

13

Republic of the Philippines  
PROVINCE OF LEYTE  
OFFICE OF THE SANGGUNIANG PANLALAWIGAN  
Palo, Leyte

CHRISTOPHER A. ELEM,  
Complainant,

-vs.-

ATTY. ERWIN BELLEZA,  
Respondent,

X-----X

Sangguniang Panlalawigan  
Province of Leyte  
**RECEIVED**  
Date: SEP 18 2026  
By: Jenni V

**ANSWER**

COMES NOW, the above-named respondent, by himself unto this Honorable Office, most respectfully alleges;

That on July 14, 2026, respondent received copy of complainant's complaint-affidavit and hereby submits his answer thereto, containing, to wit;

AS TO THE ALLEGATION THAT RESPONDENT  
COMMITTED GRAFT AND CORRUPTION.

1. That contrary to the allegations in par 3.1 to 3.3 of the complaint-affidavit, the letter complaint alluded to by the complainant refers to a burst water pipe-line placed along the corner of the national highway and private road (and not a Barangay road) at Brgy. Combis, Abuyog, Leyte of which the same was referred to the committee on Infrastructure and public utilities and facilities;

1.1. That on the morning of April 29, 2024, respondent was informed being the atty.-in-fact of Sofio Reas Beloy, Jr., of his concession area located at Brgy. Anibongon, Abuyog, Leyte, that trucks of the customer of Sofio Reas Beloy, Jr., was prevented from egress and ingress in the private road by the Barangay Officials of Brgy. Combis, Abuyog, specially by the complainant herein to which respondent inquired and upon reaching the private road respondent found out that it was the committee on infrastructure present namely Hon. Landia, Sano, Almendra and SB Staff with the complainant.

1.2. That respondent politely asked from Hon. Landia (as chairman) why are the trucks of the customers of Sofio Reas Beloy, Jr., was flagged down and subjected to extensive scrutiny and in fact two (2) of them already went back home out of fear, when they are all equipped with the necessary permit and the road they are using is a private road coming from Brgy. Anibongon, Abuyog, Leyte and are just passing through Brgy. Combis, Abuyog, Leyte through a private road and not a Barangay or public road and the purpose of the ocular inspection was only the burst water pipe and the committee may have exceeded their authority.

1.3. That there is nothing in the act of the respondent that would constitute graft and corruption but rather it was the complainant and the committee who are supposed to be held liable for trespassing from entering into a private property (private road) and flagging the trucks passing thereon without consent from its owner but out of liberality of the respondent as atty.-in-fact of Sofio Reas Beloy, Jr., respondent even allowed them to extend their ocular inspection two (2) kilometers from the burst water pipe which they already saw the concession area and which respondent immediately left while they were still in the entrance of the private road (par 6 & 7 of the committee report).

1.4. That the driver's may had answer that respondent was the owner of the concession area by reason that it was respondent who transacted with their employer as atty. -in-fact of Sofio Reas Beloy, Jr., copy of the special power of attorney of respondent is hereto attached and marked as annex 'A'.

AS REGARDS TO THE ALLEGATIONS  
THAT RESPONDENT AS SB MEMBER  
TAKING ADVANTAGE OF HIS POSSESSION  
COMMITTED OPPRESSION, DIRECT  
ASSAULT, ABUSE OF AUTHORITY, PERJURY  
AGAINST THE COMPLAINANT.

2. That respondent denies having sent to the complainant those alleged two (2) letters dated August 03 & 14, 2024;
3. That annex 'B' of the complaint-affidavit consisting of Resolution no. 225, series of 2024 and its attached committee report no. 098, series of 2024 attached as annex 'C' of the complaint-affidavit would speaks for itself that trucks of the customer of Sofio Reas Beloy, Jr., are using and passing a private road (not barangay or public road) at Brgy. Combis, Abuyog, Leyte in transporting sand and gravel materials from Brgy. Anibongon, Abuyog, Leyte;
4. That section 3 of Ordinance no. 04, series 2024 of Brgy. Combis, Abuyog, Leyte, covers and applies only to SAG concessionaires, owner or driver of vehicle extracting and hauling sand and gravel with in the territorial jurisdiction of Brgy. Combis, Abuyog, Leyte and does not apply to Sofio Reas Beloy, Jr., who is extracting from Brgy. Anibongon, Abuyog, Leyte and trucks of his customers carrying quarry materials from Brgy. Anibongon, Abuyog, Leyte are just passing through at Brgy. Combis, Abuyog, Leyte in a private road not on a public or barangay road.
5. That explanatory note of Ordinance no. 04, series 2024 ( annex 'D-1' of the complaint-affidavit) would likewise reveal that said Ordinance covers only barangay or public road of Brgy. Combis, Abuyog, Leyte and does not apply to those private road constructed by private individual;
6. That section 133 and 155 of the the Local Government Code, provides

Sec. 133. Common Limitations on the taxing Powers of Local Government Units. – Unless otherwise provided herein, the exercise of taxing powers of provinces, cities, municipalities, and barangays shall not extend to the levy of the following:

(e) Taxes, fees and charges and other impositions upon goods carried into or out, or passing through, the territorial jurisdiction of local government units in the guise of charges for wharfage, tolls for bridges or otherwise or other taxes, fess or charges in any form whatsoever upon such goods or merchandise.

Sec 155. Toll Fees or charges. – The sanggunian concerned may prescribe the terms and conditions and fix the rates for the imposition of toll fees or charges for the use of any public road, pier or wharf, waterway, bridge, ferry or telecommunication system funded and constructed by the local government unit concerned.....

7. That as such, complainant's establishment of check point and exacting fees thereof on the said private road wherein customer of Sofio Reas Beloy, Jr., pass through was beyond his authority under Ordinance no. 04 Series of 2024 and his action in preventing respondent from ingress and egress thereof are grave coercion and illegal exaction, that as such, respondent filed a criminal complaint for grave coercion against complainant (annex 'K' of the complaint-affidavit) and in which case the same are pending before the 13<sup>th</sup> MCTC, Abuyog, Leyte, and for illegal exaction before the RTC, Branch 10, Abuyog, Leyte, certifications to this effect are hereto attached and marked as annexes 'B', 'C', 'D' and 'E', respectively;
8. That complainant having committed a crime against respondent that it was only right for the respondent to file those criminal charges, moreover, respondent was merely a witness to those criminal offenses against the complainant, the real complainant in those criminal case are the People of the Philippines and not respondent herein.
9. That respondent hereby incorporates in his answer annex 'K' of the complaint-affidavit of the complainant herein and its supporting annexes as part of his answer hereof.

WHEREFORE, after summary hearing when parties are both heard, respondent pleads that the above-entitled complaint maybe dismissed on the ground that it is bereft of any substantial evidence.

July 27, 2026 at Abuyog, Leyte for Palo. Leyte.

  
ATTY. ERWIN V. BELLEZA

Respondent

Brgy. Buntay, Abuyog, Leyte

0956-647-7981/erwin.belleza569@gmail.com

#### VERIFICATION

I, ATTY. ERWIN V. BELLEZA, Filipino, of legal age, married and a resident of Brgy. Buntay, Abuyog, Leyte, after having been duly sworn to in accordance with law, hereby depose and say;

1. That affiant is the respondent in the above-entitled case; That I have caused the preparation of the foregoing answer; That I have read and understood the allegations contained therein and the contents thereof are true and correct to the best of my own personal knowledge or from some other authentic document or record;

Page 4 of the ans.

IN WITNESS WHEREOF, I have hereunto set my hand this 27<sup>TH</sup> day of JULY 2026 at Abuyog, Leyte.

ATTY. ERWIN V. BELLEZA  
Affiant

SUBSCRIBED AND SWORN TO before me this 27<sup>th</sup> day of July 2026 Abuyog, Leyte, affiant exhibiting to me copy of his UMID ID Card with no. CRN 021-1405-4591-6.

**JUNERY M. BAGUNAS**  
PROSECUTOR 3

copy furnished:

Christopher A. Elem  
Office of the Governor  
DILG, Provincial Office

REGISTRY RECEIPT

Post Office — **RL 159 916 761 ZZ**  
Letter/Packages —   
Posted on **JUL 27 2025**, 20\_\_\_\_  
Preserve this receipt for reference in case of inquiry  
\_\_\_\_\_  
Postmaster/Teller

ANNEX 'A'

SPECIAL POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

I, SOFIO REAS BELOY, JR., Filipino, of legal age, married and a resident of Brgy. Victory, Abuyog, Leyte, does hereby name appoint, name and constitute ATTY. ERWIN V. BELLEZA, Filipino, of legal age, and residing at Brgy. Buntay, Abuyog, Leyte, to be my true and lawful attorney, for me and in my name, place and stead, to perform the following specific act;

- 1. To process and follow up my application for Industrial Sand and Gravel Permit (ISAG). No. 21-00019 and secure, demand, ask and received the approved permit thereon from the Office of the Governor of the Province of Leyte;
- 2. To secure several clearances/certificate such as Environmental Compliance Certificate (ECC), from concerned Government Offices such as the EMB, the Provincial Engineering Office (PEO), MGB, and the like;
- 3. Once permit to extract sand and gravel is granted, to negotiate and enter into a contract for potential customers to buy sand and gravel and boulders and the like from the permitted site and to ask, demand and received payments thereof.

HEREBY GIVING AND GRANTING unto our said attorney full powers and authority to do and perform all and every act necessary to carry into effect the foregoing authority as I might or could lawfully do if personally present, with full power of substitution and revocation, and hereby ratifying and confirming all that my said attorney or his substitute shall lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto set my hand this 13 day of January 2022 at Macarthur, Leyte.

ATTY. ERWIN V. BELLEZA  
Atty. In-fact

SOFIO REAS BELOY, JR.  
Principal

Signed in the presence of:

Erwin Eversen B. Belleza  
Witness

Erwin Eversen B. Belleza  
Witness

ACKNOWLEDGMENT

REPUBLIC OF THE PHILIPPINES)  
PROVINCE OF LEYTE )S.S.  
MUNICIPALITY OF MACARTHUR)

BEFORE ME, this 13 day of January 2022 at Macarthur, Leyte personally appeared SOFIO REAS BELOY, JR., exhibiting to me copy of his OSCA ID Card with #377-122-937-000 issued on, known to be the same person who executed the foregoing instrument and he acknowledge to me that the same is his own free act and voluntary deed.

WITNESS MY HAND AND SEAL, the day, year and place above written

DATE NO. 76  
PAGE NO. 17  
BOOK NO. VIII  
YEAR OF 2022

ATTY. PER FLORES, JR.  
NOTARY PUBLIC  
FARABZ MAYORGA MACARTHUR  
JAVIER, ABUYOG and the Province of Leyte  
COMMISSION NO. 01-21-01  
UNTIL DECEMBER 31, 2021  
2ND FLOOR LIBRARY BUILDING  
POB. DIST. II MACARthur, LEYTE  
ATTORNEY'S ROLL NO. 87, JULY 24, 2017  
IBP NO. 172000; 01/04/2017 LEYTE  
PTR NO. 6355912, 01/03/2022, MACARTHUR, LEYTE  
MCLE NO. COMPLIANCE NO. VII-0004935

# ANNEX 'B'

Republic of the Philippines  
HALL OF JUSTICE  
**12<sup>th</sup> MUNICIPAL CIRCUIT TRIAL COURT**  
**ABUYOG-JAVIER**  
PROVINCE OF LEYTE  
mctc2abj000@judiciary.gov.ph  
0956-367-3766

## C E R T I F I C A T I O N

### TO WHOM IT MAY CONCERN:

**THIS IS TO CERTIFY** that upon perusal of the records of this Court, **there** is a case filed and pending against Christopher A. Elem, Rowena A. Opis, Sherabelle O. Senones, Ressel C. Alvero, Jomar R. Sapico, Gerafl T. Alfaro, Marcelino R. Cecilio, Uprisino R. Alfaro, Fernando R. Elem, Vivencio P. Sesonis, Jr., Dennis R. Lamoste, Aurelio R. Elem and Peter S. Alvero, docketed as **Criminal Case No. A-24-10-04** for Grave Coercion.

The complainant of the aforementioned case is Atty. Erwin V. Belleza

Issued this 8<sup>th</sup> day of May 2025, at Abuyog, Leyte, Philippines.

Verified by:  
  
**JASON S. ADOLFO**  
Clerk II

**Atty. ERWIN V. BELLEZA**  
Interested Party

Approved by:

  
**DENISE MARIE G. MANUALES**  
Clerk of Court

BIR RMO No. 12-2008

Documentary  
Stamp Tax Paid  
OR No: JEP-26-003072474  
Date: May 8, 2026

# ANNEX 'C'

Republic of the Philippines  
HALL OF JUSTICE  
**12<sup>th</sup> MUNICIPAL CIRCUIT TRIAL COURT**  
**ABUYOG-JAVIER**  
PROVINCE OF LEYTE  
mctc2abj000@judiciary.gov.ph  
0956-367-3766

## C E R T I F I C A T I O N

### TO WHOM IT MAY CONCERN:

**THIS IS TO CERTIFY** that upon perusal of the records of this Court, **there** is a case filed and pending against Christopher A. Elem, Marcelino Cecilio, Aurilio Elem, Ressel Alvero, Emmanuel Caberos, Vivencio Sesones, Oscar Alvero, Gerald Alfaro, Fernando Elem, and Eufreceno Alfaro docketed as **Criminal Case No. A-24-10-06** for Grave Coercion.

The complainant of the aforementioned case is Atty. Erwin V. Belleza

Issued this 8<sup>th</sup> day of May 2025, at Abuyog, Leyte, Philippines.

Verified by:

  
**JASON S. ADOLFO**  
Clerk II

**Atty. ERWIN V. BELLEZA**  
Interested Party

Approved by:

  
**DENISE MARIE G. MANUALES**  
Clerk of Court

BIR RMO No. 12-2008

Documentary  
Stamp Tax Paid  
OR No: JEP-26-003072573  
Date: May 8, 2026

# ANNEX 'D'

Republic of the Philippines  
HALL OF JUSTICE  
**12<sup>th</sup> MUNICIPAL CIRCUIT TRIAL COURT**  
**ABUYOG-JAVIER**  
PROVINCE OF LEYTE  
[mctc2abj000@judiciary.gov.ph](mailto:mctc2abj000@judiciary.gov.ph)  
0956-367-3766

## C E R T I F I C A T I O N

### TO WHOM IT MAY CONCERN:

**THIS IS TO CERTIFY** that upon perusal of the records of this Court, **there** is a case filed and pending against Christopher A. Elem, Marcelino Cecilio, Aurilio Elem, Ressel Alvero, Emmanuel Caberos, Vivencio Sesones, Oscar Alvero, Gerald Alfaro, Fernando Elem, and Eufreceno Alfaro docketed as **Criminal Case No. A-24-10-05** for Grave Coercion.

The complainant of the aforementioned case is Atty. Erwin V. Belleza

Issued this 8<sup>th</sup> day of May 2025, at Abuyog, Leyte, Philippines.

Verified by:

  
**JASON S. ADOLFO**  
Clerk II

**Atty. ERWIN V. BELLEZA**  
Interested Party

Approved by:

  
**DENISE MARIE G. MANUALES**  
Clerk of Court

BIR RMO No. 12-2008

Documentary  
Stamp Tax Paid  
OR No: JEP-25-003072534  
Date: May 8, 2026

Republic of the Philippines  
Eighth Judicial Region  
**REGIONAL TRIAL COURT**  
Branch 10  
Abuyog, Leyte

\*\*\*

**CERTIFICATE OF PENDENCY**  
**(CRIMINAL CASE)**

**TO WHOM IT MAY CONCERN:**

**THIS IS TO CERTIFY** that upon verification of the records of this Honorable Court, it appears that **Criminal Case No. RTC-ABG-24-4841-CRIM**, entitled "**People of the Philippines vs. Christopher Elem, et al.**" for Illegal Exaction is still pending for trial before this Honorable Court.

**ISSUED** upon request of Atty. Erwin Belleza for whatever legal purpose it may serve, this 8<sup>th</sup> day of May, 2026 at Regional Trial Court, Branch 10, Abuyog, Leyte, Philippines.

**ATTY. RUBY CHRISTIE C. JORDAN-MERILO**  
Clerk of Court VI

*Paid under:*

*O.R. No.* JEP-26-003072428

*Issued at* RTC, Branch 10, Abuyog, Leyte

*Issued on* 08 May 2026

**"DOCUMENTARY STAMP TAX PAID"**

JEP-26-003072428  
(GF-BIR SERIAL NO.)

May 8, 2026  
(DATE OF PAYMENT)

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THIS SERVES AS AN INVOICE  
TIN : 25102513500751986  
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SHIPPER: **BELLEZA, ATTY ERWIN V**  
Address: REAL ST. BUNTAY ABUYOG LEYTE  
Contact No.: 9566477981  
TIN: Email:

CONSIGNEE: **THE DILG, PROVINCIAL DIRECTOR**  
And or/ care of: /  
Address: DEPARTMENT OF INTERIOR AND LOCAL GOVT  
KANHURAW HILL TACLOBAN BARANGAY 5 CITY OF TACLOBAN  
LEYTE  
Contact No.: 9999999999

**Courier N-Pouch Regular**

Quantity : 1  
Origin : VIS-ABY01-ABUYOG  
Tran. Date : 07/27/2026 02:27:35 PM  
Delivery Date : 07/29/2026 - 07/31/2026  
Area Dest. : Visayas  
Tran. Type : Delivery  
Cut-Off : 04:30 PM  
Actual Wt (Kg.) : 0.00

VATable(Freight) : 84.82  
Supplies Fee : (0.00)  
VAT-Exempt : 0.00  
VAT Zero-Rated : 0.00  
Demand Surcharge : 6.25  
Total Sales/Unit Cost : 91.07  
12% VAT : 10.93  
Amount Due : 102.00  
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LOR JEFFREY MARK

Signature of Associate

BELLEZA, ATTY ERWIN V

Signature of Shipper

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CONSIGNEE: **PETILLA, HON JERICO ICOT L**  
And or/ care of: /  
Address: PROVINCIAL GOVERNOR PROVINCE OF LEYTE SAN  
JOSE PALO LEYTE  
Contact No.: 9999999999

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Tran. Date : 07/27/2026 02:30:19 PM  
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Tran. Type : Delivery  
Cut-Off : 04:30 PM  
Actual Wt (Kg.) : 0.00

VATable(Freight) : 84.82  
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Signature of Associate

BELLEZA, ATTY ERWIN V

Signature of Shipper

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Address: REAL ST. BUNTAY ABUYOG LEYTE  
Contact No.: 9566477981  
TIN: Email:

CONSIGNEE: **ELEM, CHRISTOPHER A**  
And or/ care of: /  
Address: COMBIS ABUYOG LEYTE  
Contact No.: 9654130758

**Courier N-Pouch Regular**

Quantity : 1  
Origin : VIS-ABY01-ABUYOG  
Tran. Date : 07/27/2026 02:25:59 PM  
Delivery Date : 07/29/2026 - 07/31/2026  
Area Dest. : Visayas  
Tran. Type : Delivery  
Cut-Off : 04:30 PM  
Actual Wt (Kg.) : 0.00

VATable(Freight) : 84.82  
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Invoice No : ABY0110000007000  
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SHIPPER: BELLEZA, ATTY ERWIN V  
Address: REAL ST. BUNTAY ABUYOG LEYTE  
Contact No.: 9566477981  
TIN: Email:

CONSIGNEE: THE DILG, PROVINCIAL DIRECTOR  
And or/ care of:  
Address: DEPARTMENT OF INTERIOR AND LOCAL GOVT  
KANHURAW HILL TACLOBAN BARANGAY 5 CITY OF TACLOBAN  
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Contact No.: 9999999999

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LOR JEFFREY MARK  
Signature of Associate

BELLEZA, ATTY ERWIN V  
Signature of Shipper

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LBC EXPRESS, INC.  
LOYONSAWANG, LOYONSAWANG, ABUYOG, LEYTE  
Tel. No : (63) - 053 3342088  
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Invoice No : ABY0110000007001  
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Address: REAL ST. BUNTAY ABUYOG LEYTE  
Contact No.: 9566477981  
TIN: Email:

CONSIGNEE: PETILLA, HON JERICO ICOT L  
And or/ care of:  
Address: PROVINCIAL GOVERNOR PROVINCE OF LEYTE SAN  
JOSE PALO LEYTE  
Contact No.: 9999999999

**Courier N-Pouch Regular**

Quantity : 1  
Origin : VIS-ABY01-ABUYOG  
Tran. Date : 07/27/2026 02:30:19 PM  
Delivery Date : 07/29/2026 - 07/31/2026  
Area Dest. : Visayas  
Tran. Type : Delivery  
Cut-Off : 04:30 PM  
Actual Wt (Kg.) : 0.00

VATable(Freight) : 04.82  
Supplies Fee : (0.00)  
VAT-Exempt : 0.00  
VAT Zero-Rated : 0.00  
Demand Surcharge : 6.25  
Total Sales/Unit Cost : 91.07  
12% VAT : 10.93  
Amount Due : 102.00  
Discount : 0.00  
Mode : CASH

Track your padala at:  
[www.lbcexpress.com](http://www.lbcexpress.com)

Talk to our Care Representative  
Tel. : (632) 8858-5999  
1-800-10-8585-999  
\*Only for PH outside NCR

Said to Contain : DOCS

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[bit.ly/CSATPh](http://bit.ly/CSATPh)

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I hereby agree to be bound with the terms and conditions written at the back set forth by LBC EXPRESS

LOR JEFFREY MARK  
Signature of Associate

BELLEZA, ATTY ERWIN V  
Signature of Shipper

Invoice Series No : ABY0110000000001 to ABY0189999999999 BIR Final PTU#:FP102025-126-0550357-00219  
BIR Accreditation No: 1260007821402025072404 Date Issued: 10/23/2025

LBC EXPRESS, INC.  
LOYONSAWANG, LOYONSAWANG, ABUYOG, LEYTE  
Tel. No : (63) - 053 3342088  
VAT REG. TIN : 000-782-140-00219



127461002614

THIS SERVES AS AN INVOICE  
TIN : 25102513580751986  
Serial No : 1-GM00LTFM  
Invoice No : ABY0110000007799  
Customer's Copy

SHIPPER: BELLEZA, ATTY ERWIN V  
Address: REAL ST. BUNTAY ABUYOG LEYTE  
Contact No.: 9566477981  
TIN: Email:

CONSIGNEE: ELEM, CHRISTOPHER A  
And or/ care of:  
Address: COMBIS ABUYOG LEYTE  
Contact No.: 9654130758

**Courier N-Pouch Regular**

Quantity : 1  
Origin : VIS-ABY01-ABUYOG  
Tran. Date : 07/27/2026 02:25:59 PM  
Delivery Date : 07/29/2026 - 07/31/2026  
Area Dest. : Visayas  
Tran. Type : Delivery  
Cut-Off : 04:30 PM  
Actual Wt (Kg.) : 0.00

VATable(Freight) : 04.82  
Supplies Fee : (0.00)  
VAT-Exempt : 0.00  
VAT Zero-Rated : 0.00  
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Amount Due : 102.00  
Discount : 0.00  
Mode : CASH

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Signature of Associate

BELLEZA, ATTY ERWIN V  
Signature of Shipper

Invoice Series No : ABY0110000000001 to ABY0189999999999 BIR Final PTU#:FP102025-126-0550357-00219  
BIR Accreditation No: 1260007821402025072404 Date Issued: 10/23/2025

LBC EXPRESS, INC.  
LOYONSAWANG, LOYONSAWANG, ABUYOG, LEYTE  
Tel. No : (63) - 053 3342008  
VAT REG. TIN : 000-702-140-00219



127461002604

THIS SERVES AS AN INVOICE  
TIN : 25102513500751986  
Serial No : 1-GM00LTFM  
Invoice No : ABY0110000007000  
Customer's Copy

SHIPPER: **BELLEZA, ATTY ERWIN V**  
Address: REAL ST. BUNTAY ABUYOG LEYTE  
Contact No.: 9566477981  
TIN: Email:

CONSIGNEE: **THE DILG, PROVINCIAL DIRECTOR**  
And or/ care of: /  
Address: DEPARTMENT OF INTERIOR AND LOCAL GOVT  
KANHURAW HILL TACLOBAN BARANGAY 5 CITY OF TACLOBAN  
LEYTE  
Contact No.: 9999999999

**Courier N-Pouch Regular**

Quantity : 1  
Origin : VIS-ABY01-ABUYOG  
Tran. Date : 07/27/2026 02:27:35 PM  
Delivery Date : 07/29/2026 - 07/31/2026  
Area Dest. : Visayas  
Tran. Type : Delivery  
Cut-Off : 04:30 PM  
Actual Wt (Kg.) : 0.00

VATable(Freight) : 84.82  
Supplies Fee : (0.00)  
VAT-Exempt : 0.00  
VAT Zero-Rated : 0.00  
Demand Surcharge : 6.25  
Total Sales/Unit Cost: 91.07  
12% VAT : 10.93  
Amount Due : 102.00  
Discount : 0.00  
Mode : CASH

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Signature of Associate

BELLEZA, ATTY ERWIN V  
Signature of Shipper

Invoice Series No : ABY0110000000001 to ABY0189999999999 BIR Final PTU#:FP102025-126-0550357-00219  
BIR Accreditation No: 1260007021402025072404 Date Issued: 10/23/2025

LBC EXPRESS, INC.  
LOYONSAWANG, LOYONSAWANG, ABUYOG, LEYTE  
Tel. No : (63) - 053 3342008  
VAT REG. TIN : 000-702-140-00219



127461002231

THIS SERVES AS AN INVOICE  
TIN : 25102513500751986  
Serial No : 1-GM00LTFM  
Invoice No : ABY0110000007001  
Customer's Copy

SHIPPER: **BELLEZA, ATTY ERWIN V**  
Address: REAL ST. BUNTAY ABUYOG LEYTE  
Contact No.: 9566477981  
TIN: Email:

CONSIGNEE: **PETILLA, HON JERICO ICOT L**  
And or/ care of: /  
Address: PROVINCIAL GOVERNOR PROVINCE OF LEYTE SAN  
JOSE PALO LEYTE  
Contact No.: 9999999999

**Courier N-Pouch Regular**

Quantity : 1  
Origin : VIS-ABY01-ABUYOG  
Tran. Date : 07/27/2026 02:30:19 PM  
Delivery Date : 07/29/2026 - 07/31/2026  
Area Dest. : Visayas  
Tran. Type : Delivery  
Cut-Off : 04:30 PM  
Actual Wt (Kg.) : 0.00

VATable(Freight) : 84.82  
Supplies Fee : (0.00)  
VAT-Exempt : 0.00  
VAT Zero-Rated : 0.00  
Demand Surcharge : 6.25  
Total Sales/Unit Cost: 91.07  
12% VAT : 10.93  
Amount Due : 102.00  
Discount : 0.00  
Mode : CASH

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Signature of Associate

BELLEZA, ATTY ERWIN V  
Signature of Shipper

Invoice Series No : ABY0110000000001 to ABY0189999999999 BIR Final PTU#:FP102025-126-0550357-00219  
BIR Accreditation No: 1260007021402025072404 Date Issued: 10/23/2025

LBC EXPRESS, INC.  
LOYONSAWANG, LOYONSAWANG, ABUYOG, LEYTE  
Tel. No : (63) - 053 3342008  
VAT REG. TIN : 000-702-140-00219



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THIS SERVES AS AN INVOICE  
TIN : 25102513500751986  
Serial No : 1-GM00LTFM  
Invoice No : ABY0110000007799  
Customer's Copy

SHIPPER: **BELLEZA, ATTY ERWIN V**  
Address: REAL ST. BUNTAY ABUYOG LEYTE  
Contact No.: 9566477981  
TIN: Email:

CONSIGNEE: **ELEM, CHRISTOPHER A**  
And or/ care of: /  
Address: COMBIS ABUYOG LEYTE  
Contact No.: 9654130758

**Courier N-Pouch Regular**

Quantity : 1  
Origin : VIS-ABY01-ABUYOG  
Tran. Date : 07/27/2026 02:25:59 PM  
Delivery Date : 07/29/2026 - 07/31/2026  
Area Dest. : Visayas  
Tran. Type : Delivery  
Cut-Off : 04:30 PM  
Actual Wt (Kg.) : 0.00

VATable(Freight) : 84.82  
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Total Sales/Unit Cost: 91.07  
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Amount Due : 102.00  
Discount : 0.00  
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Signature of Associate

BELLEZA, ATTY ERWIN V  
Signature of Shipper

Invoice Series No : ABY0110000000001 to ABY0189999999999 BIR Final PTU#:FP102025-126-0550357-00219  
BIR Accreditation No: 1260007021402025072404 Date Issued: 10/23/2025

LBC EXPRESS, INC.  
LOYONSAWANG, LOYONSAWANG, ABUYOG, LEYTE  
Tel. No : (63) - 053 3342088  
VAT REG. TIN : 000-782-140-00219



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THIS SERVES AS AN INVOICE  
TIN : 25102513580751986  
Serial No : 1-GM0QLTFM  
Invoice No : ABY0110000007800  
Customer's Copy

SHIPPER: **BELLEZA, ATTY ERWIN V**  
Address: REAL ST. BUNTAY ABUYOG LEYTE  
Contact No.: 9566477981  
TIN: Email:

CONSIGNEE: **THE DILG, PROVINCIAL DIRECTOR**  
And or/ care of:  
Address: DEPARTMENT OF INTERIOR AND LOCAL GOVT  
KANHURAW HILL TACLOBAN BARANGAY 5 CITY OF TACLOBAN  
LEYTE  
Contact No.: 9999999999

**Courier N-Pouch Regular**

Quantity : 1  
Origin : VIS-ABY01-ABUYOG  
Tran. Date : 07/27/2026 02:27:35 PM  
Delivery Date : 07/29/2026 - 07/31/2026  
Area Dest : Visayas  
Tran. Type : Delivery  
Cut-Off : 04:30 PM  
Actual Wt (Kg.) : 0.00

VATable(Freight) : 84.82  
Supplies Fee : (0.00)  
VAT-Exempt : 0.00  
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12% VAT : 10.93  
Amount Due : 102.00  
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Signature of Associate

BELLEZA, ATTY ERWIN V  
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Invoice Series No : ABY0110000000001 to ABY0189999999999 BIR Final PTUM:FP102025-126-0556357-00219  
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LBC EXPRESS, INC.  
LOYONSAWANG, LOYONSAWANG, ABUYOG, LEYTE  
Tel. No : (63) - 053 3342088  
VAT REG. TIN : 000-782-140-00219



127461002231

THIS SERVES AS AN INVOICE  
TIN : 25102513580751986  
Serial No : 1-GM0QLTFM  
Invoice No : ABY0110000007801  
Customer's Copy

SHIPPER: **BELLEZA, ATTY ERWIN V**  
Address: REAL ST. BUNTAY ABUYOG LEYTE  
Contact No.: 9566477981  
TIN: Email:

CONSIGNEE: **PETILLA, HON JERICO ICOT L**  
And or/ care of:  
Address: PROVINCIAL GOVERNOR PROVINCE OF LEYTE SAN  
JOSE PALO LEYTE  
Contact No.: 9999999999

**Courier N-Pouch Regular**

Quantity : 1  
Origin : VIS-ABY01-ABUYOG  
Tran. Date : 07/27/2026 02:30:19 PM  
Delivery Date : 07/29/2026 - 07/31/2026  
Area Dest : Visayas  
Tran. Type : Delivery  
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Actual Wt (Kg.) : 0.00

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THIS SERVES AS AN INVOICE  
TIN : 25102513580751986  
Serial No : 1-GM0QLTFM  
Invoice No : ABY0110000007799  
Customer's Copy

SHIPPER: **BELLEZA, ATTY ERWIN V**  
Address: REAL ST. BUNTAY ABUYOG LEYTE  
Contact No.: 9566477981  
TIN: Email:

CONSIGNEE: **ELEM, CHRISTOPHER A**  
And or/ care of:  
Address: COMBIS ABUYOG LEYTE  
Contact No.: 9654130758

**Courier N-Pouch Regular**

Quantity : 1  
Origin : VIS-ABY01-ABUYOG  
Tran. Date : 07/27/2026 02:25:58 PM  
Delivery Date : 07/29/2026 - 07/31/2026  
Area Dest : Visayas  
Tran. Type : Delivery  
Cut-Off : 04:30 PM  
Actual Wt (Kg.) : 0.00

VATable(Freight) : 84.82  
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