REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

RA7279
BIR Ruling No. 473-2014
#111-2016 4-5-2016

RFN CONSTRUCTION AND DEVELOPMENT CORPORATION
Rm. 210 Tia Maria Bldg.
C.V. Starr Avenue, Pamplona, Las Piñas City

Attention: **RAFAEL A. ILAGAN**
President

Gentlemen:

This refers to your letter dated January 20, 2014 requesting issuance of Certificate of Tax Exemption for the Sunshine Ville Housing Project located at Brgy. Cabuco, Trece Martires, Cavite pursuant to Republic Act (R.A.) No. 7279, otherwise known as the "Urban Development and Housing Act of 1992".

Documents submitted show that the following collectively referred to as Landowners are the registered owners of three (3) Transfer Certificates of Title (TCT), to wit:

Landowners	TCT	Lot No.	Area (sq. m.)
Manuel S. Calimbahin (1/2 share), Corazon Calimbahin (1/4 share) and Lourdes S. Calimbahin (1/4 share)		3435	33,261.73
Edna R. Santos and Flordeliza Q. Rivera		3445	30,545
Development Bank of the Philippines		3441	45,251
		Total	109,057.73

all issued by the Registry of Deeds for the City of Trece Martires.

The following Deeds of Absolute of Sale conveying the abovementioned properties were executed by the respective landowners, through their Attorney-in-Fact, Rafael A. Ilagan, President of RFN Construction and Development Corporation, to the National Housing Authority (NHA) (TIN:), a government corporation organized and existing by virtue of Presidential Decree No. 757, as amended:

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Landowners	Date of Deed of Absolute Sale	TCT	Area (sq. m.)	Consideration (PhP)
Manuel S. Calimbahin (1/2 share), Corazon Calimbahin (1/4 share) and Lourdes S. Calimbahin (1/4 share)	September 3, 2013	(	33,261.73	
Edna R. Santos and Flordeliza Q. Rivera	September 3, 2013	(	30,545	
Development Bank of the Philippines	September 3, 2013	(	45,251	
		Total	109,057.73	

On October 18, 2013, a Contract Agreement[1] was executed by and between RFN Construction and Development Corporation (TIN: and Isla 1-11-11 Neighborhood Homeowners Association, Inc., a homeowner's organization registered with the Housing and Land Use Regulatory Board (HLURB) with Registration No. , whereby RFN Construction and Development Corporation offered its services to the families who are members of Isla 1-11-11 Neighborhood Homeowners Association, Inc. by delivering developed homelots and completed housing units under the Community Association Initiative Approach Program (CAIAP) of the National Housing Authority (NHA) for Pesos for every developed lot and completed housing unit per family.

Moreover, on October 25, 2013, a Memorandum of Agreement[2] (MOA) was executed by and among, RFN Construction and Development Corporation, as the landowner/developer, Isla 1-11-11 Neighborhood Homeowners Association, Inc., as the beneficiaries, and the NHA, as the lead government agency in the implementation of National Resettlement and Relocation Programs of the government and to ensure the timely, peaceful and orderly relocation and resettlement of the families affected by calamities and those living in danger areas from various areas within Metro Manila.

Under the MOA, qualified members[3] of Isla 1-11-11 Neighborhood Homeowners Association, Inc. shall be provided by the NHA with a financial grant for the acquisition of One Thousand Five Hundred Seventy Four (1,574) developed lots and financing of the acquisition of 1,574 completed housing units through the CAIAP under the National Resettlement Program of the government in the amount not to exceed Pesos (P per lot and (Pesos (P per housing unit.

On November 27, 2013, RFN Construction and Development Corporation and the NHA executed a Deed of Absolute Sale whereby the former, transferred and conveyed 1,574 developed lots with an aggregate area of Sixty Six Thousand Sixty Three square meters (66,063 sq.m.) portion of the subject properties covered by TCT Nos. [4], and ( ) to NHA

[1] Financing the Acquisition of Developed Lots and Completed Housing Units (Sunshineville Housing Project, Brgy. Cabuco, Trece Martirez City, Province of Cavite

[2] For Financing the Acquisition of Developed Lots and Financing the Acquisition of Completed Housing Units (Sunshine Ville, Phase 1, Brgy. Cabuco, Trece Martirez City, Province of Cavite)

[3] Composed of members/ families affected by the calamities and those living in danger areas from various areas from Metro Manila and within the Province of Cavite (see annex partial list of beneficiaries

[4] previously sold by Manuel S. Calimbahin, et al., to NHA

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at an agreed price of
(P).

In reply, please be informed that pursuant to Sections 19 and 20 of Republic Act (RA) No. 7279, pertinent portions of which state that:

> *"Sec. 19. Incentives for the National Housing Authority. — The National Housing Authority, being the primary government agency in charge of providing housing for the underprivileged and homeless, shall be exempted from the payment of all fees and charges of any kind, whether local or national, such as income and realty taxes. All documents or contracts executed by and in favor of the National Housing Authority shall also be exempt from the payment of documentary stamp tax and registration fees, including fees required for the issuance of transfer certificates of title.*
>
> *"Sec. 20. Incentives for Private Sector Participating in Socialized Housing. — To encourage greater private sector participation in socialized housing and further reduce the cost of housing units for the benefit of the underprivileged and homeless, the following incentives shall be extended to the private sector:*
>
> *xxx xxx xxx*
>
> *"(d) Exemption from the payment of the following:*
>
> *(1) Project-related income taxes;*
>
> *(2) Capital gains tax on raw lands used for the project;*
>
> *(3) Value-added tax for the project contractor concerned;"*

Moreover, pertinent portions of RMC No. 42-01 dated October 5, 2001, provide, viz.:

> *xxx xxx xxx*
>
> *A. National Housing Authority (NHA) — The NHA, being the primary government agency in charge of providing housing for the underprivileged and homeless citizens shall be exempted from the payment of the following national internal revenue taxes:*
>
> *(1) . . .*
>
> *(2) Documentary stamp tax on sales transactions executed by and in favor of the NHA in connection with socialized housing projects. Since Section 19 of R.A. 7279 exempts "all documents or contracts executed by and in favor of the NHA," the exemption from documentary stamp tax extends to the other party (either seller or buyer) that is dealing or transacting with the NHA.*
>
> *xxx xxx xxx*

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[5] previously sold by Edna R. Santos, et al., to NHA
[6] previously sold by Development Bank of the Philippines to NHA

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Sale by the Landowners to NHA

The owner of the raw land is exempt from the payment of capital gains tax or the withholding tax under Revenue Regulations No. 2-98, as amended, on the conveyance of the parcel of land for use in the aforesaid socialized housing project. (BIR Ruling No. 473-2014 dated November 24, 2014)

Accordingly, the sale by the landowners to NHA of the ***subject properties covered by TCT Nos. T- and T-*** is exempt from the payment of capital gains tax imposed under Sec. 24 (D) of the Tax Code of 1997, as amended or creditable withholding tax under Revenue Regulations No. 2-98, as amended.

The exemption from documentary stamp tax of NHA in connection with any of its socialized housing project extends to the other party (either seller or buyer) that deals or transacts with the NHA. Consequently, since NHA is a party to the sale, no documentary stamp tax shall be due on such sale, either on NHA or the party with which NHA is transacting. Accordingly, the transfer by the landowners to NHA of the ***subject properties covered by TCT Nos. and (***, is, likewise, exempt from the payment of documentary stamp tax under Section 196 of the Tax Code of 1997, as amended. (BIR Ruling No. 473-2014 dated November 24, 2014)

Moreover, under Section 109 (1) (P) of the Tax Code of 1997, as amended by R.A. 9337, the sale of real properties utilized for low-cost and socialized housing as defined by R.A. No. 7279 shall be exempt from value-added tax (VAT). thus. the sale of the ***subject properties covered by TCT Nos. T- and (T*** by the landowner to NHA is exempt from the imposition of VAT.

Upon application for exemption, a lien on the titles of the land shall be annotated by the Register of Deeds having jurisdiction over the properties, to the effect that the same is to be applied or is being applied to socialized housing project pursuant to RA 7279.

Please take note 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 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) after the submission of the requirement provided under RMO 15-2003.

Transaction between RFN Construction and Development Corporation and NHA

The developer of properties who sell its properties for use in a socialized housing project are exempt from the payment of project-related income taxes.

Such being the case, the sale of RFN Construction and Development Corporation to NHA of ***1,574 developed lots on the 66,063 sq.m.*** portion of the subject properties is exempt from the capital gains tax, project-related income taxes and consequently from withholding tax. Upon issuance of this letter of exemption, and upon registration of the documents of sale, a lien on the Certificates of Title of the land to be issued in the name of the NHA shall be caused to be annotated by the

Register of Deeds having jurisdiction over the properties, to the effect that the said properties shall be used for socialized housing pursuant to R.A. No. 7279. (BIR Ruling No. 473-2014 dated November 24, 2014)

The exemption from documentary stamp tax of NHA in connection with any of its socialized housing project extends to the other party (either seller or buyer) that deals or transacts with the NHA. Consequently, since NHA is a party to the sale, no documentary stamp tax shall be due on such sale, either on NHA or the party with which NHA is transacting. Accordingly, the transfer by RFN Construction and Development Corporation to NHA of ***1,574 developed lots on the 66,063 sq.m.*** portion of the subject properties is concerned, is likewise exempt from documentary stamp tax imposed under Section 196 of the Tax Code of 1997, as amended. (BIR Ruling No. 473-2014 dated November 24, 2014)

Pursuant to Section 20 (d)(3) of RA 7279, the transfer/sale by RFN Construction and Development Corporation ***1,574 developed lots on the 66,063 sq.m.*** portion of the subject properties in favor of NHA shall be exempt from VAT. However, its purchases of goods/articles shall be subject to VAT, even if the said purchases are to be used for the socialized housing project, since VAT is an indirect tax which can be passed on by the seller of the goods/services. Moreover, it shall be understood that RFN Construction and Development Corporation must issue non-VAT official receipts on its gross receipts from the said socialized housing project.

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

Very truly yours,

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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SUNSHINE VILLE HOUSING PROJECT

No.	Name of Beneficiary
1	Amora P. Eduardo
2	Aurelio P. Mariano De Leon
3	Alrey P. Lanuza
4	Amparo L. Aranda
5	Agapito F. Faustino
6	Alma A. Garcia
7	Annaliza B. Maclang
8	Andres B. Baltazar
9	Angelito D.C Torres
10	Avelino D. Bassig
11	Alfredo s. Magat
12	Alfonzo G Wico Jr
13	Aycocho A. Lourdes
14	Agustin A. Vladimir
15	Adalin Edgardo
16	Albania S. Alvin
17	Abadinas R. Rosita
18	Anito J. Jerimias
19	Aguilar S. Nicanor
20	Amposta C. Rowena
21	Amposta T. Napoleon
22	Acay R. Cesar
23	Abac C. Roderick
24	Aguilar M. Pedro
25	Amposta C. Ruel
26	Ando L. Romualdo
27	Analyn L. Baltazar
28	Angelo A. Cristobal
29	Alma H. Manlapaz
30	Arden T. Litao Sr.
31	Alvarado A. Roberto Jr.
32	Armando R. Faustino
33	Albert M. Santos
34	Andrada M. Francisco
35	Alvarado M. Dary
36	Andrada M. Gilbert Kervin
37	Adrel Veejie B. Yu
38	Albert C. Ramido
39	Arceo P. Tuangco Jr.
40	Alvarez Teodoro
41	Amado T. Salonga
42	Abraham S. Bernardino
43	Arsenio A. Burgos
44	Batarao Romeo Jr. M.
45	Belen O. Gerardo Sr.
46	Benoso P. Johnson
47	Barguez G. Carlos
48	Borja R. Andrei
49	Bulangaita C. Sulpicio
50	Betchayda A. Renato
51	Bernardino Domigo
52	Butas R. Benjamin
53	Basco D. Carmelita
54	Bugayong A. Ryan Clyde
55	Bayan T. Marcos
56	Bernardino D. Templonoevo
57	Bilo N. Ubrado Sr.
58	Bantigue S. Victoriano
59	Bernardo D. Mirasol
60	Cruz E. Salvador
61	Rolando A. Censon
62	Castillo P. Rolando Jr.
63	Cotamora H. Lucio
64	Calida Lourdes
65	Castro V. Edwin
66	Cruz C. Rexie
67	Cabungcal Daniel
68	Cruz Joe Nino E.
69	Carillio L. Salvador
70	Cabungcal C. Eduardo
71	Carillio S. Salvation
72	Carlos A. Carlito
73	Cantos A. Felimon
74	Constacio S. Gaciong
75	Cajiles Z. Romeo
76	Cornelia A. Lausa
77	Carilo S. Danilo
78	Constancio P. Tenorio Jr.
79	Conrado A. Sajona
80	Carlito V. Sajona
81	Chirstopher A. Sajona
82	Dina C. Garcia
83	Delgado T. Jose

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84	Dela Cruz B. Mar
85	David C. Percival
86	Dilima C. Armida
87	Dan Dan R. Graciano
88	Dario S. Pagdanganan Sr.
89	David G. Rodrigo
90	Donato S. Mendoza Jr.
91	Danting DJ Jhimedgar
92	Delacruz V. Alejandro
93	Donato B. Quimbao
94	Delacruz C. Harold
95	Delarosa DL Reynaldo Sr.
96	Delgao o. Joselito
97	Decastro R. Jorge
98	Delacruz G. Albert
99	Damasin D. Marty
100	Delos Santos Q. Jose
101	Elmer L. Subarte
102	Edwin Natividad
103	Espiritu R. Emilyn
104	Eva D. Vergara
105	Eusebio C. Arnel
106	Esteban C. Marino
107	Eden C. Marino Sr.
108	Escabas M. Christoper
109	Espiritu R. Nelson
110	Estrella D. Ernesto
111	Erizalde V. Jonathan
112	Espinosa C. Jonathan
113	Franco C. Rillora
114	Felix A. Jaime
115	Gerona P. Rolando
116	Goral H. Emanuel
117	Gatchalian M. Dharren
118	Guinto H. Flora
119	Herminigildo B. Pacarat
120	Hermoso A. Edgar
121	Jonathan S. Javier
122	Gaddi M. Jaime
123	Joseph E. Simangan
124	Jose P. Romel
125	Jeferson C. Nilo
126	Jose N. Ventura

127	Jonathan Erispe
128	John Paul M. Espiritu
129	Labanan M. Lourdes
130	Lizardo B. Wilfredo Sr.
131	Lolito A. Gonzales
132	Louie R Reyes
133	Lopez D. Francisco
134	Junina J. Lacerona
135	Jovito C. Cruz
136	Lucriana M. Roberto
137	Mupada F. Danilo
138	Jugos S. Margarito
139	Mayo Florivin
140	Cordova M. Ferdinand
141	Camua V. Paul John
142	Censon D. Antonio Sr.
143	Cases Martin A. Joseph
144	Caca Carlito
145	Cunanan F. Allan
146	Cuyos P. Gorgonio
147	Catalina A. Garcia
148	Catalina S. Santella
149	Ceferino C. Pagtalunan
150	Calonza C. Agustin
151	Rogelio Delos Santos Andrade
152	Rodolfo D. Mahinay
153	Ronilo V. Manabat
154	Roman S. Ricardo Sr.
155	Roman C. Rogelio
156	Roger M. Serrano
157	Rombana Henry R.
158	Rosauro D. Hernal
159	Reyes M. Luciano
160	Regencia C. Crisanto
161	Reyes F. Virgilio
162	Secuya L. Sabas
163	Santos L. Ronaldo
164	Sarabia R. Manding
165	Samson L. Eduardo
166	Sarah C. Mariano
167	Colocado Q. Adelaida
168	Silva R. Angelito
169	Sacdan M. Erlinda

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170	Suelo A. Roger
171	Sadomia F. Noelito
172	Simulata L. Elmer
173	Santiago Efren V.
174	Sunga Pedrito Jr. D
175	Tenorio T. Constantinio Jr.
176	Fernando Mendoza
177	Catanghal Ronie M.
178	Magat C Michael
179	Magpayo C. Restituto
180	Macaraig H. Antonio Jr.
181	Maas Melchor
182	Mistolos L. Simplicio III
183	Manacop Narciso S.
184	Macapugay D. Mario Sr.
185	Medina A. Lauro
186	Mamolo Jessie S.
187	Macaraig Orly
188	Moya B. Greg
189	Ma. Lourdes D. Egnia
190	Maclang B. Elmer
191	Macaraig C. Allan
192	Manabat B. Elena
193	Morada P. Pedro
194	Macapagal M. Eduardo
195	Maniacod S. Rodolfo
196	Magtalas J. Reynaldo
197	Go Delfin P.
198	Gerarld S. Guinto
199	Gatbunton E. Jonathan
200	Marcelo Lydia
201	Galang S. Wilfredo
202	Mendoza S. William
203	Mendoza S. Johnny
204	Masong F. Antonio
205	Mercurio Carmelita N.
206	Navarro M. Rustico
207	Nenita Salazar
208	Manla Perfecto
209	Nestor Decastro S.
210	Manabat L. Roberto
211	Norberto E. Paras
212	Eduardo O. Labacuado Jr.

213	Pareno T. Emerson
214	Galang Vicente
215	Fajardo Mario Sr M.
216	Gaudioso P. Capayosa
217	Reyes M. Ricardo
218	Simbol N. Ramil
219	Sansan N. Renato
220	Ramon S. Ramos
221	Guillermo Glory G.
222	Galit Judith
223	Rias B. Rudy
224	Richard D. Samson
225	Sammy D. Pascual
226	Sacdalan Ma.fe C
227	Renato lalu
228	Romulo Ged B. Mangonon
229	Rolando S. Villarin
230	Roberto F. Regalado
231	Roberto B. Zabala
232	Varilla F. Jimmy
233	Victoria Salvador
234	Faustino D. Dennis
235	Mercado B. Roberto Sr.
236	Morales P. Salvador
237	Villareal C. Martin
238	Victoria Salvador
239	Vergara D. Alfredo
240	Villanueva B. Genaro
241	Villarosa R. Richie
242	Velasco V. Crisanto
243	Villarosa Adelaida D.C
244	Vintura Silvino
245	Villarosa G. Flaviano Jr.
246	Villareal M. Lomberto
247	Ortiz C. Jovito
248	Opiar Hilario
249	Ryan A. Clayde
250	Ryan Clyde A. Bugayong
251	Tulod Jose B.
252	Tisoy S. Eugenio
253	Torres W. Marvin
254	Tizon Alfredo R. Jr
255	Torres Romeo D.R

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256	Talaro Y. Domingo
257	Tumibay D. Patricia
258	Talaro Y. Pablo
259	Torres Y. Oscar
260	Torres E. Danilo
261	Ocampo Severino C.
262	Celosa B. Winifredo
263	Figueroa T. Antonio
264	Gerona M. Ronnie
265	Tambong P. Doroteo
266	Acampo J. Nino
267	Ortecio Fernando L.
268	Morana Leslie
269	Pirante Lolita
270	Pagtalunan Rocel C.
271	Pabustan Paulina C.
272	Plaza Dante Sr. D.
273	Palacio L. Virginia
274	Paulino M. Alex
275	Panye S. Simieon
276	Pabustan Marcos C.
277	Pangilinan Anthony DG
278	Pechardo A. Eduardo
279	Paned Ricardo L.
280	Wico Dexter M.
281	Wenco Ferdinand V.

282	Wico Chan A.
283	Quenagan M. George
284	Quinores R. Gennie
285	Punong Bayan T.
286	Fernando Mendoza Jr.
287	Espiritu Lanie R.
288	Tisoy S. Eugenio
289	Lupe A. Villareal
290	Zabala Robert B.
291	Fernando Mendoza
292	Catangha Ronie M.
293	Sunga Pederito Jr.
294	Santiago Efren V.
295	Santos Albert M.
296	Homo V. Percival
297	Valencia V. Arman
298	Angeles M. Romeo
299	Delatorre M. Abner
300	Barquio V. Arnel
301	Tamayo D. Dionito
302	Parane B. Lourdes
303	Tulod D. Maru
304	Quizana D. Lito
305	Diaz P. Jocelyn
306	Rosario M. Leonardo

SUNSHINE VILLE PACKAGE 2

No.	Name of Beneficiary
1	Abotog, Mely
2	Acibo, Carlito Acibron
3	Acibo, Jerson Madringa
4	Acompanado, Jobert
5	Adarayan, Miguel
6	Agoloas, Abranico
7	Aguilar, Antonio
8	Agustin, Analee
9	Alcano, Teresita
10	Almanon, Jose
11	Altezo, Manuel
12	Alumbres, Rodolfo Casenas
13	Alvarez, Alberto
14	Amaro, Benjamin Pabon
15	Amento, Elardo
16	Ancheta, Ricardo Berana
17	Angel, Michael

18	Angel, Vernon Jr.
19	Antolin, Aspa Miranda
20	Antolin, Glen Marlon Lasao
21	Antonio, Ranido Odon
22	Aquino, Florencio Ragine
23	Aquino, Marilyn
24	Arcangel, Eddie
25	Arcangel, Elena
26	Arce, Jean Rosita
27	Arce, Jocelyn Manantan
28	Arce, Luisieto Barcilliano
29	Arce, Noe Sr. Esmena
30	Arce, Rogelio Rosita
31	Arce, Rosarie Rosita
32	Arce, Rosendo Jr. Rosita
33	Arce, Sonny Manantar
34	Arcillas, Junnel Rabanal
35	Arevalo, Jefferson Ablan
36	Arga, Nonita M.

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37	Arizabal, Ariel San Juan
38	Arizabal, Jerly Dela Cruz
39	Arizabal, Larry San Juan
40	Arizabal, Larry Sr. Dela Cruz
41	Atencio, Lando Diano
42	Atienza, Rocky Pefaco
43	Atienza, Rolando Tolentino
44	Borreros, Merlina
45	Bungayal, Melgar
46	Bacsal, Armando Alcantara
47	Badique, Vidarico Lago
48	Baladjay, Ermita Salubre
49	Balaganio Alfonso C.
50	Balastasa, Victoriano Canedo
51	Balmedina, Ronaldo Daep
52	Bane, Ricardo Mosanto
53	Banjamin, Jasminda
54	Banzagale, Luis B
55	Baracena, Arnel Santillan
56	Baracena, Juan Santillan
57	Baracena, Marvin Emplona
58	Barcena, Mauskie
59	Bas, Rene
60	Bathan, Rodolfo
61	Bathan, Rosel
62	Bato, Ma. Lourdez
63	Bautista, Berli
64	Baydal, Mario A.
65	Baynosa, Daniel Medez
66	Baynosa, Maribel Quiobe
67	Baynosa, Marissa Quiobe
68	Beleganio, Alfonso III Caballero
69	Belisario, Romulo
70	Beringul, Reynante Cortel
71	Bermas, Marlon Napili
72	Bermudez, David
73	Beronibla, Leoncio Gabriel
74	Beronibla, Michael delos Santos
75	Bigcas, Romeo Sr. Hida
76	Bigot, Vicitacion Tulpo
77	Bobon, Florentino L.
78	Bocar, Josua A.
79	Bolibar, Conrado
80	Bongon, Fernando Medes
81	Bongon, Jeffrey Macalinao
82	Bongon, Joenel Macalinao
83	Bongon, Marciano B.
84	Bonso, Rolly A.
85	Boridas, Teresita, Denava
86	Borja, Cristina
87	Borja, Elmer
88	Borja, Ian Ceblano
89	Borja, Julio Jr. Alcantara
90	Borja, Larry

91	Borja, Luis Ceblano
92	Borja, Norma
93	Bortido, Leonardo
94	Bungaion, Emmanuel
95	Caballero Alma. G.
96	Cabantac, Francisco
97	Cabantac, Sonny Boy
98	Cabardo, Harrison
99	Cabardo, Romeo
100	Cabate, Rodella
101	Cabellero, Alma Gabinson
102	Cabidog, Cesario Salve
103	Cadapan, Rolando
104	Cadapca, Wimmiefredo
105	Cahapay, Aquilis Capilitan
106	Cahayagan, Silvestre B.
107	Calaque, Nieves Dadios
108	Calaque, Remedios Dadios
109	Campos, Isabel C.
110	Cantero, Joseph E. Jr
111	Capistrano, Genor Bermal
112	Caporas, Lucilo
113	Caporas, Rommel S.
114	Caporas, Winifredo
115	Cariaga, Teresita Diaz
116	Caronan, Melody
117	Carreon, Alfredo
118	Carullo, Joey Aguanta
119	Carullo, Jose Borjal
120	Carullo, Melinda Borjal
121	Carullo, Raph Raph Aguanta
122	Carullo, Vicente Jr. Aguanta
123	Carullo, Vicente Sr. Borjal
124	Catalan, Carmelita De Paz
125	Catalan, Rogelio Jr. Ogang
126	Catalan, Rogelio Sr. Eliot
127	Cavpi, Renaldo Abella
128	Ceblano, Florita Bedice
129	Celes, Cipriano Alabata
130	Celeste, Manuel Santos
131	Celeste, Yolanda
132	Celis, Junjun
133	Cena, Xernan Naynes
134	Cipre, Violeta
135	Coin, Lilia Noval
136	Comedero, Vic
137	Concepcion, Ronaldo Suing
138	Conte, Angel Louie Saygo
139	Cortel, Roxanne Burdas
140	Crefaldia, Dory Fortin
141	Crisostomo, Juan
142	Cualing, Robert
143	Cusay, Jessie Samonte
144	Dagal, Jimmy

145	Dalida, Cornelio Pael
146	Dandoy, Geoge B.
147	Daria, Jose Jr. Penarubia
148	Dayrit, Manuelito
149	De Leon, Mark Adamsol
150	De Leon, Michael
151	Dela Cruz, Narciso
152	Delarmente, Jimmy Capones
153	Delfin, Anceli
154	Delfin, Elvin Lim
155	Delfin, Rocel Torres
156	Delfin, Rommel Torres
157	Delos Santos, Albert Chaves
158	Delovino, Pedro Ocop
159	Delovino, popot
160	Demesa, Benny Binondo
161	Demesa, Mario Loreto
162	Demesa, Reynaldo
163	Depra, Roger Sangco
164	Derillo, Adrian Carino
165	Derilo, Adrian
166	Diaz, Cartus Dasdas
167	Diaz, Xectus Santiago
168	Dizon, Arnold
169	Domen, Bernadino Divina
170	Domen, Bogart
171	Ducolan, Marlon Azarcon
172	Dularte, Eduardo Mapili
173	Dularte, Jeofrey Galvez
174	Dumandante, Juanito Molina
175	Duron, Valentin Bulak
176	Duzar, Reymond Rodrigo
177	Dy, Yolanda San Miguel
178	Eduardo, Delfin Ogang
179	Elardo, Jimmy Baful
180	Elibaren, Josefa Esoleto
181	Ellana, Precy Rubas
182	Ellana, Roberto Bato
183	Elnas, Felipe Maglangit
184	Emoching, Baberto
185	Emploma, Gemar Enciso
186	Emploma, Jimmy Enciso
187	Emplona, Jayman
188	Encinarez, Edgardo
189	Engallado, Louise Felix
190	Enteroni, Rondulma Llorca
191	Erfe, Jay Ralph
192	Escaros, Rodel
193	Esguerra, Leonora D.
194	Esmena, Nolita Cabes
195	Esmena, Ryan G.
196	Espera, Ewin Tundag
197	Espera, Gerard Banano
198	Espera, Gilbert Tundag
199	Espina, Allan Rosita
200	Espina, Erwin
201	Espina, Roden C.
202	Esplana, Ariel Boncadin
203	Estoce, Dino Anana
204	Estrella, Edita Tumandao
205	Eustaquia, Marlon Santeleces
206	Fabiala, Jervin
207	Fajardo, Richard Alarcon
208	Falcunit, Marites Concepcion
209	Fallore, Rexford
210	Fernandez, Artemio Losloso
211	Fernandez,Pio Politud
212	Fernando, Jose Rodnie
213	Fistejo, July Estrella
214	Florentino, Jose
215	Flores, Ariel Escareal
216	Flores, Armil Escarial
217	Flores, Carlito Enato
218	Flores, Carlito Vergara
219	Flores, Florentino Inseso
220	Flores, Frankie
221	Flores, Jennifer
222	Francisca, Ledny A.
223	Francisco, Jel Ryan
224	Frisco Uy, Jonel
225	Fulgencio, Alvina Pelen
226	Fulgencio, Jaille Dollera
227	Fulgencio, Jaime Salinasan
228	Gado, Ricky Bajalla
229	Gagam, Fernando
230	Gahol, Roberto Mendroz
231	Galang, Randy Parohinog
232	Galiciano, Raul Salvador
233	Galigado, Rey C.
234	Garlan, Edna Moises
235	Genosas, Celemente Orejila
236	Gerela, Gilbert Espenilla
237	Geroche, Arsenio Jr. Baranda
238	Gomez, Queroben Daria
239	Gonzaga, John Ronald Pascua
240	Gonzales, Rodolfo De San Juan
241	Grabillo, Fe Sampere
242	Graciano, Jandie
243	Graciano, Leonsito Jr. Canete
244	Guerrero, Alex Brito
245	Guigue, Jonathan Gonzales
246	Gumilan, Franklen Mendoza
247	Gunda, Demetrio Beros
248	Gunda, Esteban Beros
249	Gunda, Jomar Plata
250	Hernandez, Nemie Joy
251	Herrera, Herlynmia Madriaga
252	Hisoler, Orlando Sr, Catubig

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254	Holifena Carlo Gallego
255	Holifena, Renio Canag
256	Ibanez, Evelyn Ibar
257	Ibanez, Raul
258	Idanan, Jomar Onas
259	Imbang, Richard
260	Inopia, Reynaldo
261	Javier, Emerson Duque
262	Jesus, Eustaquino Ostanal
263	Joseph Loterina Marino
264	Jovilito Dedal Milagroso
265	Labajo, Marile N.
266	Lacutab, Angelito Anos
267	Lahot, George Nabisa
268	Lama, Dolores
269	Laos, Bernardo
270	Lappay, Egildo Banawis
271	Lappay, Roberto Inguengan
272	Lappay, Ryan Jay
273	Larena, Edmundo Pael
274	Lastrado, Federico Borromeo
275	Lectonin, Bernardita Hayag
276	Lectonin, Roberto Hayag
277	Leoncio, Christian Correa
278	Lindo, Alfredo Caraga Jr.
279	Llanderez, Warlito Villa
280	Llego, Lilia
281	Llorico, Frankfurt
282	Llorico, Hamphrey Plesis
283	Llosis, Rodel Monforte
284	Llosis, Sixto Mandreza
285	Llosis, Sixto Manriza
286	Lobrido, Renemae Castillon
287	Lopez, Marilou Mas
288	Lopez, Renaldo Cunanan
289	Lorico, Lorena Rosete
290	Lorico, Rogelio Jr. Rosete
291	Lorna, Donor Mendoza
292	Lozares, Gilbert Guadamor
293	Lucila, Pasacsac Rey
294	Mabutol Niel
295	Mabutol, Leoncio Aciron
296	Mabutol, Nelie Rose
297	Macabutas, Marilyn
298	Macabutas, Marlon
299	Macala, Cherelyn
300	Macalahay, Rodorico
301	Macale, Jeffrey
302	Macale, Jonathan
303	Macinas, Jovito
304	Magtibay, Mark Anthony
305	Magtubo, Rodolfo
306	Malisado, Felipe Balagtas
307	Manalo, Jun Santos
308	Manansala, Jerry Ocampo
309	Mandia, Ronald
310	Mangale, Samuel
311	Manguardia, Jose Jobert Morcoso
312	Manimtim, Jayson Villanueva
313	Manimtim, Lorenzo Dimaano
314	Manosca, Marilyn
315	Manosca, Weneslao Jr.
316	Manuel, Arjel
317	Manzano, Yugi
318	Maravilla, Armando
319	Marchan, Jeffrey Balde
320	Marilou, Olivenza
321	Mas, Milagros Macalla
322	Masangkay Marites
323	Masangkay, Alfonso J.
324	Masangkay, Artemia
325	Masangkay, Monolito B
326	Medina, Leo
327	Miguel, Espinosa Orio
328	Millado, Marlon
329	Millando, Jonathan
330	Minguin, Eric L
331	Mndoza, Edgardo
332	Mones, Mary Rose
333	Mones, Rogel
334	Montana, Eric
335	Montes, Queenie
336	Monteverde, Juan Estrellea
337	Montible, Odor Jr.
338	Morales, Nicohls
339	Morena Roel
340	Mortez,Dione Mellendez
341	Muyot, Ramil V.
342	N egrodas, Ronaldo Bigoy
343	Nacion, Joerilyn
344	Nacion, Josas
345	Naz, Leo Liberato
346	Nicasio, Bien Dayrit
347	Nicolas, Christopher
348	Nisnisan, Jesus
349	Nisnsan, Jacqueline
350	Nofles, Jessie
351	Noriega, Darius
352	Npange, Rocel Flores
353	Oasay, Crisanto
354	Ocop, Amelito Sr. Elardo
355	Odales, Cencera Pelong
356	Ognilla, Deztriza
357	Ognilla, Oscar Dela Tonga
358	Ohiot, Florencia
359	Olajlman, Rufina Amista
360	Olasiman, Eleno Amista

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361	Olasiman, maximo
362	Olasiman, Romeo Amista
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364	Olaybal, Alfredo Napili
365	Olleta, Rudy Estonido
366	Omaga, Noel Mapagdalita
367	Orciles, Elmer
368	Oriel, Danila Encarnacion
369	Oriel, Danilo Jr
370	Pabustan, Michael
371	Pabustan, Michael Garcia
372	Padua, Angie
373	Padua, Argie Boletche
374	Padua, Ronie Lace
375	Pagaspas, Santiago
376	Pagola, Rachel
377	Pagola, Roberto Sotengco
378	Pagola, Wedylyn Vinas
379	Palmes, Virgilio Borromeo
380	Paloma, Edmundo
381	Paloma, Edmundo III Obios
382	Paloma, Edmundo Jr.
383	Paloma, Joey
384	Palulim Restituto
385	Pascua, Norberto
386	Pasillos, Renato Jr. Pamero
387	Patopay, Fredeerick
388	Payopay, Freddie
389	Payopay, Freddie
390	Paz, Joel
391	Pedronan, Cesar Jay Reformoso
392	Pelagio, Anthony
393	Pelagio, Reynaldo
394	Pelogio, Ernesto Sr.
395	Perez, Elmer Joseph Layug
396	Perolino, Mario Tolen
397	Pileno, Eduardo
398	Pinca, Victor Sr. B
399	Pingkian, Eddie
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401	Pisien, Gloria
402	Policario, Rosalino Negradas
403	Pomento, Ferdinand
404	Porcadilla, Zaldy Bantiancila
405	Queja, Romeo Arizabal
406	Quicho, Roderick Cabantog
407	Ramirez, Jemar Vergara
408	Ramirez, Jerry
409	Ramirez, Jospeh
410	Reablubit, Rafael Pena
411	Reblando, Jay
412	Redilla, Rolando Hidalgo
413	Redito, Ronald Tulugan
414	Redito, Ronnie Tulagan
415	Reforsado, Edwin
416	Regahal, Reynado
417	Relcopan, Ma. Anna
418	Relcopan. Rosa Maria
419	Repollo, Ediberto Bacani
420	Reyes, Egbert E.
421	Reyes, Ruben
422	Reynado, Tadeo Reyes
423	Reynaldo Dandan Nazario
424	Rial, Marifina
425	Ricafort, Kelly
426	Rico, Calo-oy Odelmo
427	Rivad, Victorio Jr. Ancheta
428	Rivera, Christian Gaboroiso
429	Rizabal,Alvin
430	Robles, Ranillo Gutierrez
431	Rocha, Rodrigo
432	Rodel, Efren
433	Rodriguez, Amando Eustaquio
434	Rodriguez, Bryan Sta. Ana
435	Rolona, Wilma
436	Rosario, Elizabeth
437	Rosario, Marlon
438	Rovillos, Rosenjie Lusadas
439	Ruben, Wilma
440	Saberon, Alberto
441	Saberon, Minandro Jr.
442	Sacris, Noli Diwata
443	Salang, Crisanto Jecon
444	Salazar, Mary Jane Constantino
445	Salgado, Rhodney Antonio
446	Samonte, Amado
447	Samonte, Jamco
448	Samson, Darlyn Pindoro
449	San Gabriel, Jonathan Doctor
450	San Juan, Novemar
451	Sandigan, Rayan
452	Santiago, Alejandro Milagroso Jr
453	Santiago, Emman
454	Santo, Celso Jr. Gavino
455	Santos, Julius
456	Santos, Nestor
457	Santos, Noel
458	Santos, Reynaldo
459	Saway, Rodolfo Jr. Mataac
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461	Selario, Enrique Sr. Matuguina
462	Serrano, Ricardo Rivera
463	Servidad, Eliseo S.
464	Sevella, Gerry
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466	Siarot, Roberto Pinar
467	Siarot, Romeo Pinar
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470	Solicar, Tessie Ocay
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475	Suyat, Leonardo Blanco
476	Sy, Amira
477	Tadoy, Poe Jr. Valenzuela
478	Tagle, Alexander
479	Talanay, Dante Pulante
480	Tamael, Gregrio
481	Tamael, Jerol
482	Tamael, Joey
483	Tario, Marites Capillo
484	Tarroma, Alex Uy
485	Tatel, Rodel
486	Tayoto, Miguel
487	Tejero, Alphy Colisao
488	Tejero, Olivet Colisao
489	Tejero, Ramon Jr. Quirante
490	Tejero, Rogue Adel
491	Tesorero, Rudy Pamplona
492	Thamson, Jhonver
493	Tiamson, Jerby Sibayan
494	Timonera, Edwin Malte
495	Tocmo, William Capilanes
496	Togomata, Socrates
497	Torio, Michael Enamo
498	Torres, Mark Anthony Tabio
499	Torrobago, Jaime Diwata
500	Totana, Privado

501	Trinidad, Genazky G.
502	Trinidad, Renato T.
503	Tulay, Jose Tabirao Jr.
504	Tumacas, Arnel Infante
505	Tumacas, Rey Infante
506	Tumalaytay
507	Tumolva, Beverly
508	Tungia, Blas Lama
509	Turalde, Ricardo Mandin
510	Tutaan, Ivan R.
511	Unday, Jan Roland Salas
512	Urdani, Rene Maimpit
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515	Valencio, Rudy Cabegerano
516	Valenzona, Adriano Hapa
517	Valenzona, Eduardo Ocoy
518	Valenzuela, Melanie Pre.
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520	Vargas, Antonio
521	Vasquez, Ryan Borgonia
522	Vedad, Melvin Gallardo
523	Villaflores, Rodolfo
524	Villaruel, Jorgie
525	Villaruel, Shiela
526	Viloria Johnny Montevirgen
527	Vinas, Ginalyn
528	Vinas, Rey Mendes
529	Walful, Jeffrey C.
530	Zamora, Allan

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