CUSTOMS MEMORANDUM ORDER

No.: 20-2001

TO: All District/Port Collectors:
The Chief, Accounting Division, FMO
The Chiefs, Collection Division/Units
And Others Concerned

Attached is the letter dated 03 September 2001 of OIC-Executive Director Ernesto Q. Hansen, One-Stop Shop Inter-Agency Tax Credit & Duty Drawback Center, informing this Bureau that the following Tax Credit Certificates issued to SPI TECHNOLOGIES INC., formerly Saztec Philippines (SPI), Inc., were allegedly lost and declared null and void:

<table>
<thead>
<tr>
<th>TC.C. No.</th>
<th>Date Issued</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>007960</td>
<td>Nov. 06, 1996</td>
<td>P 775,164.24</td>
</tr>
<tr>
<td>007961</td>
<td>Nov. 06, 1996</td>
<td>P 627,504.73</td>
</tr>
<tr>
<td>014814</td>
<td>June 16, 1997</td>
<td>P1,112,151.90</td>
</tr>
</tbody>
</table>

In view thereof, the District/Port Collectors of Customs are required to review their records and issue within two (2) weeks from issuance of this CMO a Certification/Clearance as to whether subject TCs were or were not used for payment of any liability due the government in their respective ports of entry.

For compliance and information,

[TITUS H. VILLANUEVA]
Commissioner
03 September 2001

COMMISSIONER TITUS B. VILLANUEVA
Bureau of Customs
Port Area, Manila

Attention: Deputy Commissioner EMMA R. ROSQUETA
Revenue Collection Monitoring Group

Sir/madam:

Please be informed that the following Tax Credit Certificates issued to SPI Technologies Inc. formerly Saztec Philippines (SPI), Inc. were allegedly lost, to wit:

<table>
<thead>
<tr>
<th>TCC NO.</th>
<th>DATE ISSUED</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>007960</td>
<td>Nov. 08, 1996</td>
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<tr>
<td>007961</td>
<td>Nov. 08, 1996</td>
<td>P 627,504.73</td>
</tr>
<tr>
<td>014834</td>
<td>June 16, 1997</td>
<td>P 1,112,351.90</td>
</tr>
</tbody>
</table>

In view of this, the above-mentioned TCCs were hereby declared null and void. We hereby request for Certification/Clearance that said TCCs were not used or utilized for any liability due to the government. Also, kindly advise all BOC District Collectors of the loss and cancellation of said TCCs.

Very truly yours,

[Signature]
ERNESTO Q. HIANSEN
OIC-Deputy Executive Director