REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

BARRIO FIESTA MANUFACTURING CORPORATION,
Petitioner,

CTA CASE NO. 10213

Members:

RINGPIS-LIBAN, *Chairperson,*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:
MAR 17 2025
9:15 a.m.

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DECISION

RINGPIS-LIBAN, J.:

Before the Court is a *Petition for Review*[1] filed by petitioner Barrio Fiesta Manufacturing Corporation on November 13, 2019 praying for the cancellation and withdrawal of the Warrant of Distraint and/or Levy (WDL) and the alleged assessments upon which it is based involving deficiency tax assessments in the total amount of One Hundred Fifty-Five Million Nine Hundred Sixteen Thousand Nine Hundred Thirty-Eight and 18/100 Pesos (₱155,916,938.18), inclusive of increments.

THE PARTIES

Petitioner Barrio Fiesta Manufacturing Corporation is a corporation duly registered under the laws of the Philippines, with address at 17F Lazaro St., Canumay West, Valenzuela City, Metro Manila.[2] It is duly registered with the Securities and Exchange Commission (SEC) with Company Registration No.

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[1] Docket, Vol. I, pp. 7-37.
[2] Par. 2, Admitted Facts, *Joint Stipulation of Facts and Issues* (JSFI), Docket – Vol. II, p, 645.

CS146893.[3] It is also registered with the BIR as VAT-registered taxpayer as shown in its Certificate of Registration (COR) No. 4RC0000996004 with Tax Identification Number (TIN) 000-286-365-000.[4]

Respondent Commissioner of Internal Revenue is sued in his official capacity, having been duly appointed and empowered to perform the duties of his office.[5]

THE FACTS

On November 14, 2014, respondent issued the *Letter of Authority* (LOA) No. LOA-024-2014-00000548 (SN: eLA201100074815), authorizing Revenue Officer (RO) Felicitas Rivera and Group Supervisor (GS) Lea Bustonera to examine the books and accounts and other accounting records of petitioner for all internal revenue taxes, including documentary stamp tax (DST) and other taxes, for the period from January 1, 2013 to December 31, 2013.[6]

Respondent also issued *Second Request for Presentation of Records* dated January 13, 2015[7] and *Final Notice* dated March 3, 2015.[8] Petitioner submitted its supporting documents in its letters dated November 25, 2014, March 30, 2015 and July 30, 2015.[9]

In the meantime, the BIR issued *Revenue Travel Assignment Order* (RTAO) No. 54-2016 dated March 8, 2016,[10] transferring RO Felicitas Rivera, among others, from Revenue District Office (RDO) No. 24 – Valenzuela City to RDO No. 27 – Caloocan City.

Consequently, pursuant to *Memorandum of Assignment* (MOA) No. MOA0242014LOA11311 dated May 4, 2016 signed by the Head, Investigating Office, Jose Maria L. Hernandez,[11] the continuation of the audit/investigation and examination of petitioner's tax liabilities for taxable year 2013 was reassigned to RO Luzviminda S. Dilag and GS Brigida C. De Perio.

On June 14, 2017, petitioner received the *Preliminary Assessment Notice* (PAN) with *Details of Discrepancy* dated June 6, 2017 issued by Regional Director

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[3] Par. 5, Admitted Facts, JSFI, Docket – Vol. II, p, 645; and Exhibit "P-1", Docket – Vol. I, pp. 460 to 469.
[4] Par. 7, Admitted Facts, JSFI, Docket – Vol. II, p, 646; and Exhibit "P-2", Docket – Vol. I, p. 470.
[5] Par. 4, Admitted Facts, JSFI, Docket – Vol. II, p, 645.
[6] Par. 8, Admitted Facts, JSFI, Docket – Vol. II, p, 646; and Exhibit "P-4", Docket - Vol. I, p. 473; and Exhibits "R-1" and "R-1-A", Docket – Vol. II, pp. 859 to 860.
[7] Exhibit "R-2", Docket – Vol. II, p. 861.
[8] Exhibit "R-3", Docket – Vol. II, p. 862.
[9] Exhibits "R-4", "R-4-A" and "R-5", Docket – Vol. II, pp. 863 to 865.
[10] Exhibit "P-21", Docker – Vol. II, pp. 556 to 558.
[11] Exhibit "P-20", Docket – Vol. II, p. 555; and Exhibit "R-10", Docket – Vol. II, p. 870.

of Revenue Region No. 5 – Caloocan City, Myrna S. Leonida,[12] finding it liable for alleged deficiency income tax, VAT, EWT and WTC, inclusive of interest, for taxable year 2013, in the total amount of ₱147,611,747.36. Petitioner filed its reply to PAN on June 29, 2017.[13]

On August 17, 2017, petitioner received two (2) *Formal Letters of Demand* (FLDs) *with Demand Numbers 36672 and 21899 and Assessment Notices*, all dated July 31, 2017 issued by issued by OIC - Regional Director, Myrna S. Leonida,[14] assessing petitioner of deficiency income tax, VAT, EWT and WTC inclusive of interest for taxable year 2013. On September 18, 2017, petitioner filed its *Request for Reinvestigation* against the VAT assessment,[15] which was granted by the BIR in its letter dated November 23, 2017.[16]

On January 9, 2018, the BIR issued another MOA No. MOA0242014LOA32136[17] addressed to RO Indira D. Ganias and GS Brigida C. De Perio for the reinvestigation filed by petitioner.

Thereafter, respondent issued another LOA No. 024-2018-00000490 (SN: eLA201600042064) dated September 17, 2018[18] issued by Regional Director of Revenue Region No. 5 – Caloocan City, Manuel V. Mapoy, authorizing RO Indira D. Ganias and GS Brigida De Perio, for reinvestigation of petitioner's tax liabilities for taxable year 2013.

On June 19, 2019, respondent issued the *Final Decision on Disputed Assessment* (FDDA) *with Details of Discrepancy*,[19] assessing petitioner of deficiency income tax, VAT, EWT and WTC inclusive of interest, for taxable year 2013, in the total amount of ₱119,295,005.74.

On October 15, 2019, petitioner received WDL No. RR5-2-AMS-DA-10-01-19-2112(024) dated October 1, 2019[20] issued by the BIR for alleged deficiency internal revenue taxes for taxable year 2013 in the total amount of ₱119,295,005.74.

The present *Petition for Review (with Urgent Motion to Suspend the Collection of Tax and Dispense with Payment of Bond and Motion to Direct Respondent to Submit the BIR Records)* was filed on November 13, 2019.[21]

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[12] Exhibits "P-5" and "P-5-1", Docket – Vol. I, pp. 474 to 477; and Exhibits "R-14" and "R-14-A", Docket – Vol. II, pp. 881 to 885.
[13] Exhibits "P-6" and "P-6-1", Docket – Vol. I, pp. 478 to 482.
[14] Exhibit "P-7", Docket – Vol. I, pp. 483 to 487; and Exhibits "R-15", "R-15-A", "R-15-B", "R-15-C", "R-15-D", "R-15-E" and "R-15-F", Docket – Vol. II, pp. 886 to 896.
[15] Exhibits "P-9" and "P-9-1, Docket – Vol. I, pp. 488 to 500 and Docket – Vol. II, pp. 501 to 502.
[16] Exhibits "R-16", Docket – Vol. II, p. 897.
[17] Exhibits "R-17", Docket – Vol. II, p. 898.
[18] Exhibit "P-11", Docket – Vol. II, p. 503; and Exhibit "R-18", Docket – Vol. II, p. 899.
[19] Exhibit "R-19", Docket – Vol. II, pp. 900 to 905.
[20] Exhibits "P-3" and "P-3-1", Docket – Vol. I, p. 471.
[21] Docket – Vol. I, pp. 7 to 41.

Within the period granted by the Court,[22] on January 10, 2020, respondent filed his *Answer.*[23]

After due proceedings and trial, the case was submitted for decision on May 21, 2024.[24]

THE ISSUES

The parties summarized the issues to be resolved by this Court as follows:

> "A. Whether or not Petitioner is liable for the alleged deficiency income tax, VAT, EWT, and WTC in the total amount of One Hundred Fifty-Five Million Nine Hundred Sixteen Thousand Nine Hundred Thirty-Eight Pesos and 18/100 (₱155,916,938.18), inclusive of surcharge and interests, as stated in the WDL, or One Hundred Nineteen Million Two Hundred Ninety Five Thousand Five Pesos and 74/100 (₱119,295,005.74), inclusive of surcharge and interest, as stated in the Final Decision on Disputed Assessment;
>
> B. Whether or not LOA-024-20418-0000490/SN: eLA20160042064 and LOA-024-2014-00000548/SN: eLA20110074815 dated September 17, 2018 and November 14, 2014, respectively, are null and void; and
>
> C. Whether or not this Honorable Court has jurisdiction over the case."[25]

Petitioner's arguments:

Petitioner argues that the assessment is void for lack of a valid LOA; that the assessment is void due to respondent's violation of petitioner's right to due process; that the collection is void since it is anchored on a void assessment; and that petitioner is not liable for the alleged deficiency income tax, VAT, EWT and WTC for taxable year 2013 in the total amount of ₱155,916,938.18, inclusive of surcharge and interests.

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[22] Respondent's *Urgent Motion for Extension of Time to File Answer to Petition for Review with Entry of Appearance as Counsel* dated December 6, 2019 and Resolution dated December 13, 2019, Docket – Vol. I, pp. 311 to 313 and 330 to 331, respectively.
[23] Docket – Vol. I, pp. 334 to 338.
[24] Minute Resolution dated May 21, 2024.
[25] Summary of Issues to be Resolved, JSFI, Docket – Vol. II, p. 646.

Respondent's counter-arguments:

Respondent contends that the amount of tax liability as embodied in the FDDA dated June 19, 2019 should be the basis of the filing of the *Petition for Review* by the petitioner and not the amount indicated in the FLD; that the two (2) LOAs are valid and not void; that the Court cannot take cognizance of this case for lack of jurisdiction as the filing of the *Petition for Review* is premature and fatally defective for failure to state a cause of action; and that the petitioner's tax assessment underwent the proper procedure as laid down by the Tax Code of 1997, as amended and petitioner was afforded due process and several opportunities to refute the assessment.

THE COURT'S RULING

The *Petition for Review* is meritorious.

The Court has jurisdiction over the present case.

Jurisdiction over the subject matter is required for a court to act on any controversy. It is conferred by law and not by the consent or waiver upon a court. As such, if a court lacks jurisdiction over an action, it cannot decide the case on the merits and must dismiss it.[26] To inquire into the existence of jurisdiction over the subject matter is the primary concern of a court, for thereon would depend the validity of its entire proceedings.[27]

Sections 7(a)(1) and 11 (first paragraph) of Republic Act (RA) No. 1125,[28] as amended by RA No. 9282,[29] provide as follows, to wit:

> "SEC. 7. *Jurisdiction.* — The CTA shall exercise:
>
> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> (1) Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, **or <u>other matters</u> arising under the National Internal Revenue Code or other laws**

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[26] *CE Casecnan Water & Energy Co., Inc. vs. Province of Nueva Ecija*, G.R. No. 196278, June 17, 2015.

[27] *Commissioner of Internal Revenue vs. Villa and The Court of Tax Appeals*, G.R. No. L-23988, January 7, 1968.

[28] AN ACT CREATING THE COURT OF TAX APPEALS.

[29] 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.

> **administered by the Bureau of Internal Revenue;**" (*Emphases and underscoring supplied*)
>
> "SEC. 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...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." *(Emphases added)*

Based on the foregoing provisions, it is clear that the appellate jurisdiction of this Court is not limited to cases which involve decisions of respondent, on matters relating to assessments or refunds. The second part of the provision covers other cases that arise out of the NIRC or related laws administered by respondent.[30]

In *Philippine Journalists, Inc. vs. Commissioner of Internal Revenue* (*Philippine Journalists* case),[31] the Supreme Court held as follows, to wit:

> "The appellate jurisdiction of the CTA is not limited to cases which involve decisions of the Commissioner of Internal Revenue on matters relating to assessments or refunds. The second part of the provision covers other cases that arise out of the NIRC or related laws administered by the Bureau of Internal Revenue. The wording of the provision is clear and simple. **It gives the CTA the jurisdiction to determine if the <u>warrant of distraint and levy</u> issued by the BIR is valid** and to rule if the Waiver of Statute of Limitations was validly effected." *(Emphasis and underscoring added)*

The validity of a WDL is an issue that falls under "*other matters arising from the National Internal Revenue Code (NIRC)*" that is within the jurisdiction of this Court to decide upon. Considering that in the present *Petition for Review*, what is being primarily assailed is the WDL No. RR5-2-AMS-DA-10-01-19-2112(024) dated October 1, 2019[32] issued by BIR, the same then can be taken cognizance of by this Court.

Moreover, Section 11 of RA No. 1125, as amended by RA No. 9282, states, in part, as follows:

> "SEC. 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...**may file an appeal** with the **CTA within thirty (30) days after the receipt of such decision or**

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[30] *Commissioner of Internal Revenue vs. Hambrecht & Quist Philippines, Inc.*, G.R. No. 169225, November 17, 2010.
[31] G.R. 162852, December 16, 2004.
[32] Exhibits "P-3" and "P-3-1", Docket – Vol. I, p. 471.

> **ruling** or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein." *(Emphases added)*

Petitioner had thirty (30) days from receipt of the WDL No. RR5-2-AMS-DA-10-01-19-2112(024) dated October 1, 2019 on October 15, 2019 or until November 14, 2019, within which to file its appeal before this Court. Correspondingly, the filing of the present *Petition for Review* on November 13, 2019[33] was timely made, thereby vesting this Court with jurisdiction thereover.

The subject tax assessments are void, because the RO who conducted the original investigation of petitioner was not duly authorized to do so.

An LOA is the authority given to the appropriate RO assigned to perform assessment functions. It empowers or enables said RO to examine the books of account and other accounting records of a taxpayer for the purpose of collecting the correct amount of tax.[34] The LOA commences the audit process and informs the taxpayer that it is under audit for possible deficiency tax assessment.[35]

There must be a grant of authority before any RO can conduct an examination or assessment. Equally important is that the RO so authorized must not go beyond the authority given. In the absence of such authority, the assessment or examination is a nullity.[36]

The importance of the lack of the RO's authority to conduct an audit cannot be overemphasized because it goes into the validity of the assessment. The lack of authority of the ROs is tantamount to the absence of a LOA itself which results to a void assessment. Being a void assessment, the same bears no fruit.[37]

In *AFP General Insurance Corporation vs. Commissioner of Internal Revenue*,[38] the Supreme Court held:

> "The power to assess necessarily includes the authority to examine any taxpayer for purposes of determining the correct amount of tax due from him. Verily, the law vests the BIR with general powers

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[33] Docket – Vol. I, pp. 7 to 41.
[34] *Himlayang Pilipino Plans, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 241848, May 14, 2021.
[35] *Commissioner of Internal Revenue vs. De La Salle University, Inc., et seq.*, G.R. Nos. 196596, 198841, and 198941, November 9, 2016.
[36] *Commissioner of Internal Revenue vs. Sony Philippines, Inc.*, G.R. No. 178697, November 17, 2010.
[37] *Himlayang Pilipino Plans, Inc. vs. Commissioner of Internal Revenue*, supra.
[38] G.R. No. 222133, November 4, 2020.

> in relation to the 'assessment and collection of all internal revenue taxes.' However, **certainly, not all BIR personnel may *motu proprio* proceed to audit a taxpayer. Only 'the CIR or his duly authorized representative may *authorize the examination of any taxpayer'* and issue an assessment against him.**
>
> That a representative has in fact been authorized to audit a taxpayer is evidenced by the LOA, which 'empowers a designated [r]evenue [o]fficer to examine, verify, and scrutinize a taxpayer's books and records in relation to his internal revenue tax liabilities for a particular period.'
>
> **In cases where the BIR conducts an audit without a valid LOA, or in excess of the authority duly provided therefor, the resulting assessment shall be void and ineffectual.** xxx." *(Emphases and underscoring added)*

In *Commissioner of Internal Revenue vs. McDonald's Philippines Realty Corp.*,[39] the Supreme Court categorically ruled the practice of reassigning or transferring revenue officers originally named in the LOA and substituting them with new revenue officers to continue the audit or investigation without a separate or amended LOA (i) violates the taxpayer's right to due process in tax audit or investigation; (ii) usurps the statutory power of the CIR or his duly authorized representative to grant the power to examine the books of account of a taxpayer; and (iii) does not comply with existing BIR rules and regulations, particularly RMO No. 43-90 dated September 20, 1990.

In the present case, the first LOA issued against petitioner is LOA No. LOA-024-2014-00000548 (SN: eLA201100074815) dated November 14, 2014[40] signed by OIC – Regional Director of Revenue Region No. 5 – Caloocan City, Gerardo R. Florendo, authorized RO Felicitas Rivera and GS Lea Bustonera, to examine the books of accounts and other accounting records of petitioner for all internal revenue taxes for the period covering January 1, 2013 to December 31, 2013.

However, the BIR transferred RO Felicitas Rivera, among others, from Revenue District Office (RDO) No. 24 – Valenzuela City to RDO No. 27 – Caloocan City as shown in RTAO No. 54-2016 dated March 8, 2016.[41] Accordingly, pursuant to MOA No. MOA02420141LOA11311 dated May 4, 2016 signed by the Head, Investigating Office, Jose Maria L. Hernandez,[42] the continuation of the audit/investigation and examination of petitioner's tax liabilities for taxable year 2013 was reassigned to RO Luzviminda S. Dilag and GS Brigida C. De Perio. By virtue of the said MOA, RO Luzviminda S. Dilag and GS Brigida C. De Perio came up with the *Memorandum* addressed to the

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[39] G.R. No. 242670, May 10, 2021.
[40] Exhibit "P-4", Docket - Vol. I, p. 473; and Exhibits "R-1" and "R-1-A", Docket – Vol. II, pp. 859 to 860.
[41] Exhibit "P-21", Docker – Vol. II, pp. 556 to 558.
[42] Exhibit "P-20", Docket – Vol. II, p. 555; and Exhibit "R-10", Docket – Vol. II, p. 870.

Revenue District Officer of RDO No. 24,[43] presenting their audit findings, and recommending that the case be forwarded to Assessment Division for review and for the issuance of PAN. On the basis of the said *Memorandum*, the PAN dated June 6, 2017 was issued by Regional Director of Revenue Region No. 5 – Caloocan City, Myrna S. Leonida, against petitioner.[44]

In sum, the authority of RO Luzviminda S. Dilag and GS Brigida C. De Perio was by virtue of MOA No. MOA0242014LOA11311 dated May 4, 2016, which became the basis for the issuance of the *Memorandum* and the assessment notices. This was confirmed by RO Indira D. Ganias during her cross-examination, thus:[45]

> "ATTY. RED:
> Q. Ms. Witness, in your judicial affidavit, in your answer to Question No. 8, you mentioned that the case was re-assigned to a different Revenue Officer.
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> RO GANIAS:
> A. Yes.
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> ATTY. RED:
> Q. Namely, Luzviminda Dilag and Brigida Deterio?
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> RO GANIAS:
> A. Yes.
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> xxx xxx xxx
>
> ATTY. RED:
> Q. Do you confirm that it was re-assigned to RO Luzviminda Dilag and GS Brigida Deterio?
>
> RO GANIAS:
> A. Yes.
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> ATTY. RED:
> Q. So after it was re-assigned to RO Luzviminda Dilag and GS Brigida Deterio, would you know if there are any actions from this Revenue Officer and Group Supervisor?
>
> RO GANIAS:
> A. According to my judicial affidavit, with my answer to Question No. 18, as per BIR records, the petitioner still does not submit the complete documents that's why Revenue Officer Luzviminda Dilag and Group Supervisor Brigida Deterio prepared a Revenue Audit Report which served as the basis for

[43] Exhibit "R-26" (not marked), BIR Records (Exhibit "R-29" [not marked]), pp. 597 to 605.
[44] Exhibits "P-5" and "P-5-1", Docket – Vol. I, pp. 474 to 477; and Exhibits "R-14" and "R-14-A", Docket – Vol. II, pp. 881 to 885.
[45] TSN dated October 12, 2023, at pp. 8 to 10, and 13 to 15.

the issuance of Preliminary Assessment Notice and Final Assessment Notice.

xxx xxx xxx

ATTY. RED:
Q. Okay Ms. Witness, with that in mind, considering that RO Dilag and GS Deterio prepared the Audit Report as the basis for the issuance of Preliminary Assessment Notice, so revenue officials who prepared the PAN are also Revenue Officer Luzviminda Dilag and Group Supervisor Brigida Deterio, is that correct?

RO GANIAS:
A. Yes.

ATTY. RED:
Q. Further the preparation of the Final Assessment or the Formal Letter of Demand was also prepared by Revenue Officer Luzviminda Dilag and Group Supervisor Brigida Deterio, is that correct also?

RO GANIAS:
A. Yes.

ATTY. RED:
Q. However Ms. Witness, do you agree that Revenue Officer Luzviminda Dilag and Group Supervisor Brigida Deterio are not named in the Letter of Authority dated November 14, 2014?

RO GANIAS:
A. Yes, they are not named.

ATTY. RED:
Q. Thank you, Ms, Witness. The next question is, you also mentioned that for the reassignment of the case to Revenue Officer Luzviminda Dilag and Group Supervisor Brigida Deterio, a Memorandum of Assignment was issued.

RO GANIAS:
A. Yes.

ATTY. RED:
Q. Was there a Letter of Authority issued in relation to the said Memorandum of Assignment?

RO GANIAS:
A. No, ma'am."

A MOA is not equivalent to an LOA, and, therefore, does not cure the lack of authority of RO Luzviminda S. Dilag and GS Brigida C. De Perio.

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In view of the finding that the RO who conducted the examination of petitioner's books of accounts and other accounting records for taxable year 2013, and who also recommended the issuance of the said PAN for the same period, does not have the necessary authority to do so, the subject tax assessments issued against petitioner are inescapably void and without effect.

The second LOA, *i.e.*, LOA No. 024-2018-00000490 (SN: eLA201600042064) dated September 17, 2018[46] issued by Regional Director of Revenue Region No. 5 – Caloocan City, Manuel V. Mapoy, authorizing RO Indira D. Ganias and GS Brigida De Perio for reinvestigation of petitioner's tax liabilities for taxable year 2013, did not cure the defect, since the original investigation has already ceased. Notably, when the said second LOA was issued, the subject PAN, and FLD, as well as the corresponding *Assessment Notices*,[47] have already been issued to petitioner, and the latter has already submitted its *Request for Reinvestigation*[48] against the said FLD. Thus, if at all, the second LOA merely authorized the reinvestigation of petitioner, but not the original investigation.

Correspondingly, the result of the absence of a LOA is the nullity of the examination and assessments based on the violation of the petitioner's right to due process.

WHEREFORE, the present *Petition for Review* is **GRANTED**. The assailed WDL dated October 1, 2019, and the FLDs and *Assessment Notices*, both dated July 31, 2017, as well as the FDDA dated June 19, 2019, all issued by the BIR against petitioner, for taxable year 2013, are **CANCELLED and SET ASIDE.**

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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[46] Exhibit "P-11", Docket – Vol. II, p. 503; and Exhibit "R-18", Docket – Vol. II, p. 899.
[47] Exhibit "P-7", Docket – Vol. I, pp. 483 to 487; and Exhibits "R-15", "R-15-A", "R-15-B", "R-15-C", "R-15-D", "R-15-E" and "R-15-F", Docket – Vol. II, pp. 886 to 896.
[48] Exhibits "P-9" and "P-9-1, Docket – Vol. I, pp. 488 to 500 and Docket – Vol. II, pp. 501 to 502.

CORAZON G. FERRER-FLORES
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.

MA. BELEN M. RINGPIS-LIBAN
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