



Republic of the Philippines
Supreme Court
Manila

THIRD DIVISION

EFRAIM D. DANIEL,

Petitioner,

G.R. No. 203815

Present:

LEONEN, J.,

Chairperson,

HERNANDO,

INTING,

DELOS SANTOS, and

ROSARIO, JJ.

versus

NANCY O. MAGKAISA,
CECILIA O. MAGKAISA,
IMELDA O. MAGKAISA, AND
MARISSA ODA,

Respondents.

Promulgated:

December 7, 2020

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DECISION

HERNANDO, J.:

This Petition for Review on *Certiorari*¹ assails the April 19, 2012 Decision² and September 27, 2012 Resolution³ of the Court of Appeals (CA) in CA-GR. CV No. 90185 which affirmed the January 9, 2006 Decision⁴ and July 5, 2006 Order⁵ of the Regional Trial Court (RTC) of Imus, Branch 20, Cavite, in Civil Case No. 1604-97 ordering the reconveyance of the subject properties in favor of herein respondents.

¹ *Rollo*, pp. 27-60.

² *Id.* at 7-20; penned by Associate Justice Hakim S. Abdulwahid and concurred in by Associate Justices Marlene B. Gonzales-Sison and Leoncia Real-Dimagiba.

³ *Id.* at 22-23.

⁴ *Id.* at 184-186; penned by Presiding Judge Fernando L. Felicen.

⁵ *Id.* at 240.

The Facts:

Respondents Nancy, Cecilia and Imelda, all surnamed Magkaisa, (Magkaisas), and Marissa Oda (Oda; collectively, respondents), are the grandchildren of Consuelo Jimenez Oda (Consuelo). The mother of the Magkaisas, Mercedita Oda Magkaisa, and the deceased father of Oda, Hermogenes Oda, are Consuelo's children. Consuelo had three sisters, namely, Nelidia J. Daniel (Nelidia), Esperanza Jimenez, and Josefina Jimenez (Josefina). Only Josefina is alive, however.⁶ Petitioner Efraim D. Daniel (Efraim) is Nelidia's husband, and the couple had no children.⁷

During her lifetime, Consuelo owned three parcels of land covered by Original Certificates of Title (OCT) Nos. P-2360⁸ and P- 2361,⁹ located at Manggahan, Kawit, Cavite (Manggahan lots), and Transfer Certificate of Title (TCT) No. T-3220,¹⁰ located at Medicion, Imus, Cavite (Medicion lot). Consuelo supposedly sold these properties to her sister, Nelidia, as reflected in a Deed of Sale.¹¹ Apparently, Consuelo instructed Nelidia that upon her (Nelidia's) death, the properties should be transferred to Consuelo's grandchildren, specifically herein respondents.¹²

To comply with Consuelo's instruction, Nelidia executed a Declaration of Trust¹³ dated September 6, 1993 with the conformity of Efraim, who likewise signed therein. In the said document, Nelidia acknowledged that she held in trust the three parcels of land in favor of the respondents.¹⁴ Eventually, Nelidia caused the issuance of new TCTs in her name, as evidenced by TCT Nos. T-408005,¹⁵ T-408004,¹⁶ and T-408003.¹⁷

When Nelidia died on November 1, 1996, it was only then that the respondents discovered the existence of the Declaration of Trust. Since then, Efraim purportedly had possession over the properties and refused to surrender the titles to the respondents.¹⁸ Hence, respondents filed a Complaint¹⁹ for Reconveyance Plus Damages, with Prayer for Preliminary Injunction dated October 8, 1997 against Efraim. They alleged that they received reliable information that Efraim has transferred the subject properties

⁶ There is no notice if she is still alive or if she already passed away while the case is pending.

⁷ *Rollo*, pp. 7-8.

⁸ *Id.* at 90-91.

⁹ *Id.* at 92-93.

¹⁰ *Id.* at 94-96.

¹¹ *Id.* at 163-166.

¹² *Id.* at 8.

¹³ *Id.* at 86-89.

¹⁴ *Id.* at 184.

¹⁵ *Id.* at 97.

¹⁶ *Id.* at 98.

¹⁷ *Id.* at 99; *records*, pp. 21-22.

¹⁸ *Id.* at 163-166.

¹⁹ *Id.* at 79-85.

in his name or is about to do so, with the intention of disposing the same, to their damage and prejudice.²⁰

Efrain admitted in his Answer with Counterclaims²¹ the existence of the trust. However, he alleged that it has already been revoked through a document entitled Revocation of Declaration of Trust.²² The said document of revocation was not signed by Nelidia, the respondents, and the notary public. Efrain presented other documents, specifically another Declaration of Trust,²³ Extra-Judicial Settlement of the Estate of the Late Esperanza Jimenez,²⁴ and Deed of Donation,²⁵ which were all unsigned due to Nelidia's death.

Efrain also argued that there is no showing that the respondents accepted the trust and that it was not registered with the Registry of Deeds as to bind third parties.²⁶ Nonetheless, Efrain contended that notwithstanding the respondents' entitlement to the properties, he could not reconvey the same to them since he is not the registered owner. He also argued that the case was not referred to the *Lupong Tagapamayapa* before it was filed in court and that no earnest efforts were exerted in order to arrive at a compromise between the parties.²⁷ He added that only Nancy Magkaisa (Nancy) verified the Complaint and certified the portion on non-forum shopping.²⁸

The RTC, in an Order²⁹ dated January 20, 1998, issued a writ of preliminary injunction enjoining Efrain from transferring the properties to his name and disposing or selling the same, upon the respondents' filing of a bond.

During her testimony, Nancy admitted that her family is in actual possession of the Manggahan lots.³⁰ She averred, though, that Efrain exercised possession over the Medicion lot by building a rest house therein.³¹ Efrain held the titles to all the properties which he refused to surrender to the respondents.³² Nancy asserted that Consuelo paid for the taxes during her lifetime and that after her death, Nelidia took over the payments, followed by Efrain after Nelidia's death.³³ Nancy acknowledged that Nelidia and Efrain incurred expenses in the ejectment of the squatters in the properties.³⁴ Nancy

²⁰ Id. at 83.

²¹ Id. at 100-117.

²² Id. at 132-135.

²³ Id. at 136-141.

²⁴ Id. at 142-144.

²⁵ Id. at 145-148.

²⁶ Id. at 104.

²⁷ Id. at 9, 184.

²⁸ Id. at 113.

²⁹ Records, p. 73.

³⁰ TSN, May 22, 2000, pp. 13, 14, 17; July 14, 2000, p. 6.

³¹ TSN, July 14, 2000, p. 12.

³² TSN, May 22, 2000, p. 14; July 14, 2000, pp. 12-13.

³³ TSN, May 22, 2000, pp. 17-18.

³⁴ Id. at 18.

contended that they discovered the existence of the trust only after Nelidia's death.³⁵

Atty. Lourdes Florentino (Atty. Florentino) testified that she was the one who drafted the Declaration of Trust upon Nelidia's request. She recalled that Nelidia admitted to her that she did not own the properties as these were actually Consuelo's and that eventually, ownership to said properties should be transferred to the respondents. Atty. Florentino informed Nelidia of the consequences of giving the properties to respondents as there are other heirs which would be left out. Nelidia insisted on the drafting of the trust declaration despite Atty. Florentino's advice.³⁶ She confirmed that none of the respondents knew of the execution of the trust.³⁷

Atty. Florentino asserted that the documents showing the revocation of the trust were not signed due to objections within the family.³⁸ She averred that as far as she knew, Nelidia had custody of the titles to the properties.³⁹ She stated that Nelidia wanted Efraim to properly manage the lots, and that Efraim himself admitted that he did not own the properties.⁴⁰

Efraim, for his part, denied that he kept the titles to the properties⁴¹ or that he intended to transfer possession or ownership to others.⁴² He asserted that Nelidia held the titles at the time of the signing of the Declaration of Trust but that he had no idea if she still kept the said titles up to the time of her death.⁴³ Even so, he stated that Josefina had the titles since Nelidia entrusted it to her.⁴⁴ Furthermore, Efraim averred that after Nelidia's death, he paid the taxes for the properties.⁴⁵ Nelidia did not inform the respondents that the properties were being held in trust for them.⁴⁶

Ruling of the Regional Trial Court:

In a Decision⁴⁷ dated January 9, 2006, the RTC noted that there is no dispute as to the validity of the Declaration of Trust because Efraim himself admitted its existence and due execution. Ergo, the terms of the document bind Efraim as he signified his conformity therein by signing as Nelidia's husband. Since the provisions of the Declaration of Trust expressly provide

³⁵ Id. at 19.

³⁶ TSN, March 23, 2001, pp. 8-9, 14.

³⁷ Id. at 15-16.

³⁸ Id. at 26-27.

³⁹ Id. at 29.

⁴⁰ Id. At 32-33.

⁴¹ TSN, May 27, 2003, p. 9.

⁴² TSN, August 30, 2002, p. 33.

⁴³ TSN, May 27, 2003, p. 6.

⁴⁴ TSN, August 30, 2002, p. 34; May 27, 2003, pp. 10-11.

⁴⁵ TSN, August 30, 2002, p. 38.

⁴⁶ TSN, May 27, 2003, p. 17.

⁴⁷ *Rollo*, pp. 184-186.

that Nelidia merely held the properties in trust for herein respondents (the beneficiaries), Efrain is likewise bound to honor this condition.⁴⁸

The RTC ruled that the document denominated as Revocation of Trust has no probative value and effect since it was not even signed by Nelidia, the respondents, or the notary public to whom it was supposedly acknowledged, who, coincidentally, is the counsel on record of Efrain.⁴⁹ The trial court additionally explained that:

[Efrain] also belatedly assails the validity of the Declaration of Trust by raising the alleged failure of the [respondents] to accept the trust which is a mandatory requirement of the law. This argument is misleading because under Article 1446 of the New Civil Code, acceptance is dispensed with if the trust imposes no onerous condition upon the beneficiaries, and in such case acceptance is presumed. There being no onerous condition imposed upon the [respondents] under the Declaration of Trust, acceptance is no longer necessary as it is implied.

Not having been effectively revoked, the Declaration of Trust is still valid and existing and, therefore, governs the rights of the parties over the parcels of land involved. Thus, upon the death of the trustee, ownership, both naked and beneficial, over these properties reverted back by operation of law to the beneficiaries of the trust, who are the [respondents] herein. [Corollarily], [Efrain] has no right to possess the subject properties not being the owner thereof nor his possession in tandem with any color of title over the said properties.⁵⁰

The dispositive portion of the RTC's Decision reads:

WHEREFORE, judgment is hereby rendered declaring NANCY O. MAGKAISA, CECILIA O. MAGKAISA, IMELDA O. MAGKAISA and MARISSA ODA the true and lawful owners of the properties covered by Transfer Certificates of Title No. T-408005, T-408004 and T-408003 of the Register of Deeds for the Province of Cavite. Considering that these [TCTs] are in the name of Nelidia J. Daniel who is merely a Trustee of the said properties under the Declaration of Trust she executed on 6 September 1993 in favor of the plaintiffs, the Register of Deeds of Cavite is ORDERED to cancel the aforesaid [TCTs] and issue another one in the names of the [respondents] as pro indiviso co-owners.

Defendant [Efrain] is ordered to surrender the possession over the said properties to the [respondents herein] and pay the latter the sum of PhP40,000.00 as reasonable attorney's fees and expenses of litigation.

SO ORDERED.⁵¹

⁴⁸ Id. at 185.

⁴⁹ Id.

⁵⁰ Id.

⁵¹ Id. at 186.

Aggrieved, Efraim filed a Motion for Reconsideration⁵² but it was denied in an Order⁵³ dated July 5, 2006. He then appealed⁵⁴ to the CA.

Ruling of the Court of Appeals:

The CA, in its assailed April 19, 2012 Decision,⁵⁵ affirmed the ruling of the RTC.⁵⁶ It held that the Declaration of Trust is a valid contract until revoked. In the absence of any reservation of the power to revoke, a voluntary trust is irrevocable without the consent of the beneficiary. The unsigned documents which were intended to revoke the trust did not produce any legal effect.⁵⁷

Efraim cannot assail the validity of the sale of Consuelo's properties to Nelidia and the Declaration of Trust on the ground that it would disinherit Mercedita Oda Magkaisa, Consuelo's heir. This is because disinheritance can be effected only through the existence of a valid will, and the Declaration of Trust cannot be construed as a will which may be contested. Thus, the issue of disinheritance should be determined in an intestate proceeding and not in the case at bar, as the respondents only sought for the reconveyance of the properties pursuant to the Declaration of Trust. Furthermore, Efraim is not the proper party to raise the issue on disinheritance since he was not privy to the contract between Consuelo and Nelidia, and more importantly, he is not Consuelo's heir.⁵⁸

Also, the CA ruled that Efraim could be compelled to surrender possession of the Medicion lot.⁵⁹

Moreover, the appellate court ruled that the case is an exception to the rule that conciliation efforts before the *barangay's lupon* should be undertaken before filing an action because the case at bench is coupled with a prayer for preliminary injunction. Even if the case were not referred to conciliation, the said process is not a jurisdictional requirement, such that non-compliance therewith cannot affect the jurisdiction which the court has otherwise acquired over the subject matter or over the person of the defendant. As the RTC already made a determination with regard to the issues, a dismissal based solely on this non-compliance with the referral to *barangay* conciliation would be unwarranted.⁶⁰ Lastly, the CA affirmed the grant of attorney's fees in favor of the respondents.⁶¹

⁵² Id. at 187-202.

⁵³ Id. at 240.

⁵⁴ Id. at 241-242; CA *rollo*, p. 14.

⁵⁵ *Rollo*, pp. 7-20.

⁵⁶ Id. at 19.

⁵⁷ Id. at 15.

⁵⁸ Id. at 15-16.

⁵⁹ Id. at 17.

⁶⁰ Id. at 18-19.

⁶¹ Id. at 19.

Efrain asked for a reconsideration⁶² which the CA denied in a Resolution⁶³ dated September 27, 2012.

Discontented, he filed the instant Petition for Review on *Certiorari*⁶⁴ raising the following –

Issues:

I

THE COURT OF APPEALS COMMITTED SERIOUS ERRORS IN REQUIRING PETITIONER TO DELIVER POSSESSION OF THE SUBJECT PROPERTIES TO RESPONDENTS BEING CONTRARY [TO] RESPONDENT NANCY MAGKAISA'S ADMISSION THAT THE SUBJECT MANGGAHAN AND MEDICION PROPERTIES WERE IN THEIR POSSESSION AND THE SAID FINDINGS ARE BASED ON CONFLICTING AND MISAPPREHENSION OF FACTS.

II

THE COURT OF APPEALS COMMITTED SERIOUS ERRORS IN REQUIRING PETITIONER TO DELIVER THE TITLES OF THE SUBJECT PROPERTIES TO RESPONDENTS WHEN THE SAID TITLES WERE IN [THE] POSSESSION [OF] JOSEFINA JIMENEZ, THE GRANDMOTHER OF RESPONDENTS AND NOT WITH PETITIONER. THE FINDINGS OF THE COURT OF APPEALS ARE MANIFESTLY MISTAKEN AND ABSURD.

III

THE COURT OF APPEALS COMMITTED SERIOUS ERRORS IN CONCLUDING THAT PETITIONER HAS TO PAY RESPONDENTS ATTORNEY'S FEES BY THE FORMER'S REFUSAL TO SURRENDER THE TITLES AND POSSESSION OF THE SUBJECT PROPERTIES. THE SAID FINDINGS ARE BASED ON CONJECTURE [AND HAVE] NO LEGAL BASIS.⁶⁵

The main issue is whether or not the respondents are entitled to the reconveyance of the subject properties in their favor.

⁶² Id. at 329-338.

⁶³ Id. at 22-23.

⁶⁴ Id. at 27-56.

⁶⁵ Id. at 38.

Arguments of Efraim:

Efraim asserts that Nancy admitted during the trial that her family is in possession of the properties.⁶⁶ He adds that had the trial court granted the motion to conduct ocular inspection on the properties, it would have discovered that he did not have possession over the same, notwithstanding the allegation that he built a rest house therein.⁶⁷ He points out that Nelidia would not have instituted ejectment proceedings⁶⁸ against illegal settlers in the Manggahan lots if they had actual possession of the same.⁶⁹

Efraim insists that Josefina held the titles to the properties. Thus, the CA erred in shifting the burden to him to prove that the titles were indeed with Josefina.⁷⁰ He states that his claim that Josefina had the titles should be given credence, given that Nancy confirmed that Josefina kept the Declaration of Trust in her (Josefina's) *bodega*.⁷¹ Moreover, he argues that the respondents did not send a letter demanding him to surrender the titles before filing the case.⁷² He asserts that the lots were Nelidia's paraphernal properties in which he held no interest.⁷³

He questions the award of attorney's fees since he could not have been in bad faith given that he did not have the titles and he did not claim ownership.⁷⁴ Also, the Declaration of Trust cannot be enforced against him as he is not a party thereto and he is not the owner of the properties.⁷⁵ He asks the Court to delete the order for him to surrender possession of the lots to the respondents and to pay attorney's fees.⁷⁶

Arguments of the Respondents:

Respondents contend that the grounds raised by Efraim had already been passed upon by the CA.⁷⁷ Efraim raised questions of fact which have likewise been resolved by the appellate court. They allege that since Efraim did not raise questions of law, the petition should not be entertained by this Court.⁷⁸

⁶⁶ Id. at 40-42.

⁶⁷ Id. at 42-43.

⁶⁸ Id. at 118-131.

⁶⁹ Id. at 43-44.

⁷⁰ Id. at 45-47.

⁷¹ Id. at 50-51.

⁷² Id. at 47-50.

⁷³ Id. at 50.

⁷⁴ Id. at 51-53.

⁷⁵ Id. at 53.

⁷⁶ Id. at 54-55.

⁷⁷ Id. at 461.

⁷⁸ Id. at 461-462.

Our Ruling

The petition has no merit.

According to case law, “[a] trust is the legal relationship between one person having an equitable ownership of property and another person owning the legal title to such property, the equitable ownership of the former entitling him to the performance of certain duties and the exercise of certain powers by the latter.”⁷⁹ In the case at bench, Nelidia, as the trustee, had the duty to properly manage the properties for the benefit of the beneficiaries, respondents herein. Notably, Efraim is not a party to this trust and he only signed the document evidencing the trust as Nelidia’s husband. Nonetheless, there is no dispute that Efraim readily admitted the due execution and validity of the Declaration of Trust.⁸⁰ Thus, as a signatory, he is bound by the intent and contents of the said document and thus should honor the directives contained therein. The Declaration of Trust expressly provides that:

2. Trustee [Nelidia] desires to acknowledge and declare that she is not the true owner of the three (3) lots described in the First Whereas but she is holding them in trust for the Beneficiaries [respondents].⁸¹

There is no contest that since the trust is now considered as terminated⁸² after the trustee’s (Nelidia) death, the properties should be transferred to the names of the respondents as the beneficiaries of the said trust. Both the RTC and the CA uniformly arrived at this conclusion, and consequently ordered the transfer of possession of the lots to the respondents. This finding, however, should not prejudice an action, if any, which would involve the settlement of the estate of Consuelo and Nelidia, given that Efraim claimed (and which Atty. Florentino mentioned) that disinheritance or preterition may occur. Such matter should be resolved in a separate probate or intestate proceeding, whichever is applicable, and not in the case at bench.⁸³ Since this is a Complaint for reconveyance, it is “an action which admits the registration of title of another party but claims that such registration was erroneous or wrongful. It seeks the transfer of the title to the rightful and legal owner, or to the party who has a superior right over it, without prejudice to innocent purchasers in good faith.”⁸⁴ Pursuant to the Declaration of Trust, the respondents have a superior right to reconveyance of the subject properties in their favor.

⁷⁹ *Cañez v. Rojas*, 563 Phil. 551, 563-564 (2007) citing *Tigno v. Court of Appeals*, 345 Phil. 486, 497 (1997).

⁸⁰ TSN, May 22, 2000, p. 12.

⁸¹ *Rollo*, p. 88.

⁸² *See Estate of Cabacungan v. Laigo*, 671 Phil. 132-163 (2011) citing *Cañez v. Rojas*, 563 Phil. 551 (2007).

⁸³ *See Spouses Salitico v. Heirs of Felix*, G.R. No. 240199, April 10, 2019.

⁸⁴ *Magalang v. Spouses Heretape*, G.R. No. 199558, August 14, 2019 citing *Toledo v. Court of Appeals*, 765 Phil. 649, 659 (2015).

We observe, though, that the Deed of Sale between Consuelo and Nelidia only involved the Manggahan lots. The Medicion lot which was previously titled under Consuelo's name was cancelled, and is currently under the name of Nelidia. Although it is unclear how Consuelo transferred the Medicion lot to Nelidia, what matters in this case is that the said lot was specified as part of the properties which Nelidia held in trust for the respondents.

Also, the Court notes that during the trial, Nancy admitted her family's possession of the Manggahan lots. Yet, the respondents contend that Efraim is exercising possession over the Medicion lot since he constructed a rest house therein. Without sufficient proof disproving the respondents' allegation, Efraim's mere denial cannot be accorded great weight. Withal, in compliance with the trust, the appellate court correctly ordered Efraim to surrender possession of the Medicion lot to the respondents.

This Court is not a trier of facts. "The function of the Court in petitions for review on *certiorari* under Rule 45 of the Rules of Court is limited to reviewing errors of law that may have been committed by the lower courts. As a matter of sound practice and procedure, the Court defers and accords finality to the factual findings of trial courts. To do otherwise would defeat the very essence of Rule 45 and would convert the Court into a trier of facts, which is not its intended purpose under the law."⁸⁵

Efraim's insistence that he does not have possession of the lots or its titles is a factual issue which ought to have been threshed out and settled during the trial stage. We note that both the trial court and the appellate court ordered Efraim to surrender the possession of the properties to the respondents. Considering Nancy's admission that they are already in possession of the Manggahan lots, we hold that Efraim should be ordered to surrender possession only of the Medicion lot.

Similarly, the RTC did not order Efraim to surrender the titles but ordered the Register of Deeds to cancel the titles in Nelidia's name and issue new ones in favor of the respondents. The CA, however, stated that Efraim did not effectively dispute the respondents' claim that he had the titles since he did not present Josefina as a witness to clarify if she indeed kept it or not, notwithstanding the fact that Nancy found the copy of the Declaration of Trust in Josefina's storage.

Furthermore, Atty. Florentino testified that as far as she knew, Nelidia held the titles to the properties. Thus, it is reasonable to assume that Nelidia had the titles until her death as it was issued in her name, absent a contrary

⁸⁵ *Pascual v. Pangyarihan Ang*, G.R. No. 235711, March 11, 2020 citing *Gepulle-Garbo v. Spouses Garabato*, 750 Phil. 846, 855 (2015).

assertion corroborated with preponderant evidence⁸⁶ that someone else kept the titles for her. Thence, it would likewise be reasonable to assume that as Nelidia's husband, Efraim would have access to all of Nelidia's belongings after her death, which included the titles. Given that Efraim was not able to sufficiently prove that he did not have the means to locate the titles or that he had absolutely no knowledge about where they were being kept, he should be tasked to locate and produce the same.

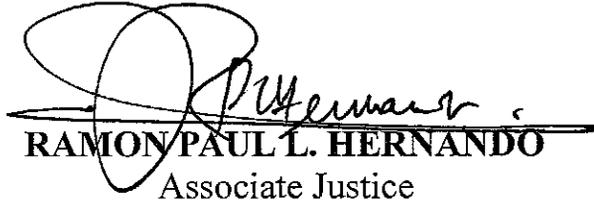
Alternatively, if Efraim truly does not have the titles to the properties, then he should ask for it from Josefina, since he insisted that she had the pertinent documents anyway. If, as Efraim claims, he has no interest in the properties because he is not the owner and it was supposedly Nelidia's paraphernal properties, then there should be no great impediment for him to locate and surrender the titles to the respondents. In fact, he would be aiding the courts in finally securing the titles in order to give the same to the respondents, who in turn can present it to the Register of Deeds for the reconveyance of the lots in their names. It would be a waste of the judiciary's resources if the case would be remanded to the RTC just to conduct an inspection and validation of the whereabouts of the titles.

Based on the foregoing, and in order to expedite the process, Efraim, aside from surrendering possession of the Medicion lot, should likewise be required to find the titles to the properties and subsequently turn them over to the respondents. This would be in keeping with the intent of the Declaration of Trust which Nelidia willingly executed and Efraim himself signed. In the event that the titles, with reasonable certainty and despite earnest efforts, can no longer be located, then Efraim should inform the RTC immediately. In any case, the RTC already ordered the Register of Deeds to cancel the titles in the name of Nelidia and issue new ones in favor of the respondents.

WHEREFORE, the instant petition is hereby **DENIED**. The assailed April 19, 2012 Decision and the September 27, 2012 Resolution of the Court of Appeals in CA-G.R. CV No. 90185 are hereby **AFFIRMED** with **MODIFICATION** in that Efraim D. Daniel is **ORDERED** to locate and surrender the titles of the subject properties to the respondents with dispatch. If his efforts prove futile, he should so inform the Regional Trial Court immediately.

⁸⁶ RULES OF COURT, Rule 133, § 1.

SO ORDERED.


RAMON PAUL L. HERNANDO
Associate Justice

WE CONCUR:


MARVIC M. V. F. LEONEN
Associate Justice
Chairperson


HENRI JEAN PAUL B. INTING
Associate Justice


EDGARDO L. DELOS SANTOS
Associate Justice


RICARDO R. ROSARIO
Associate Justice

ATTESTATION

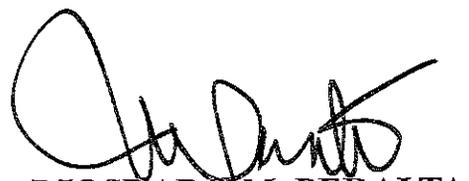
I attest that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.



MARVIC M. V. F. LEONEN
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, and the Division Chairperson's Attestation, I hereby certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.



DIOSDADO M. PERALTA
Chief Justice