



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

February 25, 2009

**REVENUE MEMORANDUM CIRCULAR NO. 20 - 2009**

**SUBJECT : Taxpayers Who Have Ceased Business Operations**

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

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For the information of all concerned, the following taxpayers have closed or ceased business operations:

	<b>Registered Name</b>	<b>Business Trade Name</b>	<b>Address</b>	<b>Effective Date of Closure</b>
1	ABANDO, ROSA	ABANDO'S RIDE (1 UNIT PUJ)	PAYOCPOC NORTE, BAUANG, LA UNION	December 12, 2008
2	ABARCA, JULIUS C	PRACTICE OF PROFESSION	TACLOBAN CITY	July 15, 2008
3	ABAT, JEFF LESTER P.	WOODSEdge STORE	CACAPIAN, SAN JUAN, LA UNION	December 4, 2008
4	ABAT, VICENTE B.	ABAT'S RIDE (1 UNIT TRI)	PNR CATBANGEN WEST, SAN FERNANDO CITY, LU	December 17, 2008
5	ABELLA, WARLITO	TRICYCLE OPERATOR	ESTRADA ST., DIGOS CITY	July 15, 2008
6	ABENSON VENTURES, INC.	ABENSON AVANT APPLIANCE CENTER	LEVEL 2 GREENBELT 4, AYALA CENTER, MAKATI CITY	December 19, 2008
7	ABRENICA, VIRGINIA M.	V. ABRENICA SARI SARI STORE	TANQUI, SAN FERNANDO CITY, LA UNION	December 17, 2008
8	ACAYLAR, ROSIE S.	RRCC COMPUTER & OFFICE SUPPLIES SALES AND SERVICES	SINDANGAN, ZAMBOANGA DEL NORTE	December 31, 2008
9	ACCEL TRAVEL & TOURS INC	ACCEL TRAVEL & TOURS INC	SM CITY FAIRVIEW, GREATER LAGRO QC	December 12, 2008
10	AGC FLAT GLASS PHIL. INC.	AGC FLAT GLASS PHIL. INC	50 TAPUAC DIST. DAG. CITY	December 11, 2008
11	AGRIBRANDS PHILS., INC.	AGRIBRANDS PHILS., INC.	BO. DAMPOL, PULILAN, BULACAN	March 8, 2002
12	ALBESI, THELMA L.	ALBESI CONSTRUCTIONSUPPLY	PARIAN, SAN FERNANDO CITY, LU	December 2, 2008
13	ALCASID, LUCIANO	TRICYCLE OPERATOR	SAN AGUSTIN, DIGOS CITY	August 4, 2008
14	ALINDOGAN, DINO A	IMBSINTERNET & COMPUTER CTR	41 B SERRANO SANTOLAN QC	September 18, 2008

	<b>Registered Name</b>	<b>Business Trade Name</b>	<b>Address</b>	<b>Effective Date of Closure</b>
15	<b>AMBATA, LEANDRO S.</b>	DONG S. AMBATA GEN MDSE	MANGGHAN, GEN. TRIAS, CAVITE	December 10, 2008
16	<b>AMERICAN BOULEVARD TRADING CORP.</b>	AMERICAN BOULEVARD TRADING CORP.	SM CITY PALLOCAN WEST BATANGAS CITY	December 2, 2008
17	<b>AMERICAN HARDWARE COMPANY INC.</b>	F-1 BOUTIQUE	LEGENDA HOTEL, SUBIC BAY FREEPORT ZONE	December 18, 2008
18	<b>AMOR, ALEJANDRO SM</b>	JUINJUNIKOS HAMBURGER GRILL CAFÉ & REST	G-16B REGALIA PARK TOWER COND 150 P TUAZON CUBAO QC	December 19, 2008
19	<b>ANG- ANGCO, ARSENIO D.</b>	ANG-ANGCO PAWNSHOP	TANDANG SORA, QUEZON CITY	December 5, 2008
20	<b>ANG, LETECIA C.</b>	LETECIA S. ANG STORE	SIBULAN, STA. CRUZ, DAVAO DEL SUR	October 2, 2008
21	<b>ANG, LORNA H.</b>	MON & LORNA INFANTS WEAR & ACCESSORIES STORE	PUBLIC MARKET, CANDELARIA, QUEZON	November 17, 2008
22	<b>ANGELES, LUZ C.</b>	SAMPAGUITA POPRICE & POPCORN FACTORY	SAN NICOLAS, TARLAC CITY	December 12, 2008
23	<b>APLASCA, CHERYL A.</b>	PATRICIA BUY & SELL	TANWALANG, SULOP, DAVAO DEL SUR	November 11, 2008
24	<b>AQUINO, JENNIFER A.</b>	JOLLIBEE	LEMERY BATANGAS	December 2, 2008
25	<b>AQUINO, ULYSSES</b>	ST INTERNERT CAFÉ- BRANCH I	POBLACION, LINGAYEN, PANGASINAN	December 15, 2008
26	<b>ASAHICAST PHILIPPINES, INC.</b>	ASAHICAST PHILS., INC.	LOT 6 PHASE 4 TECHNOLOGY AVE TECHNOLOGY AVE BINAN LAGUNA	December 19, 2008
27	<b>ASARAK, YASIR A.</b>	LOGIN CYBER CAFÉ	1981 CALGAS BLDG., RIZAL AVE., DIGOS CITY	July 2, 2008
28	<b>ASIAREACH INC. MNGT CONTRACTO SERRVICE INC</b>	NO BUSINESS/TRADE NAME	RIZAL ST., BINMALEY, PANGASINAN	December 15, 2008
29	<b>AVILA, MARCOS</b>	NO BUSINESS/TRADE NAME	STERN MALL, CANDON CITY, ILOCOS SUR	December 17, 2008
30	<b>AXALAN, FRANCISCA B.</b>	LABAK SARI-SARI STORE	POB. SAN PASCUAL BATANGAS	December 5, 2008
31	<b>BAGTAS, FATIMA</b>	BAGTAS STORE	PUBLIC MARKET, LINGAYEN, PANGASINAN	December 3, 2008
32	<b>BALABA, ARNOLD D.</b>	ARNOLD WELDING & SASH FACTORY	PANIQUI, TARLAC	December 17, 2008
33	<b>BALISCO, AZUCENA B.</b>	MIKE & JESSA TAXI	7-P HYACINTH ST., PRK. KASILINGAN BRGY. MANSILINGAN, B.C.	December 5, 2008
34	<b>BALLAD, MARLENE P.</b>	M.I.B. JUNKSHOP	PATALAN, PANIQUI, TARLAC	December 10, 2008
35	<b>BALOT BALOT REPUBLIC CUBAO, INC.</b>	BALOT BALOT REPUBLIC CUBAO, INC.	THE LANDMARK FOOD CTR. BASEMENT AYALA CENTER, MAKATI	December 22, 2008
36	<b>BANCO DE ORO UNIBANK INC</b>	BANCO DE ORO UNIBANK INC	G/F SEC BLDG EDSA COR FLORIDA MANDALUYONG CITY	December 23, 2008

	<b>Registered Name</b>	<b>Business Trade Name</b>	<b>Address</b>	<b>Effective Date of Closure</b>
37	<b>BANGCORE, ROBERTO S</b>	ROBBIE STORE	TACLOBAN CITY	December 10, 2008
38	<b>BARES, ANGELITO B.</b>	AB ECO MARINE TRADING	CAMILING, TARLAC	December 23, 2008
39	<b>BASILIO, JAY RENE C.</b>	JAY RENE BASILIO CORN & PALAY BUYING STATION	POBLACION, CAMILING, TARLAC	December 22, 2008
40	<b>BASSIG, MICHELLE</b>	KISSES AND SWEETS CAFÉ	FERN VILLAGE, PASONG TAMO, QUEZON CITY	December 12, 2008
41	<b>BATOON, MELVIE O.</b>	BATOON'S RIDE (1 UNIT TRI)	SAN FRANCISCO, SAN FERNANDO CITY, LU	December 11, 2008
42	<b>BAUTISTA, SONIA G.</b>	PUJ	MARONONG, STA. BARBARA, PANG.	December 3, 2008
43	<b>BCI RETAIL CORP</b>	BCI RETAIL CORP	2/F U 3A-3B EASTWOOD CITYWALK PH 11 EASTWOOD CITY	September 18, 2008
44	<b>BELUSO, FEDERICO AROBANG</b>	ANGEL TRECIA CONSTRUCTION	BLK 107 LOT 3 PH I MABUHAY CITY MAMATID CABUYAO LAGUNA	December 4, 2008
45	<b>BOHOL, ARLENE F</b>	ARLENE F BOHOL STORE	ABUYOG LEYTE	July 10, 2008
46	<b>BOISER, MARIA LOURDES P.</b>	PIZZA TREAT DELIGHT - BRANCH II	WAREHOUSE BLDG., SAN JOSE, DIGOS CITY	October 9, 2008
47	<b>BONDOC, GENARO B.</b>	REIGEN TELECOM TRADING & SERVICES	CONCEPCION, TARLAC	December 16, 2008
48	<b>BORJA, MELCHER D</b>	MELCHER'S FOOD HAUS	NAVAL BILIRAN	July 10, 2008
49	<b>BRIGHTPOINT PHILS., INC.</b>	BRIGHTPOINT PHILS., INC.	4F GATEWAY 2000 BLDG., 174 ARANETA AVE., QC	July 31, 2007
50	<b>CAILLO, CHRISTIE S</b>	DRY GOODS	TACLOBAN CITY	December 10, 2008
51	<b>CALDEO, LOIDA Q.</b>	NO BUSINESS/TRADE NAME	MAGSAYSAY- DEL PILAR STS., CDOC	November 26, 2008
52	<b>CALICA, FELINO L.</b>	F.L. CALICA STORE	URAYONG, BAUANG, LA UNION	December 17, 2008
53	<b>CANLAS, NOLI M.</b>	NMC GEN. MERCHANDISE	MAPALAC SIAO, TARLAC CITY	December 12, 2008
54	<b>CANTA, PERSIDA</b>	FARMACIA PERSIDA - BRANCH	PUBLIC MARKET, ANDA, PANGASINAN	December 17, 2008
55	<b>CAPISTRANO, FRANCIS JULIAN</b>	FVFC BREEDER POULTRY FARM	BRGY. KAKAWIT, LUCBAN, QUEZON	December 10, 2008
56	<b>CAPISTRANO, GERTRUDES KRISTINE V.</b>	GERTINE'S MART	BELMAR ST. BRGY. TINAMNAN, LUCBAN, QUEZON	December 10, 2008
57	<b>CAPITAN, MICHELLE O.</b>	MAC GEN INTERNET CAFÉ	PARATONG, BACNOTAN, LA UNION	December 22, 2008
58	<b>CASTILLO, DANILO</b>	CASTILLO VARIETY STORE	PUBLIC MARKET, MANGATAREM, PANG.	December 4, 2008

	<b>Registered Name</b>	<b>Business Trade Name</b>	<b>Address</b>	<b>Effective Date of Closure</b>
59	<b>CASUGA, CONCHITA C.</b>	CITALY'S CARINDERIA	CABAROAN, SAN FERNANDO CITY, LA UNION	December 23, 2008
60	<b>CATBAGAN, JANETTE B.</b>	CHOTZY'S CANTEEN	CARLATAN, SAN FERNANDO CITY, LA UNION	December 23, 2008
61	<b>CEBU VER-ROSE PAWNSHOP, INC. DIGOS BR.</b>	CEBU VER-ROSE PAWNSHOP, INC. DIGOS BR.	COR. LUNA-VINZONS ST., DIGOS CITY	August 26, 2008
62	<b>CENTENIAL TRADING</b>	CENTENIAL TRADING	MINDANAO AVE. TALIPAPA, NOVALICHES, QUEZON CITY	December 8, 2008
63	<b>CENTENO, ARLENE SENICA</b>	LUCKY A TRAVEL AND TOURS	315 AGUIRRE BLDG. COMMONWEALTH AVE. HOLY SPIRIT, QUEZON CITY	January 13, 2009
64	<b>CENTER FOR AGR'L AND RURAL DEVT</b>	CENTER FOR AGR'L AND RURAL DEVT	TAGAYTAY CITY, CAVITE	December 10, 2008
65	<b>CHEN, VILMA G.</b>	ENGLING MARKETING (BR. 1)	IBAJAY PUBLIC MARKET, IBAJAY, AKLAN	December 3, 2008
66	<b>CHENG, MARILYN LEE</b>	UNICA UNICO TROPICAL FISH	11 GREENLAND CARTIMAR TAFT AVENUE PASAY CITY	December 19, 2008
67	<b>CHUA, ROLITA C.</b>	RBC GENERAL MDSE.	PUBLIC MKT. MALASQUI, PANG.	December 9, 2008
68	<b>CITIBANK SAVINGS INC.</b>	CITIBANK SAVINGS INC.	KUMINTANG IBABA BATS CITY	December 15, 2008
69	<b>CJO COPYTRADE CORPORATION</b>	CJO COPYTRADE CORPORATION	LPL BLDG., SEN GIL PUYAT AVE, MAKATI	December 12, 2008
70	<b>CLC CHEMICAL CORPORATION</b>	ZAGU FOODS CORPORATION	STALL 5 & 6 LUNA ST. SAN AGUSTIN, MALABON CITY	December 16, 2008
71	<b>CO, MAY CATHERINE T.</b>	PLAZA DE MODISTE GEN. MDSE.	ANCHETA ST. TARLAC CITY	December 23, 2008
72	<b>CONCEPCION, MARIA ROSALINA ISAGUIRRE</b>	PURE DC BATTERY AND AUTO PARTS	#3 BANLIC CABUYAO LAGUNA	December 22, 2008
73	<b>CONSOLIDATED DISTILLERS OF THE FAR EAST</b>	CONSOLIDATED DISTILLERS OF THE FAR EAST	20 F IBM PLAZA EASTWOOD CYBERPARK E ROD QC	December 5, 2008
74	<b>CORDOVES, ROSA C.</b>	CORDOVES ENTERPRISES	STO. CRISTO, TARLAC CITY	December 16, 2008
75	<b>CORPIN, TEODOSIO L</b>	PEOPLES PRIDE STORE	BILIRAN BILIRAN	December 10, 2008
76	<b>CORPORATE DISCRETIONARY SERVICES PHILS., INC.</b>	CORPORATE DISCRETIONARY SERVICES PHILS. INC.	3/F B & M BLDG., 116 AGUIRRE ST., LEGASPI VILLAGE,	December 19, 2008
77	<b>CORTEZ, HAYDEE R.</b>	NO BUSINESS/TRADE NAME	2279 ARGON ST. ST. PETER 11 SUBD. BRGY. GULANG-GULANG, LUCENA CITY	November 24, 2008
78	<b>CROWNE CAKES CORP</b>	CROWNE CAKES CORP-BRANCH	METROLANE COMPLEX P TUAZON COR 20TH AVE CUBAO	September 29, 2008
79	<b>CRUZ, ROLANDO J.</b>	R & H REAL ESTATE LESSOR	QUEZON AVENUE, SAN FERNANDO CITY, LA UNION	December 19, 2008
80	<b>CUBELLO, MACARIO A.</b>	IJCC STORE	ROXAS EXT., DIGOS CITY	September 22, 2008

	<b>Registered Name</b>	<b>Business Trade Name</b>	<b>Address</b>	<b>Effective Date of Closure</b>
81	CULLA, EDWIN M.	BATANGAS SURF INTERNET CAFÉ	BALAGTAS BATANGAS CITY	December 2, 2008
82	CUMPIO, LAILA M	MC SARI-SARI STORE	BURAUEN LEYTE	December 10, 2008
83	DACANAY, ALBERTO B.	NALLY ENTERPRISES	MAGDALO, IMUS, CAVITE	December 22, 2008
84	DACUMOS, DEBORAH O.	DACUMOS RIDE (1 UNIT TRI)	ILI SUR, SAN JUAN, LA UNION	December 22, 2008
85	DAVAO DEL SUR PAWNSHOP, INC. BRANCH I	DAVAO DEL SUR PAWNSHOP, INC. BRANCH I	JOSE ABAD SANTOS ST., DIGOS CITY	December 16, 2008
86	DAVID, SONNY U	MIZRACH TRADING	TACLOBAN CITY	July 10, 2008
87	DAVIDE, AGRIPINA P.	DAVAIDE AGRIPINA PAPOLANIAS	HAGONOY, DAVAO DEL SUR	September 23, 2008
88	DC VIDEO, INC.	VIDEO CITY DIGOS BRANCH	DC SQUARE, RIZAL AVE., DIGOS CITY	October 14, 2008
89	DE GUZMAN, JEFERLIE FLORDELIZA	FAIRCARE X-RAY AND CLINICAL LABORATORY - BR	STALL 15/16 OLIVAREZ PLAZA NATL HI-WAY STO. DOMINGO BINAN LAG	December 15, 2008
90	DE JESUS, SALVADOR JR.	DE JESUS ELECTRONICS SUPPLY	STO. CRISTO, TARLAC CITY	December 19, 2008
91	DEE, ARNOLD D.	AIE'SES FOOD TRIP	MANGALDAN NAT'L HIGH SCHOOL	December 4, 2008
92	DELA CRUZ, CRUZALDO C.	DELA CRUZ RIDE (1 UNIT TRI)	SANTIAGO NORTE, SAN FERNANDO CITY, LU	December 4, 2008
93	DELA CRUZ, FLORIDA	F C HAIR SALON	BOLINAO, PANGASINAN	December 4, 2008
94	DELA CRUZ, JESSICA DC.	JIMMENN MOTORCYCLE PARTS & GEN. MDSE.	ROXAS BLVD. SAN CARLOS CITY, PANG.	December 5, 2008
95	DELA CRUZ, ROMAN E.	RHAMAE SARI-SARI STORE	BANTOG, LA PAZ, TARLAC	December 19, 2008
96	DELA PAZ, DEMETRIO SALVADOR	DEMETRIO SALVADOR DELA PAZ	#5 15TH AVE SOCORRO CUBAOQC	December 16, 2008
97	DELA VEGA, ARMINDA R.	BEST PRODUCTS MARKETING - BR. I	DIGOS THEATER, RIZAL AVE., DIGOS CITY	November 6, 2008
98	DELA VEGA, ARMINDA R.	BEST PRODUCTS MARKETING - BR. II	DC SQUARE, RIZAL AVE., DIGOS CITY	November 6, 2008
99	DELARMENTE, CHERYLL VITANZOS	NO BUSINESS/TRADE NAME	ST CLARES MEDICAL CENTER 1838 DIAN ST PALANAN MAKATI	December 31, 2008
100	DELIM, LOLITA T.	DELIM'S RIDE (1 UNIT PUJ)	CENTRAL EAST, BAUANG, LA UNION	December 24, 2008
101	DELIMA, VERONICA T.	PUJ OPERATOR	LUNA EXT., DIGOS CITY	October 8, 2008
102	DELLOSA, CONSUELO LAO	SUI HING PARTS & HARDWARE	RIZAL AVE., DIGOS CITY	September 15, 2008

	<b>Registered Name</b>	<b>Business Trade Name</b>	<b>Address</b>	<b>Effective Date of Closure</b>
103	<b>DELOS REYES, AIZA G.</b>	JJ & C BOUTIQUE	STA. BARBARA, AGOO, LA UNION	December 15, 2008
104	<b>DELVO, DANNY B</b>	PRACTIVE OF PROFESSION	TANAUAN LEYTE	December 10, 2008
105	<b>DEQUINON, CHRISTOPHER</b>	ATOY & JAY BEACH RESORT	BALUTAKAY, HAGONOY, DAVAO DEL SUR	December 23, 2008
106	<b>DIAMANTE, ROY JEFFERSON R.</b>	UPMSI	STA CLARA BATANGAS CITY	December 19, 2008
107	<b>DIMAALA, EDUARDO CRUZ</b>	1 UNIT OF TRICYCLE	B04 L01 NATIVIDAD SUBD PH3 BRGY 168 DEPARO CAL CITY	December 2, 2008
108	<b>DIMAYUGA EURICA VILLAMOR</b>	ROM DRIVE & INKMORE ENT.	ARNALDO BLVD., ROXAS CITY, CAPIZ	December 19, 2008
109	<b>DUMAGUIN, CRISTINA O.</b>	DUMAGUIN'S RIDE (2 UNITS TRI)	SANTIAGO NORTE, SAN FERNANDO CITY, LU	December 17, 2008
110	<b>E. KUANG ENTERPRISES, INC.</b>	E. KUANG ENTERPRISES, INC.	FOOD CHOICES GLORIETTA 4, AYALA CENTER	December 23, 2008
111	<b>ELEGINA, LIZA B.</b>	MARK & CLAIRE STORE	POB., MALAGA, DAVAO DEL SUR	September 15, 2008
112	<b>ELLOSO, MORRIS L.</b>	M.L.E. PAWNSHOP	PLARIDEL ST. BRGY. LUAL, MAUBAN, QUEZON	November 28, 2008
113	<b>ELY RUBY REM GEN. MERCHANDISE CO.</b>	ELY RUBY REM GEN. MERCHANDISE CO.	PIONEER HIGHLANDS MANDALUYONG CITY	December 31, 2008
114	<b>EMCOR, INC.</b>	EMCOR NAT'L. SPECIALTY STORES	RIZAL AVE., DIGOS CITY	December 11, 2008
115	<b>EMCOR, INCORPORATED</b>	NO BUSINESS/TRADE NAME	DEL ROSARIO ST., CATBALOGAN, SAMAR	December 31, 2008
116	<b>ENCISA, EDMUNDO L</b>	EDDO-KOI ENTERPRISES	U207 INTREPID PLAZA BLDG E RODRIGUEZ JR QC	September 5, 2008
117	<b>ENRIQUE, CHRISTINE L</b>	SOUVNER PROGRAM & PARTY NEEDS	TACLOBAN CITY	December 9, 2008
118	<b>EQUITABLE SAVINGS BANK INC</b>	EQUITABLE SAVINGS BANK - BINAN BRANCH	KM 35 NAT'L. HI-WAY SAN ANTONIO BINAN LAGUNA	December 4, 2008
119	<b>ESTRADA, NANCY P.</b>	NANCY & LINA STORE	QUINAVITE, BAUANG, LA UNION	December 9, 2008
120	<b>ESTREMOS, ANALIZA J.</b>	SARI-SARI TICE & CORN	KM. 80, SULOP, DAVAO DEL SUR	August 7, 2008
121	<b>EUSTAQUIO, BEN M.</b>	SURFZONE AXUM. NET & GEN. MERCHANDISE	PANIQUI, TARLAC	December 18, 2008
122	<b>FAIRSKIN RESOURCE MARKETING CORP</b>	FAIRSKIN RESOURCE MARKETING CORP	110 ERMIN GARCIA E ROD QC	September 16, 2008
123	<b>FEROLINO, CONCEPCION ZENY E.</b>	PERKS @DIGOS BAR & GRILL	SACRED HEART ST., DIGOS CITY	July 24, 2008
124	<b>FIEL, MARIA ROSARIO A</b>	PHYSICIAN	2329 P BURGOS ST PASAY CITY	December 9, 2008

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125	<b>FLETE, LOLITA</b>	TRICYCLE OPERATOR	ROXAS EXT., DIGOS CITY	December 11, 2008
126	<b>FLORES, DANILO L.</b>	D. FLORES EATERY/RAIN-JI INTERNET CAFÉ	PUBLIC MARKET, PADADA, DAVAO DEL SUR	August 4, 2008
127	<b>FLORES, EVANGELINA T.</b>	FLORES RIDE (1 UNIT TRI)	PARIAN, SAN FERNANDO CITY, LU	December 4, 2008
128	<b>FLORES, MARIBEL U.</b>	NO BUSINESS/TRADE NAME	SAN JOSE, CANDON CITY ILOCOS SUR	December 10, 2008
129	<b>FLORESCA, AMELIA G.</b>	FLORESCA'S RIDE (1 UNIT PUJ)	PARINGAO, BAUANG, LA UNION	December 22, 2008
130	<b>FLORETE, MARCELINO JR. M.</b>	F & C PAWNSHOP & JEWELRY	GAISANO CITY MALL, ANDAGAO, KALIBO, AKLAN	December 31, 2008
131	<b>FORONDA, NELSON G.</b>	NO BUSINESS/TRADE NAME	BACAR, MAGSINGAL ILOCOS SUR	December 3, 2008
132	<b>FORONDA, RUBEN R.</b>	FORONDA'S RIDE (1 UNIT TRI)	BATO, SAN FERNANDO CITY, LA UNION	December 17, 2008
133	<b>FORTUNA, ALEXANDER</b>	NO BUSINESS/TRADE NAME	GOVANTES DIKE, BANTAY ILOCOS SUR	December 17, 2008
134	<b>FULO, EMMIE GATPANDAN</b>	FOURLINKS BUILDING TECHNOLOGY SYSTEM	3 SEMPIO ST. CHRYSANTHEMUM VILLAGE SAN VICENTE SAN PEDRO LAG.	December 8, 2008
135	<b>GABRIEL, SUSANA N.</b>	GABRIEL'S RIDE (1 UNIT TRI)	CACULAMAGAN, SAN JUAN, LA UNION	December 22, 2008
136	<b>GAN, ROMEO</b>	GANECO TRADING	59 MAGSAYSAY ST., DIGOS CITY	November 7, 2008
137	<b>GAPIT, MENANDRO B</b>	MENANDRO B GAPIT & ASSOCIATES	14 GREENHAVEN PARKHOMES 319 SANTOLAN RD	September 15, 2008
138	<b>GARCIA, BERNARD BATHAN</b>	BERNTRONICS TRADING	273 PUROK 4 BANLIC CABUYAO LAGUNA	December 15, 2008
139	<b>GARCIA, LYNN N.</b>	GARCIA'S RIDE (1 UNIT TRI)	CATBANGEN, SAN FERNANDO CITY, LU	December 24, 2008
140	<b>GARCIA, VIRGILIA T.</b>	LESSOR	PALAMIS, ALAMINOS CITY	December 17, 2008
141	<b>GAVINA, EDDEIN</b>	EDDEIN FISH DEALER	TUPA AGNO, PANGASINAN	December 10, 2008
142	<b>GEMMA L. SANDAYAN</b>	SGHD MARKETING	COR. MAGSAYSAY ST., DIGOS CITY	October 15, 2008
143	<b>GERALDIZO, MICHAELYN</b>	THE BREEDER'S CHOICE MARKETING	GEN. LUNA ST., DIGOS CITY	December 5, 2008
144	<b>GIBSON MEGA CORP</b>	DIPLOMAT BOOK CENTER	METROLANE CUBAO P TUAZON COR 20TH AVE CUBAO QC	December 16, 2008
145	<b>GO, LUIS MARTIN DAYA</b>	B & L AUDIO CAR ACCESSORIES-BRANCH	DÑA. AURORA ST. BRGY. GULANG-GULANG, LUCENA CITY	November 24, 2008
146	<b>GOCHIAN, JIMMY A.</b>	SETAMI MERCHANDISING	529 BERMUDA ST	December 12, 2008
147	<b>GOLENG, EMILIA</b>	GOLENG'S MEAT VENDOR	BANSALAN, DAVAO DEL SUR	December 4, 2008

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148	<b>GOMEZ, NERISSA</b>	NENITS STORE	PUBLIC MARKET, MABINI, PANGASINAN	December 9, 2008
149	<b>GONZALES, ARIS</b>	D' TKR CYCLE CENTER	RIZAL AVE., DIGOS CITY	November 11, 2008
150	<b>GONZALES, GODOFREDO A.</b>	G.A. GONZALES GENERAL MERCHANDISE	DALUMPINAS OESTE, SAN FERNANDO CITY, LU	December 22, 2008
151	<b>GOZON, ARNEL Q.</b>	ARNEL/CHING STORE	NAGSARABOAN, BACNOTAN, LA UNION	December 17, 2008
152	<b>GVC GROUP CORPORATION</b>	GVC GROUP CORPORATION	18 EFFICIENCY AVE., SBIP, PHASE I, SBFZ	December 18, 2008
153	<b>HAO, JESMARD C.</b>	CUE MASTERS BEER LANE & BILLIARD CO.	ESTRADA ST., DIGOS CITY	August 28, 2008
154	<b>HUFANA, ANTONIO D.</b>	HUFANA'S RIDE (1 UNIT TRI)	SEVILLA NORTE, SAN FERNANDO CITY, LU	December 8, 2008
155	<b>IBARRA, PACITA Q.</b>	IBARRA'S FARM SUPPLY	CAMILING, TARLAC	December 22, 2008
156	<b>IDS LOGISTICS (PHILIPPINES) INC</b>	IDS LOGISTICS (PHILIPPINES) INC	29 INDUSTRIA BAGUMBAYAN QC	September 9, 2008
157	<b>IGANO, ANN BETH P</b>	I PHARMACY	TACLOBAN CITY	July 15, 2008
158	<b>ISUGA, TERESITA</b>	ISUGA'S RIDE (1 UNIT TRI)	BUNGOL, BALAOAN, LA UNION	December 16, 2008
159	<b>JABALLA, JR. ALFREDO F.</b>	FRED'S JUNKSHOP AND TINGGAAN/RAINBOW "J" MARKETING	BRGY. CARMEN, P-1 CALBAYOG CITY	December 16, 2008
160	<b>JASARENO, EMELITA D.</b>	LIBRAN MARKETING	TABUCO, NAGA CITY	December 17, 2008
161	<b>JOLOYA, JR., ROMEO MARQUEZ</b>	IGNACIAN WATER STATION	STA. IGNACIA, TARLAC	December 2, 2008
162	<b>JURILEXTRA GLOBALE CO LTD</b>	JURILEXTRA GLOBALE CO LTD	44 12 TH AVE SOCORRO CUBAOQC	December 19, 2008
163	<b>KC WONDERLAND CORP</b>	KC WONDERLAND CORP	BASEMENT W/ ENT AT TIME SQUARE CAMP MURPHY SUBD CUB	December 12, 2008
164	<b>KC WONDERLAND CORPORATION</b>	PISO FUN GAME CENTER	GROUND FLR. BAYAN WALK, #13 J.P. RIZAL ST., CABUYAO LAGUNA	December 24, 2008
165	<b>KCP TECHNOLOGY INC</b>	KCP TECHNOLOGY INC	PEZA, ROSARIO, CAVITE	December 9, 2008
166	<b>LANGAMAN, EMILITO</b>	LITO ELECTRONIC REPAIR SHOP	SADSARAN, ALAMINOS CITY	December 17, 2008
167	<b>LANGBIS, RACHELLE N.</b>	TREVAN UKAY UKAY	ILOCANOS SUR, SAN FERNANDO CITY, LU	December 15, 2008
168	<b>LBC EXPRESS - INC.</b>	LBC EXPRESS - INC.	SP #37 NEW FARMERS PLAZA ARANETA CTR COR CUBAO QC	December 5, 2008

	<b>Registered Name</b>	<b>Business Trade Name</b>	<b>Address</b>	<b>Effective Date of Closure</b>
169	<b>LBC EXPRESS - INC.</b>	LBC EXPRESS - INC.	SP #27 ALI MALL ARCADE ARANETA CTR CUBAO QC	June 30, 2008
170	<b>LBC EXPRESS - MM INC.</b>	LBC EXPRESS - MM INC.	ROBINSONS GALLERIA EDSA COR ORTIGAS AVE QC	December 5, 2008
171	<b>LE CROISSAN MANUFACTURING INC</b>	GOLDILOCKS RONQUILLO	562-564 RIZAL AVE COR RONQUILLO ST	December 9, 2008
172	<b>LEARNING EXPERIENTIAL APPLICATIONS &amp; PROGRAMS (LEAP)INC.</b>	LEARNING EXPERIENTIAL APPLICATIONS & PROGRAMS (LEAP)INC.	#9 IMAO ST CORINTHIAN GARDENS QC	September 5, 2008
173	<b>LEDDA, JONATHAN JOSEPH D.</b>	JOEY'S SQUID BALLS & FRENCH FRIES STORE	BRGY. I, SAN FERNANDO CITY, LA UNION	December 11, 2008
174	<b>LIM, ANNA FELISA J.</b>	LPJ FEED SUPPLIES	HAGONOY, DAVAO DEL SUR	September 22, 2008
175	<b>LIM, CHIN BEN</b>	TRADERS PAWNSHOP	OSMENA STREET, DIPOLOG CITY	December 31, 2008
176	<b>LISSE ET CIE, INC.</b>	JF LAZARTIQUE	UNIT A CYPRESS GARDEN 112 VA RUFINO ST., LV MAKATI	December 18, 2008
177	<b>LITTAUA, VIRGINIA D.</b>	LITTAUA'S RIDE (1 UNIT TRI)	TANQUI, SAN FERNANDO CITY, LA UNION	December 17, 2008
178	<b>LIU, CHRISTOPHER LAO</b>	R.C.A.C COMPUTER SERVICES	VIACRUSIS ST., POB. DOS, BANSALAN, D/S	October 31, 2008
179	<b>LOPEZ, LORNA GAY L</b>	WHITE CRANE ENTERTAINMENT SERVICES	105 13TH AVE CUBAO	September 23, 2008
180	<b>LORENZANO, GODIMEER P.</b>	DON-DON & GOODILYN STORE	CATBANGEN, SAN FERNANDO CITY, LU	December 22, 2008
181	<b>LUANGCO, SALUD T</b>	SARI-SARI STORE	MAC ARTHUR LEYTE	December 10, 2008
182	<b>LUBINA, CARMEN</b>	NO BUSINESS/TRADE NAME	SAN FERNANDO, BANAUE, IFUGAO	December 12, 2008
183	<b>M3 MINESROCK MINERALS MFG. CO.</b>	M3 MINESROCK MINERALS MFG. CO.	MANGANAAN, MAYANTOC, TARLAC	December 23, 2008
184	<b>MAGLAYA, BENSON C.</b>	MAGLAYA STUDIO	6 LEONO ST. TANONG, MALABON CITY	December 16, 2008
185	<b>MAGPAYO, ERIC V.</b>	EJB-25 BOUTIQUE	SAN MIGUEL, TARLAC CITY	December 22, 2008
186	<b>MALABON SPECIAL DELI, INC.</b>	MALABON SPECIAL DELI INC.	FS11 SM FOOD COURT MAKATI CITY	December 3, 2008
187	<b>MALINGIN, RODRIGO A.</b>	WILFLORIAN GENERAL MERCHANDISE	ALLEN AVENUE, CATBALOGAN, SAMAR	December 19, 2008
188	<b>MANGUNE, NESTOR S.</b>	ARCHITECT	BLK. 3, SAN PABLO, TARLAC CITY	December 12, 2008
189	<b>MANINGO, CRESENCIO</b>	C. MANINGO'S FISH DEALER	SAN JOSE, DIGOS CITY	September 15, 2008
190	<b>MANUCDUC, JR., RAMON G.</b>	NEHEMIA JOY MKTG. & ENT.	STA. ROSA, CONCEPCION, TARLAC	December 3, 2008

	<b>Registered Name</b>	<b>Business Trade Name</b>	<b>Address</b>	<b>Effective Date of Closure</b>
191	<b>MANZANO, MA. CONCEPCION</b>	TEAM FEDOWINE CONST. SUPPLY	BARANGOBONG, STA. LUCIA, ILOCOS SUR	December 23, 2008
192	<b>MAPALO, TEODORA A.</b>	DORIES DRESS SHOP	49 PARAS, CANDON CITY ILOCOS SUR	December 16, 2008
193	<b>MARAYAG, MARY ANNE</b>	MARAYAG RICE DEALER	POBLACION, LABRADOR, PANGASINAN	December 10, 2008
194	<b>MARCHESE, SUSANA V.</b>	MARCHESE'S RIDE (1 UNIT TRI)	BIDAY, SAN FERNANDO CITY, LA UNION	December 22, 2008
195	<b>MARTINEZ, BELINDA</b>	MARTINEZ VARIETY STORE	SUKI MKT, ALAMINOS CITY	December 12, 2008
196	<b>MAXIPACK, INC.</b>	MAXIPACK, INC.	2/F Y-L BLDG., 115 V.A. RUFINO COR. SALCEDO ST.	December 2, 2008
197	<b>MEGA CELLULAR NETWORK INC</b>	NO BUSINESS/TRADE NAME	3/F SM CITY SAN LAZARO	December 9, 2008
198	<b>MENCIAS, MAYREEN V.</b>	TRES MAYANES FURNITURE	PINDANGAN WEST, ALCALA, PANG.	December 2, 2008
199	<b>MOLEÑO, GIL MONTILLA</b>	GIL & MAR MERCHANDISE	ZONE 12, MAGSAYSAY ST., TALISAY CITY	December 5, 2008
200	<b>MONASTERIO, MA CRISTINA BUANAN</b>	M M & M ENTERPRISES	77 KAMAGONG PROJ 3 QC	December 17, 2008
201	<b>MONTEGANI INC</b>	MC JIM LEATHER GALLERY	B-210 2/F BLDG B CITIWALK II EASTWOOD CITY QC	September 17, 2008
202	<b>MORALES, ALLAN I.</b>	ALL-IN-ONE INTERNET CAFÉ	TAMBOL, CARANGIAN, TARLAC CITY	December 22, 2008
203	<b>MORALETA, THEA IVY B</b>	DHAMSDOTCOM CELLULAR SHOP	TACLOBAN CITY	December 10, 2008
204	<b>MORENO, DENNIS A</b>	DEN-MORE ENTERPRISE	92 STANFORD CUBAO QC	December 18, 2008
205	<b>MY GRANDMAS KITCHEN FOOD SERVICES</b>	MY GRANDMAS KITCHEN FOOD SERVICES	UNIT 1 & 2 103 FAIRVIEW AVENUE, GREATER FAIRVIEW QC	December 5, 2008
206	<b>NABOR, EDUARDO G.</b>	NO BUSINESS/TRADE NAME	ZONE 5 BARRA OPOL, MIS. OR.	November 26, 2008
207	<b>NARADA, ROENDA A.</b>	NO BUSINESS/TRADE NAME	CALAANAN CANITOAN, CDOC	December 11, 2008
208	<b>NARITA, THELMA S</b>	THELMA'S STORE	MAC ARTHUR LEYTE	July 10, 2008
209	<b>NATINGGA, ZUSIMA G.</b>	ZUSIMA CAFÉ	105 PEREA ST., BRGY LEGASPI VILLAGE, MAKATI CITY	December 9, 2008
210	<b>NEBRIJA, SAMUEL N</b>	DAILY BREAD ENTERPRISES	TACLOBAN CITY	December 10, 2008
211	<b>NICOLAS, FREDERICK L</b>	NICOLAS, FREDERICK L	44 UNIT 6 12TH AVE SOCORRO CUBAOQC	December 22, 2008
212	<b>NICOLAS, MAXIMA RIVERA</b>	MAXINE SPACE RENTAL	84 CAMIA ST MALARIA TALA BRGY 185 ZONE 16 DIST 1 CAL CITY	December 2, 2008

	<b>Registered Name</b>	<b>Business Trade Name</b>	<b>Address</b>	<b>Effective Date of Closure</b>
213	<b>NISPEROS, FEDERICO A.</b>	NISPEROS BOARDING HOUSE	LINGSAT, SAN FERNANDO CITY, LU	January 5, 2008
214	<b>OCAMPO, MARCIAL T.</b>	WINNING EDGE LENDING INVESTOR	RM 308 VERDE ORO BLDG 535 COMMONWEALTH AVE. OLD BALARA, QUEZON CITY	December 8, 2008
215	<b>OCAMPO, MARIO M.</b>	TRINE TRADING VENTURES	NAT'L. RD COR CORTEZ ST. MANGALDAN, PANG.	December 19, 2008
216	<b>OGNAYON, SONIA</b>	NO BUSINESS/TRADE NAME	GOHANG, BANAUE, IFUGAO	December 12, 2008
217	<b>OLIVA, VIRGINIA LIZA</b>	V.L. OLIVA MONEY CHANGER	74 RIVERSIDE SUN VALLEY NAIA PASAY CITY	December 17, 2008
218	<b>ONG, RUPERT ANTHONY R.</b>	ONG VETERINARY SUPPLIES & EQUIPMENT	SAN VICENTE, STA. IGNACIA, TARLAC	December 17, 2008
219	<b>PABALAN, MA. CHERRY ANNE SAMSON</b>	MA. CHERRY ANNE S. PABALAN	MAMATID CABUYAO LAGUNA	December 8, 2008
220	<b>PAJIMOLA, MA. CLARITA C.</b>	LUCRING SARI SARI STORE	PARATONG, BACNOTAN, LA UNION	December 17, 2008
221	<b>PALADO, MARITESS D.</b>	DUMAGUIN'S RIDE (3 UNITS TRI)	SANTIAGO NORTE, SAN FERNANDO CITY, LU	December 17, 2008
222	<b>PANGILINAN, GLENN B</b>	SCENTS PER CENT BOUTIQUE	UNIT 3 MADISON AVE ROBINSONS GALLERIA QC	December 22, 2008
223	<b>PANGILINAN, GLENN BIAG</b>	SCENTS PER CENT BOUTIQUE-ROBINSONS PLACE SRL	G/F LEVEL ROBINSONS PLACE OLD NATIONAL HIWAY TAGAPO STA ROSA	December 8, 2008
224	<b>PERLA REPATO</b>	BALAZON BAKERY	POB. BURGOS, PANGASINAN	December 8, 2008
225	<b>PEROCHO, ROSITA TIMOGAN</b>	ROSE STORE	IMPALAMBONG, MALAYBALAY CITY	December 15, 2008
226	<b>PESASICO, ANTONIO LLANO</b>	ST. JUDE DISTRIBUTOR - SMB	BATANGAN, VALENCIA CITY	December 9, 2008
227	<b>PETANGCO SHIRLEY DEGONES</b>	SARI-SARI STORE	TATC, ROXAS CITY, CAPIZ	December 22, 2008
228	<b>PHILRAINBOW APPAREL LTD. CORP.</b>	PHILRAINBOW APPAREL LTD. CORP.	L 1 B 1 LIIP MAMPLASAN BINAN LAGUNA	December 2, 2008
229	<b>PICAR, JOSEPHINE G.</b>	DIVJODENS BOARDING HOUSE	CARLATAN, SAN FERNANDO CITY, LA UNION	December 22, 2008
230	<b>POLISTICO, ARNALDO C</b>	ARPOL ENTERPRISES	UNIT 101 GISELLE PARK PLAZA EDSA PASAY CITY	December 19, 2008
231	<b>QUEJADA, LORETA S.</b>	H.N.C. HEALTH NUTRITION CENTER	2/F PACIFIC MALL, ML TAGARAO ST. LUCENA CITY	December 22, 2008
232	<b>QUERO, BENJAMIN B.</b>	QUERO'S RIDE (1 UNIT PUJ)	PINDANGAN, PARIAN, SAN FERNANDO CITY, LU	December 1, 2008
233	<b>QUILAB, VIRGILIO</b>	QUILAB GEN. MERCHANDISE	MATANAO, DAVAO DEL SUR	December 19, 2008
234	<b>RAEL KITZ CORP.</b>	RAEL KITZ CORP.	TALIBAEW, CALASIAO, PANG.	December 17, 2008

	<b>Registered Name</b>	<b>Business Trade Name</b>	<b>Address</b>	<b>Effective Date of Closure</b>
235	<b>RAMIREZ, LORNA A.</b>	BALAOAN STORE	SANTIAGO NORTE, SAN FERNANDO CITY, LU	January 5, 2008
236	<b>RAMOS, HERNANDO L</b>	HLR EASTERY & CATERING SERVICES	P TUAZON CUBAO	September 30, 2008
237	<b>RAMOS, REYNALDO T</b>	J ALBA'S BULALO EXPRESS	2F ESTWOOD CITYWALK 1 E ROD JR AVE	September 18, 2008
238	<b>REGUINDIN, VERONICA Y.</b>	E-VN BARBER SHOP	PANIQUI, TARLAC	December 17, 2008
239	<b>REPATO, PERLA</b>	BALAZON BAKERY	POB. BURGOS, PANGASINAN	December 8, 2008
240	<b>RIVERHEAD DEVELOPMENT CORP.</b>	RIVERHEAD DEVELOPMENT CORP.	UPPER 19/F L>V. LOCSIN BLDG., 6752 AYALA AVE MAKATI	December 19, 2008
241	<b>ROA, MA THERESA B.</b>	RED BEAM ENTEPRISE	274 VITO CRUZ EXT., MAKATI CITY	December 12, 2008
242	<b>RONDINA, MELCHORA BISCOCHO</b>	EMPHE-R DISTRIBUTOR	B19 L5&7 GRACELAND II SAN FRANCISCO BINAN LAGUNA	December 12, 2008
243	<b>ROSARIO, JENNIFER</b>	JENNYS RENTAL ON PARTY NEEDS	AMANCORO, BINEMALEY, PANGASINAN	December 10, 2008
244	<b>S F PIZZA PERFECT, INC.</b>	SHAKEY'S SFLU	CSI, BIDAY, SAN FERNANDO CITY, LU	December 2, 2008
245	<b>SALAZAR, FRITZ M</b>	STAR N PAWNSHOP	TACLOBAN CITY	July 10, 2008
246	<b>SALVADOR, CYNTHIA A</b>	CYNTHIA ADORMNA SALVADOR	TACLOBAN CITY	April 30, 2008
247	<b>SAMSON, ARMENO C.</b>	ARZA MERCHANDISE	PUB. MKT. SAT. BARBARA, PANG.	December 24, 2008
248	<b>SANTIAGO, AVELINO C.</b>	SANTIAGO MEAT STORE	STA. IGNACIA, TARLAC	December 10, 2008
249	<b>SANTOS, CONCEPTA V.</b>	KEVIN & JAYSON GEN. MDSE.	POBLACION, CAMILING, TARLAC	December 22, 2008
250	<b>SAUSA, RUTHMAR JAY A.</b>	SAUSA COPY CENTER	RIZAL AVE., DIGOS CITY	December 8, 2008
251	<b>SEGISMUNDO, ISABELO</b>	NO BUSINESS/TRADE NAME	BOQUIG, BANTAY ILOCOS SUR	December 16, 2008
252	<b>SIA, LYDIA P.</b>	R.D.2.8. PODS FASTFOOD	ORTEGA ST., SAN FERNANDO CITY, LU	December 17, 2008
253	<b>SIGUA, JOEL F.</b>	SIGUA'S BUS RENTAL SERVICE	ESTRADA, CAPAS	December 12, 2008
254	<b>SMTCDC FOODS CORP.</b>	SMTCDC FOODS CORP.	D. SILANG ST. BATS CITY	December 2, 2008
255	<b>SOLIVEN, ELIZABETH C.</b>	NO BUSINESS/TRADE NAME	LUCABAN, BURGOS ILOCOS SUR	December 11, 2008
256	<b>SOLOMON, ERNESTO P.</b>	PUJ	CASIBONG, SAN JACINTO, PANG.	December 10, 2008

	<b>Registered Name</b>	<b>Business Trade Name</b>	<b>Address</b>	<b>Effective Date of Closure</b>
257	<b>SOTTO, JOHN L.</b>	SOTTO'S RIDE (1 UNIT TRI)	SEVILLA SUR, SAN FERNANDI CITY, LA UNION	December 15, 2008
258	<b>SOUNDSRITE INC</b>	SOUNDSRITE INC	ROCKWELL CENTER, POBLACION, MAKATI	December 17, 2008
259	<b>STONE CLINIC INC.</b>	NO BUSINESS/TRADE NAME	GRD FLR DACON BLDG 2281 PASONG TAMO EXT MAGALLANES MAKATI CITY	June 17, 2008
260	<b>TABERNILLA, IKE G.</b>	EXODAR PAWNSHOP	POBLACION, TANGALAN, AKLAN	December 12, 2008
261	<b>TAMAYO, ETHEL C</b>	MCH OPERATOR	JARO LEYTE	December 10, 2008
262	<b>TAN, GLORIA H.</b>	GABRIELLE KALIX RICE TRADING & GEN MDS.	SAN VICENTE, TARLAC CITY	December 17, 2008
263	<b>TANDEM COMPUTER INTERNATIONAL, INC.</b>	TANDEM COMPUTER INTERNATIONAL, INC.	12/FMANILA BANK BLDG., 6772 AYALA AVE., MAKATI	December 2, 2008
264	<b>TARLAC SAMPAGUITA FOOD CORP.</b>	TARLAC SAMPAGUITA FOOD CORP.	SAN NICOLAS, TARLAC CITY	December 31, 2008
265	<b>TENORIO, BRYAN D.</b>	X-TREME MOTOR BIKES	RIZAL AVE., DIGOS CITY	December 9, 2008
266	<b>TOMINES, JUSTINA D</b>	JT MACHINES & WELDING SHOP	ABUYOG LEYTE	July 10, 2008
267	<b>TUBAL, NORMAN V.</b>	NORMAN AUTO REPAIR SHOP	BULWANG, NUMANCIA, AKLAN	December 12, 2008
268	<b>TUNGOL, MARICHELLE N.</b>	M.N. TUNGOL SARI SARI STORE	PORO, SAN FERNANDO CITY, LA UNION	December 17, 2008
269	<b>UNA MOBILE CATERERS INC</b>	UNA MOBILE CATERERS INC	UNIT 22 LVN TOWNHOMES P TUAZON QC	December 23, 2008
270	<b>VAFLOR, PURIFICACION C</b>	P VAFLOR STORE	TACLOBAN CITY	July 10, 2008
271	<b>VARGAS, ALEGRIA</b>	BRENDAS GLASSWARE & UTENSILS	CALVO ST., MANGATAREM, PANGASINAN	December 5, 2008
272	<b>VELASCO, ERNA N.</b>	ENV ENTERPRISES	94 BANAOANG, CALASIAO, PANG.	December 19, 2008
273	<b>VELASCO, MARIE KRISTINE PABUNAN</b>	FANTASTIC SMILE DENTAL CLINIC	1702 MEDICAL PLAZA BLDG., AMORSOLO ST., LV MAKATI	December 5, 2008
274	<b>VILLALUZ, RAQUEL L.</b>	VILLALUZ BEAUTY PARLOR	TAPUAC DIST. DAG. CITY	December 2, 2008
275	<b>VILLANUEVA, RUBEN G</b>	MARCO COPRA DEALER	TACLOBAN CITY	July 10, 2008
276	<b>VILLOTA, MARIVIC T.</b>	SABAOTH SNAX HAUS	272 TAPUAC DIST. DAG. CITY	December 10, 2008
277	<b>VIRAY, WILFREDO L.</b>	POWER MOVER PETRON SERVICE CENTER	145 TANDANG SORA AVE. TANDANG SORA, QC	December 5, 2008
278	<b>VIVAR, HECTOR VICENTE</b>	HELAINE FOODS	ROBINSON'S PLACE TAGAPO STA ROSA LAGUNA	December 8, 2008

	<b>Registered Name</b>	<b>Business Trade Name</b>	<b>Address</b>	<b>Effective Date of Closure</b>
279	<b>VOLANTE, DINA T.</b>	DVFS INTERNET CAFÉ	4 AVOCADO ST. POTERO, MALABON CITY	December 16, 2008
280	<b>WATCH &amp; SEE CORPORATION</b>	WATCH & SEE CORPORATION	POWER PLANT MALL, POBLACION, MAKATI	December 12, 2008
281	<b>WATCH N' SEE CORP.</b>	TIMEX SHOP, THE GLORIETTA 3	2/F GLORIETTA 3, AYALA CENTER, MAKATI	December 9, 2008
282	<b>WATCH N' SEE CORP.</b>	WATCH N' SEE CORP.	6/F GREENBELT MALL AYALA CENTER, MAKATI	December 9, 2008
283	<b>WORDTEXT SYSTEMS INCORPORATED</b>	AIKONTECH ELECTRONICS SERVICE CTR-ALI MALL	U-30 UPPER G/F ALI MALL SOCORRO CUBAO QC	September 8, 2008
284	<b>YAMAMOTO, LILIA CAPUNO</b>	YAMAMOTO ENTERPRISES	STO. ROSARIO, CAPAS, TARLAC	December 5, 2008
285	<b>YAP PHILIP LAO</b>	TGVEND-PHIL ENTERPRISES	G/F POEA BLDG ORTIGAS AVE MANDALUYONG CITY	October 31, 2008
286	<b>YARANON, TERESITA LOURDES C.</b>	RHEACHELRAY STORE	SANTIAGO SUR, SAN FERNANDO CITY, LA UNION	December 24, 2008
287	<b>YOGARATNAM, MARILOU B.</b>	YOGARATNAM'S RIDE (1 UNIT PUJ)	NAGUITUBAN, SAN JUAN, LA UNION	December 2, 2008
288	<b>ZAGU FOOD CORP</b>	ZAGU FOOD CORP	FOOD STALL #14 SM FOOD COURT SM CUBAO	September 12, 2008
289	<b>ZAGU FOODS CORP</b>	ZAGU FOODS CORP	BLVD FOODCOURT SHOPWISE	September 12, 2008

All internal revenue officials, employees and others concerned are requested to promptly notify this Office in the event that the abovementioned taxpayers are found to be still conducting business transactions and/or issuing Official Receipts, Sales Invoices and other Accounting Forms after the effectiveness date of closure or cessation of business.

Everyone is enjoined to give this Circular as wide a publicity as possible.

(Originally Signed)  
**SIXTO S. ESQUIVIAS IV**  
 Commissioner of Internal Revenue