REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION
****

MAKATI CITY AND THE CITY TREASURER OF MAKATI CITY,
Petitioners,

- versus -

METRO PACIFIC TOLLWAYS DEVELOPMENT CORPORATION,
Respondent.

CTA AC NO. 172
(Civil Case No. 13-982)

Members:

CASTAÑEDA, JR., *Chairperson,*
CASANOVA, *and*
MANAHAN, ***JJ.***

Promulgated:

SEP 20 2017

3:35 p.m.

x- -x

DECISION

CASANOVA, *J.*:

This is an appeal, *via* the instant Petition for Review[1], filed on July 7, 2016 pursuant to Section 4(a)[2] Rule 8 of the Revised Rules of the Court of Tax Appeals. The Petition seeks to reverse and set aside the Decision dated December 1, 2015[3] and Resolution dated June 21, 2016[4] rendered by the Regional Trial Court (RTC)-Branch 143 of Makati City which cancelled the assessment for local business tax issued against Metro Pacific Tollways Development Corporation for taxable years 2010 and 2011 in the aggregate amount of Nine Million Four Hundred Thirty-

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[1] Docket, pp. 8-31

[2] **SEC. 4.** ***Where to appeal; mode of appeal.*** –

(a) An appeal from a decision or ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claim for refund of internal revenue taxes erroneously or illegally collected, the decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade & Industry, the Secretary of Agriculture, and the Regional Trial Court in the exercise of their original jurisdiction, shall be taken to the Court by filing before it a petition for review as provided in Rule 42 of the Rules of Court. The Court in Division shall act on the appeal.

[3] RTC Records (Vol. II), pp. 79-82

[4] *Ibid.*, pp. 117-118

Seven Thousand Eight Hundred Eighty-Two Pesos and Seventy-Five Centavos (₱9,437,882.75).

Petitioner Makati City is a duly created and existing local government unit, while, petitioner City Treasurer of Makati City is the duly appointed city official empowered to assess and collect local business taxes under the Revised Makati Revenue Code[5] (RMRC) and is impleaded in this case in her official capacity. Petitioners may be served with summons, notices and other court processes at the Makati City Hall, J.P. Rizal Street, Bgy. Poblacion, Makati City.

On the other hand, respondent Metro Pacific Tollways Development Corporation is a corporation duly organized and existing under the laws of the Philippines with principal office address at the 10th Floor, MGO Building, Legaspi corner Dela Rosa Streets, Legaspi Village, Makati City. Respondent may be served with notices and other Court processes through its counsel, SYMECS Law, with office address at 3109 One Corporate Center, Julia Vargas corner Meralco Avenue, Pasig City.

On March 12, 2013, respondent received a Notice of Assessment, issued by petitioners, assessing it for deficiency Local Business Tax (LBT) for taxable years 2010 and 2011 in the aggregate amount of ₱9,437,882.75, inclusive of interest and penalties, broken down as follows:

Taxable Year	Gross Sales per Audit	Tax Due	Surcharge and Interest	Total
2010	1,327,509,052.00	2,655.018.10	2,575,367.56	5,230,385.66
2011	1,278,272,886.00	2,377,117.00*	1,830,380.09	4,207,497.09
				₱9,437,882.75

**variance for partial payment of ₱179,428.77*

The above assessment was based on the dividend income received and reported by respondent in its Financial Statements for years ending December 31, 2009 and December 31, 2010, respectively.

On May 10, 2013, respondent filed an administrative protest with petitioner City Treasurer of Makati City. However, on July 10, 2013 respondent received a letter dated July 5, 2013 denying its protest.

[5] City Ordinance No. 2004-A-025 which took effect on January 1, 2006

Accordingly, on August 12, 2013, respondent filed its judicial claim *via* a Complaint, docketed as Civil Case No. 13-982, and was raffled to the RTC-Branch 143 of Makati City.

During trial, the parties manifested that there appears to be no serious issue of facts in the case, thereby leaving only legal issues to be resolved by the RTC-Branch 143 of Makati City.[6]

Thus, on December 1, 2015, the RTC-Branch 143 of Makati City rendered a Decision[7] in favor of respondent, finding that petitioners erroneously imposed LBT on its dividend income, the *fallo* of said Decision reads:

> "**WHEREFORE**, in view of all the foregoing, judgment is hereby rendered in favor of *[respondent]* Metro Pacific Tollways Development Corporation. The *[petitioners]* City of Makati and the City Treasurer of Makati City are ordered to **CANCEL** the Notice of Assessment of deficiency local business tax for the taxable years 2010 and 2011 in the aggregate amount of Nine Million Four Hundred Thirty-Seven Thousand Eight Hundred Eighty-Two Pesos and Seventy-Five Centavos (₱9,437,882.75).
>
> **SO ORDERED.**"

On December 16, 2015, petitioners filed a Motion for Reconsideration (of the Decision dated 01 December 2015) praying that the above Decision be reversed and set aside. However, finding no new matter of substance which would warrant the modification or reversal of the foregoing Decision, the RTC-Branch 143 of Makati City issued a Resolution[8] denying petitioners' Motion for Reconsideration.

Aggrieved, petitioners elevated the matter on July 7, 2016, to the Court of Tax Appeals (CTA), *via* the instant Petition for Review[9].

In the Resolution[10] dated July 14, 2016, this Court directed respondent to file a comment within ten (10) days from receipt thereof.

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[6] *See* Order dated August 12, 2010, RTC Records (Vol. I), p. 194
[7] *Supra* No. 3
[8] *Supra* No. 4
[9] *Supra* No. 1
[10] Docket, p. 123

In compliance, respondent filed its Comment/Opposition (To: Petition for Review)[11] on July 28, 2016.

On August 2, 2016, this Court issued a Resolution[12] giving the parties a period of thirty (30) days within which to file their respective memorandum. It also ordered the Branch Clerk of Court or the Officer-In-Charge of RTC-Branch 143 of Makati City to elevate the entire original records of the case.

In a letter[13] dated August 22, 2016, the Officer-In-Charge of RTC-Branch 143 of Makati City, Mr. Raymund Nazario G. Amican, transmitted the entire original records of the case in accordance with this Court's directive. Thus, this Court noted the said transmittal in a Minute Resolution[14] dated September 8, 2016.

On September 7, 2016, petitioners submitted their Memorandum (for the Petitioners)[15] while respondent, on the other hand, submitted its Memorandum[16] on September 14, 2016.

Accordingly, on September 20, 2016, the instant case was deemed submitted for decision.[17]

In their Petition, the following Assignment of Errors[18] were raised by petitioners for this Court's resolution, *viz:*

> WHETHER OR NOT RESPONDENT ITSELF APPLIED AS, AND DECLARED UNDER OATH THAT IT IS, A HOLDING COMPANY IN MAKATI CITY
>
> WHETHER OR NOT RESPONDENT WAS TAXED UNDER SECTION 3A.02 (p) IN RELATION TO SECTION 3A.02 (H) OF THE REVISED MAKATI REVENUE CODE

[11] *Ibid.*, pp. 124-139
[12] *Id.*, p. 141
[13] *Id.*, pp. 142-145
[14] *Id.*, p. 152
[15] *Id.*, pp. 153-175
[16] *Id.*, pp. 176-200
[17] As per Resolution dated September 20, 2016, Docket, p. 202
[18] Pages 14-15 of the Petition for Review, Docket, pp. 21-22

WHETHER OR NOT THE PROVISIONS OF SECTION 3A.02(p) IN RELATION TO SECTIONS 3A.02(s) AND 3A.02 (h) WAS NEVER QUESTIONED IN ACCORDANCE WITH SECTION 7B.14 (Taxpayers' Remedies) PARAGRAPH (d) OF THE REVISED MAKATI REVENUE CODE, AND THEREFORE REMAINS TO BE VALID

WHETHER OR NOT THE CTA CASE of *ORLEYTE COMPANY (PHILIPPINE BRANCH) VS. THE CITY OF MAKATI* (CTA Case No. 80, November 14, 2012) IS APPLICABLE IN THE CASE AT BAR CONSIDERING THE TAXABLE YEARS INVOLVED IN THAT ORLEYTE CASE WERE 2001-2002, 2002-2003 AND 2003-2004, AND THEREFORE, ARE COVERED UNDER THE OLD MAKATI REVENUE CODE

WHETHER OR NOT THE SUPREME COURT HAS CONSISTENTLY RULED THAT TAX ASSESSMENTS MADE BY TAX EXAMINERS ARE PRESUMED CORRECT AND MADE IN GOOD FAITH. THE TAXPAYER HAS THE DUTY TO PROVE OTHERWISE.

Alternatively, respondent raised the following issues[19] in its Memorandum, *viz:*

I. WHETHER SECTION 3A.02 (p) OF THE REVISED MRC, IN RELATION WITH SECTION 3A.02 (g) AND (h) OF THE SAME CODE, IMPOSES LBT ON RESPONDENT'S GROSS RECEIPTS.

II. WHETHER IMPOSITION OF LBT ON RESPONDENT'S DIVIDEND INCOME AND INTEREST IS PROPER AND AUTHORIZED BY LAW.

III. WHETHER THE PETITIONERS WERE ABLE TO SHOW THE LEGAL BASIS FOR THE ISSUANCE OF NOTICE OF ASSESSMENT AGAINST THE RESPONDENT.

IV. WHETHER THE REVISED MRC IS STRICTLY CONSTRUED AGAINST THE PETITIONERS AND LIBERALLY IN FAVOR OF THE RESPONDENT.

V. WHETHER THERE IS A NEED FOR THE RESPONDENT TO AVAIL OF TAXPAYER REMEDIES UNDER SECTION 78.14 OF THE SAME CODE.

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[19] Page 3 of Memorandum, Docket, p. 178

In their arguments, petitioners primarily insist that the provisions of the RMRC on holding companies are clear, simple and unequivocal which, therefore, is instantly applicable on the matter on hand. They maintain that, by having been classified as a holding company, no further qualification as to whether it is a service contractor or an owner or operators of banks and other financial institutions is needed in order for Section 3A.02(h) to apply. Plainly stated, once classified as a holding company, it is axiomatic that the tax rate of 20% of 1% shall simply be imposed on the holding company's gross sales and/or receipts without any other requirement whatsoever. Petitioners further claim that Section 3A.02(p) in relation to subsections (g) and (h) of the same Section of the RMRC was never questioned before the Secretary of Justice, in accordance with Section 7B.14(d) of the same Code which provides for the taxpayer's legal remedies. Consequently, the said Section is still a valid tax provision of the RMRC.

On the other hand, respondent claims that there is no question that it is a holding company, which fact was already admitted by both parties before the lower court. However, respondent asserts that nowhere under the RMRC is it stated that a holding company shall be taxed as a financial institution. The reference made to subsections (g) and (h) of Section 3A.02 merely pertains to the rate of LBT that may be imposed on a holding company's gross sales and/or receipts which, clearly, does not extend to the holding company's passive income. Stated otherwise, respondent emphasizes that the imposition of LBT on dividend income and interest is allowed only with respect to banks and financial institutions. To impose the same to holding companies is considered a tax on income which is proscribed by the Local Government Code (LGC) of 1991, as amended.

After due consideration of the arguments presented by the parties, this Court finds no merit in the instant petition.

The present controversy herein is not novel. In fact, the aforementioned issues may be simplified into, *Whether Respondent is Liable for Local Business Tax on its Dividend Income.* All other remaining issues are contingent on the resolution of the simplified issue.

Parenthetically, Article X, Section 5 of the 1987 Constitution affords local government units the power to create its own sources of revenues *via* taxes, fees, and charges, *viz*:

> "**Sec. 5.** Each local government unit shall have the power to create its own sources of revenues and to levy taxes, fees, and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local governments."

For this reason, Congress enacted Republic Act (RA) No. 7160[20], otherwise known as the "Local Government Code of 1991", which meant to decentralize government powers, authority, responsibilities and resources from the national government to the local government units, "to enable them to attain their fullest development as self-reliant communities and make them more effective partners in the attainment of national goals."[21]

Thus, the local *sanggunian* of Makati passed Municipal Ordinance No. 072-92, which was known as the Makati Revenue Code for the purpose of having a code that will govern the levy, assessment, and collection of all city taxes, fees, charges and other impositions imposed within its territorial jurisdiction. Later on, it was amended by City Ordinance No. 2004-A-025, now known as "An Ordinance Adopting the Revised Makati Revenue Code" which took effect on January 1, 2006.

In the instant case, the pivotal Sections of the RMRC involved are 3A.02(p) in relation with 3A.02(g) and 3A.02(h), which are quoted hereafter as follows:

> "**SECTION 3A.02.** *Imposition of Tax.* — There is hereby levied an annual tax on the following businesses at rates prescribed therefore:
>
> *x x x*
>
> (p) On Holding Company shall be taxed at the rate prescribed either under subsection (g) or (h), of the gross sales and/or receipts during the preceding calendar year.
>
> *x x x*"

[20] Which took effect on January 1, 1992
[21] Alejandro B. Ty, et. al. vs. The Hon. Aurelio C. Trampe, et. al, G.R. No. 117577, December 1, 1995

"(g) On Contractors and other independent contractors defined in SEC. 3A-01 (t) of chapter III of this Code; and on owners or operators of business establishments rendering or offering services such as; advertising agencies; rental of space of signs, signboards, billboard or advertisements; animal hospitals; assaying laboratories; belt and buckle shops; blacksmith shops; bookbinders; booking offices for film exchange; booking offices for transportation on commission basis; breeding of game cocks and other sporting animals belonging to others; business management services; collecting agencies; escort services; feasibility studies, consultancy services; garages; garbage disposal contractors; gold and silversmith shops; inspection services for incoming and outgoing cargoes; interior decorating services; janitorial services; job placements or recruitment agencies; landscaping contractors; lathe machine shops; management consultants not subject to professionals tax; medical and dental laboratories; mercantile agencies; messengerial services; operators of shoe shine stands; painting shops; perma press establishments; rent-a-plant services; polo players; school for and/or horse-back riding academy; real estate appraisers; real estate brokerages; photostatic; white/blue printing, photocopying, typing and mimeographing services; car rental, rental of heavy equipment, rental of bicycles and/or tricycles; furniture, shoes, watches, household appliances, boats, typewriters, etc.; roasting of pigs, fowls, etc.; shipping agencies; shipyard for repairing ships for others; shops for hearing animals; silkscreen or T-shirt printing shops; stables; travel agencies; vaciador shops; veterinary clinics; video rentals and/or coverage services; dancing school/speed reading/EDP; nursery, vocational and other schools not regulated by the Department of Education (DepEd), day care centers; etc.

With gross sales or receipts for the preceding calendar year in the amount of:

	Amount of Tax per Annum
less than P50,000.00	Exempt
P50,000.00 or more but less than 75,000.00	1,144.00
75,000.00 or more but less than 100,000.00	1,716.00
100,000.00 or more but less than 150,000.00	2,574.00

150,000.00 or more but less than 200,000.00	3,432.00
200,000.00 or more but less than 250,000.00	4,719.00
250,000.00 or more but less than 300,000.00	6,006.00
300,000.00 or more but less than 400,000.00	8,008.00
400,000.00 or more but less than 500,000.00	10,725.00
500,000.00 or more but less than 750,000.00	12,025.00
750,000.00 or more but less than 1,000,000.00	13,325.00
1,000,000.00 or more but less than 2,000,000.00	15,000.00

2,000,000.00 P15,000.00 plus seventy five percent (75%) of one percent (1%) over 2 million.

For purposes of this Section, all general engineering, general building, and specialty contractors with principal offices located outside Makati but with multi-year projects located in the City of Makati, shall secure the required city business permit and shall be subject to pay the city taxes, fees and charges based the total contract price payable in annual or quarterly installments within the project term.

Upon completion of the project, the taxes shall be recomputed on the basis of the gross sales/receipts for the preceding calendar years and the deficiency tax, if there be any, shall be collected as provided in this Code, and shall retire the city business permits secured upon full completion of the projects undertaken in the City of Makati.

(h) On owners or operators of banks and other financial institutions which include offshore banking, non-bank, financial intermediaries, lending investors, finance and investment companies, investment house, pawnshops, money shops, insurance companies, stock markets, stock brokers, dealers in securities including pre-need companies, foreign exchange shall be taxed at the rate of twenty percent (20%) of one percent (1%) of the gross receipts of the preceding calendar year derived from interest, commissions, and discounts from lending activities, income from financial leasing, investments, dividends, insurance premium and profit from exchange or sale of property, provided, however, on gross sales/receipts derived from rental of property during the preceding calendar year shall be subject to the business tax at the rate prescribed under subsection (l) 1, as provided in this code."

Since it was already an admitted fact[22] that respondent is a holding company, petitioners assessed respondent for deficiency LBT at the tax rate of 20% of 1% of its gross receipts in accordance with the above-quoted provisions of the RMRC. The controversy now lies as to whether respondent's passive income, specifically, its dividend income constitutes taxable gross receipts which may be subjected to LBT.

In resolving the issue at hand, it is worth emphasizing that since the imposition of taxes on Holding Companies was not expressly prohibited by the LGC of 1991, as amended, the foisting of the same under the express provisions of the RMRC are well within the confines of the law. However though, while it is true that a local government unit has autonomy to impose taxes on any other businesses not otherwise specified under the LGC of 1991, as amended, which the *sanggunian* concerned may deem proper to tax,[23] such autonomy, however, is not without limits.

Going back, as mentioned earlier, the issue in the instant case is not novel. The issue has been previously addressed in the CTA *En Banc* case of *MICHIGAN HOLDINGS, INC. vs. THE CITY TREASURER OF MAKATI CITY, NELIA A. BARLIS*[24] which held that dividend income is excluded from gross receipts for purposes of imposition of LBT, *viz*:

> "**Dividend Income Not Subject to Local Business Tax**
>
> Section 133 (a) of the Local Government Code expressly provides that the taxing powers of provinces, cities, municipalities, and barangays shall not extend to the levy of income tax, except when levied on banks and other financial institutions.
>
> Section 131 (e) of the LGC defines 'banks and other financial institutions' to include 'non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable laws, or rules and regulations thereunder.' This enumeration appears to be exclusive of other entities. Nowhere in the entirety of Section 131 is a holding

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[22] Page 2 of the Decision dated December 1, 2015, RTC Records (Vol. II), p. 80
[23] Section 143(h) of the LGC of 1991, as amended
[24] CTA EB Case No. 1093 (CTA AC No. 99), June 17, 2015

company mentioned. However, this, by itself, does not place holding companies beyond the reach of local taxation, except on their income.

Section 143 of the Local Government Code is the law on local business taxes. Subsection (f) thereof expressly allows local taxation on banks and other financial institutions on their income from dividends, based on gross receipts of the preceding calendar year. What Section 3A.02 (h) of the Revised Makati Revenue Code did was to expand the taxpayer base to encompass 'owners or operators of banks and other financial institutions which include offshore banking, non-bank, financial intermediaries, lending investors, finance and investment companies, investment house, pawnshops, moneyshops, insurance companies, stock markets, stock brokers, dealers in securities, including pre-need companies, foreign exchange.' The Treasurer of Makati City, while invoking this Section 3A.02 (h), made it applicable to holding companies, such as Michigan Holdings, by virtue of Section 3A.02(p), which provides that holding companies 'shall be taxed at the rate prescribed either under subsection (g) or (h), of the gross sales and/or receipts during the preceding calendar year.'

Section 3A.02 (h) of the Revised Makati Revenue Code, which took effect on January 1, 2006, imposes a local business tax on the dividend income of certain taxable entities. Section 3A.02 (p) makes holding companies liable for this business tax.

> 'Section 3A.02 (p). On Holding Company shall be taxed at the rate prescribed either under subsection (g) or (h) of the gross sales and/or receipts during the preceding calendar year.'

Thus, Section 3A.02 (p) in relation to Section 3A.02 (h), both of the Revised Makati Revenue Code, violates the limit set by Section 133 (a) of the Local Government Code.

Indeed, if the business of a holding company is in the same class as that of a bank or other financial institutions, the Makati City tax ordinance could simply have included holding companies in its Section 3A.02 (h), instead of placing them all by themselves in Section 3A.02 (p) and then making the tax rates in either Section 3A.02 (h) or (g) applicable to them. That holding companies, exclusively, were placed in a separate section, shows that they comprise a category distinct from the class of 'banks and other financial institutions' as defined by Section 131 (e) of the LGC. **That holding companies were subjected to a tax on dividend income which the LGU is not authorized and is in fact prohibited from levying on businesses other than banks and financial institutions, shows a deliberate intent to circumvent the prohibition laid down by Section 133 (a) that the taxing powers of LGUs shall not extend to the levy of income tax, except on banks and other financial institutions.**

There is more.

Section 27 (D) of the National Internal Revenue Code deals with rates of tax on certain passive incomes. Subsection (4) thereof, covering intercorporate dividends, states that 'Dividends received by a domestic corporation from another domestic corporation shall not be subject to tax' — meaning corporate income tax. Dividends are instead subject, under Section 27 (D) (1), to 'a final tax at the rate of twenty percent (20%).'

> 'Under Section 27(D)(4) of the Tax Code, dividends received by a domestic corporation from another corporation are not subject to the corporate income tax. Such intracorporate dividends are some of the passive incomes that are subject to the 20% final tax, just like interest on bank deposits. Intracorporate dividends, being already subject to the final tax on income, no longer form part of the bank's gross income under Section 32 of the Tax Code for purposes of the corporate income tax.'

Thus, Section 3A.02 (p) in relation to Section 3A.02 (h), both of the Revised Makati Revenue Code, likewise violates Section 27 (D) (4) of the National Internal Revenue Code.

Section 3A.02 (p) of the Revised Makati Revenue Code is thus an ultra vires exercise of local taxing power, and cannot be given effect without violating the principle that an ordinance can neither amend nor repeal but must conform to a statute." *(Emphases Ours and Citations Omitted)*

Evidently, the issue has been settled. Lest it be clear, however, this Court does not put in question the constitutionality of Section 3A.02(p) in relation with 3A.02(g) and 3A.02(h) of the RMRC. What this Court would like to derive at is the erroneous interpretation of the said Section in the aspect of imposition of LBT. Verily, the rule is that a statute should be so construed not only to be consistent with itself but also to harmonize with other laws on the same subject matter, as to form a complete, coherent and intelligible system. The rule is expressed in the maxim, *interpretare et concordare legibus est optimus interpretandi*, or every statute must be construed and harmonized with other statutes as to form a uniform system of jurisprudence. A construction of a statute which creates an inconsistency should be avoided when a reasonable interpretation can be adopted which will not do violence to the plain words of the act and will carry out the intention of Congress.[25]

While this Court is ever-mindful that the local government unit's power to tax is the most effective instrument to finance and support the myriad activities of local government units for the delivery of basic services essential to the promotion of the general welfare and enhancement of peace, progress, and prosperity of the people; still, adherence to the Local Government Code is needed being the enabling law for the local legislative body. As the maxim goes, *intentio inservire debet legibus, non leges intentioni*[26]

Accordingly, finding no reversible error, this Court finds no cogent reason or justification to disturb the conclusions reached in the assailed Decision dated December 1, 2015 and Resolution dated June 21, 2016 rendered by the RTC-Branch 143 of Makati City.

WHEREFORE, premises considered, the Petition for Review is **DENIED** for lack of merit.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

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[25] Michigan Holdings, Inc. vs. The City Treasurer of Makati City, Nelia A. Barlis, CTA EB Case No. 1093 (CTA AC No. 99), April 13, 2016
[26] "Intentions ought to be subservient to the laws, not the laws to the intention"

We Concur:

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

Catherine T. Manahan
CATHERINE T. MANAHAN
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.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice
Chairperson, Second Division

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