22-000166-0049

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10837

RAINTREE MANAGEMENT PARTNERS, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF JUDGMENT ON COMPROMISE AGREEMENT

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. ALBERT C. APRON
ATTY. MONICA M. SARMIENTO
Bureau of Internal Revenue
Legal Division, Revenue Region No.8A
36th Floor, Export Bank Plaza Building
Sen. Gil Puyat Ave. cor Chino Roces Avenue
Makati City

PECABAR LAW
3rd Floor, Vernida IV Building
128 Leviste Street, Salcedo Village
1227 Makati City

GREETINGS:

You are hereby notified by these presents that on **August 22, 2024,** a Decision was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **August 29, 2024.**

Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
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RAINTREE MANAGEMENT PARTNERS, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10837

Members:

DEL ROSARIO, *P.J., Chairperson,*
BACORRO-VILLENA, *and*
CUI-DAVID, *JJ.*

Promulgated:
AUG 2 2 2024; 1:55PM

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JUDGMENT ON COMPROMISE AGREEMENT

CUI-DAVID, J.:

Submitted for resolution is the parties' *Joint Motion to Render Judgment Based on Compromise Agreement*, filed on August 2, 2024.

The parties aver that petitioner, following the Bureau of Internal Revenue's (BIR) acceptance of its offer of compromise, paid the pertinent judicial compromise amount of ₱559,671.65, which represents forty percent (40%) of the basic assessed taxes amounting to ₱1,399,179.12.

After payment of the judicial compromise amount, the parties then prepared a *Judicial Compromise Agreement*[1] (JCA) which was signed by petitioner's authorized representative and respondent Commissioner of Internal Revenue (CIR).

The parties further aver that they have also secured the approval of the National Evaluation Board (NEB), as required under Section 204(A) of the National Internal Revenue Code (NIRC) of 1997, as amended. Attached to their *Joint Motion to Render Judgment Based on Compromise Agreement* are certified true copies of the *Certificate of Availment (Compromise*

[1] Attached as Annex "A" to the *Joint Motion to Render Judgment Based on Compromise Agreement.*

Settlement) dated July 29, 2024, and the signature page evidencing approval by the NEB of the Compromise Settlement.

According to the parties, they have complied with the documentary requirements for a compromise agreement as prescribed by this Court's *En Banc* Resolution No. 7-2021. Hence, they pray that the NEB approval and the *Certificate of Availment* on the *Compromise Agreement* be admitted and considered for the judicious resolution of the instant case.

We resolve.

The JCA pertinently reads:

> **WHEREAS**, the **BIR** issued to the **TAXPAYER** a Formal Assessment Notice ("**FAN**") dated December 27, 2016 for the alleged deficiency taxes for the taxable year 2013, to wit:

TAX TYPE	BASIC TAX (PHP)	INTEREST (PHP)	TOTAL (PHP)
Income Tax	3,381,310.35	1,897,239.34	5,278,549.69
Value-Added Tax ("**VAT**")	403,331.19	243,987.75	647,318.94
Expanded Withholding Tax ("**EWT**")	352,984.02	215,465.31	568,449.33
Documentary Stamp Tax ("**DST**")	50,000.00	30,794.52	80,794.52
TOTAL	**4,187,625.56**	**2,387,486.92**	**6,575,112.48**

> **WHEREAS**, the **TAXPAYER** then filed with the **BIR** its Protest dated February 2, 2017 denying the merit of the FAN dated December 27, 2016;

> **WHEREAS**, the **BIR** issued a FINAL DECISION ON DISPUTED ASSESSMENT ("**FDDA**") dated July 20, 2022, which reconsidered the tax assessed, following the filing of the Protest by the **TAXPAYER**. The adjusted amount of the tax assessment are as follows:

TAX TYPE	BASIC TAX (PHP)	INTEREST (PHP)	TOTAL (PHP)
Income Tax	2,665,271.25	2,832,927.77	5,498,199.02
VAT	295,849.35	327,428.23	623,277.58
EWT	226,062.34	251,430.87	477,493.21
DST	26,527.40	29,649.64	56,177.04
TOTAL	**3,213,710.34**	**3,441,436.51**	**6,655,146.85**

> **WHEREAS**, the **TAXPAYER** subsequently filed a Request for Reconsideration dated August 20, 2020 before the Commissioner of Internal Revenue ("**CIR**"). In its Decision dated March 1, 2022, the CIR modified the findings in the FDDA, which resulted to the adjusted deficiency tax assessments for Income Tax and EWT:

TAX TYPE	BASIC TAX (PHP)	INTEREST (PHP)	TOTAL (PHP)
Income Tax	957,223.35	1,016,912.13	1,947,135.48
VAT	295,849.35	327,428.23	623,277.58
EWT	119,579.02	132,932.56	252,511.58
DST	26,527.40	29,649.64	56,177.04
TOTAL	**1,399,179.12**	**1,506,922.56**	**2,906,101.68**

WHEREAS, the **TAXPAYER** instituted an action against the BIR entitled "***Raintree Management Partners, Inc. vs. Commissioner of Internal Revenue***," docketed as CTA Case No. 10837, pending before the Honorable First Division of the Court of Tax Appeals ("**CTA**"), seeking the reversal of the CIR's Decision dated March 1, 2022, thereby cancelling the tax assessments against the **TAXPAYER** for the deficiency Income Tax, VAT, EWT, and DST for the taxable year 2013;

WHEREAS, the **TAXPAYER** has submitted its proposal to the **BIR** with the intention to enter into a judicial compromise pursuant to the provisions of the Civil Code of the Philippines, jurisprudence, relevant decisions of the Honorable CTA and relevant laws on judicial compromise.

WHEREAS, the Honorable CTA has issued rulings allowing judicial compromises similar to the instant case.

WHEREAS, the **BIR** has evaluated the **TAXPAYER'S** proposal for amicable settlement and believes that a judicial compromise to allow immediate tax collection and also to put an end to litigation as provided in the Civil Code of the Philippines, serves the interest of the Government;

WHEREAS, the **PARTIES**, ensure that the terms of the amicable settlement as contained in this **Agreement** do not circumvent the limitations provided in Section 204 of the National Internal Revenue Code on administrative compromise proceedings;

WHEREAS, the **PARTIES**, for the purpose of avoiding the putting an end to a protracted, expensive and mutually prejudicial litigation, have agreed to amicable settle the above-mentioned case, upon terms and conditions hereinafter set forth;

NOW, THEREFORE, for and in consideration of the foregoing premises, the **PARTIES** hereto have agreed as follows:

Section 1. Judicial Compromise Amount. In order to settle the above-mentioned case, the **TAXPAYER** has offered and the **BIR** has accepted the **amount equivalent to forty percent (40%)** of the **Basic Tax** assessed in the CIR's Decision dated March 1. 2022, in the **total compromise amount of Five Hundred Fifty-Nine Thousand Six Hundred Seventy-One Pesos and 65/100 (PhP559,671.65)** ("**Judicial Compromise Amount**").

This amount is broken down as follows:

TAX TYPE	BASIC TAX (PHP)	RATE (PHP)	TOTAL (PHP)
Income Tax	957,223.35	40%	382,889.34
VAT	295,849.35	40%	118,339.74
EWT	119,579.02	40%	47,831.61
DST	26,527.40	40%	10,610.96
TOTAL	**1,399,179.12**		**559,671.65**

Section 2. Submission to the Honorable CTA. This Agreement fully signed by the **PARTIES** shall be submitted for the approval to the Honorable CTA in CTA Case No. 10837. The **PARTIES** undertake to perform any and all acts, and submit any and all documents required by the Honorable CTA to be able to render a **Judgment by Compromise Agreement** in the said case.

Section 3. Effectivity of the Agreement. This **Agreement** shall only take effect and bind the **PARTIES** upon final approval by the Honorable CTA. This **Agreement** shall thereafter remain in force and effect until completion and fulfillment of the covenants and undertaking of the **PARTIES** hereto.

Section 4. Deliverables of the PARTIES upon approval of this Agreement by the Honorable CTA. Upon final approval by the Honorable CTA of this Agreement, the TAXPAYER undertakes to submit the Judicial Compromise Amount to the BIR. Upon receipt of the **Judicial Compromise Amount**, the BIR undertakes to execute and deliver to the Taxpayer any and all documents as may be required to effectively and fully implement the provisions of this Agreement, including but not limited to, the **Authority to Cancel Assessment** withdrawing and cancelling the **FAN** dated December 27, 2016.

Section 5. Authority to Enter Compromise Agreement. The **BIR**, through Commissioner Romeo D. Lumagui, Jr. warrant that he has the necessary authority and capacity under the law to enter, sign, and execute this Agreement, and to deliver its implementing documents upon its approval of the Honorable CTA.

The **TAXPAYER** through its Accounting Consultant, Mr. Albert F. Alcantara, similarly warrants that he is duly authorized by the Board of Directors of the **TAXPAYER** and has full legal capacity to enter, sign, and execute this Agreement, and to deliver payment of the above-agreed additional amount.

Section 6. Full and Final Settlement. This Agreement is executed by the **PARTIES** for the purpose of amicably settling and ending CTA Case No. 10837. Upon performance by the **TAXPAYER of its obligations under Section 4 hereof, the BIR** recognizes the full satisfaction of the supposed tax liability of the **TAXPAYER** in connection with CTA Case No. 10837 and acknowledges that the TAXPAYER no longer has any tax liability whatsoever based upon, arising from or in connection with the particular subject of CTA Case No. 10837.

Section 7. Disapproval of this Agreement by the Honorable CTA. In the event that this **Agreement** is disapproved by the Honorable CTA, the **PARTIES** agree to a curing period of sixty (60) days from receipt of the Order/Resolution disapproving this Agreement. During such curing period, the **PARTIES** mutually agree to perform any and all acts necessary to rectify or correct the deficiency, defect or imperfection which caused its disapproval, and re-submit the rectified or corrected Agreement for approval of the Honorable CTA. However, in case the deficiency, defect or imperfection is not or cannot be rectified or corrected within the said curing period, or still not approved by the Honorable CTA after it is rectified or corrected by the parties:

1. The amount insofar already paid by the **TAXPAYER** to the BIR shall be deemed a tax credit which may be applied against internal revenue taxes for which the **TAXPAYER** may be directly liable, or be applied for a tax refund, as allowed under existing rules and regulations; and

2. The proceedings of CTA Case No. 10837 shall continue and the discussions pursuant to the disapproved Agreement cannot be used by the **PARTIES** in said proceeding unless consent of the other party be obtained.

Section 8. Nullification of this Agreement by the Honorable Supreme Court. In the remote event that this Agreement is later nullified by the Honorable Supreme Court, the **PARTIES** likewise agree to a curing period of sixty (60) days from receipt of the Order/Resolution nullifying this Agreement. During such curing period, the **PARTIES** mutually agree to perform any and all acts necessary to rectify or correct the deficiency, defect or imperfection which caused its nullification, and re-submit the rectified or corrected Agreement for approval of the Honorable Supreme Court. In case the deficiency, defect or imperfection, however, is not or cannot be rectified or corrected within the said curing period, or still not approved by the Honorable Supreme Court after it is rectified or corrected:

1. The amount insofar already paid by the **TAXPAYER** to the BIR shall be deemed a tax credit which may be applied against internal revenue taxes for which the **TAXPAYER** may be directly liable, or be applied for a tax refund, as allowed under existing rules and regulations; and

2. The proceedings of CTA Case No. 10837 shall continue and the discussions pursuant to the disapproved Agreement cannot be used by the **PARTIES** in said proceeding unless consent of the other party be obtained.

Section 9. No Admission of Liability. The execution of this **Agreement** shall not constitute or be interpreted in any way as an admission or acknowledgment of error or liability by the **PARTIES**.

Section 10. Non-Performance. The **PARTIES** agree that the failure of any **PARTY** to comply with any of the terms and conditions of this Agreement shall entitle the aggrieved **PARTY** to file an appropriate motion with the Honorable CTA for the immediate implementation and execution of the terms and conditions of this Agreement or the judgment or order of the Honorable CTA approving the same.

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In *Republic of the Philippines vs. Heirs of Cruz, et al.*,[2] the Supreme Court ordains that "[b]efore approving a compromise, courts are bound to strictly scrutinize the same to ensure that the compromise *and* its execution are compliant with the law and consistent with procedural rules." In this regard, Section 204(A) of the NIRC of 1997, as amended, reads:

> SEC. 204. *Authority of the Commissioner to Compromise, Abate, and Refund or Credit Taxes.* — The Commissioner may –
>
> (A) Compromise the Payment of any Internal Revenue Tax when:
>
> (1) A reasonable doubt as to the validity of the claim against the taxpayer exists; or
>
> (2) The financial position of the taxpayer demonstrates a clear inability to pay the assessed tax.
>
> The compromise settlement of any tax liability shall be subject to the following minimum amounts:
>
> For cases of financial incapacity, a minimum compromise rate equivalent to ten percent (10%) of the basic assessed tax; and
>
> For other cases, a minimum compromise rate equivalent to forty percent (40%) of the basic assessed tax.
>
> Where the basic tax involved exceeds One million pesos (Php1,000,000) or where the settlement offered is less than the prescribed minimum rates, the compromise shall be subject to the approval of the Evaluation Board which shall be composed of the Commissioner and the four (4) Deputy Commissioners.

Based on the above-cited provision, the requisites for a valid compromise agreement are the following:

1. The application for compromise is based on either the doubtful validity of respondent's assessment or the taxpayer's financial incapacity to pay such assessment;

2. In case the basis of the compromise offer is doubtful validity, the minimum payment of compromise settlement shall be at the rate equivalent to forty percent (40%) of the basic tax assessed and, if the ground is financial incapacity, the minimum payment should be at the rate

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[2] G.R. No. 208956, October 17, 2018.

equivalent to ten percent (10%) of the basic tax assessed; and

3. The approval of the NEB which is composed of the respondent and his four (4) Deputy Commissioners if the subject assessment exceeds One Million Pesos (Php1,000,000.00) or where the settlement offered is less than the prescribed minimum rates.

Implementing the foregoing section of the 1997 NIRC, as amended, Revenue Regulations (RR) No. 30-2002 dated December 16, 2002, as amended by RR No. 8-2004, or the "*Revenue Regulations Implementing Sections 7(c), 204(A) and 290 of the National Internal Revenue Code of 1997 on Compromise Settlement of Internal Revenue Tax Liabilities Superseding Revenue Regulations Nos. 6-2000 and 7-2001*," provides for those cases that may be compromised, to wit:

SEC. 2. *Cases which may be Compromised.* — The following cases may, upon taxpayer's compliance with the basis set forth under Section 3 of these Regulations, be the subject matter of compromise settlement, viz.:

1. Delinquent accounts;

2. Cases under administrative protest after issuance of the Final Assessment Notice to the taxpayer which are still pending in the Regional Offices, Revenue District Offices, Legal Service, Large Taxpayer Service (LTS), Collection Service, Enforcement Service and other offices in the National Office;

3. **Civil tax cases being disputed before the courts**;

4. Collection cases filed in courts;

5. Criminal violations, other than those already filed in court or those involving criminal tax fraud.

EXCEPTIONS:

1. Withholding tax cases, unless the applicant-taxpayer invokes provisions of law that cast doubt on the taxpayer's obligation to withhold;

xxx xxx xxx

In the case at bar, record shows that the application for compromise settlement was grounded on doubtful validity of respondent's tax assessment. This is supported by the parties'

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Joint Motion to Suspend Proceedings or to Reset Next Hearing,[3] where the parties attached therein petitioner's offer of compromise *via* a letter[4] dated August 30, 2022, which partly reads:

> "II.
> GROUNDS AND DISCUSSION
>
> RMPI would like to beg the indulgence of this Honorable Office to revisit the Decision above-mentioned, and to consider accepting RMPI's offer of compromise on the ground of **doubtful validity of the assessment** as succinctly discussed below:" (*Boldfacing supplied*)

Section 3(1) of RR No. 30-2002, as amended, provides the instances when the ground of doubtful validity of assessment exists, which include, *inter alia*, when "the assessment seems to be arbitrary in nature, appearing to be based on presumptions and there is reason to believe that it is lacking in legal and/or factual basis" or "assessments made based on the Best Evidence Obtainable Rule and there is reason to believe that the same can be disputed by sufficient and competent evidence."

In the *Petition for Review*[5] filed with this Court on April 13, 2022, petitioner challenged the deficiency tax assessments issued against it for taxable year 2013 based on the following grounds:

> I. THE ASSESSMENT IS NOT VALID SINCE IT DID NOT CONTAIN A DEMAND FOR PAYMENT OF TAXES.
>
> II. THE ISSUANCE OF THE ASSESSMENTS WAS IN VIOLATION OF RMPI'S [6] RIGHT TO DUE PROCESS.
>
> III. THE BIR'S RIGHT TO ASSESS AND COLLECT TAX HAS PRESCRIBED.
>
> IV. THE ASSESSMENTS HAVE NO FACTUAL AND LEGAL BASIS.

In his *Answer*[7] posted on June 27, 2022, and received by the Court on June 29, 2022, respondent interposed the following *Special and Affirmative Defenses*:

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[3] Docket, pp. 427-429.
[4] Docket, pp. 434-443.
[5] Docket, pp. 6-21.
[6] Raintree Management Partners, Inc. (RMPI).
[7] Docket, pp. 148-165.

A. The assessments are valid as the assessment notices contained a demand for payment of the deficiency tax liabilities;

B. Petitioner was accorded its right to due process when the assessments were issued, hence, the same must be upheld;

C. The assessment for deficiency expanded withholding tax and value added tax has not prescribed;

D. The assessed deficiency IT, VAT, EWT, and DST issued against petitioner for the taxable year 2013 is valid as it has factual and legal bases; and

E. Petitioner failed to demonstrate that the assessment, which is the subject of this case, is null and void.

The parties' disquisition and arguments relative to the deficiency tax assessments for taxable year 2013 show that the validity thereof was clearly put into issue.

Based on the foregoing, the first requisite under Section 204(A) of the 1997 NIRC, as amended, pertaining to the ground of doubtful validity is complied with.

As to the second requisite pertaining to the amount of compromise payment, the submitted JCA reflected the amount indicated in the Decision[8] signed by the CIR, Caesar R. Dulay, dated March 1, 2022, demanding petitioner to pay the amount of ₱2,906,101.68, broken down as follows:

Tax Type	Basic Deficiency Tax	Interests and Penalties	Total Amount Due
Income Tax	957,223.35	1,016,912.13	1,947,135.48
VAT	295,849.35	327,428.23	623,277.58
EWT	119,579.02	132,932.56	252,511.58
DST	26,527.40	29,649.64	56,177.04
TOTAL AMOUNT DUE	**1,399,179.12**	**1,506,922.56**	**2,906,101.68**

Based on the JCA prepared by the parties, the amount of compromise settlement to be paid by petitioner is ₱559,671.65, detailed as follows:

[8] Docket, pp. 30-44.

TAX TYPE	BASIC TAX (PHP)	RATE (PHP)	TOTAL (PHP)
Income Tax	957,223.35	40%	382,889.34
VAT	295,849.35	40%	118,339.74
EWT	119,579.02	40%	47,831.61
DST	26,527.40	40%	10,610.96
TOTAL	**1,399,179.12**		**₱559,671.65**

As earlier quoted, Section 2 of RR No. 30-2002 provides those cases that may be compromised and the exceptions. One instance that cannot be compromised is withholding tax cases, except when the applicant-taxpayer invokes provisions of law that cast doubt on the taxpayer's obligation to withhold.

In its *Petition for Review* before the Court, petitioner claims that the EWT assessment of ₱119,579.02 should be recalled, as the said assessment pertains to itemized deductions or purchases that were either subjected to withholding taxes already or not subject to withholding taxes. Allegedly, part of the itemized deductions is the following:

> ***"Professional fees in the amount of Php1,172,053.00.***
>
> Professional fees amounting to Php898,308.70 were already subjected to 10% withholding taxes. These are fees paid by RMPI to Albert Alcantara, Andrej Wisniewski, Cuervo Appraisers, Michael William Wisniewski, and Annabella Wisniewski. 10% rate was used (and not 15%) since the annual gross income of these payees did not exceed Php720,000.00 for the year 2013.
>
> Professional fees amounting to Php273,744.57 were also paid by RMPI to the undersigned law firm, Nisce Mamuric Guinto Rivera & Alcantara Law Office, and Joselito Buenviaje and Associates. These are income payments to general professional partnerships, which are not subject to income tax pursuant to Section 26 of the NIRC. Hence, these are also exempt from withholding taxes." (*Underscoring supplied*)

It is clear from the foregoing that petitioner was able to invoke a provision of law that cast doubt on its obligation to withhold.

Applying the 40% compromise amount under Section 204(A) of the 1997 NIRC, as amended, in the instant case, the computation for the compromise amount of settlement, as shown above, is in accordance with the said provision of the 1997 NIRC, as amended.

Record also reveals that petitioner paid the following amounts through the Electronic Filing and Payment System (*e*FPS) of the BIR:

Tax Type	Payment Transaction No.	Amount Paid
Income Tax	240524719[9]	382,889.34
VAT	240525120[10]	118,339.74
EWT	240525302[11]	47,831.61
DST	240525444[12]	10,610.96
Total		**₱ 559,671.65**

Thus, the correct computation of the amounts of compromise settlement payable and petitioner's subsequent payment constitute compliance with the second requisite.

As to the last requisite, the approval of the NEB was necessary, considering that the amount involved in this case was more than one million pesos. Section 6, first paragraph, of RR No. 30-2002 provides:

> SEC. 6. APPROVAL OF OFFER OF COMPROMISE. — Except for offers of compromise where the approval is delegated to the REB pursuant to the succeeding paragraph, all compromise settlements within the jurisdiction of the National Office (NO) shall be approved by **a majority of all the members of the NEB** composed of the Commissioner and the four (4) Deputy Commissioners. All decisions of the NEB, **granting the request of the taxpayer or favorable to the taxpayer**, shall have the concurrence of the Commissioner.
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> xxx xxx xxx

In the instant case, the parties submitted the certified true copy of the *Certificate of Availment (Compromise Settlement)* [13] dated July 29, 2024, stating that the application for compromise settlement of deficiency Income Tax, VAT, EWT, and DST amounting to ₱1,399,179.12 under Assessment No. **FDDA dated July 20, 2022**[14] covering taxable year 2013 has been approved by the NEB. The parties likewise submitted the signature page showing the NEB's unanimous approval of the said application for compromise. Thus, the third requisite was properly complied with.

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[9] Docket, p. 604.
[10] Docket, p. 600.
[11] Docket, p. 596.
[12] Docket, p. 592.
[13] Attached to the *Joint Motion to Render Judgment Based on Compromise Agreement* as Annex "D".
[14] As reflected in the Certificate of Availment.

Let it be emphasized that a compromise agreement is a contract whereby the parties make reciprocal concessions to resolve their differences and, thus, avoid or end a lawsuit. They adjust their difficulties in the manner they have agreed upon, disregarding the possible gain in litigation and keeping in mind that such gain is balanced by the danger of losing. It must not be contrary to law, morals, good customs, and public policy, and must have been freely and intelligently executed by and between the parties. A compromise agreement may be executed in and out of court. However, once a compromise agreement is given judicial approval, it becomes more than a contract binding upon the parties. Having been sanctioned by the court, it is entered as a determination of controversy and has the force and effect of a judgment.[15]

With the faithful observance of the parties of all the requisites under Section 204(A) of the 1997 NIRC, as amended, the Court hereby approves the *Compromise Agreement* submitted by the parties.

WHEREFORE, the *Compromise Agreement* entered into by the parties is **APPROVED,** and this *Judgment on Compromise Agreement* is rendered accordingly. The parties are enjoined to faithfully comply with all the terms and conditions of the aforesaid *Compromise Agreement.*

This case is now deemed **CLOSED** and **TERMINATED**.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

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[15] *David M. David vs. Federico M. Paragas, Jr.*, G.R. No. 176973, February 25, 2015.

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Judgment On Compromise Agreement 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