Lib.

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

C. F. BRAUN & CO.,
Petitioner,

- versus - CTA CASE NO. 2624

THE COMMISSIONER OF INTERNAL REVENUE,
Respondent.

x - - - - - - - - - - - - - - - x

C. F. BRAUN & CO., and BRAUN TRANSWORLD CORPORATION,
Petitioners,

- versus - CTA CASE NO. 2661

THE COMMISSIONER OF INTERNAL REVENUE,
Respondent.

x - - - - - - - - - - - - - - - x

4/30/79

D E C I S I O N

These two (2) cases are in connection with two disputed assessments, one for deficiency contractor's tax and the other for deficiency income tax. These cases arose from the engineering services rendered, the procurement of materials and the construction and erection of the complex fertilizer plant of the Esso Standard Fertilizer & Chemical Co., Inc. (Philippines), Esso Fertilizer for brevity, at Limay, Bataan during the years 1964, 1965 and 1966. These cases, which have a common principal issue, were jointly heard by this Court.

Re: <u>CTA CASE NO. 2624</u>

Petitioner C.F. Braun & Co., hereinafter referred to as Braun & Co., during the time material to this action, was a non-resident foreign corporation not engaged in business in the Philippines. It was created and organized under the laws of the

State of California, U.S.A. and its office is located at 1000 South Fremont Avenue, Alhambra, California.

On September 20, 1963, Braun & Co. entered into a contract with Esso Fertilizer wherein for a consideration of $19,333,600.00 (equivalent to ₱75,594,376.00 at the exchange rate of ₱3.91 to $1.00), it undertook to furnish the engineering services and procure the materials and supplies required and to be used in putting up the fertilizer plant of Esso Fertilizer in Bataan, Philippines, the pertinent portion of which reads as follows:

> ARTICLE 1 - THE WORK - Contractor, who is deemed an independent contractor hereunder, shall furnish, subject to the conditions and exceptions hereinafter noted, competent supervision, procurement, and engineering services consisting of, but not limited to, all process and mechanical engineering, purchasing and expediting, and construction drawings; also the supply of imported materials including transportation to the Philippines, required for the construction and the erection of Ammonia, Urea, Sulfuric and Phosphoric Acid, and Complex Fertilizer plants and their attendant facilities (All hereinafter referred to as the "Work"), on a designated site on Owner's property at Bataan, Philippines (hereinafter referred to as the "Work Site"). The work by Contractor shall be in accordance with the following specifications, drawings, instructions and agreements identified with referenee to this Contract (hereinafter called the "Job Specification.") (Exhs. 7Fs & 3, pp. 268-285, BIR Rec., CTA Case No. 2624.)

Sometime in the years 1965 and 1966, respondent Commissioner of Internal Revenue caused the verification of the internal revenue tax liabilities of Braun & Co. for the fiscal years ending June 30, 1964, 1965 and

1966. (Pp. 10-105 BIR rec., CTA Case No. 2624). On the basis of the finding of BIR examiners that Braun & Co. failed to pay the percentage taxes provided in Sections 182, 183, 186, 190 and 191, in relation to Sections 208 and 209, all of the Tax Code, respondent, on January 15, 1970, assessed Braun & Co. the total amount of ₱8,056,557.79 representing compensating, fixed and percentage taxes, inclusive of surcharge, for the years 1964, 1965 and 1966 (Exhs. 7Es & 4, pp. 266, BIR rec., CTA Case No. 2624.), broken down as follows:

Compensating tax due on imported articles:

7% compensating tax due on ₱74,934,104.90 . . . . ₱5,245,387.34

Fixed and Percentage Taxes	1964	1965	1966
Gross receipts . . .	₱30,799,809.06	₱43,709,738.88	₱425,056.96
3% tax due thereon . .	923,994.27	1,311,292.16	12,751.71
Add: 25% surcharge . .	230,998.70	327,823.04	4,250.57
Fixed tax . .	20.00	20.00	20.00
Total fixed & Percentage Taxes Due . . .	₱ 1,155,012.97	₱ 1,639,135.20	₱ 17,022.28

GRAND TOTAL OF AMOUNT DUE AND COLLECTIBLE ₱ 8,056,557.79

Braun & Co. protested said assessment in a letter dated February 18, 1970 on the ground that there is neither factual nor legal basis for subjecting it to said taxes as it is a non-resident foreign corporation and is not engaged in business in the Philippines. (Exhs. 7Gs

& 5, pp. 287-300, BIR rec., CTA Case No. 2624.) Acting on the protest, respondent in his letter dated August 21, 1972, informed Braun & Co. of his decision to withdraw and cancel the assessment with respect to the compensating tax in the amount of ₱5,245,387.34, but reiterated the demand for payment of percentage taxes and surcharges in the total amount of ₱2,811,170.-45 for the years 1964, 1965 and 1966. (Exhs. 7ls & 6, pp. 334-335, BIR rec., CTA Case No. 2624.) Not satisfied with the action of respondent, Braun & Co. requested a reconsideration on October 11, 1972 of the revised assessment. (Exh. 7Js, pp. 336-337, BIR rec., CTA Case No. 2624.) The same was, however, denied by respondent in his letter dated June 18, 1974 (Exhs. 7Ks & 9, pp. 372-373, BIR Rec., CTA Case No. 2624.) From said decision, Braun & Co. appealed to this Court on September 5, 1974.

Re: CTA Case No. 2661

It appears that there are two petitioners in this case, namely: (a) C.F. Braun & Co., the same petitioner in CTA 2624; and (b) Braun Transworld Corporation, hereinafter referred to as Transworld, which, during the time material to the case, is a corporation organized and existing under the laws of the Republic of Liberia but licensed by our Securities & Exchange Commission on December 24, 1963 to engage in business in the Philippines (Exh. 10, p. 36, CTA rec., CTA Case No. 2624), with its principal office located at 80 Broad Street, Monrovia, Liberia. (pp. 46-47, CTA Case No. 2624.)

On September 20, 1963, Transworld, likewise entered into a contract with Esso Standard Fertilizer & Chemical Co., Inc., (Phil.) also hereinafter referred to as Esso Fertilizer, whereby for a consideration of ₱9,381,400.00 or $1,915,600.00 it undertook to perform the construction and erection of the fertilizer plant of Esso Fertilizer at Bataan, Philippines, the pertinent portion of which reads as follows:

> ARTICLE 1 - THE WORK - Contractor, who is deemed an independent contractor hereunder, shall furnish subject to the conditions and exceptions hereinafter noted, competent supervision, labor, construction equipment and tools, Philippine supplies and materials, and temporary structures and facilities, and transportation in the Philippines of all materials, equipment, tools and supplies, including without limitation, unloading, hauling and handling to and at the Work Site, customs clearance, government safety inspections and operating permits, and other services inside the Philippines to construct and erect Ammonia, Urea, Sulfuric and Phosphoric Acid, and Complex Fertilizer plants and their attendant facilities (all hereinafter referred to as the "Work"), on a designated site on Owner's property at Bataan, The Philippines (hereinafter referred to as the "Work Site"). The Work by Contractor shall be in accordance with the following specifications, drawings, instructions and agreements identified with reference to this Contract (hereinafter called the "Job Specification"). (Exhs. 7Ds & 2, pp. 178-206, BIR rec. CTA Case No. 2624)

On October 15, 1964, Transworld filed its income tax return for the year covering 1964 and paid as corporate income tax the total amount of ₱174,868.00, (pp. 79-86, BIR rec., CTA Case No. 2661.) On April 19, 1965, Transworld filed its income tax return for the fiscal year ended June 30, 1965 (pp. 45-46, BIR rec., CTA Case No. 2624), and on October 14, 1966 it filed its income tax return for the fiscal year ended June 30, 1966. (pp. 78-79, BIR rec., CTA Case No. 2624.) For receipts of its services performed pursuant to its contract with Esso Fertilizer, Transworld had accordingly paid and correctly the 3% contractor's tax based upon the consideration of the contract. (Exh. 1, pp. 241-248, BIR rec., CTA Case No. 2624.)

On July 16, 1970, respondent assessed Braun & Co. and/or Transworld, deficiency income taxes for the years ended June 30, 1964, 1965 and 1966 in the aggregate amount of ₱1,687,633.64, the details of which are as follows:

FY - 6 -30-64

Net income per investigation .	₱5,854,251.70	
Tax due thereon	1,748,275.00	
Less: Amount already assessed	378,916.00	
B a l a n c e	₱1,369,359.00	
Add: ½% mo. int. from 10-16-64 to 10-17-67	246,484.62	
TOTAL AMOUNT DUE & COLLECTIBLE		₱1,615,843.62

FY - 6-30-65

Net income per return . . .		₱ 64,792.39
Add: Unallowable deductions:		
(1) Billings received from ESFAC by C.F. Braun & Co. Inc. . .	₱ 425,056.96	
Less: Allowable deduction based on net profits rate method .	418,893.63	
B a l a n c e	₱ 6,163.33	
(2) Vacation leave liability . .	20,766.50	
(3) Profit sharing & retirement exp.	19,500.00	46,429.83

Net income per investigation		₱111,222.22	
Tax due thereon		25,367.00	
Less: Amount already assessed . . .		14,254.00	
B a l a n c e		₱ 11,113.00	
Add: ½% mo. int. fr. 10-16-65 to 10-16-68		2,000.34	
TOTAL AMOUNT DUE & COLLECTIBLE			₱13,133.34

FY - 6-30-66

Net income per return		₱943,626.00	
Add: Unallowable deductions:			
(1) Billings received from ESFAC by C.F. Braun & Co., Inc., . .	₱43,709,738.88		
Less: Allowable deductions based on net profit rate method . . .	43,644,174.27		
B a l a n c e . .	₱ 65,654.61		
(2) Vacation leave liability; profit sharing & retirement expenses & unsupported expenses	121,953.80	187,518.41	
Net income per investigation		₱1,131,144.75	
Tax due thereon		331,343.00	
Less: Amount already assessed		281,617.00	
B a l a n c e		₱ 49,726.00	
Add: ½% mo. int. fr. 10-16-66 to 10-17-69		8,950.68	
TOTAL AMOUNT DUE & COLLECTIBLE			₱58,676.68
GRAND TOTAL AMOUNT DUE			₱ 1,687,633.64

(Exhs. 7Ls & 6, pp. 177-178, BIR rec., CTA Case No. 2661).

On September 17, 1970, Braun & Co., and/or Transworld disputed said assessment, on the ground, among others, that as a foreign corporation not engaged in business in the Philippines, Braun & Co. is not subject to Philippine income tax on its income for services rendered abroad and with respect to the deductions claimed by Transworld in its return these are allowable as ordinary and necessary business expenses. (Exhs. 7Ms &7, pp. 218-222, BIR rec., CTA Case No. 2661)

On November 26, 1974, respondent denied Braun & Co. and/or Transworld's protest and demanded the payment of deficiency income taxes, in the aggregate amount of ₱1,687,633.64 for the fiscal year ended June 30, 1964, 1965 and 1966, inclusive of interest. (Exhs. 70s & 8, pp. 270-271, BIR rec., CTA Case No. 2661.) Hence, this appeal.

The issues raised by the parties in these cases are as follows:

1) Whether petitioner C.F. Braun & Co. performed services in the Philippines in connection with the construction and erection of the fertilizer plant of Esso Fertilizer at Limay, Bataan;

2) Whether the disallowance of some deductions claimed by Transworld in its 1965 and 1966 income tax returns are justified; and

3) Whether the assessments herein involved were issued within the period prescribed by law.

In the instant cases, the parties are in agreement with the legal tax principles that non-resident foreign corporations are subject to tax if the same have performed services for which it derived income in the Philippines, or have otherwise receipts derived from sources within the Philippines. As to contractor's tax, it has been ruled that receipts by a domestic corporation for construction work, based upon a contract, and performed in its entirety abroad cannot be subject to the 3% contractor's tax because the Philippine government cannot reach the same by taxation for lack of territorial jurisdiction (See BIR Ruling No. 65-001, January 8, 1965.) As to income tax, it is explicitly provided by the statute that a foreign corporation not engaged in trade or business in the Philippines is subject to tax on its gross income from sources within the Philippines (Sec. 24(b)(1), Tax Code.). Compensation for labor or personal services are treated as gross income from sources within the Philippines if the services are performed in the Philippines (Sec. 37(a)(3), Tax Code.) Conversely, compensation for labor or personal services are treated as gross income from sources without the Philippines if the labor or personal services are performed outside of the Philippines (Sec. 37(c)(3), Tax Code.)

In the light of the applicability of the above principles to the particular facts of the instant cases, we will now discuss the issues raised by the parties.

<u>1st Issue</u>:

> Whether petitioner C.F. Braun & Co., performed services in the Philippines in connection with the construction and erection of the fertilizer plant of Esso Fertilizer at Limay, Bataan so as to be liable to tax thereon.

It is the contention of Braun & Co. in substance, that being a non-resident foreign corporation, the engineering services and procurement of materials contemplated in its contract with Esso Fertilizer which it undertook in the construction of the fertilizer plant at Limay, Bataan, were performed outside the Philippines, and therefore, the gross receipts and income derived therefrom cannot be subject to tax under Philippine Laws.

In brushing aside this stand of Braun & Co., respondent maintains that the services in question were performed in the Philippines. To support this theory, respondent alleges: (1) that Braun & Co. and Transworld are one and the same entity, not only because the former owns all the shares of the latter but the employees of Braun & Co. are also the employees of Transworld and the business of the latter are contolled by the former; (2) that Esso Fertilizer paid Braun & Co. on the basis of monthly stages of the work proving that the services were performed in the Philippines; and (3) that Transworld was organized as a subterfuge of Braun & Co. in connection with the construction of the Esso Fertilizer plant. In short, respondent would wasnt us to disregard the separate juridical personalities of Braun & Co. and Transworld and to consider the latter as merely an adjunct, alter ego or subsidiary of Braun & Co. Consequently, the gross receipts of Braun & Co. should perforce be subject to contractor's tax as well as to income tax under Philippine laws.

To us, this argument of respondent seems to be in conflict with the established fact that during the years involved, Braun & Co. was a non-resident foreign corporation not licensed to do business in the Philippines. (Par. 1, Petition, admitted in Par. 1, Answer, supra.) Thus, Braun & Co. being admittedly a non-resident foreign corporation, it can be taxed only on income derived from sources within the Philippines (Sec. 24(b)(1), supra.), or on compensation for labor or personal services performed within the Philippines (Sec. 37(a)(3), supra.) From the provision of the contract entered into by and between Braun & Co. and Esso Fertilizer aforesaid, it can be readily noted that the competent supervision, procurement and engineering services consisting of all processes of mechanical engineering, purchasing and expediting of construction drawings, and also the supply of imported materials including transportation to the Philippines which Braun & Co. undertook to furnish simply require that the same shall be in accordance with the job specifications approved and accepted by Esso Fertilizer. The evidence show that in undertaking its contracted services, Braun & Co. made preliminary engineering work and studies to be used as basis of the job specification and these were all done in Alhambra, California and Connecticut. (See Exh. 7Ws, pp. 137-190, Deposition of Arthur Schaefer) After Braun & Co's proposals were accepted by Esso Fertilizer, the details and final engineering plan, drawing or designs were then prepared in accordance with the job specification and these were likewise done abroad. (Exhs. 7Ws & 7Xs, supra.) The same is true with respect to the procurement of materials. The evidence indicate that the procurement of materials were done outside the Philippines (See Exhs. A-Z, AA to II, Folder I), after which they were shipped to Limay, Bataan. (Exhs. WWW, Folder 3) These, to our findings, are the contracted services performed by Braun & Co.

With respect to the contention that Braun & Co. and Transworld are one and the same entity, we cannot agree.

Aside from respondent's admission that Braun & Co. is a non-resident foreign corporation, it is an elementary principle in corporation law that a corporation is an entity separate and distinct from its stockholders and from other corporations to which it maybe connected. No evidence whatsoever was presented by respondent that Transworld, so as to give ground for the disregard of its corporate identity, was used by Braun & Co. as a means or device to defeat public convenience, or, otherwise defraud the Government of lawful revenue. A Taxpayer is free to choose the form in which it will do business, and if, having choosen a form and actually carries on the business under the structure it has adopted, the government cannot deprive it of the benefit of that chosen form, except only upon a clear showing that that form is unreal or sham. (Paper Industries Corporation of the Philippines and Bislig Bay Lumber Co., Inc. v. Commissioner of Internal Revenue, CTA Case No. 2402, September 15, 1976; citing Higgins vs. Smith, 308 U.S. 473.)

On the assertion that Esso Fertilizer paid Braun & Co. on the basis of the work performed, we cannot likewise agree. This mode or manner of payment adopted by Esso Fertilizer is but an ordinary procedure applied in a construction job or project where staggered payment is done for convenience and in order to assure the owner that the contractor would perform their obligation. Besides, we cannot see how this manner of payment would show that Braun & Co. rendered services in the Philippines.

As to the argument that Transworld was organized as a subterfuge of Braun & Co. we are convinced that this is not so. The records show that Transworld, during the years in question, was a foreign córporation organized and existing under the laws of the Republic of Liberia, but licensed by the Philippine Securities & Exchange Commission, to engage in business in the Philippines, particularly in the construction of industrial plants, (Par. 1, Petition, admitted in Par. 1, Answer, supra.) Evidence also indicates that even before the Esso Fertilizer plant in Limay, Bataan was constructed, Transworld had already been engaged in the construction of plants in different countries such as that of the International Chemicals Inc. at Australia, New Zealand; the Sasol plant in South Africa; and the plant of Esso Chemie NV in the Netherlands. (Exh. 7Ts, pp. 11-12, Deposition of William G. Fields)

In fine, we find no basis for disregarding the separate juridical personalities of the two corporations and to conclude that Braun & Co. performed or rendered services in the Philippines or received compensation from sources within the Philippines in connection with the construction of the Esso Fertilizer plant in Limay, Bataan. It necessarily follows, therefore, that with the exception of Transworld which we hold liable for contractor and for income tax, Braun & Co. under the circumstances is not liable either for any contractor's tax as well as for income tax.

2nd Issue:

Whether or not the disallowance of some

deductions claimed by Transworld in its 1965 and 1966 income tax returns are justified; and

Undoubtedly, being a foreign corporation licensed to do business in the Philippines, Transworld is taxable upon its net income <u>from sources within</u> the Philippines (Sec. 24(2), Tax Code), or on compensation for labor or personal services performed in the Philippines (Sec. 37(a)(3), <u>supra</u>.). It appears however, that respondent disallowed the following deductions claimed by Transworld in its 1965 and 1966 income tax returns;

	1964-65	1965-66
(a) Vacation liability	₱ 45,013.80	₱ 20,766.50
(b) Profit sharing and retirement expenses	56,940.00	19,500.00
(c) Unsupported expenses	20,000.00	-
Total	₱121,953.80	₱ 40,266.50

(Exh. 4, pp. 165-172, BIR rec., CTA Case No. 2661).

The reason of respondent for disallowing these deductions is that these disallowances, not having been subject to a protest by petitioner administratively, it can no longer be questioned in this case. However, as stated elsewhere in this decision, Braun and/or Transworld had duly protested respondent's assessment dated July 16, 1970. In effect the validity, legality, propriety and correctness of the entire assessment including the aforesaid disallowances were disputed by petitioner. Notwithstanding the protest made, we are nevertheless constrained to sustain the disallowances of the vacation leave liability, profit sharing and retirement expenses on the ground that Transworld had failed to give satisfactory proof that such expenses were actually made or were incurred. The law allows deduction from gross income the necessary and ordinary business expenses of a business. But in order that these expenses can be deductible, it must be shown satisfactorily that such expenses have actually been paid or incurred, and if thus paid or incurred, the disallowance of the deductions are, therefore, in order. (See Visayan Trans. Co. v. Domingo, CTA Case No. 1119, September 30, 1964.)

As to the ₱20,000.00 expenses allegedly incurred in recruiting labor and securing labor permits, respondent disallowed the deduction on the ground that Transworld did not present evidence to support such expense. We therefore sustain the disallowance of the ₱20,000.00 unsupported expense.

It is a cardinal rule in taxation that deduction is a matter of legislative grace. (See Perez v. Comm. of Int. Rev., CTA Case No. 1707, February 10, 1969.) Considering the amount of expenses incurred in recruiting labor and securing labor permits and the nature of said expenses and there being no proof of this expense, it is doubtful whether the same have actually been spent for the purpose, and it was proper for respondent to disallow the claim in the absence of evidence to support their deductibility (Tan Guan v. CTA No. L-23676, April 27, 1967, 19 SCRA 903).

Moreover, in appeals to the Court of Tax Appeals, the determination of the Commissioner of Internal Revenue is presumptively correct and the burden of proof is on the taxpayer to show the contrary (Coll. of Int. Rev. v. Bohol Land Trans. Co., 107 Phil. 965). In this connection, Transworld having failed to overcome its burden of showing that the disallowance by respondent is not correct, the disallowance of the aforesaid deductions must be sustained.

3rd Issue:

> Whether or not the assessments herein involved were issued within the period prescribed by law.

Braun & Co. and/or Transworld, in their petition for review and memoranda have raised the question of prescription. These cases involved deficiency assessments for the taxable years 1964 to 1966, but as had been discussed in relation to the first issue, Braun & Co. is not liable for contractor's tax as well as income tax, therefore, the issue herein, boils down to whether the deficiency income tax assessment against Transworld for the fiscal year ended June 30, 1964, has already prescribed.

It appears that Transworld has not been charge with the failure to file an income tax returns, or the filing of a false or fraudulent returns and that the respondent had not imposed the 50% fraud penalty. Such being the case, the question of prescription at bar falls squarely under Section 331 of the Tax Code. Under analogous facts, this Court has ruled that when respondent did not include the fraud penalty in the deficiency assessment, it is an indication that respondent himself did not believe that the filing of the income tax return was attended with fraud with intent to evade payment of tax (Gomez v. Domingo, CTA Case No. 1168, February 15, 1964; C.M. Hoskins & Co. Inc. vs. Comm. of Int. Rev., CTA Case No. 1623, September 22, 1967; American Rubber Co. v. Coll. of Int. Rev., CTA Case No. 164, July 31, 1965). In view of this, we are inclined to agree with counsel of Transworld, that the deficiency income tax assessment for the fiscal year ended June 30, 1964 was issued beyond the five-year period provided by law counted from the filing of the return, considering that the return was filed October 15, 1964, and the assessment having been issued only on July 17, 1970. In other words, more than five years having elapsed, counted from the filing of the 1964 income tax return to the date the assessment was made on July 17, 1970, it is clear that the right to assess the deficiency tax for said period has therefore prescribed.

In the final analysis, Transworld is liable for deficiency income tax in the amount of ₱46,398.78 for 1965 and 1966, computed as follows:

Fiscal Year 6-30-65

Net income per return	₱ 943,626.34
Add: Unallowable deductions:	
(1) Vacation leqve liability; profit sharing & retirement expenses & unsupported expenses	121,953.80
Net income per investigation	₱1,065,580.14
Tax due thereon	₱ 311,674.00

Less amount already assessed		₱ 281,617.00
B a l a n c e		₱ 30,057.00
Add ½% mo. int. from 10-16-65 to 10-16-68		5,410.26
Total amount due		₱ 35,456.26

Fiscal Year 6-30-65

Net income per return		₱ 64,792.39
Add: Unallowable deductions		
(1) Vacation leave liability . . .	₱ 20,766.50	
(2) Profit sharing & retirement exp.	19,500.00	40,266.50
Net income per investigation . .		₱ 105,058.89
Tax due thereon		₱ 23,518.00
Less: Amount already assessed . .		14,254.00
B a l a n c e		₱ 9,264.00
Add: ½% mo. int. fr. 10-16-66 to 10-16-69		1,667.52
Total amount due		₱ 10,931.52
TOTAL AMOUNT DUE & COLLECTIBLE .		₱ 46,398.78

Accordingly, petitioner Braun Transworld is liable to pay respondent Commissioner of Internal Revenue the amounts of ₱35,467.26 and ₱10,931.52, as deficiency income tax for the years 1965 and 1966, respectively, or a total of ₱46,398.78, plus surcharges and interests which have accrued thereon incident to delinquency.

WHEREFORE, the appealed decision of the Commissioner of Internal Revenue in CTA Case No. 2624 is hereby reversed.

The appealed decision of the Commissioner of Internal Revenue in CTA Case No. 2661 is hereby modified. Petitioner Braun Transworld Corporation is hereby ordered to pay respondent deficiency income tax in the total sum of ₱46,398.78 for taxable year 1965 and 1966, inclusive of surcharges and interests pursuant to Section 51(e) of the National Internal Revenue Code, as amended. With costs against petitioner Braun Transworld Corporation.

SO ORDERED.

Quezon City, April 30, 1979.

CONSTANTE C. ROAQUIN
Associate Judge

I CONCUR:

AMANTE FILLER
Acting Presiding Judge