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

RA 7279: Sections 32 (B) (7) (b) & 196, of the Tax Code of 1997, as amended
BIR Ruling No. 046-16
[illegible] 16

SAMAHAN TAWID SAPA DOS HOMEOWNERS ASSOCIATION, INC.
Tawid Sapa II Phase I
Brgy. Kaligayahan, Novaliches, Quezon City

Attention: **EDGAR TUCOD**
President

Gentlemen:

This refers to the letter dated April 22, 2013 of Housing, Community Development and Resettlement Department of the Quezon City Government, requesting exemption from payment of taxes for the sale of the government-owned properties to the members[1] of Samahan Tawid Sapa Dos Homeowners Association, Inc. (STSDOSHOA) through the socialized housing program of the City.

Document submitted disclosed that on February 1998, a Memorandum of Agreement (MOA) was entered into by and between the City Government and STSDOSHOA for the acquisition of Lot 876 of the Tala Estate comprising of Twenty Thousand Six Hundred Forty Two square meters (20,642 sq. m.) under the Community Mortgage Program (CMP) at the agreed selling price of
per square meter.

On January 23, 2001, an Ordinance No. SP 1020 S-2001 was ordained by approving the subdivision plan of Tawid Sapa II Phase I, a Socialized Housing Project (BP Blg. 220) with Three Hundred Thirty Five (335)[2] lots under CMP, containing an area of Twenty Thousand Six Hundred Forty Two square meters (20,642 sq. m.) covered by Transfer Certificate of Title (TCT) No. of the Registry of Quezon City, owned by the Quezon City Government, located at Lot 876, Barangay Kaligayahan, Quezon City.

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[1] See Annex (Partial List of Benificiaries)
[2] Altered from 335 to 359 as approved by SP-1299,S-2003

On May 6, 2003, a Resolution No. SP-2064, S-2003[3], was adopted authorizing the City Mayor to enter into a MOA with STSDOSHOA for direct Sale instead of CMP upon appeal by the latter and changing the mode of land acquisition from CMP to direct sale.

In reply, please be informed that Sections 2 and 4 of Republic Act (RA) No. 7279, otherwise known as the Urban Development and Housing Act of 1992 provide as follows:

> *Sec. 2. Declaration of State Policy and Program Objectives. — It shall be the policy of the State to undertake, in cooperation with the private sector, a comprehensive and continuing Urban Development and Housing Program, hereinafter referred to as the Program, which shall:*
>
> *(f) Improve the capability of local government units in undertaking urban development and housing programs and projects.*
>
> xxx xxx xxx
>
> *Sec. 4. Coverage. — The Program shall cover all lands in urban and urbanizable areas, including existing areas for priority development sites, and in other areas that may be identified by the local government units as suitable for socialized housing.*

Moreover, as an instrumentality of the government which acts for the purpose of accomplishing government policies and objectives and extending essential services to the people performs governmental and not proprietary functions. (Peoples' Homesite and Housing Corporation vs. Court of Industrial Relations, 150 SCRA 296, 310 (1987) Thus, in line with the foregoing and since it is a declared State policy as laid down in Republic Act No. 7279, otherwise known as the "Urban Development and Housing Act of 1992", to provide decent and affordable housing to the underprivileged and homeless citizens and to improve the capability of local government units in undertaking urban development and housing programs and projects. (BIR Ruling 046-2016 dated January 28, 2016)

Accordingly, distribution or transfer of the lots to the beneficiaries of socialized housing project of STSDOSHOA is exempt from Income Taxes/ Donors Tax. The City Government of Quezon, which is tasked to implement the distribution of the housing units, shall not be subject to any tax, for it is only performing a mandated governmental function of providing shelter to the members of STSDOSHOA. (BIR Ruling 137-10 dated December 7, 2010)

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[3] A RESOLUTION AUTHORIZING HIS HONOR, CITY MAYOR FELICIANO R. BELMONTE, JR., TO ENTER INTO A MEMORANDUM OF AGREEMENT WITH THE SAMAHANG TAWID SAPA DOS PHASE I HOMEOWNERS ASSOCIATION FOR THE DIRECT SALE OF SEVERAL PARCELS OF LAND WITH A TOTAL AREA OF TWENTY THOUSAND SIX HUNDRED FORTY-TWO SQUARE METERS (20,642 SQ.M.) SITUATED IN SITIO TAWID SAPA I BARANGAY KALIGAYAHAN, QUEZON CITY

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On the other hand, the distribution or transfer of the lots to the beneficiaries of socialized housing project of STSDOSHOA is subject to the documentary stamp tax (DST) imposed under Section 196 of the Tax Code of 1997, as amended, in accordance with Revenue Regulations No. 11-97, as amended by Revenue Regulations No. 17-2001. The DST herein imposed, however, shall be based on the actual consideration considering that one of the contracting parties is the Government pursuant to Revenue Memorandum Order No. 41-91 and Section 196 of the Tax Code of 1997. (BIR Ruling 137-10 dated December 7, 2010)

However, the notarial acknowledgment to the individual deed of conveyance is subject to the documentary stamp tax of P15.00 pursuant to Section 188 of the Tax Code of 1997, as amended.

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

K-1-JRC

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MAY 16 2016

SAMAHAN TAWID SAPA DOS HOMEOWNERS ASSOCIATION, INC.
Tawid Sapa II Phase 1
Brgy. Kaligayahan, Novaliches, Quezon City

NO.	Name of Beneficiary	L	B	Area
1	MACASOCOL, EDINA D.	1	1	31
2	VINLUAN, ROGELIO C.	2	1	31
3	VILLAFLOR, ORLANDO P.	3	1	45
4	VINLUAN, ROBERTO C.	4	1	45
5	BAUTISTA, ENRICO D.	5	1	45
6	BAUTISTA, FERNANDO F.	6	1	45
7	MARBIL, ERNESTO J.	7	1	45
8	COLINDRES, EGUALBERTO A.	8	1	45
9	ANGELO, REYNALDO L.	9	1	45
10	BERNARDINO, MARCELINO JR. G.	10	1	45
11	BERNARDINO, IMELDA G.	11	1	45
12	SANGCO, MA. DELIA V.	12	1	45
13	PLAZA, JERRY JUNE A.	13	1	45
14	AGOO, RICHARD A.	14	1	45
15	AGOO, HERMAN A.	15	1	45
16	ELORSA, ROMEO V.	16	1	45
17	MARQUEZ, ANTONIO M.	17	1	45
18	OCATE, VILLANUEVA REGGIE	18	1	45
19	OCATE, PERCIVAL V.	19	1	45
20	CARSA, ROGELIO B.	20	1	45
21	BALLENAS, TERESITA M.	21	1	45
22	HITOTUANE, ROBERTO P.	22	1	45
23	GOZON, RAYMUNDO R.	23	1	45
24	MACASOCOL, LYDIA O.	24	1	45
25	HERRERA, MERLYN P.	25	1	45
26	ESPEJO, VICTORIANO G.	26	1	56
27	DIRAIN, LEO L.	1	2	34
28	DERAIN, DELIO L.	2	2	33
29	DIRAIN, DELFIN L.	3	2	34
30	MILANES, ALVIN B.	4	2	34
31	ALEGRIA, TITO M.	5	2	36
32	ARNACIO, JONATHAN A.	6	2	36
33	ARCANIO, MARIO JR. V.	7	2	36
34	BACULADO, NARCISO F.	8	2	36
35	CASALJAY, VILLA L.	9	2	36
36	BACULADO, ORLANDO R. and BACULADO, MARISSA R.	10	2	36

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NO.	Name of Beneficiary	L	B	Area
37	MARCIAL, EMILY T.	11	2	36
38	BOLLER, MICHAEL B.	12	2	36
39	TAFALLA, JR., BENJAMIN B.	13	2	36
40	AÑO, ROWENA T.	14	2	36
41	BINALLA, MARIETA DC.	15	2	36
42	BIGAY, ARMANDO V.	17	2	36
43	PANGANIBAN, JACINTO M.	18	2	36
44	PANGANIBAN, CHRISTIAN S.	19	2	36
45	NOVA, ELMER P.	20	2	36
46	CURATCHA, JR., VICTORINO B.	21	2	36
47	VALERA, RICKY B.	23	2	36
48	DELA CRUZ, JERRY F.	25	2	36
49	MATIAS, SUSANA C.	26	2	36
50	VISITACION, MARILYN V.	27	2	36
51	BENAVIDES, NILO A.	28	2	39
52	FERNANDEZ, CARLOS E.	1	3	35
53	CABILIN, GORGONIO T.	2	3	35
54	MADERA, ANTONIO B.	3	3	36
55	ROSILLO, TERESITA C.	4	3	36
56	DARAS, BERNARDO L.	5	3	36
57	BACULADO, JERRY R.	6	3	36
58	MALINAO, SERVANDO T.	7	3	36
59	JAZMINES, MA. CHRISTY A.	8	3	36
60	ANDAN, DANILO M.	9	3	36
61	FLORDELIZA, ANACETO B.	10	3	36
62	BALONZO, BETTY E.	11	3	36
63	MANGILAYA, LUCITA B.	12	3	36
64	TABIANAN, BENJAMIN C.	13	3	36
65	TULOD, REGINA ROSE C.	14	3	36
66	OROGO, CAROL D.	15	3	36
67	TABIANAN, NICOSTRATO C.	16	3	36
68	TABIANAN, COSOLACION N.	17	3	36
69	ESCOTE, LARRY B.	18	3	36
70	ALVAREZ, JOEL M.	19	3	36
71	GARIN, DOLORES O.	20	3	36
72	TARRAYO, RONNIE A.	21	3	36
73	PASILAN, RENANTE Y.	22	3	36
74	CABARLE, TERESITA M.	23	3	36
75	MONTES, MARIBEL	25	3	36
76	MIANO, REMEDIOS S.	26	3	36

NO.	Name of Beneficiary	L	B	Area
77	PEAÑAR, TERESITA M.	27	3	36
78	LAGRAMA, LOVY R.	29	3	36
79	CUNAHAP, MARITESS M.	30	3	36
80	VARGAS, IGMIDIO C.	31	3	36
81	CARBONEL, JAYRON T.	32	3	36
82	ARROYO, GEDEON C.	33	3	36
83	MASIBAG, RENATO P.	34	3	36
84	BERNALDEZ, SOFRONIO JR. P.	35	3	36
85	GAMBOA, JERRY M.	36	3	36
86	BERNALDEZ, NENITA P.	37	3	36
87	PEAÑAR, JOSE M.	38	3	36
88	PEAÑAR, RAFAEL M.	39	3	36
89	ANDRES, BONIFACIO S.	40	3	36
90	ZARACENA, SHERWIN M.	41	3	28
91	PEAÑAR, MARIO M.	42	3	41
92	DELOS REYES, BENJAMIN S.	43	3	39
93	RESURRECCION, MARIE ANTHONETTE C.	44	3	41
94	TARRAYO, DOLORES A.	1	4	44
95	PIOQUINTO, MARIVIC C.	2	4	45
96	DARAS, JR., VICTORIANO L.	3	4	45
97	MASIBAG, ESENCIO A.	4	4	45
98	CAGADAS, ANITA N.	5	4	45
99	MITANTE, ROGELIO V.	6	4	45
100	MARCIAL, JIMMY H.	7	4	45
101	RAMOS, SR., REX	8	4	45
102	NOTARION, JESUS M.	9	4	45
103	DANAO, DANILO F.	10	4	45
104	BADAL, EDGAR B.	11	4	45
105	VILOG, HENRY PRISCO	12	4	45
106	NOTARION, JORGE O.	13	4	45
107	PRADES, MATILDE P.	14	4	45
108	BARCARSE, ROBERT T.	15	4	45
109	PADILLA, NORBERTO L.	16	4	45
110	ARAMBALA, MA. CLEOFE S.	1	5	45
111	GARCIA, JR., ANDRES V.	2	5	45
112	ARBOLEDA, ALBERTO R.	3	5	45
113	MARZAN, SARAH E.	4	5	45
114	DUMRIQUE, TEOFILO L.	5	5	45
115	LAHOYLAHOY, LUCIO R.	6	5	45

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NO.	Name of Beneficiary	L	B	Area
116	BLANCIA, MARLON B.	7	5	45
117	MADRIA, ROGELIO Q.	8	5	45
118	DALISAY, MARILOU B.	9	5	45
119	BALLENAS, LORNA A.	10	5	45
120	BESANA, NELSON M.	11	5	45
121	BALLENAS, IRENE A.	12	5	45
122	CABANGON, MILAN M.	13	5	45
123	LEYVA, LORNA C.	14	5	45
124	CABANGON, MILVYN M.	15	5	45
125	BOHOL, JOEL F.	16	5	45
126	LABRAGUE, WILFREDO F.	1	6	45
127	LABRAGUE, EMELINDA C.	2	6	45
128	FLORO, MYLER L.	3	6	45
129	BATALLER, SALVADOR A.	4	6	45
130	BERSAMINA, EUSEBIO D.	5	6	45
131	RIGONAN, EDGAR C.	6	6	45
132	LAPSO, ROMUALDO L.	7	6	45
133	VIJAR, EDUARDO	8	6	45
134	CAI, EVANGELINE V.	9	6	45
135	RECABO, MAGDALINO E.	10	6	45
136	SANCHEZ, DIOSCORO V.	11	6	45
137	MASIBAG, PERFECTO L.	12	6	45
138	LAGONSIN, NELSON A.	13	6	45
139	ROMEROSO, ALEX C.	14	6	45
140	DALES, FRANCISCO G.	2	7	45
141	PLAZA, FERNANDO F.	3	7	45
142	CUATERNO, GILBERT Q.	4	7	45
143	GOMEZ, EDDIE D.	5	7	45
144	GARCIA, ROLANDO V.	6	7	45
145	SANCHEZ, ERLINDA V.	7	7	45
146	BALLENAS, DINESS M.	8	7	45
147	SANCHEZ, NELSON V.	9	7	45
148	YBAÑEZ, ROMEO R.	10	7	45
149	LAPSO, JESSIE B.	11	7	45
150	CALAGOS, AIDA B.	12	7	45
151	ONG, CHARLIE S.	13	7	45
152	TUBEO, MAURELIO O.	1	8	45
153	PORTUGAL, JR., LUIS B.	2	8	38
154	AGUIRRE, HONORINA R.	3	8	45
155	VALLESPIN, AURELIO P.	4	8	38

NO.	Name of Beneficiary	L	B	Area
156	VELASCO, NESTOR B.	5	8	48
157	EBUENGA, JR., HERBERTO P.	6	8	38
158	TULOD, EDGAR T.	1	9	39
159	GARFERIO, PERCY G.	2	9	39
160	CAMPOS, JOHN M.	3	9	39
161	SEGUNDERA, DOROTHY JOY F.	4	9	45
162	ARROYO, LEOPOLDO R.	5	9	42
163	SEGUNDERA, LUZ F.	6	9	38
164	SUMAYANG, RICO E.	7	9	41
165	BALLAO, ELVIN D.	1	11	30
166	AGNOTE, FERNANDO JR. R.	2	11	30
167	TAPEL, MANUEL T.	3	11	30
168	LANDICHO, ROMULO A.	4	11	30
169	DUCAY, WILFREDO B.	5	11	31
170	DUCAY, JERRY B.	6	11	30
171	MEÑEZA, MAITE A.	7	11	30
172	BATALLER, MICHAEL C.	8	11	30
173	AGNOTE, GENER G.	9	11	30
174	GUEVARRA, JEROME D.	10	11	30
175	GUEVARRA, AGOSTO V.	11	11	31
176	BALANGUIT, RODOLFO P.	12	11	32
177	LAGBO, ROLANDO A.	13	11	32
178	AGNOTE, EDUARDO H.	14	11	32
179	BOCAYA, SALVADOR B.	15	11	32
180	LUZON, CARMELITO P.	16	11	32
181	CASTRO, ANNABEL B.	17	11	30
182	BOGNALOS, JR., MARTIN B.	18	11	29
183	DARAS, ARIEL L.	19	11	29
184	OROGO, RICARDO A.	1	12	46
185	SACAPAÑO, CHARNY T.	2	12	33
186	VILLENA, FRED S.	3	12	36
187	DELA CRUZ, JEFFREY	4	12	45
188	BALLAO, REGOLO D.	5	12	36
189	LEYNO, MARILOU L.	6	12	40
190	BALLAO, MELINA A.	7	12	36
191	CORTEZANO, ROMEO B.	8	12	32
192	FELIZARTE, RONIE A.	9	12	32
193	BAYLON, ROMMEL G.	10	12	32
194	ROXAS, JOSELITO E.	11	12	32
195	CORTEZANO, LUZVIMINDA B.	12	12	32

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NO.	Name of Beneficiary	L	B	Area
196	HAMOR, BENITO D.	14	12	32
197	AGNOTE, ROSALIO JR. H.	15	12	32
198	AGNOTE, RAMON H.	16	12	32
199	GUMAL, EDGARDO B.	17	12	32
200	BERISO, DOMINGO P.	18	12	37
201	VILLAROSA, ROWENA G.	19	12	37
202	BALLESTEROS, REWEL DE GUZMAN	20	12	37
203	AVELLANA, NORMA A.	21	12	37
204	FLORESCA, JOSELITA A.	22	12	37
205	ARRIOLA, RODOLFO M.	23	12	37
206	CORTINA, ALVIN G.	24	12	37
207	OBIAS, VERLINA A.	25	12	41
208	TABAY, VIRGILIO B.	26	12	32
209	RENDON, EMILY A.	27	12	32
210	FRAYRES, ROGELIO C.	28	12	32
211	MARTIN, MIGUEL B.	29	12	32
212	MAGPALI, JESSIE M.	30	12	32
213	PACHO, JR., RICARDO A.	31	12	32
214	REYES, GERARDO E.	32	12	32
215	HABALITA, SHIRLEY C.	33	12	32
216	LAZARTE, VICENTE T.	34	12	32
217	PAGUI, WILLIAM T.	35	12	32
218	CALONG, LORETA L.	36	12	32
219	LAZARTE, TEOFANES N.	37	12	32
220	JUAN, DANTE A.	38	12	32
221	CAPAYCAPAY, MANUEL F.	39	12	32
222	TORREJAS, ARMANDO M.	40	12	32
223	LAPIS, MARIA S.	41	12	32
224	MALLARI, MITCHELE B.	42	12	32
225	BONGATO, VICTORIA L.	43	12	32
226	TORREJAS, ALEJANDRO M.	44	12	32
227	PINOY, LORENZO C.	45	12	32
228	REYES, ABELITO E.	46	12	32
229	BERMILLO, NONITO B.	47	12	32
230	VALLARTA, ALEXANDER P.	48	12	32
231	VALLARTA, MELCHOR P.	49	12	32
232	CASPI, JULIO R.	50	12	32
233	RODRIGUEZ, MANUEL V.	51	12	32
234	RODRIGUEZ, BENJAMIN S.	52	12	32
235	GELI, ARIEL A.	53	12	32

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Samahan Tawid Sapa Dos Homeowners Association, Inc.

NO.	Name of Beneficiary	L	B	Area
236	PEÑERO, SOCORRO B.	54	12	32
237	TORREJAS, ALICIA M.	55	12	32
238	LOPEZ, ROWENA C.	56	12	32
239	BATOMALAQUE, JULITO M.	57	12	31
240	SEVILLA, FELIPE M.	58	12	31
241	DIAO, MIGUEL V.	59	12	31
242	BAUTISTA, SALVACION E.	60	12	32
243	CABO, PERLITO ESCOTON	61	12	32
244	HERMOSA, CAMILO M.	63	12	32
245	IMUS, EVANGELINE O.	64	12	32
246	MEDINA, LORETO E.	66	12	39
247	MADRIAGA, CHARITO E.	67	12	32
248	ANGUSTIA, DAISY A.	68	12	32
249	ESCOTON, PEDRO A.	69	12	32
250	PEÑERO, DANTE N.	1	13	35
251	IGLESIAS, RICARDO H.	2	13	36
252	REAL, MARIO A.	3	13	32
253	ARROYO, ERNESTO	4	13	32
254	GENELAZO, VICENTE P.	5	13	33
255	EBUENGA, NILO G.	1	14	32
256	SUNGA, JONATHAN S.	2	14	31
257	SAN PEDRO, MARTIN L.	3	14	32
258	BELMONTE, RODEL C.	4	14	32
259	ALVAREZ, DONATO R.	5	14	37
260	DAFFON, RODOLFO M.	6	14	37
261	COMPETENTE, ARLENE E.	7	14	37
262	MANZO, EDUARDO P.	1	15	31
263	SACSI, EDWIN D.	2	15	32
264	NAVARRA, EVELYN N.	3	15	32
265	ESPIGOL, WENIFRIDO C.	4	15	32
266	SAN PEDRO, JENNIFER L.	5	15	32
267	SAN PEDRO, MARITES S.	6	15	32
268	DEL AGUA, FERDINAND B.	7	15	27
269	REY, ARTURO R.	8	15	27
270	BENAVIDES, DOMINGO A.	9	15	29
271	PELICANO, WILFREDO S.	1	16	31
272	TABUQUILDE, ADOLFO J.	2	16	32
273	BENAVIDES, JR., NAZARIO A.	3	16	38
274	LACSA, JR., LUCIO A.	4	16	32
275	ECALDRE, JULIE T.	1	17	32

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NO.	Name of Beneficiary	L	B	Area
276	AUTOR, VIOLETA A.	2	17	40
277	ANAYA, EDUARDO R.	4	17	32
278	DICHE, ADELAIDA V.	5	17	40
279	TENTIA, GAVELUZ G.	1	18	32
280	BASQUINEZ, HELEN N.	2	18	32
281	COFINO, BERULO A.	3	18	32
282	ASADON, FLORENCIO D.	4	18	32
283	EBUENGA, GUADENCIO G.	5	18	36
284	MANALAYSAY, ISMAEL S.	6	18	51
285	MANALOTO, EMELITA A.	1	19	40
286	SALVANE, VIRGINIA A.	2	19	32
287	MORALES, ROMULO PARTIBLE	3	19	32
288	SOLANO, JOVYLYN DELA CRUZ	4	19	32
289	RAMOS, JESUS G.	5	19	31
290	BALADJAY, SHERLY A.	6	19	27
291	PARIÑAS, JR., DANILO M.	1	20	49
292	TAN, RICARDO D.	2	20	32
293	NOVIS, MAROLYN P.	3	20	32
294	GUBANGCO, ENRICO M.	1	21	32
295	SAYDE, ELENA B.	2	21	32
296	MARAHAY, EDDIETO M.	3	21	32
297	FERNANDEZ, CORAZON L.	4	21	32
298	DEINLA, ROBERT A.	5	21	34
299	DOMINGO, CYRINE T.	6	21	32
300	TAN, MA. JOANA D.	1	22	32
301	SARZA, DANIEL B.	2	22	40
302	MONTAÑEZ, REY A.	1	23	36
303	SEROTE, CARMELITA V.	2	23	35
304	AMAM, LUCIO A.	3	23	32
305	CAGAMPANG, JIMMY E.	4	23	32
306	BAYLOSIS, VILMA G.	5	23	32
307	BAJAMONDE, RESTITUTO S.	6	23	32
308	LAUNIO, JAIMELITO L.	7	23	32
309	LALO, LAURO S.	8	23	45
310	GARBIN, ANTONIO J.	9	23	32
311	DAVID, CARLITO P.	10	23	32
312	SABELLINA, JOSEPH B.	11	23	32
313	IMUS, WENCESLAO L.	12	23	32
314	LABRADOR, RODOLFO P.	13	23	29
315	MARAÑO JR., ANTONIO S.	1	24	32

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NO.	Name of Beneficiary	L	B	Area
316	AGUSTIA, ROWENA A.	2	24	32
317	LACABA, EULOGIO E.	3	24	32
318	GIBE, MACARIO N.	4	24	32
319	MOLOBOCO, ALFREDO A.	5	24	32
320	ANGUSTIA, RICKY B.	6	24	32
321	TOREJAS, ANICETO M.	8	24	32
322	ALAGON, ROGER G.	9	24	32
323	ESCOTON, GETHER S.	10	24	51
324	IMUS, JULIO L.	1	25	32
325	ALAGON, SOCORRO R.	2	25	32
326	SUARING, JULIAN A.	3	25	32
327	GERON, RICHARD M.	4	25	32
328	IMUS, ORLANDO L.	5	25	48
329	MARCOS, EDUARDO C.	1	26	32
330	IMUS, JR., ENRIQUE L.	2	26	32
331	MARAÑO, FLORIZA C.	3	26	32
332	IMUS, ERNANY L.	4	26	32
333	CATADUANES, SHIRLEY D.	5	26	32
334	TUYO, MARITES L.	6	26	32
335	DEINLA, RUBY D.	7	26	32
336	RABAJA, RUFO R.	8	26	32
337	DEINLA, LORNA R.	9	26	32
338	DAGDAG, MARINA L.	10	26	31
339	LALAGUNA, RUBEN A.	1	27	34
340	ATENCIO, JACINTO Q.	2	27	37
341	NADELA, CARLITO E.	3	27	34
342	BAUTISTA, CONSOLITA	4	27	34
343	SARION, RAMON M.	5	27	34
344	AQUINO, ROLANDO DE GUZMAN	6	27	34
345	OLARTE, ANTONINO R.	1	28	34
346	LAPIZ, RICARDO S.	2	28	34
347	SANDOY, ROLANDO E.	3	28	35

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