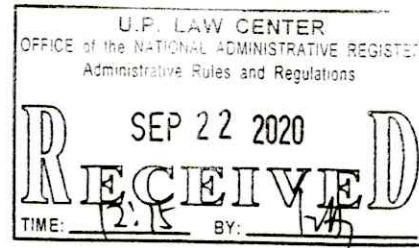




Republic of the Philippines
DEPARTMENT OF AGRICULTURE
PHILIPPINES FIBER INDUSTRY DEVELOPMENT AUTHORITY
Elliptical Road, Diliman,
Quezon City 1100, Philippines

June 24, 2020

ADMINISTRATIVE CIRCULAR
No. 12
SERIES OF 2020



SUBJECT: RULES AND REGULATIONS TO GOVERN LICENSING, BALING, TAGGING, MARKING, INSPECTION, CERTIFICATION AND SHIPMENT OF PHILIPPINE COMMERCIAL FIBERS

Pursuant to E.O. 366 dated May 29, 2013 creating the Philippine Fiber Industry Development Authority (PhilFIDA) mandated to promote the growth and development of the natural fiber industry through research and development; production support, extension support, education and training services; fiber utilization and technology; and standards implementation and trade regulation. The rules and regulations to govern licensing, baling, tagging, marking inspection, certification and shipment of Philippine commercial fibers are hereby promulgated for the information and guidance of all concern.

CHAPTER I **DEFINITION OF TERMS**

Section 1. Terms Used - as used in these rules and regulations, the following words or terms shall be construed as indicated herein.

1. **Abaca** – plant known scietifically as *Musa textilis* Nee;
2. **Abaca fiber** – commercial fiber extracted from abaca plant;
3. **Authority** – refers to the PhilFIDA;
4. **Bale** – volume and manner of packing the fiber;
5. **Buri** – plant known scientifically as *Coryphaelata* Roxb;
6. **Buntal fiber** – fiber extracted from buri plant;
7. **Buying Station** – establishment that buys and supplies fibers exclusively to its mother company;
8. **Camada** – manner of piling the inspected and approve bales inside the warehouse;

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LOURDES B. PLECHAS
Supervising Administrative Officer
Records Division

Certified True Copy

9. **Circular** – refers to this document;
10. **Coconut** – plant scientifically known as *Cocos nucifera*;
11. **Coir** – fiber extracted from coconut husk;
12. **Complaint** – sworn written statement charging a person, corporation, partnership or association with an offense and subscribed to by the complainant or by his/her duly authorized representative;
13. **Cotton** – plant scientifically known as *Gossypium spp.*
14. **Cotton fiber** – fiber extracted from cotton plant;
15. **Executive Director** – Head of PhilFIDA;
16. **Fiber** - any indigenous fiber derived from plants or from animals, such as hairs, feathers, and silk. It shall be denominated and interpreted according to its common and commercial significance and not its scientific nomenclature;
17. **Fiber Classifier** –private person licensed by PhilFIDA to classify and grade Philippine commercial fibers with established standards;
18. **Fiber Industry** – commercial production or culture, marketing, grading, baling, processing or manufacturing of fibers;
19. **Fiber Inspector** – refers to PhilFIDA personnel authorized to inspect fibers;
20. **Finished or semi-finished product** – any material or commodity that contains commercial fibers with established classification and grading standard;
21. **Foreign matter** – any material extraneous or foreign to the fiber such as dust, dirt, plastic, stone, twigs, leaves, etc.;
22. **Grading Baling Establishment** – firm engaged in buying, grading/baling and selling commercial fibers for domestic and/or foreign consumption equipped with the required equipment, facilities, and manpower;
23. **Grade** – designation of fiber quality according to standard expressed in alphanumeric codes;
24. **Identification Control Number** – refers to the identification control number of the Fiber Inspectors;
25. **Inspection** – process of verifying the conformity to the policies, rules and regulations by the licensees;



26. **"Langarillas"** – a wooden box used to load classified and graded abaca fibers for weighing prior to baling;
27. **Licensing Officer** – personnel of PhilFIDA authorized to issue license to persons or entities engaged in the trading and classifying Philippine commercial fibers;
28. **Local trader** – persons or entities engaged in buying and selling fibers for domestic consumption;
29. **Loose fibers** – unclassified and ungraded fibers;
30. **Maguey** – plant known scientifically as *Agave cantala* L;
31. **Maguey fiber**-fiber extracted from a Maguey plant;
32. **Mark** – refers to the marking stamped on the long or square tags of a bale;
33. **OK bales** – refers to the approved bales of Fiber Inspector;
34. **Person** – refers to natural or juridical person such as sole proprietorship, partnership, corporation and cooperative;
35. **Processor** – industrial firm engaged in the processing or manufacturing of fibers with established quality standard;
36. **Raffia** –plant scientifically known as *Raphia Australis*;
37. **Raffia fiber** – fiber extracted from raffia plant;
38. **Ramie** – plant scientifically known as *Boehmerianivea (L.) Gaudich*;
39. **Ramie fiber** – fiber extracted from ramie plant;
40. **Salago** – plant scientifically known as *Wikstroemia ovata C. A. Mey*;
41. **Salago fiber** –fiber extracted from salago plant;
42. **Sisal** – plant scientifically known as *Agave sisalana* Perrine;
43. **Sisal fiber**–fiber extracted from Sisal plant;
44. **Statement of violation** – written statement charging a person, corporation, partnership or association that committed punishable offense;
45. **Station** – location where licensed stakeholders operates;
46. **Tag** – refers to the tag made of cloth used to place the markings of the bales;

47. Trader - Exporter- person or entities exporting approved bales bought from Class A traders or Grading Baling Establishments.

Section 2. Abbreviations Used - The following abbreviations used in this Circular shall mean as indicated hereunder:

1. AC	-	Administrative Circular
2. CFI	-	Certificate of Fiber Inspection
3. GBE	-	Grading Baling Establishment
4. IC	-	Inspected and Condemned
5. ICN	-	Identification Control Number
6. PCFI	-	Primary Certificate of Fiber Inspection
7. PhilFIDA	-	Philippine Fiber Industry Development Authority
8. PNS	-	Philippine National Standard
9. PTF	-	Permit to Transport Fiber
10. RO	-	Regional Office
11. RSO	-	Regional Stellite Office
12. S	-	Sample bale

CHAPTER II LICENSING

Section 1. Person Required to Secure License – person or entity engaged in any of the following activities is required to register and secure a license from the Authority:

1. Grading and baling Philippine commercial fiber intended for domestic and export market;
2. Buying and selling commercial fibers for domestic market;
3. Buying approved bales for export;
4. Buying fibers for their mother companies;
5. Processing/manufacturing fibers with government prescribed standard;
6. Classifying Philippine commercial fibers.

Section 2. Application for Original License – An applicant shall secure an application form prescribed by the Authority. He/she shall file the same at its Regional or Provincial Office having jurisdiction of the place of operation.

GBEs, trader exporters, local traders and processors with two or more branches operating in different areas, shall secure a license for each branch. In case of a buying station of a mother company, each shall secure a separate license and certification from concerned mother company that such station is its authorized buyer.

Section 3. Requirements for the Issuance of Licenses – Upon filing of the duly accomplished application form, the applicant must comply with the following:

1. Documentary Requirements

a. Corporation

1. SEC Registration Certificate
2. Company profile with complete list of officers
3. Mayor's Permit or Business permit
4. Certificate of Training on the Philippine National Standard (For Abaca Fiber Business Only)

b. Partnership

1. SEC Registration Certificate
2. Company profile with complete list of officers
3. Mayor's Permit or Business permit
4. Certificate of Training on the Philippine National Standard (For Abaca Fiber Business Only)

c. Sole Proprietorship

1. Certificate of Registration by the Bureau of Trade Regulation and Consumer Protection of the Department Trade and Industry (DTI) (optional for traders trading less than 25,000 kilos a year)
2. Mayor's Permit or Business Permit
3. Certificate of Training on the Philippine National Standard (For Abaca Fiber Business Only)

d. Cooperative

1. Certificate of Registration by the Cooperative Development Authority (CDA)
2. Mayor's Permit or Business Permit
3. Cooperative profile with complete list of officers
4. Certificate of Training on the Philippine National Standard (For Abaca Fiber Business Only)

e. Fiber Classifier

1. Certificate of good moral character by the Barangay Captain of the barangay where he resides
2. Should pass the practical examination on fiber classification and grading given by the Authority

2. Equipment, Facilities and other Requirements:

Each establishment must have in its warehouse the following equipment, facilities and other requirements.

a. Grading Baling Establishments (GBEs)

1. One (1) metric weighing device with certificate of periodic calibration by the Municipality and/or City Treasurer's office, LGU, DOST and other authorize calibrating entities;
2. At least one (1) baling press;
3. Minimum floor area of 850 square meters for classification work and storage;
4. Warehouse with segregating partition with other commodities; and

5. At least one (1) licensed classifier.

b. Buying Station

1. Certificate of ownership by the mother company;
2. At least one (1) metric weighing device with certificate of periodic calibration by the Municipality and/or City Treasurer's office, LGU, DOST and other authorize calibrating entities;
3. Warehouse with segregating partition for other commodities.
4. A minimum floor area of 250 square meters for classification and storage;
5. At least one (1) licensed classifier.

c. Trader - Exporter

1. At least one (1) metric weighing device with certificate of periodic calibration by the Municipality and/or City Treasurer's office, LGU, DOST and other authorized calibrating entities;
2. Warehouse with segregating partition from other commodities.

d. Local Trader

Class A

1. At least one (1) metric weighing device with certificate of periodic calibration by the Municipality and/or City Treasurer's office, LGU, DOST and other authorize calibrating entities;
2. A minimum floor area of 250 square meters for classification and storage;
3. Warehouse with segregating partition for other commodities;
4. At least one (1) baling press or manual pressing device; and
5. At least one (1) licensed classifier.

Class B, C, D

1. At least one (1) metric weighing device with certificate of periodic calibration by the Municipality and/or City Treasurer's office, LGU, DOST and other authorize calibrating entities;
2. Warehouse with segregating partition for other commodities.

e. Processors

1. At least one (1) metric weighing device with certificate of periodic calibration by the Municipality and/or City Treasurer's office, LGU, DOST and other authorize calibrating entities;
2. Warehouse with segregating partition for other commodities;
3. At least one (1) licensed classifier (optional for Class C and D); and
4. Written description on how the fibers are to be utilized.

Section 4. Establishment Number - GBE applying for an original license shall be assigned its own exclusive establishment number by the Central Office while the establishment numbers of Traders, Buying Stations and Processors shall be assigned by the Regional Office having jurisdiction thereon.

Section 5. Initial of Station - The initial of station shall be provided by Licensing Section of the Central Office. *(Please see annex A)*

Section 6. Registered Mark – Each applicant shall include in his application his own distinctive registered mark consisting of not more than three (3) letters, preferably the initial of the firms or person who owns or operates the establishment. The Regional Office shall register the same if it has no duplication with the registered mark of other licensees in the same region. Otherwise, it shall be returned to the applicant for proper substitution of the proposed registered mark.

Establishment owned by an applicant operating in two or more different locations shall only have one registered mark.

No change in the registered mark of any licensee shall be made unless requested by the licensee concerned and duly approved by the Regional Director. The request for changing of registered mark shall be done two (2) months before its use.

The registered mark and establishment number of a licensee who fails to renew his license after one (1) year from the expiration thereof shall be cancelled without prior notice.

Section 7. Issuance of Original License – Licenses shall be issued after all the documentary and other licensing requirements have been complied by the applicant. In case the application and requirements are incomplete and/or deficient, the same shall be returned to the applicant concerned for completion.

Section 8. Expiration of Original License and Renewal –All licenses issued under these rules and regulations shall automatically expire one year after the date of issuance.

A licensee desiring to continue to engage in any of the activities stated in Section 1, Chapter II shall, before the expiration of such license file an application for renewal and submit the Annual Report of Operation of the preceding year.

Late renewal of license shall be charged the penalty as indicated in Section 3, Chapter V hereof. A licensee who fails to renew his license after six months from the expiration due to non-operation of his establishments, may still apply for an original license if he intends to continue with his business provided that he executes an “*affidavit of non-operation*” which shall be submitted together with his application.

Section 9. Grading Baling Establishments, Buying Stations, Trader-Exporters, Processors and Local Traders Required to have Identification Signboard. The signboard should follow the illustration indicated in *annex B*.

Section 10. Suspension/Cancellation of License. The following violations are grounds for suspension /cancellation of license:

- a. Failure to provide the required identification signboard and/or the necessary partition to separate the fiber from other commodities;
- b. Failure to maintain minimum facilities, equipment and personnel necessary to carry out the proper grading and baling of fibers;

- c. Allowing another person to operate the licensed grading establishment except under Section 5, Chapter III hereof;
- d. Changing, obliterating, or counterfeiting, in whole or in part, the official mark or the establishment's registered mark, or the letter designation of any grade, or otherwise tampering with the tag of any bale of fiber which has been duly inspected and approved;
- e. Tampering with or altering the quality and/or quantity of the fibers contained in any bale already inspected and approved, and duly stamped as such;
- f. Counterfeiting the official grade and ICN stamps of the government or using the official government grade and ICN stamps without proper authority;
- g. Employing classifiers in the licensee's establishment without the required license;
- h. Knowingly misdeclaring the province of production of fibers;
- i. Delivering/selling by GBE of fiber that have not been graded and inspected by PhilFIDA;
- j. Knowingly misclassifying or misgrading fibers, or knowingly consenting to do the same;
- k. Transporting/shipping fibers without Permit to Transport Fibers;
- l. Non-submission of fibers for inspection (for GBE and Class A traders) as prescribed in Section 7, Chapter III hereof;
- m. Processing by industrial firms of fibers that have not been officially inspected and certified by the PhilFIDA;
- n. Refusal to allow PhilFIDA authorized personnel and officers free access to the bodega or warehouse; and
- o. Other offenses analogous to the above-mentioned.

CHAPTER III
BALING, TAGGING, MARKING, INSPECTION AND CERTIFICATION OF FIBERS

Section 1. Qualitative and Quantitative Control of Fibers – No fiber with official standard may be consumed locally or exported from the Philippines in any quantity without first being graded, baled and inspected, and duly approved and/or certified by authorized fiber inspector. However, in case of fibers owned by fiber processors for domestic utilization, baling is optional.

Section 2. Assignment of Lot Numbers – Before baling, a separate and different lot number shall be assigned to the following:

1. District of production
2. Cleaning of Fibers (e.g. hand-stripped or spindle-stripped and decorticated fiber)
3. Fibers baled for other person
4. Reclassified from I.C. bales
5. Reclassified from OK bales
6. Kind of Fiber

Each fiber lot shall be numbered consecutively without repetition. The number assigned to a particular lot shall not run for over a month. A new lot number shall be issued after the monthly closing of a given lot.

Section 3. Supervision of Baling Operations – The F.I. assigned to a GBE shall supervise the sorting, classification and grading of fibers and shall conduct examination of fibers in the "langarillas", or as the fibers are loaded for weighing preparatory to baling. During the process, the F.I. shall see to it that the fibers are free from foreign matters and that classification and grading thereof conform with the official standards. In case a defect is found in the hanks of fiber, it should be segregated and ordered for reclassification.

Section 4. Baling of Fibers – the fibers shall be baled in the following manner:

A. Abaca Fiber

Every bale of fiber shall contain 12-14% moisture content, same kind of cleaning, grade as to PNS, district of production and free from contaminants.

The hank of the fiber shall not be more than ten (10) centimeters or less than five (5) centimeters in diameter at the butt. The material for tying the hank shall be of the same kind and grade.

The dimension of the bale shall be 100 centimeters in length, 55 centimeters in width and 60 centimeters in height (100 cm. x 55 cm. x 60 cm.) or 0.33 cubic meter in volume and has a weight of 125 kilograms net.

Each bale shall be tied by a material of the same kind of fiber which shall not be less than seven (7) ties crosswise. The extreme ties shall at least ten (10) centimeters away from the edge of the bale. The weight of the tying material of the bale shall be at least one (1) kilogram.

B. Buntal Fiber

Buntal fibers shall be tied into hanks of two (2) to three (3) centimeters in diameter and the tie shall not be less than eight (8) or more than ten (10) centimeters from the butt end of each hank.

The hank shall be bent at the tie and it shall be bound together with not less than three (3) ties. The hanks shall be laid straight full length in the bale, the head of each layer alternating with the tips of the other.

A bale of buntal fiber shall weigh (50) kilograms net and shall be composed of two (2) separate bundles each weighing approximately half the total weight of the bale. Each bundle shall be wrapped with thick paper and the two bundles tied together with rope of good material.

The bale shall be wrapped with burlap or abaca mat or any mat of good quality material suited for the purpose and sewed fittedly. This is then tied with abaca rope or cords of any suitable material to securely hold the bale. The approximate dimensions of the bale shall be 125 centimeters by 35 centimeters by 45 centimeters (125 cm. x 35 cm. x 45 cm.).

C. Coir Fiber

Coir bristles, CH-1, CH-2 may be made into hanks of not less than five (5) centimeters but not more than 15 centimeters in diameter each hank should be tied with non-metallic material suitable for the purpose. To facilitate baling, mattress fibers may be twisted instead in the press box.

Coir fiber should be baled 50 kg to 200 kg net. The bales shall be tied with steel bands evenly spaced or non-metallic strong material.

D. Cotton

Cotton shall be bound by six (6) crosswise steel bands. Extreme bands shall not be less than ten (10) centimeters to the edge of the bale. A bale of cotton shall have a net weight of 125 kilograms.

E. Kapok Fiber

Kapok fibers shall be baled 125 kilograms net and the bale shall be wrapped with any suitable material to protect the fibers from dirt. The dimensions of the bale may vary but the volume shall not exceed 0.33 cubic meter.

F. Raffia Fiber

Raffia fiber shall be tied into hanks of not less than five (5) centimeters nor more than ten (10) centimeters in size. This shall be bundled into 62.5 kilograms using at least four ties of any suitable material.

G. Salago Fiber

Salago fiber of any grade shall be tied into hank of not less than five (5) centimeters nor more than ten (10) centimeters. The fiber of the same grade shall be baled at 125 kilograms and should not exceed the standard size for long fiber which is 100 cm. x 55 cm x 60 cm. The bale shall be tied with seven (7) crosswise bands using steel band or abaca rope.

H. Piña Fiber

Piña fiber shall be tied into hank of not less than five (5) centimeters nor more than ten (10) centimeters. The fiber of the same grade shall be baled at 125 kilograms and should not exceed the standard size for long fiber which is 100 cm. x 55 cm x 60 cm. The bale shall be tied with not less than seven (7) crosswise bands.

I. Sisal/Maguey Fiber

Sisal/Maguey fiber shall be tied into hank of not less than five (5) centimeters nor more than ten (10) centimeters. The fiber of the same grade shall be baled at 125 kilograms and should not exceed the standard size for long fiber which is 100 cm. x 55 cm. x 60 cm. The bale shall be tied with not less than seven (7) crosswise bands.

J. Musa Specie (Daratex, Alinsanay, Amokid, etc.)

Musa Specie fiber shall be tied into hank of not less than five (5) centimeters nor more than ten (10) centimeters. The fiber of the same grade shall be baled at 125 kilograms and should not exceed the standard size for long fiber which is 100 cm. x 55 cm. x 60 cm. The bale shall be tied with not less than seven (7) crosswise bands.

K. Canton Fiber

Canton fiber shall be tied into hank of not less than five (5) centimeters nor more than ten (10) centimeters. The fiber of the same grade shall be baled at 125 kilograms and should not exceed the standard size for long fiber which is 100 cm. x 55 cm. x 60 cm. The bale shall be tied with not less than seven (7) crosswise bands.

L. Pacol Fiber

Pacol fiber shall be tied into hank of not less than five (5) centimeters nor more than ten (10) centimeters. The fiber of the same grade shall be baled at 125 kilograms and should not exceed the standard size for long fiber which is 100 cm. x 55 cm. x 60 cm. The bale shall be tied with not less than seven (7) crosswise bands.

In case the buyer/importer specifies a different weights and measures and mode of baling such shall be granted provided prior permit is secured from the Authority.

Section 5. Baling of Fiber for Other Persons – A GBE may bale fibers for other persons but such GBE shall place its own name, address, establishment number, lot number, registered mark and initial of station on the tags of the bales which they have baled for others. However, the registered mark of the owner of the fiber shall be used in lieu of the registered mark of the actual baler provided a written permission from the Authority is first secured.

Section 6. Tagging and Marking of Bales of Fiber – The tagging and marking of bales shall be as follows:

1. Each bale of fibers shall bear a tag known as the long cloth tag made of unstarched raw cotton of good quality material not less than 58 centimeters long and ten (10) centimeters wide. One end of which shall be securely tied to the fiber inside the bale and the other end shall project out from one end of the bale about 20 to 30 centimeters long. However, in the case of buntal fiber, the long cloth tag shall, instead, be securely tied to the ties of either bundle composing the bale and must be placed between bundles.

In case of bales of short fibers where tying of the long cloth tag is not practical, one end of the long cloth tag shall, instead, be knotted and securely tied to the ties of either bundle composing the bale and must be placed in between the bundles.

2. The following data shall be stamped, one below the other, on the cloth tag placed inside the bale:
 - a. The full or abbreviated name of the GBE;
 - b. The name of municipality or city where the establishment is located;
 - c. The establishment and lot number separated by a dash;
 - d. The full or abbreviated name of the province of origin;
 - e. The date of pressing; and
 - f. The initial of the station, the registered mark of the establishment, and the letter designation of the grade. The three data shall be in one line and are separated from one another by bars; *(Please see annex C)*

For this purpose, the initials of municipalities and cities contained in annex A hereof are adopted as part of these rules and regulations.

3. The classifier's license number shall be indicated on the upper portion of the cloth tag tied inside the bale.
4. The other end of the long cloth tag projecting out the bale shall be divided into two (2) sections. The one adjacent to the bale shall bear the same data stamped in the upper end of the tag in the same order, except the classifier's license number. The rest of the long tag shall be reserved for the official stamps of the Authority.
5. All marking on the long cloth tag, whether letters or numerals, shall be stamped with clear indelible stamping ink and shall not be less than two (2) centimeters in height except the name of the municipality/city where the establishment is located. The date of pressing which shall not be less than eight (8) millimeters.

6. Another cloth tag of the same or better material than the long cloth tag provided herein may be placed, on one side of the bale underneath the binding or ties, or placed over the mat, in case of bales wrapped with a mat. This tag should be in the form of a square tag measuring 35cm. x 35cm. Upon it, the following data in their order shall be stamped or stenciled, one below the other, clearly in letters not less than five (5) centimeters high except the words "PRODUCT OF THE PHILIPPINES" which shall have a measurement of not less than one and a half (1-1/2) centimeters in height:
- a. The words "PRODUCT OF THE PHILIPPINES";
 - b. The full or abbreviated name of the GBE;
 - c. The name of municipality or city where the establishment is located; and
 - d. The initial of the station, the registered mark of the establishment, and the letter designation of the grade. The three data shall be in one line and are separated from one another by bars.

Square cloth tags shall be optional for bales that are wrapped. In the absence of the square cloth tag the data required to be placed thereon shall invariably appear clearly on the exposed surface of the wrapping materials on either side of the bale.

For the bales intended for domestic consumption shall use the long cloth tag, while bales intended for export shall use both long and square tags.

7. Distinguishing marks, signs or numbers of the fiber required by the importer may only be stamped on the square tag or wrapping material, as the case maybe, after the bale has been inspected and approved in such a way as not to blur, cancel, or confuse the marks appearing on the square tag.

These marks, signs or numbers however, may be permitted in special cases to be placed on the square cloth tag before inspection upon the written authorization from Executive Director is secured.

8. Data/marks required herein to place upon the square cloth tags shall be printed (silk screen) in black ink for local bales and red ink for export. Free hand marking shall not be accepted except those not specified in this Section.

The markings printed in silkscreen should follow the following:

- For Hand-Stripped Abaca Fibers use black ink place on long tag;
- For Spindle Stripped Abaca Fibers use red ink place on both square and long tag; and
- For other fibers use black ink.

Section 7. Mandatory Inspection of Fibers – No GBE or Trader-Exporter shall export or sell fibers to local processors or end-users without being inspected and approved by the Authority. No Class A Local Trader shall sell fibers to local processors or to its buying station without first being inspected and approved by the Authority.

Processors and its buying stations buying loose fibers from class B, C and D Local Traders shall have their fibers inspected and certified as to kind, grade, volume and district of production by the Authority before utilization.

Section 8. Requirements for Inspection of Fibers – The GBE and Class A traders are required to submit the Daily Baling Report to the assigned inspector, indicating the following:

1. The name and address of the establishment;
2. The date of pressing;
3. Establishment and lot numbers;
4. District of production;
5. Number of bales by grade in each lot; and
6. Weight per bale.

Bales shall be submitted for inspection within three (3) working days from date of baling.

Section 9. Procedure in the Inspection of Fibers – The following procedure shall be followed in the inspection of fibers:

1. All bales submitted for inspection shall remain standing side by side to facilitate the checking of the bales requested for inspection.
2. The Inspector shall check the number of bales by grade and by lot, district of production, date of pressing, etc. as reflected in the Daily Fiber Baling Report. All bales found to have deficiencies or irregularities such as damp and/or deformed and those with broken ties, illegible marking, or detached tags shall be excluded from inspection.
3. The Inspector shall pick out at random sample bales from among those of the same grade and lot not bearing his ICN. At least one or 10% sample bale may be examined for every ten bales of each grade. The Inspector shall mark the tag of each sample bale with his initials and stamp it with letter "S". The inspection shall immediately be made after all sample bales are made available in the designated inspection area.
4. Each lot of fiber submitted for inspection shall remain under the exclusive control of the F.I. until all grades comprising it shall have been inspected. The Inspector may inspect additional sample bales of each grade of the lot if he has reasonable grounds to believe that the classification and grading thereof have been defective or inaccurate. In case of dispute, the owner or baler of the fiber may request the inspection of additional samples to resolve the issue.

5. All approved bales of fiber shall be stamped with the corresponding government grade and the Inspector's ICN immediately after inspection and piled in "camadas" within 24 hours thereafter.
6. All rejected bales shall have their tags stamped with "I. C." immediately after inspection and shall be reclassified within two (2) days.

Section 10. Reclassification of Inspected Fibers – Any bale of fibers officially inspected and approved shall not be unbaled by the owner for reclassification unless prior permission has been obtained from the Authority. The unbaled fibers which were previously approved or condemned shall be baled like any other loose fibers under a separate lot number and shall be subjected to inspection. All tags taken from the original bales shall be surrendered to the Authority.

The report of inspection of reclassified O. K. or I. C. bales shall contain the particulars of the original bales such as date of pressing, establishment number, lot number, initials of station, registered mark, number of bales of each grade and the district of production. In case of reclassification from O. K. bales, the PCFI thereof shall bear the words "RECLASSIFIED FROM O. K. BALES" to prevent double counting in the baling report.

Section 11. Reconditioning of Inspected and Approved Bales – Any inspected and approved bale may be unbaled whenever necessary for reconditioning as to physical shape, weight, and for replacement of broken ties upon written permission from the Authority. The request for such permit shall state the reason for reconditioning.

When the reconditioning is done under the direct supervision of the F.I., reconditioned bales shall be exempted from new inspection.

The report of reconditioned bale shall contain the particulars of the original bales. The words "RECONDITIONED O. K. BALES" shall be indicated in the PCFI to prevent double counting in the baling report.

Section 12. Reinspection of Approved Bales – Any lot of fibers or part thereof already inspected and approved may be ordered re-inspected by PhilFIDA Executive Director or his authorized representative if the bales comprising the whole or part of the lot are substandard, adulterated or contaminated with foreign matters.

In case the sample bales are found to be in order upon reinspection, the same shall be baled, with their former tags. If the sample bales are found to be substandard or adulterated, all the remaining bales of the same lot and grade, and date of pressing shall be ordered broken open for reclassification.

Section 13. Duty of Fiber Inspector to Submit Report of Inspection – Every inspection made by a F.I. shall be indicated in the fiber inspection report and entered in the establishment and inspector's stock-book. The inspection and baling report shall be



submitted to the Regional Office on a weekly basis. The F.I. shall furnish the establishment a copy of the fiber inspection report.

Section 14. Primary Certification of Fiber Inspection - A certificate of inspection for approved, condemned, reclassified from OK, and reconditioned bales comprising a lot of fibers shall be issued to the owner of the fiber and signed by the F.I. who conducted the inspection. The PCFI shall be made from the summary lot closed.

The Primary Certificate of Fiber Inspection covering approved bales shall specify the description of the bales covered therein. The primary certificate covering condemned or rejected bales shall show on its face in bold capital letters, "I. C." and the reason for such rejection. The Primary Certificate covering reclassified from OK bales shall indicate the particulars of the broken open bales.

Whenever the owner of the bales covered by a primary certificate sells or transfers all the bales described therein to another person, he shall request the Authority to stamp the certificate to indicate the fact to transfer. The original copy of the stamped certificate shall be given by the owner/seller to the buyer/transferee. The owner of the fiber shall record the particulars of the bales sold or transferred at the back of the duplicate copy of the corresponding certificate of inspection.

Section 15. Secondary Certificate of Fiber Inspection - If the whole or part of the lot is sold or transferred, a certificate of inspection, known as Secondary Certificate of Fiber Inspection, covering the bales sold or transferred may be obtained by filing a request therefore with the Regional Director having jurisdiction thereof. The Secondary Certificate shall be based on the declaration of particulars of the bales shipped/delivered by the owner/seller. All secondary certificates issued for each lot of fibers must be recorded at the back of the corresponding primary certificates.

Section 16. Stock Inventory - At the close of each year or at any time when directed by the Executive Director, all GBEs, Class A traders and Processors shall conduct a physical inventory of their stock of inspected bales.

In case of merger, each of merged licensees shall take separate stock inventory before the merger.

In case of insolvency or dissolution of a license, an inventory of all stocks of inspected bales shall be conducted immediately by the licensee.

The inventory of stock shall be jointly undertaken and certified by the licensee and PhilFIDA.

CHAPTER IV SHIPMENT OF FIBERS

Section 1. Permit to Transport Fibers Within the Philippine Territory - No person shall ship or transport fiber, whether baled or loose, from one province to another within the Philippine unless a Permit to Transport (PTF) covering such fibers is issued by the Regional Director or his authorized representative having jurisdiction of the place of origin of the fiber to be shipped.

The application for such a permit shall specify the (1) shipper, (2) kind of fiber, (3) grade, (4) volume, (5) province of origin, (6) name and address of the consignee, and (7) carrier.

A PTF shall be issued for a single shipment to one consignee. It is automatically cancelled five days (5) after the date of issuance if the shipment was not undertaken.

All fibers transported must be acknowledged at destination on the PTF accompanying such shipment by the consignee and attested by the assigned Inspector.

Section 2. Certificate of Fiber Inspection (CFI) - Grading baling establishments and other authorized entities shall secure the CFI from the presently assigned inspector prior to exportation of raw fiber. In case of his absence the Regional Director or his authorized representative shall cause the approval and issuance of the certificate.

Section 3. Checking of Bales for Shipment - All bales of fiber to be shipped shall be checked individually as to grade, weight, size, marks, and quantity as appearing in the approved CFI or PTF as the case maybe. Checking shall be done by the inspector assigned thereat during the loading of the bales for shipment.

Section 4. Declaration of Particulars of Bales Shipped/Delivered - All GBEs shall, within three (3) days after each shipment of fibers, submit to the Regional Office having jurisdiction thereof, a declaration of the particulars of the bales exported or delivered.

The declaration of the particulars of bales shall contain the following:

1. Destination of fibers;
2. Name of the carrier;
3. PCFI number;
4. Establishment and lot numbers;
5. Initials of the station and registered mark of the baler;
6. Government grade;
7. Number of bales;
8. Description of the fiber;
9. Province of production;
10. PTF control number.

Section 5. Trial Shipment of Fibers - Shipment of fibers to other countries resulting from trade promotion undertaken by any person other than from a grading baling establishment shall be known as "trial shipment". The fibers covered by a trial shipment

may be exempted from the provisions of the rules and regulations on baling, tagging, and marking provided that a copy of the Export Agreement shall be submitted to the Authority upon application for approval of the required CFI. The fibers shall be inspected and certified as to kind, grade, and volume.

The exemption granted herein shall apply only to one shipment not exceeding five (5) tons or 40 bales made by any particular person unless a second or even a third shipment is justifiable in the view of the Executive Director on the basis of the application filed by the concerned exporter stating his reasons for such additional shipments.

Section 6. Shipments of Fibers for Experimental and Scientific Purposes – Shipment of fibers to other countries for experimental and scientific purposes may be exempted from the provisions of this Circular on baling, tagging and marking provided that the shipper submits to PhilFIDA documents showing such purposes. Notwithstanding such exemption, the fibers must be inspected and certified as to kind and grade. The words “FOR SCIENTIFIC PURPOSE” shall be marked in bold letters on the face of the CFI covering such shipment.

The exemption granted herein may apply to several shipments provided their aggregate weight does not exceed 500 kilos per consignee.

Section 7. Selling of Excess Fibers by Processors – Any processor/manufacturer who may want to sell excess fibers to another processor, GBE and trader shall, prior to such delivery, secure written authorization from the Regional Director having jurisdiction of the establishment’s location.

CHAPTER V GENERAL PROVISIONS

Section 1. Application Fees – all persons or entities applying for license shall pay an application fee of fifty pesos (P50.00) except for classifiers who shall pay only ten (P10.00).

Section 2. License Fees * - Every applicant for license shall pay, upon completion of an application form, a license fee amounting to the corresponding rates below:

1. Grading Baling Establishment Fee:

First Class	- pressing 30,000 bales and above a year	P18,000.00
Second Class	- pressing 20,000 but not more than 29,999 bales a year	P12,000.00
Third Class	- pressing 10,000 but not more than 19,999 bales a year	P 7,200.00
Fourth Class	- pressing 9,999 bales and below a year	P 6,000.00

2. Trader – Exporter Fee:

Class A	- trading 500 bales and above a year	P 10,800.00
Class B	- trading 300 but not more than 499 bales a year	P 6,850.00
Class C	- trading 299 bales and below a year	P 2,640.00

3. Buying Station Fee:

First Class	- buying 60,000 kilos and above a year	P 4,800.00
Second Class	- buying 30,000 but not more than 59,999 kilos a year	P 3,600.00
Third Class	- buying 10,000 but not more than 29,999 kilos a year	P 2,400.00
Fourth Class	- buying 9,999 kilos and below a year	P 1,200.00

4. Local Trader Fee:

Class A	- trading 75,000 to 1,000,000 kilos a year	P 4,200.00
Class B	- trading 50,000 but not more than 74,999 kilos a year	P 2,400.00
Class C	- trading 25,000 but not more than 49,999 kilos a year	P 1,200.00
Class D	- trading 24,999 kilos and below a year	P 240.00

5. Processor License Fee:

Class A	- processing 500,000 kilos and above a year	P 10,800.00
Class B	- processing 400,000 but not more than 499,999 kilos a year	P 6,850.00
Class C	- processing 300,000 but not more than 399,999 kilos a year	P 2,640.00
Class D	- processing 200,000 but not more than 299,999 kilos a year	P 240.00
Class E	- all processor exporters except those exporting pulp/paper	P 7,800.00

* Pursuant to FIDA Gen. Adm. Order No. 1, Series 2000 dated February 24, 2000, approved by Undersecretary D. Panganiban, OIC, Office of the Secretary Department of Agriculture, in compliance with Executive Order No. 197 of the Office of the President dated January 13, 2000 Re: Increased Rates of Fees and Charges. Rates was implemented on April 6, 2000.

The classification of the above establishments shall be based on the volume of fibers transacted during the preceding year.

The new establishment shall pay the fee corresponding to the lowest class of the sector where it belongs.

License Trader-Exporter who meets the required facilities and equipment for grading and baling fibers shall upgrade its license to a GBE license. If a Trader-Exporter does not possess the required equipment and facilities of a GBE they are only authorized to buy approved bales of the Authority from a GBE or from a Class A Trader.

Cooperatives falling under P. D. 175 and LOI No. 23 are exempted from paying of license fees provided that they are newly organized or under ten (10) years of activity. However, they must pay the application fee.

6. Classifier License Fee

P 60.00

Section 3. Penalties (Surcharges for Delayed Renewal of License)

	No. of days / months of delay		
	<i>1 day to one month</i>	<i>more than 1 mo. to 6 months</i>	<i>more than 6 months</i>
	20%	50%	100%
1. Grading Baling Establishments			
3.1.1 First Class	P 3,600.00	P 9,000.00	P 18,000.00
3.1.2 Second Class	2,400.00	6,000.00	12,000.00
3.1.3 Third Class	1,440.00	3,600.00	7,200.00
3.1.4 Fourth Class	1,200.00	3,000.00	6,000.00
2. Buying Stations			
3.2.1 First Class	P 960.00	P 2,400.00	P 4,800.00
3.2.2 Second Class	720.00	1,800.00	3,600.00
3.2.3 Third Class	480.00	1,200.00	2,400.00
3.2.4 Fourth Class	240.00	600.00	1,200.00
3. Trader - Exporters			
3.3.1 Class A	P 1,080.00	P 2,700.00	P 5,400.00
3.3.2 Class B	840.00	2,100.00	4,200.00
3.3.3 Class C	600.00	1,500.00	3,000.00
4. Local Trader			
3.4.1 Class A	P 840.00	P 2,100.00	P 4,200.00
3.4.2 Class B	480.00	1,200.00	2,400.00
3.4.3 Class C	240.00	600.00	1,200.00
3.4.4 Class D	48.00	120.00	240.00
5. Processors			
3.5.1 Class A	P 2,160.00	P 5,400.00	P 10,800.00
3.5.2 Class B	1,370.00	3,425.00	6,850.00
3.5.3 Class C	528.00	1,320.00	2,640.00
3.5.4 Class D	48.00	120.00	240.00
3.5.5 Class E	1,560.00	3,900.00	7,800.00
6. Classifiers	P 12.00	P 30.00	P 60.00

Section 4. Penalties – Any person/entity who violates any of the provisions of this Circular shall, aside from suspension or cancellation of license or imposition of fine not exceeding twenty thousand pesos (P20,000.00) by the PhilFIDA Regional Director having jurisdiction of the area, or the PhilFIDA Executive Director as the case maybe.

Moreover, any person/entity found liable for any of the offenses in this Circular may be penalized to imprisonment of not exceeding one year or fine not exceeding twenty thousand pesos (P20,000.00) or both, if found guilty by the proper courts of law.

Whenever the violation is committed by a corporation, association, cooperative, and partnership the penalty shall be imposed on the president, partner, manager or principal officer thereof.

If the offender is an alien, he shall, after serving his sentence, be deported to his country of origin and if the offender is a public officer or employee, he shall, in addition to the penalty of imprisonment and fine prescribed herein, maybe dismissed from office and perpetually disqualified from holding a public office.

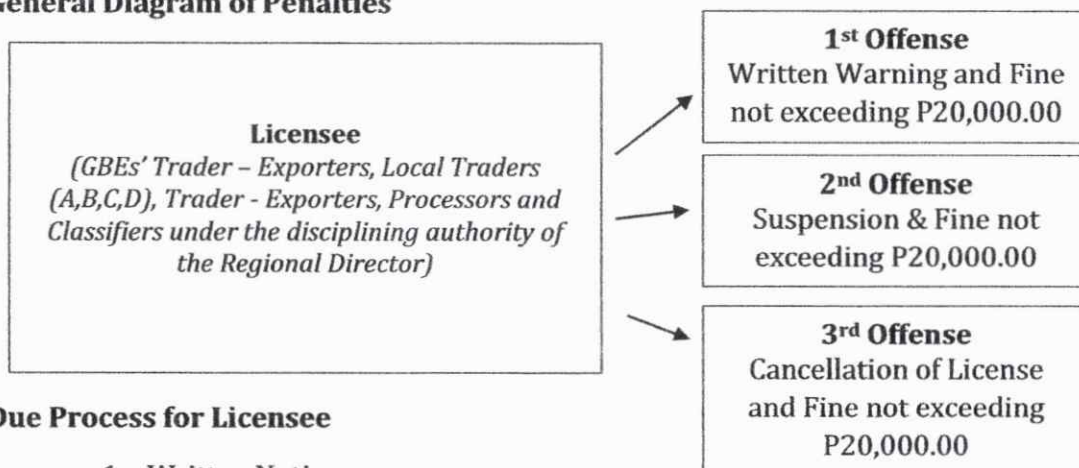
Procedure for Suspension/Cancellation of License

- A. Licensee (GBEs' Trader – Exporters, Local Traders, Processors and Classifiers) are under the supervision of the respective PhilFIDA Regional Directors having jurisdiction over area of operation of the establishment;
- B. Before the imposition of any sanction, the concerned PhilFIDA Regional Director **shall** observe due process. A Licensee found to be liable for any of the offenses mentioned under this Circular shall be provided by the disciplining authority a written notice explaining therein the violation/s committed and the appropriate penalty for such violation/s. The written notice must be accompanied by all evidence available to the disciplining authority that would justify the action taken;
- C. The written notice shall be personally served by the disciplining authority to the Licensee within fifteen (15) days after the PhilFIDA Regional Director discovered the alleged violation/s;
- D. A Licensee aggrieved by the Decision/Findings/Report of the PhilFIDA Regional Director may appeal to PhilFIDA Office of the Executive Director within Fifteen (15) Days from receipt of the said decision. The Office of the Executive Director may form an *Ad Hoc* Committee that will investigate the charge/s against the Licensee. The Licensee will be allowed to submit its Answer Under Oath explaining why the Decision/Findings/Report of the PhilFIDA Regional Director should not be upheld. Thereafter, the Executive Director may hold a formal hearing if the Licensee elects to do so.
- E. The Decision of the Executive Director, after all issues have been joined and after the hearing shall be Final. Only one (1) motion for reconsideration shall be allowed.

- i. First Offense – Written Warning and a fine not exceeding twenty thousand (20,000.00) pesos;
- ii. Second Offense – Suspension of License for a period not less than fifteen (15) days but not more than thirty (30) days and a fine of not exceeding twenty thousand (20,000.00) pesos;
- iii. Third Offense – Cancellation of License and a fine of not exceeding twenty thousand (20,000.00) pesos;

F. The Licensee shall be allowed have the services of counsel in all stages of the proceedings, if it elects to do so.

General Diagram of Penalties



Due Process for Licensee

1. Written Notice
 - Supported by facts and the reason/s why the Licensee should not be penalized.
 - Accompanied by evidence/s (reports, photographs, videos, sworn statements, etc.) supporting the charge/s.
 - A Written Notice not accompanied by sufficient evidence shall be considered null and void.

2. Personal Service of Written Notice
 - Personally served to the Licensee and or its duly authorized representative.
 - Within fifteen (15) days after the discovery by PhilFIDA of the supposed violation.

3. Appeal to the Executive Director
 - Licensee files an appeal to the Executive Director within Fifteen (15) Days from receipt of the Decision / Findings / Evaluation Report of the Regional Director/Office of the Executive Director thru the Regulatory Division-Central Office.
 - Office of the Executive Director **may** form an *Ad Hoc* Committee that will investigate the charges against the Licensee, if the latter elects to do so. The Licensee will be allowed to submit its Answer Under Oath to the

Executive Regional Director and/or the *Ad Hoc* Committee explaining why the Decision of the disciplining authority should be reversed.

- After the issues are joined, the Executive Director **may** hold a formal hearing if the Licensee elects to do so.

4. Decision of the Executive Director

- The Decision of the Executive Director shall be Final. No motion for reconsideration shall be entertained thereon, except when the penalty imposed is Suspension or Cancellation of License.

5. Right to Counsel

- At any stage of the proceedings, the Licensee shall be allowed to have the services of counsel.

Section 5. Effects of Suspension or Cancellation of License – The licensee whose license has been suspended or cancelled by PhilFIDA shall, from receipt of the order or notice of suspension or cancellation, cease and desist from grading and baling; buying and selling; sorting and classifying; as the case maybe. In the case of fiber processors, the licensee shall cease and desist from buying fibers.

The suspension or cancellation of the license shall be without prejudice to the imposition of the penalties provided in Section 4, Chapter V of these rules and regulations.

Approved bales prior to the cancellation/suspension of the license are still allowed to be sold.

Section 6. Surrender of License – When a license issued is suspended or cancelled by the Executive Director or his duly authorized representative, such license shall be surrendered immediately to the Authority.

Section 7. Notation on License - At the expiration of any period of suspension of a license issued, unless in the meantime such license is suspended or cancelled, the fact of such suspension including the dates of its beginning and termination shall be noted on the license, and the license shall be returned to the licensee.

In case of imposition of fine, the amount of such fine and the date of payment thereof shall be noted on the license.

Section 8. Complaints Pertaining to Inspected and Approved Bales – Complaints from local and foreign buyers with reference to the classification, grading, baling, tagging, marking of the bales of fibers which have been duly inspected and approved by PhilFIDA personnel shall be made in writing and shall specify the name, registered mark and establishment number of the baler, lot number of the bales subject of the complaint, and the ICN of the Inspector concerned so as to enable the Authority to make a complete and thorough investigation on the incident. All long and square tags of the bales in question shall be sent to the Authority together with the letter of complaint.

**CHAPTER VI
FINAL PROVISIONS**

Section 1. Separability Clause – The provisions of the rules and regulations are declared to be separable and if any provisions or the application thereof is held invalid or unconstitutional, the validity of the other provisions shall not be affected.

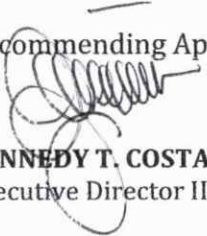
Section 2. Application of the Rules to Other Kinds of Fibers - The provisions of this circular shall apply to all kinds of Philippine commercial fibers with established classification and grading standard.

Section 3. Penalty – Any violation of these Rules and Regulations shall subject the offender to the penalties imposed under this Administrative Circular notwithstanding the provisions of any law or rules and regulations to the contrary and the provisions of the Revised Penal Code.


Section 4. Repealing Clause – All rules and regulations, circulars, directives, and/or orders or parts thereof, inconsistent with any of the provisions of these rules and regulations are hereby repealed, modified, and/or amended accordingly.

Section 5. Effectivity – This circular shall take effect fifteen (15) days after its publication in the Official Gazette or in a daily newspaper of general circulation and in the PhilFIDA Website.

Recommending Approval:


KENNEDY T. COSTALES
Executive Director III

Approved:


WILLIAM D. DAR, Ph.D.
Secretary of Agriculture



in replying pls cite this code :
For Signature: S-08-20-0203
Received : 08/12/2020 09:54 AM

24, June 2020

**INITIALS OF MUNICIPALITIES/CITIES DESIGNATING STATIONS OF FIBER
ESTABLISHMENTS**

MUNICIPALITY/CITY	PROVINCE	INITIAL OF STATION
Abuyog	Leyte	AB
Agdangan	Quezon	AGD
Agno	Pangasinan	AO
Agoo	La Union	AF
Alabat	Quezon	AW
Alabel	Sarangani Prov	AX
Alaminos	Laguna	A
Albuera	Leyte	AE
Albuquerque	Bohol	RE
Alcantara	Cebu	AA
Alcoy	Cebu	AC
Alegria	Cebu	AI
Alegria	Surigao del Norte	NE
Alfonso Lista	Ifugao	IZ
Alicia	Bohol	AV
Alicia	Zamboanga Sibugay	ÑY
Allen	Northern Samar	AN
Almeria	Biliran	AH
Aloguinsan	Cebu	AG
Anda	Pangasinan	AD
Anda	Bohol	EE
Angat	Bulacan	AÑ
Angeles City	Pampanga	AZ
Antequera	Bohol	AQ
Apalit	Pampanga	AP
Arayat	Pampanga	AK
Aroroy	Masbate	KÑ
Argao	Cebu	AR
Astorias	Cebu	A
Asuncion	Davao del Norte	AS
Atimonan	Quezon	OT
Aurora	Zamboanga del Sur	AU
Ayungon	Negros Oriental	AY
Bacacay	Albay	BK
Baclayon	Bohol	HP
Bacnotan	La Union	HV
Baco	Oriental Mindoro	FA
Bacolod	Lanao del Norte	OU
Bacolod City	Negros Occidental	FY
Bacolor	Pampanga	ÑE
Bacon	Sorsogon	BF
Bacong	Negros Oriental	FK
Bacoor	Cavite	HR
Badian	Cebu	NY
Badoc	Ilocos Norte	FQ
Bagamanoc	Catanduanes	BC
Baganga	Davao Oriental	BE

Bago City	Negros Occidental	FC
Baguio City	Benguet	HQ
Bais City	Negros Oriental	BZ
Balabagan	Lanao del Sur	BB
Balamban	Cebu	BM
Balaoan	La Union	EW
Balatan	Camarines Sur	FL
Baliguian	Zamboanga del Norte	HC
Baler	Aurora	HL
Balete	Aklan	HE
Balilihan	Bohol	HZ
Balindong	Lanao del Sur	HM
Balingasag	Misamis Oriental	FV
Baliwag	Bulacan	FJ
Baloi	Lanao del Norte	FO
Banaue	Ifugao	HY
Banga	Aklan	HG
Banga	South Cotabato	FN
Bangar	La Union	HF
Bangued	Abra	HA
Bansalan	Davao del Sur	BD
Bansud	Oriental Mindoro	FF
Bantay	Ilocos Sur	HT
Baras	Catanduanes	BS
Barcelona	Sorsogon	BQ
Barili	Cebu	FB
Barira	Maguindanao	ER
Barobo	Surigao del Sur	BV
Barotac Viejo	Iloilo	HK
Basey	Samar	FZ
Basilan City	Basilan Island	BL
Basista	Pangasinan	EI
Basud	Camarines Norte	HS
Bato	Catanduanes	BA
Bato	Leyte	F
Bauan	Batangas	ÑF
Bauang	La Union	HW
Baungon	Bukidnon	HU
Bayabas	Surigao del Sur	BYS
Bayambang	Pangasinan	EO
Bayang	Lanao del Sur	FP
Bayawan City	Negros Oriental	BAY
Baybay City	Leyte	B
Bayog	Zamboanga del Sur	FG
Bayugan City	Agusan del Sur	BY
Bilar	Bohol	FR
Biliran	Biliran	HJ
Binalungan	Aurora	ÑA
Biñan	Laguna	EB
Binangonan	Rizal	EJ
Bindoy	Negros Oriental	BJ
Bingawan	Iloilo	HO
Binmaley	Pangasinan	FE
Bislig City	Surigao del Sur	BI

Boac	Marinduque	OG
Bobon	Northern Samar	JR
Bocaue	Bulacan	HB
Bogo	Cebu	BG
Bolinao	Pangasinan	FM
Boljoon	Cebu	FX
Bongabong	Oriental Mindoro	FH
Bontoc	Southern Leyte	BX
Bontoc	Mt. Province	HX
Borbon	Cebu	BP
Borongan	Eastern Samar	BO
Boston	Davao Oriental	FS
Brooke's Point	Palawan	FT
Buenavista	Bohol	AM
Buenavista	Agusan del Norte	GU
Bugasong	Antique	XZ
Buhi	Camarines Sur	BH
Bula	Camarines Sur	BW
Bulan	Sorsogon	BU
Buluan (Ramcor)	Maguindanao	RC
Bulusan	Sorsogon	BT
Bunawan	Davao City	FW
Burauen	Leyte	BR
Butig	Lanao del Sur	BUT
Butuan City	Agusan del Norte	BN
Bug	Zamboanga del Sur	FD
Cabadbaran City	Agusan del Norte	CD
Cabanglasan	Bukidnon	UM
Cabucgayan	Biliran	UY
Cadiz City	Negros Occidental	UD
Cagayan de Oro City	Misamis Oriental	K
Cagwait	Surigao del Sur	CW
Caibiran	Biliran	UH
Calabanga	Camarines Sur	CJ
Calamba City	Laguna	UB
Calanogas	Lanao del Sur	US
Calapan City	Mindoro Oriental	UL
Calape	Bohol	UE
Calauag	Quezon	CX
Calauan	Laguna	UN
Calbayog	Western Samar	CA
Calinan	Davao City	CI
Caloocan City	Metro Manila	CC
Calumpit	Bulacan	EQ
Camalig	Eastern Samar	CY
Can-Avid	Albay	CV
Candaba	Pampanga	UA
Candelaria	Quezon	CL
Canlaon City	Negros Oriental	CZ
Canlubang	Laguna	CG
Caoayan	Ilocos Sur	UW
Capalonga	Camarines Norte	CB
Capoocan	Leyte	UP
Caraga	Davao Oriental	CH

Caramoan	Camarines Sur	CU
Caramoran	Catanduanes	CF
Carrascal	Surigao del Sur	CQ
Carcar	Cebu	UR
Carigara	Leyte	CR
Carmen	Cebu	UJ
Carmen	Bohol	ÑN
Carmen	Davao del Norte	ÑD
Carmona	Cavite	UF
Casiguran	Aurora	UI
Casiguran	Sorsogon	CS
Castilla	Sorsogon	UK
Catanauan	Quezon	UT
Catarman	Northern Samar	CM
Catarman	Camiguin	ÑV
Catbalogan	Western Samar	CT
Cateel	Davao Oriental	CE
Catigbian	Bohol	UU
Catmon	Cebu	UQ
Catubig	Northern Samar	UG
Cebu City	Cebu	C
Cervantes	Ilocos Sur	U
Clarín	Bohol	EC
Clarín	Misamis Occidental	CAR
Claveria	Misamis Oriental	CK
Compostela	Davao del Norte	CP
Concepcion	Misamis Occidental	EP
Consolacion	Cebu	UX
Cordova	Cebu	UC
Corella	Bohol	UZ
Cotabato City	Maguindanao	CO
Culaba	Biliran	UV
Culasi	Antique	EX
Daet	Camarines Norte	D
Dagami	Leyte	GV
Dagupan City	Pangasinan	DN
Dalaguete	Cebu	DG
Danao City	Cebu	DY
Dapitan	Zamboanga del Norte	DP
Daraga	Albay	DR
Dasmariñas	Cavite	EY
Dauin	Negros Oriental	DX
Davao City	Davao del Sur	DA
Del Monte	Agusan del Sur	DT
Diffun	Quirino	DF
Digos City	Davao del Sur	DI
Dilasag	Aurora	DL
Dimiao	Bohol	DW
Dinalungan	Aurora	IÑ
Dingalan	Aurora	DB
Dipaculao	Aurora	DK
Dipolog City	Zamboanga del Norte	DC
Dolores	Eastern Samar	DE
Dolores	Leyte	DO

Dolores	Quezon	DQ
Don Marcelino	Davao Occidental	DH
Don Salvador Benedicto	Negros Occidental	DV
Don Victoriano Chiongbian	Misamis Occidental	CN
Donsul	Sorsogon	DS
Duenas	Iloilo	DZ
Duero	Bohol	DD
Dumaguete City	Negros Oriental	DU
Dumalinao	Zamboanga del Sur	AT
Dumanjug	Cebu	DJ
Dumingag	Zamboanga del Sur	EU
Escalante	Negros Occidental	ES
Esperanza	Agusan del Sur	EN
Esperanza	Leyte	EZ
Estancia	Iloilo	EA
Gamay	Northern Samar	GY
Ganassi	Lanao del Sur	GÑ
Gandara	Western Samar	GW
Garchitorena	Camarines Sur	GR
Garcia-Hernandez	Bohol	GA
Gen. Mac Arthur	Eastern Samar	GM
Gen. Santos City	South Cotabato	GS
Gigaquit	Surigao del Norte	GF
Gigmoto	Catanduanes	GT
Ginatilan	Cebu	GL
Giporlos	Eastern Samar	GP
Glan	Sarangani Province	GX
Gloria	Oriental Mindoro	VM
Goa	Camarines Sur	GO
Gonzaga	Cagayan	GZ
Gov. Generoso	Davao Oriental	VJ
Guagua	Pampanga	GB
Gubat	Sorsogon	G
Guihulngan	Negros Oriental	GH
Guinayangan	Quezon	GK
Guindulman	Bohol	GE
Guingoog City	Misamis Oriental	GG
Guinobatan	Albay	GN
Guiuan	Eastern Samar	GI
Gumaca	Quezon	GC
Gutalac	Zamboanga del Norte	GQ
Hagonoy	Davao del Sur	QY
Hamtic	Antique	ÑH
Hernani	Eastern Samar	EH
Hilongos	Leyte	H
Hinatuan	Surigao del Sur	HN
Hindang	Leyte	HD
Hingyon	Ifugao	HH
Hinobaan	Negros Occidental	OA
Hinunangan	Southern Leyte	HI
Ibaan	Batangas	IB
Ibajay	Aklan	IY
Iligan City	Lanao del Norte	IG
Iloilo City	Iloilo	I

Imelda	Zamboanga del Sur	II
Impasug-ong	Bukidnon	IP
Imus	Cavite	IU
Inabanga	Bohol	IW
Indanan	Sulu	ID
Indang	Cavite	IF
Infanta	Quezon	IQ
Inopacan	Leyte	IC
Ipil	Zamboanga del Sur	IL
Iriga	Camarines Sur	IR
Irosin	Sorsogon	IS
Isabel	Leyte	IE
Isabela City	Basilan Province	ISA
Isulan	Sultan Kudarat	IN
Itogon	Benguet	IT
Ivisan	Capiz	IV
Jagna	Bohol	JN
Jamindan	Capiz	IH
Janiuay	Iloilo	JY
Jaro	Leyte	JRO
Jasaan	Misamis Oriental	ÑJ
Javier	Leyte	JV
Jiabong	Western Samar	AJ
Jimalalud	Negros Oriental	JD
Jolo	Sulu	J
Jose Abad Santos	Davao del Sur	JA
Jose Dalman	Zamboanga del Norte	JÑ
Josefina	Zamboanga del Sur	JS
Jose Panganiban	Camarines Norte	JP
Jovellar	Albay	OV
Juban	Sorsogon	JB
Julita	Leyte	JU
Kabacan	Cotabato Province	KC
Kabankalan	Negros Occidental	KY
Kabasalan	Zamboanga del Sur	KN
Kalawit	Zamboanga del Norte	ÑS
Kalayaan	Laguna	YÑ
Kalibo	Aklan	KA
Kananga	Leyte	KG
Kapalong	Davao del Norte	KP
Kapatagan	Lanao del Norte	KT
Kapatagan	Lanao del Sur	IK
Katipunan	Zamboanga del Norte	ÑU
Kawayan	Biliran	KJ
Kiamba	South Cotabato	KB
Kiangan	Ifugao	KD
Kiblawan	Davao del Sur	EK
Kidapawan City	Cotabato Province	KW
Kitaotao	Bukidnon	KO
Kitcharao	Agusan del Norte	KI
Kolambugan	Lanao del Norte	OÑ
Koronadal City	South Cotabato	KL
La Carlota	Negros Occidental	YC
La Castellana	Negros Occidental	LT

La Libertad	Negros Oriental	YB
La Paz	Abra	KZ
La Paz	Leyte	LY
La Paz	Agusan del Sur	LÑ
La Trinidad	Benguet	RT
Laak	Compostela Valley	KK
Labangan	Zamboanga del Sur	IX
Labason	Zamboanga del Norte	YS
Labo	Camarines Norte	LB
Labrador	Pangasinan	LR
Lagawe	Ifugao	KE
Lagonglong	Misamis Oriental	ÑK
Lagonoy	Camarines Sur	LA
Laguindingan	Misamis Oriental	YG
Lake Sebu	South Cotabato	KS
Lakewood	Zamboanga del Sur	ÑX
Lambunao	Iloilo	KU
Lamitan	Basilan	YM
Lantapan	Bukidnon	LP
Lanuza	Surigao del Sur	LZ
Laoang	Northern Samar	LS
Lapu-Lapu City	Cebu	LO
Lapuyan	Zamboanga del Sur	LF
Larena	Siquijor	ZS
Las Navas	Northern Samar	YN
Las Nieves	Agusan del Norte	VS
Las Piñas City	Metro Manila	LQ
Lasam	Cagayan	KH
Lasang	Davao City	LX
Lavezares	Northern Samar	LV
Lazi	Siquijor Island	YI
Lebak	Sultan Kudarat	KV
Leganes	Iloilo	KX
Legaspi City	Albay	L
Leon	Iloilo	LE
Leon Postigo	Zamboanga del Norte	KQ
Lezo	Aklan	YX
Lianga	Surigao del Sur	LG
Libacao	Aklan	LW
Libagon	Southern Leyte	LN
Libmanan	Camarines Sur	Y
Libon	Albay	OO
Ligao	Albay	LI
Lila	Lila	LL
Liloan	Cebu	YO
Liloan	Sothern Leyte	YL
Liloy	Zamboanga del Norte	YY
Lingayen	Pangasinan	LK
Lingig	Surigao del Sur	LJ
Lipa City	Batangas	KR
Llorente	Eastern Samar	YT
Loay	Bohol	KM
Lobo	Batangas	YF
Lomondao	Davao City	YK

Loon	Bohol	YE
Lope de Vega	Northern Samar	YV
Lopez	Quezon	YZ
Los Baños	Laguna	YA
Lubao	Pampanga	YW
Lucban	Quezon	LC
Lucena City	Quezon	LU
Luisiana	Laguna	XÑ
Lumbatan	Lanao del Sur	YU
Lumbaca-Unayan	Camarines Sur	UÑ
Luna	La Union	YQ
Lupi	Camarines Sur	LD
Lupon	Davao Oriental	LH
Maasim	Sarangani Province	ZD
Maasin	Iloilo	JC
Maasin City	Southern Leyte	MA
Mabalacat	Pampanga	WÑ
Mabini	Batangas	WW
Mabini	Compostela Valley	DM
Macalelon	Quezon	ZN
MacArthur	Leyte	LM
Maco	Compostela Valley	JQ
Macrohon	Southern Leyte	WO
Madalag	Aklan	VD
Madrid	Surigao del Sur	RX
Magallanes	Sorsogon	WS
Magarao	Camarines Sur	WM
Magdalena	Laguna	WD
Magpet	Cotabato Province	ZT
Magsaysay	Davao del Sur	MJ
Magsaysay	Misamis Oriental	MÑ
Mahaplag	Leyte	MF
Maimbung	Sulu	WJ
Mainit	Surigao del Norte	RW
Maitum	Sarangani Province	WT
Makati City	Metro Manila	MM
Makato	Aklan	UO
Makilala	North Cotabato	WK
Malabago	Negros Occidental	MH
Malabang	Lanao del Sur	MV
Malabon City	Metro Manila	MB
Malabuyoc	Cebu	WQ
Malalag	Davao del Sur	VX
Malangas	Zamboanga Sibugay	MZ
Malapatan	Sarangani Province	EF
Malay	Aklan	OW
Malaybalay City	Bukidnon	MY
Malilipot	Albay	MP
Malinao	Aklan	ZW
Malinao	Albay	MO
Malita	Davao Occidental	ML
Malitbog	Southern Leyte	MG
Malitbog	Bukidnon	RB
Malolos	Bulacan	JL

Maluso	Basilan	NQ
Malvar	Batangas	RN
Mambajao	Camiguin	RH
Manaoag	Pangasinan	ZZ
Manay	Davao Oriental	WI
Mandaluyong City	Metro Manila	MN
Mandaue City	Cebu	WC
Mangangoy	Surigao del Sur	WY
Manila	Metro Manila	M
Manito	Albay	JO
Manjuyod	Negros Oriental	RM
Manolo Fortich	Bukidnon	WZ
Mansalay	Oriental Mindoro	WF
Manukan	Zamboanga del Norte	ÑZ
Mapanas	Northern Samar	OP
Mapandan	Pangasinan	ED
Marabut	Samar	ZB
Maragusan	Compostela Valley	ZG
Maramag	Bukidnon	QE
Marawi City	Lanao del Sur	WA
Maria	Siquijor	YR
Maria Aurora	Aurora Province	ÑG
Maribojoc	Bohol	OJ
Marihatag	Surigao del Sur	WH
Marikina City	Metro Manila	WX
Marilao	Bulacan	ZR
Maripipi	Biliran	YP
Marogong	Lanao del Sur	RG
Masbate	Masbate	MS
Maslog	Eastern Samar	RY
Matag-ob	Northern Leyte	WB
Matalom	Leyte	MX
Matanog	Maguindanao	WG
Mati City	Davao Oriental	MI
Matnog	Sorsogon	MT
Matuguinao	Western Samar	OM
Mauban	Quezon	MU
Mawab	Compostela Valley	MW
Medellen	Cebu	ÑM
Medina	Misamis Oriental	ME
Mercedes	Camarines Norte	MC
Merida	Leyte	ZA
Mexico	Pampanga	OX
Meycauayan	Bulacan	OY
Miag-ao	Iloilo	EG
Minalabac	Camarines Sur	WN
Minglanilla	Cebu	WP
Moalboal	Cebu	WL
Mogpog	Marinduque	ÑQ
Molave	Zamboanga del Sur	WE
Mondragon	Northern Samar	MQ
Monkayo	Compostela Valley	MK
Motiong	Western Samar	WU
Munai	Lanao del Norte	JM

Muntinlupa City	Metro Manila	ZU
Murcia	Negros Occidental	W
Mutia	Zamboanga del Norte	VW
Naawan	Misamis Oriental	NX
Nabas	Aklan	NÑ
Nabunturan	Davao del Norte	NB
Naga	Cebu	NK
Naga City	Camarines Sur	N
Nagcarlan	Laguna	NR
Naguilian	La Union	NG
Narra	Palawan	FI
Narvacan	Ilocos Sur	NH
Nasipit	Agusan del Norte	NZ
Natonin	Mt. Province	NT
Naujan	Oriental Mindoro	NJ
Naval	Leyte	NA
Naval	Biliran	NÑ
Navotas	Metro Manila	NV
New Bataan	Compostela Valley	NN
New Corella	Davao del Norte	NC
New Washington	Aklan	NW
Norala	South Cotabato	OD
Numancia	Aklan	NU
Oas	Albay	O
Ocampo	Camarines Sur	OC
Opol	Misamis Oriental	QP
Oras	Eastern Samar	OS
Ormoc City	Leyte	OR
Oroquieta City	Misamis Occidental	OQ
Osmeña	Leyte	OB
Oton	Iloilo	OF
Ozamis City	Misamis Occidental	OZ
Padada	Davao del Sur	VP
Padre Burgos	Southern Leyte	PE
Padre Burgos	Quezon	ÑO
Paete	Laguna	Jl
Pagadian City	Zamboanga del Sur	QH
Pagayawan	Lanao del Sur	QX
Pagbilao	Quezon	QW
Pagsanjan	Laguna	QJ
Pakil	Laguna	JK
Palapag	Northern Samar	QG
Palompon	Leyte	P
Pambujan	Northern Samar	PJ
Pamplona	Camarines Sur	PW
Pamplona	Negros Oriental	PM
Panabo City	Davao del Norte	PB
Pandan	Antique	JF
Pandan	Catanduanes	PA
Pandi	Bulacan	QI
Panganiban	Catanduanes	PN
Pangantucan	Bukidnon	PAN
Pangil	Laguna	NÑP
Pantukan	Compostela Valley	PP

Paracale	Camarines Norte	PX
Parañaque City	Metro Manila	PQ
Paranas	Western Samar	RÑ
Parang	Maguindanao	PR
Pardo	Cebu	PH
Paraseles	Mt. Province	MH
Pasacao	Camarines Sur	PK
Pasay City	Metro Manila	PC
Pasig City	Metro Manila	PS
Patikul	Sulu	PT
Patnongon	Antique	OK
Payao	Zamboanga Sibugay	BÑ
Picong	Lanao del Sur	VÑ
Pikit	Cotabato Province	JT
Pila	Laguna	PY
Pilar	Bohol	OL
Pilar	Camotes Island, Cebu	ET
Pilar	Sorsogon	QR
Pili	Camarines Sur	PL
Pinamalayan	Oriental Mindoro	NI
Pinamungahan	Cebu	PF
Piñan	Zamboanga del Norte	Ñ
Placer	Masbate	PÑ
Polanco	Zamboanga del Norte	NP
Polangui	Albay	PO
Polillo	Quezon	PG
Polomolok	South Cotabato	QK
Poona Piagapo	Lanao del Norte	JE
Poros	Camotes Island	PU
Presentacion	Camarines Sur	PI
Prieto Diaz	Sorsogon	QQ
Prosperidad	Agusan del Sur	PD
Pualas	Lanao del Sur	PZ
Puerto Princesa City	Palawan	PV
Quezon	Bukidnon	QZ
Quezon City	Metro Manila	QC
Ragay	Camarines Sur	ÑR
Rapu-Rapu	Albay	RP
Remedios T. Romualde	Agusan del Norte	RL
Rio Corpuz	Masbate	RQ
Rizal	Laguna	RI
Rizal	Palawan	E
Rizal	Zamboanga del Norte	RZ
Ronda	Cebu	RA
Rosario	Agusan del Sur	RS
Rosario	Cavite	RR
Rosario	Northern Samar	RO
Sabangon	Mt. Province	SAB
Sablan	Benguet	YH
Sagbayan	Bohol	ZK
Sagnay	Camarines Sur	XG
Saint Bernard	Southern Leyte	SR
Salay	Misamis Oriental	XL
Salug	Zamboanga del Norte	ZV

Salvacion	Agusan del Sur	NL
Samal	Davao del Norte	R
Samboan	Cebu	VY
San Agustin	Surigao del Sur	SQ
San Andres	Quezon	ÑB
San Andres	Catanduanes	SN
San Carlos City	Negros Occidental	SC
San Fabian	Pangasinan	XF
San Fernando	Bukidnon	SL
San Fernando	Cebu	XO
San Fernando City	La Union	NF
San Fernando City	Pampanga	KF
San Fernando	Camotes Island	XC
San Francisco	Agusan del Sur	SK
San Francisco	Southern Leyte	ZF
San Gabriel	La Union	JG
San Ildefonso	Bulacan	XX
San Isidro	Northern Samar	XD
San Isidro	Nueva Ecija	ZI
San Isidro	Bohol	OI
San Isidro	Davao Oriental	VQ
San Isidro	Davao del Norte	VU
San Jose	Antique	JH
San Jose	Camarines Sur	SV
San Jose	Negros Oriental	SF
San Jose de Buan	Western Samar	JZ
San Jose del Monte	Bulacan	RJ
San Juan	Batangas	XH
San Juan	Ilocos Sur	X
San Juan	La Union	JJ
San Juan City	Metro Manila	SJ
San Juan	Southern Leyte	XJ
San Julian	Eastern Samar	ZH
San Lorenzo Ruiz (Imelda)	Camarines Norte	IM
San Luis	Agusan del Sur	YJ
San Luis	Aurora	ZL
San Miguel	Catanduanes	SM
San Miguel	Iloilo	NM
San Miguel	Surigao del Sur	XM
San Pablo City	Laguna	SP
San Pedro	Laguna	XP
San Remegio	Cebu	XB
San Remegio	Antique	QM
San Ricardo	Southern Leyte	RD
San Roque	Northern Samar	SE
San Santiago	Ilocos Sur	IO
San Teodoro	Oriental Mindoro	ZX
San Vicente	Agusan del Sur	SW
San Vicente	Camarines Norte	XE
Santiago	Agusan del Norte	SI
Sariaya	Quezon	XR
Sasa	Davao City	SA
Sergio Osmeña	Zamboanga del Norte	VO
Siaton	Negros Oriental	SY

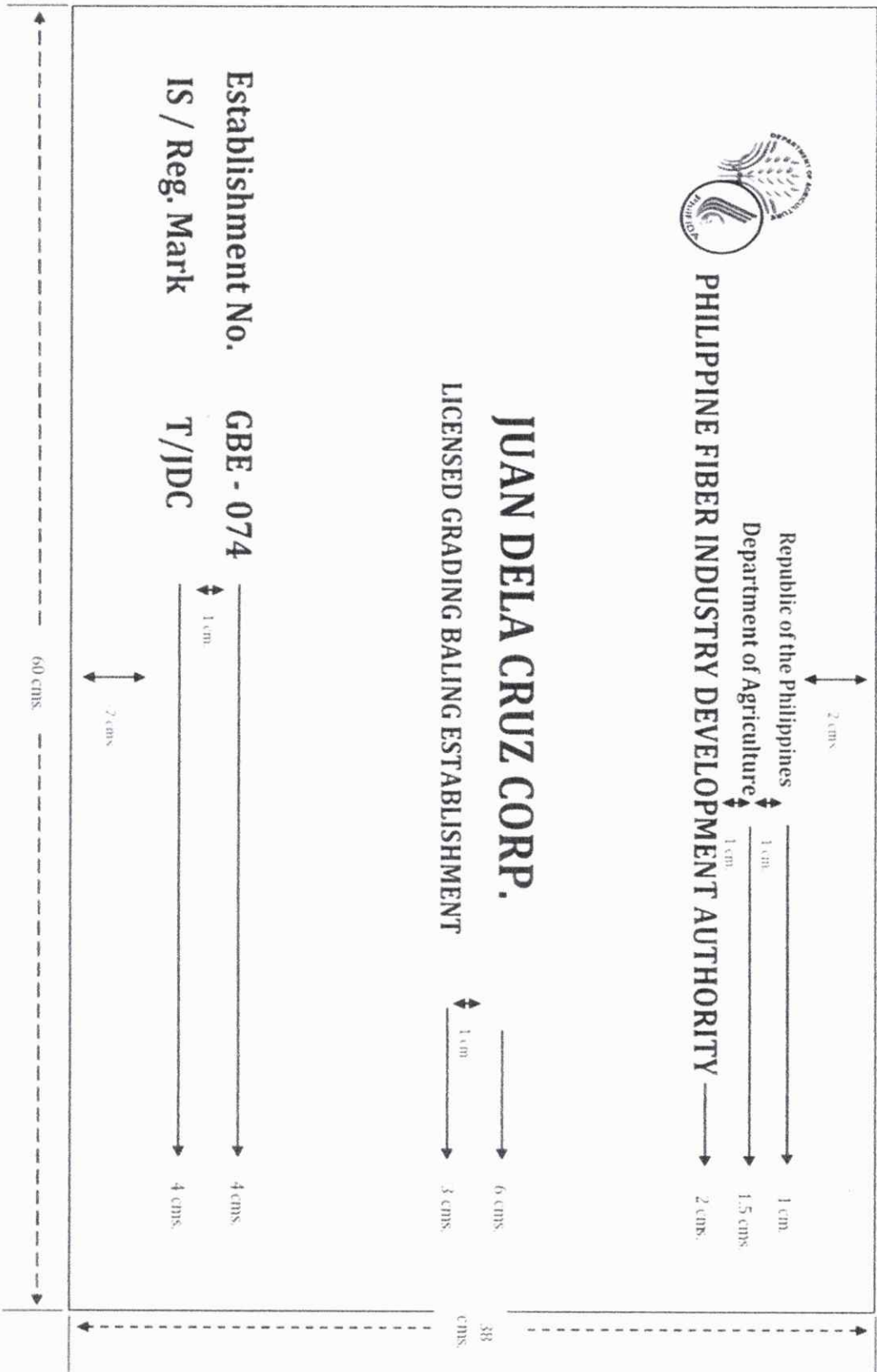
Sibagat	Agusan del Sur	YD
Sibonga	Cebu	XQ
Sibuco	Zamboanga del Norte	ZY
Sibulan	Negros Oriental	SB
Sigma	Capiz	SZ
Silago	Southern Leyte	ZC
Silang	Cavite	OE
Silay City	Negros Occidental	IA
Silvino Lobos	Northern Samar	ON
Sinait	Ilocos Sur	XN
Sindangan	Zamboanga del Norte	ND
Siniloan	Laguna	SÑ
Siocon	Zamboanga del Norte	SOC
Sipocot	Camarines Sur	XI
Siquijor	Siquijor	ZQ
Socorro	Oriental Mindoro	XK
Sogod	Southern Leyte	SG
Sorsogon City	Sorsogon	S
Sta. Catalina	Negros Oriental	CÑ
Sta. Cruz	Davao del Sur	SX
Sta. Cruz	Laguna	RK
Sta. Cruz	Marinduque	XT
Sta. Elena	Camarines Norte	ZE
Sta. Magdalena	Sorsogon	XV
Sta. Margarita	Western Samar	XS
Sta. Maria	Davao Occidental	SS
Sta. Maria	Ilocos Sur	IJ
Sta. Mesa	Metro Manila	XZ
Sta. Rita	Western Samar	XY
Sta. Rita	Pampanga	EL
Sto. Domingo	Albay	SD
Sto. Domingo	Ilocos Sur	ZO
Sto. Niño	Surigao del Sur	NO
Sto. Tomas	Batangas	XW
Sto. Tomas	Davao del Norte	ST
Sto. Tomas	La Union	ZM
Sual	Pangasinan	XU
Sudipen	La Union	ZP
Sulop	Davao del Sur	ZÑ
Sultan Dumalondong	Lanao del Sur	DÑ
Sumilao	Bukidnon	SO
Surrallah	South Cotabato	SH
Surigao City	Surigao del Norte	SU
Tabaco City	Albay	T
Tabogon	Cebu	TF
Tabon-Tabon	Leyte	RV
Tabuk City	Kalinga	TBK
Tabuelan	Cebu	QA
Tacloban City	Leyte	TL
Tacurong City	Sultan Kudarat	TK
Taft	Eastern Samar	FÑ
Tagaytay City	Cavite	GJ
Tagbilaran City	Bohol	TZ
Tagbina	Surigao del Sur	TH

Tago	Surigao del Sur	JW
Tagoloan	Lanao del Norte	ÑL
Taguig City	Metro Manila	QT
Tagum City	Davao del Norte	TM
Talacogon	Agusan del Sur	TP
Talaingod	Davao del Norte	QU
Talakag	Bukidnon	TA
Talisay	Cebu	TC
Tambulig	Zamboanga del Sur	RU
Tampilisan	Zamboanga del Norte	QN
Tanauan	Batangas	TB
Tanauan	Leyte	TX
Tandag City	Surigao del Sur	TD
Tanjay	Negros Oriental	TJ
Tangalan	Aklan	QD
Tapaz	Capiz	QF
Tarlac City	Tarlac	QL
Tarragona	Davao Oriental	TU
Tayasan	Negros Oriental	TY
Tiaong	Quezon	TN
T'boli	South Cotabato	TI
Tigaon	Camarines Sur	TG
Tinambac	Camarines Sur	QÑ
Titay	Zamboanga Sibugay	TT
Tiwi	Albay	TW
Toboso	Negros Occidental	JX
Toledo	Cebu	Q
Tolomo	Davao City	TO
Tolosa	Leyte	QV
Tomas Oppus	Southern Leyte	TS
Toril	Davao City	TR
Torrejos	Marinduque	QS
Trece Martires City	Cavite	EM
Trento	Agusan del Sur	TE
Tubao	La Union	QO
Tubaran	Lanao del Sur	TQ
Tubay	Agusan del Norte	ÑT
Tubigon	Bohol	QB
Tubod	Surigao del Norte	RF
Tuburan	Cebu	TV
Tudela	Camotes Island	ÑW
Tudela	Misamis Occidental	TDA
Tupi	South Cotabato	HN
Valencia City	Bukidnon	VN
Valencia	Negros Oriental	VA
Valenzuela City	Metro Manila	VL
Vallehermosa	Negros Oriental	VH
Veruela	Agusan del Sur	VE
Victoria	Laguna	VR
Victoria	Northern Samar	VI
Victoria	Oriental Mindoro	VT
Victoria	Tarlac	VK
Viga	Catanduanes	VG
Vigan	Ilocos Sur	V

Villaba
Villanueva
Vinzon
Virac
Wright
Zamboanga City

Leyte
Misamis Oriental
Camarines Norte
Catanduanes
Western Samar
Zamboanga del Sur

VB
VV
VZ
VC
WR
Z



SAMPLE OF LONG CLOTH TAG

ANNEX C

