REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

RA No. 7279
BIR Ruling No. 053-15
#102-2016
4-5-2016

VILLAFUERTE-SUAREZ VILLAGE
HOMEOWNERS ASSOCIATION, INC.-PHASE III
Brgy. Ibabang Iyam, Lucena City

Attention : **RODANTE B. MORALES**
President

Gentlemen:

This refers to the letter of Ma. Ana R. Oliveros, President of the Social Housing Finance Corporation (SHFC) dated October 9, 2015, endorsing the sale transaction between Natividad Villafuerte and Villafuerte-Suarez Village Homeowners Association, Inc.-Phase III for exemption from the payment of Capital Gains Tax and other taxes in accordance with the Republic Act (RA) No. 7279, otherwise known as the "Urban Development and Housing Act of 1992".

Documents submitted disclose that Natividad Villafuerte (married to Romualdo Suarez) ( ) (hereinafter referred to as Landowner) is the registered owner of a parcel of land, identified as Lot 1963-B-4 of the subdivision plan, Psd-04-158302, being a portion of Lot 1963-B, Psd-53465, L.R.C. Record No. covered by Transfer Certificate of Title (TCT) No. issued by the Registry of Deeds for the Lucena City. The aforesaid property is situated at Brgy. Ibabang Iyam, Lucena City with an area of Twenty One Thousand One Hundred Twenty Five square meters (21,125 sq.m.), more or less. Villafuerte-Suarez Village Homeowners Association, Inc.-Phase III (TIN), on the other hand, is a homeowner's organization duly registered with the Housing and Land Use Regulatory Board (HLURB). On July 9, 2015, the parties executed a Deed of Absolute Sale whereby the Landowner transferred and conveyed Eighteen Thousand Nine Hundred Forty Nine square meters (18,949 sq.m.) portion of the subject property to Villafuerte-Suarez Village Homeowners Association, Inc.-Phase III at an agreed price of Pesos and (P Pursuant to the certification issued by SHFC, 18,949 sq.m. out of 21,125 sq.m. covered by TCT No. actually comprises a Community Mortgage Program (CMP) Project and shall be proportionately distributed to the association's qualified member-beneficiaries[1]. For this purpose, Villafuerte-Suarez

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[1] see Annex for the masterlist of qualified beneficiaries

Village Homeowners Association, Inc.-Phase III secured a housing loan under the CMP, a financing assistance program of the SHFC a subsidiary of the National Home Mortgage Finance Corporation (NHMFC). Documentary Stamp Tax (DST) due on the sale has been paid.

In support of its request, Villafuerte-Suarez Village Homeowners Association, Inc.-Phase III has completely submitted on October 16, 2015 the following documents:

1) SHFC letter application for tax exemption;
2) Certification of the President of the SHFC, 18,949 sq.m. portion of the subject property qualifies and is actually a CMP project;
3) SHFC Letter of Guaranty No. 1103;
4) Certified true copy of the Deed of Absolute Sale to the Community Association;
5) Certified true copy of the Articles of Incorporation of the Community Association;
6) Certified true copy of the Masterlist of Qualified Beneficiaries duly certified by the SHFC;
7) Certified true copies of the TCT and Latest Tax Declaration of the Property Sold to the Community Association;
8) Certified true copy of the Location Plan of the Lot Sold to the Community Association;
9) TIN ID /BIR Certificate of Registration of the seller and the Homeowner Association; and
10) *Other pertinent documents*

In reply, please be informed that pursuant to Section 32 of RA No. 7279, pertinent portions of which state that:

> *"Sec. 32. Incentives. — To encourage its wider implementation, participants in the CMP shall be granted with the following privileges or incentives:*
>
> xxx xxx xxx
>
> *(b) Properties sold under the CMP shall be exempted from the capital gains tax; and"*

the landowners who sold their properties for use in a socialized housing project are exempt from the payment of capital gains tax.

Such being the case, the sale by Natividad Villafuerte to Villafuerte-Suarez Village Homeowners Association, Inc.-Phase III of the 18,949 sq.m. out of 21,125 sq.m. covered by TCT No. is exempt from the capital gains tax.

Upon issuance of this letter of exemption, and upon registration of the document of sale, a lien on the Certificate of Title of the land to be issued in the name of the Homeowner's Association shall be annotated by the Register of Deeds having jurisdiction over the property, to the effect that the said property shall be used for

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socialized housing pursuant to RA No. 7279. (BIR Ruling No. 053-15 dated February 27, 2015)

However, the documentary stamp tax is not one of the taxes covered by the tax exemption clause in Sec. 32 of RA 7279. Accordingly, the landowners are liable to pay the documentary stamp tax on the document conveying the afore-stated property imposed under Section 196 of the Tax Code of 1997, based on the consideration contracted to be paid for such realty or its fair market value determined in accordance with Section 6 (E) of the said Code, whichever is higher.

It is, however, understood that this ruling is never intended and shall not be construed as giving authority to the concerned Register of Deeds to effect transfer of the land title in the name of the buyer without the necessary certificate of authority to register issued by this Bureau. In this regard, this ruling shall be presented to the Revenue District Office (RDO) concerned in order for the latter to issue the Certificate Authorizing Registration (CAR). The CAR shall only be issued after the submission of the requirements provided under RMO15-2003. (BIR Ruling No. 053-15 dated February 27, 2015)

Notwithstanding the foregoing, the Bureau of Internal Revenue shall conduct verification and post-audit that the actual occupants of the property transferred under the CMP are qualified beneficiaries and therefore, the sellers are entitled to exemption from capital gains tax or income tax imposed under the Tax Code of 1997.

This ruling is being issued on the basis of the foregoing facts as represented. However, if upon investigation, it will be ascertained that the facts are different, then this ruling shall be considered as null and void.

Very truly yours,

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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VILLAFUERTE-SUAREZ VILLAGE
HOMEOWNERS ASSOCIATION, INC.-PHASE III
Brgy. Ibabang Iyam, Lucena City

1	VILLARUEL	JOVELYN	JARABE	1	1	39.28
2	BOCALA	JAYSON	YUZON	1	2	62.31
3	ALBUERO	CENIZA	UBAY	1	3	62.31
4	LATAYAN	JOYCHI IVY	EBARVIA	1	4	62.31
5	RODELAS	ROSALIE	REY	1	5	62.31
6	QUITORIANO	DENNIS	GRIMALDO	1	6	62.31
7	RACELIS	MARIVEL	PELAEZ	1	7	62.31
8	CUADRANTE	NORALYN	BLAS	1	8	62.31
9	BINADAY	ROGER	BONITO	1	9	62.31
10	BONAOBRA	EMELISA	BINADAY	1	10	62.31
11	MORENO	IRENEO	BRIONES	1	11	62.31
12	CERIBO	ARNOLD	CALIBJO	1	12	62.31
13	NAVALES	ROLANDO	DAIZ	1	13	65.02
14	MANIPOL	RANDY	MARTINEZ	2	1	85.34
15	LEGASPI	JUNE	LAGSA	2	2	89.40
16	VILLANUEVA	MYRIN	CALUCIN	2	3	60.96
17	DE LOS REYES	EMIL	AREVALO	2	4	60.96
18	VILLANUEVA	MARGOT	CALUCIN	2	5	60.96
19	REYES	CYNTHIA	ONDRA	2	6	60.96
20	POVEDA	GILBERT	CANU	2	7	60.96
21	ALEGRE	BETTY	CORONADO	2	8	60.96
22	SAGUID	KIMBERLY JOYCE	RAMOS	2	9	60.96
23	JUMAWAN	CHERRY MARIE	GARCIA	2	10	60.96
24	NIALA	ANELYN	LIWANAG	2	11	60.96
25	INOJOSA	JESSIE	ORPANEL	2	12	60.96
26	CLEMENTE	EFREN	CARLOS	2	13	60.96
27	CALUSIN	MARIVIC	MONTALBO	2	14	60.96
28	NANEZ	EVERLY TRINITY MICHELLE	CLEMENTE	2	15	60.96
29	INOJOSA	JE-AN	ORPANEL	2	16	60.96
30	VILLANUEVA	MARU	CALUCIN	2	17	60.96
31	INOJOSA	DINA	ORPANEL	2	18	60.96
32	REVADAVIA	GUILLER	TAUNAN	2	19	60.96
33	LAGAJENO	RENATO	OBLIGADO	2	20	60.96
34	BANAAG	JESSICA	FORTUNADO	2	21	60.96
35	CASALDAN	REYNALDO	MANGAHAS	2	22	60.96

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36	STO. DOMINGO	JOCELYN	VILLARUEL	2	23	75.86
37	REYES	GRETCHEN MAE	LORIZO	2	24	75.86
38	DE VEGA	MAXIMA	MONTALBO	3	2	60.96
39	AFUNGGOL	PAOLO AUGUSTUS	GARCIA	3	3	60.96
40	ESTRERA	REYNANTE	HERNANDEZ	3	4	60.96
41	ESTRERA	EUGENE	HERNANDEZ	3	5	60.96
42	MENDOZA	OLIVER	IDEA	3	6	60.96
43	MENDOZA	ANALYN	IDEA	3	7	60.96
44	ISLETA	MARNELO	AUSTRIA	3	8	60.96
45	LEONES	ROWENA	DELANTAR	3	9	60.96
46	STO. DOMINGO	JAYSON	SIMPRON	3	10	60.96
47	CABULA	RUEL	RIVELLOSA	3	11	60.96
48	GUYA	ROGER	PALMA	3	12	75.86
49	JUMAWAN	JENELYN	ANTARAN	3	13	75.86
50	LABITIGAN	ROMEO	CARPIO	4	1	107.01
51	SACLAG	HENRY	REPIL	4	2	96.17
52	RIMPULA	CARREN JOYCE	CRUZADO	4	3	60.96
53	ORIJUELA	REYNALD	ORILLINEDA	4	4	60.96
54	REPOLLO	REYNALDO	ALCUREZA	4	5	60.96
55	MAGARINO	JOSE	ALMAJAR	4	6	60.96
56	NADAL	GIRLIE	CABOLA	4	7	60.96
57	MAGARINO	RENIEVIE LOVELY	GAPASANGRA	4	8	60.96
58	MARTINEZ	ROLDAN	DURA	4	9	60.96
59	PASTRANA	VIOLETA	ORDILLANO	4	10	60.96
60	MARTINEZ	GENER	DURA	4	11	60.96
61	JARASA	ABIGAIL	ABDALA	4	12	60.96
62	MAURILLO	ALBERTO	ASERDANO	4	13	60.96
63	DURAL	RAMIL	PRIETO	4	14	60.96
64	DOTADO	EMILY	CUSTODIO	4	15	60.96
65	RECTO	ARNOLD	VILLARUEL	4	16	60.96
66	LAMPA	JENNYFER JOY	REGALA	4	17	75.86
67	RODELAS	CENEN	RECTO	4	18	75.86
68	DEINLA	CHRISTINE	PANTI	5	1	90.76
69	MISIERA	NANCY	BERGANIO	5	2	81.27
70	PENAFLORIDA	MYRNA	MANUBA	5	3	60.96
71	ESTRELLA	CHRISTOPHER	BASA	5	4	60.96
72	ROBLES	JENNIFER	ANDAL	5	5	60.96
73	DELEN	MARIA CRISTINA	GONZALGO	5	6	60.96
74	DAULAT	ANNALYN	LAVARO	5	7	60.96
75	CARAIG	OLIVIA	MANONGSONG	5	8	60.96
76	DAULAT	AUGUSTO	LAVARO	5	9	60.96
77	DE LEON	JULIUS	VELEZ	5	10	60.96

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78	DELA TORRE	MERLY	DIAZ	5	11	60.96
79	DE LEON	JOEL	VELEZ	5	12	60.96
80	OLIVEROS	ERNALDO, JR.	PERA	5	13	60.96
81	ANORE	CARMENCITA	FERRER	5	14	60.96
82	DERLA	MERCY	VALDEMORO	5	15	60.96
83	GONIABO	ARCHIE	PARCIA	5	16	60.96
84	ASIA	DANIEL	MENORCA	5	17	65.02
85	ALEGRE	ROSALINDA	ORENDAY	5	18	65.02
86	LAMPA	MYRNA	SANTOS	6	1	108.37
87	LAMPA	ALMA LUZ	REGALA	6	2	100.24
88	PAZ	EDUARDO	AYANCO	6	3	60.96
89	ANDAL	LEA	AGATON	6	4	60.96
90	MENDOZA	ALLAN	IDEA	6	5	60.96
91	AGATON	MARIA ALLAINE	ANDAL	6	6	60.96
92	BINONDO	MARIBETH	BARON	6	7	60.96
93	SEGUI	JOSARY	LICUTO	6	8	60.96
94	SOTOMAYOR	JOHN RENESTH	MENOR	6	9	60.96
95	PAZ	RODERICK	ABELILLA	6	10	60.96
96	IDEA	LOURWENA	SOTOMAYOR	6	11	60.96
97	ZOLETA	BENILDA	IDEA	6	12	60.96
98	SACRISTIA	DARWIN	VILLEGAS	6	13	60.96
99	VELEZ	ROSANNA	VILLEGAS	6	14	60.96
100	IDEA	AIRA JOY	SOTOMAYOR	6	15	82.63
101	LIM	LERMAFLOR	SOTOMAYOR	6	16	82.63
102	EPIL	ALMA	GARCIA	7	1	97.53
103	DALIDA	MARICEL	MERCENE	7	2	90.76
104	PANTOJA	MARK ANTHONY	CRUZ	7	3	60.96
105	CALAMIGAN	LEILANIE	ZOLETA	7	4	60.96
106	TALISIC	ANGELINA	CLANOR	7	5	60.96
107	POLLO	SHIENA	LOREN	7	6	60.96
108	TALISIC	IVANNA JOYCE	CLANOR	7	7	60.96
109	ELEAZAR	SHIELA	POLLO	7	8	60.96
110	QUINITIO	MARIE ANN	LINGA	7	9	60.96
111	VILLANUEVA	ELIZABETH	LEUP	7	10	60.96
112	QUINITIO	MARCO	FADUL	7	11	60.96
113	ESPINOSA	MARILOU	MEJINO	7	12	60.96
114	QUINITIO	MA. LEONORA	ROJAS	7	13	60.96
115	MEJINO	JERALDINE	CARREON	7	14	60.96
116	AREVALO	CYNTHIA	FLORANTE	7	15	73.15
117	AREVALO	MITZI	FLORANTE	7	16	73.15
118	PALMES	LOURDES	BORAC	8	1	82.63
119	PEÑASCOSAS	ROWEL	MEDINA	8	2	98.88

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120	EUBANAS	EDERLYN	DELA CRUZ	8	3	60.96
121	HERMOSA	REBECCA	QUIAMBAO	8	4	60.96
122	MENDOZA	MENCHY	PIEDRAGOZA	8	5	60.96
123	HICAYO	HEIDE	QUIAMBAO	8	6	60.96
124	ORGANO	NOLIE	PENAFLORIDA	8	7	60.96
125	ZABALA	ARNEL	SANCHEZ	8	8	60.96
126	VILLANUEVA	JENELYN	PERILLA	8	9	60.96
127	RELOVA	MAYNARD	DE TORRES	8	10	60.96
128	INOJOSA	BELLA	AUSA	8	11	60.96
129	VARGAS	BABY LON	SUAREZ	8	12	60.96
130	RAZA	BEVERLY	VILLAZANTA	8	13	60.96
131	RICAFRENTE	JEFFERSON	ETORMA	8	14	60.96
132	LOPAMIA	YOLANDA	AREVALO	8	15	75.86
133	DAPITO	MA. THERESA	MERCADO	8	16	75.86
134	PERIÑA	ROMMEL	BUSA	9	1	62.31
135	PERIÑA	NENETTE	BUSA	9	2	78.56
136	LUCANIAS	BEBERLY	TEPAIT	9	3	60.96
137	MADRIGALLOS	MARK	AMPARO	9	4	60.96
138	DASALLA	ANALYN	ARIZAPA	9	5	60.96
139	DASALLA	CRISTINA	ARCEGA	9	6	60.96
140	PARALEJAS	EDWIN	REY	9	7	60.96
141	GETOMO	NENA	DINGDING	9	8	60.96
142	RICAFRENTA	ARNEL	GONZALES	9	9	60.96
143	RICAFRENTE	ANNABEL	GONZALES	9	10	60.96
144	ROMASANTA	JEANCAR	PIZARRA	9	11	60.96
145	DE SENA	FERNANDO	REGIS	9	12	60.96
146	CASTILLO	MELVIN	JARA	9	13	60.96
147	CAPAYAS	LENY	SARON	9	14	60.96
148	JOYA	CRISTINA	SARICURA	9	15	60.96
149	QUIJANO	MAYLINE	DEL CAMPO	9	16	60.96
150	DEPUSOY	BANITO	ROSALES	9	17	75.86
151	QUIJANO	ERIC JOHN	DAYA	9	18	75.86
152	STA. ANA	CHERYLYN	SOLTURA	10	1	82.63
153	LUPIG	LEONISA	MASCARENAS	10	2	94.82
154	SALES	DOMINICO	CALAMAYA	10	3	60.96
155	MORALES	RODANTE	BALSOMO	10	4	60.96
156	CORTEZ	ANTONIO	OLE	10	5	60.96
157	DE BELEN	ERIC	SADIWA	10	6	60.96
158	BATAANON	ELESIO, JR	BARRITO	10	7	60.96
159	PARAISO	FIDEL	MORINO	10	8	60.96
160	VALENZUELA	GLENDA	CATAPAT	10	9	60.96
161	VALENZUELA	ANGELITO, JR.	CATAPAT	10	10	60.96

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162	SAMAS	LUCILLE ANN	DOYDORA	10	11	60.96
163	FERRER	ALLEN MAXWELL	PORTENTO	10	12	60.96
164	RIZARRE	MARITES	QUEMORA	10	13	60.96
165	BASCO	HENRY	GARCIA	10	14	60.96
166	DOMINGO	HILARIO	AGUSTIN	10	15	70.44
167	CUENTO	MYRNA	BASCO	10	16	71.79
168	GARCIA	ARLENE	CANTONA	11	1	66.37
169	DELA CRUZ	CRISTINA	PRAGOSO	11	2	107.01
170	DE LEON	DAVID REI	FABIAN	11	3	60.96
171	SOTELO	CRISHELLE	NABATAD	11	4	60.96
172	MORALES	REYNANTE	BALSOMO	11	5	60.96
173	FELIPE	ALBERTO	VILLAOS	11	6	60.96
174	LABATETE	ELENITA	PERILLA	11	7	60.96
175	CASTILLO	MEDELYN	JARA	11	8	60.96
176	ALPAY	OLGA	QUINITO	11	9	60.96
177	MAAS	LENI	CASTILLO	11	10	60.96
178	ALPAY	ROSELLE	QUINITIO	11	11	60.96
179	MACABUHAY	JOHNSON	PARDITO	11	12	60.96
180	MACABUHAY	ROSALINA	PARDITO	11	13	60.96
181	CANEZO	RECHEROSE	0	11	14	70.44
182	NASE	SUSIE	CANEZO	11	15	71.79
183	CASING	ANTONIO	PAGAL	12	1	75.86
184	MACABENTA	JAYSON	MILAYA	12	2	58.25
185	VILLALVA	SHIRLEY	EUSEBIO	12	3	60.96
186	MAAÑO	SUSANA	JAVIER	12	4	60.96
187	RIZARRE	JOEL	QUEMORA	12	5	60.96
188	AGBAY	VANESSA CAMILLE	ARCEGA	12	6	60.96
189	DASALLA	LETICIA	ARIZAPA	12	7	60.96
190	AGBAY	CRISELDA	ARCEGA	12	8	60.96
191	TAPIA	MARY BLESSING	ARCEGA	12	9	60.96
192	ARCEGA	CHITO	BUENZELLO	12	10	60.96
193	TAPIA	MARICEL	ARCEGA	12	11	60.96
194	TAPIA	MARK CHRISTIAN	ARCEGA	12	12	60.96
195	TAPIA	CECILIA	ARCEGA	12	13	73.15
196	TAPIA	MICHELLE	ARCEGA	12	14	71.79
197	VILLAVERDE	FRANCISCO, JR.	LARAQUEL	13	1	79.92
198	TABUA	JAYSON	VILLAVERDE	13	2	82.63
199	MADRIAGA	REYNALDO, JR.	SILLACAY	13	3	60.96
200	PORCINCULA	RENE	BALCE	13	4	60.96
201	GUTIERREZ	MILDRED	BANADERA	13	5	60.96
202	MANCENIDO	ARMIE CARL	SANDOVAL	13	6	60.96
203	RODRIGUEZ	IMELDA	BANADERA	13	7	60.96

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204	HERRERA	ARIS	AGBAYA	13	8	60.96
205	PALERMO	MARIVIC	QUINTIN	13	9	60.96
206	GUARTE	CHERRY ANN	PORTALES	13	10	60.96
207	VALENCIA	PRIMO	MORENO	13	11	60.96
208	ESPLANA	NOLIE	QUESADA	13	12	60.96
209	LEGASPI	ADRIAN	LAGSA	13	13	60.96
210	REGIO	RICHARD	OBNIALA	13	14	60.96
211	DETAL	MONCHITO	PENARANDA	13	15	92.11
212	LEGASPI	RONALDO	LAGSA	13	16	90.76
213	VALENCIA	LEONORA	GABITO	14	1	71.79
214	BONSOL	FERNANDO	BALLESTEROS	14	2	67.73
215	DUNGAN	ROMEO, JR.	RODIL	14	3	60.96
216	MEJOY	ROMMEL	PANTELA	14	4	60.96
217	BACULI	TERESA	DUNGAN	14	5	60.96
218	CRIBE	PIO	DE MESA	14	6	60.96
219	CANARIA	REYNALDO	DEMAS	14	7	60.96
220	LOMERIO	REYMUNDO	PARALE	14	8	60.96
221	ATIENZA	JOSE, JR.	ABENDAN	14	9	60.96
222	ESCOBAR	MARLITO	PABREA	14	10	60.96
223	ESPLANA	KIASELYN	MANOVA	14	11	60.96
224	PULA	ROSALINA	LLANETA	14	12	60.96
225	MABULAY	RUNNY	ANDAYA	14	13	60.96
226	DELA CRUZ	JEROME	LLANETA	14	14	60.96
227	FORTUNA	FLORENTINO	REDINIA	14	15	60.96
228	ORETA	ARIEL	BARIBE	14	16	60.96
229	POLLO	SHIERWIN	LOREN	14	17	60.96
230	ENRIQUEZ	RENEA	BRINGUELA	14	18	60.96
231	VALENCIA	MELODY	GABITO	14	19	55.54
232	VALENCIA	ROBERTO	GABITO	14	20	60.96
233	DE ASIS	RAYMUNDO JR.	ALCALA	15	1	93.46
234	LAGOS	CANDELARIA	DE ASIS	15	2	67.73
235	MORILLA	LOUIE	CURDOBA	15	3	67.73
236	ORTIZ	MICHELLE	MANLUGON	15	4	67.73
237	MERAÑA	JONATHAN	OROZCO	15	5	67.73
238	BUERE	MARICEL	MEDALLADA	15	6	67.73
239	SACLAG	ALBERTO	REPIL	15	7	67.73
240	MANCENIDO	SONIA	SANDOVAL	15	8	67.73
241	MANCENIDO	JEFFERSON	SANDOVAL	15	9	67.73
242	TAUNAN	NELIZA	LLEONA	15	10	67.73
243	TAUNAN	NOLITO	LLEONA	15	11	82.63
244	CUPINO	NOE	MUSNIT	16	1	65.02
245	MUSNIT	MADELYN	JARICAL	16	2	66.37

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246	MUSNIT	CESAR	RECTO	16	3	66.37
247	FORTU	LIZA	MUSNIT	16	4	66.37
248	NAVIDA	ANALI	PORCINCULA	16	5	66.37
249	CLIMACOSA	CRISTINA	LAZARO	16	6	66.37
250	PANGANIBAN	MARICHU	LOTILLA	16	7	66.37
251	VERAIN	PHERCY	BALDONADO	16	8	66.37
252	CATAPANG	ADORA	PANGANIBAN	16	9	88.05
253	TUMBAGA	LORENA	PALAD	16	10	70.44
254	AYATON	ROSALINDA	CANGAS	16	11	67.73
255	REGENIO	ROWENA	ARGULLA	16	12	67.73
256	MACABENTA	ANA MARIE	MELAYA	16	13	67.73
257	BONSOL	FELIX	BALLESTEROS	16	14	69.08
258	DE LEON	MERILY	INDONILLA	17	1	69.08
259	DE TORRES	MARLON	LLAGAS	17	2	54.18
260	RELOVA	MARISA	DE TORRES	17	3	55.54
261	ENCANTO	RUBY KAREN	SOLTURA	17	4	58.25
262	MADRIGALLOS	MAR JOAN	AMPARO	17	5	55.54
263	MADRIGALLOS	ADELAIDA	AMPARO	17	6	55.54
264	DE OCAMPO	JERWIN	PLANAS	17	7	48.76
265	DE OCAMPO	ARWIN	PLANAS	17	8	43.35
266	SANTIAGO	RUEL	ALMOTE	17	9	55.54
267	BUNAO	CLARIZA	CLEMENTE	17	10	55.54
268	GARCIA	SIMONETTE	MALABANAN	17	11	55.54
269	AMOR	RANDY	JUMANAN	17	12	55.54
270	VARGAS	BERNARDINO	MIRANDA	17	13	55.54
271	GREGORIO	SOLIDAD	CALDERON	17	14	55.54
272	ABRAZALDO	MELEGEN	UMALI	17	15	55.54
273	DURIAS	CHRISTOPHER	ABRAZALDO	17	16	54.18
274	PALOMARES	RAMON, JR.	SY	17	17	59.60
275	PEÑASCOSAS	RICARDO, JR.	MEDINA	17	18	62.31
276	PEÑASCOSAS	RAMIL	MEDINA	17	19	55.54
277	LABITIGAN	ROCHELLE YEN	BARBAS	17	20	55.54
278	DE LIMA	VINCINT	BUNGAPAT	17	21	56.89
279	DE LIMA	MYLA	BUNGAPAT	17	22	59.60
280	ACABADO	PHILIP	DUNGON	17	23	58.25
281	TARGA	JUDITH	BORROMEO	17	24	59.60
282	OBLEA	PRISCILLA	ACABADO	17	25	56.89
283	AGOCOY	JONEL	TIBES	17	26	56.89
284	AGOCOY	MANUEL	HEBIA	17	27	55.54
285	CUNANAN	LYLLE	REVISTUAL	17	28	55.54
286	FRIAS	GLORIA	PARALEJA	17	29	54.18
287	SACLAG	NASIANCINO, JR.	REPIL	17	30	52.83

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288	VILLASAYA	EDEN	PEDREZUELA	17	31	52.83
289	ELEAZAR	GEMMA AIZA	PERDIZ	17	32	51.47
290	FRIAS	NIMFA	LORREDO	17	33	62.31
291	LOPEZ	MARILOU	CERDON	17	34	43.35
292	MAÑOSA	JOSE EDWIN	NOORA	17	35	44.70
293	FABUNAN	JOCELYN	GILBUENA	17	36	44.70
294	DE LOS REYES	ALICIA	AREVALO	17	37	48.76
295	MARTECIO	ELIEZER	EMASA	17	38	39.28
296	VILLAROSA	EMILIANA	BOYOLA	17	39	56.89

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