

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPALDING & EVENFLO COMPANIES,
INC., and EVENFLO (PHILIPPINES),
INC.,

Petitioners,

- versus -

C.T.A. CASE NO. 3982

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

x - - - - - x

SPALDING & EVENFLO COMPANIES,
INC., and EVENFLO (PHILIPPINES),
INC.,

Petitioners,

- versus -

C.T.A. CASE NO. 4196

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

x - - - - - x

2/21/89

R E S O L U T I O N

Acting on petitioners' "Motion To Withdraw Petitions For Review" filed on January 19, 1989 on the ground that the Bureau of Internal Revenue has already granted the tax refund claimed herein as evidenced by respondent's letter dated December 7, 1988 and the issuance of Tax Credit Memo (T.R. No. 323-88 of the same date) in favor of petitioners, and there being no objection on the part of respondent;

The Court resolves, as prayed for, to grant said motion.

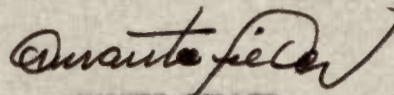
Let the petitions for review be considered withdrawn and these cases deemed closed and terminated.

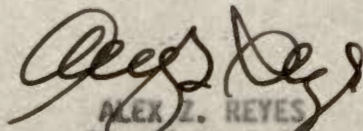
RESOLUTION -
CTA CASES NOS. 3982
& 4196

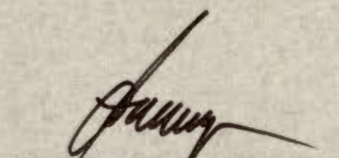
- 2 -

SO ORDERED.

Quezon City, Metro Manila, February 21, 1989.


AMANTE FILLER
Presiding Judge


ALEX Z. REYES
Associate Judge


CONSTANTE C. ROAQUIN
Associate Judge