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

June 28, 2006

**REVENUE MEMORANDUM CIRCULAR No. 38-2006**

**SUBJECT :** Lost two (2) triplicate copies and two (2) sets of cancelled BIR Form No. 1965 – Letter of Authority

**TO :** All Internal Revenue Officials, Employees and Others Concerned

---

Notice is hereby given of the loss of two (2) triplicate copies and two (2) sets of cancelled BIR Form No. 1965 - Letter of Authority (LOA) with the following serial numbers:

| Accountable Form | Serial Number | Missing Copy/Set |
|---|---|---|
| BIR Form No. 1965 (Letter of Authority) | LOA200000081405 | Triplicate |
| -do- | LOA200000081503 | -do- |
| -do- | LOA200000052591 | 1 set |
| -do- | LOA200000081415 | -do- |

The abovementioned forms were reported as lost by Ms. Ma. Yvonne D. Jabas, Large Taxpayers District Office No. 123, Revenue Region-13, Cebu City, Consequently, all official transactions involving the use thereof are considered as **INVALID**.

Internal Revenue Officials, employees and others concerned are requested to promptly notify this Office in the event that the aforesaid forms are found and to take the necessary measures to prevent the improper or fraudulent disposition or use of the same.

(Original Signed)
**NORMA L. LIPANA**
OIC, Deputy Commissioner
Resource Management Group

N-5 rbv/rikks