

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

AMERICAN HOME ASSURANCE COMPANY,
Petitioner,

- versus -

C.T.A. CASE NO. 4222

THE HONORABLE COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

x - - - - - x

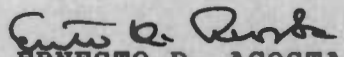
R E S O L U T I O N

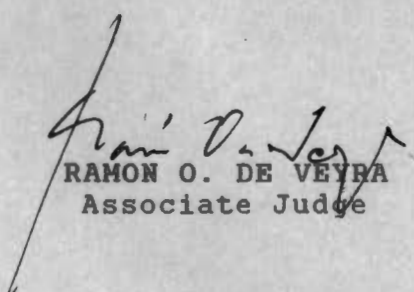
After considering carefully the Motion for Reconsideration of the decision of this Court dated March 22, 1993 filed by the Petitioner as well as the opposition filed thereto by the Respondent, We find no sufficient basis to reconsider our stand. Petitioner merely reiterated the same arguments advanced previously which have been thoroughly discussed in the subject decision.

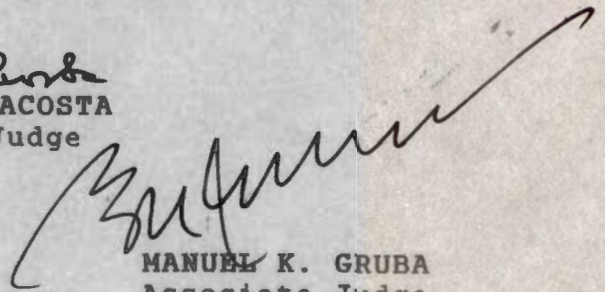
WHEREFORE, the instant Motion for Reconsideration is hereby dismissed.

SO ORDERED.

Quezon City, Metro Manila, July 6, 1993.


ERNESTO D. ACOSTA
Presiding Judge


RAMON O. DE VEYRA
Associate Judge


MANUEL K. GRUBA
Associate Judge