90
"P-186-2160"	"P-184-A"	GLOBE TELECOM, INC.	2821687	02-Sep-2014	162.01
"P-186-2161"	"P-184-A"	GLOBE TELECOM, INC.	2817988	18-Aug-2014	246.43
"P-186-2162"	"P-184-A"	GLOBE TELECOM, INC.	2821696	02-Sep-2014	171.43
"P-186-2163"	"P-184-A"	GLOBE TELECOM, INC.	2821697	02-Sep-2014	171.43
"P-186-2164"	"P-184-A"	GLOBE TELECOM, INC.	2817989	18-Aug-2014	267.75
"P-186-2165"	"P-184-A"	GLOBE TELECOM, INC.	2817990	18-Aug-2014	267.75
"P-186-2166"	"P-184-A"	GLOBE TELECOM, INC.	2814796	18-Aug-2014	356.07
"P-186-2167"	"P-184-A"	GLOBE TELECOM, INC.	2817991	18-Aug-2014	267.75
"P-186-2168"	"P-184-A"	GLOBE TELECOM, INC.	2817992	18-Aug-2014	267.75
"P-186-2169"	"P-184-A"	GLOBE TELECOM, INC.	2817993	18-Aug-2014	270.71
"P-186-2170"	"P-184-A"	GLOBE TELECOM, INC.	2817994	18-Aug-2014	262.78
"P-186-2171"	"P-184-A"	GLOBE TELECOM, INC.	2817995	18-Aug-2014	267.75
"P-186-2172"	"P-184-A"	GLOBE TELECOM, INC.	2817996	18-Aug-2014	528.67
"P-186-2173"	"P-184-A"	GLOBE TELECOM, INC.	2817997	18-Aug-2014	123.11
"P-186-2174"	"P-184-A"	GLOBE TELECOM, INC.	2817998	18-Aug-2014	94.60
"P-186-2175"	"P-184-A"	GLOBE TELECOM, INC.	2817999	18-Aug-2014	92.46

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"P-186-2176"	"P-184-A"	GLOBE TELECOM, INC.	2818000	14-Aug-2014	318.19
"P-186-2177"	"P-184-A"	GLOBE TELECOM, INC.	2818057	18-Aug-2014	182.14
"P-186-2178"	"P-184-A"	GLOBE TELECOM, INC.	2818058	18-Aug-2014	267.86
"P-186-2179"	"P-184-A"	GLOBE TELECOM, INC.	2818059	18-Aug-2014	120.85
"P-186-2180"	"P-184-A"	GLOBE TELECOM, INC.	2818060	18-Aug-2014	97.81
"P-186-2181"	"P-184-A"	GLOBE TELECOM, INC.	2818061	18-Aug-2014	188.82
"P-186-2182"	"P-184-A"	GLOBE TELECOM, INC.	2818062	18-Aug-2014	123.11
"P-186-2183"	"P-184-A"	GLOBE TELECOM, INC.	2818063	18-Aug-2014	267.86
"P-186-2184"	"P-184-A"	GLOBE TELECOM, INC.	2821688	02-Sep-2014	171.43
"P-186-2185"	"P-184-A"	GLOBE TELECOM, INC.	2821689	02-Sep-2014	174.09
"P-186-2186"	"P-184-A"	GLOBE TELECOM, INC.	2821690	02-Sep-2014	267.75
"P-186-2187"	"P-184-A"	GLOBE TELECOM, INC.	2821691	02-Sep-2014	267.75
"P-186-2188"	"P-184-A"	GLOBE TELECOM, INC.	2821698	02-Sep-2014	160.71
"P-186-2189"	"P-184-A"	GLOBE TELECOM, INC.	2821692	02-Sep-2014	267.75
"P-186-2190"	"P-184-A"	GLOBE TELECOM, INC.	2821693	02-Sep-2014	267.75
"P-186-2191"	"P-184-A"	GLOBE TELECOM, INC.	2821699	02-Sep-2014	171.43
"P-186-2192"	"P-184-A"	GLOBE TELECOM, INC.	2821700	02-Sep-2014	182.14
"P-186-2193"	"P-184-A"	GLOBE TELECOM, INC.	2819201	02-Sep-2014	171.43
"P-186-2194"	"P-184-A"	GLOBE TELECOM, INC.	2819202	02-Sep-2014	171.43
"P-186-2195"	"P-184-A"	GLOBE TELECOM, INC.	2819203	02-Sep-2014	171.43
"P-186-2196"	"P-184-A"	GLOBE TELECOM, INC.	2819218	02-Sep-2014	252.25
"P-186-2197"	"P-184-A"	GLOBE TELECOM, INC.	2819219	02-Sep-2014	491.92
"P-186-2198"	"P-184-A"	GLOBE TELECOM, INC.	2819204	02-Sep-2014	171.43
"P-186-2199"	"P-184-A"	GLOBE TELECOM, INC.	2819205	02-Sep-2014	197.36
"P-186-2200"	"P-184-A"	GLOBE TELECOM, INC.	2819220	02-Sep-2014	321.32
"P-186-2201"	"P-184-A"	GLOBE TELECOM, INC.	2819206	02-Sep-2014	274.18

"P-186-2202"	"P-184-A"	GLOBE TELECOM, INC.	2819207	02-Sep-2014	199.34
"P-186-2203"	"P-184-A"	GLOBE TELECOM, INC.	2819208	02-Sep-2014	162.03
"P-186-2204"	"P-184-A"	GLOBE TELECOM, INC.	2819209	02-Sep-2014	200.80
"P-186-2205"	"P-184-A"	GLOBE TELECOM, INC.	2819210	02-Sep-2014	268.50
"P-186-2206"	"P-184-A"	GLOBE TELECOM, INC.	2819211	02-Sep-2014	267.75
"P-186-2207"	"P-184-A"	GLOBE TELECOM, INC.	2820689	02-Sep-2014	336.75
"P-186-2208"	"P-184-A"	GLOBE TELECOM, INC.	2819212	02-Sep-2014	107.04
"P-186-2209"	"P-184-A"	GLOBE TELECOM, INC.	2820690	02-Sep-2014	267.75
"P-186-2210"	"P-184-A"	GLOBE TELECOM, INC.	2819213	02-Sep-2014	128.79
"P-186-2211"	"P-184-A"	GLOBE TELECOM, INC.	2819214	02-Sep-2014	267.75
"P-186-2212"	"P-184-A"	GLOBE TELECOM, INC.	2820691	02-Sep-2014	208.39
"P-186-2213"	"P-184-A"	GLOBE TELECOM, INC.	2820692	02-Sep-2014	207.32
"P-186-2214"	"P-184-A"	GLOBE TELECOM, INC.	2820693	02-Sep-2014	235.71
"P-186-2215"	"P-184-A"	GLOBE TELECOM, INC.	2820684	02-Sep-2014	235.71
"P-186-2216"	"P-184-A"	GLOBE TELECOM, INC.	2819215	02-Sep-2014	267.75
"P-186-2217"	"P-184-A"	GLOBE TELECOM, INC.	2820685	02-Sep-2014	235.71
"P-186-2218"	"P-184-A"	GLOBE TELECOM, INC.	2820686	02-Sep-2014	192.86
"P-186-2219"	"P-184-A"	GLOBE TELECOM, INC.	2820687	02-Sep-2014	123.11
"P-186-2220"	"P-184-A"	GLOBE TELECOM, INC.	2828926	24-Sep-2014	487.42
"P-186-2221"	"P-184-A"	GLOBE TELECOM, INC.	2820688	02-Sep-2014	287.78
"P-186-2222"	"P-184-A"	GLOBE TELECOM, INC.	2820674	02-Sep-2014	107.04
"P-186-2223"	"P-184-A"	GLOBE TELECOM, INC.	2820675	02-Sep-2014	107.04
"P-186-2224"	"P-184-A"	GLOBE TELECOM, INC.	2828927	24-Sep-2014	108.87
"P-186-2225"	"P-184-A"	GLOBE TELECOM, INC.	2820676	02-Sep-2014	107.04
"P-186-2226"	"P-184-A"	GLOBE TELECOM, INC.	2820677	02-Sep-2014	267.86
"P-186-2227"	"P-184-A"	GLOBE TELECOM, INC.	2820678	02-Sep-2014	174.37

"P-186-2228"	"P-184-A"	GLOBE TELECOM, INC.	2820679	02-Sep-2014	198.21
"P-186-2229"	"P-184-A"	GLOBE TELECOM, INC.	2820680	02-Sep-2014	247.14
"P-186-2230"	"P-184-A"	GLOBE TELECOM, INC.	2820681	02-Sep-2014	267.86
"P-186-2231"	"P-184-A"	GLOBE TELECOM, INC.	2828928	24-Sep-2014	281.41
"P-186-2232"	"P-184-A"	GLOBE TELECOM, INC.	2828929	24-Sep-2014	267.75
"P-186-2233"	"P-184-A"	GLOBE TELECOM, INC.	2828930	24-Sep-2014	267.75
"P-186-2234"	"P-184-A"	GLOBE TELECOM, INC.	2828931	16-Sep-2014	267.75
"P-186-2235"	"P-184-A"	GLOBE TELECOM, INC.	2820682	02-Sep-2014	267.86
"P-186-2236"	"P-184-A"	GLOBE TELECOM, INC.	2820683	02-Sep-2014	267.86
"P-186-2237"	"P-184-A"	GLOBE TELECOM, INC.	2828932	24-Sep-2014	170.89
"P-186-2266"	"P-184-A"	INNOVE COMMUNICATIONS	427975	15-Aug-2014	5,424.00
"P-186-2267"	"P-184-A"	INNOVE COMMUNICATIONS	427976	15-Aug-2014	5,418.00
"P-186-2268"	"P-184-A"	INNOVE COMMUNICATIONS	427977	15-Aug-2014	5,418.00
"P-186-2269"	"P-184-A"	INNOVE COMMUNICATIONS	427978	15-Aug-2014	5,423.98
"P-186-2270"	"P-184-A"	INNOVE COMMUNICATIONS	427979	15-Aug-2014	5,418.00
"P-186-2271"	"P-184-A"	INNOVE COMMUNICATIONS	427980	15-Aug-2014	5,418.00
"P-186-2272"	"P-184-A"	INNOVE COMMUNICATIONS	427981	15-Aug-2014	7,919.99
"P-186-2273"	"P-184-A"	INNOVE COMMUNICATIONS	427982	15-Aug-2014	40,567.89
"P-186-2274"	"P-184-A"	INNOVE COMMUNICATIONS	427983	15-Aug-2014	4,306.22
"P-186-2275"	"P-184-A"	INNOVE COMMUNICATIONS	646257	24-Sep-2014	29,145.19
"P-186-2276"	"P-184-A"	INNOVE COMMUNICATIONS	427844	02-Sep-2014	7,919.99
"P-186-2277"	"P-184-A"	INNOVE COMMUNICATIONS	427845	02-Sep-2014	5,040.00
"P-186-2582"	"P-184-A"	GLOBE TELECOM, INC.	2832373	24-Sep-2014	128.57
"P-186-2583"	"P-184-A"	GLOBE TELECOM, INC.	2832375	24-Sep-2014	168.75
"P-186-2584"	"P-184-A"	GLOBE TELECOM, INC.	2830696	24-Sep-2014	332.04
"P-186-2585"	"P-184-A"	GLOBE TELECOM, INC.	2833128	24-Sep-2014	253.88

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"P-186-2586"	"P-184-A"	GLOBE TELECOM, INC.	2828685	24-Sep-2014	129.64
"P-186-2587"	"P-184-A"	GLOBE TELECOM, INC.	2830415	24-Sep-2014	132.62
"P-186-2588"	"P-184-A"	GLOBE TELECOM, INC.	2832376	24-Sep-2014	268.87
"P-186-2590"	"P-184-A"	GLOBE TELECOM, INC.	2828689	24-Sep-2014	818.62
"P-186-2591"	"P-184-A"	GLOBE TELECOM, INC.	2830414	24-Sep-2014	267.86
"P-186-2592"	"P-184-A"	GLOBE TELECOM, INC.	2830413	24-Sep-2014	179.75
"P-186-2593"	"P-184-A"	GLOBE TELECOM, INC.	2830697	24-Sep-2014	162.76
"P-186-2594"	"P-184-A"	GLOBE TELECOM, INC.	2830698	24-Sep-2014	267.86
"P-186-2595"	"P-184-A"	GLOBE TELECOM, INC.	2830699	24-Sep-2014	139.18
"P-186-2596"	"P-184-A"	GLOBE TELECOM, INC.	2830700	24-Sep-2014	182.14
"P-186-2597"	"P-184-A"	GLOBE TELECOM, INC.	2833101	24-Sep-2014	267.86
"P-186-2598"	"P-184-A"	GLOBE TELECOM, INC.	2830412	24-Sep-2014	267.86
"P-186-2600"	"P-184-A"	GLOBE TELECOM, INC.	2830411	24-Sep-2014	255.33
"P-186-2601"	"P-184-A"	GLOBE TELECOM, INC.	2830410	24-Sep-2014	333.30
"P-186-2602"	"P-184-A"	GLOBE TELECOM, INC.	2830409	24-Sep-2014	267.86
"P-186-2603"	"P-184-A"	GLOBE TELECOM, INC.	2828933	24-Sep-2014	138.11
"P-186-2604"	"P-184-A"	GLOBE TELECOM, INC.	2828686	24-Sep-2014	267.75
"P-186-2605"	"P-184-A"	GLOBE TELECOM, INC.	2830406	24-Sep-2014	425.70
"P-186-2606"	"P-184-A"	GLOBE TELECOM, INC.	2828934	24-Sep-2014	267.75
"P-186-2607"	"P-184-A"	GLOBE TELECOM, INC.	2828935	24-Sep-2014	267.86
"P-186-2608"	"P-184-A"	GLOBE TELECOM, INC.	2828690	24-Sep-2014	813.62
"P-186-2609"	"P-184-A"	GLOBE TELECOM, INC.	2833102	24-Sep-2014	235.71
"P-186-2610"	"P-184-A"	GLOBE TELECOM, INC.	2830407	24-Sep-2014	267.75
"P-186-2612"	"P-184-A"	GLOBE TELECOM, INC.	2833103	24-Sep-2014	267.75
"P-186-2615"	"P-184-A"	GLOBE TELECOM, INC.	2830408	24-Sep-2014	235.71
"P-186-2616"	"P-184-A"	GLOBE TELECOM, INC.	2833104	24-Sep-2014	171.32

"P-186-2617"	"P-184-A"	GLOBE TELECOM, INC.	2828691	24-Sep-2014	232.78
"P-186-2619"	"P-184-A"	GLOBE TELECOM, INC.	2828672	24-Sep-2014	232.78
"P-186-2620"	"P-184-A"	GLOBE TELECOM, INC.	2830405	24-Sep-2014	262.65
"P-186-2621"	"P-184-A"	GLOBE TELECOM, INC.	2833105	24-Sep-2014	173.04
"P-186-2622"	"P-184-A"	GLOBE TELECOM, INC.	2833106	24-Sep-2014	279.30
"P-186-2623"	"P-184-A"	GLOBE TELECOM, INC.	2836875	26-Sep-2014	267.75
"P-186-2624"	"P-184-A"	GLOBE TELECOM, INC.	2828692	24-Sep-2014	312.71
"P-186-2625"	"P-184-A"	GLOBE TELECOM, INC.	2833107	24-Sep-2014	219.36
"P-186-2626"	"P-184-A"	GLOBE TELECOM, INC.	2833108	24-Sep-2014	265.25
"P-186-2627"	"P-184-A"	GLOBE TELECOM, INC.	2833109	24-Sep-2014	226.86
"P-186-2628"	"P-184-A"	GLOBE TELECOM, INC.	2833110	24-Sep-2014	367.41
"P-186-2629"	"P-184-A"	GLOBE TELECOM, INC.	2833111	24-Sep-2014	237.58
"P-186-2630"	"P-184-A"	GLOBE TELECOM, INC.	2832396	24-Sep-2014	267.86
"P-186-2631"	"P-184-A"	GLOBE TELECOM, INC.	2833112	24-Sep-2014	412.27
"P-186-2633"	"P-184-A"	GLOBE TELECOM, INC.	2833113	24-Sep-2014	267.75
"P-186-2634"	"P-184-A"	GLOBE TELECOM, INC.	2833114	24-Sep-2014	280.12
"P-186-2635"	"P-184-A"	GLOBE TELECOM, INC.	2833115	24-Sep-2014	267.86
"P-186-2636"	"P-184-A"	GLOBE TELECOM, INC.	2828693	24-Sep-2014	135.53
"P-186-2637"	"P-184-A"	GLOBE TELECOM, INC.	2830404	24-Sep-2014	460.59
"P-186-2638"	"P-184-A"	GLOBE TELECOM, INC.	2830403	24-Sep-2014	334.88
"P-186-2639"	"P-184-A"	GLOBE TELECOM, INC.	2828694	24-Sep-2014	298.83
"P-186-2640"	"P-184-A"	GLOBE TELECOM, INC.	2833116	24-Sep-2014	107.04
"P-186-2641"	"P-184-A"	GLOBE TELECOM, INC.	2833117	24-Sep-2014	107.04
"P-186-2642"	"P-184-A"	GLOBE TELECOM, INC.	2833119	24-Sep-2014	267.75
"P-186-2643"	"P-184-A"	GLOBE TELECOM, INC.	2833120	24-Sep-2014	171.43
"P-186-2644"	"P-184-A"	GLOBE TELECOM, INC.	2833122	24-Sep-2014	171.43

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"P-186-2645"	"P-184-A"	GLOBE TELECOM, INC.	2832398	24-Sep-2014	369.04
"P-186-2646"	"P-184-A"	GLOBE TELECOM, INC.	2833123	24-Sep-2014	85.71
"P-186-2647"	"P-184-A"	GLOBE TELECOM, INC.	2830402	24-Sep-2014	267.75
"P-186-2648"	"P-184-A"	GLOBE TELECOM, INC.	2833124	24-Sep-2014	85.71
"P-186-2650"	"P-184-A"	GLOBE TELECOM, INC.	2833125	24-Sep-2014	171.43
"P-186-2651"	"P-184-A"	GLOBE TELECOM, INC.	2833126	24-Sep-2014	267.75
"P-186-2652"	"P-184-A"	GLOBE TELECOM, INC.	2832225	24-Sep-2014	267.75
"P-186-2653"	"P-184-A"	GLOBE TELECOM, INC.	2832399	24-Sep-2014	160.71
"P-186-2654"	"P-184-A"	GLOBE TELECOM, INC.	2833127	24-Sep-2014	107.04
"P-186-2655"	"P-184-A"	GLOBE TELECOM, INC.	2828688	24-Sep-2014	235.71
"P-186-2656"	"P-184-A"	GLOBE TELECOM, INC.	2832377	24-Sep-2014	144.54
"P-186-2657"	"P-184-A"	GLOBE TELECOM, INC.	2832378	24-Sep-2014	298.83
"P-186-2658"	"P-184-A"	GLOBE TELECOM, INC.	2832379	24-Sep-2014	176.18
"P-186-2659"	"P-184-A"	GLOBE TELECOM, INC.	2828695	24-Sep-2014	202.37
"P-186-2660"	"P-184-A"	GLOBE TELECOM, INC.	2830401	24-Sep-2014	267.86
"P-186-2661"	"P-184-A"	GLOBE TELECOM, INC.	2828696	24-Sep-2014	235.71
"P-186-2666"	"P-184-A"	GLOBE TELECOM, INC.	2832389	24-Sep-2014	677.08
"P-186-2667"	"P-184-A"	GLOBE TELECOM, INC.	2832400	24-Sep-2014	171.43
"P-186-2669"	"P-184-A"	GLOBE TELECOM, INC.	2828673	24-Sep-2014	160.71
"P-186-2672"	"P-184-A"	GLOBE TELECOM, INC.	2828697	24-Sep-2014	267.75
"P-186-2673"	"P-184-A"	GLOBE TELECOM, INC.	2832390	24-Sep-2014	159.26
"P-186-2674"	"P-184-A"	GLOBE TELECOM, INC.	2828676	24-Sep-2014	181.60
"P-186-2675"	"P-184-A"	GLOBE TELECOM, INC.	2832380	24-Sep-2014	267.86
"P-186-2676"	"P-184-A"	GLOBE TELECOM, INC.	2828677	24-Sep-2014	267.86
"P-186-2677"	"P-184-A"	GLOBE TELECOM, INC.	2832391	24-Sep-2014	138.84
"P-186-2678"	"P-184-A"	GLOBE TELECOM, INC.	2832381	24-Sep-2014	162.86

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"P-186-2686"	"P-184-A"	GLOBE TELECOM, INC.	2832240	24-Sep-2014	159.70
"P-186-2689"	"P-184-A"	GLOBE TELECOM, INC.	2828680	24-Sep-2014	267.86
"P-186-2690"	"P-184-A"	GLOBE TELECOM, INC.	2828699	24-Sep-2014	267.75
"P-186-2691"	"P-184-A"	GLOBE TELECOM, INC.	2832382	24-Sep-2014	267.86
"P-186-2692"	"P-184-A"	GLOBE TELECOM, INC.	2832383	24-Sep-2014	281.74
"P-186-2693"	"P-184-A"	GLOBE TELECOM, INC.	2828681	24-Sep-2014	267.86
"P-186-2696"	"P-184-A"	GLOBE TELECOM, INC.	2828683	24-Sep-2014	267.75
"P-186-2697"	"P-184-A"	GLOBE TELECOM, INC.	2828684	24-Sep-2014	267.75
"P-186-2698"	"P-184-A"	GLOBE TELECOM, INC.	2828700	24-Sep-2014	267.75
"P-186-2699"	"P-184-A"	GLOBE TELECOM, INC.	2828936	24-Sep-2014	267.75
"P-186-2700"	"P-184-A"	GLOBE TELECOM, INC.	2832392	24-Sep-2014	171.43
"P-186-2701"	"P-184-A"	GLOBE TELECOM, INC.	2832384	24-Sep-2014	267.75
"P-186-2702"	"P-184-A"	GLOBE TELECOM, INC.	2832385	24-Sep-2014	267.75
"P-186-2703"	"P-184-A"	GLOBE TELECOM, INC.	2832386	24-Sep-2014	468.30
"P-186-2704"	"P-184-A"	GLOBE TELECOM, INC.	2832387	24-Sep-2014	151.30
"P-186-2705"	"P-184-A"	GLOBE TELECOM, INC.	2832388	24-Sep-2014	150.00
"P-186-2707"	"P-184-A"	GLOBE TELECOM, INC.	2832243	24-Sep-2014	139.18
"P-186-2709"	"P-184-A"	GLOBE TELECOM, INC.	2836878	26-Sep-2014	107.09
"P-186-2711"	"P-184-A"	GLOBE TELECOM, INC.	2832394	24-Sep-2014	301.98
"P-186-2714"	"P-184-A"	GLOBE TELECOM, INC.	2836880	26-Sep-2014	175.14
"P-186-2715"	"P-184-A"	GLOBE TELECOM, INC.	2836881	26-Sep-2014	347.04
"P-186-2716"	"P-184-A"	GLOBE TELECOM, INC.	2832395	24-Sep-2014	274.18
"P-186-2717"	"P-184-A"	GLOBE TELECOM, INC.	2832397	24-Sep-2014	197.68
"P-186-2718"	"P-184-A"	GLOBE TELECOM, INC.	2836882	26-Sep-2014	1,164.36
"P-186-2719"	"P-184-A"	GLOBE TELECOM, INC.	2832247	24-Sep-2014	267.75
"P-186-2720"	"P-184-A"	GLOBE TELECOM, INC.	2832248	24-Sep-2014	267.75

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"P-186-2721"	"P-184-A"	GLOBE TELECOM, INC.	2832249	24-Sep-2014	107.04
"P-186-2723"	"P-184-A"	GLOBE TELECOM, INC.	2828651	24-Sep-2014	171.43
"P-186-2724"	"P-184-A"	GLOBE TELECOM, INC.	2828652	24-Sep-2014	107.04
"P-186-2725"	"P-184-A"	GLOBE TELECOM, INC.	2828653	24-Sep-2014	139.18
"P-186-2726"	"P-184-A"	GLOBE TELECOM, INC.	2828654	24-Sep-2014	94.06
"P-186-2727"	"P-184-A"	GLOBE TELECOM, INC.	2828655	24-Sep-2014	59.03
"P-186-2728"	"P-184-A"	GLOBE TELECOM, INC.	2828656	24-Sep-2014	171.43
"P-186-2730"	"P-184-A"	GLOBE TELECOM, INC.	2836884	26-Sep-2014	183.27
"P-186-2731"	"P-184-A"	GLOBE TELECOM, INC.	2828658	24-Sep-2014	267.96
"P-186-2732"	"P-184-A"	GLOBE TELECOM, INC.	2828659	24-Sep-2014	171.43
"P-186-2734"	"P-184-A"	GLOBE TELECOM, INC.	2828661	24-Sep-2014	267.75
"P-186-2735"	"P-184-A"	GLOBE TELECOM, INC.	2828662	24-Sep-2014	143.32
"P-186-2736"	"P-184-A"	GLOBE TELECOM, INC.	2828663	24-Sep-2014	215.75
"P-186-2737"	"P-184-A"	GLOBE TELECOM, INC.	2828664	24-Sep-2014	210.75
"P-186-2738"	"P-184-A"	GLOBE TELECOM, INC.	2836902	24-Sep-2014	144.54
"P-186-2739"	"P-184-A"	GLOBE TELECOM, INC.	2836885	26-Sep-2014	158.00
"P-186-2740"	"P-184-A"	GLOBE TELECOM, INC.	2836886	26-Sep-2014	144.54
"P-186-2741"	"P-184-A"	GLOBE TELECOM, INC.	2836887	26-Sep-2014	144.54
"P-186-2742"	"P-184-A"	GLOBE TELECOM, INC.	2836888	26-Sep-2014	144.54
"P-186-2743"	"P-184-A"	GLOBE TELECOM, INC.	2836889	26-Sep-2014	144.54
"P-186-2744"	"P-184-A"	GLOBE TELECOM, INC.	2836890	26-Sep-2014	144.54
"P-186-2745"	"P-184-A"	GLOBE TELECOM, INC.	2828665	24-Sep-2014	128.58
"P-186-2746"	"P-184-A"	GLOBE TELECOM, INC.	2828666	24-Sep-2014	268.39
"P-186-2747"	"P-184-A"	GLOBE TELECOM, INC.	2836891	26-Sep-2014	235.71
"P-186-2748"	"P-184-A"	GLOBE TELECOM, INC.	2836892	26-Sep-2014	235.71
"P-186-2749"	"P-184-A"	GLOBE TELECOM, INC.	2828667	24-Sep-2014	297.93

"P-186-2750"	"P-184-A"	GLOBE TELECOM, INC.	2828668	24-Sep-2014	203.57
"P-186-2751"	"P-184-A"	GLOBE TELECOM, INC.	2828669	24-Sep-2014	165.56
"P-186-2753"	"P-184-A"	GLOBE TELECOM, INC.	2836903	26-Sep-2014	239.03
"P-186-2754"	"P-184-A"	GLOBE TELECOM, INC.	2836893	26-Sep-2014	246.43
"P-186-2755"	"P-184-A"	GLOBE TELECOM, INC.	2836894	26-Sep-2014	302.08
"P-186-2756"	"P-184-A"	GLOBE TELECOM, INC.	2836895	26-Sep-2014	182.14
"P-186-2757"	"P-184-A"	GLOBE TELECOM, INC.	2836896	26-Sep-2014	123.11
"P-186-2758"	"P-184-A"	GLOBE TELECOM, INC.	2836897	26-Sep-2014	267.86
"P-186-2759"	"P-184-A"	GLOBE TELECOM, INC.	2836898	26-Sep-2014	129.95
"P-186-2760"	"P-184-A"	GLOBE TELECOM, INC.	2836899	26-Sep-2014	123.11
"P-186-2761"	"P-184-A"	GLOBE TELECOM, INC.	2836900	26-Sep-2014	123.11
"P-186-2762"	"P-184-A"	GLOBE TELECOM, INC.	2836904	26-Sep-2014	267.48
"P-186-2763"	"P-184-A"	GLOBE TELECOM, INC.	2836905	26-Sep-2014	272.11
"P-186-2764"	"P-184-A"	GLOBE TELECOM, INC.	2836906	26-Sep-2014	228.21
"P-186-2765"	"P-184-A"	GLOBE TELECOM, INC.	2836901	26-Sep-2014	192.86
"P-186-2793"	"P-184-A"	INNOVE COMMUNICATIONS	0646254	24-Sep-2014	85.19
"P-186-2795"	"P-184-A"	INNOVE COMMUNICATIONS	0646256	24-Sep-2014	5,220.01
"P-186-2796"	"P-184-A"	INNOVE COMMUNICATIONS	0648026	26-Sep-2014	4,291.44
"P-186-3132"	"P-184-A"	GLOBE TELECOM, INC.	2844139	30-Oct-2014	207.00
"P-186-3133"	"P-184-A"	GLOBE TELECOM, INC.	2844140	30-Oct-2014	85.71
"P-186-3135"	"P-184-A"	GLOBE TELECOM, INC.	2838052	17-Oct-2014	267.75
"P-186-3136"	"P-184-A"	GLOBE TELECOM, INC.	2844978	17-Oct-2014	267.75
"P-186-3138"	"P-184-A"	GLOBE TELECOM, INC.	2837287	17-Oct-2014	235.71
"P-186-3139"	"P-184-A"	GLOBE TELECOM, INC.	2838053	17-Oct-2014	170.62
"P-186-3141"	"P-184-A"	GLOBE TELECOM, INC.	2837265	17-Oct-2014	267.86
"P-186-3143"	"P-184-A"	GLOBE TELECOM, INC.	2838054	17-Oct-2014	107.04

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"P-186-3144"	"P-184-A"	GLOBE TELECOM, INC.	2844979	17-Oct-2014	267.75
"P-186-3146"	"P-184-A"	GLOBE TELECOM, INC.	2844980	17-Oct-2014	171.43
"P-186-3148"	"P-184-A"	GLOBE TELECOM, INC.	2838056	17-Oct-2014	182.14
"P-186-3149"	"P-184-A"	GLOBE TELECOM, INC.	2837266	17-Oct-2014	535.50
"P-186-3150"	"P-184-A"	GLOBE TELECOM, INC.	2838057	17-Oct-2014	171.43
"P-186-3153"	"P-184-A"	GLOBE TELECOM, INC.	2838061	17-Oct-2014	128.29
"P-186-3156"	"P-184-A"	GLOBE TELECOM, INC.	2837270	17-Oct-2014	298.83
"P-186-3157"	"P-184-A"	GLOBE TELECOM, INC.	2838062	17-Oct-2014	117.64
"P-186-3161"	"P-184-A"	GLOBE TELECOM, INC.	2837274	17-Oct-2014	171.43
"P-186-3163"	"P-184-A"	GLOBE TELECOM, INC.	2838063	17-Oct-2014	138.38
"P-186-3164"	"P-184-A"	GLOBE TELECOM, INC.	2838064	17-Oct-2014	171.43
"P-186-3169"	"P-184-A"	GLOBE TELECOM, INC.	2846917	22-Oct-2014	107.14
"P-186-3170"	"P-184-A"	GLOBE TELECOM, INC.	2837289	17-Oct-2014	107.09
"P-186-3173"	"P-184-A"	GLOBE TELECOM, INC.	2837279	17-Oct-2014	123.11
"P-186-3174"	"P-184-A"	GLOBE TELECOM, INC.	2838067	17-Oct-2014	267.75
"P-186-3176"	"P-184-A"	GLOBE TELECOM, INC.	2838068	17-Oct-2014	267.75
"P-186-3177"	"P-184-A"	GLOBE TELECOM, INC.	2838069	17-Oct-2014	280.70
"P-186-3179"	"P-184-A"	GLOBE TELECOM, INC.	2838071	17-Oct-2014	267.75
"P-186-3180"	"P-184-A"	GLOBE TELECOM, INC.	2837290	17-Oct-2014	299.90
"P-186-3181"	"P-184-A"	GLOBE TELECOM, INC.	2838072	17-Oct-2014	267.86
"P-186-3182"	"P-184-A"	GLOBE TELECOM, INC.	2838073	17-Oct-2014	267.86
"P-186-3183"	"P-184-A"	GLOBE TELECOM, INC.	2838074	17-Oct-2014	267.86
"P-186-3184"	"P-184-A"	GLOBE TELECOM, INC.	2838075	17-Oct-2014	107.57
"P-186-3186"	"P-184-A"	GLOBE TELECOM, INC.	2838076	17-Oct-2014	107.04
"P-186-3187"	"P-184-A"	GLOBE TELECOM, INC.	2844573	17-Oct-2014	108.64
"P-186-3188"	"P-184-A"	GLOBE TELECOM, INC.	2844582	17-Oct-2014	114.54

"P-186-3191"	"P-184-A"	GLOBE TELECOM, INC.	2844583	17-Oct-2014	267.75
"P-186-3194"	"P-184-A"	GLOBE TELECOM, INC.	2844585	17-Oct-2014	253.88
"P-186-3195"	"P-184-A"	GLOBE TELECOM, INC.	2844586	17-Oct-2014	305.52
"P-186-3196"	"P-184-A"	GLOBE TELECOM, INC.	2844587	17-Oct-2014	251.79
"P-186-3197"	"P-184-A"	GLOBE TELECOM, INC.	2837291	17-Oct-2014	132.00
"P-186-3199"	"P-184-A"	GLOBE TELECOM, INC.	2844588	17-Oct-2014	315.29
"P-186-3200"	"P-184-A"	GLOBE TELECOM, INC.	2837292	17-Oct-2014	267.86
"P-186-3201"	"P-184-A"	GLOBE TELECOM, INC.	2844589	17-Oct-2014	267.86
"P-186-3202"	"P-184-A"	GLOBE TELECOM, INC.	2844590	17-Oct-2014	244.19
"P-186-3203"	"P-184-A"	GLOBE TELECOM, INC.	2844591	17-Oct-2014	326.79
"P-186-3204"	"P-184-A"	GLOBE TELECOM, INC.	2844983	17-Oct-2014	267.75
"P-186-3205"	"P-184-A"	GLOBE TELECOM, INC.	2844592	17-Oct-2014	267.75
"P-186-3206"	"P-184-A"	GLOBE TELECOM, INC.	2844593	17-Oct-2014	267.75
"P-186-3207"	"P-184-A"	GLOBE TELECOM, INC.	2844594	17-Oct-2014	267.86
"P-186-3208"	"P-184-A"	GLOBE TELECOM, INC.	2844984	17-Oct-2014	267.75
"P-186-3209"	"P-184-A"	GLOBE TELECOM, INC.	2844985	17-Oct-2014	180.25
"P-186-3211"	"P-184-A"	GLOBE TELECOM, INC.	2837258	17-Oct-2014	267.86
"P-186-3212"	"P-184-A"	GLOBE TELECOM, INC.	2837259	17-Oct-2014	267.86
"P-186-3215"	"P-184-A"	GLOBE TELECOM, INC.	2841462	17-Oct-2014	160.71
"P-186-3216"	"P-184-A"	GLOBE TELECOM, INC.	2837293	17-Oct-2014	235.71
"P-186-3217"	"P-184-A"	GLOBE TELECOM, INC.	2841463	17-Oct-2014	160.71
"P-186-3218"	"P-184-A"	GLOBE TELECOM, INC.	2837294	17-Oct-2014	267.75
"P-186-3219"	"P-184-A"	GLOBE TELECOM, INC.	2844986	17-Oct-2014	267.86
"P-186-3220"	"P-184-A"	GLOBE TELECOM, INC.	2841464	17-Oct-2014	256.46
"P-186-3221"	"P-184-A"	GLOBE TELECOM, INC.	2841465	17-Oct-2014	267.75
"P-186-3222"	"P-184-A"	GLOBE TELECOM, INC.	2841466	17-Oct-2014	202.37

"P-186-3223"	"P-184-A"	GLOBE TELECOM, INC.	2841467	17-Oct-2014	235.71
"P-186-3225"	"P-184-A"	GLOBE TELECOM, INC.	2841468	17-Oct-2014	268.02
"P-186-3226"	"P-184-A"	GLOBE TELECOM, INC.	2837295	17-Oct-2014	267.75
"P-186-3227"	"P-184-A"	GLOBE TELECOM, INC.	2841469	17-Oct-2014	267.75
"P-186-3228"	"P-184-A"	GLOBE TELECOM, INC.	2841470	17-Oct-2014	267.75
"P-186-3229"	"P-184-A"	GLOBE TELECOM, INC.	2844987	17-Oct-2014	201.02
"P-186-3231"	"P-184-A"	GLOBE TELECOM, INC.	2837261	17-Oct-2014	267.86
"P-186-3232"	"P-184-A"	GLOBE TELECOM, INC.	2844988	17-Oct-2014	107.04
"P-186-3235"	"P-184-A"	GLOBE TELECOM, INC.	2844991	17-Oct-2014	232.78
"P-186-3236"	"P-184-A"	GLOBE TELECOM, INC.	2844992	17-Oct-2014	267.86
"P-186-3237"	"P-184-A"	GLOBE TELECOM, INC.	2844993	17-Oct-2014	144.54
"P-186-3240"	"P-184-A"	GLOBE TELECOM, INC.	2844996	17-Oct-2014	235.71
"P-186-3241"	"P-184-A"	GLOBE TELECOM, INC.	2841471	17-Oct-2014	267.75
"P-186-3243"	"P-184-A"	GLOBE TELECOM, INC.	2844997	17-Oct-2014	267.86
"P-186-3246"	"P-184-A"	GLOBE TELECOM, INC.	2844998	17-Oct-2014	807.99
"P-186-3247"	"P-184-A"	GLOBE TELECOM, INC.	2844999	17-Oct-2014	295.60
"P-186-3248"	"P-184-A"	GLOBE TELECOM, INC.	2845000	17-Oct-2014	139.18
"P-186-3249"	"P-184-A"	GLOBE TELECOM, INC.	2837263	17-Oct-2014	326.79
"P-186-3251"	"P-184-A"	GLOBE TELECOM, INC.	2841451	17-Oct-2014	174.64
"P-186-3252"	"P-184-A"	GLOBE TELECOM, INC.	2837298	17-Oct-2014	176.25
"P-186-3254"	"P-184-A"	GLOBE TELECOM, INC.	2841453	17-Oct-2014	113.47
"P-186-3255"	"P-184-A"	GLOBE TELECOM, INC.	2841454	17-Oct-2014	107.04
"P-186-3256"	"P-184-A"	GLOBE TELECOM, INC.	2837264	17-Oct-2014	107.04
"P-186-3257"	"P-184-A"	GLOBE TELECOM, INC.	2841455	17-Oct-2014	338.92
"P-186-3259"	"P-184-A"	GLOBE TELECOM, INC.	2841456	17-Oct-2014	85.71
"P-186-3260"	"P-184-A"	GLOBE TELECOM, INC.	2841457	17-Oct-2014	85.71

"P-186-3264"	"P-184-A"	GLOBE TELECOM, INC.	2841460	17-Oct-2014	235.71
"P-186-3268"	"P-184-A"	GLOBE TELECOM, INC.	2838051	17-Oct-2014	160.71
"P-186-3269"	"P-184-A"	GLOBE TELECOM, INC.	2846926	22-Oct-2014	171.43
"P-186-3272"	"P-184-A"	GLOBE TELECOM, INC.	2844143	30-Oct-2014	103.17
"P-186-3273"	"P-184-A"	GLOBE TELECOM, INC.	2844144	30-Oct-2014	123.11
"P-186-3274"	"P-184-A"	GLOBE TELECOM, INC.	2844145	30-Oct-2014	267.75
"P-186-3275"	"P-184-A"	GLOBE TELECOM, INC.	2846927	22-Oct-2014	171.43
"P-186-3277"	"P-184-A"	GLOBE TELECOM, INC.	2846929	22-Oct-2014	87.12
"P-186-3278"	"P-184-A"	GLOBE TELECOM, INC.	2846930	22-Oct-2014	95.77
"P-186-3280"	"P-184-A"	GLOBE TELECOM, INC.	2846932	22-Oct-2014	267.75
"P-186-3283"	"P-184-A"	GLOBE TELECOM, INC.	2846935	22-Oct-2014	267.86
"P-186-3284"	"P-184-A"	GLOBE TELECOM, INC.	2846936	22-Oct-2014	193.19
"P-186-3285"	"P-184-A"	GLOBE TELECOM, INC.	2846937	22-Oct-2014	171.43
"P-186-3286"	"P-184-A"	GLOBE TELECOM, INC.	2846938	22-Oct-2014	182.14
"P-186-3287"	"P-184-A"	GLOBE TELECOM, INC.	2846939	22-Oct-2014	160.71
"P-186-3288"	"P-184-A"	GLOBE TELECOM, INC.	2846940	22-Oct-2014	267.75
"P-186-3296"	"P-184-A"	GLOBE TELECOM, INC.	2844147	30-Oct-2014	267.75
"P-186-3297"	"P-184-A"	GLOBE TELECOM, INC.	2844148	30-Oct-2014	267.75
"P-186-3299"	"P-184-A"	GLOBE TELECOM, INC.	2844149	30-Oct-2014	396.11
"P-186-3300"	"P-184-A"	GLOBE TELECOM, INC.	2844150	30-Oct-2014	171.43
"P-186-3302"	"P-184-A"	GLOBE TELECOM, INC.	2845402	30-Oct-2014	150.00
"P-186-3303"	"P-184-A"	GLOBE TELECOM, INC.	2845403	30-Oct-2014	55.19
"P-186-3304"	"P-184-A"	GLOBE TELECOM, INC.	2845404	30-Oct-2014	151.07
"P-186-3307"	"P-184-A"	GLOBE TELECOM, INC.	2845405	30-Oct-2014	267.75
"P-186-3309"	"P-184-A"	GLOBE TELECOM, INC.	2845406	30-Oct-2014	86.25
"P-186-3310"	"P-184-A"	GLOBE TELECOM, INC.	2845949	22-Oct-2014	179.46

"P-186-3311"	"P-184-A"	GLOBE TELECOM, INC.	2845950	22-Oct-2014	139.18
"P-186-3313"	"P-184-A"	GLOBE TELECOM, INC.	2843552	22-Oct-2014	267.75
"P-186-3315"	"P-184-A"	GLOBE TELECOM, INC.	2843553	22-Oct-2014	267.75
"P-186-3316"	"P-184-A"	GLOBE TELECOM, INC.	2845407	30-Oct-2014	268.06
"P-186-3317"	"P-184-A"	GLOBE TELECOM, INC.	2843554	22-Oct-2014	267.86
"P-186-3319"	"P-184-A"	GLOBE TELECOM, INC.	2843555	22-Oct-2014	267.96
"P-186-3320"	"P-184-A"	GLOBE TELECOM, INC.	2845408	30-Oct-2014	161.38
"P-186-3321"	"P-184-A"	GLOBE TELECOM, INC.	2845409	30-Oct-2014	329.89
"P-186-3322"	"P-184-A"	GLOBE TELECOM, INC.	2843556	22-Oct-2014	267.75
"P-186-3323"	"P-184-A"	GLOBE TELECOM, INC.	2843557	22-Oct-2014	267.86
"P-186-3324"	"P-184-A"	GLOBE TELECOM, INC.	2843558	22-Oct-2014	267.75
"P-186-3325"	"P-184-A"	GLOBE TELECOM, INC.	2843559	22-Oct-2014	107.04
"P-186-3326"	"P-184-A"	GLOBE TELECOM, INC.	2843560	22-Oct-2014	220.97
"P-186-3327"	"P-184-A"	GLOBE TELECOM, INC.	2843561	22-Oct-2014	138.11
"P-186-3328"	"P-184-A"	GLOBE TELECOM, INC.	2843562	22-Oct-2014	234.90
"P-186-3348"	"P-184-A"	GLOBE TELECOM, INC.	2846852	22-Oct-2014	267.75
"P-186-3356"	"P-184-A"	GLOBE TELECOM, INC.	2846854	22-Oct-2014	107.04
"P-186-3359"	"P-184-A"	GLOBE TELECOM, INC.	2846856	22-Oct-2014	267.86
"P-186-3366"	"P-184-A"	GLOBE TELECOM, INC.	2842551	30-Oct-2014	267.75
"P-186-3368"	"P-184-A"	GLOBE TELECOM, INC.	2842553	30-Oct-2014	313.54
"P-186-3406"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0647535	17-Oct-2014	5,418.00
"P-186-3407"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0647536	17-Oct-2014	5,418.00
"P-186-3408"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0647537	17-Oct-2014	5,424.00
"P-186-3409"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0647538	17-Oct-2014	3,706.12
"P-186-3410"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0647539	17-Oct-2014	7,919.99
"P-186-3411"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0647540	17-Oct-2014	5,219.99

"P-186-3412"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0647541	17-Oct-2014	85.19
"P-186-3698"	"P-184-A"	GLOBE TELECOM, INC.	2856369	26-Nov-2014	267.75
"P-186-3720"	"P-184-A"	GLOBE TELECOM, INC.	2854577	26-Nov-2014	267.86
"P-186-3721"	"P-184-A"	GLOBE TELECOM, INC.	2854578	26-Nov-2014	235.71
"P-186-3723"	"P-184-A"	GLOBE TELECOM, INC.	2856372	26-Nov-2014	267.75
"P-186-3725"	"P-184-A"	GLOBE TELECOM, INC.	2856373	26-Nov-2014	299.90
"P-186-3726"	"P-184-A"	GLOBE TELECOM, INC.	2856374	26-Nov-2014	107.84
"P-186-3727"	"P-184-A"	GLOBE TELECOM, INC.	2856375	26-Nov-2014	304.14
"P-186-3728"	"P-184-A"	GLOBE TELECOM, INC.	2856376	26-Nov-2014	147.08
"P-186-3734"	"P-184-A"	GLOBE TELECOM, INC.	2856378	26-Nov-2014	267.75
"P-186-3735"	"P-184-A"	GLOBE TELECOM, INC.	2856307	26-Nov-2014	267.75
"P-186-3736"	"P-184-A"	GLOBE TELECOM, INC.	2854583	26-Nov-2014	267.86
"P-186-3741"	"P-184-A"	GLOBE TELECOM, INC.	2856309	26-Nov-2014	171.43
"P-186-3743"	"P-184-A"	GLOBE TELECOM, INC.	2856310	26-Nov-2014	171.96
"P-186-3753"	"P-184-A"	GLOBE TELECOM, INC.	2854591	26-Nov-2014	267.86
"P-186-3755"	"P-184-A"	GLOBE TELECOM, INC.	2854592	26-Nov-2014	267.75
"P-186-3757"	"P-184-A"	GLOBE TELECOM, INC.	2854593	26-Nov-2014	177.85
"P-186-3758"	"P-184-A"	GLOBE TELECOM, INC.	2854594	26-Nov-2014	232.78
"P-186-3760"	"P-184-A"	GLOBE TELECOM, INC.	2854596	26-Nov-2014	267.75
"P-186-3762"	"P-184-A"	GLOBE TELECOM, INC.	2855169	26-Nov-2014	139.18
"P-186-3764"	"P-184-A"	GLOBE TELECOM, INC.	2854597	26-Nov-2014	107.14
"P-186-3765"	"P-184-A"	GLOBE TELECOM, INC.	2855171	26-Nov-2014	267.86
"P-186-3766"	"P-184-A"	GLOBE TELECOM, INC.	2854598	26-Nov-2014	216.74
"P-186-3767"	"P-184-A"	GLOBE TELECOM, INC.	2854599	26-Nov-2014	271.86
"P-186-3768"	"P-184-A"	GLOBE TELECOM, INC.	2854600	26-Nov-2014	219.61
"P-186-3769"	"P-184-A"	GLOBE TELECOM, INC.	2855898	26-Nov-2014	685.32

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"P-186-3770"	"P-184-A"	GLOBE TELECOM, INC.	2856311	26-Nov-2014	171.43
"P-186-3771"	"P-184-A"	GLOBE TELECOM, INC.	2856312	26-Nov-2014	267.75
"P-186-3773"	"P-184-A"	GLOBE TELECOM, INC.	2856313	26-Nov-2014	172.87
"P-186-3774"	"P-184-A"	GLOBE TELECOM, INC.	2853561	26-Nov-2014	267.75
"P-186-3775"	"P-184-A"	GLOBE TELECOM, INC.	2853562	26-Nov-2014	267.75
"P-186-3779"	"P-184-A"	GLOBE TELECOM, INC.	2856314	26-Nov-2014	209.71
"P-186-3780"	"P-184-A"	GLOBE TELECOM, INC.	2853566	26-Nov-2014	267.75
"P-186-3781"	"P-184-A"	GLOBE TELECOM, INC.	2856315	26-Nov-2014	191.96
"P-186-3782"	"P-184-A"	GLOBE TELECOM, INC.	2856316	26-Nov-2014	241.07
"P-186-3783"	"P-184-A"	GLOBE TELECOM, INC.	2853567	26-Nov-2014	192.86
"P-186-3784"	"P-184-A"	GLOBE TELECOM, INC.	2853568	26-Nov-2014	235.71
"P-186-3785"	"P-184-A"	GLOBE TELECOM, INC.	2853569	26-Nov-2014	235.71
"P-186-3786"	"P-184-A"	GLOBE TELECOM, INC.	2856317	26-Nov-2014	235.71
"P-186-3787"	"P-184-A"	GLOBE TELECOM, INC.	2856318	26-Nov-2014	235.71
"P-186-3788"	"P-184-A"	GLOBE TELECOM, INC.	2856319	26-Nov-2014	302.89
"P-186-3789"	"P-184-A"	GLOBE TELECOM, INC.	2856320	26-Nov-2014	75.18
"P-186-3790"	"P-184-A"	GLOBE TELECOM, INC.	2856321	26-Nov-2014	293.77
"P-186-3791"	"P-184-A"	GLOBE TELECOM, INC.	2856322	26-Nov-2014	118.57
"P-186-3792"	"P-184-A"	GLOBE TELECOM, INC.	2856323	26-Nov-2014	107.04
"P-186-3793"	"P-184-A"	GLOBE TELECOM, INC.	2856324	26-Nov-2014	107.04
"P-186-3794"	"P-184-A"	GLOBE TELECOM, INC.	2856325	26-Nov-2014	123.11
"P-186-3795"	"P-184-A"	GLOBE TELECOM, INC.	2856326	26-Nov-2014	107.04
"P-186-3796"	"P-184-A"	GLOBE TELECOM, INC.	2856327	26-Nov-2014	107.04
"P-186-3797"	"P-184-A"	GLOBE TELECOM, INC.	2856328	26-Nov-2014	107.04
"P-186-3798"	"P-184-A"	GLOBE TELECOM, INC.	2856329	29-Nov-2014	123.11
"P-186-3799"	"P-184-A"	GLOBE TELECOM, INC.	2856330	26-Nov-2014	107.04

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"P-186-3800"	"P-184-A"	GLOBE TELECOM, INC.	2856331	26-Nov-2014	107.04
"P-186-3801"	"P-184-A"	GLOBE TELECOM, INC.	2856379	26-Nov-2014	107.04
"P-186-3802"	"P-184-A"	GLOBE TELECOM, INC.	2856380	26-Nov-2014	123.11
"P-186-3803"	"P-184-A"	GLOBE TELECOM, INC.	2856381	26-Nov-2014	108.10
"P-186-3804"	"P-184-A"	GLOBE TELECOM, INC.	2856382	26-Nov-2014	107.04
"P-186-3805"	"P-184-A"	GLOBE TELECOM, INC.	2856383	26-Nov-2014	107.04
"P-186-3806"	"P-184-A"	GLOBE TELECOM, INC.	2856384	26-Nov-2014	123.11
"P-186-3807"	"P-184-A"	GLOBE TELECOM, INC.	2856385	26-Nov-2014	107.04
"P-186-3808"	"P-184-A"	GLOBE TELECOM, INC.	2856386	26-Nov-2014	107.04
"P-186-3809"	"P-184-A"	GLOBE TELECOM, INC.	2856387	26-Nov-2014	107.04
"P-186-3810"	"P-184-A"	GLOBE TELECOM, INC.	2856388	26-Nov-2014	123.11
"P-186-3812"	"P-184-A"	GLOBE TELECOM, INC.	2848916	26-Nov-2014	267.86
"P-186-3813"	"P-184-A"	GLOBE TELECOM, INC.	2848917	26-Nov-2014	267.86
"P-186-3814"	"P-184-A"	GLOBE TELECOM, INC.	2848918	26-Nov-2014	123.11
"P-186-3816"	"P-184-A"	GLOBE TELECOM, INC.	2848919	26-Nov-2014	261.01
"P-186-3818"	"P-184-A"	GLOBE TELECOM, INC.	2848920	26-Nov-2014	106.92
"P-186-3819"	"P-184-A"	GLOBE TELECOM, INC.	2848921	26-Nov-2014	292.88
"P-186-3820"	"P-184-A"	GLOBE TELECOM, INC.	2854881	26-Nov-2014	173.53
"P-186-3821"	"P-184-A"	GLOBE TELECOM, INC.	2848922	26-Nov-2014	267.86
"P-186-3822"	"P-184-A"	GLOBE TELECOM, INC.	2848923	26-Nov-2014	258.64
"P-186-3824"	"P-184-A"	GLOBE TELECOM, INC.	2848925	26-Nov-2014	257.14
"P-186-3825"	"P-184-A"	GLOBE TELECOM, INC.	2848926	26-Nov-2014	246.43
"P-186-3826"	"P-184-A"	GLOBE TELECOM, INC.	2848927	26-Nov-2014	128.68
"P-186-3827"	"P-184-A"	GLOBE TELECOM, INC.	2848928	26-Nov-2014	267.75
"P-186-3829"	"P-184-A"	GLOBE TELECOM, INC.	2848929	26-Nov-2014	267.75
"P-186-3838"	"P-184-A"	GLOBE TELECOM, INC.	2855899	26-Nov-2014	204.64

"P-186-3899"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0648697	26-Nov-2014	26,902.06
"P-186-3900"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0651739	26-Nov-2014	85.18
"P-186-3901"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0651740	26-Nov-2014	5,219.99
"P-186-3902"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0651741	26-Nov-2014	5,040.01
"P-186-3903"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0651742	26-Nov-2014	7,920.00
"P-186-3904"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0651743	26-Nov-2014	5,423.98
"P-186-3905"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0648699	26-Nov-2014	5,418.00
"P-186-3906"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0648700	26-Nov-2014	5,418.00
"P-186-3907"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0648698	26-Nov-2014	4,061.00
"P-186-4129"	"P-184-A"	GLOBE TELECOM, INC.	2858866	05-Dec-2014	852.86
"P-186-4130"	"P-184-A"	GLOBE TELECOM, INC.	2862601	17-Dec-2014	107.58
"P-186-4132"	"P-184-A"	GLOBE TELECOM, INC.	2858867	05-Dec-2014	1,113.11
"P-186-4133"	"P-184-A"	GLOBE TELECOM, INC.	2858868	05-Dec-2014	299.79
"P-186-4134"	"P-184-A"	GLOBE TELECOM, INC.	2858869	05-Dec-2014	267.75
"P-186-4135"	"P-184-A"	GLOBE TELECOM, INC.	2858870	05-Dec-2014	267.75
"P-186-4136"	"P-184-A"	GLOBE TELECOM, INC.	2858871	05-Dec-2014	171.32
"P-186-4137"	"P-184-A"	GLOBE TELECOM, INC.	2862603	17-Dec-2014	235.71
"P-186-4139"	"P-184-A"	GLOBE TELECOM, INC.	2858872	05-Dec-2014	226.50
"P-186-4141"	"P-184-A"	GLOBE TELECOM, INC.	2858874	05-Dec-2014	267.86
"P-186-4142"	"P-184-A"	GLOBE TELECOM, INC.	2858875	05-Dec-2014	270.32
"P-186-4145"	"P-184-A"	GLOBE TELECOM, INC.	2861953	05-Dec-2014	235.71
"P-186-4146"	"P-184-A"	GLOBE TELECOM, INC.	2861954	05-Dec-2014	235.71
"P-186-4147"	"P-184-A"	GLOBE TELECOM, INC.	2861955	05-Dec-2014	92.99
"P-186-4148"	"P-184-A"	GLOBE TELECOM, INC.	2861956	05-Dec-2014	47.68
"P-186-4149"	"P-184-A"	GLOBE TELECOM, INC.	2861957	05-Dec-2014	47.14
"P-186-4150"	"P-184-A"	GLOBE TELECOM, INC.	2861958	05-Dec-2014	47.14

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"P-186-4152"	"P-184-A"	GLOBE TELECOM, INC.	2861960	05-Dec-2014	267.75
"P-186-4153"	"P-184-A"	GLOBE TELECOM, INC.	2858059	05-Dec-2014	117.75
"P-186-4155"	"P-184-A"	GLOBE TELECOM, INC.	2858061	05-Dec-2014	171.43
"P-186-4157"	"P-184-A"	GLOBE TELECOM, INC.	2862605	17-Dec-2014	65.67
"P-186-4158"	"P-184-A"	GLOBE TELECOM, INC.	2862606	17-Dec-2014	65.67
"P-186-4159"	"P-184-A"	GLOBE TELECOM, INC.	2858062	05-Dec-2014	267.75
"P-186-4160"	"P-184-A"	GLOBE TELECOM, INC.	2858063	05-Dec-2014	943.37
"P-186-4161"	"P-184-A"	GLOBE TELECOM, INC.	2858064	05-Dec-2014	1,289.61
"P-186-4162"	"P-184-A"	GLOBE TELECOM, INC.	2862607	17-Dec-2014	107.09
"P-186-4163"	"P-184-A"	GLOBE TELECOM, INC.	2862608	17-Dec-2014	235.71
"P-186-4164"	"P-184-A"	GLOBE TELECOM, INC.	2862609	17-Dec-2014	235.71
"P-186-4165"	"P-184-A"	GLOBE TELECOM, INC.	2862610	17-Dec-2014	267.75
"P-186-4166"	"P-184-A"	GLOBE TELECOM, INC.	2862611	17-Dec-2014	267.75
"P-186-4167"	"P-184-A"	GLOBE TELECOM, INC.	2858065	05-Dec-2014	267.86
"P-186-4168"	"P-184-A"	GLOBE TELECOM, INC.	2858066	05-Dec-2014	270.99
"P-186-4169"	"P-184-A"	GLOBE TELECOM, INC.	2858067	05-Dec-2014	267.86
"P-186-4170"	"P-184-A"	GLOBE TELECOM, INC.	2858068	05-Dec-2014	132.11
"P-186-4171"	"P-184-A"	GLOBE TELECOM, INC.	2858069	05-Dec-2014	267.75
"P-186-4172"	"P-184-A"	GLOBE TELECOM, INC.	2858070	05-Dec-2014	58.82
"P-186-4173"	"P-184-A"	GLOBE TELECOM, INC.	2858071	05-Dec-2014	267.75
"P-186-4174"	"P-184-A"	GLOBE TELECOM, INC.	2858072	05-Dec-2014	73.03
"P-186-4175"	"P-184-A"	GLOBE TELECOM, INC.	2858804	05-Dec-2014	186.77
"P-186-4178"	"P-184-A"	GLOBE TELECOM, INC.	2858807	05-Dec-2014	85.88
"P-186-4179"	"P-184-A"	GLOBE TELECOM, INC.	2862612	17-Dec-2014	235.71
"P-186-4180"	"P-184-A"	GLOBE TELECOM, INC.	2858808	05-Dec-2014	267.75
"P-186-4181"	"P-184-A"	GLOBE TELECOM, INC.	2862613	17-Dec-2014	267.86

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"P-186-4183"	"P-184-A"	GLOBE TELECOM, INC.	2861962	05-Dec-2014	171.43
"P-186-4184"	"P-184-A"	GLOBE TELECOM, INC.	2861963	05-Dec-2014	171.43
"P-186-4185"	"P-184-A"	GLOBE TELECOM, INC.	2861964	05-Dec-2014	144.54
"P-186-4186"	"P-184-A"	GLOBE TELECOM, INC.	2862614	17-Dec-2014	267.86
"P-186-4187"	"P-184-A"	GLOBE TELECOM, INC.	2861965	05-Dec-2014	268.82
"P-186-4188"	"P-184-A"	GLOBE TELECOM, INC.	2857022	05-Dec-2014	160.71
"P-186-4189"	"P-184-A"	GLOBE TELECOM, INC.	2857023	05-Dec-2014	176.71
"P-186-4190"	"P-184-A"	GLOBE TELECOM, INC.	2857024	05-Dec-2014	171.43
"P-186-4191"	"P-184-A"	GLOBE TELECOM, INC.	2857025	05-Dec-2014	457.06
"P-186-4192"	"P-184-A"	GLOBE TELECOM, INC.	2857026	05-Dec-2014	267.86
"P-186-4193"	"P-184-A"	GLOBE TELECOM, INC.	2858073	05-Dec-2014	140.25
"P-186-4195"	"P-184-A"	GLOBE TELECOM, INC.	2858075	05-Dec-2014	267.75
"P-186-4196"	"P-184-A"	GLOBE TELECOM, INC.	2858076	05-Dec-2014	267.86
"P-186-4198"	"P-184-A"	GLOBE TELECOM, INC.	2860535	05-Dec-2014	267.75
"P-186-4203"	"P-184-A"	GLOBE TELECOM, INC.	2860540	05-Dec-2014	221.50
"P-186-4206"	"P-184-A"	GLOBE TELECOM, INC.	2860543	05-Dec-2014	107.04
"P-186-4207"	"P-184-A"	GLOBE TELECOM, INC.	2860544	05-Dec-2014	107.04
"P-186-4209"	"P-184-A"	GLOBE TELECOM, INC.	2860546	05-Dec-2014	107.04
"P-186-4212"	"P-184-A"	GLOBE TELECOM, INC.	2860549	05-Dec-2014	297.75
"P-186-4214"	"P-184-A"	GLOBE TELECOM, INC.	2858851	05-Dec-2014	192.86
"P-186-4217"	"P-184-A"	GLOBE TELECOM, INC.	2858853	05-Dec-2014	155.25
"P-186-4218"	"P-184-A"	GLOBE TELECOM, INC.	2858854	05-Dec-2014	155.25
"P-186-4219"	"P-184-A"	GLOBE TELECOM, INC.	2858855	05-Dec-2014	203.57
"P-186-4221"	"P-184-A"	GLOBE TELECOM, INC.	2858856	05-Dec-2014	267.86
"P-186-4222"	"P-184-A"	GLOBE TELECOM, INC.	2862616	17-Dec-2014	117.17
"P-186-4223"	"P-184-A"	GLOBE TELECOM, INC.	2858857	05-Dec-2014	174.65

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"P-186-4225"	"P-184-A"	GLOBE TELECOM, INC.	2858859	05-Dec-2014	152.07
"P-186-4226"	"P-184-A"	GLOBE TELECOM, INC.	2858860	05-Dec-2014	152.36
"P-186-4227"	"P-184-A"	GLOBE TELECOM, INC.	2858861	05-Dec-2014	198.12
"P-186-4228"	"P-184-A"	GLOBE TELECOM, INC.	2858862	05-Dec-2014	171.43
"P-186-4229"	"P-184-A"	GLOBE TELECOM, INC.	2858863	05-Dec-2014	171.43
"P-186-4231"	"P-184-A"	GLOBE TELECOM, INC.	2858865	05-Dec-2014	171.43
"P-186-4234"	"P-184-A"	GLOBE TELECOM, INC.	2860790	05-Dec-2014	203.57
"P-186-4235"	"P-184-A"	GLOBE TELECOM, INC.	2860791	05-Dec-2014	182.14
"P-186-4237"	"P-184-A"	GLOBE TELECOM, INC.	2862617	17-Dec-2014	300.97
"P-186-4238"	"P-184-A"	GLOBE TELECOM, INC.	2860792	05-Dec-2014	150.00
"P-186-4240"	"P-184-A"	GLOBE TELECOM, INC.	2860794	05-Dec-2014	267.75
"P-186-4241"	"P-184-A"	GLOBE TELECOM, INC.	2860795	05-Dec-2014	267.75
"P-186-4242"	"P-184-A"	GLOBE TELECOM, INC.	2860796	05-Dec-2014	192.86
"P-186-4243"	"P-184-A"	GLOBE TELECOM, INC.	2860797	05-Dec-2014	171.43
"P-186-4245"	"P-184-A"	GLOBE TELECOM, INC.	2860799	05-Dec-2014	177.88
"P-186-4246"	"P-184-A"	GLOBE TELECOM, INC.	2860800	05-Dec-2014	192.75
"P-186-4249"	"P-184-A"	GLOBE TELECOM, INC.	2858145	05-Dec-2014	107.04
"P-186-4250"	"P-184-A"	GLOBE TELECOM, INC.	2858146	05-Dec-2014	107.04
"P-186-4252"	"P-184-A"	GLOBE TELECOM, INC.	2858148	05-Dec-2014	160.61
"P-186-4253"	"P-184-A"	GLOBE TELECOM, INC.	2858149	05-Dec-2014	267.75
"P-186-4256"	"P-184-A"	GLOBE TELECOM, INC.	2862618	17-Dec-2014	267.86
"P-186-4258"	"P-184-A"	GLOBE TELECOM, INC.	2864347	17-Dec-2014	171.43
"P-186-4263"	"P-184-A"	GLOBE TELECOM, INC.	2862619	17-Dec-2014	486.23
"P-186-4265"	"P-184-A"	GLOBE TELECOM, INC.	2858057	05-Dec-2014	267.86
"P-186-4267"	"P-184-A"	GLOBE TELECOM, INC.	2862921	19-Dec-2014	172.50
"P-186-4268"	"P-184-A"	GLOBE TELECOM, INC.	2864336	17-Dec-2014	267.86

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"P-186-4270"	"P-184-A"	GLOBE TELECOM, INC.	2864350	17-Dec-2014	139.06
"P-186-4273"	"P-184-A"	GLOBE TELECOM, INC.	2858058	05-Dec-2014	220.66
"P-186-4275"	"P-184-A"	GLOBE TELECOM, INC.	2862620	17-Dec-2014	267.86
"P-186-4276"	"P-184-A"	GLOBE TELECOM, INC.	2862621	17-Dec-2014	267.86
"P-186-4277"	"P-184-A"	GLOBE TELECOM, INC.	2862622	17-Dec-2014	171.32
"P-186-4278"	"P-184-A"	GLOBE TELECOM, INC.	2862623	17-Dec-2014	267.75
"P-186-4279"	"P-184-A"	GLOBE TELECOM, INC.	2862624	17-Dec-2014	267.75
"P-186-4282"	"P-184-A"	GLOBE TELECOM, INC.	2862625	17-Dec-2014	856.71
"P-186-4283"	"P-184-A"	GLOBE TELECOM, INC.	2862922	19-Dec-2014	1,659.31
"P-186-4284"	"P-184-A"	GLOBE TELECOM, INC.	2862626	17-Dec-2014	233.04
"P-186-4285"	"P-184-A"	GLOBE TELECOM, INC.	2862627	17-Dec-2014	203.57
"P-186-4286"	"P-184-A"	GLOBE TELECOM, INC.	2862628	17-Dec-2014	235.71
"P-186-4287"	"P-184-A"	GLOBE TELECOM, INC.	2862629	17-Dec-2014	235.71
"P-186-4288"	"P-184-A"	GLOBE TELECOM, INC.	2862630	17-Dec-2014	826.53
"P-186-4289"	"P-184-A"	GLOBE TELECOM, INC.	2862631	17-Dec-2014	267.75
"P-186-4290"	"P-184-A"	GLOBE TELECOM, INC.	2862632	17-Dec-2014	275.15
"P-186-4291"	"P-184-A"	GLOBE TELECOM, INC.	2864339	17-Dec-2014	134.52
"P-186-4292"	"P-184-A"	GLOBE TELECOM, INC.	2862633	17-Dec-2014	243.50
"P-186-4293"	"P-184-A"	GLOBE TELECOM, INC.	2862923	19-Dec-2014	283.69
"P-186-4295"	"P-184-A"	GLOBE TELECOM, INC.	2862634	17-Dec-2014	235.71
"P-186-4299"	"P-184-A"	GLOBE TELECOM, INC.	2862600	17-Dec-2014	267.86
"P-186-4300"	"P-184-A"	GLOBE TELECOM, INC.	2862924	19-Dec-2014	252.11
"P-186-4301"	"P-184-A"	GLOBE TELECOM, INC.	2862925	19-Dec-2014	284.89
"P-186-4303"	"P-184-A"	GLOBE TELECOM, INC.	2862926	19-Dec-2014	520.16
"P-186-4305"	"P-184-A"	GLOBE TELECOM, INC.	2864341	17-Dec-2014	267.75
"P-186-4306"	"P-184-A"	GLOBE TELECOM, INC.	2863180	17-Dec-2014	267.75

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"P-186-4307"	"P-184-A"	GLOBE TELECOM, INC.	2864342	17-Dec-2014	267.75
"P-186-4308"	"P-184-A"	GLOBE TELECOM, INC.	2864343	17-Dec-2014	107.04
"P-186-4310"	"P-184-A"	GLOBE TELECOM, INC.	2862635	17-Dec-2014	267.75
"P-186-4311"	"P-184-A"	GLOBE TELECOM, INC.	2862636	17-Dec-2014	267.75
"P-186-4312"	"P-184-A"	GLOBE TELECOM, INC.	2864210	17-Dec-2014	139.18
"P-186-4313"	"P-184-A"	GLOBE TELECOM, INC.	2864209	17-Dec-2014	139.18
"P-186-4314"	"P-184-A"	GLOBE TELECOM, INC.	2864208	17-Dec-2014	107.14
"P-186-4315"	"P-184-A"	GLOBE TELECOM, INC.	2864207	17-Dec-2014	70.25
"P-186-4317"	"P-184-A"	GLOBE TELECOM, INC.	2864206	17-Dec-2014	144.54
"P-186-4318"	"P-184-A"	GLOBE TELECOM, INC.	2864205	17-Dec-2014	144.54
"P-186-4319"	"P-184-A"	GLOBE TELECOM, INC.	2864204	17-Dec-2014	144.54
"P-186-4323"	"P-184-A"	GLOBE TELECOM, INC.	2864202	17-Dec-2014	53.57
"P-186-4330"	"P-184-A"	GLOBE TELECOM, INC.	2862927	19-Dec-2014	171.43
"P-186-4331"	"P-184-A"	GLOBE TELECOM, INC.	2864201	17-Dec-2014	85.71
"P-186-4332"	"P-184-A"	GLOBE TELECOM, INC.	2864211	17-Dec-2014	85.71
"P-186-4333"	"P-184-A"	GLOBE TELECOM, INC.	2864212	17-Dec-2014	85.71
"P-186-4334"	"P-184-A"	GLOBE TELECOM, INC.	2862928	19-Dec-2014	267.75
"P-186-4335"	"P-184-A"	GLOBE TELECOM, INC.	2864213	17-Dec-2014	499.80
"P-186-4336"	"P-184-A"	GLOBE TELECOM, INC.	2864214	17-Dec-2014	267.75
"P-186-4337"	"P-184-A"	GLOBE TELECOM, INC.	2864215	17-Dec-2014	171.43
"P-186-4338"	"P-184-A"	GLOBE TELECOM, INC.	2862929	19-Dec-2014	255.95
"P-186-4339"	"P-184-A"	GLOBE TELECOM, INC.	2864216	17-Dec-2014	333.78
"P-186-4340"	"P-184-A"	GLOBE TELECOM, INC.	2864217	17-Dec-2014	267.75
"P-186-4341"	"P-184-A"	GLOBE TELECOM, INC.	2862930	19-Dec-2014	267.86
"P-186-4342"	"P-184-A"	GLOBE TELECOM, INC.	2862931	19-Dec-2014	267.86
"P-186-4343"	"P-184-A"	GLOBE TELECOM, INC.	2863195	17-Dec-2014	192.86

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"P-186-4344"	"P-184-A"	GLOBE TELECOM, INC.	2863196	17-Dec-2014	426.15
"P-186-4345"	"P-184-A"	GLOBE TELECOM, INC.	2863197	17-Dec-2014	235.71
"P-186-4346"	"P-184-A"	GLOBE TELECOM, INC.	2863198	17-Dec-2014	171.43
"P-186-4347"	"P-184-A"	GLOBE TELECOM, INC.	2863199	17-Dec-2014	152.11
"P-186-4348"	"P-184-A"	GLOBE TELECOM, INC.	2863200	17-Dec-2014	158.03
"P-186-4349"	"P-184-A"	GLOBE TELECOM, INC.	2862533	17-Dec-2014	460.62
"P-186-4350"	"P-184-A"	GLOBE TELECOM, INC.	2864322	17-Dec-2014	267.75
"P-186-4351"	"P-184-A"	GLOBE TELECOM, INC.	2862534	17-Dec-2014	640.00
"P-186-4352"	"P-184-A"	GLOBE TELECOM, INC.	2862535	17-Dec-2014	267.75
"P-186-4353"	"P-184-A"	GLOBE TELECOM, INC.	2862536	17-Dec-2014	717.31
"P-186-4354"	"P-184-A"	GLOBE TELECOM, INC.	2862537	17-Dec-2014	54.11
"P-186-4355"	"P-184-A"	GLOBE TELECOM, INC.	2864323	17-Dec-2014	267.75
"P-186-4356"	"P-184-A"	GLOBE TELECOM, INC.	2863188	17-Dec-2014	267.86
"P-186-4357"	"P-184-A"	GLOBE TELECOM, INC.	2863189	17-Dec-2014	222.72
"P-186-4358"	"P-184-A"	GLOBE TELECOM, INC.	2863190	17-Dec-2014	278.38
"P-186-4359"	"P-184-A"	GLOBE TELECOM, INC.	2863191	17-Dec-2014	171.43
"P-186-4360"	"P-184-A"	GLOBE TELECOM, INC.	2863192	17-Dec-2014	267.86
"P-186-4361"	"P-184-A"	GLOBE TELECOM, INC.	2863193	17-Dec-2014	267.75
"P-186-4362"	"P-184-A"	GLOBE TELECOM, INC.	2865293	29-Dec-2014	174.11
"P-186-4363"	"P-184-A"	GLOBE TELECOM, INC.	2865294	29-Dec-2014	115.08
"P-186-4364"	"P-184-A"	GLOBE TELECOM, INC.	2863194	17-Dec-2014	203.57
"P-186-4365"	"P-184-A"	GLOBE TELECOM, INC.	2862932	19-Dec-2014	260.37
"P-186-4366"	"P-184-A"	GLOBE TELECOM, INC.	2865295	29-Dec-2014	255.01
"P-186-4367"	"P-184-A"	GLOBE TELECOM, INC.	2862933	19-Dec-2014	273.00
"P-186-4368"	"P-184-A"	GLOBE TELECOM, INC.	2865296	29-Dec-2014	186.67
"P-186-4369"	"P-184-A"	GLOBE TELECOM, INC.	2865297	29-Dec-2014	109.44

"P-186-4370"	"P-184-A"	GLOBE TELECOM, INC.	2864324	17-Dec-2014	439.04
"P-186-4371"	"P-184-A"	GLOBE TELECOM, INC.	2862934	19-Dec-2014	267.75
"P-186-4372"	"P-184-A"	GLOBE TELECOM, INC.	2864325	17-Dec-2014	179.66
"P-186-4373"	"P-184-A"	GLOBE TELECOM, INC.	2864326	17-Dec-2014	183.30
"P-186-4374"	"P-184-A"	GLOBE TELECOM, INC.	2864327	17-Dec-2014	160.71
"P-186-4375"	"P-184-A"	GLOBE TELECOM, INC.	2864328	17-Dec-2014	160.71
"P-186-4376"	"P-184-A"	GLOBE TELECOM, INC.	2862935	19-Dec-2014	103.60
"P-186-4377"	"P-184-A"	GLOBE TELECOM, INC.	2862936	19-Dec-2014	90.56
"P-186-4380"	"P-184-A"	GLOBE TELECOM, INC.	2862937	19-Dec-2014	267.75
"P-186-4381"	"P-184-A"	GLOBE TELECOM, INC.	2862938	19-Dec-2014	138.27
"P-186-4386"	"P-184-A"	GLOBE TELECOM, INC.	2865298	29-Dec-2014	198.13
"P-186-4387"	"P-184-A"	GLOBE TELECOM, INC.	2865299	29-Dec-2014	177.32
"P-186-4388"	"P-184-A"	GLOBE TELECOM, INC.	2862940	19-Dec-2014	267.75
"P-186-4389"	"P-184-A"	GLOBE TELECOM, INC.	2862939	19-Dec-2014	267.75
"P-186-4390"	"P-184-A"	GLOBE TELECOM, INC.	2862941	19-Dec-2014	267.75
"P-186-4391"	"P-184-A"	GLOBE TELECOM, INC.	2862942	19-Dec-2014	267.75
"P-186-4392"	"P-184-A"	GLOBE TELECOM, INC.	2862943	19-Dec-2014	267.75
"P-186-4393"	"P-184-A"	GLOBE TELECOM, INC.	2862944	19-Dec-2014	267.75
"P-186-4394"	"P-184-A"	GLOBE TELECOM, INC.	2866826	19-Dec-2014	267.75
"P-186-4395"	"P-184-A"	GLOBE TELECOM, INC.	2866825	19-Dec-2014	267.86
"P-186-4397"	"P-184-A"	GLOBE TELECOM, INC.	2866823	19-Dec-2014	267.86
"P-186-4398"	"P-184-A"	GLOBE TELECOM, INC.	2866822	19-Dec-2014	267.86
"P-186-4399"	"P-184-A"	GLOBE TELECOM, INC.	2866821	19-Dec-2014	267.86
"P-186-4400"	"P-184-A"	GLOBE TELECOM, INC.	2866820	19-Dec-2014	267.86
"P-186-4402"	"P-184-A"	GLOBE TELECOM, INC.	2866818	19-Dec-2014	107.04
"P-186-4403"	"P-184-A"	GLOBE TELECOM, INC.	2866817	19-Dec-2014	107.04

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"P-186-4404"	"P-184-A"	GLOBE TELECOM, INC.	2866816	19-Dec-2014	107.04
"P-186-4405"	"P-184-A"	GLOBE TELECOM, INC.	2866815	19-Dec-2014	107.04
"P-186-4406"	"P-184-A"	GLOBE TELECOM, INC.	2866814	19-Dec-2014	107.04
"P-186-4407"	"P-184-A"	GLOBE TELECOM, INC.	2866813	19-Dec-2014	107.04
"P-186-4411"	"P-184-A"	GLOBE TELECOM, INC.	2865300	29-Dec-2014	203.21
"P-186-4412"	"P-184-A"	GLOBE TELECOM, INC.	2865221	29-Dec-2014	161.60
"P-186-4422"	"P-184-A"	GLOBE TELECOM, INC.	2865227	29-Dec-2014	68.47
"P-186-4423"	"P-184-A"	GLOBE TELECOM, INC.	2865228	29-Dec-2014	87.21
"P-186-4426"	"P-184-A"	GLOBE TELECOM, INC.	2865231	29-Dec-2014	85.72
"P-186-4428"	"P-184-A"	GLOBE TELECOM, INC.	2865233	29-Dec-2014	91.23
"P-186-4436"	"P-184-A"	GLOBE TELECOM, INC.	2865235	29-Dec-2014	267.86
"P-186-4438"	"P-184-A"	GLOBE TELECOM, INC.	2865237	29-Dec-2014	267.55
"P-186-4439"	"P-184-A"	GLOBE TELECOM, INC.	2865238	29-Dec-2014	267.75
"P-186-4441"	"P-184-A"	GLOBE TELECOM, INC.	2865239	29-Dec-2014	189.96
"P-186-4442"	"P-184-A"	GLOBE TELECOM, INC.	2865240	29-Dec-2014	195.31
"P-186-4447"	"P-184-A"	GLOBE TELECOM, INC.	2865245	29-Dec-2014	139.18
"P-186-4448"	"P-184-A"	GLOBE TELECOM, INC.	2865246	29-Dec-2014	235.77
"P-186-4449"	"P-184-A"	GLOBE TELECOM, INC.	2865247	29-Dec-2014	107.04
"P-186-4450"	"P-184-A"	GLOBE TELECOM, INC.	2865248	29-Dec-2014	139.18
"P-186-4451"	"P-184-A"	GLOBE TELECOM, INC.	2865249	29-Dec-2014	246.43
"P-186-4452"	"P-184-A"	GLOBE TELECOM, INC.	2865250	29-Dec-2014	192.33
"P-186-4453"	"P-184-A"	GLOBE TELECOM, INC.	2864551	29-Dec-2014	339.30
"P-186-4454"	"P-184-A"	GLOBE TELECOM, INC.	2864552	29-Dec-2014	267.75
"P-186-4455"	"P-184-A"	GLOBE TELECOM, INC.	2864553	29-Dec-2014	267.75
"P-186-4456"	"P-184-A"	GLOBE TELECOM, INC.	2864554	29-Dec-2014	267.75
"P-186-4457"	"P-184-A"	GLOBE TELECOM, INC.	2865486	29-Dec-2014	267.96

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"P-186-4458"	"P-184-A"	GLOBE TELECOM, INC.	2865487	29-Dec-2014	267.86
"P-186-4459"	"P-184-A"	GLOBE TELECOM, INC.	2865488	29-Dec-2014	267.86
"P-186-4460"	"P-184-A"	GLOBE TELECOM, INC.	2865489	29-Dec-2014	107.04
"P-186-4461"	"P-184-A"	GLOBE TELECOM, INC.	2865490	29-Dec-2014	139.18
"P-186-4462"	"P-184-A"	GLOBE TELECOM, INC.	2865491	29-Dec-2014	528.72
"P-186-4463"	"P-184-A"	GLOBE TELECOM, INC.	2865492	29-Dec-2014	267.75
"P-186-4464"	"P-184-A"	GLOBE TELECOM, INC.	2865493	29-Dec-2014	267.86
"P-186-4465"	"P-184-A"	GLOBE TELECOM, INC.	2865494	29-Dec-2014	267.86
"P-186-4466"	"P-184-A"	GLOBE TELECOM, INC.	2865495	29-Dec-2014	275.79
"P-186-4467"	"P-184-A"	GLOBE TELECOM, INC.	2865496	29-Dec-2014	267.75
"P-186-4468"	"P-184-A"	GLOBE TELECOM, INC.	2865497	29-Dec-2014	107.04
"P-186-4469"	"P-184-A"	GLOBE TELECOM, INC.	2865498	29-Dec-2014	151.07
"P-186-4470"	"P-184-A"	GLOBE TELECOM, INC.	2865499	29-Dec-2014	225.40
"P-186-4471"	"P-184-A"	GLOBE TELECOM, INC.	2865500	29-Dec-2014	223.39
"P-186-4472"	"P-184-A"	GLOBE TELECOM, INC.	2864555	29-Dec-2014	267.86
"P-186-4473"	"P-184-A"	GLOBE TELECOM, INC.	2865791	29-Dec-2014	267.86
"P-186-4474"	"P-184-A"	GLOBE TELECOM, INC.	2865792	29-Dec-2014	236.83
"P-186-4475"	"P-184-A"	GLOBE TELECOM, INC.	2865793	29-Dec-2014	267.75
"P-186-4476"	"P-184-A"	GLOBE TELECOM, INC.	2865794	29-Dec-2014	267.86
"P-186-4477"	"P-184-A"	GLOBE TELECOM, INC.	2865795	29-Dec-2014	267.75
"P-186-4478"	"P-184-A"	GLOBE TELECOM, INC.	2865796	29-Dec-2014	171.43
"P-186-4479"	"P-184-A"	GLOBE TELECOM, INC.	2865797	29-Dec-2014	198.71
"P-186-4480"	"P-184-A"	GLOBE TELECOM, INC.	2865798	29-Dec-2014	276.81
"P-186-4481"	"P-184-A"	GLOBE TELECOM, INC.	2865799	29-Dec-2014	183.21
"P-186-4482"	"P-184-A"	GLOBE TELECOM, INC.	2865800	29-Dec-2014	267.86
"P-186-4483"	"P-184-A"	GLOBE TELECOM, INC.	2864567	29-Dec-2014	267.86

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"P-186-4484"	"P-184-A"	GLOBE TELECOM, INC.	2866152	29-Dec-2014	404.65
"P-186-4485"	"P-184-A"	GLOBE TELECOM, INC.	2864556	29-Dec-2014	271.33
"P-186-4486"	"P-184-A"	GLOBE TELECOM, INC.	2864557	29-Dec-2014	267.86
"P-186-4487"	"P-184-A"	GLOBE TELECOM, INC.	2864558	29-Dec-2014	267.86
"P-186-4488"	"P-184-A"	GLOBE TELECOM, INC.	2864559	29-Dec-2014	238.64
"P-186-4489"	"P-184-A"	GLOBE TELECOM, INC.	2864560	29-Dec-2014	267.75
"P-186-4490"	"P-184-A"	GLOBE TELECOM, INC.	2864561	29-Dec-2014	192.86
"P-186-4491"	"P-184-A"	GLOBE TELECOM, INC.	2864562	29-Dec-2014	243.50
"P-186-4492"	"P-184-A"	GLOBE TELECOM, INC.	2864563	29-Dec-2014	337.33
"P-186-4493"	"P-184-A"	GLOBE TELECOM, INC.	2864564	29-Dec-2014	267.75
"P-186-4494"	"P-184-A"	GLOBE TELECOM, INC.	2864565	29-Dec-2014	267.75
"P-186-4495"	"P-184-A"	GLOBE TELECOM, INC.	2864566	29-Dec-2014	267.75
"P-186-4497"	"P-184-A"	GLOBE TELECOM, INC.	2862241	29-Dec-2014	85.71
"P-186-4498"	"P-184-A"	GLOBE TELECOM, INC.	2862242	29-Dec-2014	128.32
"P-186-4499"	"P-184-A"	GLOBE TELECOM, INC.	2862243	29-Dec-2014	171.43
"P-186-4500"	"P-184-A"	GLOBE TELECOM, INC.	2862244	29-Dec-2014	267.86
"P-186-4501"	"P-184-A"	GLOBE TELECOM, INC.	2862245	29-Dec-2014	171.43
"P-186-4502"	"P-184-A"	GLOBE TELECOM, INC.	2862246	26-Dec-2014	171.43
"P-186-4503"	"P-184-A"	GLOBE TELECOM, INC.	2862247	29-Dec-2014	372.86
"P-186-4504"	"P-184-A"	GLOBE TELECOM, INC.	2862248	29-Dec-2014	85.71
"P-186-4505"	"P-184-A"	GLOBE TELECOM, INC.	2862249	29-Dec-2014	85.71
"P-186-4506"	"P-184-A"	GLOBE TELECOM, INC.	2866936	29-Dec-2014	85.71
"P-186-4507"	"P-184-A"	GLOBE TELECOM, INC.	2866937	29-Dec-2014	85.71
"P-186-4508"	"P-184-A"	GLOBE TELECOM, INC.	2866938	29-Dec-2014	257.91
"P-186-4509"	"P-184-A"	GLOBE TELECOM, INC.	2866939	29-Dec-2014	192.86
"P-186-4510"	"P-184-A"	GLOBE TELECOM, INC.	2866940	29-Dec-2014	192.86

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"P-186-4511"	"P-184-A"	GLOBE TELECOM, INC.	2866941	29-Dec-2014	192.86
"P-186-4512"	"P-184-A"	GLOBE TELECOM, INC.	2866942	29-Dec-2014	192.86
"P-186-4513"	"P-184-A"	GLOBE TELECOM, INC.	2866943	29-Dec-2014	192.86
"P-186-4514"	"P-184-A"	GLOBE TELECOM, INC.	2866944	29-Dec-2014	192.86
"P-186-4515"	"P-184-A"	GLOBE TELECOM, INC.	2866945	29-Dec-2014	192.86
"P-186-4516"	"P-184-A"	GLOBE TELECOM, INC.	2866946	29-Dec-2014	192.86
"P-186-4517"	"P-184-A"	GLOBE TELECOM, INC.	2866947	29-Dec-2014	267.75
"P-186-4518"	"P-184-A"	GLOBE TELECOM, INC.	2862250	29-Dec-2014	244.80
"P-186-4519"	"P-184-A"	GLOBE TELECOM, INC.	2866948	29-Dec-2014	279.43
"P-186-4520"	"P-184-A"	GLOBE TELECOM, INC.	2866949	29-Dec-2014	204.09
"P-186-4521"	"P-184-A"	GLOBE TELECOM, INC.	2866950	29-Dec-2014	231.15
"P-186-4522"	"P-184-A"	GLOBE TELECOM, INC.	2865789	29-Dec-2014	267.86
"P-186-4523"	"P-184-A"	GLOBE TELECOM, INC.	2865790	29-Dec-2014	276.15
"P-186-4524"	"P-184-A"	GLOBE TELECOM, INC.	2866393	29-Dec-2014	223.92
"P-186-4525"	"P-184-A"	GLOBE TELECOM, INC.	2866394	29-Dec-2014	267.86
"P-186-4526"	"P-184-A"	GLOBE TELECOM, INC.	2866395	29-Dec-2014	396.11
"P-186-4527"	"P-184-A"	GLOBE TELECOM, INC.	2866396	29-Dec-2014	173.04
"P-186-4528"	"P-184-A"	GLOBE TELECOM, INC.	2866397	29-Dec-2014	160.71
"P-186-4529"	"P-184-A"	GLOBE TELECOM, INC.	2866400	29-Dec-2014	171.33
"P-186-4530"	"P-184-A"	GLOBE TELECOM, INC.	2866301	29-Dec-2014	173.77
"P-186-4531"	"P-184-A"	GLOBE TELECOM, INC.	2866302	29-Dec-2014	281.22
"P-186-4532"	"P-184-A"	GLOBE TELECOM, INC.	2866398	29-Dec-2014	163.39
"P-186-4533"	"P-184-A"	GLOBE TELECOM, INC.	2866399	29-Dec-2014	267.75
"P-186-4582"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0649177	05-Dec-2014	29,057.51
"P-186-4583"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0653071	17-Dec-2014	4,761.08
"P-186-4585"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0654733	29-Dec-2014	5,418.00

"P-186-4586"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0654734	29-Dec-2014	5,418.00
"P-186-4587"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0654735	29-Dec-2014	5,424.00
"P-186-4588"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0654736	29-Dec-2014	5,040.00
"P-186-4590"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0654732	29-Dec-2014	5,219.99
"P-186-4591"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0652150	29-Dec-2014	85.17
"P-186-4592"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0658465	29-Dec-2014	7,920.00
"P-186-4593"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0658466	29-Dec-2014	5,219.99
"P-186-4594"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0658467	29-Dec-2014	85.20
"P-186-4595"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0658468	29-Dec-2014	5,040.00
"P-186-4596"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	ABS 0658469	29-Dec-2014	15,575.99
"P-186-4804"	"P-184-A"	GLOBE TELECOM, INC.	2869938	14-Jan-2015	203.57
"P-186-4809"	"P-184-A"	GLOBE TELECOM, INC.	2865374	09-Jan-2015	204.22
"P-186-4810"	"P-184-A"	GLOBE TELECOM, INC.	2865375	09-Jan-2015	171.43
"P-186-4811"	"P-184-A"	GLOBE TELECOM, INC.	2865376	09-Jan-2015	237.60
"P-186-4812"	"P-184-A"	GLOBE TELECOM, INC.	2865377	09-Jan-2015	232.78
"P-186-4813"	"P-184-A"	GLOBE TELECOM, INC.	2865378	09-Jan-2015	140.54
"P-186-4814"	"P-184-A"	GLOBE TELECOM, INC.	2865379	09-Jan-2015	163.10
"P-186-4815"	"P-184-A"	GLOBE TELECOM, INC.	2865380	09-Jan-2015	123.11
"P-186-4816"	"P-184-A"	GLOBE TELECOM, INC.	2865381	09-Jan-2015	123.11
"P-186-4818"	"P-184-A"	GLOBE TELECOM, INC.	2865382	09-Jan-2015	246.40
"P-186-4820"	"P-184-A"	GLOBE TELECOM, INC.	2865383	09-Jan-2015	97.81
"P-186-4821"	"P-184-A"	GLOBE TELECOM, INC.	2865384	09-Jan-2015	171.43
"P-186-4822"	"P-184-A"	GLOBE TELECOM, INC.	2865385	09-Jan-2015	192.32
"P-186-4823"	"P-184-A"	GLOBE TELECOM, INC.	2865386	09-Jan-2015	181.07
"P-186-4824"	"P-184-A"	GLOBE TELECOM, INC.	2865387	09-Jan-2015	171.43
"P-186-4825"	"P-184-A"	GLOBE TELECOM, INC.	2865388	09-Jan-2015	171.43

"P-186-4826"	"P-184-A"	GLOBE TELECOM, INC.	2865389	09-Jan-2015	67.63
"P-186-4827"	"P-184-A"	GLOBE TELECOM, INC.	2865390	09-Jan-2015	82.73
"P-186-4828"	"P-184-A"	GLOBE TELECOM, INC.	2865391	09-Jan-2015	67.30
"P-186-4829"	"P-184-A"	GLOBE TELECOM, INC.	2865392	09-Jan-2015	74.65
"P-186-4830"	"P-184-A"	GLOBE TELECOM, INC.	2865393	09-Jan-2015	79.14
"P-186-4831"	"P-184-A"	GLOBE TELECOM, INC.	2865394	09-Jan-2015	68.16
"P-186-4832"	"P-184-A"	GLOBE TELECOM, INC.	2865395	09-Jan-2015	66.61
"P-186-4833"	"P-184-A"	GLOBE TELECOM, INC.	2865396	09-Jan-2015	69.82
"P-186-4834"	"P-184-A"	GLOBE TELECOM, INC.	2865397	09-Jan-2015	8.09
"P-186-4835"	"P-184-A"	GLOBE TELECOM, INC.	2865398	09-Jan-2015	135.16
"P-186-4836"	"P-184-A"	GLOBE TELECOM, INC.	2865399	09-Jan-2015	146.46
"P-186-4837"	"P-184-A"	GLOBE TELECOM, INC.	2867798	09-Jan-2015	137.68
"P-186-4838"	"P-184-A"	GLOBE TELECOM, INC.	2867799	09-Jan-2015	145.71
"P-186-4839"	"P-184-A"	GLOBE TELECOM, INC.	2867800	09-Jan-2015	148.06
"P-186-4840"	"P-184-A"	GLOBE TELECOM, INC.	2868665	09-Jan-2015	137.00
"P-186-4841"	"P-184-A"	GLOBE TELECOM, INC.	2868666	09-Jan-2015	128.57
"P-186-4842"	"P-184-A"	GLOBE TELECOM, INC.	2868667	09-Jan-2015	53.46
"P-186-4843"	"P-184-A"	GLOBE TELECOM, INC.	2868668	09-Jan-2015	54.00
"P-186-4844"	"P-184-A"	GLOBE TELECOM, INC.	2868669	09-Jan-2015	55.07
"P-186-4845"	"P-184-A"	GLOBE TELECOM, INC.	2868670	09-Jan-2015	61.50
"P-186-4846"	"P-184-A"	GLOBE TELECOM, INC.	2868671	09-Jan-2015	101.68
"P-186-4847"	"P-184-A"	GLOBE TELECOM, INC.	2868672	09-Jan-2015	70.07
"P-186-4848"	"P-184-A"	GLOBE TELECOM, INC.	2868673	09-Jan-2015	68.46
"P-186-4849"	"P-184-A"	GLOBE TELECOM, INC.	2868674	09-Jan-2015	83.75
"P-186-4850"	"P-184-A"	GLOBE TELECOM, INC.	2868675	09-Jan-2015	91.78
"P-186-4851"	"P-184-A"	GLOBE TELECOM, INC.	2868676	09-Jan-2015	71.43

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"P-186-4856"	"P-184-A"	GLOBE TELECOM, INC.	2868681	09-Jan-2015	107.04
"P-186-4857"	"P-184-A"	GLOBE TELECOM, INC.	2868682	09-Jan-2015	107.04
"P-186-4858"	"P-184-A"	GLOBE TELECOM, INC.	2868683	09-Jan-2015	107.04
"P-186-4860"	"P-184-A"	GLOBE TELECOM, INC.	2868685	09-Jan-2015	107.04
"P-186-4861"	"P-184-A"	GLOBE TELECOM, INC.	2868686	09-Jan-2015	107.04
"P-186-4862"	"P-184-A"	GLOBE TELECOM, INC.	2868687	09-Jan-2015	107.04
"P-186-4863"	"P-184-A"	GLOBE TELECOM, INC.	2868688	09-Jan-2015	107.04
"P-186-4864"	"P-184-A"	GLOBE TELECOM, INC.	2868689	09-Jan-2015	107.04
"P-186-4865"	"P-184-A"	GLOBE TELECOM, INC.	2868690	09-Jan-2015	107.04
"P-186-4866"	"P-184-A"	GLOBE TELECOM, INC.	2871001	09-Jan-2014	107.04
"P-186-4867"	"P-184-A"	GLOBE TELECOM, INC.	2871002	09-Jan-2015	107.04
"P-186-4868"	"P-184-A"	GLOBE TELECOM, INC.	2871003	09-Jan-2015	107.04
"P-186-4869"	"P-184-A"	GLOBE TELECOM, INC.	2871004	09-Jan-2015	267.86
"P-186-4870"	"P-184-A"	GLOBE TELECOM, INC.	2871005	09-Jan-2015	267.86
"P-186-4871"	"P-184-A"	GLOBE TELECOM, INC.	2871006	09-Jan-2015	267.86
"P-186-4872"	"P-184-A"	GLOBE TELECOM, INC.	2871007	09-Jan-2015	267.86
"P-186-4873"	"P-184-A"	GLOBE TELECOM, INC.	2871008	09-Jan-2015	267.86
"P-186-4874"	"P-184-A"	GLOBE TELECOM, INC.	2871009	09-Jan-2015	267.86
"P-186-4875"	"P-184-A"	GLOBE TELECOM, INC.	2871010	09-Jan-2015	267.86
"P-186-4876"	"P-184-A"	GLOBE TELECOM, INC.	2871011	09-Jan-2015	312.93
"P-186-4879"	"P-184-A"	GLOBE TELECOM, INC.	2871014	09-Jan-2015	301.87
"P-186-4880"	"P-184-A"	GLOBE TELECOM, INC.	2871015	09-Jan-2015	275.16
"P-186-4882"	"P-184-A"	GLOBE TELECOM, INC.	2871017	09-Jan-2015	329.13
"P-186-4883"	"P-184-A"	GLOBE TELECOM, INC.	2871018	09-Jan-2015	279.86
"P-186-4886"	"P-184-A"	GLOBE TELECOM, INC.	2867294	09-Jan-2015	107.04
"P-186-4887"	"P-184-A"	GLOBE TELECOM, INC.	2867295	09-Jan-2015	107.04

"P-186-4888"	"P-184-A"	GLOBE TELECOM, INC.	2867296	09-Jan-2015	107.04
"P-186-4889"	"P-184-A"	GLOBE TELECOM, INC.	2867297	09-Jan-2015	107.04
"P-186-4890"	"P-184-A"	GLOBE TELECOM, INC.	2867298	09-Jan-2015	107.04
"P-186-4891"	"P-184-A"	GLOBE TELECOM, INC.	2867299	09-Jan-2015	107.04
"P-186-4892"	"P-184-A"	GLOBE TELECOM, INC.	2867300	09-Jan-2015	107.04
"P-186-4893"	"P-184-A"	GLOBE TELECOM, INC.	2868101	09-Jan-2015	123.11
"P-186-4894"	"P-184-A"	GLOBE TELECOM, INC.	2868102	09-Jan-2015	123.11
"P-186-4895"	"P-184-A"	GLOBE TELECOM, INC.	2868103	09-Jan-2015	157.40
"P-186-4896"	"P-184-A"	GLOBE TELECOM, INC.	2868104	09-Jan-2015	267.86
"P-186-4897"	"P-184-A"	GLOBE TELECOM, INC.	2868105	09-Jan-2015	85.71
"P-186-4898"	"P-184-A"	GLOBE TELECOM, INC.	2868106	09-Jan-2015	271.24
"P-186-4899"	"P-184-A"	GLOBE TELECOM, INC.	2868107	09-Jan-2015	272.12
"P-186-4900"	"P-184-A"	GLOBE TELECOM, INC.	2868108	09-Jan-2015	267.86
"P-186-4901"	"P-184-A"	GLOBE TELECOM, INC.	2868109	09-Jan-2015	177.77
"P-186-4902"	"P-184-A"	GLOBE TELECOM, INC.	2868110	09-Jan-2015	329.21
"P-186-4903"	"P-184-A"	GLOBE TELECOM, INC.	2868111	09-Jan-2015	173.85
"P-186-4906"	"P-184-A"	GLOBE TELECOM, INC.	2868112	09-Jan-2015	267.75
"P-186-4907"	"P-184-A"	GLOBE TELECOM, INC.	2868113	09-Jan-2015	300.97
"P-186-4909"	"P-184-A"	GLOBE TELECOM, INC.	2871022	09-Jan-2015	235.82
"P-186-4913"	"P-184-A"	GLOBE TELECOM, INC.	2865400	09-Jan-2015	235.71
"P-186-4915"	"P-184-A"	GLOBE TELECOM, INC.	2871028	09-Jan-2015	235.71
"P-186-4917"	"P-184-A"	GLOBE TELECOM, INC.	2873487	21-Jan-2015	192.86
"P-186-4918"	"P-184-A"	GLOBE TELECOM, INC.	2871030	09-Jan-2015	235.71
"P-186-4920"	"P-184-A"	GLOBE TELECOM, INC.	2868691	09-Jan-2015	301.90
"P-186-4921"	"P-184-A"	GLOBE TELECOM, INC.	2868692	09-Jan-2015	107.04
"P-186-4922"	"P-184-A"	GLOBE TELECOM, INC.	2868693	09-Jan-2015	267.75

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"P-186-4923"	"P-184-A"	GLOBE TELECOM, INC.	2868694	09-Jan-2015	171.43
"P-186-4924"	"P-184-A"	GLOBE TELECOM, INC.	2868695	09-Jan-2015	171.43
"P-186-4925"	"P-184-A"	GLOBE TELECOM, INC.	2868696	09-Jan-2015	171.43
"P-186-4926"	"P-184-A"	GLOBE TELECOM, INC.	2868697	09-Jan-2015	160.12
"P-186-4927"	"P-184-A"	GLOBE TELECOM, INC.	2868698	09-Jan-2015	139.18
"P-186-4928"	"P-184-A"	GLOBE TELECOM, INC.	2868699	09-Jan-2015	139.18
"P-186-4929"	"P-184-A"	GLOBE TELECOM, INC.	2868700	09-Jan-2015	107.14
"P-186-4931"	"P-184-A"	GLOBE TELECOM, INC.	2871036	09-Jan-2015	188.58
"P-186-4932"	"P-184-A"	GLOBE TELECOM, INC.	2871037	09-Jan-2015	85.71
"P-186-4939"	"P-184-A"	GLOBE TELECOM, INC.	2871033	09-Jan-2015	107.09
"P-186-4949"	"P-184-A"	GLOBE TELECOM, INC.	2869927	14-Jan-2015	246.43
"P-186-4953"	"P-184-A"	GLOBE TELECOM, INC.	2869928	14-Jan-2015	171.29
"P-186-4956"	"P-184-A"	GLOBE TELECOM, INC.	2868905	09-Jan-2015	128.46
"P-186-4957"	"P-184-A"	GLOBE TELECOM, INC.	2868906	09-Jan-2015	123.11
"P-186-4958"	"P-184-A"	GLOBE TELECOM, INC.	2868907	09-Jan-2015	123.11
"P-186-4961"	"P-184-A"	GLOBE TELECOM, INC.	2869929	14-Jan-2015	108.53
"P-186-4963"	"P-184-A"	GLOBE TELECOM, INC.	2867527	14-Jan-2015	103.70
"P-186-4966"	"P-184-A"	GLOBE TELECOM, INC.	2867530	14-Jan-2015	172.19
"P-186-4967"	"P-184-A"	GLOBE TELECOM, INC.	2869935	14-Jan-2015	235.71
"P-186-4969"	"P-184-A"	GLOBE TELECOM, INC.	2869937	14-Jan-2015	267.75
"P-186-4970"	"P-184-A"	GLOBE TELECOM, INC.	2869930	14-Jan-2015	171.43
"P-186-4975"	"P-184-A"	GLOBE TELECOM, INC.	2869931	14-Jan-2015	267.75
"P-186-4976"	"P-184-A"	GLOBE TELECOM, INC.	2869932	14-Jan-2015	267.75
"P-186-4978"	"P-184-A"	GLOBE TELECOM, INC.	2869934	14-Jan-2015	267.75
"P-186-4979"	"P-184-A"	GLOBE TELECOM, INC.	2873518	21-Jan-2015	342.45
"P-186-4981"	"P-184-A"	GLOBE TELECOM, INC.	2876473	23-Jan-2015	257.68

"P-186-4982"	"P-184-A"	GLOBE TELECOM, INC.	2876465	23-Jan-2015	469.67
"P-186-4983"	"P-184-A"	GLOBE TELECOM, INC.	2876466	23-Jan-2015	313.79
"P-186-4984"	"P-184-A"	GLOBE TELECOM, INC.	2876453	23-Jan-2015	261.15
"P-186-4985"	"P-184-A"	GLOBE TELECOM, INC.	2876474	23-Jan-2015	333.00
"P-186-4986"	"P-184-A"	GLOBE TELECOM, INC.	2873519	21-Jan-2015	178.25
"P-186-4987"	"P-184-A"	GLOBE TELECOM, INC.	2876475	23-Jan-2015	193.67
"P-186-4988"	"P-184-A"	GLOBE TELECOM, INC.	2876476	23-Jan-2015	250.56
"P-186-4989"	"P-184-A"	GLOBE TELECOM, INC.	2876477	23-Jan-2015	259.84
"P-186-4990"	"P-184-A"	GLOBE TELECOM, INC.	2876478	23-Jan-2015	312.89
"P-186-4991"	"P-184-A"	GLOBE TELECOM, INC.	2876479	23-Jan-2015	312.42
"P-186-4992"	"P-184-A"	GLOBE TELECOM, INC.	2876480	23-Jan-2015	325.67
"P-186-4993"	"P-184-A"	GLOBE TELECOM, INC.	2876481	23-Jan-2015	281.10
"P-186-4994"	"P-184-A"	GLOBE TELECOM, INC.	2876482	23-Jan-2015	373.93
"P-186-4995"	"P-184-A"	GLOBE TELECOM, INC.	2876483	23-Jan-2015	235.99
"P-186-4996"	"P-184-A"	GLOBE TELECOM, INC.	2873520	21-Jan-2015	253.72
"P-186-4997"	"P-184-A"	GLOBE TELECOM, INC.	2876484	23-Jan-2015	298.14
"P-186-4998"	"P-184-A"	GLOBE TELECOM, INC.	2876030	23-Jan-2015	182.65
"P-186-4999"	"P-184-A"	GLOBE TELECOM, INC.	2873521	21-Jan-2015	742.16
"P-186-5000"	"P-184-A"	GLOBE TELECOM, INC.	2876031	23-Jan-2015	302.00
"P-186-5001"	"P-184-A"	GLOBE TELECOM, INC.	2873522	21-Jan-2015	300.00
"P-186-5002"	"P-184-A"	GLOBE TELECOM, INC.	2873523	21-Jan-2015	144.54
"P-186-5003"	"P-184-A"	GLOBE TELECOM, INC.	2876032	23-Jan-2015	300.97
"P-186-5004"	"P-184-A"	GLOBE TELECOM, INC.	2876033	23-Jan-2015	192.75
"P-186-5005"	"P-184-A"	GLOBE TELECOM, INC.	2873524	21-Jan-2015	267.75
"P-186-5006"	"P-184-A"	GLOBE TELECOM, INC.	2876454	23-Jan-2015	1,215.92
"P-186-5007"	"P-184-A"	GLOBE TELECOM, INC.	2876034	23-Jan-2015	257.25

"P-186-5008"	"P-184-A"	GLOBE TELECOM, INC.	2876455	23-Jan-2015	210.00
"P-186-5011"	"P-184-A"	GLOBE TELECOM, INC.	2876035	23-Jan-2015	160.61
"P-186-5013"	"P-184-A"	GLOBE TELECOM, INC.	2876020	23-Jan-2015	193.83
"P-186-5014"	"P-184-A"	GLOBE TELECOM, INC.	2876456	23-Jan-2015	144.54
"P-186-5017"	"P-184-A"	GLOBE TELECOM, INC.	2876022	23-Jan-2015	267.86
"P-186-5021"	"P-184-A"	GLOBE TELECOM, INC.	2876025	23-Jan-2015	134.41
"P-186-5023"	"P-184-A"	GLOBE TELECOM, INC.	2876026	23-Jan-2015	267.75
"P-186-5025"	"P-184-A"	GLOBE TELECOM, INC.	2876027	23-Jan-2015	175.71
"P-186-5027"	"P-184-A"	GLOBE TELECOM, INC.	2876467	23-Jan-2015	267.75
"P-186-5029"	"P-184-A"	GLOBE TELECOM, INC.	2876469	23-Jan-2015	202.98
"P-186-5030"	"P-184-A"	GLOBE TELECOM, INC.	2876457	23-Jan-2015	267.75
"P-186-5031"	"P-184-A"	GLOBE TELECOM, INC.	2876458	23-Jan-2015	138.25
"P-186-5032"	"P-184-A"	GLOBE TELECOM, INC.	2876459	23-Jan-2015	267.86
"P-186-5033"	"P-184-A"	GLOBE TELECOM, INC.	2876029	23-Jan-2015	267.86
"P-186-5034"	"P-184-A"	GLOBE TELECOM, INC.	2876460	23-Jan-2015	47.14
"P-186-5035"	"P-184-A"	GLOBE TELECOM, INC.	2876461	23-Jan-2015	53.57
"P-186-5036"	"P-184-A"	GLOBE TELECOM, INC.	2872279	28-Jan-2015	1,002.06
"P-186-5037"	"P-184-A"	GLOBE TELECOM, INC.	2872280	28-Jan-2015	339.76
"P-186-5038"	"P-184-A"	GLOBE TELECOM, INC.	2872281	28-Jan-2015	206.25
"P-186-5039"	"P-184-A"	GLOBE TELECOM, INC.	2872282	28-Jan-2015	205.18
"P-186-5040"	"P-184-A"	GLOBE TELECOM, INC.	2872283	28-Jan-2015	850.97
"P-186-5041"	"P-184-A"	GLOBE TELECOM, INC.	2872284	28-Jan-2015	1,042.08
"P-186-5042"	"P-184-A"	GLOBE TELECOM, INC.	2876462	23-Jan-2015	237.29
"P-186-5043"	"P-184-A"	GLOBE TELECOM, INC.	2876463	23-Jan-2015	286.57
"P-186-5044"	"P-184-A"	GLOBE TELECOM, INC.	2876464	23-Jan-2015	211.61
"P-186-5072"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0653582	09-Jan-2015	171.32

"P-186-5073"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0653583	09-Jan-2015	15,576.01
"P-186-5074"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0656959	21-Jan-2015	5,105.46
"P-186-5078"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0656536	23-Jan-2015	21,849.69
"P-186-5080"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0656964	21-Jan-2015	5,219.98
"P-186-5083"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0656537	23-Jan-2015	15,575.99
"P-186-5086"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0656538	23-Jan-2015	15,576.01
"P-186-5087"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0656539	23-Jan-2015	15,576.00
"P-186-5272"	"P-184-A"	GLOBE TELECOM, INC.	2889340	26-Feb-2015	267.86
"P-186-5273"	"P-184-A"	GLOBE TELECOM, INC.	2889331	26-Feb-2015	160.26
"P-186-5275"	"P-184-A"	GLOBE TELECOM, INC.	2889333	26-Feb-2015	165.00
"P-186-5277"	"P-184-A"	GLOBE TELECOM, INC.	2888651	26-Feb-2015	396.11
"P-186-5278"	"P-184-A"	GLOBE TELECOM, INC.	2888652	26-Feb-2015	107.04
"P-186-5279"	"P-184-A"	GLOBE TELECOM, INC.	2888653	26-Feb-2015	267.75
"P-186-5280"	"P-184-A"	GLOBE TELECOM, INC.	2888654	26-Feb-2015	182.14
"P-186-5281"	"P-184-A"	GLOBE TELECOM, INC.	2888655	26-Feb-2015	123.11
"P-186-5282"	"P-184-A"	GLOBE TELECOM, INC.	2888656	26-Feb-2015	213.75
"P-186-5283"	"P-184-A"	GLOBE TELECOM, INC.	2888657	26-Feb-2015	267.86
"P-186-5284"	"P-184-A"	GLOBE TELECOM, INC.	2888658	26-Feb-2015	123.11
"P-186-5285"	"P-184-A"	GLOBE TELECOM, INC.	2888659	26-Feb-2015	253.81
"P-186-5286"	"P-184-A"	GLOBE TELECOM, INC.	2889346	26-Feb-2015	182.15
"P-186-5287"	"P-184-A"	GLOBE TELECOM, INC.	2889347	26-Feb-2015	47.14
"P-186-5288"	"P-184-A"	GLOBE TELECOM, INC.	2889348	26-Feb-2015	211.60
"P-186-5289"	"P-184-A"	GLOBE TELECOM, INC.	2889350	26-Feb-2015	121.56
"P-186-5290"	"P-184-A"	GLOBE TELECOM, INC.	2889341	26-Feb-2015	94.85
"P-186-5293"	"P-184-A"	GLOBE TELECOM, INC.	2889343	26-Feb-2015	86.17
"P-186-5294"	"P-184-A"	GLOBE TELECOM, INC.	2889344	26-Feb-2015	105.24

"P-186-5295"	"P-184-A"	GLOBE TELECOM, INC.	2889349	26-Feb-2015	267.75
"P-186-5296"	"P-184-A"	GLOBE TELECOM, INC.	2889336	26-Feb-2015	235.71
"P-186-5297"	"P-184-A"	GLOBE TELECOM, INC.	2889337	26-Feb-2015	182.14
"P-186-5298"	"P-184-A"	GLOBE TELECOM, INC.	2889338	26-Feb-2015	267.75
"P-186-5300"	"P-184-A"	GLOBE TELECOM, INC.	2879794	06-Feb-2015	203.57
"P-186-5307"	"P-184-A"	GLOBE TELECOM, INC.	2879871	06-Feb-2015	97.19
"P-186-5308"	"P-184-A"	GLOBE TELECOM, INC.	2878351	06-Feb-2015	68.04
"P-186-5316"	"P-184-A"	GLOBE TELECOM, INC.	2878359	06-Feb-2015	155.25
"P-186-5317"	"P-184-A"	GLOBE TELECOM, INC.	2879872	06-Feb-2015	214.59
"P-186-5319"	"P-184-A"	GLOBE TELECOM, INC.	2878361	06-Feb-2015	128.46
"P-186-5321"	"P-184-A"	GLOBE TELECOM, INC.	2879873	06-Feb-2015	252.27
"P-186-5322"	"P-184-A"	GLOBE TELECOM, INC.	2878363	06-Feb-2015	267.75
"P-186-5324"	"P-184-A"	GLOBE TELECOM, INC.	2879874	06-Feb-2015	207.32
"P-186-5325"	"P-184-A"	GLOBE TELECOM, INC.	2878365	06-Feb-2015	267.86
"P-186-5326"	"P-184-A"	GLOBE TELECOM, INC.	2879875	06-Feb-2015	256.56
"P-186-5329"	"P-184-A"	GLOBE TELECOM, INC.	2879876	06-Feb-2015	345.08
"P-186-5330"	"P-184-A"	GLOBE TELECOM, INC.	2878369	06-Feb-2015	267.75
"P-186-5331"	"P-184-A"	GLOBE TELECOM, INC.	2878370	06-Feb-2015	267.75
"P-186-5332"	"P-184-A"	GLOBE TELECOM, INC.	2879877	06-Feb-2015	268.39
"P-186-5333"	"P-184-A"	GLOBE TELECOM, INC.	2878371	06-Feb-2015	107.04
"P-186-5334"	"P-184-A"	GLOBE TELECOM, INC.	2879878	06-Feb-2015	427.96
"P-186-5335"	"P-184-A"	GLOBE TELECOM, INC.	2879879	06-Feb-2015	629.42
"P-186-5336"	"P-184-A"	GLOBE TELECOM, INC.	2878372	06-Feb-2015	267.86
"P-186-5337"	"P-184-A"	GLOBE TELECOM, INC.	2878373	06-Feb-2015	267.86
"P-186-5340"	"P-184-A"	GLOBE TELECOM, INC.	2878376	06-Feb-2015	267.86
"P-186-5341"	"P-184-A"	GLOBE TELECOM, INC.	2879880	06-Feb-2015	268.29

"P-186-5343"	"P-184-A"	GLOBE TELECOM, INC.	2878378	06-Feb-2015	267.75
"P-186-5344"	"P-184-A"	GLOBE TELECOM, INC.	2879882	06-Feb-2015	342.93
"P-186-5345"	"P-184-A"	GLOBE TELECOM, INC.	2879883	06-Feb-2015	267.75
"P-186-5346"	"P-184-A"	GLOBE TELECOM, INC.	2879884	06-Feb-2015	267.75
"P-186-5347"	"P-184-A"	GLOBE TELECOM, INC.	2879885	06-Feb-2015	235.71
"P-186-5348"	"P-184-A"	GLOBE TELECOM, INC.	2879886	06-Feb-2015	235.71
"P-186-5349"	"P-184-A"	GLOBE TELECOM, INC.	2879887	06-Feb-2015	150.54
"P-186-5350"	"P-184-A"	GLOBE TELECOM, INC.	2879888	06-Feb-2015	171.43
"P-186-5351"	"P-184-A"	GLOBE TELECOM, INC.	2879889	06-Feb-2015	62.04
"P-186-5352"	"P-184-A"	GLOBE TELECOM, INC.	2879881	06-Feb-2015	549.57
"P-186-5353"	"P-184-A"	GLOBE TELECOM, INC.	2879890	06-Feb-2015	161.78
"P-186-5354"	"P-184-A"	GLOBE TELECOM, INC.	2879891	06-Feb-2015	2,024.10
"P-186-5355"	"P-184-A"	GLOBE TELECOM, INC.	2888660	26-Feb-2015	53.57
"P-186-5356"	"P-184-A"	GLOBE TELECOM, INC.	2889345	26-Feb-2015	225.96
"P-186-5358"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0658622	06-Feb-2015	15,576.00
"P-186-5359"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0658623	06-Feb-2015	5,418.00
"P-186-5360"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0658624	06-Feb-2015	5,424.00
"P-186-5361"	"P-184-A"	INNOVE COMMUNICATIONS, INC.	0658625	06-Feb-2015	5,418.00
"P-186-5512"	"P-184-A"	GLOBE TELECOM, INC.	2899376	25-Mar-2015	267.75
"P-186-5515"	"P-184-A"	GLOBE TELECOM, INC.	2891984	13-Mar-2015	267.86
"P-186-5516"	"P-184-A"	GLOBE TELECOM, INC.	2891985	13-Mar-2015	267.75
"P-186-5517"	"P-184-A"	GLOBE TELECOM, INC.	2891986	13-Mar-2015	147.75
"P-186-5518"	"P-184-A"	GLOBE TELECOM, INC.	2891987	13-Mar-2015	107.04
"P-186-5519"	"P-184-A"	GLOBE TELECOM, INC.	2891988	13-Mar-2015	218.04
"P-186-5520"	"P-184-A"	GLOBE TELECOM, INC.	2899378	25-Mar-2015	267.75
"P-186-5521"	"P-184-A"	GLOBE TELECOM, INC.	2891989	13-Mar-2015	227.68

"P-186-5522"	"P-184-A"	GLOBE TELECOM, INC.	2891990	13-Mar-2015	219.10
"P-186-5523"	"P-184-A"	GLOBE TELECOM, INC.	2891991	13-Mar-2015	267.75
"P-186-5524"	"P-184-A"	GLOBE TELECOM, INC.	2891992	13-Mar-2015	182.14
"P-186-5525"	"P-184-A"	GLOBE TELECOM, INC.	2899379	25-Mar-2015	364.06
"P-186-5526"	"P-184-A"	GLOBE TELECOM, INC.	2899380	25-Mar-2015	68.47
"P-186-5527"	"P-184-A"	GLOBE TELECOM, INC.	2892778	13-Mar-2015	267.75
"P-186-5528"	"P-184-A"	GLOBE TELECOM, INC.	2899381	25-Mar-2015	267.75
"P-186-5530"	"P-184-A"	GLOBE TELECOM, INC.	2899383	25-Mar-2015	275.49
"P-186-5531"	"P-184-A"	GLOBE TELECOM, INC.	2892759	13-Mar-2015	326.32
"P-186-5532"	"P-184-A"	GLOBE TELECOM, INC.	2892761	13-Mar-2015	299.79
"P-186-5533"	"P-184-A"	GLOBE TELECOM, INC.	2892762	13-Mar-2015	267.86
"P-186-5534"	"P-184-A"	GLOBE TELECOM, INC.	2892763	13-Mar-2015	242.37
"P-186-5535"	"P-184-A"	GLOBE TELECOM, INC.	2892764	13-Mar-2015	353.46
"P-186-5536"	"P-184-A"	GLOBE TELECOM, INC.	2892765	13-Mar-2015	299.79
"P-186-5537"	"P-184-A"	GLOBE TELECOM, INC.	2892766	13-Mar-2015	185.45
"P-186-5538"	"P-184-A"	GLOBE TELECOM, INC.	2892767	13-Mar-2015	235.71
"P-186-5539"	"P-184-A"	GLOBE TELECOM, INC.	2892768	13-Mar-2015	235.71
"P-186-5540"	"P-184-A"	GLOBE TELECOM, INC.	2892769	13-Mar-2015	267.86
"P-186-5541"	"P-184-A"	GLOBE TELECOM, INC.	2892770	13-Mar-2015	267.86
"P-186-5542"	"P-184-A"	GLOBE TELECOM, INC.	2892771	13-Mar-2015	874.39
"P-186-5543"	"P-184-A"	GLOBE TELECOM, INC.	2892772	13-Mar-2015	267.86
"P-186-5544"	"P-184-A"	GLOBE TELECOM, INC.	2892777	13-Mar-2015	983.19
"P-186-5546"	"P-184-A"	GLOBE TELECOM, INC.	2892774	13-Mar-2015	273.50
"P-186-5547"	"P-184-A"	GLOBE TELECOM, INC.	2891997	13-Mar-2015	248.34
"P-186-5548"	"P-184-A"	GLOBE TELECOM, INC.	2891998	13-Mar-2015	310.07
"P-186-5549"	"P-184-A"	GLOBE TELECOM, INC.	2899384	25-Mar-2015	267.75

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"P-186-5550"	"P-184-A"	GLOBE TELECOM, INC.	2899385	25-Mar-2015	134.46
"P-186-5551"	"P-184-A"	GLOBE TELECOM, INC.	2899393	25-Mar-2015	267.86
"P-186-5552"	"P-184-A"	GLOBE TELECOM, INC.	2899394	25-Mar-2015	160.61
"P-186-5553"	"P-184-A"	GLOBE TELECOM, INC.	2899395	25-Mar-2015	267.86
"P-186-5557"	"P-184-A"	GLOBE TELECOM, INC.	2897640	25-Mar-2015	129.00
"P-186-5567"	"P-184-A"	GLOBE TELECOM, INC.	2897646	25-Mar-2015	299.79
"P-186-5568"	"P-184-A"	GLOBE TELECOM, INC.	2899391	25-Mar-2015	271.76
"P-186-5569"	"P-184-A"	GLOBE TELECOM, INC.	2897647	25-Mar-2015	267.75
"P-186-5570"	"P-184-A"	GLOBE TELECOM, INC.	2897648	25-Mar-2015	267.86
"P-186-5571"	"P-184-A"	GLOBE TELECOM, INC.	2899392	25-Mar-2015	546.21
"P-186-5573"	"P-184-A"	GLOBE TELECOM, INC.	2906483	27-Mar-2015	267.75
"P-186-5574"	"P-184-A"	GLOBE TELECOM, INC.	2906484	27-Mar-2015	267.86
"P-186-5575"	"P-184-A"	GLOBE TELECOM, INC.	2906485	27-Mar-2015	203.57
"P-186-5576"	"P-184-A"	GLOBE TELECOM, INC.	2906486	27-Mar-2015	107.04
"P-186-5577"	"P-184-A"	GLOBE TELECOM, INC.	2906487	27-Mar-2015	267.86
"P-186-5578"	"P-184-A"	GLOBE TELECOM, INC.	2906488	27-Mar-2015	99.66
"P-186-5579"	"P-184-A"	GLOBE TELECOM, INC.	2906489	27-Mar-2015	66.36
"P-186-5580"	"P-184-A"	GLOBE TELECOM, INC.	2906466	27-Mar-2015	427.86
"P-186-5581"	"P-184-A"	GLOBE TELECOM, INC.	2906467	27-Mar-2015	369.64
"P-186-5582"	"P-184-A"	GLOBE TELECOM, INC.	2906468	25-Mar-2015	409.80
"P-186-5583"	"P-184-A"	GLOBE TELECOM, INC.	2906469	27-Mar-2015	364.82
"P-186-5584"	"P-184-A"	GLOBE TELECOM, INC.	2906470	27-Mar-2015	364.82
"P-186-5585"	"P-184-A"	GLOBE TELECOM, INC.	2906471	27-Mar-2015	370.50
"P-186-5586"	"P-184-A"	GLOBE TELECOM, INC.	2906472	27-Mar-2015	367.50
"P-186-5587"	"P-184-A"	GLOBE TELECOM, INC.	2906473	27-Mar-2015	641.96
"P-186-5588"	"P-184-A"	GLOBE TELECOM, INC.	2906474	27-Mar-2015	376.60

"P-186-5589"	"P-184-A"	GLOBE TELECOM, INC.	2906475	27-Mar-2015	267.75
"P-186-5590"	"P-184-A"	GLOBE TELECOM, INC.	2906476	27-Mar-2015	269.09
"P-186-5592"	"P-184-A"	GLOBE TELECOM, INC.	2906478	27-Mar-2015	369.64
"P-186-5593"	"P-184-A"	GLOBE TELECOM, INC.	2906479	27-Mar-2015	367.50
"P-186-5594"	"P-184-A"	GLOBE TELECOM, INC.	2906480	27-Mar-2015	1,092.33
"P-186-5615"	"P-184-A"	GLOBE TELECOM, INC.	2906481	27-Mar-2015	112.28
"P-186-5616"	"P-184-A"	GLOBE TELECOM, INC.	2892775	13-Mar-2015	267.91
"P-186-5617"	"P-184-A"	GLOBE TELECOM, INC.	2892776	13-Mar-2015	329.12
"P-186-5618"	"P-184-A"	GLOBE TELECOM, INC.	2906482	27-Mar-2015	235.71
"P-186-5619"	"P-184-A"	GLOBE TELECOM, INC.	2891994	13-Mar-2015	243.10
"P-186-5620"	"P-184-A"	GLOBE TELECOM, INC.	2891995	13-Mar-2015	551.04
"P-186-1031"	"P-184-B"	GLOBE TELECOM, INC.	2586124	25-Jun-2014	269.52
"P-186-1045"	"P-184-B"	GLOBE TELECOM, INC.	2792337	11-Jun-2014	172.89
"P-186-1106"	"P-184-B"	GLOBE TELECOM, INC.	2794459	18-Jun-2014	113.47
"P-186-2265"	"P-184-B"	INNOVE COMMUNICATIONS	427974	15-Aug-2014	9,289.94
"P-186-4140"	"P-184-B"	GLOBE TELECOM, INC.	2858873	05-Dec-2014	1,433.73
"P-186-4215"	"P-184-B"	GLOBE TELECOM, INC.	2862615	17-Dec-2014	303.07
"P-186-4254"	"P-184-B"	GLOBE TELECOM, INC.	2858150	05-Dec-2014	267.75
"P-186-4589"	"P-184-B"	INNOVE COMMUNICATIONS, INC.	ABS 0652149	29-Dec-2014	27,096.37
"P-186-537"	"P-184-B"	GLOBE TELECOM, INC.	2776545	07-May-2014	267.75
"P-186-552"	"P-184-B"	GLOBE TELECOM, INC.	2780805	14-May-2014	107.09
"P-186-5529"	"P-184-B"	GLOBE TELECOM, INC.	2899382	25-Mar-2015	171.96
"P-186-5545"	"P-184-B"	GLOBE TELECOM, INC.	2892773	13-Mar-2015	249.44
"P-186-5591"	"P-184-B"	GLOBE TELECOM, INC.	2906477	27-Mar-2015	284.70
"P-186-638"	"P-184-B"	GLOBE TELECOM, INC.	2789320	28-May-2014	252.11
"P-186-645"	"P-184-B"	GLOBE TELECOM, INC.	2789324	28-May-2014	85.71
"P-186-2116"	"P-184-D.1"	GLOBE TELECOM, INC.	2818209	18-Aug-2014	147.43

		Subtotal			1,170,840.81
Disallowed Input VAT from Domestic Purchases of Services					1,625,313.83
Services Rendered by Non-residents					
BIR Form No. 1600 filed and paid outside period of claim					
"P-188-12"	"P-184-A"	MACQUARIE FINANCIAL HOLDINGS LIMITED AUSTRALIA	N/A	10-Apr-2015	24,705.60
Disallowed Input VAT from Services Rendered by Non-residents					24,705.60
TOTAL ADDITIONAL DISALLOWED INPUT VAT					1,786,367.15

Based on the foregoing, relative to Petitioner's compliance with the *seventh* requisite, out of the Php85,017,982.54 total reported input VAT for FY 2015, only the amount of Php74,752,522.87 represents Petitioner's valid input VAT, as computed below:

	Domestic Purchases of Capital Goods Exceeding Php1 Million	Domestic Purchases of Goods	Domestic Purchases of Services	Importation of Goods	Services Rendered by Non-residents	Total
<i>Total reported input VAT for FY 2015</i>	<i>Php10,439,630.12</i>	<i>Php 2,920,953.82</i>	<i>Php68,945,228.12</i>	<i>Php56,311.00</i>	<i>Php2,655,859.48</i>	<i>Php 85,017,982.54</i>
Less: Disallowances						
Found by the ICPA	3,015,697.29	446,349.52	4,960,734.73	56,311.00	(0.02)	8,479,092.52
Found by the Court	12,019.29	124,328.43	1,625,313.83	-	24,705.60	1,786,367.15
<i>Total Disallowances</i>	<i>3,027,716.58</i>	<i>570,677.95</i>	<i>6,586,048.56</i>	<i>56,311.00</i>	<i>24,705.58</i>	<i>10,265,459.67</i>
Valid input VAT for FY 2015	Php7,411,913.54	Php2,350,275.87	Php62,359,179.56	Php -	Php2,631,153.90	Php74,752,522.87

Considering that there are both zero-rated or effectively zero-rated sales and taxable sales, the said input VAT of Php74,752,522.87 shall be proportionately allocated on the basis of sales volume.

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

In this case, for the subject period of claim, there exists both effectively zero-rated sales/receipts and taxable sales/receipts for FY 2015. As can be

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recalled, Petitioner reported total sales/receipts in the amount of Php4,034,061,996.49.

However, since Petitioner's input VAT cannot be directly or entirely attributed to any of the transactions, we shall allocate the valid input VAT of Php74,752,522.87 proportionately on the basis of the volume of its sales, thus:

	Amount per VAT Returns [A]	Allocation Factor (A ÷ B)	Valid Input VAT Allocation [C] (C ÷ D)
VATable sales/receipts	Php 17,028,775.91	0.42%	Php 315,548.93
Zero-rated sales/receipts	4,017,033,220.58	99.58%	74,436,973.94
Total	Php4,034,061,996.49 [B]	100.00%	Php74,752,522.87 [D]

Thus, for purposes of the *eight*th requisite, the input VAT attributable to Petitioner's declared zero-rated or effectively zero-rated sales/receipts only amounted to Php74,436,973.94, as computed above.

Input VAT attributable to valid zero-rated or effectively zero-rated sales which were not applied against output taxes during and in the succeeding quarters amounted only to Php50,489,628.20.

Considering that Petitioner's valid input VAT of Php315,548.93 allocated to VATable sales/receipts is not enough to cover its output VAT liability for FY 2015 in the amount of Php2,043,453.11, the valid input VAT of Php74,436,973.94 allocated to the declared zero-rated sales/receipts shall be utilized to pay for the remaining output VAT of Php1,727,904.18, as shown below:

Output VAT per VAT returns ¹⁰⁵	Php 2,043,453.11
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Exhibit	FY 2015	Output VAT
"P-8"	1 st Quarter	Php 905,479.32
"P-9"	2 nd Quarter	273,340.14
"P-10"	3 rd Quarter	526,413.92

Less: Valid input VAT allocated to VATable sales/receipts	315,548.93
Output VAT still due	Php 1,727,904.18

Substantiated input VAT allocated to declared zero-rated sales/receipts	Php 74,436,973.94
Less: Output VAT still due	1,727,904.18
Excess input VAT attributable to declared zero-rated sales/receipts	Php 72,709,069.76

From the foregoing, Petitioner had excess/unutilized input VAT for the FY 2015 in the amount of Php72,709,069.76, which can be attributed to its entire declared zero-rated sales/receipts in the amount of Php4,017,033,220.58.

However, as stated earlier, Petitioner was able to properly substantiate only the amount of Php2,789,452,738.73 out of its total declared zero-rated sales/receipts of Php4,017,033,220.58. Thus, the excess/unutilized input VAT attributable to Petitioner's valid zero-rated sales/receipts of Php2,789,452,738.73 only amounts to Php50,489,628.20, as computed below:

Excess input VAT attributable to zero-rated sales/receipts	Php72,709,069.76
Divided by declared zero-rated sales/receipts	4,017,033,220.58
Multiply by valid zero-rated sales/receipts	2,789,452,738.73
Input VAT attributable to valid zero-rated sales/receipts	Php50,489,628.20

Although the total input VAT claim of Php82,974,529.01 was carried over by Petitioner in its succeeding VAT returns,¹⁰⁶ it was eventually deducted as "VAT Refund/TCC" in the Monthly Value-Added Tax Declaration for the month of February 2016.¹⁰⁷ Thus, the subject claim no longer formed part of the excess input VAT of Php106,182,257.97¹⁰⁸ as of the end of February 2016. Hence, Petitioner is, in effect, deemed to have fulfilled the *ninth* requisite for the refund/tax credit of input VAT.

In sum, Petitioner has sufficiently proven its entitlement to a refund or issuance of TCC in the amount of Php50,489,628.20 representing excess and

"P-11"	4 th Quarter	338,219.73
	Total	Php2,043,453.11

¹⁰⁶ Exhibits "P-189" to "P-192".

¹⁰⁷ Exhibit "P-193" (Line 20D).

¹⁰⁸ Exhibit "P-193" (Line 26).

unutilized input VAT attributable to its zero-rated sales/receipts for FY 2015 or from April 1, 2014 to March 31, 2015.

WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is **PARTIALLY GRANTED**. Accordingly, Respondent is **ORDERED TO REFUND OR ISSUE A TAX CREDIT CERTIFICATE** in favor of Petitioner in the amount of **Php50,489,528.20** representing its excess and unutilized input VAT attributable to its zero-rated sales/receipts for FY 2015 or from April 1, 2014 to March 31, 2015.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:



ERLINDA P. UY
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ATTESTATION

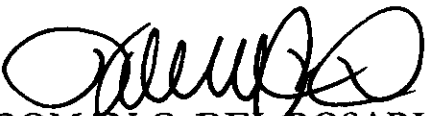
I attest that the conclusions in the above decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.



ERLINDA P. UY
Associate Justice
Chairperson

CERTIFICATION

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


ROMAN G. DEL ROSARIO
Presiding Justice