REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

UNIMEX MICRO-ELECTRONICS GmBH,
Petitioner,

-versus-

REPUBLIC OF THE PHILIPPINES,
Respondent.

CTA EB CASE NO. 984
(CTA CASE NO. 8412)

Present:

Del Rosario, P.J.
Castañeda, Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Cotangco-Manalastas, *and*
Ringpis-Liban, JJ.

Promulgated:

SEP 2 5 2014

x -- x

DECISION

BAUTISTA, J:

The Case

Before the Court *En Banc* is a Petition for Review[1] to reverse and set aside the Decision of the then Second Division of the Court ("Court in Division") dated November 14, 2012,[2] as well as the Resolution dated January 28, 2013,[3] pursuant to Section 11 of Republic Act No. 9282.[4]

---

[1] *Rollo*, CTA EB Case No. 984 (CTA Case No. 8412), pp. 1-27.
[2] Penned by Associate Justice Juanito C. Castañeda, Jr., with Associate Justice Caesar A. Casanova and Associate Justice Cielito N. Mindaro-Grulla concurring; *Rollo*, pp. 30-65, *Annex "A."*
[3] *Rollo*, CTA EB Case No. 984, pp. 67-72.
[4] *Id.*, p. 3.

The Parties[5]

Petitioner Unimex Micro-Electronics GmBH ("Unimex") is a corporation formed, organized and existing under the laws of Germany.

Respondent Bureau of Customs is impleaded as the agency of the Government of the Philippines which rendered the assailed Decision imposing customs duties on the judgment award received by petitioner Unimex.

The Facts

As stated in the assailed Decision dated November 14, 2012,[6] citing the Supreme Court case entitled *Republic of the Philippines, represented by the Commissioner v. Unimex Micro-Electronics Gmbh,*[7] the factual antecedents of this case are as follows:

> "Sometime in April 1985, Unimex Micro-Electronics GmBH[8] shipped a 40-foot container and 171 cartons of Atari game computer cartridges, duplicators, expanders, remote controllers, parts and accessories to Handyware Phils., Inc. ('Handyware' for brevity). Don Tim Shipping Corporation transported the goods with Evergreen Marine Corporation as shipping agent.
>
> After the shipment arrived in the Port of Manila on July 9, 1985, the Bureau of Customs (BOC) agents discovered that it did not tally with the description appearing on the cargo manifest. As a result, BOC instituted seizure proceedings against Handyware and later issued a warrant of seizure and detention against the shipment.
>
> On June 5, 1987, the Collector of Customs issued a default order against Handyware for failing to appear in the seizure proceedings. After an *ex-parte* hearing, the Collector of Customs forfeited the goods in favor of the government.

---

[5] *Id.*, p. 3.
[6] *Id.*, pp. 30-65.
[7] G.R. Nos. 166309-10, March 9, 2007, 518 SCRA 19.
[8] Unimex Micro-Electronics GmBH is the respondent in the Supreme Court case, but is the petitioner in the present case.

Subsequently, on June 15, 1987, Unimex (as shipper and owner of the goods) filed a motion to intervene in the seizure proceedings. The Collector of Customs granted the motion but later on declared the June 5, 1987 default order against Handyware as final and executory, thus affirming the goods forfeiture in favor of the government.

Unimex filed a Petition for Review against the Commissioner of Customs (BOC Commissioner) in the Court of Tax Appeals (CTA). This case was docketed as CTA Case No. 4317.

In the Decision dated June 15, 1992, the CTA reversed the forfeiture decree and ordered the release of the subject shipment to Unimex, subject to the payment of customs duties. The CTA Decision became final and executory on July 20, 1992…

xxx xxx xxx

However, Unimex's counsel failed to secure a writ of execution to enforce the CTA decision. Instead, Unimex filed separate claims for damages against Don Tim Shipping Corporation and Evergreen Marine Corporation, but both cases were dismissed.

On September 5, 2001, Unimex filed before the CTA a petition for the revival of its June 15, 1992 Decision, docketed as "Unimex Micro-Electronics GmBH vs. Commissioner of Customs", CTA Case No. 6323. It prayed for the immediate release by the BOC of its shipment or, in the alternative, the payment of the shipment's value plus damages. The BOC Commissioner failed to file his answer; hence, he was declared in default.

During the *ex-parte* presentation of Unimex's evidence, the BOC informed the CTA that the subject shipment could no longer be found at its warehouses.

In the Decision dated September 19, 2002, the CTA declared that its June 15, 1992 decision could no longer be executed due to the loss of Unimex's shipment, so it ordered the BOC Commissioner to pay Unimex the commercial value of the goods based on the prevailing exchange rate at the time of their importation…

xxx xxx xxx

The BOC Commissioner and Unimex filed their separate motions for reconsideration of the above Decision.

In his Motion for Reconsideration, the BOC Commissioner argued that the CTA altered its June 15, 1992 Decision by converting it from an action for specific performance into a money judgment. On the other hand, Unimex contended that the exchange rate prevailing at the *time of actual payment* should apply. It also argued that the CTA erred in not imposing legal interest on BOC's obligation.

The CTA denied both motions. The BOC Commissioner and Unimex then filed separate petitions in the Court of Appeals. The BOC Commissioner's appeal was docketed as CA-G.R. SP No. 75359 and respondent's as CA-G.R. SP No. 75366. The CA consolidated the two cases.

On August 30, 2004, the CA dismissed the BOC Commissioner's appeal and granted Unimex's petition.

In CA-G.R. SP No. 75359, the CA held that the BOC Commissioner was liable for the value of the subject shipment as the same was lost while in its custody. On the other hand, in CA-G.R. SP No. 75366, it ruled that the CTA erred in using as basis the prevailing peso-dollar exchange rate at the time of the importation instead of the prevailing rate at the time of actual payment pursuant to Republic Act (RA) No. 4100. It added that Unimex was also entitled to legal interest. According to the CA:

> '…Considering that the BOC was grossly negligent in handling the subject shipment, this Court finds Unimex entitled to legal interests. Accordingly, the actual

> damages thus awarded shall be subject to 6% interest per annum.
>
> Be that as it may, such interest shall accrue only from the date of the CTA Decision on 19 September 2002 since it is from that the quantification of Unimex's damages have been reasonably ascertained...
>
> xxx xxx xxx
>
> Finally, Unimex is likewise entitled to 12% interest per annum in lieu of 6% per annum from the time this Decision becomes final and executory until fully paid, in as much as the interim period is equivalent to a forbearance of credit.
>
> xxx xxx xxx
>
> WHEREFORE, the appealed Decision, dated 19 September 2002, is hereby ***AFFIRMED WITH MODIFICATION*** in that the Bureau of Customs is adjudged liable to Unimex for the value of the subject shipment in the amount of $466,885.54. The Bureau of Customs' liability may be paid in Philippine currency, computed at the exchange rate prevailing at the time of actual payment with legal interest thereon at the rate of 6% per annum from 19 September 2002 up to its finality. Upon finality of this Decision, the rate of legal interest shall be 12% per annum until the value of the subject shipment is fully paid.'

The BOC Commissioner and Unimex again filed their respective motions for reconsideration of the CA Decision. The Commissioner insisted that the BOC was not liable to Unimex. On the other hand, Unimex's motion sought payment of the goods' value in euros, not in US dollars. It also demanded that the 6% legal interest be reckoned from the date of its judicial demand on June 15, 1987.

On November 30, 2004, the CA denied the BOC Commissioner's Motion for Reconsideration and granted that of Unimex.

xxx xxx xxx

The Republic of the Philippines, as represented by the BOC Commissioner, thereafter filed with the Supreme Court an appeal by certiorari under Rule 45 of the Rules of Court, later docketed as G.R. Nos. 166309-10. The said petition sought to nullify and set aside the above-mentioned Decision of the Court of Appeals dated August 30, 2004 and its Amended Decision of November 30, 2004 in CA-G.R. SP No. 75359 and CA-G.R. SP No. 75366 on the following grounds: (1) the June 15, 1992 CTA judgment could not be altered after it became final and executory; (2) laches has already set in, hence, Unimex's case (reviving the June 15, 1992 CTA judgment) should have been dismissed outright; (3) the legal interest imposed was erroneous; and (4) the government funds cannot be charged with Unimex's claim without a corresponding appropriation.

In its March 9, 2007 Decision, the Supreme Court ruled:

> '**WHEREFORE**, the assailed decisions of the Court of Appeals in CA-G.R. SP Nos. 75359 and 75366 are hereby **AFFIRMED with MODIFICATION**. Petitioner Republic of the Philippines, represented by the Commissioner of the Bureau of Customs, upon payment of the necessary customs duties by respondent Unimex Micro-Electronics GmBH, is hereby ordered to pay respondent the value of the subject shipment in the amount of Euro 669,982.565. Petitioner's liability may be paid in Philippine currency, computed at the exchange rate prevailing at the time of actual payment.
>
> **SO ORDERED.**'

In a Resolution dated December 10, 2007, [the Supreme Court] clarified that the Bureau of Customs must pay Unimex legal interest at the rate of six percent (6%) per annum from September 5, 2001 up to the finality of the decision and twelve percent (12%) per annum from the date of the finality of judgment until it is fully paid....

xxx xxx xxx

The Supreme Court Decision dated March 9, 2007 (2007 Decision) became final and executory on August 2, 2007 and entry of judgment of the same was made on November 7, 2007.

Upon motion of Unimex, the CTA issued a Writ of Execution dated April 29, 2009, commanding the BOC to pay Unimex the awarded monetary judgment.

Pursuant to the said Writ, the BOC paid on May 25, 2009, the amount of Php8,675,200.22. On August 12, 2009, BOC again paid the amount of Php26,000,000.00. The remaining balance to be paid by the BOC to Unimex was at least Php50,000,000.00.

Pending the payment of the said balance, BOC required petitioner to pay the amount of Php2,458,999.00 as customs duties. The amount of the assessed custom duty is based on five percent (5%) of the judgment award.

Petitioner paid "under protest" the amount of Php2,458,999.00 as customs duties. On March 8, 2010, the BOC paid the amount of Php21,000,000.00 to petitioner.

As a remedial measure, Petitioner Unimex lodged a protest case before the Office of the Law Division, Port of Manila-Bureau of Customs. Thereafter, on January 21, 2011, the Port of Manila, through District Collector Atty. Rogel Gatchalian, issued a decision denying the protest case of Unimex ...

xxx xxx xxx

Unimex then elevated the said protest case to the Office of the Commissioner of the Bureau of Customs *via*

> the filing of an appeal thereof. Eventually, on December 2, 2011, the Office of the Commissioner of the Bureau of Customs issued the assailed *Decision* affirming the earlier decision of the District Collector of the Port of Manila…
>
> xxx xxx xxx"

On January 16, 2012, petitioner filed a Petition for Review with the Court in Division, praying that a judgment be rendered for the immediate refund in the amount of Two Million Four Hundred Fifty Eight Thousand Nine Hundred Ninety Nine Pesos (Php2,458,999.00).[9]

On November 14, 2012, the Court in Division promulgated a Decision denying the Petition for Review for lack of merit.[10]

On November 23, 2012, petitioner filed a Motion for Reconsideration (of this Honorable Court's Decision dated 14 November 2012), praying that the request for refund of the custom duty be granted.[11]

On January 28, 2013, the Second Division of the Court promulgated a Resolution denying the Motion for Reconsideration (of this Honorable Court's Decision dated 14 November 2012).[12]

Thus, petitioner filed on February 18, 2013 the current Petition for Review with the Court *En Banc*.

Hence, this Decision.

The Issues

Based on the "Memorandum"[13] filed by petitioner, the issues of the case are as follows:

---

[9] *Records*, CTA Case No. 8412, pp. 6-23.
[10] *Id.*, pp. 258-293, penned by Associate Justice Juanito C. Castañeda, Jr. with Associate Justices Caesar A. Casanova and Cielito N. Mindaro-Grulla concurring.
[11] *Id.*, pp. 296-310.
[12] *Id.*, pp. 336-341.
[13] *Rollo*, CTA EB Case No. 984, pp. 184-204.

"3.0

ASSIGNMENT OF ERRORS

3.1 WITH ALL DUE RESPECT, THE SECOND DIVISION OF THIS HONORABLE COURT ERRED WHEN IT APPLIED THE PRINCIPLE OF RES JUDICATA. THE PAYMENT OF CUSTOMS DUTY HAS NOT BEEN ACTUALLY AND DIRECTLY CONTROVERTED AND DETERMINED IN CTA CASE NO. 6329 AS MODIFIED AND AFFIRMED BY THE COURT OF APPEALS IN CA-G.R. SP NO. 75359 AND CA-G.R. SP NO. 75366 AND THE SUPREME COURT IN G.R. NOS. 166309-10;

3.2 WITH ALL DUE RESPECT, THE SECOND DIVISION OF THIS HONORABLE COURT ERRED WHEN IT FAILED TO TAKE NOTE THAT THERE WAS NO ACTUAL IMPORTATION OF GOODS IN THE CASE AT BAR. THE PROCESS OF IMPORTATION WAS NEVER COMPLETED IN THIS CASE. THE SUBJECT GOODS WERE NEVER RELEASED TO PETITIONER UNIMEX; AND

3.3 WITH ALL DUE RESPECT, THE SECOND DIVISION OF THIS HONORABLE COURT ERRED WHEN IT FAILED TO TAKE NOTE THAT THERE IS NO LEGAL AND FACTUAL BASIS TO IMPOSE CUSTOM DUTIES ON THE MONETARY AWARD RENDERED BY THE SUPREME COURT. THE SUBJECT GOODS HAVE BEEN LOST AS EARLY AS 1987 AS ESTABLISHED BY THE SGS REPORT. THE PHRASE 'UPON PAYMENT OF NECESSARY CUSTOM DUTIES' AS CONTAINED IN THE SUPREME COURT DECISION IS NO LONGER MATERIAL AND ENFORCEABLE."

As for the "Memorandum"[14] filed by respondent, the issues raised were as follows:

---

[14] *Id.*, pp. 207-237.

"**ISSUES**

> 1. WHETHER OR NOT THE INSTANT PETITION IS BARRED BY THE PRINCIPLE OF RES JUDICATA;
>
> 2. WHETHER OR NOT THE COURT OF TAX APPEALS 2ND DIVISION ERRED IN HOLDING THAT THE COMPUTATION OF THE CUSTOMS DUTIES WAS BASED ON THE VALUE OF THE CARGO, THE JUDGMENT AWARD IMPOSED BY THE SUPREME COURT; AND
>
> 3. WHETHER OR NOT THE HONORABLE 2ND DIVISION ERRED IN HOLDING THAT PETITIONER'S CARGO WAS IMPORTED TO THE COUNTRY, MAKING IT LIABLE FOR CUSTOMS DUTIES."

The Ruling of the Court En Banc

The Court *En Banc* finds no merit in the Petition for Review filed by petitioner Unimex Micro-Electronics GmBH on February 18, 2013.

Condensed for simplicity, the issues raised by the parties are whether or not the Petition for Review is barred by the principle of res judicata; and whether or not there was importation of goods, making petitioner liable for customs duties.

Petitioner believes that the principle of res judicata under the concept of "conclusiveness of judgment" is not applicable in the present case.[15] Petitioner states that the cited cases dealt with the issues governing the immediate release by the BOC of the shipment or in the alternative, the payment of the shipment's value plus damages.[16] The payment of customs duty was not directly and actually controverted in the said cases.[17] Petitioner points out that even under the principle of res judicata, this must be tempered with substantive justice.[18]

---

[15] *Id.*, p. 195.
[16] *Id.*
[17] *Id.*
[18] *Id.*, pp. 196-198.

Petitioner maintains the view that there is no actual importation, thus no factual or legal basis for the imposition of customs duty. The importation was never completed, as no cargo was released or withdrawn from the customshouse due to the negligence of the BOC.[19]

The basis for the requirement by the Supreme Court, Court of Appeals and this Court to pay customs duties was made at the time when the loss of goods was yet to be established.[20] Petitioner advances the theory that the customs duty imposed in this case was based on the award of actual or compensatory damages, since the Supreme Court modified the obligation of respondent from the release of goods to award of actual or compensatory damages.[21] Thus, there being no goods, there is no necessity to pay custom duties, and that the Supreme Court's decision ordering such payment is no longer material and enforceable.[22]

On the other hand, respondent argues that the Supreme Court's Decision, specifically the dispositive portion, was very specific when it required the payment of customs duties prior to the payment of the value of the subject shipment.[23]

Respondent maintains that the principle of res judicata must apply in this case since the issue petitioner raised was already adjudicated upon in the Decision dated March 9, 2007.[24] Also, respondent points out that the imposition of customs from this Court's Decision up to the Supreme Court Decision, petitioner merely questioned whether or not it was entitled to legal interest.[25] Thus, respondent states that the obligation to pay custom duties was fully adjudicated and it became final and executory.[26]

Also, contrary to petitioner's assertion, the amount awarded by the Supreme Court is based on the value of the subject shipment, and that the customs duty was based on such.[27] Respondent points out that while this Court's Decision dated June 15, 1992 was premised on the fact that the goods were still in the possession of the BOC, the

---

[19] *Id.*, p. 198.
[20] *Id.*, p. 201.
[21] *Id.*
[22] *Id.*, p. 203.
[23] *Id.*, p. 219.
[24] *Id.*, p. 219.
[25] *Id.*, p. 225.
[26] *Id.*, p. 226.
[27] *Id.*, p. 228.

Decision was modified because it could no longer be executed, due to the loss of the goods.[28]

Respondent also asserts that depreciation of the goods is not a factor in determining the dutiable value of the cargo.[29] Respondent's stand is that an importer becomes obligated to pay customs duties at the point wherein the cargo enters into the Philippine jurisdiction.[30] It is merely the release of the goods which is predicated upon the payment of the customs duties.[31] The need to pay customs duties is not subject to the condition that the goods will be received by the owner, or the consignee.[32]

After a thorough perusal of the facts and records of the case, the Court finds no merit in the Petition for Review filed by petitioner on February 18, 2013.

In resolving the Petition for Review, it is imperative that the issue of *res judicata* be tackled first. The Court *En Banc* finds that the Resolution[33] issued by the Court in Division on January 28, 2013 has already comprehensively discussed this point, to quote:

> "The Court will now resolve the instant *Motion for Reconsideration*.
>
> According to petitioner, the principle of *res judicata* under the concept of conclusiveness of judgment is not applicable in the instant case. Petitioner alleged that the payment of customs duty has not been actually and directly controverted and determined in CTA Case No. 6329 as modified and affirmed by the Court of Appeals in CA-GR. SP NO. 75359 and CA-GR. SP No. 75366 and the Supreme Court in GR. Nos. 166309-10 and the same was merely a matter involved therein, which, however, has not been directly and actually debated upon in the aforementioned case.

---

[28] *Id.*, p. 229.
[29] *Id.*, p. 231.
[30] *Id.*, p. 233.
[31] *Id.*
[32] *Id.*
[33] *Id.*, p. 67-72.

On this matter, let the Court reiterate the explanation made by the Supreme Court of the concept of *res judicata* known as conclusiveness of judgment:

> 'But where there is identity of parties in the first and second cases, but no identity of causes of action, the first judgment is conclusive only as to those matters actually and directly controverted and determined and not as to matters merely involved therein. This is the concept of res judicata known as **conclusiveness of judgment.** Stated differently, **any right, fact or matter in issue directly adjudicated or necessarily involved in the determination of an action before a competent court in which judgment is rendered on the merits is conclusively settled by the judgment therein and cannot again be litigated between the parties and their privies whether or not the claim, demand, purpose, or subject matter of the two actions is the same.'**

In this case, the matter concerning petitioner's payment of the proper customs duties was directly adjudicated and was necessarily involved in the ruling in CTA Case No. 6329, and ultimately, in G.R. Nos. 166309-10.

To emphasize, the Court determined the following controversial issues in CTA Case No. 6329:

> '(1) Whether or not the government, through the respondent Commissioner of Customs, is liable to pay the commercial value of the subject shipment less of taxes, duties, fees and other charges. If in the affirmative, with what method of payment;
>
> (2) Whether or not the government is liable to pay interest; and
>
> (3) Whether or not the government is also liable to pay for damages.'

N

In resolving the first issue, the Court said:

'Considering that the US dollar rate of the Deutsche Mark in July, 1985 was .3563US$ (Reference Exchange Race Bulletin, Treasury, Central Bank of the Philippines), the value of the subject shipment at the time of the arrival thereof in Manila on July 9, 1985 based on the evidence submitted by the petitioner in CTA Case No. 4317, was US$466,885.54 (DM 1,310,372.00 x .3563 US$) with the peso equivalent of P8,675,200.22 (US466,885.54 x P18.5810). **However, the correct taxes, duties, fees and other charges at that time on the importation involved shall be deducted from this amount.**

xxx xxx xxx

WHEREFORE, premises considered, the instant petition is hereby **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED** to **PAY the petitioner the amount of P8,675,200.22 representing the commercial value of the shipment at the time of importation subject, however, to the payment of the proper taxes, duties, fees and other charges thereon. The payment shall be taken from the sale or sales of the goods or properties seized or forfeited by the Bureau of Customs.**

SO ORDERED.'

Also, in view of the appeal of the ruling of the Court of Appeals in CA-G.R. SP No. 75359 and CA G.R. SP No. 75366 before the Supreme Court docketed as GR, Nos. 166309-10, the High Court adopted the ruling of this Court as to the payment of the proper taxes, duties, fees and other charges on the shipment despite its los[s] as early as 1987. The dispositive portion of the aforementioned Supreme Court ruling reads:

> 'WHEREFORE, the assailed decisions of the Court of Appeals in CA-GR. SP Nos. 75359 and 75366 are hereby **AFFIRMED** with **MODIFICATION**. Petitioner Republic of the Philippines, represented by the Commissioner of the Bureau of Customs, **upon payment of the necessary customs duties by respondent Unimex Micro-Electronics GmBH, is hereby ordered to pay respondent the value of the subject shipment in the amount of Euro 669,982.565.** Petitioner's liability may be paid in Philippine currency, computed at the exchange rate prevaling at the time of actual payment.
>
> **SO ORDERED.**'

From all the foregoing, it is clear that payment by the respondent of the value of the subject shipment is conditioned upon the payment of the necessary customs duties by petitioner. Thus, the payment of the proper customs duties is necessarily involved in the resolution of the above-mentioned cases. Accordingly, the principle of res judicata in the concept of conclusiveness of judgment is applicable in the present case.

Notably, if petitioner believes that it should not pay the proper Customs duties on the subject shipment as was clearly ruled in CTA Case No. 6329, it should have raised the said issue at the earliest possible opportunity, not after the same had already been affirmed by the Supreme Court and had already become final and executory.

In addition, petitioner contended that even assuming *arguendo* that the principle of *res judicata* under the concept of "conclusiveness of judgment" applies in the instant case, still the Court should temper the strict application of technical rules with substantive justice.

However, even if the Court would follow petitioner's stance, the same would not cause the reversal of the assailed ruling considering that the Court, in the assailed Decision, likewise found petitioner's arguments

> in its Petition without merit. The Court finds no justifiable reason for the relaxation of the application of the principle of *res judicata*."[34]

Thus, the Court *En Banc* finds no reason to disturb the finding of the Court in Division.

With the resolution of the issue of whether or not the instant Petition is barred by the principle of res judicata, there is no further need to discuss the other issues raised.

WHEREFORE, the Decision dated November 14, 2012 and the Resolution dated January 28, 2013 of the Second Division of the Court are hereby **AFFIRMED**. The Petition for Review filed by petitioner Unimex Micro-Electronics GmBH on February 18, 2013 is hereby **DENIED** for lack of merit.

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

---

[34] *Id.*, pp. 69-72.

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, it is hereby certified that the above Decision has been reached in consultation with the members of the Court *En Banc* before the case was assigned to the writer of the opinion of this Court.

ROMAN G. DEL ROSARIO
Presiding Justice