REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

NATIONAL TRANSMISSION CORPORATION, *Petitioner,*	**CTA AC NO. 165**
- versus -	Members: *Bautista, Chairperson* *Fabon-Victorino, and* *Ringpis-Liban, JJ.*
CITY OF QUEZON, represented by its MAYOR, HON. FELICIANO BELMONTE JR. and VICTOR B. ENDRIGA, Ph. D., in his capacity as CITY TREASURER, *Respondents.*	Promulgated: FEB 28 2017 3:25 p.m.

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DECISION

BAUTISTA, J:

Before the Court is a Petition for Review[1] filed by petitioner National Transmission Corporation ("TransCo") on November 27, 2015, pursuant to *Rule 4, Section 3(a)(3)*[2] *of the Revised Rules of the Court of Tax Appeals, as amended* ("*RRCTA*"), in relation to *Section 7(a)(3)*[3] *of Republic Act ("RA") No. 1125*[4], *as amended by RA No. 9282*[5] and *RA No.*

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[1] *Records, CTA AC No. 165, Petition for Review ("PFR")*, pp. 8-53, with annexes.

[2] "Sec. 3. *Cases within the jurisdiction of the Court in Divisions.* – (a) Exclusive original or appellate jurisdiction to review by appeal the following:

xxx xxx xxx

(3) Decisions, resolutions or orders of the Regional Trial Courts in local tax cases decided or resolved by them in the exercise of their original jurisdiction."

[3] "Sec. 7.*Jurisdiction*. - The Court of Tax Appeals shall exercise: (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:

xxx xxx xxx

(3) Decisions, order or resolutions of the Regional Trial Courts in local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction."

[4] An Act Creating the Court of Tax Appeals, as amended.

[5] An Act Expanding the Jurisdiction of the Court of Tax Appeals ("CTA"), Elevating its Rank to the Level of a Collegiate Court with Special Jurisdiction and Enlarging its Membership, Amending for the Purpose Certain Sections of Republic Act No. 1125, as amended, Otherwise Known as the Law Creating the Court of Tax Appeals, and for Other Purposes.

9503[6], asking the Court to annul and set aside, for being erroneous and contrary to law and jurisprudence,[7] the January 23, 2015 Decision[8] ("Assailed Decision") and the September 18, 2015 Order[9] ("Assailed Order") of the Regional Trial Court ("RTC") Branch 217 of Quezon City, which dismissed Civil Case No. Q-05-55072 due to prematurity for failure to exhaust administrative remedies.

The Parties

Petitioner TransCo is an entity[10] created by virtue of *Republic Act ("RA") No. 9136*[11] *("EPIRA Law")*; and a public utility with franchise to operate and maintain the nationwide electric transmission system and the Grid[12].

Respondent City of Quezon is a public corporation in a local government unit ("LGU"), created and existing under the laws of the Philippines, represented by its Mayor and its City Treasurer, the latter being a public officer vested with the power to make assessments under the *Local Government Code of 1991*[13] *("1991 LGC")* and its *implementing rules and regulations ("IRR")*.[14]

The Facts

On December 14, 2004, respondent City Treasurer issued a Letter of Assessment[15] to petitioner assessing an additional business tax amounting to Php375,394,968.75, including surcharges and penalties for taxable years 2001 to 2003.[16]

On February 11, 2005, petitioner protested the assessment in a letter[17] dated February 10, 2005, wherein it argued that the local

[6] An Act Enlarging the Organizational Structure of the Court of Tax Appeals, Amending for the Purpose Certain Sections of the Law Creating the Court of Tax Appeals, and for Other Purposes.
[7] *Records, PFR, Relief,* p. 14.
[8] *RTC Records, Civil Case No. Q-05-55072, Vol. 2, Decision,* pp. 583-598.
[9] *Id., Order,* pp. 627-628.
[10] *Id., Vol.1, Defendant's Comment/Opposition (On/To the Motion for Amendment of the Pre-Trial Order Dated 12 March 2009), par. 2,* stating that "[d]efendants never admitted that the plaintiff is an [']agency['] and [']instrumentality[']", p. 213.
[11] *Electric Power Industry Reform Act of 2001,* June 8, 2001.
[12] *RTC Records, Vol. 2, Decision,* p. 586.
[13] *Republic Act No. 7160,* January 1, 1992.
[14] *RTC Records, Vol. 2, Decision,* p. 586.
[15] *Id., Vol. 1, Exhibits "A" and "A-1," Letter of Assessment,* pp. 111-112.
[16] *Id., Vol. 2, Decision,* p. 586.
[17] *Id., Vol. 1, Exhibits "B," "B-1," and "B-2," Protest Letter,* pp. 113-115.

government of Quezon City has no power to impose business taxes on petitioner *(1)* pursuant to *Section 133 of the 1991 LGC;* and *(2)* for it is an instrumentality of the government performing governmental functions, that is, to act as system operator of the nationwide electrical transmission and subtransmission system, to ensure and maintain the reliability, security, stability and integrity of the Grid, and to improve and expand its transmission facilities pursuant to *Section 9 of the EPIRA Law.*[18]

On March 2, 2005, petitioner received a letter[19] dated February 14, 2005 from respondent City Treasurer, denying the protest and upholding the assessment. In said letter, respondent City Treasurer reasoned that the tax exemption privileges of government-owned or -controlled corporations ("GOCCs") have already been withdrawn by *Section 193*[20] *of the 1991 LGC.*

Petitioner filed its Complaint[21], which was docketed as Civil Case No. 05-55072, before the RTC on April 1, 2005. An Amended Complaint[22] was filed on March 15, 2007. After trial, the RTC rendered the Assailed Decision, ruling that petitioner failed to exhaust its administrative remedies under *Presidential Decree ("PD") No. 242*[23]. The dispositive portion reads:

> In view of the foregoing premises and considerations, the Amended Complaint dated March 12, 2007 of plaintiff National Transmission Corporation (Transco) is hereby dismissed because its filing is premature for failure to exhaust first administrative remedies available under the law, hence, this court has no jurisdiction over the instant case.
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> SO ORDERED.[24]

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[18] *RTC Records, Vol. 2, Decision,* pp. 586, 588.

[19] *Id., Vol. 1, Exhibit "C," Denial of Protest Letter,* p. 116.

[20] "SECTION 193. *Withdrawal of Tax Exemption Privileges.* - Unless otherwise provided in this Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or -controlled corporations, except local water districts, cooperatives duly registered under R.A. No. 6938, non-stock and non-profit hospitals and educational institutions, are hereby withdrawn upon the effectivity of this Code."

[21] *RTC Records, Vol. 1, Complaint,* pp. 3-19, with annexes.

[22] *Id., Amended Complaint,* pp. 96-116, with annexes.

[23] Prescribing the Procedure for Administrative Settlement or Adjudication of Disputes, Claims and Controversies Between or Among Government Offices, Agencies and Instrumentalities, Including Government-Owned or Controlled Corporations, and for Other Purposes, July 9, 1973.

[24] *RTC Records, Vol. 2, Decision,* p. 598.

On September 18, 2015, the RTC issued the Assailed Order denying petitioner's Motion for Reconsideration (Re: "Decision" dated 23 January 2015)[25], as follows:

> In view of the foregoing premises and considerations, and with due respect to the counsel for the plaintiff, the instant Motion for Reconsideration is hereby denied for lack of merit.
>
> SO ORDERED.[26]

On November 27, 2015, petitioner filed with the Court of Tax Appeals ("CTA") the instant Petition for Review[27], which was raffled to this Court. After being granted two (2) extensions of time,[28] respondents filed their Comment/Opposition[29] on March 16, 2016.

The Court gave due course to the Petition and ordered the parties to submit their respective memoranda.[30] Petitioner filed its Memorandum[31] on May 11, 2016; while respondents filed their Memorandum[32] on May 26, 2016.

On June 9, 2016, the case was deemed submitted for decision;[33] hence, this Decision.

The Issue[34]

WHETHER THE RTC ERRED IN DISMISSING THE APPEAL FOR NON-EXHAUSTION OF ADMINISTRATIVE REMEDIES UNDER *PD NO. 242*.

Petitioner's Arguments[35]

Petitioner argues that the RTC erred in ruling that the administrative remedies under *PD No. 242* were not exhausted, and

[25] *RTC Records, Vol. 2, Motion for Reconsideration (Re: "Decision" dated 23 January 2015)*, pp. 602-610.
[26] *Id., Order*, p. 628.
[27] *Records, PFR*, pp. 8-53, with annexes.
[28] *Records*, pp. 57-60, in relation to 62; and pp. 63-66, in relation to p. 75.
[29] *Id., Comment/Opposition*, pp. 70-73.
[30] *Records*, pp. 77-78.
[31] *Id., petitioner's Memorandum*, pp. 82-94.
[32] *Id., respondents' Memorandum*, pp. 109-120.
[33] *Records*, pp. 126-127.
[34] *Id., PFR*, p. 11.
[35] *Id., petitioner's Memorandum*, pp. 85-91.

therefore deprived the RTC of jurisdiction. It claims that *PD No. 242* is inapplicable to disputes between LGUs and Government Instrumentalities; that *PD No. 242* was amended, if not repealed, by *Executive Order ("EO") No. 292*[36]; and that the procedure prescribed therein applied only to certain government offices, excluding LGUs.

Petitioner argues that it appropriately and timely filed its appeal to the RTC in accordance with the procedure laid down in *Section 195*[37] *of the 1991 LGC.*

Respondents' Counter-Arguments[38]

Respondents argue that *PD No. 242* was not specifically repealed and therefore is still a good law that covers LGUs; and that disputes involving LGUs are among those covered by *PD No. 242*, which must be submitted for administrative settlement and adjudication proceedings.

They likewise claim that under *PD No. 242*, the dispute should have first been raised to the Department of Justice ("DOJ") Secretary, before filing the case before the Court; and, that failing to do that, petitioner's appeal was premature for failure to exhaust the above remedy.

The Ruling of the Court

The Court finds merit in the present Petition for Review.

The Court has jurisdiction over the present case pursuant to

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[36] Instituting the "Administrative Code of 1987," July 25, 1987.

[37] "SECTION 195. *Protest of Assessment.* - When the local treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee, or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the local treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The local treasurer shall decide the protest within sixty (60) days from the time of its filing. If the local treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice cancelling wholly or partially the assessment. However, if the local treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable."

[38] *Records, respondents' Memorandum,* pp. 112-117.

Section 7(a)(3) of RA No. 1125,* and *Section 3(a)(3), Rule 4 of the RRCTA.

Jurisdiction is conferred by law and is the capacity of a court to "entertain, hear, and determine certain controversies."[39] The CTA, as a court of special jurisdiction, can only take cognizance of matters clearly within its jurisdiction.[40]

Section 7(a)(3) of RA No. 1125[41], as amended by *RA No. 9282*, provides that the CTA has exclusive appellate jurisdiction to review, by way of appeal, decisions of the RTC in local tax cases, as follows:

> Sec. 7. *Jurisdiction.* - The CTA shall exercise:
>
> (a) <u>Exclusive appellate jurisdiction to review by appeal</u>, as herein provided:
>
> xxx xxx xxx
>
> (3) <u>Decisions, orders or resolutions of the Regional Trial Courts in local tax cases</u> originally decided or resolved by them in the exercise of their original or appellate jurisdiction;[42]

Section 3(a)(3), Rule 4 of the RRCTA implements the foregoing by stating that the CTA in Division has exclusive original or appellate jurisdiction to review, by appeal, the decisions of the RTC in local tax cases, to wit:

> Sec. 3. *Cases within the jurisdiction of the Court in Divisions.* –
>
> <u>The Court in Divisions shall exercise:</u>
>
> (a) <u>Exclusive original or appellate jurisdiction to review by appeal</u> the following:
>
> xxx xxx xxx

[39] *Guy v. Court of Appeals*, G.R. Nos. 165849, 170185, 170186, 171066 and 176650, December 10, 2007, 539 SCRA 584.
[40] *Commissioner of Internal Revenue v. Silicon Philippines, Inc.*, G.R. No. 169778, March 12, 2014, 718 SCRA 513.
[41] June 16, 1954.
[42] Underscoring ours.

(3) Decisions, resolution or orders of the Regional Trial Courts in local tax cases decided or resolved by them in the exercise of their original jurisdiction;[43]

As to the prescriptive period to file an appeal with the CTA, the first paragraph of *Section 11 of RA No. 1125* provides the period of thirty (30) days from receipt of the ruling to file such appeal, *viz.*:

> SECTION 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* –
>
> Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue, the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the Regional Trial Courts may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.[44]

The above provision was implemented by *Section 3(a), Rule 8 of the RRCTA*, to wit:

> SECTION 3. *Who May Appeal; Period to File Petition.* — (a) A party adversely affected by a decision, ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, or by a decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry, the Secretary of Agriculture, or a Regional Trial Court in the exercise of its original jurisdiction may appeal to the Court by petition for review filed within thirty days after receipt of a copy of such decision or ruling, or expiration of the period fixed by law for the Commissioner of Internal Revenue to act on the disputed assessments. xxx[45]

The instant case arose from an assessment issued by respondents against petitioner. This was protested to by petitioner but said protest was denied by respondent City. Petitioner then filed its appeal to the

[43] Underscoring ours.
[44] *Id.*
[45] *Id.*

RTC, which was likewise denied in the Assailed Decision. When petitioner filed its Motion for Reconsideration of the Assailed Decision with the RTC, it was also denied in the form of the Assailed Order. This Assailed Order is a resolution issued by the RTC in a local tax case falling under the jurisdiction of the CTA under *Section 7(a)(3) of RA No. 1125,* as amended by *RA No. 9282* and as implemented by *Section 3(a)(3), Rule 4 of the RRCTA.*

The RTC issued the Assailed Order, denying petitioner's Motion for Reconsideration on September 18, 2015, which was received by petitioner on November 2, 2015.[46] Following *Section 11 of RA No. 1125,* as implemented by *Section 3(a), Rule 8 of the RRCTA,* petitioner had thirty (30) days from receipt of the Assailed Order or until December 2, 2015, within which to file its appeal to the CTA. Hence, petitioner timely filed its Petition for Review with the Court on November 27, 2015.

Applying the foregoing discussion and considering that the Petition for Review filed by petitioner involves matters falling under the exclusive appellate jurisdiction of the CTA in Division, this Court has jurisdiction to settle the present controversy.

The RTC erred in dismissing the appeal due to prematurity and failure to exhaust administrative remedies under *PD No. 242.*

The issue revolves around the issue of whether the procedure under *PD No. 242* is applicable to the protest and appeal procedure of petitioner's assessment for additional business taxes, including surcharges and penalties, for the period of 2001 to 2003.

Respondents argue that *PD No. 242* should apply and thus, after its protest was denied, petitioner should have elevated the same to the DOJ Secretary, instead of filing an appeal with the RTC. On the other hand, petitioner argues that *Section 195 of the 1991 LGC* provides the procedures to be followed in protesting an assessment by the local treasurer, and that it correctly filed its appeal with the RTC upon receipt of the denial of its protest.

[46] *RTC Records, Vol. 2, Order,* pp. 627-628; in relation to *Records, PFR Annex B, Order,* p. 35.

The Court agrees with petitioner.

Without delving into the issue of whether *PD No. 242* has been repealed or amended by *EO No. 292,* the Court finds that the provisions of *Section 195 of the 1991 LGC* should apply.

The instant case involves an assessment for additional local business tax ("LBT") for taxable years 2001 to 2003. Said assessment was protested to by petitioner pursuant to *Section 195 of the 1991 LGC,* which was later denied by the City Treasurer. This is clearly a dispute between the City of Quezon, represented by its Mayor and its City Treasurer, on one hand; and petitioner on the other hand.

While *PD No. 242* provides a procedure for dispute settlement, the Court finds that *Section 195 of the 1991 LGC* is the proper procedure to follow in cases involving disputed tax assessments, such that after denial of the protest, petitioner should file its appeal to the court of competent jurisdiction.

The *1991 LGC* is the later law and applies specifically to LGUs. Therefore, between *PD No. 242* and the *1991 LGC,* the latter shall prevail. A later law repeals an earlier one because it is the later legislative will.[47] It is to be presumed that the lawmakers knew the older law and intended to change it.[48] Furthermore, the nature of the *1991 LGC* as a special law was discussed by the Supreme Court in the case of *David v. COMELEC ("David"),* as follows:

> Sixth. Petitioners pompously claim that RA 6679, being a special law, should prevail over RA 7160, an alleged general law pursuant to the doctrine of generalia specialibus non derogant. Petitioners are wrong. RA 7160 is a codified set of laws that specifically applies to local government units. It specifically and definitively provides in its Sec. 43-c that "the term of office of barangay officials x x x shall be for three years." It is a special provision that applies only to the term of barangay officials who were elected on the second Monday of May 1994. With such particularity, the provision cannot be deemed a general law. Petitioner may be correct in alleging that RA 6679 is a special law, but they are incorrect in stating (without however giving the reasons therefor) that RA 7160 is necessarily a general law. It is a special law insofar as it governs

[47] *David v. COMELEC,* G.R. No. 127116, April 8, 1997, 271 SCRA 90.
[48] *Id.*

> the term of office of barangay officials. In its repealing clause, RA 7160 states that "all general and special laws x x x which are inconsistent with any of the provisions of this Code are hereby repealed or modified accordingly." There being a clear repugnance and incompatibility between the two specific provisions, they cannot stand together. The later law, RA 7160, should thus prevail in accordance with its repealing clause.[49]

While the above-quoted case deals with the term of barangay officials, the Supreme Court's discussion provides a template for this Court to resolve the issue before it.

As in the *David* case, two (2) laws are involved here: *PD No. 242* and the *1991 LGC*; with the *1991 LGC* being the later law.

PD No. 242 was signed into law on July 9, 1973, prescribing a method for the administrative settlement or adjudication of disputes involving agencies under the control and supervision of the President of the Philippines.[50] On the other hand, the *1991 LGC* took effect on January 1, 1992, which provides a codified set of laws that specifically applies to LGUs.[51]

PD No. 242 provides a procedure for the administrative settlement or adjudication of disputes between or among government offices, agencies and instrumentalities, including government-owned or controlled corporations, to avoid litigation in court and avoid the considerable expenses incurred in the filing and prosecution of judicial actions. On the other hand, *Section 195 of the 1991 LGC* provides a procedure to be followed specifically for protesting an assessment issued by the local treasurer and the appeal to be availed of thereafter. It is a principle in statutory construction that where there are two (2) statutes that may apply to a particular case, that which was specially designed for the said case must prevail over the other.[52] Here, *Section 195 of the 1991 LGC* is specially and specifically applicable to the protest and appeal of an assessment by the local treasurer.

There is a clear repugnance and incompatibility between the procedures provided in *PD No. 242* and *Section 195 of the 1991 LGC*. Under *PD No. 242*, disputes are to be raised to the Secretary of Justice,

[49] Citations omitted, underscoring ours.
[50] *PD No. 242*, third "whereas" clause.
[51] *David v. COMELEC*, G.R. No. 127116, April 8, 1997, 271 SCRA 90.
[52] *Lapid v. Court of Appeals, et al.*, G.R. No. 142261, June 28, 2000, 334 SCRA 738.

Solicitor General or the Government Corporate Counsel, as the case may be.[53] It does not provide a period for submitting the issue for resolution, nor does it provide a time period within which the authorities should resolve the dispute. On the other hand, *Section 195 of the 1991 LGC* provides specific periods which the taxpayer and the local treasurer must follow. One such period is that the taxpayer shall have thirty (30) days from receipt of the denial of the protest or from the lapse of the sixty (60)-day period, within which to appeal with the court of competent jurisdiction, otherwise the assessment becomes conclusive and unappealable. Thus, applying *PD No. 242*, instead of appealing to the court of competent jurisdiction under *Section 195 of the LGC*, will render the taxpayer vulnerable to the assessment becoming conclusive and unappealable, without any subsequent remedy available to it.

In sum, *PD No. 242* cannot stand together with *Section 195 of the 1991 LGC*. Further, *Section 195 of the 1991 LGC* applies with such particularity to protesting an assessment issued by the local treasurer, such that it may be deemed as a special law with respect thereto. Finally, *Section 195 of the 1991 LGC* is the later law and should thus prevail in accordance with the repealing clause.

Petitioner timely filed its appeal to the RTC pursuant to *Section 195 of the 1991 LGC.*

The Court will now determine if petitioner complied with the procedure for a timely appeal with the RTC. *Section 195 of the 1991 LGC* is quoted below for reference:

> SECTION 195. *Protest of Assessment.* - When the local treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee, or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the local treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The local treasurer shall decide the protest within sixty (60) days from the time of its filing. If the local treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice cancelling

[53] *PD No. 242, Sections 2 and 3.*

> wholly or partially the assessment. However, if the local treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. <u>The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction</u> otherwise the assessment becomes conclusive and unappealable.[54]

Respondents issued the Letter of Assessment on December 12, 2004, while petitioner received the same on December 16, 2004[55]. Following *Section 195 of the 1991 LGC*, petitioner had sixty (60) days or until February 14, 2005 to file its protest. Petitioner timely filed its protest on February 11, 2005. Thereafter, respondents had sixty (60) days from receipt of the said protest, or until April 12, 2005, to resolve the same.

Petitioner received the denial of its protest on March 2, 2005. Again, following *Section 195 of the 1991 LGC*, petitioner had thirty (30) days or until April 1, 2005, within which to file its appeal to the competent court. Hence, petitioner timely filed its appeal with the RTC on April 1, 2005.

Based on the foregoing discussions, the RTC acquired jurisdiction over the case and erred in dismissing the same on the ground of non-exhaustion of administrative remedies under *PD No. 242.*

WHEREFORE, premises considered, the Petition for Review is hereby **GRANTED**. The January 23, 2015 Decision and the September 18, 2015 Order of the RTC, Branch 217 of Quezon City are hereby **SET ASIDE**. Accordingly, let the case be **REMANDED** to RTC Branch 217 of Quezon City for adjudication on the merits.

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

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[54] Underscoring ours.
[55] *RTC Records, Vol. 1, Exhibits "A," Letter of Assessment*, p. 111.

WE CONCUR:

ESPERANZA R. FABON-VICTORINO
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

LOVELL R. BAUTISTA
Associate Justice
Chairperson

CERTIFICATION

Pursuant to *Article VIII, Section 13 of the Constitution,* and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice