



REPUBLIC OF THE PHILIPPINES  
SUPREME COURT  
Manila

SECOND DIVISION

**NOTICE**

Sirs/Mesdames:

*Please take notice that the Court, Second Division, issued a Resolution dated **12 May 2021** which reads as follows:*

**“G.R. No 227542 (Bureau of Customs v. Japanese 4 x 4 Export Corporation, represented by Pietro Geroue).** — Assailed in this Petition for Review on *Certiorari*<sup>1</sup> is the July 28, 2016 Decision<sup>2</sup> and September 27, 2016 Order<sup>3</sup> of the Regional Trial Court of Olongapo City, Branch 72, (RTC) in the complaint for declaratory relief docketed as Civil Case No. 2016-0-48.

**ANTECEDENTS**

Japanese 4 x 4 Export Corporation (Japanese 4 x 4) is a domestic corporation registered as a Subic Bay Freeport Zone Enterprise under Subic Bay Metropolitan Authority (SBMA) Certificate of Registration and Tax Exemption No. 2007-0104,<sup>4</sup> engaged in the business of admission of vehicles, trucks, heavy equipment, industrial and agricultural equipment, used parts, chassis, engines, and other related materials.<sup>5</sup> On April 18, 2016, Japanese 4 x 4 wrote a letter to the Bureau of Customs (BOC), District Collector Atty. Erelito G. Aquino (District Collector Aquino) to verify whether the Commissioner of Customs gave the directive to enforce Customs Memorandum Order (CMO) No. 16-2005<sup>6</sup> in the Subic Bay Freeport Zone.<sup>7</sup> The CMO is an administrative order issued by the Commissioner of Customs

---

<sup>1</sup> *Rollo*, pp. 11-30.

<sup>2</sup> *Id.* at 35-61. Penned by Judge Richard A. Paradeza.

<sup>3</sup> *Id.* at 62.

<sup>4</sup> *Id.* at 95.

<sup>5</sup> *Id.*

<sup>6</sup> Entitled “Enjoining Vessels and Other Carriers Not to Accept Right Hand Drive Motor Vehicles Pursuant to Republic Act No. 8506,” issued on March 29, 2005.

<sup>7</sup> *Rollo*, p. 65.

*per*

in March 2005 to implement Section 1 of Republic Act (RA) No. 8506,<sup>8</sup> which provides:

SEC. 1. It shall be unlawful for any person to **import, cause the importation of**, register, cause the registration of, use, or operate any vehicle with its steering wheel [located in the] **right-hand side** thereof in any highway, street or road, whether private or public or of the national or local government except such vehicles that are acknowledged as vintage automobiles, manufactured before 1960, in showroom condition, and/or are to be utilized exclusively for officially and legally sanctioned motorsports events, and off-road special purpose vehicles. (Emphases supplied.)

In a letter, dated April 19, 2016, District Collector Aquino confirmed that the CMO will indeed be implemented in the Subic Bay Freeport Zone, strictly enjoining the acceptance of right-hand drive vehicles and/or any auto parts for the vehicles.<sup>9</sup>

Japanese 4 x 4 then filed a Petition for Declaratory Relief<sup>10</sup> against the BOC, Commissioner Alberto D. Lina, and the District Collector, Port of Subic, contending that the Subic Bay Freeport Zone is considered as a separate customs territory under the “Bases Conversion and Development Act of 1992.”<sup>11</sup> Pursuant to the law, Japanese 4 x 4 claimed that the Commissioner of Customs has no authority to restrict the free flow of goods in the Subic Bay Freeport Zone. On July 28, 2016, the RTC issued the assailed Decision granting Japanese 4 x 4’s petition,<sup>12</sup> viz.:

**WHEREFORE**, premises considered, judgment is rendered declaring as invalid and without any legal effect Customs Memorandum Order No. 16-2005 within the Subic Special Economic Zone, and thereby enjoining respondents from enforcing the said customs memorandum order within the Subic Bay Freeport Zone.

**SO ORDERED.**<sup>13</sup>

The BOC, through the Office of the Solicitor General, filed a motion for reconsideration,<sup>14</sup> but was denied.<sup>15</sup>

Consequently, the BOC filed this petition<sup>16</sup> alleging that the issues involved are pure questions of law. Direct recourse to the Court is sought on the ground that the RTC erred in: (1) finding that all the elements of a declaratory relief petition are present; and (2) declaring CMO No. 16-2005 as

<sup>8</sup> Entitled “AN ACT BANNING THE REGISTRATION AND OPERATION OF VEHICLES WITH RIGHT-HAND STEERING WHEEL IN ANY PRIVATE OR PUBLIC STREET, ROAD OR HIGHWAY, PROVIDING PENALTIES THEREFOR AND FOR OTHER PURPOSES,” approved on February 13, 1998.

<sup>9</sup> *Rollo*, p. 66.

<sup>10</sup> *Id.* at 67-82.

<sup>11</sup> Republic Act No. 7227, approved on March 13, 1992.

<sup>12</sup> *Rollo*, pp. 35-61.

<sup>13</sup> *Id.* at 61.

<sup>14</sup> *Id.* at 96-103.

<sup>15</sup> *Id.* at 62. Order dated September 27, 2016.

<sup>16</sup> *Id.* at 11-30.

invalid within the Subic Bay Freeport Zone and in enjoining the BOC to implement the issuance.<sup>17</sup>

### RULING

At the outset, the Court agrees that the issue pertaining to the correctness of the RTC's declaration, on the invalidity of CMO No. 16-2005 as enforced within the Subic Bay Freeport Zone, is a question of law. This may be determined by this Court without the need to examine the probative value of the evidence presented by the parties. Since a Rule 45 petition is the only remedy available to a party seeking to appeal from a judgment of the RTC involving pure questions of law, the BOC's direct resort to this Court is proper.<sup>18</sup>

Nonetheless, the BOC questions the propriety of Japanese 4 x 4's recourse through a petition for declaratory relief. Under Section 1,<sup>19</sup> Rule 63 of the Rules of Court, a petition for declaratory relief may be filed by any person whose rights are affected by a statute, executive order or regulation, ordinance, or any other governmental regulation, before breach or violation of his rights to determine any question of construction or validity arising, and for a declaration of his rights or duties.<sup>20</sup> In order for a petition for declaratory relief to prosper, the following elements must be shown: (1) the subject matter of the controversy must be a deed, will, contract or other written instrument, statute, executive order or regulation, or ordinance; (2) the terms of said documents and the validity thereof are doubtful and require judicial construction; (3) there must have been no breach of the documents in question; (4) there must be an actual justiciable controversy or the "ripening seeds" of one between persons whose interests are adverse; (5) the issue must be ripe for judicial determination; and (6) adequate relief is not available through other means or other forms of action or proceeding.<sup>21</sup>

In *Malana v. Tappa*,<sup>22</sup> the Court explained that the purpose of an action for declaratory relief is to secure an authoritative statement to guide the parties as to their rights and obligations under a statute, deed, or contract. It is a practical remedy for ending controversies that have not reached the state where another relief is immediately available. Accordingly, a petition for declaratory relief may be entertained only before the breach or violation of the

---

<sup>17</sup> *Id.* at 61.

<sup>18</sup> See *Association of Non-Profit Clubs, Inc. v. Bureau of Internal Revenue*, G.R. No. 228539, June 26, 2019.

<sup>19</sup> SEC. 1. *Who may file petition.* — Any person interested under a deed, will, contract or other written instrument, or whose rights are affected by a statute, executive order or regulation, ordinance, or any other governmental regulation may, before breach or violation thereof bring an action in the appropriate Regional Trial Court to determine any question of construction or validity arising, and for a declaration of his rights or duties, thereunder.

x x x x

<sup>20</sup> *Id.*

<sup>21</sup> *In the Matter of Declaratory Relief on the Validity of BIR Revenue Memorandum Circular No. 65-2012 "Clarifying the Taxability of Association Dues, Membership Fees and other Assessments Charges Collected by Condominium Corporations,"* G.R. No. 215801, January 15, 2020.

<sup>22</sup> 616 Phil. 177 (2009).

subject statute, deed, or contract.<sup>23</sup> On the other hand, if there has been breach, there is already an actual controversy that needs to be resolved, hence, the proper vehicle to question the validity of executive issuances is through *certiorari* or prohibition, which is broader in scope. In *certiorari* or prohibition, the court may correct errors of jurisdiction committed not only by a tribunal, corporation, board or officer exercising judicial, quasi-judicial or ministerial functions – but also to correct, undo, and restrain any act of grave abuse of discretion amounting to lack or excess of jurisdiction by any branch or instrumentality of the Government, even those not involved in the exercise of judicial, quasi-judicial or ministerial functions.<sup>24</sup> At any rate, a petition for declaratory relief may be treated as one for prohibition if the case has far-reaching implications and raises questions that need to be resolved for the public good, or as in this case, the assailed acts of executive officials that usurped legislative authority.<sup>25</sup>

In this case, the BOC claims that the third element of a declaratory relief petition is missing because Japanese 4 x 4 already committed a violation of the questioned CMO since some of the vehicles or trucks brought in by Japanese 4 x 4 are right-hand drive vehicles.<sup>26</sup> Admittedly, the CMO was issued as early as March 2005 but was only enforced in the Subic Bay Freeport Zone in April 2016. Nevertheless, the BOC argues that the delay in the implementation did not make the CMO any less effective. Although Japanese 4 x 4 has not yet been prosecuted or penalized for its breach, an action for declaratory relief is no longer available to assail the CMO, and the RTC should not have entertained Japanese 4 x 4's petition. The problem with the BOC's postulation, that there was a breach, is that it conveniently assumes that the CMO was validly implemented in the Subic Bay Freeport Zone. This is clearly not the case here.

In enacting RA No. 7227, or the "Bases Conversion and Development Act of 1992," the legislature envisioned the former US military base in Subic to operate as a freeport. Section 12 (b) of the law expressly states:

SEC. 12. Subic Special Economic Zone. – x x x.

(b) The Subic Special Economic Zone shall be operated and managed as a separate customs territory ensuring free flow or movement of goods and capital within, into and exported out of the Subic Special Economic Zone, as well as provide incentives such as tax and duty-free importations of raw materials, capital and equipment. **However, exportation or removal of goods from the territory of the Subic Special Economic Zone to the other parts of the Philippine territory shall be subject to customs duties and taxes** under the Customs and Tariff Code and other relevant tax laws of the Philippines[.] (Emphases supplied.)

x x x x

<sup>23</sup> *Id.*

<sup>24</sup> *Supra* note 21, citing *DOTR v. PPSTA*, G.R. No. 230107, July 24, 2018.

<sup>25</sup> *Id.*, citing *Diaz v. The Secretary of Finance*, G.R. No. 193007, 669 Phil. 371, 382-383 (2011).

<sup>26</sup> *Rollo*, pp. 104-111.

17/21

The status of the Subic Bay Freeport Zone as a separate customs territory has long been settled in *Executive Secretary v. Southwing Heavy Industries, Inc. (Southwing)*,<sup>27</sup> where then President Gloria Macapagal-Arroyo signed Executive Order (EO) No. 156 prohibiting the importation of used motor vehicles into the country, inclusive of the freeport zone, to prevent the further decline of sales in the local motor vehicle industry. The ban on importation of used motor vehicles was also designed to enhance the capabilities of the Philippine motor manufacturing firms as globally competitive producers. Despite its laudable objectives, the Court ruled that EO No. 156 is void for being *ultra vires* and for being unreasonable, and, especially, took note of the intention of the lawmakers in RA No. 7227 to carve out the Subic Bay Freeport Zone from the State's territory and treat it as foreign territory for purposes of customs laws. This means that the goods received at the freeport area are not subject to the customs jurisdiction of the Republic of the Philippines. Of course, this is until the goods are brought inside our domestic commerce, in which case, they are subject to prevailing customs laws.<sup>28</sup>

In *Southwing*, the Court likewise declared that EO No. 156 was issued as an exercise of police power to protect the domestic motor vehicle industry. Police power is the inherent authority of a government to enact laws to promote the order, safety, health, morals, and general welfare of the people. While this power primarily belongs to the legislature, this may be exercised by the President by virtue of a valid delegation of quasi-legislative power,<sup>29</sup> provided that the following requisites are present: (1) its promulgation must be authorized by the legislature; (2) it must be promulgated in accordance with the prescribed procedure; (3) it must be within the scope of the authority given by the legislature; and (4) it must be reasonable.<sup>30</sup> The Court held that although EO No. 156 satisfied the first and second requisites, the third and fourth requisites are missing because the administrative issuance went beyond the scope of authority given by the legislature and was unreasonable.<sup>31</sup>

To be valid, an administrative issuance must not go beyond the limits of the authority conferred. If the issuance supplants or modifies the Constitution, its enabling statute, or other existing laws, it is considered *ultra vires*, hence, void. In *Southwing*, EO No. 156 was considered *ultra vires* because it altered the provisions of an existing law, specifically, RA No. 7227. The issuance exceeded the scope of its application when it extended the prohibition on the importation of used cars to the Subic Bay Freeport Zone, which, under RA No. 7227, is considered a foreign territory.<sup>32</sup> In the same manner, EO No. 156 is considered unreasonable because the domestic industry which it sought to protect is not present in foreign territories such as the Subic Bay Freeport Zone, thus:

---

<sup>27</sup> 518 Phil. 103 (2006).

<sup>28</sup> See *id.*

<sup>29</sup> *Id.* at 117.

<sup>30</sup> *Id.* at 117. citing Cruz, *Philippine Administrative Law*, 2003 Edition, p. 41.

<sup>31</sup> *Id.*

<sup>32</sup> *Id.*

10/12/21

[T]he importation ban runs afoul the **third requisite** for a valid administrative order. To be valid, an administrative issuance must not be *ultra vires* or beyond the limits of the authority conferred. It must not supplant or modify the Constitution, its enabling statute and other existing laws, for such is the sole function of the legislature which the other branches of the government cannot usurp. x x x

x x x x

The proscription in the importation of used motor vehicles should be operative only outside the Freeport and the inclusion of said zone within the ambit of the prohibition is an invalid modification of RA 7227. Indeed, when the application of an administrative issuance modifies existing laws or exceeds the intended scope, as in the instant case, the issuance becomes void, not only for being *ultra vires*, but also for being unreasonable.

This brings us to the **fourth requisite**. It is an axiom in administrative law that administrative authorities should not act arbitrarily and capriciously in the issuance of rules and regulations. To be valid, such rules and regulations must be reasonable and fairly adapted to secure the end in view. If shown to bear no reasonable relation to the purposes for which they were authorized to be issued, then they must be held to be invalid.

There is no doubt that the issuance of the ban to protect the **domestic industry** is a reasonable exercise of police power. The deterioration of the local motor manufacturing firms due to the influx of imported used motor vehicles is an urgent national concern that needs to be swiftly addressed by the President. x x x

The problem, however, lies with respect to the application of the importation ban to the Freeport. The Court finds no logic in the all encompassing application of the assailed provision to the Freeport which is outside the customs territory. As long as the used motor vehicles do not enter the customs territory, the injury or harm sought to be prevented or remedied will not arise. The application of the law should be consistent with the purpose of and reason for the law. *Ratione cessat lex, et cessat lex*. When the reason for the law ceases, the law ceases. It is not the letter alone but the spirit of the law also that gives it life. To apply the proscription to the Freeport would not serve the purpose of the EO. Instead of improving the general economy of the country, the application of the importation ban in the Freeport would subvert the avowed purpose of RA 7227 which is to create a market that would draw investors and ultimately boost the national economy.<sup>33</sup> (Emphases supplied and citations omitted.)

Indeed, we recognize that the purpose of RA No. 7227 is to attract investors, enhance investment, and boost the economy such that the legislature could not have limited the benefits of doing business in the freeport zone only to exemption from taxes. The minimum interference policy of the government on the freeport area extends to the nature, or kind of business that investors may embark on, and the articles which they may import into, or

---

<sup>33</sup> *Id.* at 128-130.

10/7/27

export out of the zone. Any contrary interpretation defeats the very purpose of establishing the freeport and drives away investors.<sup>34</sup>

Our pronouncement in *Southwing* was later underscored in *Hon. Executive Secretary v. Northeast Freight Forwarders, Inc. (Northeast)*,<sup>35</sup> where we again held that EO No. 156 can only apply in the customs territory of the Philippines but cannot extend to the secured and fenced-in Subic Bay Freeport Zone. The ban on importation of used vehicles does not cover the importation of used motor vehicles into the Subic Bay Freeport Zone, for as long as they are stored, used, and traded within the zone, or exported to other countries, and are not brought out of the freeport area into the country's customs territory.

Applying the principles in *Southwing* and *Northeast* to this case, the Court now rules that CMO No. 16-2005 is *ultra vires* because it altered the provisions of an existing law, RA No. 7227, by extending the importation ban of right-hand drive vehicles into the Subic Bay Freeport Zone, which is considered as a foreign territory. The implementation of CMO No. 16-2005 inside the freeport area is akin to imposing an additional condition or amendment in the contract entered into by Japanese 4 x 4 as a registered Subic Bay Freeport Zone Enterprise authorized by the SBMA. This act is an intrusion upon the powers granted to the SBMA under Section 13(b)(2) of RA No. 7227, which allows it to accept any local or foreign investment, business or enterprise, subject only to such rules and regulations to be promulgated by the SBMA.<sup>36</sup>

Further, the Court sees that CMO No. 16-2005 went beyond the scope of its enabling law, RA No. 8506. The phrase "*import, cause the importation of*" in RA No. 8506 denotes bringing in of goods coming from a foreign territory into our customs territory. Here, Japanese 4 x 4 does not import or cause the importation of goods into the customs territory of the Philippines. The goods received by Japanese 4 x 4 *via* the freeport do not constitute importation because it is as if the goods landed into a foreign territory. Since the shipment took place from one foreign territory to another foreign territory, the BOC cannot validly assert its authority over the transaction.

More importantly, the enforcement of CMO No. 16-2005 inside the Freeport zone is invalid for being unreasonable as it does not serve the

<sup>34</sup> *Id.* at 127.

<sup>35</sup> 600 Phil. 789 (2009).

<sup>36</sup> SEC. 13. The Subic Bay Metropolitan Authority. —

x x x x

(b) Powers and Functions of the Subic Bay Metropolitan Authority. — The Subic Bay Metropolitan Authority, otherwise known as the Subic Authority, shall have the following powers and functions:

x x x x

(2) To accept any local or foreign investment, business or enterprise, subject only to such rules and regulations to be promulgated by the Subic Authority in conformity with the policies of the Conversion Authority without prejudice to the nationalization requirements provided for in the Constitution[.]

x x x x

primordial purpose of the importation ban. As succinctly explained in the Department of Justice Opinion No. 101, series of 1999:<sup>37</sup>

It is significant to add that the avowed purpose of R.A. No. 8506 is not only to ban the importation of right-hand drive motor vehicles, but ultimately their use in any private or public street, road or highway in the Philippines (Sponsorship Speech of Sen. Osmena on S.B. No. 1568 which was later enacted into law as R.A. No. 8506; see also House deliberation on the counterpart bill H.B. No. 129). The language of the law is quite clear to this effect – R.A. No. 8506 prohibits any person to import, register, use or operate any right-hand drive vehicle in any highway, road or street, whether private or public, or of the national or local government. The prohibition addresses the concern of the lawmakers for the safety of the public amidst reports of “several accidents involving right-hand drive vehicles which resulted in serious injuries to or deaths of drivers, passengers and bystanders” (see Sponsorship Speech, *supra*). Thus, to constitute a violation of the prohibition in R.A. No. 8506, the importation of right-hand drive vehicles must be for the purpose of registering the same for use or operation of such vehicles in any public or private road, street or highway in the Philippines.

Considering that the right-hand drive vehicles in this case are destined for an economic zone for conversion into left-hand drive vehicles, and will not be used, even after such conversion, in any public or private street, road or highway in the Philippines, “but will be 100% re-exported to foreign countries as finished products”, we believe that the bringing of such right-hand drive vehicles into the Philippines under these conditions will not be violative of R.A. 8506.<sup>38</sup> (Underscoring in the original.)

Despite the DOJ’s opinion, the BOC asserts that Japanese 4 x 4 did not present any document before the RTC to prove its claim that right-hand drive vehicles shipped in its name are meant to be immediately exported to foreign ports after conversion to left-hand drive.<sup>39</sup> Unfortunately, the Court cannot rule on this issue because it was not raised before the RTC, and Japanese 4 x 4 was not given the opportunity to adduce proof to refute the BOC’s allegation.

We are aware of the BOC’s apprehension that the importation ban on right-hand drive vehicles under RA No. 8506 may be circumvented in that these vehicles may eventually find its way into the domestic territory. This situation has been foreseen by the legislature when it provided in Section 12 (b) of RA No. 7227 that “*exportation or removal of goods from the territory of the Subic Special Economic Zone to the other parts of the Philippine territory shall be subject to customs duties and taxes under the Customs and Tariff Code and other relevant tax laws of the Philippines.*” Moreover, it is significant to note that ample measures are already in place under *The Comprehensive Motor Vehicle Development Program*<sup>40</sup> to address violations on vehicle importation into the “customs territory or the Philippine territory

<sup>37</sup> Issued on November 10, 1999 by then Secretary of Justice Serafin R. Cuevas.

<sup>38</sup> *Id.*

<sup>39</sup> *Rollo*, pp. 22-26.

<sup>40</sup> Executive Order No. 877-A, s. 2010, signed on June 3, 2010.



outside the secured fenced-in Freeport zones” and this includes the seizure and immediate re-exportation of prohibited articles at the expense of the importer/consignee.<sup>41</sup>

Our lawmakers have their reasons and purposes in designating the Subic Bay Freeport Zone as a separate customs entity and in granting privileges and incentives to the enterprises registered with the SBMA. Mainly, their aim is to develop the Subic Bay Freeport Zone into a self-sustaining entity that will generate employment and attract foreign and local investment. To this end, the Court will keep the statute's intent of carving a territory out of the former military reservation in Subic Bay where free flow of goods and capital will always be maintained.<sup>42</sup>

**FOR THESE REASONS**, the Petition for Review on *Certiorari* is **DENIED**. The Decision dated July 28, 2016 and Order dated September 27, 2016 issued by the Regional Trial Court, Olongapo City, Branch 72, in Civil Case No. 2016-0-48 are **AFFIRMED**.

**SO ORDERED.**” (Lopez, J. Y., J., designated additional member *per* Special Order No. 2822 dated April 7, 2021.)

By authority of the Court:

TERESITA AQUINO TUAZON  
Division Clerk of Court

By:



MA. CONSOLACION GAMINDE-CRUZADA  
Deputy Division Clerk of Court

28 JUL 2021

<sup>41</sup> Article 2. Prohibition of Used Vehicles Importation.

x x x x

SEC. 3. *Used Motor Vehicles*. – The importation into the customs territory or the Philippine territory outside the secured fenced-in Freeport zones of all types of used motor vehicles is prohibited except for the following:

- a. A vehicle that is owned and for the personal use of a returning resident or immigrant and covered by an authority to import issued under the No-Dollar Importation Program. Such vehicles cannot be resold for at least three (3) years;
- b. A vehicle for the use of an official of the Diplomatic Corps and authorized to be imported by the Department of Foreign Affairs;
- c. Trucks with GVW of 2.5 tons and above covered by an authority to import issued by the Department of Trade and Industry (DTI);
- d. Buses with GVW of 6 tons and above covered by an authority to import issued by the DTI;
- e. Special purpose vehicles:

x x x x

SEC. 7. *Penalty*. — All vehicles imported found to be in violation of this Executive Order shall be subject to seizure and re-exported at the expense of the importer/consignee immediately. (*Executive Order No. 877-A, June 3, 2010.*)

<sup>42</sup> *Coconut Oil Refiners Association, Inc. v. Torres*, 503 Phil. 42, 67 (2005).

OFFICE OF THE SOLICITOR GENERAL (reg)  
134 Amorsolo Street  
1229 Legaspi Village  
Makati City

ATTY. LEONARDO W. BERNABE (reg)  
Counsel for Respondent  
GT Solar Bldg., Sta. Rita cor. Canal Rd.  
CBD Subic Bay Freeport Zone  
2200 Olongapo City

COMMISSIONER OF CUSTOMS (reg)  
Bureau of Customs  
Port Area, 1002 Manila

HON. PRESIDING JUDGE (reg)  
Regional Trial Court, Branch 72  
2200 Olongapo City  
(Civil Case No. 2016-0-48)

JUDGMENT DIVISION (x)  
Supreme Court, Manila

PUBLIC INFORMATION OFFICE (x)  
LIBRARY SERVICES (x)  
[For uploading pursuant to A.M. No. 12-7-SC]

OFFICE OF THE CHIEF ATTORNEY (x)  
OFFICE OF THE REPORTER (x)  
PHILIPPINE JUDICIAL ACADEMY (x)  
Supreme Court, Manila

*Please notify the Court of any change in your address.*  
GR227542. 5/12/2021(171)URES *pjm*