REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE PHILIPPINES, *Petitioner,*	**CTA SCA Case No. 0017**
	Members:
- versus -	**MANAHAN**, *Chairperson,* **REYES-FAJARDO**, and **ANGELES**, *JJ.*
HON. NYERSON DEXTER TITO QUILALA TUALLA, in his capacity as the Presiding Judge of Branch 28, Regional Trial Court (RTC), First Judicial Region of San Fernando City, La Union, **LOURDES Z. KORSHAK and LZK HOLDINGS & DEVELOPMENT CORP.,** *Respondents.*	Promulgated: MAY 02 2025 3:57 p.m.

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DECISION

REYES-FAJARDO, *J.*:

We resolve the Petition for Certiorari dated February 12, 2024,[1] filed pursuant to Rule 65 of the Rules of Court, as amended, imputing grave abuse of discretion, amounting to lack or excess of jurisdiction on the Joint Decision dated September 5, 2023[2] and Order dated November 24, 2023,[3] rendered by Hon. Nyerson Dexter Tito Quilala, in his capacity as Presiding Judge of Branch 28, Regional Trial Court of San Fernando, La Union (RTC La Union) in Criminal Case Nos. 13760, 13761, 13762, and 13763. The decretal portions of the impugned Joint Decision and Order respectively read:

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1 Docket, pp. 5-29.
2 Annex "A," Petition for Certiorari. *Id.* at pp. 35-52.
3 Annex "B," Petition for Certiorari. *Id.* at pp. 53-55.

Joint Decision dated September 5, 2023

> **WHEREFORE**, foregoing premises considered, judgment is hereby rendered in **Criminal Case Nos. 13760, 13761, 13762, and 13763**, finding [private respondents] **LZK Holdings & Development Corporation** and its President and CEO **Lourdes Z. Korshak, NOT GUILTY** of violation of Section 255 of the NIRC[,] for failure of the prosecution to prove their guilt beyond reasonable doubt.
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> The civil actions to collect the deficiency Value-Added Tax, Income Tax, Expanded Withholding Tax, and Documentary Stamp Tax for the taxable year 2006 that are deemed instituted with the instant criminal cases are likewise **DISMISSED**, as the facts, acts, or omissions from which the civil liability might arise do not exist.
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> **SO ORDERED.**

Order dated November 24, 2023

> **WHEREFORE**, premises considered, the *Motion for Reconsideration* is hereby **DENIED** for utter lack of merit.
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> **SO ORDERED.**

FACTS

On November 5, 2020, private respondents LZK Holdings and Development Corporation (LZK Corporation) and its President and Chief Executive Officer, Lourdes Z. Korshak (Korshak), were charged before RTC La Union, for four (4) counts of violation of Section 255, in relation to Sections 253 and 256 of the 1997 National Internal Revenue Code (NIRC), as amended, for willful failure to pay deficiency Value-Added Tax (VAT), Income Tax (IT), Expanded Withholding Tax (EWT), and Documentary Stamp Tax (DST) for Taxable Year (TY) 2006. RTC La Union quoted in full, the accusatory portion of the Information in Criminal Case No. 13760, as follows:[4]

CRIMINAL Case No. 13760:

> That on July 10, 2017 and thereafter, in San Fernando City, La Union, Philippines, and within the jurisdiction of this Honorable Court, [private respondent] LZK Holdings and Development Corporation (LZK Corporation) and its responsible officer, [private

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[4] See page 2, Joint Decision dated September 5, 2023. *Id.* at p. 35.

> respondent] **LOURDES Z. KORSHAK**, being its Chief Executive Officer and President, with [registered] address at 2nd Floor, A.G. Zambrano Building, Quezon Avenue, San Fernando City, La Union, required by law to file a return and pay **Value-Added Tax (VAT)** under the [NIRC, as amended], did then and there, knowingly, consciously[,] and willfully fail to pay her **VALUE-ADDED TAX** deficiency in the amount of **SEVEN HUNDRED TWELVE THOUSAND SIX HUNDRED NINETY-NINE Pesos and THIRTY-ONE Centavos (₱712,699.31)**, exclusive of interest and surcharge, for the taxable year 2006, despite the fact that the assessment was issued pursuant to a Letter of Authority and receipt of the Preliminary Assessment Notice (PAN) and Final Assessment Notice (FAN) issued after tax investigation, including collection letter, and prior and post-notices and notice to pay, the latest of which being in the nature of Final Notice and Demand Before Suit dated July 10, 2017 and since she failed to file any protest on said deficiency tax assessment within the prescribed period, said assessment became final and due for payment, thus her failure to pay resulted to the damage and prejudice of the Government of the Republic of the Philippines in the aforementioned amount.
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> CONTRARY TO LAW.[5]

RTC La Union then noted that the accusatory portions of the Information in Criminal Case Nos. 13761, 13762, and 13763 are substantially the same as that of Criminal Case No. 13760, save for the nature and amount of deficiency taxes, detailed as follows:[6]

Case No.	Nature of Deficiency Tax	Amount of Deficiency Tax	Taxable Year
13761	IT	Six Hundred Thirty-Two Thousand Five Hundred Seventy-Eight Pesos and Forty-Seven Centavos (₱632,578.47), exclusive of interest and surcharge	2006
13762	EWT	Thirty-Six Thousand Six Hundred Eleven Pesos and Ninety-Seven Centavos (₱36,611.97), exclusive of interest and surcharge	2006
13763	DST	Five Thousand Two Hundred Ninety-One Pesos and Fifty-Three Centavos (₱5,291.53), exclusive of interest and surcharge	2006

On December 2, 2020, arraignment was held. Private respondent Korshak opted to forego the reading of the four (4)

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5 Pages 2-3, Joint Decision dated September 5, 2023. *Id.* at pp. 35-36.

6 Page 3, Joint Decision dated September 5, 2023. *Id.* at p. 36.

Informations in Criminal Case Nos. 13760, 13761, 13762, and 13763. Instead, the latter pleaded not guilty on the tax offenses charged in said cases.[7]

By Joint Decision dated September 5, 2023,[8] RTC La Union discussed that private respondents were charged for four (4) counts of violation of willful failure to pay tax, penalized under Section 255, in relation to Section 253 and 256 of the NIRC, as amended. Among the elements of said tax offense is that the taxpayer is required by law to pay the internal revenue taxes. Said element is absent.

Specifically, the audit and investigation leading to the findings of deficiency taxes for TY 2006, per Formal Letter of Demand/Final Assessment Notice dated November 5, 2010 (FLD/FAN), were conducted by Revenue Officer Marc Denison Andrey (RO Andrey). Meanwhile, the Letter of Authority dated August 16, 2007 (LOA), issued by Regional Director Antonio Montemayor authorized Revenue Officer Artemio Aquino, Jr. (RO Aquino, Jr.) to conduct audit and investigation of private respondent LZK Corporation's tax liabilities for TY 2006. Given that RO Andrey was *not* named in said LOA, his investigation, along with his findings of deficiency taxes for TY 2006 against private respondent LZK Corporation are unauthorized and illegal. *A fortiori*, the FLD/FAN dated November 5, 2010 based thereon is void, and private respondent LZK Corporation may not be compelled to pay the deficiency VAT, IT, EWT, and DST found therein. As a result, RTC La Union: (1) found private respondents not guilty for violation of Section 255 of the NIRC, as amended; and (2) dismissed the action to collect said taxes, deemed instituted in the criminal cases, because the facts, acts, or omissions from which said liability may arise do not exist.[9]

Petitioner moved,[10] but failed[11] to overturn the impugned Joint Decision; hence, this Petition.[12]

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[7] *Ibid.*
[8] *Supra* note 2.
[9] *Ibid.*
[10] Plaintiff (now petitioner)'s Motion for Reconsideration (of the Decision dated September 5, 2023). Annex "C," Petition for Certiorari. *Id.* at 56-66.
[11] *Supra* note 3.
[12] *Supra* note 1.

ISSUE

Did RTC La Union gravely abuse its discretion, amounting to lack or excess of jurisdiction, in handing down the Joint Decision dated September 5, 2023 and Order dated November 24, 2023?

ARGUMENTS

Petitioner insists that RTC La Union acted with grave abuse of discretion, amounting to lack or excess of jurisdiction in: (1) acquitting private respondents of the criminal charges in Criminal Case Nos. 13760, 13761, 13762, and 13763; and (2) absolving them of the civil liability deemed instituted in said charges.

According to petitioner, private respondent Korhsak admitted receipt of the Preliminary Assessment Notice (PAN) and FLD/FAN subject of said criminal cases. So too were the reply and administrative protest respectively filed thereon. However, she never questioned the validity of the LOA in those instances. For this reason, the FLD/FAN became final, executory, and incontestable, conclusively exhibiting private respondent LZK Corporation's obligation to pay the 2006 deficiency taxes found in such FLD/FAN.

Therefore, the annulment of the impugned Joint Decision and Order, through a special civil action for certiorari is warranted.

Via Comment dated April 23, 2024,[13] private respondents retort the special civil action for certiorari instituted against RTC La Union, lacks merit because: *first,* their acquittal could no longer be challenged, because of their constitutional right against double jeopardy, guaranteed under the 1987 Constitution; and *second,* the remedy of appeal is available with respect to the *civil* aspect of the criminal cases.

RULING

The Petition must be dismissed.

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13 Docket, pp. 102-105.

First-off, did We acquire jurisdiction over CTA SCA Case No. 0017?

Yes.

City of Manila, et al. v. Hon. Grecia-Cuerdo, (Grecia-Cuerdo)[14] held that the CTA's authority to issue an extraordinary writ of *certiorari* is derived from Section 1, Article VIII of the 1987 Constitution:

> ..., while there is no express grant of such power, with respect to the CTA, Section 1, Article VIII of the 1987 Constitution provides, nonetheless, that judicial power shall be vested in one Supreme Court and in such lower courts as may be established by law and that judicial power includes the duty of the courts of justice to settle actual controversies involving rights which are legally demandable and enforceable, and to determine whether or not there has been a grave abuse of discretion amounting to lack or excess of jurisdiction on the part of any branch or instrumentality of the Government.
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> On the strength of the above constitutional provisions, **it can** be fairly interpreted that the power of the CTA includes that of determining whether or not there has been grave abuse of discretion amounting to lack or excess of jurisdiction on the part of the RTC in issuing an interlocutory order in cases falling within the exclusive appellate jurisdiction of the tax court. It, thus, follows that the CTA, by constitutional mandate, is vested with jurisdiction to issue writs of certiorari in these cases.
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> Indeed, in order for any appellate court to effectively exercise its appellate jurisdiction, it must have the authority to issue, among others, a writ of certiorari. In transferring exclusive jurisdiction over appealed tax cases to the CTA, it can reasonably be assumed that the law intended to transfer also such power as is deemed necessary, if not indispensable, in aid of such appellate jurisdiction. There is no perceivable reason why the transfer should only be considered as partial, not total.
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> ...[15]

Grecia-Cuerdo[16] further explained that the court which has jurisdiction to entertain an aggrieved party's appeal, shall as well,

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14 G.R. No. 175723, February 4, 2014.
15 Boldfacing ours.
16 *Supra* note 14.

possess the legal competence to issue an extraordinary writ of *certiorari*:

> Consistent with the above pronouncement, this Court has held as early as the case of J.M. Tuason & Co., Inc. v. Jaramillo, et al. that "if a case may be appealed to a particular court or judicial tribunal or body, then said court or judicial tribunal or body has jurisdiction to issue the extraordinary writ of certiorari, in aid of its appellate jurisdiction." This principle was affirmed in De Jesus v. Court of Appeals, where the Court stated that "a court may issue a writ of certiorari in aid of its appellate jurisdiction if said court has jurisdiction to review, by appeal or writ of error, the final orders or decisions of the lower court." The rulings in J.M. Tuason and De Jesus were reiterated in the more recent cases of Galang, Jr. v. Geronimo and Bulilis v. Nuez.
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> Furthermore, Section 6, Rule 135 of the present Rules of Court provides that when by law, jurisdiction is conferred on a court or judicial officer, all auxiliary writs, processes and other means necessary to carry it into effect may be employed by such court or officer.
>
> ...

Towards that end, Section 7(b)(2)(a)[17] of Republic Act (RA) No. 1125, as amended by RA No. 9282, clothes the CTA exclusive appellate jurisdiction over appeals from judgments rendered by the RTC in criminal tax cases, such as RTC La Union's Joint Decision and Order in Criminal Case Nos. 13760, 13761, 13762, and 13763. Following *Grecia-Cuerdo,* We also have jurisdiction to issue the extraordinary writ of *certiorari* in aid of our appellate jurisdiction thereon.

On December 12, 2023, petitioner received[18] RTC La Union's Order [19] dated November 24, 2023, denying its Motion for Reconsideration (of the [Joint] Decision dated September 5, 2023). Counting sixty (60) days from December 12, 2023,[20] petitioner had

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17 SEC. 7. *Jurisdiction.* - The CTA shall exercise:

...

b. Jurisdiction over cases involving criminal offenses as herein provided:

...

2. Exclusive appellate jurisdiction in criminal offenses:

a. Over appeals from the judgments, resolutions or orders of the Regional Trial Courts in tax cases originally decided by them, in their respected territorial jurisdiction.

18 Docket, p. 53.

19 *Supra* note 3.

20 Section 4, Rule 65 of the Rules of Court, as amended, provides in part:

until February 12, 2024[21] to seek recourse. Therefore, the timely[22] posting of petitioner's Petition for Certiorari on February 12, 2024, conferred Us with jurisdiction over CTA SCA Case No. 0017.

Now, did RTC La Union act with grave abuse of discretion, amounting to lack or excess of jurisdiction in its issuance of the impugned Joint Decision and Order?

No. Consider the ensuing reasons:

First. *Tirol, et al. v. Tayenco-Lopingco, et al.*[23] discoursed the concept of grave abuse of discretion in this wise:

> By grave abuse of discretion is meant such capricious and whimsical exercise of judgment as is equivalent to lack of jurisdiction. The abuse of discretion must be grave as where the power is exercised in an arbitrary or despotic manner by reason of passion or personal hostility and must be so patent and gross as to amount to an evasion of positive duty or to a virtual refusal to perform the duty enjoined by or to act at all in contemplation of law.
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> Grave abuse of discretion refers not merely to palpable errors of jurisdiction; or to violations of the Constitution, the law and jurisprudence. It refers also to cases in which, for various reasons, there has been a gross misapprehension of facts.

Petitioner arrayed the matters in its Petition with purported grave abuse of discretion committed by RTC La Union, in holding that private respondent LZK Corporation is under no legal obligation to pay the 2006 assessed internal revenue taxes. Particularly, RTC La Union should have considered private respondent Korshak's failure to question the validity of the LOA for TY 2006 at administrative level, *i.e.*, reply on the PAN, or administrative protest on the FLD/FAN, despite receipt of said Bureau of Internal Revenue (BIR)

"**Section 4.** *When and where petition filed.* — The petition shall be filed not later than sixty (60) days from notice of the judgment, order or resolution. In case a motion for reconsideration or new trial is timely filed, whether such motion is required or not, the sixty (60) day period shall be counted from notice of the denial of said motion.
. . ."

21 The 60th day, *i.e.*, February 10, 2024, for petitioner to file a Petition for Certiorari, fell on a Saturday.

22 Docket p. 5.

23 G.R. No. 211017, March 15, 2022, citing *United Coconut Planters Bank v. Looyuko,* 560 Phil. 581 (2007).

notices.[24] Yet, these matters do *not* concern the resolution of errors of jurisdiction. Rather, these are alleged errors of judgment in the exercise of its jurisdiction over Criminal Case Nos. 13760, 13761, 13762, and 13763; thus, are not rectifiable through a Rule 65 Petition. To stress, where the court has jurisdiction over the case, even if its findings are not correct, its questioned acts would at most constitute errors of law and not abuse of discretion correctible by *certiorari*.[25]

Second. Before We could determine whether private respondent Korhsak never advanced questions involving the validity of the tax audit or examination for TY 2006 at administrative level, examination of the alleged reply on the PAN, and administrative protest on the FLD/FAN invoked by petitioner is needed. This, too, cannot be done in a Rule 65 Petition as recalibration of facts and evidence is beyond the ambit of a special civil action for *certiorari*. *Miranda v. Sandiganbayan, et al.*[26] validated:

> It is a fundamental aphorism in law that a review of facts and evidence is not the province of the extraordinary remedy of certiorari, which is *extra ordinem* - beyond the ambit of appeal. To stress, certiorari is a remedy designed for the correction of errors of jurisdiction, not errors of judgment. Let us not lose sight of the true function of the writ of certiorari — "to keep an inferior court within the bounds of its jurisdiction or to prevent it from committing such a grave abuse of discretion amounting to excess of jurisdiction." ...

Third. To allow the reversal of RTC La Union's Joint Decision dated September 5, 2023 and Order dated November 24, 2023 desired by petitioner, would be offensive of private respondents' right against double jeopardy. Section 21, Article III of the 1987 Constitution states:

> **ARTICLE III**
>
> **Bill of Rights**
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> ...
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> **Section 21.** No person shall be twice put in jeopardy of punishment for the same offense. If an act is punished by a law and

[24] Paragraphs 55, 58-61, Petition for Certiorari. Docket, pp. 18-19 and 25-26, respectively.
[25] *Ala-Martin v. Sultan,* G.R. No. 117512, October 2, 2001; and *Lalican v. Hon. Vergara,* G.R. No. 108619, July 31, 1997.
[26] G.R. Nos. 144760-61, August 2, 2017. Citations omitted.

> an ordinance, conviction or acquittal under either shall constitute a bar to another prosecution for the same act.

People v. Dela Torre[27] underscored the *raison d' etre* for the protection afforded by our Fundamental Law against double jeopardy in this wise:

> **Double jeopardy provides** three related **protections**: (1) **against a second prosecution for the same offense after acquittal**, (2) against a second prosecution for the same offense after conviction, and (3) against multiple punishments for the same offense.
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> ...
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> The ban on double jeopardy is deeply rooted in jurisprudence. The doctrine has several avowed purposes. Primarily, it prevents the State from using its criminal processes as an instrument of harassment to wear out the accused by a multitude of cases with accumulated trials. **It also serves the additional purpose of precluding the State, following an acquittal, from successively retrying the defendant in the hope of securing a conviction**. And finally, it prevents the State, following conviction, from retrying the defendant again in the hope of securing a greater penalty.

Indeed, the proscription against double jeopardy presupposes that an accused has been previously charged with an offense, and the case against him [or her] is terminated either by his [or her] acquittal or conviction, or dismissed in any other manner without his [or her] consent. As a general rule, the following requisites must be present for double jeopardy to attach: (1) a valid indictment, (2) before a court of competent jurisdiction, (3) the arraignment of the accused, (4) a valid plea entered by him [or her], and (5) the acquittal or conviction of the accused, or the dismissal or termination of the case against him [or her] without his [or her] express consent.[28]

Private respondents were prosecuted under four (4) valid Informations for four (4) counts of violation of Section 255[29] in

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27 G.R. Nos. 137953-58, April 11, 2002. Boldfacing supplied.

28 See *Saldariega v. Hon. Panganiban*, G.R. Nos 211933 & 211960, April 15, 2015.

29 Section 255. *Failure to File Return, Supply Correct and Accurate Information, Pay Tax Withhold and Remit Tax and Refund Excess Taxes Withheld on Compensation.* - Any person required under this Code or by rules and regulations promulgated thereunder to pay any tax make a return, keep any record, or supply correct the accurate information, who willfully fails to pay such tax, make such return, keep such record, or supply correct and accurate

relation to Sections 253(d) and 256 of the NIRC, as amended, *i.e.*, private respondent LZK Corporation and its Chief Executive Officer and President, private respondent Korshak, willfully failed to pay 2006 deficiency VAT, IT, EWT, and DST, despite being required by law through the BIR's FLD/FAN,[30] over which RTC La Union had jurisdiction,[31] and to which private respondent Korshak pleaded not guilty.[32] After trial, RTC La Union rendered a judgment of acquittal in favor of private respondents on September 5, 2023.[33] At this point, a judgment of acquittal, whether ordered by the trial or the appellate court, is final, unappealable, and immediately executory upon its promulgation.[34] *Ergo,* any attempt by petitioner to overturn RTC La Union's verdict should be thwarted.

It does not escape Our attention that the prohibition on double jeopardy has exceptions, namely: (1) where there has been deprivation of due process and where there is a finding of a mistrial, or (2) where there has been a grave abuse of discretion under exceptional circumstances.[35] However, none of these incidents exist here. To be precise, petitioner was accorded ample opportunity to present evidence in support of its cause. It fell short in securing a conviction against private respondents.

Fourth. The *civil aspect* of RTC La Union's Joint Decision and Order in Criminal Case Nos. 13760, 13761, 13762, and 13763, though appealable under Section 7(b)(2)(a)[36] of RA No. 1125, as amended by RA No. 9282, was *not* brought by petitioner on appeal to the CTA. It cannot be challenged by way of a special civil action for *certiorari* now. Indeed, a petition for *certiorari* cannot be made a substitute for an appeal when the latter remedy is available but was lost through

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information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to other penalties provided by law, upon conviction thereof, be punished by a **fine of not less than Ten thousand pesos (P10,000) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.**
... (Boldfacing supplied)

30 *Supra* notes 4-6.

31 *Asistio v. People,* G.R. No. 200465, April 20, 2015 held: "Offenses punishable with imprisonment exceeding six years, irrespective of the amount of fine, fall under the exclusive original jurisdiction of the RTC, in accordance with Section 20 of B.P. Blg. 129, as amended..."

32 *Supra* note 7.

33 *Supra* note 2.

34 See *Villareal v. Aliga,* G.R. No. 166995, January 13, 2014.

35 See *People v. Arcega,* G.R. No. 237489, August 27, 2020.

36 *Supra* note 17.

fault or negligence. A special civil action for *certiorari* and an appeal are "mutually exclusive, not alternative or successive."[37]

Fifth. Assuming *gratia argumenti* that the *civil aspect* of RTC La Union's Joint Decision and Order in Criminal Case Nos. 13760, 13761, 13762, and 13763 may still be entertained in this case, no blunder was committed by the court *a quo* in relieving private respondents from the burden of paying deficiency VAT, IT, EWT, and DST for TY 2006, embodied in the BIR's FLD/FAN.

In *People v. Gernale (Gernale)* [38] therein respondent, in her capacity as treasurer of Gernale Electric Contractor Corporation (GECC), was charged before the CTA in Division, for willful failure to pay GECC's 2003 deficiency IT and VAT, based on the BIR's final assessment in the amount of ₱9,663,855.53, punishable under Section 255, in relation to Section 253(d) of the NIRC, as amended. After plea and trial, the CTA in Division: (1) acquitted therein respondent; and (2) exonerated her from payment of said taxes. Therein petitioner moved, but failed to secure the reversal of the *civil* aspect of said case. On appeal, the CTA *En Banc* held, and the Supreme Court agreed, that therein respondent may *not* be adjudged liable for said taxes under such final assessment because: (1) it was a product of an improper examination and audit by the BIR; and (2) GECC has a separate juridical personality from therein respondent.

Here, after plea and trial, RTC La Union acquitted private respondents for four (4) counts of violation of willful failure to pay taxes, penalized under Section 255, in relation to Sections 253(d) and 256 of the NIRC, as amended. The court *a quo,* too, found that the BIR's FLD/FAN was a product of an illegal BIR examination and audit because the person, *i.e.,* RO Andrey, who recommended the 2006 deficiency taxes embedded therein, was not named in the LOA. Prescinding from *Gernale,* private respondents may not be held liable for 2006 deficiency tax liabilities pivoted on the BIR's FLD/FAN because it is a product of an illicit BIR examination and audit. Besides, even if private respondent LZK Corporation is indeed liable for said taxes, it has a personality, separate, and distinct from private respondent Korshak; hence, the former's alleged tax liabilities may *not* be ascribed on the latter.

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37 See *Alfiler v. Spouses Cayabyab,* G.R. No. 217111, March 13, 2023.

38 G.R. No. 256868, October 4, 2023.

In fine, RTC La Union's Joint Decision dated September 5, 2023 and Order dated November 24, 2023 excused private respondents from both criminal, and civil liability deemed instituted in Criminal Case Nos. 13760, 13761, 13762, and 13763.

So must it be.

ACCORDINGLY, the Petition for Certiorari dated February 12, 2024 in CTA SCA Case No. 0017 is **DISMISSED**.

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

HENRY S. ANGELES
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.

CATHERINE T. MANAHAN
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's Division.

ROMAN G. DEL ROSARIO
Presiding Justice