

**TOP 500 NON-INDIVIDUAL TAXPAYERS FOR TAXABLE YEAR 2011**

RANK	TIN	TAXPAYER NAME	INCOME TAX DUE
1	001901673-000	SMART COMMUNICATIONS INCORPORATED	10,235,358,541.64
2	000101528-000	MANILA ELECTRIC COMPANY "MERALCO"	8,302,481,339.38
3	000662551-000	SHELL PHILIPPINES EXPLORATION, B.V,	6,367,809,783.82
4	206136596-000	CHEVRON MALAMPAYA LLC	6,309,861,723.00
5	000421786-000	NESTLE PHILIPPINES INC	4,886,077,359.00
6	006807251-000	SAN MIGUEL BREWERY INC.	4,775,481,657.84
7	000768480-000	GLOBE TELECOM, INC.	4,522,451,208.31
8	007515588-000	PMFTC INC	3,709,288,593.70
9	000168801-000	PETRON CORPORATION	2,620,598,749.07
10	000283731-000	PHILEX MINING CORP	1,876,747,468.50
11	004470601-000	FIRST GAS POWER CORPORATION	1,492,555,812.60
12	000164757-000	PILIPINAS SHELL PETROLEUM CORPORATION	1,318,172,492.44
13	005038428-000	MANILA WATER COMPANY, INC.	1,287,736,959.20
14	003841103-000	TEAM SUAL CORPORATION	1,227,008,548.06
15	000342744-000	UNILEVER PHILIPPINES, INC.	1,020,290,189.70
16	000887972-000	PHILIPPINE AMUSEMENT AND GAMING CORPORATION	960,262,390.46
17	000237540-000	LAFARGE REPUBLIC, INC.	901,299,306.06
18	005017501-000	SAN ROQUE POWER CORPORATION	885,925,077.00
19	238684383-000	EMPERADOR DISTILLERS, INC.	863,017,104.00
20	004625830-000	CITRA METRO MANILA TOLLWAYS CORPORATION	856,585,600.86
21	000142665-000	RIO TUBA NICKEL MINING CORP	852,461,131.50
22	000417352-000	MONDE NISSIN CORPORATION	823,649,135.11
23	000144976-000	SUPERVALUE, INC.	756,788,132.70
24	005578576-000	KEPCO ILIJAN CORPORATION (KEILCO)	745,734,061.10
25	000415713-000	TOYOTA MOTOR PHILS CORP	726,947,219.70
26	000352232-000	PHILIPPINE PORTS AUTHORITY	718,215,564.06
27	004500931-000	CE CASECNAN WATER AND ENERGY COMPANY, INC.	711,666,450.80
28	000121507-000	HOLCIM PHILIPPINES, INC.	703,446,863.70
29	000063471-000	UNITED LABORATORIES, INC.	666,117,192.44
30	005582782-000	SIEMENS POWER OPERATIONS INC	653,978,164.50
31	000361376-000	ROBINSONS LAND CORP	639,739,957.25
32	201277095-000	PUREGOLD PRICE CLUB, INC.	625,839,148.80
33	005011427-000	FGP CORP.	623,945,853.72
34	003956294-000	HEWLETT-PACKARD PHILS CORP	622,222,115.50
35	000132413-000	ASIAN TERMINALS INCORPORATED	595,023,725.57
36	000132078-000	MEAD JOHNSON NUTRITION (PHILIPPINES), INC.	584,867,044.57
37	000156309-000	COLGATE PALMOLIVE PHILIPPINES INCORPORATED	576,463,328.41
38	000166324-000	CHEVRON GEOTHERMAL PHILIPPINES HOLDINGS, LLC	570,516,384.98
39	240972547-000	SAN MIGUEL MILLS, INC.	565,037,726.23
40	000917916-000	GMA NETWORK INC	546,161,030.80
41	000553043-000	DAVAO LIGHT AND POWER CO., INC.	539,738,506.50
42	004984946-000	MANILA NORTH TOLLWAYS CORPORATION	522,200,904.20
43	004819790-000	ING BANK N.V.	515,460,366.91
44	000488662-000	PHILIPPINE DEPOSIT INSURANCE CORPORATION	511,626,607.48
45	225353447-000	SAN MIGUEL ENERGY CORPORATION	485,409,834.08
46	000444734-000	CITIBANK, N.A.	473,371,321.83
47	000150609-000	WYETH PHILIPPINES INC	446,164,642.00
48	000533224-000	FILINVEST LAND INC	445,885,628.40
49	209609185-000	SUPER SHOPPING MARKET, INC.	435,341,289.00
50	004707554-000	FORT BONIFACIO DEVELOPMENT CORP	432,964,334.90
51	000145459-000	TAGANITO MINING CORP	407,026,407.45
52	000086108-000	TANDUAY DISTILLERS INC	394,462,854.00
53	000107629-000	AVON COSMETICS INCORPORATED	390,862,962.90
54	002243275-000	TEAM (PHILIPPINES) ENERGY CORPORATION	376,127,372.70
55	000566230-000	VISAYAN ELECTRIC CO., INC.	373,559,710.03
56	000323228-000	INTERNATIONAL CONTAINER TERMINAL SERVICES INC	364,590,437.66
57	000341915-000	DM CONSUNJI INC	353,373,618.00
58	000498020-000	SECURITY BANK CORPORATION	346,154,261.70
59	207961175-000	SANFORD MARKETING CORPORATION	343,066,219.00
60	000121242-000	GOLDEN ARCHES DEVELOPMENT CORPORATION	341,235,545.60
61	000282482-000	PEPSI COLA FAR EAST TRADE DEV CO	336,209,173.80
62	205933844-000	PHILIP MORRIS PHILS MANUFACTURING INC(HERALD COMNL	332,058,651.38
63	000064551-000	THE COCA-COLA EXPORT CORPORATION	331,911,511.50
64	001726870-000	TEAM ENERGY CORPORATION	319,460,924.89
65	001075676-000	PHILIPPINE ECONOMIC ZONE AUTHORITY	304,041,803.00
66	204929347-000	PHILIPPINE GAMING MANAGEMENT CORPORATION	293,657,568.00
67	201490355-000	THE PUREFOODS-HORMEL COMPANY, INC	289,396,165.68
68	211379144-000	PROCTER & GAMBLE DISTRIBUTING (PHILIPPINES), INC.	289,386,959.70
69	000492049-000	PHIL RECLAMATION AUTHORITY (FORMLY: PEA)	288,076,601.56

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<b>RANK</b>	<b>TIN</b>	<b>TAXPAYER NAME</b>	<b>INCOME TAX DUE</b>
70	000172443-000	ZUELLIG PHARMA CORPORATION	286,241,875.50
71	246969491-000	KAREILA MANAGEMENT CORPORATION	284,921,770.42
72	005618513-000	PACIFIC HYDRO PHILIPPINES, INC.	282,757,209.10
73	000388771-000	JOLLIBEE FOODS CORPORATION	275,316,153.60
74	209152680-000	MONDE M.Y. SAN CORPORATION	268,430,615.64
75	201131797-000	CITICORP FINANCIAL SVCS & INSC BRKGE PHILS, INC.	265,517,983.22
76	004818977-000	ALVEO LAND CORP	263,121,092.00
77	000225292-000	BPI FAMILY SAVINGS BANK INC	259,474,305.06
78	200512491-000	CONCEPCION CARRIER AIR CONDITIONING COMPANY	255,732,637.99
79	000159510-000	FIRST ASIA REALTY DEVELOPMENT CORP	253,859,214.40
80	201855591-000	UNILEVER RFM ICE CREAM, INC.	253,463,306.40
81	000110659-000	CARGILL PHILIPPINES, INC.	252,213,144.97
82	006618023-000	MAXIMA MACHINERIES INC.	248,155,127.70
83	000168702-000	S C JOHNSON & SON INC	247,978,389.90
84	005029187-000	RCBC REALTY CORPORATION	247,180,234.50
85	000166244-000	PFIZER, INCORPORATED	241,760,750.40
86	000099482-000	MITSUBISHI MOTORS PHILS CORP	241,250,374.80
87	000421836-000	YAKULT PHILS INC	234,435,203.10
88	000496108-000	BANK OF MAKATI(A RURAL BANK),INC.(FMRLY:RURAL BANK	232,695,449.10
89	000552486-000	CITY SAVINGS BANK	226,729,992.30
90	000291936-000	CAGAYAN ELECTRIC POWER & LIGHT CO., INC.	225,983,721.77
91	000409789-000	KAWASAKI MOTORS (PHILS.) CORPORATION	225,442,720.20
92	001097011-000	P. J. LHUILLIER, INC.	215,861,948.50
93	000409474-000	JOHNSON & JOHNSON (PHILS) INC	215,338,669.30
94	007198606-000	ICONIC BEVERAGES INC	210,334,242.28
95	000272097-000	TAIHEIYO CEMENT PHILIPPINES, INC.	207,485,531.74
96	003497848-000	SM KEPPEL LAND, INCORPORATED	199,911,528.90
97	000110015-000	BOEHRINGER INGELHEIM (PHILIPPINES), INC.	199,050,089.15
98	212875620-000	HYUNDAI ASIA RESOURCES INC	197,172,048.30
99	007069743-000	FUNDLINE FINANCE CORPORATION	191,918,871.56
100	000314436-000	PILMICO FOODS CORPORATION	191,511,766.80
101	236650400-000	ISLA LPG CORPORATION	188,524,055.95
102	005650138-000	CAGDIANAO MINING CORPORATION	185,052,874.79
103	000396225-000	ARANETA CENTER, INC.	183,567,990.00
104	000400016-000	UNIVERSAL ROBINA CORPORATION	183,158,073.60
105	000657059-000	HOMEWORLD SHOPPING CORPORATION	181,702,569.30
106	200035311-000	ACE HARDWARE PHILIPPINES, INC.	179,422,960.08
107	000270220-000	VICTORIAS MILLING CO INC.	178,268,457.30
108	000389266-000	MERCURY GROUP OF COMPANIES INC	177,672,565.66
109	004661556-000	WESTERN MINDANAO POWER CORPORATION	174,940,174.62
110	207826285-000	TOLLWAYS MANAGEMENT CORPORATION	172,864,274.56
111	000160134-000	HINATUAN MINING CORPORATION	170,939,104.03
112	000407656-000	INTERNATIONAL ELEVATOR & EQUIPMENT, INCORPORATED	166,840,137.61
113	000474529-000	MANILA BAY DEVT CORP	164,403,911.13
114	000489592-000	PIONEER HI-BRED PHILIPPINES INC	163,430,981.51
115	000996219-000	PHILIPPINE FOREMOST MILLING CORPORATION	162,923,893.73
116	006739089-000	DMCI MINING CORPORATION	159,499,863.87
117	000352409-000	SHOPPING CENTER MANAGEMENT CORPORATION	152,169,222.30
118	000409553-000	KRAFT FOODS (PHILIPPINES) INC	152,093,912.10
119	218735964-000	NORTH TRIANGLE DEPOT COMMERCIAL CORPORATION	151,716,610.29
120	000390189-000	PHILIPPINE SEVEN CORPORATION	151,668,978.00
121	000506020-000	TRANS-ASIA OIL AND ENERGY DEVELOPMENT CORP	151,211,914.50
122	004706120-000	PHILIPPINE AUTO COMPONENTS INC	150,426,230.40
123	004738553-000	KEPCO PHILIPPINES CORPORATION	149,154,454.71
124	004641985-000	METRO DRUG INC	149,146,130.70
125	000406761-000	ABS-CBN CORPORATION	149,142,602.04
126	000504444-000	THE HONGKONG & SHANGHAI BANKING CORP. LTD	145,353,623.52
127	000268847-000	LOPEZ SUGAR CORP	144,678,626.40
128	232715069-000	MEGAWIDE CONSTRUCTION CORPORATION	144,179,701.20
129	000291799-000	DEL MONTE PHILIPPINES, INC.	143,472,562.87
130	002116558-000	SHANGRI-LA PLAZA CORPORATION	141,692,540.60
131	000051391-000	BAYER PHILIPPINES INCORPORATED	140,397,676.50
132	000424722-000	HAWAIIAN-PHILIPPINE COMPANY	140,320,316.43
133	003865392-000	PACIFIC ONLINE SYSTEMS CORPORATION	140,317,733.49
134	200741954-000	PHILIPPINE PIZZA, INC.	139,778,310.00
135	003868048-000	SPC POWER CORPORATION	136,421,168.76
136	206988756-000	BOSTIK PHILIPPINES, INC.	136,083,464.00
137	000421615-000	ASIAN TRANSMISSION CORPORATION	135,790,321.39
138	000061237-000	THE PROFESSIONAL SERVICES INC	135,141,610.20

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139	006592516-000	CENTURY CITY DEVELOPMENT CORPORATION	134,016,830.98
140	000086204-000	STAR APPLIANCE CENTER INC	134,007,898.80
141	000507842-000	U C P B SAVINGS BANK INC	132,365,416.00
142	000449586-000	DEUTSCHE BANK AG, MANILA BRANCH	130,998,995.17
143	000166818-000	MORNING STAR MILLING CORPORATION	130,364,660.69
144	000416871-000	GREEN CROSS, INC.	129,073,651.00
145	004914898-000	FIRST CONSOLIDATED BANK, INC.	126,854,418.30
146	003945022-000	ALASKA MILK CORPORATION	126,631,802.40
147	000133191-000	MONSANTO PHILIPPINES, INCORPORATED	124,787,730.14
148	000508100-000	METROBANK CARD CORPORATION (A FINANCE COMPANY)	124,406,277.56
149	000638968-000	SOLID SHIPPING LINES CORP.	123,031,559.80
150	000364400-000	PACIFIC PAINT (BOYSEN) PHILIPPINES, INC.	122,629,220.16
151	000551890-000	CEBU HOLDINGS, INC.	121,880,746.08
152	000385447-000	MONARK EQUIPMENT CORPORATION	121,156,653.41
153	202032390-000	NIKE PHILIPPINES, INC.	120,695,979.30
154	000432177-000	ALABANG COMMERCIAL CORPORATION	119,272,312.20
155	218664404-000	ZENITH FOODS CORPORATION	116,006,983.74
156	000142206-000	SANOFI-AVENTIS PHILIPPINES INC.	115,615,299.00
157	005035491-000	HSBC SAVINGS BANK (PHILIPPINES) INC	110,487,218.40
158	003933453-000	UNISYS PUBLIC SECTOR SERVICES CORP	109,316,689.90
159	000089206-000	3M PHILIPPINES, INC.	109,046,376.00
160	000288655-000	EURO MED LABORATORIES PHILS. INC.	107,077,860.00
161	000422431-000	ASIA BREWERY INC	105,177,438.00
162	000813352-000	PHILIPPINE RESOURCES SAVINGS BANKING CORPORATION	104,525,009.77
163	201182812-000	BDO CAPITAL & INVESTMENT CORPORATION	104,389,739.90
164	000667234-000	KSA REALTY CORPORATION	103,652,156.16
165	001950215-000	KEPPEL PHILIPPINES MARINE INC	102,404,754.30
166	000473431-000	MACTAN SHANGRI-LA HOTEL & RESORT, INC.	102,266,074.80
167	005255399-000	CEBU PRIVATE POWER CORPORATION	101,911,277.10
168	219715396-000	TOYOTA FINANCIAL SERVICES PHILIPPINES CORPORATION	101,522,036.79
169	000281022-000	WELLINGTON INVEST & MFG CORP	100,902,402.72
170	000409854-000	AMERICAN WIRE & CABLE CO INC	99,355,701.00
171	000488051-000	PHILIPPINE RACING CLUB, INC.	98,751,206.20
172	000053097-000	FIBERWORLD, INC.	98,682,172.18
173	000294532-000	CONSOLIDATED DISTILLERS OF THE FAR EAST, INC.	97,341,659.42
174	225763754-000	UNIVERSAL STOREFRONT SERVICES CORPORATION	96,635,596.21
175	000530877-000	EMIRATES	96,348,534.77
176	000594807-000	DEUTSCHE REGIS PARTNERS, INC.	96,280,033.00
177	213545858-000	SM MART, INC.	95,229,319.20
178	288293147-000	DELTA AIR LINES INC	94,118,927.10
179	004119735-000	CARD BANK INC (A MICROFINANCE ORIENTED RURAL BANK)	93,319,849.09
180	241650638-000	TRIDHARMA MARKETING CORPORATION	92,377,318.80
181	007417235-000	BENGUETCORP NICKEL MINES, INC.	92,213,372.73
182	005283488-000	LUZVIMINDA LAND HOLDINGS INC	92,167,001.84
183	000057799-000	MAJOR SHOPPING MANAGEMENT CORP.	89,881,751.70
184	000803607-000	THE PHILIPPINE DAILY INQUIRER, INC.	89,420,660.70
185	000486050-000	BDO LEASING AND FINANCE, INC.	88,821,956.70
186	007086674-000	PUREGOLD JUNIOR SUPERMARKET, INC.	88,726,354.50
187	000316497-000	MACQUARIE CAPITAL SECURITIES (PHILIPPINES)INC.	88,613,645.13
188	224662496-000	INTERBEV PHILIPPINES, INC.	87,958,891.79
189	006346689-000	ONE DELA ROSA PROPERTY DEVELOPMENT INC.	87,755,383.00
190	000385916-000	AVON PRODUCTS MFG INC	87,505,192.80
191	000293083-000	HOLCIM PHILIPPINES MANUFACTURING CORPORATION	87,055,762.71
192	002394238-000	MICHEL J. LHULLIER FINANCIAL SVCS(PAWNSHOPS),INC.	87,020,491.08
193	207642988-000	NISHIMATSU CONSTRUCTION CO., LTD.	86,346,427.16
194	000409675-000	TELENGTAN BROTHERS & SONS, INC.	86,276,926.67
195	004813382-000	SMCC PHILS INC(FORMERLY:SUMICON PHIL CORP)	85,942,466.00
196	005295692-000	MCCONNELL DOWELL PHILS., INC.	85,411,518.61
197	004262144-000	TSUNEISHI HEAVY INDUSTRIES (CEBU), INC.	85,327,481.87
198	000481720-000	NEW WORLD INTERNATIONAL DEVELOPMENT PHILS., INC.	84,581,910.70
199	413177215-000	ONE NETWORK BANK, INC. (A RURAL BANK)	83,950,916.87
200	005233786-000	PHELPS DODGE PHILIPPINES ENERGY PRODUCTS CORP	83,857,842.60
201	000168671-000	MAYBANK ATR KIM ENG SECURITIES, INC.	83,655,403.21
202	004512361-000	MARIWASA SIAM CERAMICS, INC.	83,604,796.50
203	006616560-000	ASCOTT MAKATI, INC.	83,532,550.20
204	001162101-000	ALSTOM PHILIPPINES, INC.	83,336,271.09
205	000805207-000	PHILSTAR DAILY INC	82,769,273.40
206	005035634-000	UBS SECURITIES PHILIPPINES, INC.	81,798,621.00
207	005648752-000	PREMIER SOUTHERN CORPORATION	81,745,132.72

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208	000088802-000	ANGELES ELECTRIC CORPORATION	81,692,030.70
209	233649273-000	MOTOR IMAGE PILIPINAS INC.	80,704,260.30
210	000527103-000	CITYLAND DEVELOPMENT CORPORATION	80,637,328.32
211	000409491-000	PHILIPS ELECTRONICS & LIGHTING INC.	80,134,674.96
212	000524280-000	BPI INVESTMENT MANAGEMENT INC	79,883,487.54
213	407519571-000	SBC/TRUSTEE/SECURITY BANK EMPLOYEES&OFFICERS	79,783,245.33
214	219883990-000	BAYER CROPSCIENCE, INC.	79,107,661.80
215	000444970-000	BPI LEASING CORPORATION	78,540,887.62
216	000393455-000	VIVA COMMUNICATIONS INC	77,793,987.90
217	201351000-000	PENPRO INCORPORATED	77,737,002.48
218	000202524-000	DAGUPAN ELECTRIC CORPORATION	77,268,596.70
219	004667464-000	JARDINE DISTRIBUTION, INC.	76,798,933.50
220	000404818-000	INTERNATIONAL TOYWORLD, INC.	76,709,313.30
221	005239227-000	TAKATA (PHILIPPINES) CORPORATION	76,654,621.55
222	000255682-000	TAGUM AGRICULTURAL DEVELOPMENT CO., INC.	76,384,956.10
223	003459586-000	ALL ASIAN COUNTERTRADE INC	76,000,257.00
224	006667037-000	UP NORTH PROPERTY HOLDINGS, INC.	75,905,514.82
225	005649159-000	CONSOLIDATED PRIME DEV CORP	75,792,681.18
226	000460602-000	GRAND PLAZA HOTEL CORPORATION	75,390,864.00
227	000845543-000	ACCENTURE, INC.	75,254,206.20
228	000163943-000	MERCK, INC.	74,467,667.70
229	200837952-000	CHINA INTERNATIONAL WATER & ELECTRIC CORP	74,320,608.33
230	000412606-000	ATLAS COPCO(PHILIPPINES)INC.	74,045,839.00
231	204690726-000	RAPU-RAPU MINERALS, INC.	73,518,963.30
232	000117630-000	ENERGIZER PHILIPPINES,INC.	73,457,987.00
233	000060696-000	RUSTAN COMMERCIAL CORPORATION	73,175,894.10
234	004661564-000	SOUTHERN PHIL POWER CORP	73,086,970.68
235	002828069-000	MULTI STORES CORPORATION	72,585,786.00
236	000168541-000	PEPSI-COLA PRODUCTS PHILIPPINES INC	72,536,253.64
237	000128846-000	LIBERTY FLOUR MILLS INCORPORATED	72,146,651.22
238	004690063-000	ANALOG DEVICES GEN TRIAS, INC	72,050,828.85
239	254487295-000	MANG INASAL PHILIPPINES, INC.	71,992,404.00
240	002333130-000	THE PHILIPPINE STOCK EXCHANGE, INC.	71,889,271.80
241	000644632-000	UNAHCO FEEDS, INC.	71,725,924.14
242	220706109-000	SANDOZ PHILIPPINES CORPORATION(FMR:HEXAL PHILS INC	69,209,346.70
243	007095511-000	COLINAS VERDES HOSPITAL MANAGERS CORPORATION	69,194,775.30
244	000069758-000	FMC PHILIPPINES, INC.	68,989,666.76
245	000075476-000	EMCOR, INC. (EMCOR NAT'L SPECIALTY STORE)	68,483,955.90
246	005238929-000	ISUZU AUTOPARTS MANUFACTURING CORPORATION	68,435,874.85
247	003921057-000	EAST WEST BANKING CORPORATION	68,383,409.12
248	003460168-000	FREEMONT FOODS CORPORATION	68,131,693.80
249	004671972-000	RCBC SAVINGS BANK INC	67,326,860.20
250	000405340-000	ROBINSON'S SUPERMARKET CORPORATION	67,277,453.10
251	001725895-000	LEVI STRAUSS (PHIL.) INC.II	67,026,978.56
252	006175136-000	SBF PHILIPPINES DRILLING RESOURCES CORPORATION	66,963,641.43
253	000158463-000	ELI LILLY (PHILIPPINES), INC.	66,909,611.70
254	000120179-000	TAYLOR NELSON SOFRES PHILIPPINES, INC.	66,319,889.00
255	000168462-000	ROHM AND HAAS PHILIPPINES, INC.	66,260,996.45
256	005985874-000	DAVAO DOCTORS HOSPITAL (CLINICA HILARIO), INC.	66,029,097.30
257	001248837-000	ASIAN SHIPPING CORPORATION	65,975,954.01
258	000345273-000	ROBINSON'S, INCORPORATED	65,957,578.20
259	004671923-000	SECURITIES CLEARING CORPORATION OF THE PHILIPPINES	65,566,981.22
260	243072495-000	MANILA TOLL EXPRESSWAY SYSTEMS, INC.	65,092,549.86
261	000461113-000	GROLIER INTERNATIONAL INC	64,920,920.91
262	000501304-000	STANDARD CHARTERED BANK	64,478,223.11
263	000281014-000	PHILUSA CORPORATION	64,201,426.28
264	004476480-000	DESTINY CABLE INC.	64,197,799.20
265	004872606-000	MAINSTREAM BUSINESS, INC.	63,967,935.00
266	004625806-000	RADIOWEALTH FINANCE CO.,INC.	63,561,267.30
267	006967746-000	SINOCHEM CROP PROTECTION (PHIL.) INC.	63,051,040.57
268	000146306-000	STORES SPECIALISTS INC	63,018,549.60
269	004665916-000	JAMES HARDIE PHILIPPINES, INC.	62,977,287.00
270	006175099-000	ONE NETWORK RURAL BANK, INC.	62,246,630.00
271	000105354-000	ALLGEMEINE BAU CHEMIE PHIL INC	61,979,171.40
272	000662878-000	EDSA SHANGRI-LA HOTEL & RESORT INC	61,958,701.80
273	217615959-000	NIPPON YUSEN KABUSHIKI KAISHA	61,944,589.40
274	005057181-000	SYKES ASIA INC	61,910,073.00
275	000074312-000	DAVAO INTEGRATED PORT & STEVEDORING SERVICES CORP	61,863,272.41
276	004983766-000	RI CHEMICAL CORPORATION	61,665,423.00

**TOP 500 NON-INDIVIDUAL TAXPAYERS FOR TAXABLE YEAR 2011**

RANK	TIN	TAXPAYER NAME	INCOME TAX DUE
277	000161299-000	HONDA PHILIPPINES, INC.	61,371,876.20
278	005812792-000	UNISTAR CREDIT AND FINANCE CORPORATION	61,342,738.00
279	004666055-000	ASALUS CORP(FORMERLY: PRYCE CARE INC)	61,142,965.10
280	004663349-000	MONTECITO PROPERTIES, INCORPORATED	60,849,939.00
281	203523208-000	COL FINANCIAL GROUP, INC.	60,762,423.09
282	226444142-000	HEWLETT-PACKARD AP (HONGKONG) LTD-PHIL ROHQ	60,530,133.30
283	001922269-000	MINDANAO ENERGY SYSTEMS INC	60,355,547.87
284	005871429-000	1ST VALLEY BANK, INC., A RURAL BANK	60,255,356.00
285	002645341-000	UNION GALVASTEEL CORP(FORMLY:BACNOTAN STEEL CORP)	59,883,732.60
286	000185616-000	MANUELA CORPORATION	59,857,916.00
287	000225442-000	FAR EASTERN UNIVERSITY, INCORPORATED	59,431,631.30
288	001482608-000	PHILIPPINE RETIREMENT AUTHORITY	59,089,774.85
289	000266821-000	MOTORTRADE NATIONWIDE CORPORATION	58,417,976.10
290	004149434-000	ABENSON VENTURES INC	58,320,476.94
291	001218643-000	ANCHOR PROPERTIES CORPORATION (FMRLY:MANILA TOWERS	57,976,703.00
292	005648463-000	PREMIER CENTRAL INC	57,418,151.40
293	004814885-000	BDO SECURITIES CORPORATION	57,293,661.00
294	002193769-000	ANGELES POWER INC	57,281,930.10
295	001044237-000	PROSER HEALTH SERVICES, INC.	57,055,916.00
296	004964861-000	PANAY POWER CORPORATION	56,492,208.83
297	006080725-000	PAWNCARE SERVICES, INC.	55,991,317.32
298	007948657-000	THERMAPRIME WELL SERVICES, INC.	55,648,422.30
299	004715782-000	MARS PHILIPPINES, INC	55,527,441.35
300	000163396-000	INTERNATIONAL FAMILY FOOD SERVICES, INC.	55,134,670.10
301	000428573-000	DOLE PHILIPPINES, INC.	55,059,410.44
302	000273544-000	BUSCO SUGAR MILLING CO., INC.	54,931,217.46
303	000281552-000	MERALCO INDUSTRIAL ENGINEERING SERVICES CORP	54,607,311.70
304	000400898-000	CHEMREZ TECHNOLOGIES, INC.	54,502,548.84
305	000259873-000	MACTAN ELECTRIC COMPANY, INC.	54,427,376.70
306	000342367-000	CAPIZ SUGAR CENTRAL INC	53,750,528.85
307	001228858-000	MCCANN WORLDGROUP PHILIPPINES INC.	53,540,084.96
308	225708523-000	GALEO EQUIPMENT & MINING CO. INC.	53,298,929.23
309	004366798-000	PETRONAS ENERGY PHILIPPINES INC.	53,180,704.20
310	212094541-000	FRESENIUS MEDICAL CARE PHILS INC(FRM:PERIMED INC)	53,066,321.11
311	000787353-000	MALAYAN COLLEGES, INC.	52,972,390.33
312	000349946-000	ORIENT OVERSEAS CONTAINER LINE, LTD (OOCLL)	52,094,849.25
313	000284187-000	KENRAM INDUSTRIAL & DEVELOPMENT INC	51,974,116.00
314	004471419-000	PETROENERGY RESOURCES CORPORATION	51,616,344.00
315	004835903-000	ROLEX CENTRE PHIL LIMITED	51,239,453.40
316	241628229-000	SOCIAL HOUSING FINANCE CORPORATION	51,156,125.15
317	000128185-000	PUBLICIS JIMENEZBASIC, INC.	51,066,347.80
318	000280761-000	INTERNATIONAL FLAVORS & FRAGRANCES (PHILS) INC	50,901,191.10
319	000442856-000	CATHAY PACIFIC AIRWAYS LTD	50,776,956.71
320	236318304-000	ASIAN PLAZA INC	50,384,714.00
321	005031842-000	CPW PHILIPPINES, INC.	50,327,789.40
322	000805739-000	PILIPINO STAR PRTG CO INC	50,250,005.10
323	004734296-000	MICROSOFT PHILIPPINES INC	49,941,403.35
324	223148033-000	CITIBANK N.A REGIONAL OPERATING HEADQUARTERS	49,373,177.09
325	000299299-000	ABACUS BOOK AND CARD CORPORATION	49,330,863.90
326	000236309-000	FOODSPHERE, INC.	49,267,804.48
327	005299891-000	ABBOTT PRODUCTS(PHILIPPINES),INC.(FRM:SOLVAY PHARM	48,559,623.20
328	267090070-000	THERMA MARINE INC	48,468,153.00
329	000444840-000	CITY & LAND DEVELOPERS, INC.	48,401,096.50
330	000158061-000	CONNELL BROS CO PILIPINAS INC	48,286,673.45
331	000159054-000	FUJITSU TEN CORP.OF THE PHILS.	48,241,915.80
332	005238082-000	PILMICO ANIMAL NUTRITION CORPORATION	48,160,700.70
333	235952648-000	CLARK RESORT TRAVEL AND AMUSEMENT CORPORATION	48,042,280.62
334	000306170-000	COLUMBIAN MOTORS CORP	47,753,709.60
335	000311512-000	VICSAL DEVELOPMENT CORPORATION	47,082,286.20
336	004610954-000	CJ PHILIPPINES, INC.	46,676,319.00
337	000059661-000	ORICA PHILIPPINES INC.	46,618,818.20
338	000877891-000	SAN FERNANDO ELECTRIC LIGHT & POWER CO, INC.	46,590,699.00
339	237887184-000	A.MENARINI PHILIPPINES INC.(FRMLY:INVIDA PHILS INC	46,590,699.00
340	000162491-000	CASTROL PHILIPPINES, INC.	46,569,162.21
341	207945798-000	ORIENTAL AND MOTOLITE MARKETING CORPORATION	46,474,499.15
342	004983987-000	LBP SERVICE CORPORATION	46,338,362.59
343	006881010-000	WILMAR EDIBLE OILS PHILIPPINES, INC.	46,150,806.00
344	205172945-000	METRO MANILA SHOPPING MECCA CORP.	45,825,690.00
345	004471427-000	MINDANAO CORRUGATED FIBREBOARD, INC.	45,748,914.84

**TOP 500 NON-INDIVIDUAL TAXPAYERS FOR TAXABLE YEAR 2011**

<b>RANK</b>	<b>TIN</b>	<b>TAXPAYER NAME</b>	<b>INCOME TAX DUE</b>
346	000485082-000	PPI PRIME VENTURE INC	45,665,308.05
347	005184903-000	PAWNSAFE SERVICES CORPORATION	45,571,022.35
348	200282826-000	CASAMIA FURNITURE CENTER INC	45,101,151.00
349	004266526-000	LUZON HYDRO CORP.	45,085,424.90
350	000135377-000	SGS PHILIPPINES, INC.	44,833,101.90
351	000113652-000	TUPPERWARE BRANDS PHILIPPINES, INC.	44,701,183.80
352	000163492-000	UNIVERSAL LEAF PHILIPPINES, INC.	44,414,819.50
353	000419293-000	ALLEGRO MICROSYSTEMS PHILS INC	44,363,913.30
354	000099600-000	SOLID CEMENT CORPORATION	44,186,900.52
355	000343183-000	MANILA MEDICAL SERVS INC	44,092,296.10
356	000152291-000	STA. LUCIA LAND, INC.	43,951,120.44
357	000750345-000	CHINA AIRLINES LTD	43,919,658.42
358	000469049-000	KING'S DEVELOPMENT INC.	43,844,203.00
359	277503192-000	MOTORJOY DEPOT INC.	43,641,193.47
360	000421318-000	FRANKLIN BAKER COMPANY OF THE PHILIPPINES	43,495,638.25
361	220916861-000	MARKETING CONVERGENCE INC	43,029,390.60
362	228442028-000	NCR CEBU DEVELOPMENT CTR INC	42,963,596.98
363	000103023-000	EAST WEST SEED COMPANY INC	42,852,067.24
364	003501787-000	WALTERMART SUPERMARKET, INC.	42,700,570.00
365	002396529-000	LINDE PHILIPPINES (SOUTH), INC.	42,676,996.60
366	000326502-000	COSMOS BAZAR, INCORPORATED	42,230,342.10
367	004663955-000	DBP-DAIWA CAPITAL MARKETS PHILIPPINES INC	42,080,402.40
368	000421990-000	LBL INDUSTRIES, INC.	42,032,107.00
369	006890333-000	ESSILOR PHILIPPINES OPTICAL DISTRIBUTION INC.	41,998,052.41
370	000149859-000	WILLIN SALES, INC.	41,733,741.35
371	000405592-000	K SERVICIO TRADE, INC.	41,659,038.30
372	000531803-000	NATIONAL HOME MORTGAGE FINANCE CORP.	41,622,522.13
373	208006656-000	MADISON SHOPPING PLAZA INC	41,529,674.45
374	000103846-000	AGCHEM MANUFACTURING CORP	41,503,714.50
375	000903434-000	BPI DIRECT SAVINGS BANK, INC.	41,400,577.11
376	000411566-000	ANALOG DEVICES (PHILS.) INC.	41,388,733.50
377	227298643-000	PUBLICIS MANILA, INC.	41,324,914.20
378	004320020-000	ZAMBOANGA DEL SUR MARITIME AND INSTITUTE OF TECH	41,311,773.81
379	007028351-000	3M PHILIPPINES (EXPORT) INC	41,285,023.16
380	200362549-000	LAFARGE HOLDINGS (PHILIPPINES), INC.	40,779,881.28
381	000063038-000	WINSOME DEVELOPMENT CORPORATION	40,691,186.92
382	000158109-000	ENJAY HOTELS INC	40,563,147.30
383	000469186-000	KLM ROYAL DUTCH AIRLINES	40,482,574.42
384	244996584-000	CIS BAYAD CENTER INC	40,449,657.73
385	001482448-000	NATRAPHARM, INC.	40,447,533.35
386	000115295-000	LANGDON & SEAH PHILIPPINES INC.	40,064,082.73
387	001221869-000	YUSEN LOGISTICS PHILIPPINES, INC.	39,579,577.20
388	000280681-000	MEDICAL CENTER TRADING CORPORATION	39,506,068.37
389	003742576-000	BOUNTY FRESH FOOD INC FRMRLY:TYSON AGRO-VENTRS INC	39,178,100.00
390	004738722-000	RIVERBANKS DEVELOPMENT CORP	39,096,875.15
391	005619598-000	DIVERSEY PHILIPPINES, INC.(FMRLY:JOHNSONDIVERSEY P	38,852,685.91
392	000413535-000	CEVA LOGISTICS PHILS INC.	38,852,685.91
393	278685747-000	ROCKWELL BUSINESS CENTER	38,417,564.00
394	228037432-000	SOUTH STAR DRUG INC	38,406,520.20
395	000316287-000	TRANS WORLD TRADING CO INC	38,073,454.00
396	000918879-000	ST PETER LIFE PLAN INC	38,042,426.35
397	000508844-000	UNIVERSITY OF THE EAST	37,942,760.40
398	001008417-000	BORLAND DEVELOPMENT CORPORATION	37,668,906.30
399	000071335-000	TAIYO YUDEN (PHILS.), INC.	37,489,974.00
400	000840733-000	CHEMREZ, INC.	37,391,537.70
401	000356892-000	UNITED INTERNATIONAL PICTURES - AKTIEBOLAG	37,133,820.00
402	000315612-000	THE PHILODRILL CORPORATION	36,983,313.90
403	004459624-000	NISSIN-UNIVERSAL ROBINA CORPORATION	36,941,963.00
404	217210855-000	INTERMED MARKETING PHILS., INC.	36,866,440.24
405	201076263-000	NIDEC SUBIC PHILIPPINES CORPORATION	36,840,883.35
406	001565883-000	MCCORMICK PHILIPPINES, INC.	36,828,511.85
407	243680037-000	ASIAN COATINGS PHILS., INC.	36,746,153.65
408	201056391-000	CHEVRON HOLDINGS, INC.	36,595,862.80
409	000408926-000	NELTEX DEVELOPMENT CO INC	36,595,611.60
410	206751855-000	E-MERALCO VENTURES INC	36,412,019.70
411	000169288-000	MARSH PHILIPPINES INC	36,169,106.18
412	000125851-000	J P MORGAN SECURITIES PHILIPPINES	36,009,975.39
413	003931603-000	SMC YAMAMURA FUSO MOLDS CORPORATION	35,887,396.80
414	004563344-000	MARKET STRATEGIC FIRM, INC.	35,764,212.00

**TOP 500 NON-INDIVIDUAL TAXPAYERS FOR TAXABLE YEAR 2011**

<b>RANK</b>	<b>TIN</b>	<b>TAXPAYER NAME</b>	<b>INCOME TAX DUE</b>
415	201004024-000	KINTETSU WORLD EXPRESS(PHILS.) INC.	35,579,261.40
416	006746248-000	PAGASA PHILIPPINES LENDING COMPANY INC	35,537,001.56
417	000437612-000	AYALA HOTELS, INC	35,245,534.10
418	005012398-000	SAGAWA EXPRESS PHILS., INC.	35,222,035.85
419	240798564-000	METRO MAIN STAR ASIA CORP	35,151,022.50
420	000503857-000	TEOVILLE DEVELOPMENT CORP	35,071,096.00
421	001135624-000	PROVIDENT INTL RESOURCES CORP	35,035,610.79
422	005860281-000	MARIVELES GRAIN CORPORATION	35,008,038.00
423	004626938-000	STEAG STATE POWER INC.	34,825,355.93
424	000290579-000	ATI-BATANGAS INC.	34,786,105.00
425	006934865-000	SKYWAY O & M CORPORATION	34,677,394.67
426	000469338-000	KOREAN AIR LINES CO., LTD.	34,454,698.31
427	001946873-000	HEDCOR, INC.	34,350,190.36
428	007198583-000	BREWERY PROPERTIES INC.	34,251,765.82
429	006958978-000	POSH PROPERTIES DEVELOPMENT CORPORATION	34,034,303.00
430	002856902-000	UNIPROM INCORPORATED	34,032,648.00
431	000058428-000	PUYAT STEEL CORP	33,839,747.56
432	004636670-000	PEOPLES CREDIT & FINANCE CORP	33,783,127.44
433	001482624-000	KUWAIT AIRWAYS CORP	33,521,911.62
434	241486513-000	HOSPIRA PHILIPPINES INC	33,472,632.74
435	001669042-000	PETROLIFT INC.	33,251,003.00
436	003888229-000	ROBINSON'S HANDYMAN INC.	33,078,053.00
437	005833537-000	OPAL PORTFOLIO INVESTMENTS (SPV-AMC) INC	32,996,789.80
438	000130189-000	MALAYAN TOWAGE & SALVAGE CORP	32,853,838.00
439	004710062-000	ROCKWELL LAND CORPORATION	32,714,506.10
440	000440714-000	BRILLIANTE REALTY CORP	32,500,224.00
441	203041324-000	ANGLO WATSONS GLASS, INC.	32,455,640.04
442	222235515-000	CE CASECNAN II INC	32,432,421.29
443	000404308-000	MERCANTILE STORES GROUP, INC	32,404,936.50
444	200729376-000	EXPEDITORS PHILIPPINES,INC.	32,269,852.97
445	000240756-000	TIGER MACHINERY & INDUSTRIAL CORPORATION	32,032,094.87
446	007857123-000	WILPRODUCTIONS INC.	31,794,434.43
447	006175458-000	COMMERCIAL TRADE FINANCIAL SERVICES, INC. (CTFS)	31,726,982.00
448	006252789-000	VERITE PAWN CORPORATION	31,680,491.73
449	004621326-000	YOKOGAWA PHILIPPINES, INC.	31,680,422.91
450	007120826-000	CROSS COUNTRYOIL AND PETROLEUM CORP.	31,473,540.56
451	001002833-000	PANAY ELECTRIC COMPANY, INC.	31,438,373.40
452	004514556-000	WALTERMART VENTURES INC	31,247,102.69
453	004629646-000	GALDERMA PHILIPPINES, INC.	31,173,128.00
454	235413790-000	BORAL PLASTERBOARD PHILIPPINES, INC.	30,969,717.46
455	238515281-000	AVIATION PARTNERSHIP (PHILIPPINES) CORPORATION	30,964,101.79
456	000410106-000	BOIE INCORPORATED	30,872,064.00
457	235952885-000	NEW HONGKONG GOLDEN CASTLE CORPORATION	30,803,741.00
458	006965753-000	INTERPHIL LABORATORIES, INC.	30,529,547.00
459	004503896-000	TWA INC	30,205,441.20
460	007022709-000	VMOBILE TECHNOLOGIES INC.	30,188,123.89
461	007669577-000	NEPC POWER CONSTRUCTION CORP.	30,161,459.37
462	217711150-000	ASIA WIDE REFRESHMENTS CORPORATION	30,115,942.43
463	000258476-000	PACIFICA AGRIVET SUPPLIES, INC.	30,106,809.76
464	222963049-000	YEELOOF A DEVELOPMENT CORPORATION	30,106,374.90
465	233867543-000	ASSET POOL A (SPV-AMC) INC.	30,100,961.31
466	000068427-000	GOLDEN ABC, INC.	29,905,826.74
467	000542642-000	CABANATUAN ELECTRIC CORPORATION	29,603,226.72
468	223709405-000	INDUSTRIAL GUARANTEE AND LOAN FUND	29,373,892.24
469	000396977-000	CAPITOL MEDICAL CENTER, INC	29,283,877.58
470	230393680-000	FAMILYHEALTH & BEAUTY CORP.	29,042,038.94
471	000746558-000	MANILA BULLETIN PUBLISHING CORPORATION	29,020,862.40
472	208421307-000	WIDEOUT TECHNOLOGY SERVICES INCOPORATED	28,993,344.71
473	214222577-000	LONGRIDGE CONSTRUCTION INC	28,992,094.00
474	000152619-000	ALBAY-AGRO INDUSTRIAL DEVT CORP	28,974,835.00
475	005374896-000	ASIA LINK FINANCE CORPORATION	28,704,072.20
476	000326480-000	HI-TOP MERCHANDISING, INC.	28,679,843.40
477	000425345-000	RIVERSIDE MEDICAL CENTER, INC.	28,677,338.05
478	204965453-000	SMART BROADBAND INC (FORMLY:MERIDIAN TELEKOMS INC)	28,672,549.14
479	007082809-000	GLOBAL PAYMENTS ASIA-PACIFIC PHILIPPINES INC	28,526,403.94
480	005309755-000	SWEET CRYSTALS INTEGRATED SUGAR MILL CORPORATION	28,516,126.47
481	221576951-000	PEPMACO MANUFACTURING CORPORATION	28,299,943.84
482	002927038-000	SOLAR ENTERTAINMENT CORP	28,215,553.00
483	005012808-000	FEEDMIX SPECIALIST INC II	28,062,640.02

**TOP 500 NON-INDIVIDUAL TAXPAYERS FOR TAXABLE YEAR 2011**

<b>RANK</b>	<b>TIN</b>	<b>TAXPAYER NAME</b>	<b>INCOME TAX DUE</b>
484	000305032-000	ISLAND AVIATION INC	27,442,937.80
485	006506081-000	AFS PHILIPPINES, INC.	27,272,422.00
486	225040958-000	PHILIPPINE DEALING & EXCHANGE CORP	27,206,944.00
487	006916880-000	HIGH STREET (SPV-AMC), INC.	27,178,748.00
488	004515331-000	FONTERRA BRANDS PHILS., INC.	27,080,637.53
489	005376872-000	ESSEX PHARMACEUTICALS INC	27,039,882.60
490	217972425-000	AP MOLLER MAERSK A/S (MAERSK LINE)	27,033,163.37
491	000498908-000	ISLA GAS TERMINALS, INC.	26,967,695.85
492	000103553-000	ACTRON INDUSTRIES, INCORPORATED	26,933,318.10
493	213130068-000	PHILIPPINE EQUITY PARTNERS, INC.	26,502,446.70
494	220467184-000	CNN GENERICS DISTRIBUTION INC.	26,390,344.08
495	004710350-000	TAIKISHA PHILIPPINES INC.	26,352,722.10
496	000141981-000	ROCHE (PHILIPPINES) INC	26,342,697.30
497	005029555-000	FORD MOTOR COMPANY PHILIPPINES, INCORPORATED	26,235,814.34
498	000846618-000	D M WENCESLAO & ASSOCIATES INC	26,110,455.00
499	000153929-000	BANCNET INC	26,029,944.00
500	000385981-000	STA CLARA INTERNATIONAL CORP	25,883,872.61