REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

UNILEVER PHILIPPINES, INC., Petitioner,	**C.T.A. CASE NO. 6517**
	Members:
- versus -	**CASTAÑEDA, JR.,** *Chairperson* **UY,** *and* **PALANCA-ENRIQUEZ,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	**Promulgated:** JUL 26 2006

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DECISION

UY, J.:

This case involves the claim of petitioner, Unilever Philippines, Incorporated, filed against respondent Commissioner of Internal Revenue, for the issuance of a tax credit certificate in the total amount of FIFTY SIX MILLION ONE HUNDRED THIRTY TWO THOUSAND ONE HUNDRED SIXTY SIX PESOS (P56,132,166.00) allegedly representing erroneously paid final withholding taxes for the second, third and fourth quarters of 2000 and the four quarters of 2001.

THE FACTS

Petitioner Unilever Philippines, Inc., is a corporation duly organized and existing under the laws of the Republic of the Philippines, primarily engaged in the manufacture of various consumer products, with principal office at 1351 United Nations Avenue, Manila. It is registered with the Securities and Exchange Commission (SEC) under Certificate of Registration No. 01-PW00000080 issued in 1927, as well as, with the Large Taxpayers Service (LTS) of the Bureau of Internal Revenue (BIR) National Office in Quezon City, as, among others, a withholding agent with TIN No. 000-342-744-000.

On the other hand, respondent, is the duly appointed Commissioner of Internal Revenue, vested with power to decide, approve, and grant refunds or tax credits of overpaid internal revenue taxes as provided by law holding office at the BIR National Office, BIR Bldg., BIR Road, Diliman, Quezon City.

In 1997, petitioner entered into a Business Group Services Agreement (Agreement) with Unilever Business Group Services, B.V. (UBGS), a non-resident foreign corporation duly organized and existing under the laws of Netherlands and primarily engaged in rendering various services to the members of its group of companies, including petitioner (*Exhibit "C", Rollo, pp. 242-253)*.

Under the aforesaid Agreement, UBGS shall secure for petitioner certain Business Group Services which include, but not limited to, the following:

a) the activities performed by the Business Group Management in developing regional strategies for the Business Group; in developing plans to execute corporate strategy; in coordinating the business operations of the Business Group; and in advising the Business Group;

b) the services provided by regional innovation and similar centers, which are responsible for developments such as localization and enhancements for a Product category, as defined in clause 1.6, for the Business Group; and

c) the services provided by regional information technology centers, which provide analysis, design, development and other support services relating to information technology for the Business Group;

d) the services provided by regional audit offices for the Business Group; and

e) other services rendered by certain Group companies such as regional support, marketing, market research and brand support.

In consideration of the services to be rendered by UBGS under the Agreement, petitioner agreed to pay UBGS a service fee equivalent to one and one-half percent (1.5%) of petitioner's total net sales value of products covered under the Agreement. However, in November of 2000, the agreement was amended, among others, to increase the service fee from one and one-half percent (1.5%) to three percent (3%) of total net sales value of products covered under the Agreement (*Amended Business Group Services Agreement Unilever Business Group Services B.V., Exhibit "E", Rollo, pp. 255-264*).

The Agreement entered into by petitioner with UBGS and its amendment have been duly registered with the Bureau of Patents, Trademarks and Technology Transfer and approved by the Intellectual Property Office under Certificate of Registration No. 2079 and Certificate of Compliance (CoC) No. 5-2000-00091 *(Exhibits "B" and "D" Rollo, pp. 240 and 254, respectively*).

For the period from second quarter of 2000 to the fourth quarter of 2001, petitioner's payments to UBGS under the Agreement allegedly amounted to P561,321,662.00. The corresponding 10% final income taxes in the amount of P56,132,166.00 was allegedly withheld and remitted by petitioner to the BIR.

On May 28, 2002, the BIR, through Milagros V. Regalado, Assistant Commissioner, Legal Service, issued to petitioner ITAD Ruling No. 101-02 declaring that the payments to UBGS under the Agreement are not subject to Philippine income tax and consequently, to withholding tax (*BIR ITAD Ruling No. 101-02 dated May 29, 2002, Exhibit "X", Rollo, pp. 292-295*).

According to petitioner, based on said ITAD Ruling, it should not have remitted taxes on its payments under the Agreement. Since petitioner erroneously withheld 10% final income tax on said payments, there was an overpayment to the BIR to the full extent of the 10% final withholding tax remitted. Thus, on July 23, 2002, petitioner filed an administrative claim with the LTS of the BIR's National Office for the refund or issuance of a tax credit certificate in the amount of P56,132,166.00 allegedly representing erroneously paid final withholding taxes for the second, third and fourth quarters of 2000 and the four quarters of 2001 (*Exhibit "Y", Rollo, pp. 296-298*).

As the two-year prescriptive period was about to expire, petitioner elevated the case to this Court two (2) days later or on July 25, 2002, through a Petition for Review requesting for the issuance of a tax credit certificate in the amount of P157,435,070.00 allegedly representing erroneously paid final withholding taxes for the period July 2000 to March 2002.

On December 27, 2002, petitioner filed a Motion to Admit Amended Petition for Review because of certain reversible errors as well as clerical mistakes, particularly the total amount claimed by petitioner (reducing the amount of P157,435,070.00 to P56,132,166.00) which were all due to honest inadvertence and in order to facilitate the presentation of witnesses and documents during trial. The same was granted by this Court on January 10, 2003.

On January 17, 2003, respondent filed his Answer to the Amended Petition for Review raising the following Special and Affirmative Defenses:

6. "Petitioner's alleged claim for refund is subject to administrative routine investigation/examination by respondent's Bureau;

7. ITAD Ruling No. 101-02 is based on facts as represented by petitioner. It must prove its factual allegations in order that said ruling may be applicable in this case;

8. Taxes paid and collected by the Bureau of Internal Revenue are presumed to have been paid in accordance with law, and the burden of proof to prove otherwise is upon the petitioner;

9. Assuming but without admitting the fact that petitioner is entitled to tax refund, it is incumbent upon the latter to show that it has complied with the provisions under Sections 204 (C) and 230 of the Tax Code. Otherwise, its failure to prove the same is fatal to the claim for refund;

10. Claims for refund are construed strictly against the claimant for the same partake the nature of exemption from taxation [Commissioner of Internal Revenue vs. Ledesma, 31 SCRA 95] and as such, they are looked upon with disfavor [Western Minolco Corp. vs. Commissioner of Internal Revenue 124 SCRA 1211]" (*Answer to Amended Petition, Rollo, pp. 155-158).*

Thereafter, pre-trial ensued during which both parties entered into a Joint Stipulation of Facts, filed with this Court on September 2, 2003 and approved on September 3, 2003 (*Joint Stipulation of Facts and Issues, Rollo, pp. 187-189)*.

Petitioner presented various documents and its Senior Financial Accountant to prove its case. Respondent, through counsel, did not present testimonial evidence and submitted the case for decision after the parties' submitted their respective memorandum. Hence, this decision.

THE ISSUES

The parties mutually agreed on the following issues for the resolution of this Court:

1. Whether or not the service fees paid by petitioner to UBGS is subject to Philippine final withholding tax pursuant to Revenue Regulations No. 2-98;

2. Whether or not petitioner filed its claim for refund within the period provided under Section 204(C) in relation to Section 229 of the NIRC of 1997, as amended;

3. Whether or not the amounts allegedly withheld were paid and actually remitted to the BIR; and

4. Whether or not the taxes were erroneously withheld/collected.

THIS COURT'S RULING

At this point, We find it appropriate to discuss the issue raised by respondent in his Memorandum that petitioner is not the proper party to bring the instant case before this Court. Respondent argues that petitioner's reliance on the case of Commissioner of Internal Revenue vs. Procter & Gamble, as basis in claiming for refund on behalf of UBGS, is misplaced because the subject matter in the said case is withholding taxes on dividend remittances to non-resident foreign corporation which happens to be parent and sole stockholder of the withholding agent (204 SCRA 377). Procter & Gamble is not just a simple withholding agent, it is a wholly owned subsidiary of the payee. The ultimate beneficiary of a successful prosecution of the claim for refund will definitely be the payee itself. Eventually the subsidiary will remit the amount in the event that the claim for refund is granted.

According to respondent, the instant case is an exact opposite of the said case. Petitioner is a separate and distinct entity from UBGS. In the event that the refund is granted, UBGS has no way of learning about such refund. In fact, the records of the case do not allegedly show that UBGS had any notice that a claim for refund was filed in its name. It does not appear either that UBGS authorized petitioner to file a claim on its behalf. Citing Rule 3, Section 2 of the Revised Rules of Court, respondent concludes that since petitioner is not the proper party entitled to the avails of the suit, the instant petition must be dismissed even it be for this ground alone.

We disagree.

Section 2, Rule 3 of the 1997 Rules of Civil Procedure defines a party in interest as follows:

> "SEC. 2. ***Parties in interest***. – A real party in interest is the party who stands to be benefited or injured by the judgment in the suit, or the party entitled to the avails of the suit. Unless otherwise authorized by law or these Rules, every action must be prosecuted or defended in the name of the real party in interest."

Petitioner, a party to the Agreement with UBGS, is the instituted withholding agent here in the Philippines for payments that may arise in relation to said Agreement pursuant to Section 57(A) of the NIRC of 1997, as amended, considering that UBGS is a non-resident foreign corporation. Additionally, under Revenue Regulations No. 2-98, as amended, implementing said provision of law, petitioner, as the withholding agent, has the responsibility to withhold and remit said final withholding tax to the Philippine government. Failure on the part of the withholding agent to withhold and subsequently remit said final tax would constitute liability on the instituted withholding agent, in this case, the petitioner. Given the said responsibility and liability to withhold and remit said tax, there is legal basis to make the said withholding agent a real party in interest entitled to a refund for erroneously withheld tax.

In the case of ***COMMISSIONER OF INTERNAL REVENUE vs. PROCTER & GAMBLE and the COURT OF TAX APPEALS,*** the Supreme Court ruled that:

> "[T]he term 'taxpayer' is defined in our NIRC as referring to 'any person subject to tax imposed by the Title [on Tax on Income].' It thus becomes important to note that under Section 53 (c) of the NIRC, the withholding agent who is 'required to deduct and withhold any tax' is made 'personally liable for such tax' and indeed is indemnified against any claims and demands which the stockholder might wish to make in questioning the amount of payments effected by the withholding agent in accordance with the provisions of the NIRC. The withholding agent, P&G-Phil., is directly and independently liable for the correct amount of tax that should be withheld from the dividend remittances. The withholding agent is, moreover, subject to and liable for deficiency assessments, surcharges and penalties should the amount of the tax withheld be finally found to be less than the amount that should have been withheld under law. A

> 'person liable for tax' has been held to be a 'person subject to tax' and properly considered a 'taxpayer'. The terms 'liable for tax' and 'subject to tax' both connote legal obligation or duty to pay a tax. It is very difficult, indeed conceptually impossible, to consider a person who is statutorily made 'liable for tax' as not 'subject to tax'. By any reasonable standard, such a person should be regarded as party in interest, or as a person having sufficient legal interest, to bring a suit for refund of taxes he believes were illegally collected from him ***(204 SCRA 377; also discussed in Commissioner of Internal Revenue vs. The Court of Tax Appeals, et al., G.R. No. 93901, Resolution, February 11, 1992****; Underscoring Ours).*"

Clearly, in the light of the aforecited ruling of the Supreme Court finding the withholding agent therein, Procter & Gamble Philippine Manufacturing Corporation, as the real party in interest to bring a suit for refund of erroneously withheld taxes, in the same vein, petitioner in the instant petition, as the withholding agent of UBGS, is likewise a real party in interest to file the instant case.

We now proceed to discuss the first issue stipulated by the parties.

Petitioner maintains that the service fees it paid to UBGS under the Agreement are considered business profits and as such are exempt from Philippine income tax and consequently to withholding tax since UBGS is not deemed to have a permanent establishment in the Philippines under Articles 7(1) and 5(2) of the RP-Netherlands Tax Treaty.

We agree.

As can be gleaned from the Agreement, the services rendered by UBGS to petitioner are in the nature of technical and consultancy services and payments thereto constitute business profits on the part of UBGS as contemplated under Article 7(7) of the CONVENTION BETWEEN THE REPUBLIC OF THE PHILIPPINES AND THE KINGDOM OF THE

NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, otherwise known as the RP-Netherlands Tax Treaty, *viz*:

> "7. Payments received by an enterprise of one of the States as a consideration for the furnishing of technical services in the other State, including studies or surveys or a scientific, geological or technical nature, or for engineering contracts and blue prints related thereto, or for consultant or supervisory services shall be deemed to be profits of an enterprise to which the provisions of this Article shall apply."

It bears stressing that the aforesaid service fees are not within the purview of "Rentals and Royalties" as enunciated under Section 42(A)(4) of the NIRC of 1997 since there is no transfer into this country of technology, equipment or other property, where the payee has proprietary interest. As a matter of fact, petitioner's royalty payments are the subject of a separate service agreement with another foreign corporation resident of Netherlands, the Unilever N.V., which covers the use of trademarks and other patents (*Exhibit CC-1 & CC-2*). The so-called service agreement is duly registered with the Intellectual Property Office per Certificate of Compliance No. 5-1998-00003 (*Exhibit CC*).

Considering that the service fees paid to UBGS under the Agreement properly fall under business profits, the same shall only be taxable in the Philippines if UBGS has a permanent establishment in the Philippines to which such profits can be attributed pursuant to Articles 7(1) and 5(2) of the Philippines-Netherlands Tax Treaty, to wit:

> "Article 7
>
> BUSINESS PROFITS
>
> 1. The profits of an enterprise of one of the States shall be taxable only in that State unless the enterprise carries on business in the other State through a permanent establishment situated therein. xxx"
>
> "Article 5
>
> PERMANENT ESTABLISHMENT
>
> 1. For the purposes of this Convention, the term 'permanent establishment' means a fixed place of business in which the business of the enterprise is wholly or partly carried on.
>
> 2. The term 'permanent establishment' includes especially:
>
> xxx xxx xxx
>
> h) the furnishing of services including consultancy services by an enterprise through an employee or other personnel where activities of that nature continue (for the same or a connected project) for a period or periods exceeding in the aggregate 183 days within any twelve-month period."

In the present case, records disclose that UBGS has no permanent establishment in the Philippines since it has no fixed place of business in the Philippines as shown by the Certificate of Non-Registration with the Securities and Exchange Commission (*Certification of Non-Registration of Corporation/Partnership, Exhibit "A", Rollo, p. 239*). Moreover, the services, as set forth under the Agreement, were rendered by UBGS outside of the Philippines, or granting *arguendo* that these services were rendered in the Philippines, the rendition thereof did not exceed one hundred eighty three (183) days within any twelve (12) month period in order that UBGS would be considered to have a permanent establishment in the Philippines. This is evident from the nature of the activities themselves and as testified to by petitioner's Senior Financial Accountant, Ms. Gina Atanacio, to wit:

> "ATTY. BALTAZAR:
> Q. Ms. Witness, do you know where the services of UBGS for the Services Agreement performed?
>
> MS. ATANACIO
> A. Yes. Most of the services rendered are within the Asian countries.
>
> ATTY. BALTAZAR
> Q. Can you state the services performed outside the Philippines?
>
> MS. ATANACIO
> A. As I have mentioned, it is a regional services provided as agreed like marketing support, branch support information technology and ... (interrupted)
> (*page 21, TSN, September 3, 2003*)"

> "ATTY. BALTAZAR:
> Q. Considering that the services of UBGS are being performed outside of the Philippines, how does UBGS communicate or make known the plans or the business strategies that it is proposing for Unilever Philippines to undertake?
>
> MS. ATANACIO:
> A. The communication usually made through electronic mail, fax and other communications available but there are times that some personnel come for a meeting one or two days for the service.
>
> xxx xxx xxx
>
> ATTY. BALTAZAR:
> Q. I am also showing you another print out which appears to be a meeting agenda to be held in Manila?
>
> MS. ATANACIO:
> A. Yes, this is an action meeting of one of the regional group which was held in Manila in 2001, for one day.

(pages 16-18, TSN, April 1, 2004)"

Inasmuch as UBGS is a non-resident foreign corporation without a permanent establishment in the Philippines, the service fees it received from petitioner under the Agreement are considered business profits that are not subject to Philippine income tax pursuant to Articles 7(1) and 5(2) of the RP-Netherlands Tax Treaty and; consequently, to final withholding tax under Revenue Regulations No. 2-98, as amended.

Furthermore, the Court notes that the Bureau of Internal Revenue, through Milagros V. Regalado, Assistant Commissioner, Legal Service, issued ITAD Ruling No. 101-02 on May 28, 2002 confirming that the payments to UBGS under the Agreement are not subject to Philippine income tax and consequently, to withholding tax. To quote:

> "In view thereof, this Office is of the opinion and so holds that since the services covered by the subject Service Agreement are rendered by UBGS outside the Philippines, and considering further that UBGS has no permanent establishment in the Philippines, the payments made by UPI to UBGS for said services shall not be subject to Philippine income tax and consequently to the withholding tax under Section 28(B)(1) of the Tax Code of 1997 (*Exhibit "X", Rollo, p. 294).*"

Well-settled is the rule that the interpretation of an administrative government agency, which is tasked to implement a statute, is accorded great respect and ordinarily controls the construction of the courts. The reason behind this rule was explained in ***Nestle Philippines, Inc. vs. Court of Appeals*** in this wise: "The rationale for this rule relates not only to the emergence of the multifarious needs of a modern or modernizing society and the establishment of diverse administrative agencies for addressing and satisfying those needs; it also relates to the accumulation of experience and growth of specialized capabilities by the administrative agency charged with implementing a particular statute (**203 SCRA 504 [1991]**)".

In the case at bench, We have no reason to disregard the interpretation made by the Assistant Commissioner, Legal Service Department of the BIR as it is clearly within the meaning of Articles 7(1) and 5(2) of the RP-Netherlands Tax Treaty.

Anent the second issue as to whether or not petitioner complied with the two-year prescriptive period for the filing of a claim for refund under Sections 204(C) and 229 of the NIRC of 1997, We rule in the affirmative.

The earliest quarter covered by the instant claim is the second quarter of 2000 for which petitioner filed its Monthly Remittance Return of Final Income Taxes Withheld on July 25, 2000. Counting from this date, petitioner had until July 25, 2002 within which to file its claim for refund/tax credit certificate both in the administrative and judicial levels. Therefore, both the letter-claim filed with the BIR on July 23, 2002 and the Petition for Review filed on July 25, 2002 were well-within the period required by law.

The third and fourth issues pertaining to whether or not the amounts allegedly withheld were paid and actually remitted to the BIR and whether or not the taxes were erroneously withheld/collected, are likewise ruled in the affirmative.

Based on the various the journal vouchers marked as Exhibits "Z, AA to AX", inclusive of sub-markings and Statements of Business Group Service Fees marked Exhibits "AY, AZ, BB to BH," submitted by petitioner, petitioner was able to establish that for the second quarter of 2000 to the fourth quarter of 2001, it withheld 10% final taxes in the amount of P56,132,166.00 from the gross service fees due to UBGS in the amount of P561,321,662.00. Accordingly, petitioner remitted to UBGS net service fees in the amount of P505,189,495.80, detailed as follows:

Exhibits	Period Covered	Gross Service Fees Paid	10% Final Tax Withheld	Net Service Fees Paid
	2000			
AC-1, AD-1, AE-1 & AZ	2nd Quarter	P 46,679,127.00	P 4,667,912.70	P 42,011,214.30
AF-1, AG-1, AH-1 & BB	3rd Quarter	49,116,187.00	4,911,618.70	44,204,568.30
AI-1, AJ-1, AK-1 & BC	4th Quarter	45,920,295.00	4,592,029.50	41,328,265.50
	2001			
AL-1, AM-1, AN-1, AP-1 & BG	1st Quarter	107,026,607.00	10,702,660.70	96,323,946.30
AO-1, AQ-1, AR-1 & BE	2nd Quarter	107,552,845.00	10,755,284.50	96,797,560.50
AS-1, AT-1, AU-1 & BF	3rd Quarter	96,907,845.00	9,690,784.50	87,217,060.50
AV-1, AW-1, AW-2, AX-1 & BH	4th Quarter	108,118,756.00	10,811,875.60	97,306,880.40
	Total	**P561,321,662.00**	**P56,132,166.20**	**P505,189,495.80**

On various dates from July 25, 2000 to January 16, 2002, petitioner filed with the BIR its Monthly Remittance Returns of Final Income Taxes Withheld and remitted final withholding taxes in the aggregate sum of P142,867,296.00, broken down as follows:

Exhibit	Period Covered	Date Return Filed/ Tax Paid w/ the BIR	Final Taxes Remitted
F, G, SS	July 2000	July 25, 2000	P 20,115,907.00
H, I, SS	Oct. 2000	October 25, 2000	21,194,652.00
J, K, SS	Dec. 2000	Jan. 25, 2001	19,809,378.00
L, M, TT	Mar. 2001	April 25, 2001	23,022,225.00
N, O, TT	Apr. 2001	May 25, 2001	11,568,818.00
R, S, TT	June 2001	July 25, 2001	16,384,245.00
T, U, TT	Sept, 2001	October 25, 2001	14,963,938.00
V, W, TT	Dec. 2001	January 16, 2002	15,808,133.00
			P142,867,296.00

As can be clearly seen from the reconciliation schedules submitted by petitioner (*Exhibits SS & TT*), the final withholding taxes of P56,132,166.00 on service fees paid by petitioner to UBGS form part of the aforesaid total remittances of P142,867,296.00.

Evidently, the claimed amount of P56,132,166.00 represents erroneously paid final withholding tax which may be a proper subject of a claim for refund under Sections 204(C) and 229 of the NIRC of 1997, as amended, which provide as follows:

> "SEC. 204. *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.* - The Commissioner may -
>
> xxx xxx xxx
>
> (C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. No credit or refund of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within the two (2) years after the payment of the tax or penalty: *Provided, however,* That a return filed showing an overpayment shall be considered as a written claim for credit or refund."
>
> "SEC. 229. *Recovery of Tax Erroneously or Illegally Collected.* - No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.
>
> In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of

> the tax or penalty regardless of any supervening cause that may arise after payment: *Provided, however,* That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid."

In fine, the Court finds petitioner to have sufficiently proven its entitlement to the claim.

WHEREFORE, the instant Petition for Review is hereby granted. Respondent is **ORDERED** to issue a tax credit certificate in favor of the petitioner in the amount of Fifty-Six Million One Hundred Thirty-Two Thousand One Hundred Sixty-Six Pesos (P56,132,166.00) representing erroneously paid final withholding taxes for the second, third, fourth quarters of 2000 and the four quarters of 2001.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

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

OLGA PALANCA-ENRIQUEZ
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
Chairman

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, and the Division Chairman'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.

ERNESTO D. ACOSTA
Presiding Justice