REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

****

WELLS FARGO ENTERPRISE GLOBAL SERVICES, LLC-PHILIPPINES,	**CTA EB No. 2087** (CTA Case No. 9617)
Petitioner,	***Present:***
	DEL ROSARIO, P.J., **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** and **MODESTO-SAN PEDRO,** JJ.
- versus -	
COMMISSIONER OF INTERNAL REVENUE,	***Promulgated:***
Respondent.	DEC 14 2020 2:57pm

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DECISION

UY, J.:

Before the Court *En Banc* is a *Petition for Review* filed on July 10, 2019[1] by petitioner, Wells Fargo Enterprise Global Services, LLC-Philippines, against respondent, Commissioner of Internal Revenue, praying that the Court *En Banc* grant its Petition for Review and render judgment setting aside the Decision dated March 11, 2019 and Resolution dated May 31, 2019[2], both rendered by the Special Second Division of this Court (Court in Division) in CTA Case No. 9617, entitled *"Wells Fargo Enterprise Global Services, LLC-Philippines, Petitioner, vs. Commissioner of Internal Revenue, Respondent"*. The dispositive portions thereof respectively read:

[1] EB Docket – Vol. 1, pp. 31 to 56.

[2] Decision dated March 11, 2019, and Resolution dated May 31, 2019, penned by Associate Justice Juanito C. Castañeda, and concurred by Associate Justice Catherine T. Manahan, EB Docket – Vol. 1, pp. 63 to 79; and pp. 81 to 85, respectively.

<u>Decision dated March 11, 2019</u>:

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

SO ORDERED."

<u>Resolution dated May 31, 2019</u>:

"**WHEREFORE**, premises considered, petitioner's **Motion for Reconsideration** is **DENIED** for lack of merit.

SO ORDERED."

THE FACTS

Petitioner is the duly licensed Philippine branch office of Wells Fargo Enterprise Global Services, LLC, a company duly organized and existing under the laws of the State of Delaware, United States of America. It is duly registered Value-Added Tax (VAT) taxpayer with Tax Identification Number 008-725-483-000. It has its principal office in the Philippines at Wells Fargo Center, 1180 Wells Fargo Drive, McKinley Hill Cyberpark, Taguig City. It is also registered with the Philippine Economic Zone Authority (PEZA) as an Ecozone IT Enterprise at the McKinley Hill Cyberpark with Certificate of Registration No. 14-097 dated July 1, 2014.

Petitioner is engaged in providing administrative back office, call center, information technology, support, training and other allied services related to the foregoing services.

On the other hand, respondent Commissioner of Internal Revenue (CIR) is the government official charged with the administration and enforcement of national internal revenue laws, including the grant of refunds and tax credits of taxes erroneously or illegally collected. He holds office at the BIR National Office Building, BIR Road, Diliman, Quezon City.

During taxable year 2015, petitioner filed with the Bureau of Internal Revenue (BIR) its Quarterly VAT returns in the aggregate amount of ₱28,551,035.69, broken down as follows:

Quarter TY 2015	Date Filed	Close of Quarter	Input VAT Claimed
1st	April 27, 2015	March 31, 2015	₱ 6,870,228.09
2nd	July 24, 2015		
	July 30, 2015	June 30, 2015	7,409,086.47
3rd	October 27, 2015	September 30, 2015	6,990,727.45
4th	January 25, 2016	December 31, 2015	7,280,993.68
TOTAL			**₱28,551,035.69**

Thereafter, on February 24, 2017, petitioner filed an administrative claim for refund, through an Application for Tax Credits/Refunds (BIR Form No. 1914) and a Letter re: Application for Tax Refund dated February 10, 2016, with BIR Revenue District Office (RDO) No. 44 for its alleged excess unutilized input VAT for the period January to December 2015 in the amount of ₱28,551,035.69.

On May 19, 2017, petitioner received a letter dated April 11, 2017 from Regional Director Glen A. Geraldino of BIR Revenue Region No. 8, denying its application for VAT refund.

Thus, on June 19, 2017, petitioner filed a *Petition for Review* before the Court in Division entitled *"Wells Fargo Enterprise Global Services, LLC-Philippines, Petitioner, vs. Commissioner of Internal Revenue, Respondent"*, docketed as CTA Case No. 9617.

On August 18, 2017, respondent filed his *Answer* in CTA Case No. 9617 interposing, among others, special and affirmative defenses, to wit:

1) petitioner's claim for refund or issuance of tax credit certificate was denied in accordance with the provisions of Revenue Memorandum Circular (RMC) No. 74-99, Section 106(A)(2)(a)(5) of the Tax Code and Revenue Memorandum Order (RMO) No. 50-2007;

2) taxes paid and collected are presumed to have been made in accordance with law, hence, not refundable;

3) petitioner's claim for refund or issuance of tax credit in the amount of ₱28,551,035.69 representing its alleged excess and unutilized input VAT for taxable year 2015 were not fully substantiated by proper documents, such as sales invoices and official receipts, pursuant to Revenue Regulations No. 7-95 in relation to Section 113 and 237 of the 1997 Tax Code;

4) In an action for refund/credit, the burden of proof is on petitioner to establish its right to claim for refund and failure to adduce sufficient proof is fatal to the claim for tax refund/credit;

5) It is incumbent upon petitioner to show that it has complied with the provisions under Section 104(C) in relation to Section 229 of the Tax Code. Otherwise, its failure to prove the same is fatal to its claim for refund; and

6) Claims for refund are construed strictly against petitioner since the same partakes the nature of exemption from taxation and as such, they are looked with disfavor.

After the Pre-Trial Conference held on October 26, 2017, the parties filed their *Joint Stipulation of Facts and Issue* on November 10, 2017, which was approved by the Court in Division in the Pre-Trial Order dated December 1, 2017.

During trial, petitioner presented the following witnesses: Siegfred A. Sobrito, Tax Accountant at Wells Fargo Enterprise Global Services, LLC-Philippines; Enrique Juan C. Vera, Assistant Secretary at Wells Fargo Enterprise Global Services, LLC-Philippines; and Christy Miller Long, Strategic Planning Manager at Well Fargo Bank, N.A.

On February 6, 2018, petitioner filed its *Formal Offer of Evidence*. In the Resolution dated March 21, 2018, the Court admitted most of petitioner's exhibits," except for Exhibit "P-101", for failure to correspond the document offered with that of the document identified.

During the scheduled presentation of respondent's evidence, petitioner's counsel orally moved for reconsideration of the denied Exhibit "P-101". There being no objection from respondent's counsel, the Court in Division granted petitioner's motion. On the other hand, respondent's counsel manifested that he has no witness to present in the CTA Case No. 9617. Thus, the Court in Division ordered the parties to file their respective memoranda within a period of thirty (30) days.

On June 11, 2018, petition filed its Memorandum. On the other hand, respondent failed to submit his Memorandum as per Records Verification Report dated June 20, 2018 issued by the Judicial

Records Division. Thereafter, the Court in Division considered CTA Case No. 9617 submitted for decision on June 29, 2018.

In the Decision dated March 11, 2019[3], the Court in Division denied the *Petition for Review* in CTA Case No. 9617 for lack of merit.

On March 27, 2019, petitioner filed a Motion for Reconsideration, without respondent's comment as per Records Verification dated May 7, 2019.

In the assailed Resolution dated May 31, 2019, the Court in Division denied petitioner's Motion for Reconsideration for lack of merit[4].

On June 25, 2019, petitioner filed before this Court *En Banc* a *Motion for Time (To File Petition for Review)*,[5] praying for an additional period of fifteen (15) days from June 25, 2019, or until July 10, 2019, within which to file its Petition for Review. The same was granted and petitioner was given a final and non-extendible period of fifteen (15) days from June 25, 2019 or until July 10, 2019, within which to file the said *Petition for Review.*[6]

On July 10, 2019,[7] petitioner filed the instant *Petition for Review* assailing the Decision dated March 11, 2019 and Resolution dated May 31, 2019[8], both rendered by the Special Second Division of this Court (Court in Division) in CTA Case No. 9617.

Subsequently on July 26, 2019, the Court *En Banc* directed respondent to file his comment to the instant Petition for Review.[9] In the Records Verification Report dated September 16, 2019[10], respondent failed to file said Comment. Thereafter, the Court *En Banc* gave due course to the instant Petition for Review and ordered the parties to file their respective memoranda within a period of thirty (30) days from notice.[11]

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[3] Division Docket (CTA Case No. 9617) – Vol. 3, pp. 1229 to 1245.
[4] Division Docket (CTA Case No. 9617) – Vol. 3, pp. 1268 to 1270.
[5] EB Docket – Vol. 1, pp. 1 to 5.
[6] Minute Resolution dated June 27, 2019, EB Docket – Vol. 1, p. 30.
[7] EB Docket – Vol. 1, pp. 31 to 56.
[8] Decision dated March 11, 2019, and Resolution dated May 31, 2019, penned by Associate Justice Juanito C. Castañeda, and concurred by Associate Justice Catherine T. Manahan, EB Docket – Vol. 1, pp. 63 to 79; and pp. 81 to 84, respectively.
[9] Resolution dated July 26, 2019, EB Docket – Vol. 3, pp. 1122 to 1123.
[10] EB Docket – Vol. 3, p. 1124.
[11] Resolution dated October 7, 2019, EB Docket – Vol. 3, pp. 1126 to 1127.

Within the extension period granted by the Court *En Banc,* petitioner filed its *Memorandum*[12] on November 29, 2019, while respondent failed to file his memorandum despite due notice.[13] Thus, the Court *En Banc* submitted the instant case for decision on January 3, 2020.[14] Hence, this Decision.

ISSUES

Petitioner raises the following issues for the Court *En Banc's* resolution, to wit:

"ISSUE(S)

I.

The CTA Division erroneously relied on *Coral Bay Nickel Corporation v. Commissioner of Internal Revenue* and *Commissioner of Internal Revenue v. Toshiba Information Equipment (Phils.), Inc.* as said cases did not resolve the issue of whether or not a sale that is outside a PEZA enterprise's registered activity is subject to VAT.

II.

The CTA Division erroneously applied RMC No. 74-99 to this case, which does not speak of or contemplate a sale which is outside the registered activity of a PEZA-registered enterprise.

III.

Even assuming that the transaction between WFPSI and Petitioner was VAT-exempt, Petitioner, which relied in good faith on respondent's own rulings, should not be deprived of its claim for refund of what would then be erroneously paid tax; otherwise, there will be unjust enrichment on the part of the government."[15]

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[12] EB Docket – Vol. 3, pp. 1135 to 1170.
[13] Records Verification Report dated December 10, 2019, EB Docket – Vol. 3, p. 1171.
[14] Resolution dated January 3, 2020, EB Docket – Vol. 3, pp. 1173 to 1174.
[15] *Petition for Review*, EB Docket – Vol. 1, p. 41 to 42.

Petitioner's arguments:

Petitioner argues that the Court in Division erroneously relied on the cases of *Coral Bay Nickel Corporation vs. Commissioner of Internal Revenue*[16] (*Coral Bay* case) and *Commissioner of Internal Revenue vs. Toshiba Information Equipment (Phils.), Inc.*[17] (*Toshiba* case), as said cases did not resolve the issue of whether or not a sale that is outside a PEZA enterprise's registered activity is subject to VAT. Petitioner insists that the factual antecedents and the issue involved in the *Coral Bay* and *Toshiba* cases are substantially different from the facts and issue involved in the instant case.

According to petitioner, the *Coral Bay* and *Toshiba* cases involved sales from the customs territory to a PEZA-registered enterprise, hence the application of the Cross-Border Doctrine and Destination principle. They did not involve the question of whether or not the sale by PEZA-registered company to another PEZA-registered company that is not within its PEZA-registered activity is subject to VAT. In support of its position, petitioner avers the following:

a. The input VAT that petitioner incurred, and which it is claiming refund for, relates to its purchase of capital goods from Wells Fargo Philippines Solutions Inc. (WFPSI), a PEZA-registered entity, which is a transaction outside WFPSI's registered activities pursuant to its Registration Agreement with PEZA; and

b. The transaction covers a sale between two (2) ECOZONE enterprises and does not relate to a sale by a VAT-registered supplier from customs territory to an ECOZONE enterprise, which is considered as an indirect exportation.

Moreover, petitioner submits that the Court in Division erroneously relied on Revenue Memorandum Circular (RMC) No. 74-99, as it does not have the force and effect of a regulation, because it is neither a law nor a revenue regulation issued by the Department of Finance, upon the recommendation of respondent, to implement the provisions of the Tax Code.

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[16] G.R. No. 190506, June 13, 2016.
[17] G.R. No. 150154, August 9, 2005.

Lastly, even assuming that the transaction between WFPSI and petitioner was VAT-exempt, petitioner should not allegedly be deprived of its claim for refund because petitioner merely relied in good faith on respondent's own ruling.

THE COURT *EN BANC*'S RULING

A perusal of the arguments in the Petition for Review shows that the same are mere reiterations of its arguments in its Motion for Reconsideration[18] filed on March 27, 2019 in CTA Case No. 9617. Nevertheless, the Court *En Banc* shall address the issues raised by petitioner before this Court.

The sale of goods or properties between PEZA-registered entities are VAT-exempt.

Sections 8 and 24 of Republic Act (R.A.) No. 7916, as amended by RA No. 8748 or *"The Special Economic Zone Act of 1995."* read as follows:

> "SECTION 8. ECOZONE to be Operated and Managed as Separate Customs Territory. – **The ECOZONE shall be managed and operated by the PEZA as separate customs territory**.
>
> The PEZA is hereby vested with the authority to issue certificates of origin for products manufactured or processed in each ECOZONE in accordance with the prevailing rules of origin, and the pertinent regulations of the Department of Trade and Industry and/or the Department of Finance." (*Emphasis supplied*)
>
> "SECTION 24. *Exemption from National and Local Taxes.* – Except for real property taxes on land owned by developers, **no taxes, local and national, shall be imposed on business establishment operating within the ECOZONE.** xxx" (*Emphasis supplied*)

Based on the foregoing provisions, the PEZA shall manage and operate export processing zones (i.e., *ecozones*) as a separate

[18] Division Docket (CTA Case No. 9617) – Vol. 3, pp. 1246 to 1262.

customs territory. Hence, for purposes of taxation, ecozones are considered as foreign territory separate and distinct from the customs territory.

Relative thereto, Section 5 (3) of RMC No. 74-99[19] issued on October 15, 1999, provides for the VAT treatment of sales of goods and services by a PEZA registered enterprise to another PEZA registered enterprise within and without the ecozone as follows:

> "SECTION 5. *Tax Treatment of Sales Made by A PEZA Registered Enterprise.* –
>
> xxx xxx xxx
>
> **3) Sales of Goods, by a PEZA Registered Enterprise, to Another PEZA Registered Enterprise (i.e., Intra ECOZONE Sales of Goods). – <u>Its sale of goods or property to another zone enterprise shall be exempt from VAT</u>, pursuant to Sec. 109(q), NIRC, in relation to Sec. 24, R.A. 7916, as implemented by Sec. 1, Rule VIII, PART V, of the PEZA implementing rules and regulations.** (*Emphasis and underscoring supplied*)

Based on the foregoing, the sale of goods by a PEZA registered entity to another PEZA entity (or Intra Ecozone Sales of Goods), is exempt from VAT. Notably, there is no distinction made as to whether or not the goods are to be used for a PEZA-registered activity. Hence, a determination thereon becomes immaterial as the exemption is not dependent thereon.

The VAT exemption of PEZA-registered enterprises flows from the legal fiction establishing Ecozones as foreign territories under Section 8 of RA No. 7916, as amended, and not by virtue of the special tax incentives granted to them under Section 24 of the same law. Such being the case, it is not essential that the sale of goods to PEZA-registered enterprises be directly connected to its registered activities.

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[19] SUBJECT: Tax Treatment of Sales of Goods, Property and Services Made by a Supplier from the Customs Territory to a PEZA Registered Enterprise; and Sale Transactions Made by PEZA Registered Enterprises Within and Without the Ecozone.

To stress, what is vital is that the PEZA-registered enterprise purchasing the goods is located and operating within the Ecozone. For as long as the PEZA-registered purchaser is located and operating within the Ecozone, sellers from another Ecozone, or from the Customs Territory, cannot pass on any output VAT for any sale of goods or services destined for consumption within the Ecozone.

To reiterate, the exemption referred to above, means that the sale of goods or property is not subject to VAT (output tax) and the buyer is not allowed any tax credit on VAT (input tax) previously paid. The person making the exempt sale of goods or properties shall not bill any output tax to his VAT-exempt customers because the said transaction is not subject to VAT. Thus, a VAT-registered purchaser of goods, properties or services that is VAT-exempt, is not entitled to any input tax on such purchases despite the issuance of a VAT invoice or receipt.[20]

In the instant case, We agree with the findings of the Court in Division that petitioner's purchases of capital goods from WFPSI, another PEZA-registered entity, are VAT-exempt. Petitioner, as a PEZA-registered entity, should not have paid input VAT on such purchases of goods from a PEZA-registered supplier, because such purchases are VAT-exempt, that is, it cannot be subjected to output VAT by the seller and no input VAT can be passed on to the buyer in the transaction, regardless of whether or not, the purchase is directly connected to its PEZA-registered activities.

Thus, petitioner cannot claim input VAT refund on its purchases of capital goods from WFPSI, another PEZA-registered entity.

Contrary to petitioner's assertion, the Court in Division did not commit a reversible error when it applied the *Coral bay* case citing the *Toshiba* case to explain the principle and application of the destination principle and cross border doctrine adhered to by the Philippine VAT system, and the VAT implication that "no VAT shall be imposed to form part of the cost of goods destined for consumption outside of the territorial border of the taxing authority."[21]

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[20] *Commissioner of Internal Revenue vs. Cebu Toyo Corporation,* G.R. No. 149073, February 16, 2005.

[21] *Coral Bay Nickel Corporation vs. Commissioner of Internal Revenue, Inc.,* G.R. No. 190506, June 13, 2016.

The Court in Division did not erroneously apply RMC No. 74-99 which is a valid and binding administrative issuance by the CIR.

Petitioner argues that the Court in Division erroneously relied on RMC No. 74-99. According to petitioner, RMC No.74-99 does not have the force and effect of a regulation because it is neither a law nor a revenue regulation issued by the Department of Finance, upon the recommendation of respondent, to implement the provisions of the Tax Code.

Petitioner's argument is untenable.

Section 4 of the National Internal Revenue Code ()NIRC, as amended, reads as follows:

> "**SEC. 4. Power of the Commissioner to Interpret Tax Laws and to Decide Tax Cases**. — The power to interpret the provisions of this Code and other tax laws shall be under the exclusive and original jurisdiction of the Commissioner, subject to review by the Secretary of Finance."

The foregoing provision confers upon the CIR the power to interpret tax laws in the exercise of his quasi-legislative function.

RMCs are considered administrative rulings which are issued from time to time by the CIR.[22] A revenue memorandum circular is an administrative ruling issued by the CIR to interpret tax laws. It is widely accepted that an interpretation by the executive officers, whose duty is to enforce the law, is entitled to great respect from the courts.[23]

However, while the BIR Commissioner is given the power and authority to interpret tax laws pursuant to Section 4 of the NIRC, it cannot legislate guidelines contrary to the law it is tasked to implement. Hence, its interpretation is not conclusive and will be

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[22] Philippine Bank of Communications vs. Commissioner of Internal Revenue,et al., G.R. No. 112024, January 28, 1999; and Asia International Auctioneers, Inc., et al., vs. Hon. Guillermo L. Parayno, et. al., G.R. No. 163445, December 18, 2007.

[23] *Mitsubishi Corporation – Manila Branch vs. Commissioner of Internal Revenue,* G.R. No. 175772, June 5, 2017.

ignored if judicially found to be erroneous.[24]

In the instant case, considering that RMC No. 74-99, has not been declared contrary to law or erroneous, the Court *En Banc* finds no valid reason not to apply the provisions thereof to this case. Being an administrative ruling, it is entitled to great respect by the courts.

Petitioner cannot invoke BIR Ruling Nos. 115-13 and 291-12 as precedents.

Petitioner argues that, even assuming that the transaction between WFPSI and petitioner was VAT-exempt, petitioner should not be deprived of its claim for refund because petitioner merely relied in good faith on BIR Rulings Nos. 115-13 and 291-12, citing that the sale of assets was subject to VAT as it was not within the PEZA-registered activity of the seller.

We do not agree.

Sections 1 and 7 of Revenue Memorandum Order No. 9-2014[25] states, to wit:

> "**Section 1. Tax Rulings**
>
> Tax rulings are official positions of the Bureau **on inquiries of taxpayers, who request** clarification on certain provisions of the National Internal Revenue Code (NIRC), other lax laws or their implementing regulations, usually for the purpose of seeking tax exemptions. **Rulings are based on particular facts and circumstances presented and are interpretations of the law at a specific point in time**." (*Emphasis supplied)*
>
> "**Section 7. Effect and Validity of Issued Rulings**
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> xxx xxx xxx

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[24] *Commissioner of Internal Revenue vs. San Roque Power Corporation et seq.,* G.R. Nos. 187485, 196113 and 197156, February 12, 2013.

[25] SUBJECT: Requests for Rulings with the Law and Legislative Decision, February 6, 2014.

> **Tax rulings cannot be cited as precedent by other taxpayers**, but they can provide useful information on how the Bureau may treat a similar transaction." (*Emphasis supplied)*

Based on the foregoing, a BIR Rulings is based on particular facts and circumstances presented by a taxpayer and are interpretations of the law at a specific point in time. As to its effect and validity, a BIR ruling can be invoked only by the taxpayer who sought or requested for said ruling from the CIR and cannot be cited as precedent by other taxpayers.

It must be noted that BIR Rulings Nos. 115-13 and 291-12 were issued by the CIR in response to a query made by taxpayers namely, Fourlink Electronics Philippines, Inc. (now Surface Technology International Philippines, Inc.) and STMicroelectronics Inc., respectively. Hence, the said BIR rulings cannot be invoked by petitioner.

Petitioner's recourse is to claim a refund from its supplier of goods that charged input VAT in its purchases.

Petitioner also contends that, even assuming that the sale by WFPSI to petitioner was VAT-exempt, respondent should not now be allowed to take a different stance convenient to it and deprive petitioner of its claim for refund of taxes which would have been erroneously paid to the government. According to petitioner, to require that the seller be the one to file a claim for refund (now that the two-year prescriptive period from the payment of the tax has passed) would result in unjust enrichment on the part of government.

The Court *En Banc* is not unaware of the sad plight of petitioner as prescription might have set in and would no longer allow its supplier to file the appropriate refund claim. However, this Court is not empowered to rule otherwise under the principle of unjust enrichment as this would be in violation of its bounden duty to enforce the law. A party who availed of the wrong remedy cannot invoke unjust enrichment as a justifying reason to grant a relief that is not countenanced under the law.

Relative thereto, the following disquisition of the Court in Division is in point and We quote with approval, to wit:

> "We should take into consideration the nature of VAT as an indirect tax. Although the seller is statutorily liable for the payment of VAT, the amount of the tax is allowed to be shifted or passed on to the buyer. However, reporting and remittance of the VAT paid to the BIR remained to be the seller/supplier's obligation. Hence, the proper party to seek the refund or credit should be the suppliers, not the petitioner."[26]

Based on the foregoing, petitioner's recourse is to recover the amount it paid for input VAT from its supplier of goods who imposed the same in its purchases.

In sum, finding no reversible error committed by the Court in Division, the Court *En Banc* finds no reason to disturb its previous findings.

WHEREFORE, in light of the foregoing considerations, the *Petition for Review* is **DENIED** for lack of merit. Accordingly, the assailed Decision dated March 11, 2019 and Resolution dated May 31, 2019, both rendered by the Court in Division in CTA Case No. 9617 are **AFFIRMED**.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

(On Leave)
JUANITO C. CASTAÑEDA, JR.
Associate Justice

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[26] EB Docket – Vol. 1, pp. 78.

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
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.

ROMAN G. DEL ROSARIO
Presiding Justice