361 DEAD AS TYPHOON CUTS TRAIL OF DESTRUCTION IN PHILIPPINES.

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MANILA, Nov 27, Reuter - Rescue workers battled through floods in the central Philippines on Friday after Typhoon Nina killed at least 361 people, 275 of them in a coastal town smashed by giant tidal waves.

President Corazon Aquino declared 11 provinces in the south of Luzon island calamity zones and ordered emergency rehabilitation after the storm, the worst in three years, made more than 100,000 people homeless.

First reports trickling in from the affected areas said the typhoon snapped electric and telephone poles, uprooted coconut trees, blew away roofs of larger buildings and flattened thousands of thatched huts along the winding coast.

Air Force helicopters were pressed into service to ferry emergency supplies of rice and fish to the coconutgrowing region. Communications were restricted to military wireless networks or private radio stations that still beamed reports.

Social Welfare Department spokeswoman Tessie Padua said nearly 20,000 houses were completely or partly destroyed by Nina, which roared in on Wednesday night with centre winds of up to 205 km (130 miles) per hour and veered away just short of Manila into the South China Sea on Thursday afternoon.

She said nearly half of those made homeless were in Albay province, where 73 people were killed.

Thirteen died in other areas, 24 were missing and 23 injured.

Emil Hubaldo, mayor of Matnog in neighbouring Sorsogon province, said in a radio interview 275 bodies had so far been recovered after tidal waves hit the town.

"The death toll may rise because there were still people unaccounted for who may have died, like fishermen out at sea," Hubaldo said. He said bodies were lined up in local churches but some had been taken home by relatives.

Civil Defence Department spokesman Lorenzo Javeria said rescue operations had been hampered because roads connecting Legaspi, capital of Albay, and Sorsogon were impassable.

A military spokesman said displaced people had taken shelter in school buildings and churches.

The Social Welfare Department ordered additional relief funds worth 192,000 dollars released to the worst-hit areas.

U.S. Ambassador Nicholas Platt said he would provide 500,000 pesos (24,000 dollars) in disaster funds. A U.S. embassy statement said U.S. aid officials were working with relief teams in Sorsogon to coordinate emergency operations.

"We have sketchy reports that there were bridges destroyed but cannot confirm which areas," Javeria said.

The weather bureau said Nina, 15th typhoon to hit the Philippines this year, struck late in the season and was the worst since Typhoon Ike killed 1,353 people in September 1984.

Many areas in Manila, swept by gale-force winds and heavy rain on Thursday, went without lights for the second day as municipal workers cleared roads of debris left behind as the typhoon sideswiped the capital.

A Civil Defence spokeswoman said staff at the department's offices in military headquarters at Camp Aguinaldo were unable to put together reports from disaster teams because the area had been plunged into darkness.

Schools, shops and Manila's stock exchanges opened and all flights to and from the international and domestic airports, severely disrupted on Thursday, were restored.