ESSO STANDARD EASTERN, INC.
(formerly, Standard-Vacuum
Oil Company),
Petitioner,

- versus - C.T.A. CASE NO. 1251

THE COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

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ESSO STANDARD EASTERN, Inc.,
Petitioner,

- versus - C.T.A. CASE NO. 1558

BENJAMIN N. TABIOS, in his
capacity as Acting Commissioner
of Internal Revenue,
Respondent.

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D E C I S I O N

These two cases were consolidated because they involve the same parties and a common question of law. They are appeals from the decisions of respondent denying the claim of petitioner, Esso Standard Eastern, Inc., for the refund of alleged overpaid income taxes for 1959 and 1960.

There is no dispute as to the facts of each case. Petitioner herein, the successor in interest of the Standard Vacuum Oil Company, is a foreign corporation licensed to do business in the Philippines. Its branch in the Philippines is engaged in selling petroleum and allied products and also in exploring for oil deposits. In 1959 and 1960, Standard Vacuum Oil Company filed its corporate income tax returns and paid the corresponding income taxes due thereon.

C.T.A. CASE NO. 1251

In its income tax return for 1959, petitioner originally deducted as part of its ordinary and necessary business expenses the amount spent for drilling and exploration of its petroleum concessions. The said deduction from gross income was disallowed by respondent because the expenses in question should be capitalized and might be written off as a loss only when a "dry hole" results. On the basis of respondent's ruling, petitioner filed an amended 1959 income tax return and claimed the refund of ₱323,279.00, by reason of the abandonment as dry holes of several oil wells, the expenses for which had been disallowed by respondent in prior years because the same should have been capitalized. As no action has been taken by respondent on the said request for refund, petitioner filed C.T.A. Case No. 1251 with this Court on July 12, 1962 to beat the prescriptive period of refund.

On August 5, 1964, respondent granted to petitioner a tax credit of ₱221,033.00 only instead of

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₱323,279.00 as requested by the taxpayer. The difference of ₱102,822.04 was due to the disallowance of the deduction from gross income of ₱340,822.04 representing margin fees paid by petitioner to the Central Bank of the Philippines on its profit remittances to its New York Head Office. The margin fees were not considered by respondent as ordinary and necessary expenses directly connected with the taxpayer's trade or business. Not satisfied with the action of respondent, petitioner filed with this Court on August 29, 1964 an amended petition for review, seeking the refund of the further sum of ₱102,246.00 on the ground that the margin fees of ₱340,822.04 paid to the Central Bank in 1959 were deductible from gross income either as a tax or as an ordinary and necessary business expense under Section 30(c) or Section 30(a) of the National Internal Revenue Code.

C.T.A. CASE NO. 1558

This case involves petitioner's income tax return for 1960. In a letter dated July 9, 1964, respondent assessed petitioner a deficiency income tax for 1960 in the amount of ₱367,994.00, plus 18% interest thereon of ₱66,238.92 for the period April 18, 1961 to April 18, 1964, or a total of ₱434,232.92.

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The said deficiency arose from the disallowance by respondent of ₱1,226,647.72 representing margin fees paid in 1960 to the Central Bank by petitioner on its profit remittances to its New York Head Office.

Petitioner was given until August 9, 1964 (a Sunday) within which to pay the deficiency income tax of ₱434,232.92. Prior thereto, on August 5, 1964, it received another letter from respondent granting petitioner a tax credit of ₱221,033.00 representing overpaid income tax for 1959. On August 10, 1964 (Monday), petitioner settled and paid its deficiency assessment for 1960 by using the tax credit of ₱221,033.00 and paying the additional amount of ₱213,201.92, or a total of ₱434,234.92.

On August 13, 1964, petitioner claimed the refund of ₱39,787.94 as alleged overpayment of its 1960 deficiency income tax. This claim is based on the theory that, in computing petitioner's deficiency income tax for 1960 (assuming that the disallowance of the margin fees were properly made), respondent should have deducted from the basic deficiency income tax of ₱367,994.00, the sum of ₱221,033.00 as tax credit for 1959 and that only the difference of ₱146,961.00 should be subject to the 18% interest

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of three years. On this basis, petitioner claimed that it is entitled to a refund of ₱39,787.94. Since the claim of petitioner was denied by respondent on November 27, 1964, it filed with this Court on December 28, 1964 the petition for review under C.T.A. Case No. 1558.

In a letter dated May 4, 1965, respondent further denied petitioner's claims for refund of the alleged overpayment of its 1959 and 1960 income taxes on the ground that the margin fees paid to the Central Bank in 1959 and 1960 cannot be considered as taxes or allowed as deductible business expenses. Upon receipt of respondent's letter, petitioner amended its petition for review by alleging that (a) the amount of ₱1,226,647.72 paid as margin fees was deductible from gross income either as a tax or as an ordinary and necessary business expense. Consequently, petitioner claimed that it had overpaid its income tax for 1960 by ₱434,232.92; and, as an alternative, (b) that even if the margin fees cannot legally be deducted, petitioner nevertheless overpaid its income tax for 1960 by ₱39,787.94 representing excess interest.

The principal question at issue in these cases is whether or not the margin fees paid to the Central Bank by petitioner under Republic Act No. 2609 on the remittances of profits to its New York Head Office

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are deductible from gross income either as ordinary and necessary business expenses or as taxes under Section 30(a) or Section 30(c) of the Tax Code. If resolved in the negative, the next issue is whether or not the 18% interest imposed by Section 51(d) of the same Code should be based on the 1960 deficiency income tax of ₱367,994.00 without first deducting the 1959 tax credit of ₱221,033.00 from the said amount.

With respect to the principal question at issue, the margin fee was imposed under the provisions of Republic Act No. 2609, entitled "An Act to Authorize the Central Bank of the Philippines to Establish a Margin Over Banks' Selling Rates of Foreign Exchange." Section 1 of the said Act provides as follows:

> "Section 1. The provisions of any law to the contrary notwithstanding when and as long as the Central Bank of the Philippines subjects all transactions in gold and foreign exchange to licensing in accordance with the provisions of section seventy-four of Republic Act numbered two hundred sixty-five, the Central Bank, in respect of all sales of foreign exchange by the Central Bank and its authorized agent banks, shall have authority to establish a uniform margin of not more than forty per cent over the bank's selling rates stipulated by the Monetary Board under section seventy-nine of Republic Act Numbered Two Hundred Sixty-five, which margin shall not be changed oftener than once a year except upon the recommendation of the National Economic

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> Council and the approval of the President. The Monetary Board shall fix the margin at such rate as it may deem necessary to effectively curtail any excessive demand upon the international reserve.
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> "In implementing the provisions of this Act, along with other monetary, credit and fiscal measures to stabilize the economy, the monetary authorities shall take steps for the adoption of a four-year program of gradual decontrol."

Conformably with the said law, the Central Bank of the Philippines issued Circular No. 95 imposing on every sale of foreign exchange a margin fee above the authorized banks' selling rate. Certain important items exempt from the payment of the margin fee, not pertinent to the instant cases, are listed in Republic Act No. 2609 and in the Circular.

Four square with the cases at bar on this point is the case of Esteban Lopez, et al., vs. Commissioner of Internal Revenue, C.T.A. Case No. 1244, decided on March 16, 1964. In the Lopez case, this Court resolved the main question here at issue in the negative. As the reasons and doctrine enunciated in the Lopez case are applicable and material to the cases at bar, we will quote at length from the said decision.

On the non-deductibility from gross income of the margin fee, this Court stated:

> It is contended on behalf of petitioners that the margin fee imposed and collected

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by the Central Bank under Republic Act No. 2609 is a tax and, therefore, deductible from gross income under Section 30(c) of the Revenue Code. On the other hand, respondent claims that said margin fee is a regulatory fee and not a tax.

> "The imposition of the 25% margin fee is provided by Circular No. 95, which was issued by the Central Bank on July 17, 1959 (55 O.G. (29), pp. 5523-5526), pursuant to Republic Act No. 2609. Said Republic Act seeks to stabilize currency and its 'main and primary objective are (1) to arrest inflation; (b) to recover and maintain the stability of the peso and insure and preserve its external convertibility by balancing payments and bolstering our reserves. x x x' In other words, it is quite apparent that the object of the Act is not to raise revenues. As Senator Sabido said during the deliberations of Senate Bill No. 457, which later become Republic Act No. 2609:
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> > 'Almost all of them (members of the Opposition) seem to regard this measure as a tax measure. That is an error, Mr. President. Senate Bill No. 457, same as Senate Bill No. 344 is a currency measure or a monetary measure. If a revenue is derived from either it is only incidental. Were it a tax measure, I would not have authored any one of them, because, firstly, such measure would be violative of our agreement with the United States under the Laurel-Langley Agreement, and secondly, it would

be an unjustified burden to our people if the sole and primary purpose of it were to enable the government to carry out the various projects indicated in Budget B. . . But Mr. President, this is not a tax measure, neither by its nature and by the disposition of the income that it may generate can Senate Bill No. 457 be regarded as a tax measure. In no portion of Senate Bill No. 457 is the word "tax" used . . .,' (Senate Diario, No. 3, June 3, 1959)

The foregoing opinion of Senator Sabido is confirmed by Section 1 of Republic Act No. 2609, which states that said Act 'along with the other monetary, credit and fiscal measures' seeks to 'stabilize the economy.' In other words, Republic Act No. 2609 imposes the 25% margin fee with a regulatory purpose, to provide means for the stabilization of the currency."

The position taken by respondent on the nature of the margin fee is supported by an opinion of the Secretary of Justice (See Opinion No. 201, series of 1959, Sec. of Justice.) We find this opinion well taken. Republic Act No. 2609 is not a revenue measure. Its sole purpose, as expressly stated in Section 1 thereof is "to effectively curtail any excessive demand upon the international reserve." The margin fee imposed and collected to make that purpose effective cannot in any sense be called a tax.

Quoting extensively from the private views of some members of Congress expressed during the floor discussions in the Senate and House of Representatives of the bills that eventually became Republic Act No.

2609 (House Bill No. 3663 and Senate Bill No. 457), petitioner respectfully moves for a re-examination and reconsideration of our decision in the Lopez case because the background and legislative history of the said law show that it was intended to be a tax legislation rather than a regulatory statute.

We are not unmindful of the rule that opinions expressed in debates, actual proceedings of the legislature, steps taken in the enactment of a law, or the history of the passage of the law through the legislature, may be resorted to as an aid in the interpretation of a statute which is ambiguous or of doubtful meaning. The courts may take into consideration the facts leading up to, coincident with, and in any way connected with, the passage of the act, in order that they may properly interpret the legislative intent. But it is also a well-settled jurisprudence that only in extremely doubtful matters of interpretation does the legislative history of an act of Congress become important. As a matter of fact, there may be no resort to the legislative history of the enactment of a statute, the language of which is plain and unambiguous, since such legislative history may only be resorted to for the purpose of solving doubt, not for the purpose of creating it. (50 Am. Jur. 328).

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The error in petitioner's thesis is the supposition that, because of the private opinions expressed by some members of Congress, the margin fee imposed under Republic Act No. 2609 was basically, if not absolutely, an exercise of taxing power. But, as stated above, there may be no resort to the legislative history of the enactment of a statute where the language is plain and unambiguous. And the plain and unambiguous language of Republic Act No. 2609, particularly Section 1 thereof, supra, expressly states that the margin fee is fixed at such rate at it may be deemed "necessary to effectively curtail any excessive demand upon the international reserve." Again, under the second paragraph of the said Section 1, supra, it is required that in the implementation of the provisions of the Act, it must be "along with other monetary, credit and fiscal measures, to stabilize the economy x x x." If we are to adhere, as we should, to the commonly accepted meaning of words in accordance with settled rules of statutory interpretations, the plain and explicit language of Republic Act No. 2609 readily shows that the margin fee was levied with a regulatory purpose, to safeguard the dollar reserves of the country. In other words, the law as enacted was in-

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herently and basically an exercise of the police power of the State.

We can take judicial notice of the fact that, since the liberation of the Philippines from the Japanese Occupation Forces, one of the economic ills which besets, and still besetting, the country is the excessive demand upon its exchange reserves. In order to prevent the possible collapse of the economy, the Philippine Government had to take, and still taking, bold and drastic steps to stabilize the currency to arrest inflation and to preserve the external convertibility of the peso. It should be noted that Congress had to pass Republic Act No. 330, approved on July 15, 1948, controlling the importation of non-essential or luxury items; the Central Bank of the Philippines, invoking its powers under Section 74 of its Charter, during an exchange crisis, promulgated Central Bank Circular No. 20, which restricted the sales of exchange by subjecting all transactions in gold and foreign exchange to licensing; again, on March 28, 1951, Congress enacted Republic Act No. 601, authorizing the Central Bank to collect a special excise tax of 17% on the sale of foreign exchange; and to implement the Laurel-Langley Agreement, Congress enacted Republic Act No. 1394, imposing a special import tax on all goods, articles or products imported to the Philippines.

The enactment of the said laws and the implementation thereof were intended primarily for the purpose of safeguarding the dollar reserves of the Philippines. Despite the protective measures taken by the Government, there was, and there is, still an excessive demand on the country's exchange reserves which endangers the economy. Taken in that light, it becomes easy to understand that Republic Act No. 2609 was enacted solely to curtail the excessive demand upon the international reserve and is, therefore, a currency measure and not a tax legislation for the purpose of raising government revenue.

The Central Bank of the Philippines and its authorized agent banks had authority to establish a uniform margin fee of not more than 40% over the banks' selling rates. The exercise of the regulatory power did not convert the margin fee into a tax because the said fee was only a means of attaining the sole purpose and objective of the law. While incidentally the law might have raised revenue for the Government, it did not make or convert the law into a tax statute because, if the primary purpose of the legislative body in imposing the charge is to regulate, the charge is not a tax even if it produces revenue for the public. (1 Cooley on Taxation, pp. 98-99.) While it is true that the margin fee collected might have been more than sufficient to cover the actual cost of licensing and surveillance, the margin fee is not necessarily a tax because the desirability of effectively safeguarding the dollar reserves of the country was a decisive factor in the determination of the amount of the regulatory fee. Hence, the rate of the margin fee does not partake the nature of a tax when the amount thereof is intended to curtail, or at least restrain, the excessive demand upon our international reserve.

We find, therefore, no cogent and valid reason of re-examining and reconsidering the ruling of this Court in the Lopez case, supra, that the margin fee imposed by Republic Act No. 2609 was not a tax. As a corrollary, we hold that it is not deductible from gross income despite the provisions of Section 30(c) of the Revenue Code.

Even if the margin fee is not deductible from gross income as a tax, petitioner contends that it is deductible as an ordinary and necessary expense incurred in carrying on its trade or business under Section 30(a) of the Tax Code.

In the case of Lopez, et al., vs. Commissioner of Internal Revenue, supra, the same issue was passed upon by the Court when it held that:

> "Petitioners also argue that -
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> > 'If the margin fee in question is not a tax or a license fee, it is at least a deductible business expense inasmuch as same was incurred "for the production or collection of income." We believe that, in fairness to the taxpayer, the forcible exaction of the margin fee and non-voluntary payment thereof should be considered if not as a tax at least as an "ordinary and necessary expense" and not as a personal expense.'
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> Petitioners contend that the margin fees and other expenses incurred in remitting to them abroad their incomes from Philippine sources are deductible as business expenses under Section 30(a) of the Revenue Code, such expenses being necessary in the production or earning of their incomes.
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> We do not think that said expenses are business expenses or expenses in connection with the production or earning of petitioners' incomes in the Philippines. They are expenses incurred in the disposition of said incomes, which are manifestly personal in nature and not business expenses. As such personal expenses, they are not deductible, pursuant to Section 31(a) of the Revenue Code. x x x."

Petitioner, however, avers that the above-quoted ruling of this Court is not applicable to the instant cases because, in the Lopez case, there was no showing that the dollar remittance was for the purpose of carrying the trade or business of the taxpayer. It is alleged that, the fair inference to be drawn from the status of the taxpayers therein and from the remittance of profits, the funds were being placed at their disposal abroad for them to use for either business or personal purposes. On the other hand, petitioner argues, it is a resident foreign corporation which exists for the sole purpose, tax-wise, of earning income for its stockholders, and such remittance of dollars from the Philippines is but part of a continuous flow of funds to and from head office and branch, in the never-ending process of earning income.

In the case of Collector of Internal Revenue vs. Philippine Education Company, G.R. No. L-8505, May 30, 1956, 99 Phil. 321, the Supreme Court laid down the following test of what constitutes an "ordinary and necessary" business expense:

> As stated in Merten's Law of Federal Income Taxation, Vol. IV, "ordinarily, an expense will be considered necessary where the expenditure is appropriate and helpful in the development of the taxpayer's business" (page 35); "it is sufficient that the expense were incurred for purposes proper to the conduct of the corporate affairs or for the purpose of realizing a profit or of minimizing a loss" (pp. 382-383); "the term 'ordinary' as used in these statutes does not require that the payments be habitual or normal in the sense that the same taxpayer will have to make them often; the payment may be unique or non-recurring to the particular taxpayer affected." (p. 316) x x x.

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Considering the foregoing test of what constitutes an ordinary and necessary deductible expense, it may be asked: Were the margin fees paid by petitioner on its profit remittances to its Head Office in New York appropriate and helpful in the taxpayer's business in the Philippines? Were the margin fees incurred for purposes proper to the conduct of the affairs of petitioner's branch in the Philippines? Or were the margin fees incurred for the purpose of realizing a profit or of minimizing a loss in the Philippines? Obviously not. As stated in the Lopez case, the margin fees are not expenses in connection with the production or earning of petitioner's incomes in the Philippines. They were expenses incurred in the disposition of said incomes; expenses for the remittance of funds after they have already been earned by petitioner's branch in the Philippines for the disposal of its Head Office in New York which is already another distinct and separate income taxpayer.

It will be noted that petitioner herein was formerly a foreign corporation licensed to do business in the Philippines and during the years involved, was engaged in the sale of petroleum and allied products. But as a foreign corporation, it was taxable only on its income from sources within the Philippines (See

Sec. 16, Revenue Regulations No. 2; Sec. 24, National Internal Revenue Code) and could deduct only ordinary and necessary expenses incurred in carrying on its business conducted within the Philippines exclusively (Sec. 30(a)(2)). It engaged in trade or business in the Philippines through a branch, and that branch was itself a distinct and separate entity, for purposes of income taxation, from the United States corporation with Head Office in New York. As may be seen from petitioner's income tax returns for the years involved, it reported only its gross income earned from sources within the Philippines, deducted therefrom, among others, only expenses incurred in carrying on its business in the Philippines, and paid the income tax only on its income earned in the Philippines. Since the margin fees in question were incurred for the remittance of funds to petitioner's Head Office in New York, which is a separate and distinct income taxpayer from the branch in the Philippines, for its disposal abroad, it can never be said therefore that the margin fees were appropriate and helpful in the development of petitioner's business in the Philippines exclusively or were incurred for purposes proper to the conduct of the affairs of petitioner's branch in the Philippines exclusively or for the purposes of

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realizing a profit or of minimizing a loss in the Philippines exclusively. If at all, the margin fees were incurred for purposes proper to the conduct of the corporate affairs of Standard Vacuum Oil Company in New York, but certainly not in the Philippines.

We are, therefore, of the opinion and so hold that the margin fees paid by petitioner for the remittance of its profits abroad were not ordinary and necessary expenses incurred in carrying its trade or business conducted within the Philippines. As such, they are not deductible from gross income under Section 30(a) of the Tax Code.

The second issue raised in C.T.A. Case No. 1558 refers to respondent's method of computing the interest on the income tax of petitioner for the calendar year 1960. On August 10, 1964, petitioner was required by respondent to pay a deficiency income tax of ₱367,994.00 for 1960 plus 18% interest thereon of ₱66,238.92 for the period April 18, 1961 to April 18, 1964, or a total of ₱434,232.92. On August 5, 1964, however, respondent himself granted petitioner a tax credit of ₱221,032.00 representing overpaid income tax for 1959.

Petitioner now submits that the tax credit of ₱221,033.00 for 1959 should have been first deducted

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from the basic tax deficiency of ₱367,994.00 for 1960 so that only the balance of ₱146,961.00 should be subject to the 18% interest under the provisions of Section 51(d) of the Revenue Code. In other words, the computation should be as follows:

Tax due for 1960	₱367,994.00
Less: Tax credit for 1959	221,033.00
Deficiency for 1960	₱146,961.00
Add: 18% interest due thereon	26,452.98
Total amount due	₱173,413.98
Amount paid on Aug. 10, 1964	₱213,201.92
Amount due	173,413.98
Amount of overpayment	₱ 39,787.94

Respondent, on the other hand, maintains that petitioner should first credit ₱221,033.00 (1959 tax credit) to the amount of ₱434,232.92 (total deficiency income tax for 1960 including interest) and pay the difference of ₱213,189.92. Parenthetically, it may be stated that this is what petitioner did when it paid the sum of ₱213,201.92 on August 10, 1964 although there was an overpayment of ₱2.00. In a nutshell, petitioner applied its tax credit to the basic deficiency tax and proceeded to compute the 18% interest only on the balance thereof; while respondent applied the tax credit after the 18% interest was already added to the basic deficiency tax.

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We find it difficult to understand the position of respondent. In the letter of August 5, 1964, respondent admitted that petitioner had overpaid its 1959 income tax by ₱221,033.00. Accordingly, respondent granted to petitioner a tax credit of ₱221,033.00. In short, the said sum of ₱221,033.00 of petitioner's money was in the Government's hands at the latest on July 15, 1960 when it paid in full its second installment of income tax for 1959. On July 10, 1964, respondent claimed that for 1960, petitioner underpaid its income tax by ₱367,994.00. However, instead of deducting from ₱367,994.00 the tax credit of ₱221,033.00 which respondent had already admitted was due petitioner, respondent still insists in collecting the interest on the full amount of ₱367,994.00 for the period April 18, 1961 to April 18, 1964 when the Government had already in its hands the sum of ₱221,033.00 of petitioner's money even before the latter's income tax for 1960 was due and payable. If the imposition of the interest does not amount to a penalty but merely a just compensation to the State for the delay in paying the tax, and for the concomitant use by the taxpayer of funds that rightfully should be in the Government's hand (Castro v. Collector, G.R. No. L-1274, Dec. 28, 1962), the collection of the interest on the full amount of ₱367,994.00 without deducting first the tax credit of ₱221,033.00, which has long been in the hands of the Government, becomes erroneous, illegal and arbitrary.

Petitioner could hardly be charged of delinquency in paying ₱221,033.00 out of the deficiency income tax of ₱367,994.00, for which the State should be compensated by the payment of interest, because the said amount of ₱221,033.00 was already in the coffers of the Government. Neither could petitioner be charged for the concomitant use of funds that rightfully belong to the Government because as early as July 15, 1960, it was the Government that was using petitioner's funds of ₱221,033.00. In the circumstances, we find it unfair and unjust for respondent to exact the interest on the said sum of ₱221,033.00 which, after all, was paid to and received by the Government even before the incidence of the deficiency income tax of ₱367,994.00. (Itogon-Suyoc Mines, Inc. v. Commissioner, C.T.A. Case No. 1327, Sept. 30, 1965). On the contrary, the Government should be the first to blaze the trail and set the example of fairness and honest dealings in the administration of tax laws.

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Accordingly, we hold that the tax credit of ₱221,033.00 for 1959 should first be deducted from the basic deficiency tax of ₱367,994.00 for 1960 and the resulting difference of ₱146,961.00 would be subject to the 18% interest prescribed by Section 51(d) of the Revenue Code. Acceding to the prayer of petitioner in C.T.A. Case No. 1558, respondent is hereby ordered to refund to petitioner the amount of ₱39,787.94 as overpaid interest in the settlement of its 1960 income tax liability. However, as the collection of the tax was not attended with arbitrariness because petitioner itself followed respondent's manner of computing the tax in paying the sum of ₱213,189.92 on August 10, 1964, the prayer of petitioner that it be granted the legal rate of interest on its overpayment of ₱39,787.94 from August 10, 1964 to the time it is actually refunded is denied. (See Collector of Internal Revenue v. Binalbagan Estate, Inc., G.R. No. L-12752, Jan. 30, 1965).

WHEREFORE, the decisions of respondent appealed from are hereby sustained, except the refund-claim of petitioner in the amount of ₱39,787.94 as overpaid interest which is declared refundable. Accordingly, respondent is hereby ordered to refund to petitioner,

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Esso Standard Eastern, Inc., (formerly Standard Vacuum Oil Company) the overpaid interest in the sum of ₱39,787.94. The refunds of the alleged overpaid incomes taxes for 1959 and 1960 are hereby denied. No costs.

SO ORDERED.

Quezon City, October 28, 1967.

ESTANISLAO R. ALVAREZ
Associate Judge

WE CONCUR:

ROMAN M. UMALI
Presiding Judge

RAMON L. AVANCEÑA
Associate Judge

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