REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

ZUELLIG PHARMA ASIA PACIFIC LTD. PHILS. ROHQ, *Petitioner,*	**CTA EB No. 3041** (CTA Case No. 9025)
	Present:
-versus-	**RINGPIS-LIBAN,** *P.J.,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JUL 0_ 2026 3:12pm

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DECISION

REYES-FAJARDO, J.:

THE CASE

This is a Petition for Review[1] filed by petitioner Zuellig Pharma Asia Pacific Ltd. Phils. ROHQ, appealing the Decision dated April 19, 2024[2] (the "assailed Decision") and the Resolution dated November 18, 2024[3] (the "assailed Resolution"), both rendered by the Special Third Division of the Court (the "Court in Division") in the case entitled *Zuellig Pharma Asia Pacific Ltd. Phils. ROHQ v. Commissioner of Internal Revenue,* docketed as CTA Case No. 9025.

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1 Docket – pp. 7 to 28.
2 *Id.*, pp. 37 to 56.
3 *Id.*, pp. 59 to 64.

The assailed Decision denied petitioner's claim for refund or issuance of Tax Credit Certificate (TCC) in the amount of ₱59,809,336.79, representing excess and unutilized input value-added tax (VAT) on domestic purchases of goods and services attributable to its zero-rated sales for calendar year (CY) 2011, for failure to sufficiently establish that its reported zero-rated sales qualified for VAT zero-rating and to comply with the invoicing and substantiation requirements prescribed under the National Internal Revenue Code (NIRC) of 1997, as amended.

The assailed Resolution, in turn, denied petitioner's Motion for Reconsideration for lack of merit.

THE PARTIES

Petitioner is a regional operating headquarters (ROHQ) of Zuellig Pharma Asia Pacific Ltd., a foreign corporation duly organized and existing under the laws of Hong Kong. Petitioner was licensed by the Securities and Exchange Commission (SEC) to do business as an ROHQ in the Philippines to engage in the business of development, general administration and planning, sourcing of information technology components and services, marketing control, sales promotion, training, technical support and maintenance.[4]

Respondent is the Commissioner of Internal Revenue (CIR), vested by law with the authority to decide claims for refund or tax credit of internal revenue taxes pursuant to the NIRC of 1997, as amended, and related laws and regulations.[5]

THE FACTS

The facts, as found by the Court in Division, are as follows:[6]

On April 8, 2015, petitioner filed a Petition for Review before the Court's Second Division, praying that respondent be ordered to refund or issue in its favor a TCC in the amount of ₱59,809,336.79, representing excess and unutilized input VAT on domestic purchases

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4 Decision, Docket – pp. 37 to 40.
5 *Id.*
6 *Id.*

of goods and services attributable to its alleged zero-rated sales for the four (4) quarters of CY 2011.

On May 23, 2018, the Court's Second Division promulgated its Original Decision dismissing the Petition for Review for lack of jurisdiction. Aggrieved, petitioner filed a Motion for Reconsideration on June 8, 2018, to which respondent did not file any comment. Thereafter, in a Resolution dated August 3, 2018, the Court denied petitioner's Motion for Partial Reconsideration.

On September 5, 2018, petitioner elevated the case to the Court *En Banc* through a Petition for Review. On July 1, 2020, the Court *En Banc* rendered a Decision denying the petition for lack of merit and affirming the May 23, 2018 Decision and August 3, 2018 Resolution of the Court's Second Division.

On July 24, 2020, petitioner filed a Motion for Reconsideration before the Court *En Banc*. Thereafter, in its Amended Decision dated February 10, 2021, the Court *En Banc* partially granted the motion and remanded CTA Case No. 9025 to the Court's Second Division for the proper determination of the refundable or creditable amount due to petitioner, if any.

Respondent subsequently moved for reconsideration of the Court *En Banc*'s Amended Decision. However, in a Resolution dated October 14, 2021, the Court *En Banc* denied respondent's Motion for Reconsideration for lack of merit. Consequently, an Entry of Judgment was issued on November 10, 2021, declaring that the Amended Decision dated February 10, 2021 had become final and executory.

On May 18, 2022, the Office of the Clerk of Court of the Court's Second Division received the Entry of Judgment remanding the case for the determination of the refundable or creditable amount due to petitioner, if any. Accordingly, in a Resolution dated June 1, 2022, the Court's Second Division directed the parties to file their respective Manifestations on any supervening event that may have transpired and which they wished the Court to consider.

On June 29, 2022, an Order was issued transferring the case from the Court's Second Division to the Court's Special Third Division. Thereafter, in a Resolution dated April 14, 2023, the Court in Division considered the case submitted for decision, in view of the parties' failure to file their respective Manifestations.

On April 19, 2024, the Court in Division promulgated the assailed Decision, which held that petitioner failed to sufficiently establish that its reported zero-rated sales qualified for VAT zero-rating, finding that: (1) a portion of its reported zero-rated sales was not supported by the corresponding Certificates of Inward Remittance; and (2) the supporting VAT Official Receipts (ORs) failed to indicate the nature of the services rendered, in violation of the invoicing and substantiation requirements under the NIRC of 1997, as amended.[7]

On May 10, 2024, petitioner filed a Motion for Reconsideration. In the assailed Resolution dated November 18, 2024, the Court in Division denied the motion for lack of merit.

On December 5, 2024, petitioner filed a Motion for Extension of Time to File Petition for Review. In a Minute Resolution dated December 10, 2024, the Court granted the motion and gave petitioner a non-extendible period of fifteen (15) days from December 5, 2024, or until December 20, 2024, within which to file its Petition for Review.

On December 20, 2024, petitioner timely filed the present Petition for Review before the Court *En Banc*.[8]

Respondent failed to file the required Comment despite due notice. Consequently, in a Minute Resolution dated July 9, 2025, the Court noted the Records Verification Report stating that respondent had failed to file his Comment and deemed the Petition for Review submitted for decision.

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7 Docket – pp. 37 to 56.
8 Docket – pp. 7 to 28.

THE ISSUE

Did the Court in Division err in denying petitioner's claim for refund or issuance of a TCC for failure to properly substantiate its reported zero-rated sales, particularly where a portion thereof was not supported by Certificates of Inward Remittance and the supporting VAT ORs did not indicate the nature of the services rendered?

PETITIONER'S ARGUMENTS

Petitioner argues that: 1) the discrepancy between its Certificates of Inward Remittance and the amounts stated in its ORs merely pertains to the unpaid balance of Zuellig Pharma Holdings Ltd. (ZPHL) for CY 2011, and should not result in the outright denial of its claim; 2) it sufficiently established that its sales of services qualify as zero-rated sales under Section 108(B)(2) of the NIRC of 1997, as amended; 3) the nature of the services rendered may be readily ascertained from its supporting documents, including its service agreement, ORs, invoices, ICPA Report, Certificate of Registration, Memorandum and Articles of Association of ZPHL, Certificate of Incorporation of ZPHL, and Summary of Zero-Rated Sales; 4) the Court in Division erred in applying the VAT invoicing requirements in an overly strict and rigid manner; and 5) VAT neutrality and equitable considerations warrant the grant of its claim for refund or issuance of a TCC in the amount of ₱59,809,336.79.

RULING

The Petition for Review lacks merit.

At the outset, the Court notes that petitioner merely reiterates the arguments it previously raised in its Motion for Reconsideration (Re: Decision dated April 19, 2024).[9] These arguments were thoroughly considered and resolved by the Court in Division and fail to demonstrate any reversible error in the assailed Decision and Resolution. Accordingly, the Court adopts the findings of the Court in Division and further elucidates its ruling below.

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9 CTA Case No. 9025, Docket, Vol. III – pp. 1238 to 1257.

Petitioner failed to establish that the consideration for its reported zero-rated sales was fully paid in acceptable foreign currency and duly accounted for in accordance with Bangko Sentral ng Pilipinas (BSP) rules and regulations.

Section 112(A)[10] of the NIRC of 1997, as amended, allows a VAT-registered person whose sales are zero-rated or effectively zero-rated to apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, to the extent that such input tax has not been applied against output tax.

In cases of zero-rated sales under Section 108(B)(2) of the NIRC of 1997, as amended, the acceptable foreign currency exchange proceeds thereof must have been duly accounted for in accordance with the rules and regulations of the BSP.

Section 108(B)(2) of the NIRC of 1997, as amended, states:

> Sec. 108. Value-Added Tax on Sale of Services and Use or Lease of Properties. –
>
> . . .
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> (B) Transactions Subject to Zero Percent (0%) Rate. – The following services performed in the Philippines by VAT-registered persons shall be subject to zero percent (0%) rate:

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10 SEC. 112. Refunds or Tax Credits of Input Tax. –

(A) Zero-rated or Effectively Zero-rated Sales. – Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: Provided, however, That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): Provided, further, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: Provided, finally, That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and nonzero-rated sales.

> (1) Processing, manufacturing or repacking of goods for other persons doing business outside the Philippines which goods are subsequently exported, where the services are paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);
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> **(2) Services other than those mentioned in the preceding paragraph rendered to a person engaged in business conducted outside the Philippines or to a nonresident person not engaged in business who is outside the Philippines when the services are performed, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP).**[11]

The foregoing provision requires the concurrence of the following requisites for VAT zero-rating: (1) the services rendered are other than processing, manufacturing, or repacking of goods; (2) the services are performed in the Philippines; (3) the services are rendered to a person engaged in business conducted outside the Philippines or to a nonresident person not engaged in business who is outside the Philippines when the services are performed; and (4) the consideration is paid in acceptable foreign currency and accounted for in accordance with BSP rules and regulations.[12]

In the present case, it is undisputed that petitioner has satisfied the *first*, *second*, and *third* requisites.

With respect to the ***first*** requisite, petitioner presented the IT Services Subcontracting Agreement dated April 2003,[13] entered into between ZPHL and Interpharma (Asia Pacific) Limited, for and on behalf of Interpharma (Asia Pacific) Limited Phils. ROHQ, petitioner's former corporate name.[14] The agreement shows that petitioner rendered information technology-related management and support services, thereby establishing that the services rendered were other than processing, manufacturing, or repacking of goods.[15]

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11 Emphasis supplied.

12 *Chevron Holdings, Inc. v. Commissioner of Internal Revenue*, G.R. No. 215159, July 5, 2022.

13 CTA Case No. 9025, Docket, Exhibit "P-9", pp. 453 to pp. 465.

14 CTA Case No. 9025, Docket, Exhibit "P-2", pp. 423 to pp. 432.

15 CTA Case No. 9025, Docket, Exhibit "P-9", Schedule of Subcontracting Services provides that petitioner shall render subcontracting services in relation to IT-based management systems, particularly: (1) assistance in project management procedures; (2) recruitment of technical expertise from within or outside the Interpharma Group; (3) system specifications; (4) programming; (5) installation and training; (6) hardware and software

As regards the ***second*** requisite, it is true that the IT Services Subcontracting Agreement dated April 2003 does not indicate that the subject services were to be performed by petitioner in the Philippines, petitioner's Senior Accounting Manager, Ms. Carolina Zenaida A. Magat, testified, through her sworn Judicial Affidavit, that petitioner rendered the subject services in the Philippines for ZPHL.[16] The Court in Division correctly considered this sufficient to establish that the services were performed in the Philippines.

Anent the ***third*** requisite, petitioner submitted the SEC Certification of Non-Registration[17] and the Memorandum and Articles of Association of ZPHL,[18] thereby establishing that ZPHL is a nonresident foreign corporation engaged in business outside the Philippines.

The controversy centers on the ***fourth*** requisite—whether petitioner sufficiently established that the consideration for its services was paid in acceptable foreign currency and duly accounted for in accordance with BSP rules and regulations.

Indeed, under Section 108(B)(2) of the NIRC of 1997, as amended, the consideration for the services must be paid for in acceptable foreign currency and accounted for in accordance with BSP rules and regulations. As recognized in jurisprudence, a Certificate of Inward Remittance attests that the consideration was paid in acceptable foreign currency or its equivalent in goods or services and accounted for in accordance with BSP rules and regulations.[19] Thus, for purposes of VAT zero-rating, it is insufficient that the amount merely formed part of petitioner's receivables or was reflected in its ORs. The foreign currency proceeds must be shown to have been inwardly remitted and duly accounted for in accordance with BSP rules and regulations.[20]

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procurement; (7) systems debugging; (8) data security and integrity; (9) IT policy initiatives, including standards; and (10) monitoring of compliance with policies, p. 465.

16 Decision, Docket, p. 49.

17 CTA Case No. 9025, Exhibit "P-8", Docket, Vol. I, p. 452.

18 CTA Case No. 9025, Docket, Vol. I, pp. 466 to pp. 494.

19 *Intel Technology Philippines, Inc. v. Commissioner of Internal Revenue,* G.R. No. 166732, April 27, 2007.

20 *Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.,* G.R. No. 153205, January 22, 2007.

The Court finds that petitioner failed to establish full compliance with this requirement.

Specifically, a portion of petitioner's reported zero-rated sales, amounting to US$66,664.44, or ₱2,878,729.05, is unsupported by the corresponding Certificates of Inward Remittance.

Case records show a discrepancy of US$66,664.44 between petitioner's zero-rated sales reflected in its ORs, and those shown in the Certificates of Inward Remittance,[21] computed as follows:[22]

Total zero-rated sales per OR (Exhibits P-31 to P-42)	US$10,579,927.15
Total zero-rated sales per Certificates of Inward Remittances (Exhibit P-1053)	US$10,514,262.71
Difference	**US$66,664.44**
Average PHP to US$ Rate	43.84
PHP Equivalent	**₱2,878,729.05**

Petitioner's explanation that the variance merely represented an unpaid balance does not aid its cause. Regardless of how petitioner characterizes the variance, the absence of the corresponding Certificate of Inward Remittance is fatal to its claim. Without such proof, petitioner failed to establish that the amount of US$66,664.44, equivalent to ₱2,878,729.05, had in fact been inwardly remitted and duly accounted for in accordance with BSP rules and regulations.

Accordingly, the Court in Division committed no reversible error in excluding this amount from petitioner's reported zero-rated sales.

The remaining reported zero-rated sales of ₱454,691,669.77 fail to satisfy the invoicing requirements under the NIRC of 1997, as amended.

Under Section 110(A)[23] of the NIRC of 1997, as amended, creditable input taxes must be evidenced by a VAT invoice or OR,

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21 CTA Case No. 9025, Exhibit "P-44", Docket, Vol. I, pp. 1 to 16.
22 Decision, Docket, pp. 53 to 54.
23 SEC. 110. Tax Credits. –

which must, in turn, be issued in accordance with Sections 113 and 237 of the same Code.[24]

Section 113(B)(3)[25] of the NIRC of 1997, as amended, requires that a VAT invoice or OR indicate, among others, the nature of the service, while Section 237[26] of the same Code likewise requires persons subject to internal revenue tax to issue duly registered receipts or invoices showing, among others, the nature of the service rendered.

Accordingly, to be creditable, the input taxes must be evidenced by validly issued invoices and/or ORs containing the information enumerated in Sections 113 and 237 of the NIRC of 1997, as amended.[27] As consistently held in jurisprudence, failure to comply with these invoicing requirements is sufficient ground to deny a claim for refund or tax credit.[28]

Petitioner does not persuasively refute the Court in Division's finding that the nature of the services it performed was not indicated in the supporting VAT ORs. It nevertheless argues that the nature of the services may be ascertained from other documents presented during trial.

(A) Creditable Input Tax. –

(1) Any input tax evidenced by a VAT invoice or official receipt issued in accordance with Section 113 hereof on the following transactions shall be creditable against the output tax: . . .

24 *Commissioner of Internal Revenue v. Philex Mining Corp.*, G.R. No. 230016, November 23, 2020.

25 SEC. 113. Invoicing and Accounting Requirements for VAT-Registered Persons. -

(A) Invoicing Requirements. - . . .

(B) Information Contained in the VAT Invoice. - The following information shall be indicated in the VAT invoice: . . .

(3) The date of transaction, quantity, unit cost and description of the goods or properties or nature of the service; . . .

26 SEC. 237. Issuance of Sales or Commercial Invoices. -

(A) Issuance. - All persons subject to an internal revenue tax shall, at the point of each sale and transfer of merchandise or for services rendered valued at Five hundred pesos (₱500) or more, issue duly registered sale or commercial invoices, showing the name, Taxpayer Identification Number, date of transaction, quantity, unit cost and description of merchandise or nature of service: . . .

27 *Commissioner of Internal Revenue v. Philex Mining Corp.*, G.R. No. 230016, November 23, 2020.

28 *Chevron Holdings, Inc. v. Commissioner of Internal Revenue*, G.R. No. 215159, July 5, 2022; *Commissioner of Internal Revenue v. Philex Mining Corp.*, G.R. No. 230016, November 23, 2020.

This argument cannot prevail.

It is an elementary rule of statutory construction that where the language of the law is clear and free from ambiguity, it must be given its plain meaning.[29] Sections 113 and 237 of the NIRC of 1997, as amended, expressly require that the nature of the service be indicated in the VAT invoice/OR itself. This requirement is not a mere evidentiary preference that may be dispensed with by reference to other supporting documents. Rather, it is a statutory requirement imposed by Congress, with which the taxpayer must strictly comply. The Court cannot dispense with such requirement on the basis of substantial compliance when the statute expressly requires that the nature of the service be indicated in the receipt.[30]

While petitioner was able to establish several requisites for VAT zero-rating under Section 108(B)(2) of the NIRC of 1997, as amended, it nevertheless failed to sufficiently substantiate its reported zero-rated sales. As correctly found by the Court in Division, apart from the portion unsupported by the corresponding Certificates of Inward Remittance, the remaining reported zero-rated sales were likewise unsupported by VAT ORs indicating the nature of the services rendered, in violation of Sections 113 and 237 of the NIRC of 1997, as amended.

Indeed, compliance with the invoicing and substantiation requirements prescribed by the NIRC of 1997, as amended, is mandatory. A claim for refund or issuance of a TCC attributable to zero-rated sales may prosper only upon strict compliance with these statutory requirements. Absent such compliance, the claim must necessarily fail.[31]

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29 *Commissioner of Internal Revenue v. Philex Mining Corp.*, G.R. No. 230016, November 23, 2020.

30 *Eastern Telecommunications Phils. Inc. v. Commissioner of Internal Revenue*, G.R. No. 183531, March 25, 2015.

31 *Commissioner of Internal Revenue v. Philex Mining Corp.*, G.R. No. 230016, November 23, 2020; *Sitel Philippines Corp. v. Commissioner of Internal Revenue*, G.R. No. 201326, February 8, 2017; *Bonifacio Water Corp. v. Commissioner of Internal Revenue*, G.R. No. 175142, July 22, 2013; *Western Mindanao Power Corp. v. Commissioner of Internal Revenue*, G.R. No. 181136, June 13, 2012.

The ICPA Report is not controlling upon the Court.

It is settled that the findings of a court-appointed ICPA are persuasive and are persuasive and corroborative, but they do not supplant the Court's duty to determine, on the basis of the evidence on record, whether the taxpayer has complied with the statutory and regulatory requisites for refund.[32]

Here, the Court in Division did not disregard the ICPA Report. Rather, it evaluated the report together with the documents presented and found that petitioner's supporting ORs failed to comply with the invoicing requirements under the NIRC of 1997, as amended. The ICPA Report cannot cure the absence of information which the law requires to appear in the VAT ORs themselves.

Petitioner's invocation of VAT neutrality and equitable considerations cannot override the express requirements of the law.

Petitioner's invocation of the general principle of VAT neutrality, which prescribes, among others the elimination of disproportionate compliance costs for business, is unavailing.

While VAT neutrality is generally accepted principle in the VAT system, such principle does not authorize the Court to disregard statutory substantiation and invoicing requirements.

In *Commissioner of Internal Revenue v. Philex Mining Corporation*,[33] the Supreme Court emphasized that a taxpayer's entitlement to a VAT refund or tax credit is conditioned not only upon compliance with the substantive requirements of the law, but also upon strict compliance with the prescribed documentary and evidentiary requirements, thus:

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32 *Takenaka Corporation Philippine Branch v. Commissioner of Internal Revenue*, G.R. No. 211589, March 12, 2018.

33 G.R. No. 230016, November 23, 2020.

> In a claim for tax refund or tax credit, the applicant must prove not only entitlement to the grant of the claim under substantive law. It must also show satisfaction of all the documentary and evidentiary requirements for an administrative claim for a refund or tax credit. Hence, the mere fact that petitioner's application for zero-rating has been approved by the CIR does not, by itself, justify the grant of a refund or tax credit. **The taxpayer claiming the refund must further comply with the invoicing and accounting requirements mandated by the NIRC, as well as by revenue regulations implementing them.**[34]

In claims for VAT refund or credit, compliance with invoicing and substantiation requirements is mandatory. These requirements exist precisely to enable the Court to verify the taxpayer's claim and to ensure the proper administration of the VAT system.[35] Thus, the general principle of VAT neutrality cannot override the Philippines, domestic tax legislation, which requires strict compliance with the invoicing requirements for claiming input tax credits or refunds. It is not within the Court's power to relax statutory requirements on the basis of policy arguments and international guidelines, which do not have the force of law.[36]

In sum, petitioner failed to show that the Court in Division committed reversible error in denying its claim. A portion of petitioner's reported zero-rated sales was not supported by the corresponding Certificates of Inward Remittance. More importantly, the supporting VAT ORs failed to indicate the nature of the services rendered, in violation of Sections 113 and 237 of the NIRC of 1997, as amended.

Accordingly, the Court *En Banc* finds no reversible error on the part of the Court in Division in denying petitioner's claim for refund or issuance of a TCC in the amount of ₱59,809,336.79, representing excess and unutilized input VAT attributable to its alleged zero-rated sales for CY 2011.

WHEREFORE, the Petition for Review in CTA EB No. 3041 is **DENIED**, for lack of merit. The Decision dated April 19, 2024 and the

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[34] Emphasis supplied.

[35] *Nippon Express (Philippines) Corporation v. Commissioner of Internal Revenue,* G.R. No. 191495, July 23, 2018.

[36] *Commissioner of Internal Revenue v. New York Bay Philippines, Inc.,* C.T.A. EB Case Nos. 2915 & 2916 (C.T.A. Case No. 10417), December 2, 2025.

Resolution dated November 18, 2024, both rendered by the Special Third Division of this Court in CTA Case No. 9025 are **AFFIRMED**.

SO ORDERED.

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

WE CONCUR:

ON LEAVE
MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

ON OFFICIAL BUSINESS
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, 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.

MARIA ROWENA MODESTO-SAN PEDRO
Acting Presiding Justice