

Republic of the Philippines Supreme Court Cagayan de Oro City

SECOND DIVISION

REPUBLIC OF THE PHILIPPINES, represented by the DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS.

G.R. No. 232169

Petitioner,

Present:

LEONEN, S.A.J., Chairperson,

LAZARO-JAVIER,

LOPEZ, M.,

LOPEZ, J., and KHO, JR., JJ.

CASIMIRO* TAMPARONG, JR.,

- versus -

Respondent.

Promulgated:

MAR 0 8 2023

DECISION

LOPEZ, M., *J.*:

What more injustice can be caused to a landowner who, up to the time of their death, was not able to fully enjoy the benefits of the land taken from them by the government than to shortchange them with the delay in the payment of just compensation.

Before this Court is a Petition for Review on Certiorari¹ under Rule 45 of the Rules of Court assailing the Decision² dated May 30, 2017 of the Court

Id. at 41-47. Penned by Associate Justice Oscar V. Badelles, with the concurrence of Associate Justices Romulo V. Borja and Rafac (Amordo M. Santos.)



[&]quot;Casimero" in some pasts of the rolin.

¹ Rollo, pp. 10-33

of Appeals (CA) in CA-G.R. SP No. 06537-MIN, which affirmed the Order³ dated June 25, 2014 of the Regional Trial Court of Cagayan de Oro City (RTC), Branch 20 (RTC, Br. 20) in Civil Case No. 99-074, fixing the interest rate to be included in the just compensation at 12% per annum.

This case stemmed from the expropriation proceedings initiated by the Department of Public Works and Highways (DPWH) through a Complaint⁴ filed on February 2, 1999, subject of which was a 7,555-square meter portion of a parcel of land in Barangay Kauswagan, Cagayan de Oro City, owned by Casimiro Tamparong, Jr. (Tamparong). The property was to be used for the Cagayan de Oro Third Bridge and Approaches project of the DPWH.⁵

On November 27, 2000, the RTC, Branch 24 (RTC, Br. 24) issued an Order of Expropriation,⁶ declaring the Republic of the Philippines' (Republic) lawful right to take the property sought to be expropriated for public use or purpose.⁷ On November 29, 2000, the RTC, Br. 24 issued an Order⁸ to immediately place the Republic in possession of the property. Years of laborious hearings and exchange of pleadings, however, ensued for the determination of the just compensation.⁹ Eventually, the RTC, Br. 20 put to rest the issue on the proper just compensation in its Resolution¹⁰ dated January 21, 2010 as follows:

WHEREFORE, x x x [the Republic] is hereby directed/ordered to pay [Tamparong] the just compensation of [PHP] 3,500.00 [per square] meter multiplied by [the] 7,555 [square] meter lot subject to the provisions of the Court Order dated December 18, 2008 wherein [the Republic] had already paid the amount of [PHP] 9,443,750.00 as provisional deposit. The payment shall involve the amount fixed in the judgment and shall include legal interest from the taking of possession of the property until payment is made ([Section] 10[,] Rule 67, Rules of Court; Benguet Consolidated vs. Republic[,] [G.R. No.] 712412[,] August 15, 1986[,] 43 SCRA 467)[.]

SO ORDERED.¹¹ (Emphasis supplied)

No motion for reconsideration or appeal was filed; hence, the Resolution dated January 21, 2010 became final and executory. The Resolution, however, did not conclude the proceedings between the parties. Controversy on the computation of the remaining balance arose at the

³ Id. at 144-147. Penned by Judge Bonifacio M. Macabaya.

⁴ Id. at 48-53.

⁵ Id. at 12 and 48-49.

⁶ Id. at 77–85. Penned by Presiding Judge Leonardo N. Demecillo.

⁷ *Id.* at 84.

⁸ Id. at 86.

⁹ Id. at 13–15.

¹⁰ Id. at 107–114. Penned by Presiding Judge Florencia D. Sealana-Abbu.

¹¹ Id. at 114.

¹² See Order dated April 16, 2010; id. at 119.

execution stage. A Writ of Execution¹³ was issued on March 7, 2013, indicating PHP 27,651,129.77 as the remaining amount to be paid to Tamparong.¹⁴ The amount was based on the computation submitted by Tamparong in his Motion for Execution of Judgment.¹⁵ Upon the Republic's motion for clarification of the amount to be executed,¹⁶ an Amended Writ of Execution¹⁷ was issued on September 13, 2013, which deleted the exact amount previously indicated, and merely echoed the disposition in the Resolution¹⁸ dated January 21, 2010:

NOW THEREFORE, you are hereby commanded to cause the **[REPUBLIC]** to pay **[TAMPARONG]** the just compensation of [PHP] 3,500 [per square meter] x 7,555 [square meters] deducting the amount of [PHP] 9,443,750.00 as provisional deposit, the payment shall involve the amount fixed in the Judgment and **shall include legal interest from taking of possession of property until payment is made. ¹⁹ (Emphasis supplied)**

Thereafter, in a letter²⁰ dated January 13, 2014, the DPWH communicated to Tamparong's counsel, Atty. Joseph M. Baduel (Atty. Baduel), its own computation of the remaining balance to be executed, which included interest at the rate of 6% per annum from the time of the taking of the property and 12% per annum from the finality of judgment until December 11, 2013.²¹

Atty. Baduel responded through a letter²² dated February 18, 2014, requesting for the immediate payment of the remaining balance as stated in the DPWH computation, subject to the adjustment of the interest imposed up to the actual date of the full satisfaction since the computed amount was based on the supposition that it was already satisfied by December 11, 2013. It is noteworthy that the request for immediate payment was due to his client's advanced age (over 80 years old at that time) and medical condition.²³ Payment, however, remained undelivered.

On March 5, 2014, Tamparong, through counsel, filed a Motion for Recomputation, ²⁴ asking the RTC, Br. 20 to direct the DPWH to come up with a new computation, which includes interest at the rate of 12%, not 6%, per annum from the time of the taking of the property to conform with prevailing jurisprudence. ²⁵ In an Order ²⁶ dated June 25, 2014, the RTC, Br. 20 ruled:



¹³ *Id.* at 127–128.

¹⁴ Id. at 128.

Dated April 7, 2010. Id. at 115–118.

¹⁶ See Order dated September 11, 2013; id. at 129.

¹⁷ Id. at 133-134.

¹⁸ Id. at 107-114.

¹⁹ *Id.* at 134.

²⁰ *Id.* at 135–136.

²¹ Id.

²² Id. at 137-138.

²³ Id. at 137.

²⁴ Id. at 139-141.

²⁵ *Id.* at 139–140.

²⁶ Id. at 144-147.

Decision 4 G.R. No. 232169

[C]onsidering that the [Republic] has been delayed in the payment of the just compensation of the property subject of this expropriation proceedings, the Court hereby ordered that the legal interest is thus **fixed at 12% per annum** and hereby orders the [Republic] to pay [Tamparong] the amount of the just compensation reckoned from the date of resolution of the Court dated January 21, 2010 at 12% interest rate per annum less the amount already paid and received by [Tamparong].²⁷ (Emphasis supplied)

The Republic moved for reconsideration,²⁸ arguing that the 12% legal interest is imposed only "in the nature of damages for delay in payment"²⁹ of the just compensation. The Republic claimed that there was no such delay in this case considering that it had already made substantial provisional payments. Hence, it posited that the imposition of the legal interest at the rate of 12% per annum was unwarranted.³⁰ The Motion for Reconsideration was denied in an Order³¹ dated August 26, 2014, prompting the Republic to file a Petition for *Certiorari*³² before the CA with the same argument that there was no delay in the payment of just compensation because provisional payments were made.³³

In its assailed Decision,³⁴ the CA found no grave abuse of discretion on the part of the RTC, Br. 20 in imposing legal interest at the rate of 12% from the taking of the property until full satisfaction.³⁵ Hence, this Petition,³⁶ which reiterates the Republic's claim that there was no basis to impose the legal interest of 12% as there was no delay in the payment of the just compensation in view of the provisional payments made. The Republic insinuates that the delay is attributable to Tamparong's refusal to accept the remaining balance computed by the DPWH with his conformity when immediate payment was requested by his counsel.³⁷ Hence, the Republic impels the Court to direct Tamparong to accept payment in the exact amount stated in the DPWH computation.³⁸

Tamparong, on the other hand, imputes³⁹ bad faith upon the DPWH for giving a computation which is not in accord with jurisprudence on the proper interest to be imposed in just compensation cases. Tamparong explains that he may have initially acceded to the 6% interest in the DPWH computation, but it was only because he was "already 89 years old, sickly and bedridden,"⁴⁰

⁴⁰ *Id.* at 273.

²⁷ Id. at 147.

See Motion for Reconsideration (re Order dated June 25, 2014) dated July 21, 2014; id. at 148–158.

²⁹ *Id.* at 156.

³⁰ Id. at 155-156.

³¹ *Id.* at 159–162.

³² *Id.* at 163–189.

³³ *Id.* at 180–186.

³⁴ *Id.* at 41–47.

³⁵ *Id.* at 45–47.

³⁶ *Id.* at 10–33.

³⁷ *Id.* at 27–30

³⁸ Id. at 31.

See Comment dated October 19, 2017; *id.* at 267–279.

wanting to enjoy the fruits of his property. Since the balance remains unpaid, Tamparong now insists on the imposition of the proper interest rate, *i.e.*, 12%, not 6%, per annum from the time of the taking of the property. Tamparong adds that the Republic ought to know the prevailing rule on the matter considering the number of expropriation cases it has dealt with in the past.⁴¹

Synthesized from the foregoing arguments, the pivotal issue is whether the imposition of 12% legal interest was justified.

We answer in the affirmative.

Section 9, Article III of the 1987 Constitution provides that "[n]o property shall be taken for public use without just compensation." This presupposes that the condemnor incurs delay if it does not pay the landowner the full amount of just compensation on the date of the taking. 42 Ideally, thus, just compensation means full payment of the value of the property immediately upon its taking. However, the determination of just compensation is determined judicially, 43 which more often than not, takes time after the government had already taken possession of the property. Consequently, in the interim, the property owner suffers, not only the deprivation of their land, but also its use, fruits, or income. To remedy the impasse, applicable laws or rules on expropriation require a provisional payment upon the date of the taking or the filing of the complaint. 44 The

42 Republic v. Mupas, 769 Phil. 21, 194 (2015) [Per J. Brion, En Banc].

Section 2. Entry of plaintiff upon depositing value with authorized government depositary. — Upon the filing of the complaint or at any time thereafter and after due notice to the defendant, the plaintiff shall have the right to take or enter upon the possession of the real property involved if he deposits with the authorized government depositary an amount equivalent to the assessed value of the property for purposes of taxation to be held by such bank subject to the orders of the court. Such deposit shall be in money, unless in lieu thereof the court authorizes the deposit of a certificate of deposit of a government bank of the Republic of the Philippines payable on demand to the authorized government depositary.

XXXX

See also Section 4 of Republic Act No. 8974, entitled "AN ACT TO FACILITATE THE ACQUISITION OF RIGHT-OF-WAY, SITE OR LOCATION FOR NATIONAL GOVERNMENT INFRASTRUCTURE PROJECTS AND FOR OTHER PURPOSES," approved on November 7, 2000, which provides:

Section 4. Guidelines for Expropriation Proceedings. — Whenever it is necessary to acquire real property for the right-of-way, site or location for any national government infrastructure project through expropriation, the appropriate implementing agency shall initiate the expropriation proceedings before the proper court under the following guidelines:

(a) Upon the filing of the complaint, and after due notice to the defendant, the implementing agency shall immediately pay the owner of the property the amount equivalent to the sum of (1) one hundred percent (100%) of the value of the property based on the current relevant zonal valuation of the Bureau of Internal Revenue (BIR); and (2) the value of the improvements and/or structures as determined under Section 7 hereof;

Id. at 272-273.

Evergreen Manufacturing Corporation v. Republic, 817 Phil. 1048, 1064 (2017) [Per J. Carpio, Second Division].

See Section 2, Rule 6 of the Rules of Court which provides:

difference then between the court-determined final amount and the provisional payment incurs legal interest in line with the constitutional mandate on eminent domain and as a basic measure of fairness, otherwise, the compensation would not be "just."⁴⁵

In *Republic v. CA*,⁴⁶ we underscored the need for the prompt payment of just compensation, including the payment of interest to compensate for any delay in giving full payment for the land already taken. We ruled:

The constitutional limitation of "just compensation" is considered to be the sum equivalent to the market value of the property, broadly described to be the price fixed by the seller in open market in the usual and ordinary course of legal action and competition or the fair value of the property as between one who receives, and one who desires to sell, i[f] fixed at the time of the actual taking by the government. Thus, if property is taken for public use before compensation is deposited with the court having jurisdiction over the case, the final compensation must include interests on its just value to be computed from the time the property is taken to the time when compensation is actually paid or deposited with the court. In fine, between the taking of the property and the actual payment, legal interests accrue in order to place the owner in a position as good as (but not better than) the position he was in before the taking occurred.⁴⁷ (Emphasis supplied)

It is undisputed that Tamparong has not yet been fully paid his just compensation because the parties are still in disagreement as to the proper computation of the remaining balance. For this reason, Tamparong is entitled to the legal interest on the unpaid balance. In *Evergreen Manufacturing Corporation v. Republic*,⁴⁸ we emphatically ruled that:

The Government's initial payment of just compensation does not excuse it from avoiding payment of interest on the difference between the adjudged amount of just compensation and the initial payment.

y

⁽b) In provinces, cities, municipalities and other areas where there is no zonal valuation, the BIR is hereby mandated within the period of sixty (60) days from the date of the expropriation case, to come up with a zonal valuation for said area; and

⁽c) In case the completion of a government infrastructure project is of utmost urgency and importance, and there is no existing valuation of the area concerned, the implementing agency shall immediately pay the owner of the property its proffered value taking into consideration the standards prescribed in Section 5 hereof.

⁴⁵ Republic v. Mupas, 769 Phil. 21, 195 (2015) [Per J. Brion. En Banc].

^{46 433} Phil. 106 (2002) [Per J. Vitug, First Division].

⁴⁷ Id. at 122-123; citations omitted.

^{48 817} Phil. 1048 (2017) [Per J. Carpio, Second Division].

The initial payment scheme as a prerequisite for the issuance of the writ of possession under [Republic Act (RA) No.] 8974 only provides the Government flexibility to immediately take the property for public purpose or public use pending the court's final determination of just compensation. Section 4 (a) of RA [No.] 8974 only addresses the Government's need to immediately enter the privately[-]owned property in order to avoid delay in the implementation of national infrastructure projects.

Otherwise, Section 4 of RA [No.] 8974 would be repugnant to Section 9, Article [III] of the 1987 Constitution which mandates that private property shall not be taken for public use without just compensation. To reiterate, the Constitution commands the Government to pay the property owner no less than the full and fair equivalent of the property from the date of the taking. ⁴⁹ (Emphasis supplied)

As to the proper interest rate to be imposed, we have explained that the interest involved in just compensation cases is not consensual in nature, or that stipulated in signed agreements between contracting parties. The interest to which the landowner is entitled "runs as a matter of law and follows as a matter of course from the right of the landowner to be placed in as good a position as money can accomplish as of the date of the taking." We have decisively ruled that:

[T]he delay in the payment of just compensation is a forbearance of money and, as such, is necessarily entitled to earn interest. Thus, the difference between the final amount as adjudged by the Court, x x x and the initial payment made by the government x x x — which is part and parcel of the just compensation due to the property owner — should earn legal interest as a forbearance of money. x x x [W]ith respect to the amount of interest on this difference between the initial payment and the final amount of just compensation, as adjudged by the Court, we have upheld, in recent pronouncements, the imposition of 12% interest rate from the time of the taking, when the property owner was deprived of the property, until July 1, 2013, when the legal interest on loans and forbearance of money was reduced from 12% to 6% per annum by [the] Bangko Sentral ng Pilipinas [BSP] Circular No. 799. Accordingly, from July 1, 2013 onwards, the legal interest on the difference between the final amount and initial payment is 6% per annum.⁵¹ (Emphasis supplied)

Y

¹⁹ Id. at 1067, citing Republic v. Mupas, 769 Phil. 21, 196–197 (2015) [Per J. Brion, En Banc].

Apo Fruits Corporation v. Land Bank of the Philippines, 647 Phil. 251, 284–285 (2010) [Per J. Brion, En Banc].

⁵¹ Republic v. Silvestre, 846 Phil. 599, 611 (2019) [Per J. Peralta, Third Division].

The Court has consistently applied these rates in expropriation cases,⁵² and the Republic did not give us any compelling reason to depart from the established rule.⁵³

At this juncture, we stress that the delayed full payment cannot be blamed on Tamparong only because he insists on the computation of the remaining balance based on prevailing jurisprudence. Rather, it is the Republic's intransigence that caused the delay, warranting the imposition of legal interest.

First. The DPWH gave Tamparong a specious computation. At first blush, the letter to which the DPWH computation was attached would seem to embody the final and executory judgment of the RTC, Br. 20 on the proper amount of just compensation. A careful scrutiny, however, proves otherwise. The DPWH letter is reproduced below for proper context:

RE: Full Payment of Just Compensation in Civil Case No. 99-074 (Republic of the Philippines vs Casimiro Tamparong Jr. for Expropriation)

Sir:

Pursuant to the judgment dated January 21, 2010, rendered by the Regional Trial Court of Cagayan de Oro City, Branch 20 and the subsequent issuance of the Amended Writ of Execution on September 13, 2013, attached herewith is a revised copy of our computation as stated in the Statement of Payment as of December 11, 2013 for the full payment of just compensation for the above-titled case.

We would like to advise you that per our computation, the remaining amount payable for just compensation as of December 11, 2013 is SEVENTEEN MILLION TWO HUNDRED FIFTY[-]THREE THOUSAND FIVE HUNDRED NINETY[-]SIX AND 76/100 (PHP 17,253,596.76) PESOS. Kindly signify your conformity and approval by signing on the space provided below the Statement of Payment and return the same to us at the soonest possible time.⁵⁴ (Emphasis supplied)

⁵⁴ *Rollo*, p. 135.



National Transmission Commission v. Religious of the Virgin Mary, G.R. No. 245266, August 1, 2022 [Per J. Leonen, Second Division]; Republic v. DPWH, G.R. No. 244115, February 3, 2021, https://elibrary.judiciary.gov.ph/thebookshelf/showdocs/1/67365 [Per J. Delos Santos, Third Division]; Republic v. Silvestre, id.: Curata v. Philippine Ports Authority, 608 Phil. 9 (2009) [Per J. Velasco, Jr., En Banc]; Philippine Ports Authority v. Rosales-Bondoc, 557 Phil. 737 (2007) [Per J. Sandoval-Gutierrez, First Division]; Land Bank of the Philippines v. Imperial, 544 Phil. 378 (2007) [Per J. Quisumbing, Second Division]; Republic v. CA, 494 Phil. 494 (2005) [Per J. Carpio, First Division]; Land Bank of the Philippines v. Wycoco, 464 Phil. 83 (2004) [Per J. Ynares-Santiago, First Division]; and Reves v. National Housing Authority, 443 Phil. 603 (2003) [Per J. Puno, Third Division].

See National Transmission Commission v. Religious of the Virgin Mary, G.R. No. 245266, August 1, 2022 [Per J. Leonen, Second Division].

Apparently, the computation in the Statement of Payment⁵⁵ signified that it is in accord with the RTC, Br. 20's ruling. However, the remaining balance computed by the DPWH included interest at the rate of 6% per annum from the time of the taking of the property.⁵⁶ This is inconsistent with the RTC, Br. 20 Resolution dated January 21, 2010 and the Amended Writ of Execution, which ordered the imposition of **legal interest**. The prevailing legal interest at that time was 12%, *not* 6%. It was only on July 1, 2013 when the legal interest rate was reduced to 6% under BSP Circular No. 799.⁵⁷ Moreover, the DPWH computed interest only up to December 11, 2013,⁵⁸ but the award required imposition of legal interest from the taking of the possession of the property **until full payment is made**.⁵⁹

Second. Desperate to get paid, Tamparong agreed to accept without reservation the offer of the DPWH to put an end to the protracted proceedings considering his age and frail medical condition. The CA Resolution⁶⁰ dated August 3, 2016 thus ordered the referral to the Philippine Mediation Center (PMC):

On March 2, 2016, [Tamparong], through his counsel, filed a motion for early resolution considering that he is already 89 years old, sickly[,] and bedridden.

On May 19, 2016, [the CA] received a Manifestation filed by [Tamparong], informing that he now accepts, without reservation the offer of [the Republic] in the amount of [PHP] 17,253,596.76 representing the balance due to settle the full amount of just compensation. He further requests for the immediate payment of the aforementioned amount.

In view of [Tamparong's] acceptance of the monetary offer of [the Republic], let this case be referred to the Philippine Mediation Center (PMC), the soonest possible time. The PMC is hereby directed to issue the Notice to Appear directly to the parties.

The mediator shall endeavor to complete the mediation proceedings within 30 days from the date of the initial mediation proceedings. The Mediator is hereby directed to submit to the [CA] a report on the result of the proceedings at the end of the mediation period. If mediation is successful, the Mediator shall forthwith submit to [the CA] the original Compromise Agreement entered into by the parties or alternatively, in the appropriate case, a satisfaction of claim or withdrawal of appeal. Such agreement shall be the basis for the rendition of a decision based on the parties' compromise agreement, which may be enforced by execution or may result in the dismissal of the appeal.⁶¹ (Emphases supplied)

⁵⁵ Id. at 136.

⁵⁶ Id

⁵⁷ Republic v. Silvestre, 846 Phil. 599, 611 (2019) [Per J. Peralta, Third Division].

⁵⁸ *Rollo*, p. 27.

⁵⁹ *Id.* at 114.

⁶⁰ Id. at 290-292. Penned by Associate Justice Oscar V Badelles, with the concurrence of Associate Justices Ronaldo B. Martin and Ruben Revnaldo G. Roxas.

⁶¹ Id. at 291-292.

Despite the court order, no compromise agreement was reached. The Republic offered no explanation for its refusal to settle in the amount it has consistently invoked, *i.e.*, PHP 17,253,596.76. Meanwhile, the unfortunate denouement came about: Tamparong succumbed to death on December 3, 2018⁶² and still remained unpaid his rightful compensation for more than 22 years now. ⁶³ What more injustice can be caused to a landowner who, up to the time of his death, was not able to fully enjoy the benefits of the land taken from him by the government than to shortchange him with the delay in the payment of just compensation. Time, indeed, is costly to squander. Delays, justified or otherwise, have irreversible consequences.

All given, the RTC, Br. 20, as affirmed by the CA, did not err or gravely abuse its discretion in fixing the interest to be included in the just compensation at the prevailing legal rate of 12% per annum from the taking of the property. Applying the prevailing jurisprudential rules, however, we clarify that the 12% interest should be imposed upon the unpaid balance from the taking of the property, *i.e.*, upon the issuance of the Order immediately placing the Republic in possession of the property on November 29, 2000 until June 30, 2013 only. Thereafter, or from July 1, 2013 until full payment, the legal interest is reduced to 6% per annum.

FOR THESE REASONS, the Petition for Review on *Certiorari* is **DENIED**. The Decision dated May 30, 2017 of the Court of Appeals in CAG.R. SP No. 06537-MIN, which affirmed the Order dated June 25, 2014 of the Regional Trial Court of Cagayan de Oro City, Branch 20 (RTC) in Civil Case No. 99-074 is **AFFIRMED with MODIFICATION** in that legal interest at the rate of 12% per annum is imposed upon the unpaid balance of the just compensation as determined by the RTC in its Resolution dated January 21, 2010 from November 29, 2000 up to June 30, 2013, and 6% per annum from July 1, 2013 until full satisfaction.

The case is **REMANDED** to the RTC for the proper determination of the amount of remaining balance to be executed in accordance with this Decision.

See Secretary of the DPWH v. Tecson, 758 Phil. 604, 639-640 (2015) [Per J. Peralta, En Banc]; and Nacar v. Gallery Frames, 719 Phil. 267, 282 (2013) [Per J. Peralta, En Banc].

Y

⁶² Id. at 359 and 361.

See Order dated November 29, 2000, id. at 86.

Rollo, p. 86. See also Republic v. Villao, G.R. No. 216723, March 9, 2022, https://elibrary.judiciary.gov.ph/thebookshelf/showdocs/1/68316 [Per J. Rosario, Second Division]; and Republic v. Macabagdal, 823 Phil. 477, 484 (2018) [Per J. Perlas-Bernabe, Second Division], wherein the Court ruled that legal interest shall run from the date of the issuance of the writ of possession since it is the date that the fact of the deprivation of property can be established.

SO ORDERED.

WE CONCUR:

MARVIC M.V.F. LEONEN

Senior Associate Justice

AMY/C. LAZARO-JAVIER

Associate Justice

IHOSEP NOPEZ

Associate Justice

ANTONIO T. KHO, JR.

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.

Senior Associate Justice Chairperson, Second Division

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, and the Division Chairperson's Attestation, I 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.

ALEXANDOLG. GESMUNDO

Chief Justice