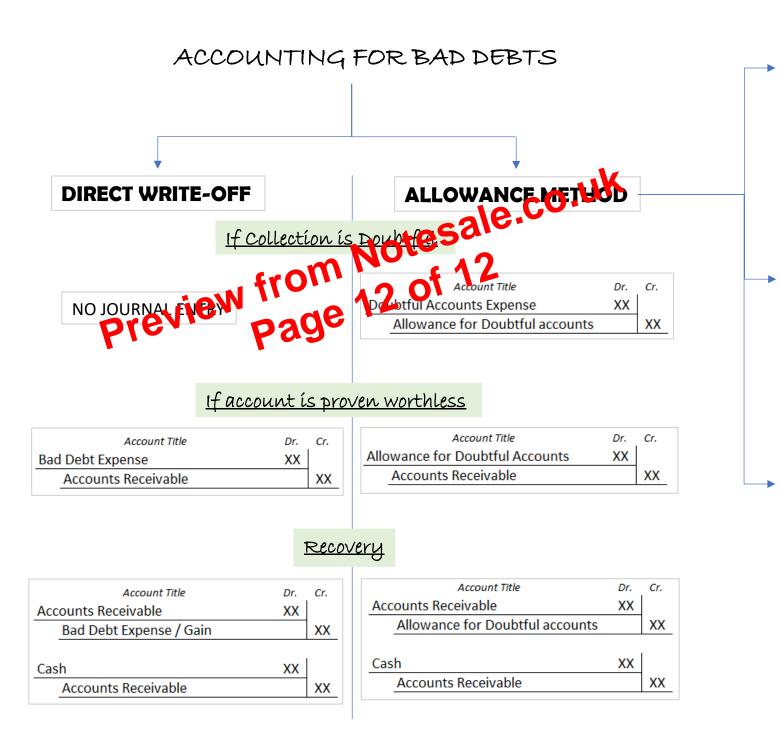
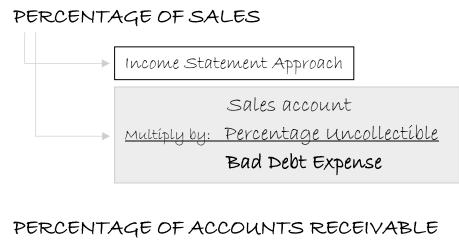
EXAMPLES OF NON-TRADE RECEIVABLES

NON-TRADE ACCOUNT

	11011 110 (20)(000)(11	
	Loans to Shareholders, Directors, or Officers	Non Current
	2 Advances to Employees	Current
	3 Advances to Affiliates	Non Current
	3 Advances to Affiliates 4 Advances to Suppliers 5 Deposits to Guarante Difformance 6 Payment Octover possible namages or losses	Current
	5 Deposits to Guarante Difformance	Non Current
	5 Deposits to Guarante October possible tramages or losses 11 Accrued in a resident control octobers	Non Current
rel	Meccrued in ental Oceanables	Current
	8 Subscription Receivables	Current if 1 year
		Contra Equity if beyond 1
		Year
	9 Debit balance of creditor's account	Current if material,
		íf ímmateríal ít ís netted
		against accounts payable wit
		credit balance
 	10 Notes Receivable	Current
	I Claims against Insurance companies	Current
	12 Claims against customer for Returnable Containers	
	13 Claims against defendants under suit	
	14 Claims against creditors for purchase Return or Allowance	
	15 Claims against BIR for tax refuns	
	16 Claims against common carriers	





Accounts Receivable, end Multiply by: Percentage uncollectible Allowance for Doubtful Accounts, end

Balance Sheet Approach

PERCENTAGE OF ACCOUNTS RECEIVABLE

Balance Sheet Approach

Balance of Percentage Accounts of Receivable uncollectible XX category 1 100,000 category 2 200,000 XX 300,000 Category 3 XX Allowance for Doubful Accounts, end XX