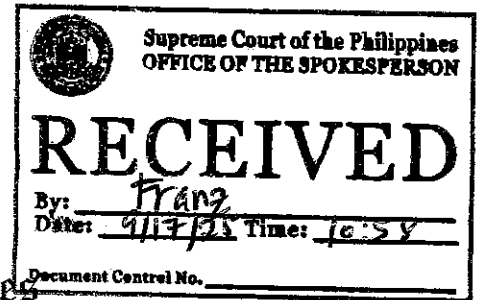




Republic of the Philippines
Supreme Court
Manila

SECOND DIVISION

DANILO SOLINA ZAUSA,
Petitioner,

G.R. No. 258968

Present:

-versus-

LEONEN, J., *Chairperson*,
LAZARO-JAVIER,
LOPEZ,
KHO, JR., and
VILLANUEVA, JJ.

PEOPLE OF THE PHILIPPINES,
Respondent.

Promulgated:
JUL 18 2025

X-----X

DECISION

LEONEN, J.:

This case requires the determination of whether a barangay chairman who borrows money from a private person and states that the amount would be used for official expenses, despite the intent to personally use the money, is guilty of corrupt practices of public officers under Section 3(e) of Republic Act No. 3019 or the Anti-Graft and Corrupt Practices Act.

Before this Court is a Petition for Review on *Certiorari* assailing the Decision¹ and Resolution² of the Sandiganbayan, which affirmed the

¹ *Rollo*, pp. 41–65. The April 19, 2021 Decision in SB-20-A/R-0020 was penned by Associate Justice Rafael R. Lagos and concurred in by Associate Justices Maria Theresa V. Mendoza-Arcega and Mary Ann E. Corpus-Mañalac of the Fifth Division, Sandiganbayan, Quezon City.

² *Id.* at 66–70. The October 15, 2021 Resolution in SB-20-A/R-0020 was penned by Associate Justice Rafael R. Lagos and concurred in by Associate Justices Maria Theresa V. Mendoza-Arcega and Mary Ann E. Corpus-Mañalac of the Fifth Division, Sandiganbayan, Quezon City.

Decision³ of the Regional Trial Court convicting petitioner Danilo Solina Zausa (Zausa) of violation of Section 3(e) of Republic Act No. 3019.

Zausa, then Barangay Chairman of Barangay 404, Zone 41, District IV, Sampaloc, Manila, was charged with violating Section 3(e) of Republic Act No. 3019 in an Information that reads:

Criminal Case No. 312-V-17

That sometime in March 2016, in the City of Manila, Philippines, being then a Barangay Chairman of Barangay 404, Zone 41, District IV, Sampaloc, this city and therefore public officer, did then and there willfully, unlawfully, knowingly and with evident bad faith, ask and obtain monetary loan from GLORIA C. MERZA in the total amount of [PHP] 226,000.00, as supposed payment for barangay rentals and various office supplies in behalf of the barangay council, thus, by said representation and he was acting on behalf of the barangay council, induced and succeeding in inducing the latter to give and deliver, as in fact, she gave and delivered to the said accused the total amount of [PHP] 226,000.00[0], causing undue injury to Gloria C. Merza and public interest.

CONTRARY TO LAW.⁴

During arraignment on March 6, 2019, Zausa pleaded not guilty to the charge. Trial then ensued.⁵

The prosecution presented private complainant Gloria C. Merza (Merza), the General Manager of PAM General Merchandise, as its sole witness.

According to Merza, a barangay chairman introduced her to Zausa as the Barangay Chairman of Barangay 404, Zone 41, District IV, Sampaloc, Manila in February 2016. At that time, Zausa was allegedly looking for a contractor-supplier.⁶

A month later, Zausa called to borrow [PHP] 100,000.00 to pay for the barangay's office supplies and rental expenses as there was no money left in the bank, to which she agreed. As security for the loan, Zausa executed a Land Bank of the Philippines (LBP) check under the account name "404, Zone 41, District 4, Barangay Council, Manila," payable to his order in the amount of [PHP] 100,000.00, and signed by Zausa and a barangay treasurer. Zausa also signed a promissory note acknowledging the receipt of the [PHP] 100,000.00 from Merza and promised to pay the cash advance on or before

³ *Id.* at 90–94. The October 14, 2019 Decision in Crim. Case No. R-MNL-18-10235-CR was penned by Judge Teresa Patrimonio-Soriano of the Branch 27, Regional Trial Court, Manila City.

⁴ *Id.* at 42.

⁵ *Id.*

⁶ *Id.* at 47.

March 30, 2016, upon the withdrawal of barangay rental funds. Zausa further stated that if he could not obtain money from the barangay funds, he would pay Merza from the commissions from his business of buying and selling lots.⁷

Merza clarified that Zausa was indicated as the payee of the LBP check because he would encash it and give the money to her. Merza also disclosed that the loan had no interest since Zausa repeatedly promised that he would involve her in barangay projects.⁸

Merza further claimed that Zausa obtained an additional loan from her to purchase various office supplies for the barangay's operations amounting to [PHP] 126,000.00. These meetings took place at PNB Recto branch, SM Manila food court, and Barangay Hall at Sergio Loyola St., Sampaloc, Manila.⁹ During these meetings, Zausa was always accompanied by the barangay treasurer and sometimes by a kagawad.¹⁰ Merza listed down the loan on a sheet of paper, which was signed by Zausa.¹¹

After the loans remained unpaid, Merza went to the Manila Barangay Bureau to file a complaint against Zausa.¹²

On July 12, 2016, Merza and Zausa met before the director of the Manila Barangay Bureau. During this meeting, Zausa made a partial payment of [PHP] 25,000.00 and executed another promissory note stating that he will pay the [PHP] 201,000.00 balance on July 18, 2016. The promissory note was signed by both Merza and Zausa.¹³

While Zausa failed to pay the entire outstanding balance on July 18, 2016, he paid Merza [PHP] 30,000.00 on July 27, 2016. Thus, a balance of [PHP] 171,000.00 remained.¹⁴ As explanation for his nonpayment, Zausa claimed that he could not access the barangay funds because the barangay's bank account was put on hold by the Commission on Audit. However, upon Merza's inquiry, the Commission on Audit said Zausa's statements were false, but the agency refused to issue a certification.¹⁵

Afterward, Merza sent demand letters to Zausa on February 27, 2018 and April 4, 2018 to pay the outstanding loans. These letters were personally received by Zausa and signed by him upon receipt.¹⁶

⁷ *Id.* at 47-48.

⁸ *Id.* at 47.

⁹ *Id.* at 47-48.

¹⁰ *Id.* at 49.

¹¹ *Id.* at 48.

¹² *Id.*

¹³ *Id.*

¹⁴ *Id.*

¹⁵ *Id.*

¹⁶ *Id.*

However, Zausa neither replied to the letters nor pay the balance of the loans, prompting Merza to file a complaint-affidavit before the Office of the Ombudsman.¹⁷

For his part, Zausa confirmed that he was the Barangay Chairman of Barangay 404 when he borrowed money from Merza,¹⁸ but he denied the other allegations against him.¹⁹

Zausa narrated that Barangay Chairman Rivero,²⁰ introduced him to Merza as Zausa needed to borrow [PHP] 100,000.00 for his niece's breast cancer operation.²¹ However, he only started to talk about borrowing money after he met Merza the third time. During those meetings, Merza would ask him if she could get projects from his barangay, but Zausa explained that he would need to get his contractor's consent. Zausa clarified that he never promised Merza that he would engage her services as he already had his own contractor. It was only after he secured the loan from Merza that he denied her request.²²

Zausa admitted that he borrowed [PHP] 100,000.00 from Merza. He convinced her to lend him more money—the total amount of which he cannot recall—on the promise that he will fully pay his loan once he receives his commission from the land sale. He admitted, however, that he did not pay Merza after the sale was completed on May 15, 2019 since the commission was not yet released to him.²³

Further, Zausa insisted that the loan was a personal loan, despite the statement in the promissory note that it was for the payment of barangay rentals.²⁴ He explained that Merza prepared the promissory note and included that statement.²⁵ Zausa said he no longer contested and just affixed his signature so he could borrow money from her.²⁶ He also admitted that he issued a check under the barangay's account name, with him as the payee. Zausa did not inform the barangay council of his loan because he felt it was unnecessary to do so.²⁷

Zausa also confirmed that during the July 12, 2016 meeting with the Manila Barangay Bureau Director, he signed the second promissory note and

¹⁷ *Id.* at 48–49.

¹⁸ *Id.* at 52.

¹⁹ *Id.* at 51.

²⁰ *Id.* at 53.

²¹ *Id.* at 51.

²² *Id.* at 52.

²³ *Id.* at 53.

²⁴ *Id.*

²⁵ *Id.* at 51.

²⁶ *Id.* at 54.

²⁷ *Id.* at 53.

paid Merza [PHP] 30,000.00,²⁸ which was taken from the earnings of his small eatery business.²⁹

In an October 14, 2019 Decision,³⁰ the Regional Trial Court convicted Zausa of violating Section 3(e) of Republic Act No. 3019. The dispositive portion of the Decision reads:

WHEREFORE, in view of all the foregoing, judgment is hereby rendered finding the accused **DANILO S. ZAUSA a.k.a. DANILO ZAUSA y SOLINA**, guilty beyond reasonable doubt of the crime of Violation of Section 3 (e) of Republic Act No. 3019, and considering the Indeterminate Sentence Law, hereby sentences him to suffer the penalty of imprisonment for an indeterminate period of six (6) years and one (1) month, as minimum, to ten (10) years and six (6) months, as maximum, with perpetual disqualification from public office, and is ordered to pay private complainant GLORIA C. MERZA the amount of [PHP] 198,500.00 as actual damages,³¹ with legal interest of six percent (6%) per annum from finality of this Decision until fully paid.

SO ORDERED.³²

The Regional Trial Court held that all the elements to hold one liable for violation of Section 3(e) of Republic Act No. 3019 were present in this case. First, Zausa was the Barangay Chairman of Barangay 404, Zone 41, District IV, Sampaloc, Manila and, therefore, a public officer when the transactions occurred. Second, he committed the prohibited acts in relation to the performance of his official duties. He led Merza to believe that the [PHP] 100,000.00 loan would be used to fund the barangay's rental expenses and purchase of office supplies. This is supported by the March 10, 2016 promissory note. The additional [PHP] 126,000.00 loan, on the other hand, was substantiated through the July 12, 2016 promissory note, which stated that Zausa had a remaining balance of [PHP] 201,000.00, as well as the two demand letters for [PHP] 165,000.00 and [PHP] 198,500.00, respectively. Third, Zausa caused undue injury to Merza, a private party, when he failed to pay the loans. Fourth, Zausa acted in bad faith when he committed the following acts: (a) he misled Merza into believing that the loans would be used to pay for the barangay's expenses; (b) he lied when he said that the barangay urgently needed money, but the Commission on Audit prohibited any withdrawals from their funds; (c) he promised to pay the loans once the prohibition was lifted; and (d) he issued a check drawn against the LBP account of Barangay 404, Zone 41, District IV, Sampaloc, Manila payable to himself.³³



²⁸ *Id.*

²⁹ *Id.* at 51–52.

³⁰ *Id.* at 90–94.

³¹ Note: This amount was based on Merza's April 3, 2018 Demand Letter.

³² *Id.* at 93–94.

³³ *Id.* at 92–93.

On appeal, the Sandiganbayan affirmed the Regional Trial Court's ruling as all the elements for a violation of Section 3(e) of Republic Act No. 3019 existed.³⁴

The Sandiganbayan agreed that Zausa was discharging his official functions as a public officer when he committed the crime. It took into consideration the un rebutted conclusions that Zausa used his official function to create an impression of authority to entice Merza to lend him money for the payment of barangay expenses. The promissory notes with Zausa's signature expressly stated that the loans were for the payment of these expenses. Merza was even led to believe that she could benefit as a potential future contractor or supplier for the barangay. Thus, there was a direct relation between the commission of the crime and Zausa's official position as Barangay Chairman, which satisfies the first element. The Sandiganbayan also struck down Zausa's argument that the lack of authorization or resolution from the Sangguniang Barangay was proof of the personal nature of the loans rather than one obtained in his official capacity.³⁵

As to the second element, the Sandiganbayan held that Zausa acted with evident bad faith evident in the furtive design and scheming method he employed to obtain the loans. He took advantage of his official position as barangay chairman since he knew that Merza, as a contractor-supplier, would benefit from potential projects in his barangay. Zausa also did not deny that he and Merza discussed the prospect of her becoming a contractor for the projects. Without his position, Merza would not have been enticed to extend a total amount of [PHP] 226,000.00 to Zausa. Zausa even lied when he said that the loans would be paid once barangay funds were released but avoided payment by pretending that the Commission on Audit imposed a restriction on withdrawals.³⁶

The third element also existed in this case, according to the Sandiganbayan, as Merza suffered undue injury. Due to his refusal to pay the outstanding amount of [PHP] 171,000.00, Merza was unduly deprived of the use and benefits of such amount in her business as a contractor-supplier of merchandise and supplies to other barangays, thereby entitling her to actual damages.³⁷

The dispositive portion of the April 19, 2021 Decision of the Sandiganbayan reads:

WHEREFORE, in view of the foregoing, the appeal is **DENIED** for lack of merit. The Decision of the Regional Trial Court, National Capital Judicial Region, Branch 27, Manila finding accused-appellant

³⁴ *Id.* at 41–65.

³⁵ *Id.* at 56–60.

³⁶ *Id.* at 60–62.

³⁷ *Id.* at 62–64.

Danilo S. Zausa guilty beyond reasonable doubt of Violation of Section 3(e) of R.A. No. 3019, as amended, is hereby **AFFIRMED** *in toto*.

SO ORDERED.³⁸

Zausa moved for reconsideration but this was denied by the Sandiganbayan in its October 15, 2021 Resolution.³⁹

Dissatisfied, Zausa filed a Petition for Review on *Certiorari*⁴⁰ before this Court.

Petitioner argues that the prosecution failed to establish beyond reasonable doubt all the elements of a violation of Section 3(e) of Republic Act No. 3019. He insists that he obtained the loans from Merza in his personal capacity and denies that the loans were meant to pay for the barangay's rental expenses and office supplies. Further, petitioner points out that Merza extended the loans to him not because he was a Barangay Chairman, but due to his promise to pay the loans out of the commissions from his real estate business. Further, the second promissory note expressly described the nature of the remaining balance of the loans as "personal cash advances." Thus, there is no basis to say that Merza lent him money by reason of his position as a public officer.⁴¹

Petitioner also avers that he did not act in bad faith, which must take part in the nature of fraud. He honestly believed that Merza lent him money in his personal capacity, especially since he did not present any authorization from the barangay council. Petitioner notes that if the LBP check was truly issued as collateral for the loans on behalf of the barangay, it should have been payable to Merza's order and not his. Further, no evidence was presented to show that he obtained the loans with ill-will or for wrongdoing. Petitioner insists that his only fault was his failure to insist on the deletion of the phrase "as payment for barangay rentals."⁴²

Finally, petitioner asserts that there is no sufficient proof of undue injury on Merza's part. The statements that his failure to pay the loans negatively affected her financial capacity, prejudiced her rights and interests as a creditor, and damaged her reputation as a contractor-supplier are purely speculative. Merza merely gave vague statements regarding petitioner's failure to fulfill his promise to pay.⁴³ Thus, he insists that he only caused her "some form of inconvenience."⁴⁴

³⁸ *Id.* at 64.

³⁹ *Id.* at 66-70.

⁴⁰ *Id.* at 13-38.

⁴¹ *Id.* at 26-28.

⁴² *Id.* at 28-31.

⁴³ *Id.* at 31-32.

⁴⁴ *Id.* at 32.

Considering the foregoing, petitioner maintains that he should be acquitted.

In its Comment,⁴⁵ respondent People of the Philippines, through the Office of the Solicitor General, states that the Sandiganbayan correctly upheld petitioner's conviction for violation of Section 3(e) of Republic Act No. 3019 as all the elements were present.⁴⁶

Respondent asserts that petitioner's other claims that "the loans obtained from Merza were secured in his personal capacity; there was no evidence to prove that Merza received any benefit in granting the loans to Zausa; and that he did not cause undue injury to Merza with evident bad faith were rehashed arguments[.]"⁴⁷

The issue for this Court's resolution is whether petitioner Danilo Solina Zausa is guilty beyond reasonable doubt of violation of Section 3(e) of Republic Act No. 3019.

The Petition is denied.

Petitioner is charged with violation of Section 3(e) of Republic Act No. 3019, which states:

SECTION 3. *Corrupt practices of public officers.* — In addition to acts or omissions of public officers already penalized by existing law, the following shall constitute corrupt practices of any public officer and are hereby declared to be unlawful:

....

(e) Causing any undue injury to any party, including the Government, or giving any private party any unwarranted benefits, advantage or preference in the discharge of his official administrative or judicial functions through manifest partiality, evident bad faith or gross inexcusable negligence. This provision shall apply to officers and employees of offices or government corporations charged with the grant of licenses or permits or other concessions.

In order to sustain a conviction for this crime, the following elements must concur:

⁴⁵ *Id.* at 316–332.

⁴⁶ *Id.* at 325–328.

⁴⁷ *Id.* at 329.

- 1) The accused must be a public officer discharging administrative, judicial or official functions;
- 2) He must have acted with manifest partiality, evident bad faith or inexcusable negligence; and
- 3) That his action caused undue injury to any party, including the government, or gave any private party unwarranted benefits, advantage or preference in the discharge of his functions.⁴⁸ (Citations omitted)

For the second element, jurisprudence holds that the commission of the offense through any one of the modes, *i.e.*, manifest partiality, evident bad faith, or inexcusable negligence, is sufficient. These modes are distinguished by the Court as follows:

There is "manifest partiality" when there is a clear, notorious, or plain inclination or predilection to favor one side or person rather than another. "Evident bad faith" connotes not only bad judgment but also palpably and patently fraudulent and dishonest purpose to do moral obliquity or conscious wrongdoing for some perverse motive or ill will. "Evident bad faith" contemplates a state of mind affirmatively operating with furtive design or with some motive or self-interest or ill will or for ulterior purposes. "Gross inexcusable negligence" refers to negligence characterized by the want of even the slightest care, acting or omitting to act in a situation where there is a duty to act, not inadvertently but willfully and intentionally, with conscious indifference to consequences insofar as other persons may be affected.⁴⁹

The third element exists when the accused's action caused undue injury to any party, including the government, or gave any private party unwarranted benefits, advantage, or preference in the discharge of his or her functions. As explained in *Cabrera v. People*.⁵⁰

The third element refers to two (2) separate acts that qualify as a violation of Section 3 (e) of R.A. No. 3019. An accused may be charged with the commission of either or both. The use of the disjunctive term "or" connotes that either act qualifies as a violation of Section 3 (e) of R.A. No. 3019.

The first punishable act is that the accused is said to have caused undue injury to the government or any party when the latter sustains actual loss or damage, which must exist as a fact and cannot be based on speculations or conjectures. The loss or damage need not be proven with actual certainty. However, there must be "some reasonable basis by which the court can measure it." Aside from this, the loss or damage must be substantial. It must be "more than necessary, excessive, improper or illegal."

⁴⁸ *Reyes v. People*, 863 Phil. 611, 627 (2019) [Per J. Leonen, Third Division].

⁴⁹ *Abubakar v. People*, 834 Phil. 435, 472 (2018) [Per J. Leonen, Third Division], citing *Uriarte v. People*, 540 Phil. 477 (2006) [Per J. Callejo, Sr., First Division].

⁵⁰ *Cabrera v. People*, 858 Phil. 14 (2019) [Per J. Reyes, Second Division].

The second punishable act is that the accused is said to have given unwarranted benefits, advantage, or preference to a private party. Proof of the extent or quantum of damage is not thus essential. It is sufficient that the accused has given "unjustified favor or benefit to another."⁵¹ (Citations omitted)

In this case, the prosecution established the existence of all the elements necessary to convict petitioner of violation of Section 3(e) of Republic Act No. 3019.

First, it is undisputed that petitioner was the Barangay Chairman of Barangay 404 when he obtained loans from private complainant Merza.⁵² By telling the private complainant that he needed to borrow [PHP] 100,000.00 to pay for the barangay's office supplies and rental expenses,⁵³ he made it appear that he was discharging his official function as Barangay Chairman when in fact, he sought to use the money for his personal needs.

Second, petitioner clearly acted with evident bad faith to secure the loans. To further the appearance that he was acting in his official capacity, petitioner deliberately issued an LBP check under the account name "404, Zone 41, District 4, Barangay Council, Manila" bearing both his signature and that of the barangay treasurer as security, executed the first promissory note indicating that the loan would be paid using the barangay's rental funds, and secured the attendance of the barangay treasurer and a kagawad in their meetings.⁵⁴ Petitioner also led private complainant Merza to believe that he would obtain her services as a contractor for the barangay when he had no intention of hiring her, just so she would lend him money.⁵⁵ These acts established that petitioner capitalized on his position as Barangay Chairman in bad faith and for his personal gain.

Third, petitioner's actions caused undue injury to private complainant Merza. His continued failure to pay her [PHP] 198,500.00, as stated in her April 3, 2018 demand letter,⁵⁶ affected her financial capability and deprived her of the use of that money.⁵⁷

As all the elements for the crime charged exist, this Court finds no reason to overturn the findings of the Sandiganbayan. Petitioner also failed to show that the Sandiganbayan "overlooked, misunderstood, or misapplied the surrounding facts and circumstances of the case"⁵⁸ that would justify a conclusion otherwise.

⁵¹ *Id.* at 24.

⁵² *Rollo*, p. 52.

⁵³ *Id.*

⁵⁴ *Id.* at 49.

⁵⁵ *Id.*

⁵⁶ *Id.* at 94.

⁵⁷ *Id.* at 62-64.

⁵⁸ *Ferrer, Jr. v. People*, 853 Phil. 473, 482 (2019) [Per J. Perlas-Bernabe, Second Division].

It bears noting that the facts of the case are similar to *Consigna v. People*⁵⁹ where a municipal treasurer capitalized on her position to induce a private party to lend her money, stating that it would be used to pay for the salaries of the municipality's employees and costs of construction. The petitioner in that case also issued three LBP checks under the municipality's account as guarantee. The Court affirmed her conviction of estafa and violation of Section 3(e) of Republic Act No. 3019.

Similarly, in *Umpa v. People*,⁶⁰ accused Records Officer I misled the private complainant to believe that she had the authority to issue the approved plan, the tax declaration, and the certificate of title. Relying on the misrepresentation, private complainant paid the accused PHP 640,000.00. This Court upheld the accused's conviction of both estafa and violation of Section 3(e) of Republic Act No. 3019 for her actions.

*Arias v. People*⁶¹ and *Dela Cruz v. People*⁶² involved accused public officers who conspired to falsify official documents to deceive the Department of Public Works and Highways into paying fictitious expenses amounting PHP 5,166,539.00. The accused were also convicted of estafa through falsification of documents and violation of Section 3(e) of Republic Act No. 3019.

In *Consigna*,⁶³ *Umpa*,⁶⁴ *Dela Cruz*,⁶⁵ and *Arias*,⁶⁶ the accused were convicted of both estafa and violation of Section 3(e) of Republic Act No. 3019. However, two separate Informations were filed against the accused in the said cases.

In this case, petitioner can only be convicted of one offense as only one Information was filed against him. Compared to estafa, Section 3(e) of Republic Act No. 3019 is the appropriate offense for the following reasons: (a) the Information uses language patterned after its elements, i.e., "public officer, "evident bad faith," and "undue injury;" (b) he was tried under those parameters; and (c) the Regional Trial Court and Sandiganbayan convicted him of this crime after a finding that all of the elements were present.

FOR THESE REASONS, the Petition for Review on *Certiorari* is **DENIED**. The Sandiganbayan's April 19, 2021 Decision and October 15,

⁵⁹ 731 Phil. 108 (2014) [Per J. Perez, Second Division].

⁶⁰ 898 Phil. 387 (2021) [Per J. Lopez, Third Division].

⁶¹ 853 Phil. 407 (2019) [Per J. Peralta, Third Division].

⁶² 893 Phil. 432 (2021) [Per J. Peralta, First Division].

⁶³ 731 Phil. 108 (2014) [Per J. Perez, Second Division].

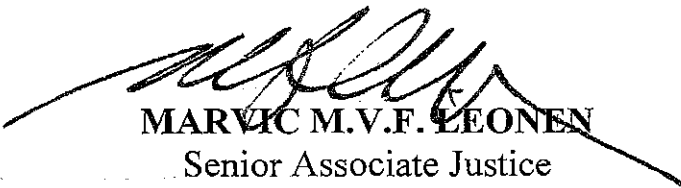
⁶⁴ 898 Phil. 387 (2021) [Per J. Lopez, Third Division].

⁶⁵ 893 Phil. 432 (2021) [Per J. Peralta, First Division].

⁶⁶ 853 Phil. 407 (2019) [Per J. Peralta, Third Division].

2021 Resolution in SB-20-A/R-0020 are **AFFIRMED**. Petitioner Danilo Solina Zausa is **GUILTY** of violating Section 3(e) of Republic Act No. 3019. He is sentenced to suffer the penalty of imprisonment for an indeterminate period of six years and one month, as minimum, to 10 years and six months, as maximum, with perpetual disqualification from public office. He is also **ORDERED to PAY** private complainant Gloria C. Merza [PHP] 198,500.00 as actual damages, with legal interest of 6% per annum from finality of this Decision until fully paid.⁶⁷

SO ORDERED.”



MARVIC M.V.F. LEONEN
Senior Associate Justice

WE CONCUR:



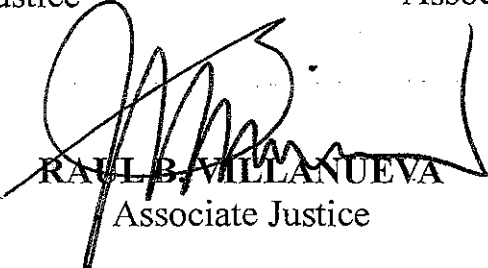
AMY C. LAZARO-JAVIER
Associate Justice



JHOSEP Y. LOPEZ
Associate Justice



ANTONIO T. KHO, JR.
Associate Justice

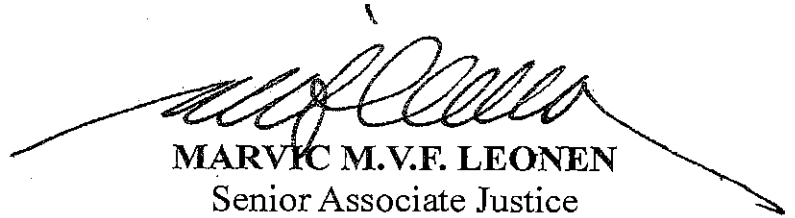


RAUL B. MILLANUEVA
Associate Justice

⁶⁷ *Lara's Gifts & Decors, Inc. v. Midtown Industries Sales, Inc.*, G.R. No. 225433, September 20, 2022 [Per J. Leonen, *En Banc*].

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
Senior Associate Justice
Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 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.



ALEXANDER G. GESMUNDO
Chief Justice