

SCHEDULE G3.3**Justification for Levies, Duties and Taxes Other than Corporate Income Tax****Definition**

These are expenses incurred by a Regulated Entity on levies, duties and taxes (other than Corporate Income Tax) in the operation of the Regulated Distribution System.

Basis of Estimates

For Real Property Tax, costs were based on the recent assessment of the Iligan City Office of the City Assessors on the Real Properties of ILPI.

Expenses for the Regulatory Reset process and fees of the Reset Experts were provided by the Energy and Regulatory Commission (ERC).