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Republic of the Philippines
Supreme Court
Manila

FIRST DIVISION

NOTICE

Sirs/Mesdames:

Please take notice that the Court, First Division, issued a Resolution dated **October 6, 2021** *which reads as follows:*

"G.R. No. 225169 ***(Commissioner of Internal Revenue, petitioner v. Macquarie Offshore Services Pty., Ltd. – Philippine Branch, respondent).***

Before the Court is a petition for review on *certiorari* under Rule 45 of the Rules of Court filed by the Commissioner of Internal Revenue *(petitioner)* which seeks the reversal and setting aside of the December 8, 2015 Decision[1] and June 9, 2016 Resolution[2] of the Court of Tax Appeals *(CTA) En Banc* in CTA EB No. 1208, as well as the dismissal of the petitions for review of Macquarie Offshore Services Pty., Ltd. – Philippine Branch *(respondent)*, docketed as CTA Case Nos. 8221 and 8282, before the CTA Second Division. In its assailed decision, the CTA *En Banc* denied petitioner's appeal and affirmed the May 2, 2014 Decision[3] of the CTA Second Division, partially granting respondent's claim for refund or credit of the unutilized input Value-Added Tax *(VAT)* attributable to its zero-rated sales of services for the second, third, and fourth quarters of its fiscal year *(FY)* 2009.

Antecedents

Respondent is a multinational company organized and existing under the laws of Australia engaged in trade inspection security and certification and in international trade with affiliates, subsidiaries, or

- over – thirteen (13) pages ...

[1] *Rollo*, pp. 64-75; penned by Associate Justice Ma. Belen M. Ringpis-Liban, with Presiding Justice Roman G. Del Rosario and Associate Justices Juanito C. Castañeda, Jr., Lovell R. Bautista, Erlinda P. Uy, Caesar A. Casanova, Esperanza R. Fabon-Victorino, Cielito N. Mindaro-Grulla, and Associate Justice Amelia R. Cotangco-Manalastas, concurring.
[2] Id. at 81-83.
[3] Id. at 441-470; penned by Associate Justice Caesar A. Casanova, with Associate Justices Juanito C. Castañeda, Jr. and Amelia R. Cotangco-Manalastas, concurring.

branch offices in the Asia Pacific Region and other foreign markets.[4] As evidenced by a Certification dated April 10, 2008 issued by the Securities and Exchange Commission *(SEC)*, respondent is duly registered and licensed to do business as Regional Operating Headquarters *(ROHQ)* in the Philippines, pursuant to the Omnibus Investment Code of 1987, as amended. As an ROHQ, respondent shall render various qualifying services to its affiliates and related parties in the Asia Pacific Region and other foreign markets, *viz.*:

a. General administration and planning;
b. Business planning and coordination;
c. Sourcing/procurement of raw materials and components;
d. Corporate finance advisory services;
e. Marketing, control and sales promotion;
f. Training and personnel management;
g. Logistics services;
h. Research and development services and product development;
[i.] Technical support and maintenance;
[j.] Data processing and communication; and
[k.] Business development.[5]

Respondent is paid for the aforementioned services in Australian Dollars *(AUD)*, an acceptable foreign currency inwardly remitted through its account with Hong Kong Shanghai Banking Corporation *(HSBC)* and accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas (BSP)*.

In the course of its operation as a ROHQ rendering services in the Philippines to its foreign clients, respondent, a VAT-registered taxpayer, purchased goods and services for which it paid input VAT.

Through separate letters and applications for tax credits/refunds submitted to the Bureau of Internal Revenue *(BIR)*, respondent requested the refund or credit of the unutilized input VAT attributable to its zero-rated sales in the amounts of ₱2,129,229.47 for the second[6] and third quarter[7] of its FY 2009, and ₱2,188,948.72 for the fourth quarter[8] of the same FY.

When the BIR failed to act on its administrative claims, respondent filed two separate petitions for review before the CTA on January 27, 2011 and April 20, 2011, docketed as CTA Case Nos.

[4] Id. at 119.
[5] Id.
[6] July to September 2008.
[7] October to December 2008.
[8] January to March 2009.

8221[9] and 8282,[10] respectively. The two cases were eventually consolidated before the CTA Second Division *(CTA Division)*.

During trial, Garry Taylor *(Taylor)*, respondent's Division Director and resident agent, and Jerome Antonio B. Constantino, the court-appointed Independent Certified Public Accountant *(ICPA)*, testified as witnesses for respondent. In its Resolution dated January 7, 2013, the CTA Division admitted the documentary evidence formally offered by respondent, with certain exceptions. Petitioner, in contrast, did not present any evidence in the case.

The CTA Division Ruling

The CTA Division rendered its Decision on May 2, 2014, finding as follows:

> (a) Respondent timely filed its administrative and judicial claims for tax refund or credit;
>
> (b) For the second to the fourth quarters of FY 2009, respondent principally rendered services to Macquarie Financial Holdings Limited *(MFHL)*, an entity registered under the laws of Australia and which is not registered with the SEC either as a corporation or a partnership. Respondent's business transactions with MFHL were governed by a Service Agreement dated April 1, 2009, which was duly signed by the representatives and marked with the common seal of both parties;
>
> (c) In its VAT Returns for the second to the fourth quarters of FY 2009, respondent reported a total of ₱87,339,467.40 zero-rated sales. However, only the amount of ₱85,199,922.43, representing respondent's zero-rated sales to MFHL, was duly supported by sales invoices, official receipts, and inward remittances submitted by respondent;
>
> (d) Respondent claimed unutilized input VAT attributable to its zero-rated sales for the second to the fourth quarters of FY 2009 in the total amount of ₱4,318,178.19. After a scrutiny of the evidence on record, respondent's substantiated input VAT for the said three quarters amounted to only ₱3,790,521.74, computed thus:

- over -

[9] Respondent's judicial claim for tax refund or credit of unutilized input VAT attributable to its zero-rated sales for the second and third quarters of FY 2009.
[10] Respondent's judicial claim for tax refund or credit of unutilized input VAT attributable to its zero-rated sale for the fourth quarter of FY 2009.

Claimed Input VAT for refund/[Tax Credit Certificate (TCC)]		₱ 4,318,178.19
Less: Disallowances		
Per ICPA Report	₱ 545,904.93	
Per this Court's Findings	59,986.41	605,891.34
Balance		₱ 3,712,286.85
Add: Amortization of Input VAT on domestic purchases of services		78,234.89
Substantiated Input VAT		**₱ 3,790,521.74**[11]

(e) Out of respondent's substantiated input VAT of ₱3,970,521.74, only the amount of ₱3,697,665.76 could be attributed to its substantiated zero-rated sales of ₱85,199,922.43, as computed below:

Substantiated zero-rated sales	₱ 85,199,922.43
Divided by total declared zero-rated sales	₱ 87,339,467.40
Rate of substantiated zero-rated sales	**0.975503114**
x Substantiated Input VAT	₱ 3,790,521.74
Refundable Input VAT	**₱ 3,697,665.76**[12]

(f) It was established that respondent's claimed input VAT had not been applied against any output VAT liability during the period of the claim and in the succeeding quarters, since respondent had no output VAT due from July 2008 to December 2010, against which the input VAT might have been credited or applied. Moreover, in its VAT returns for the second and third quarters of FY 2011, respondent already deducted the amounts of ₱2,129,229.47 and ₱2,188,948.71, respectively, as "VAT Refund/TCC Claimed." Hence, the amounts of input VAT subject of the present claims were no longer included in respondent's aggregated input VAT of ₱23,972,276.02 at the end of the third quarter of FY 2011, which was carried over to the fourth quarter of the same FY.

Ultimately, the CTA Division decreed:

[11] *Rollo*, p. 463.
[12] Id.

> **WHEREFORE**, the instant Petition for Review is hereby **PARTIALLY GRANTED**. Accordingly, [herein petitioner] is **ORDERED TO REFUND or TO ISSUE A TAX CREDIT CERTIFICATE** in the amount of ₱3,697,665.76, representing unutilized input VAT attributable to its zero-rated sales to Macquarie Financial Holdings Limited (MFHL) for the second, third and fourth quarters of FY March 2009.[13]

Petitioner's motion for reconsideration (of the Decision dated 2 May 2014) was denied for lack of merit by the CTA Division in its July 31, 2014 Resolution.[14]

The CTA *En Banc* Ruling

Petitioner filed a petition for review before the CTA *En Banc*, docketed as CTA EB No. 1208, alleging that respondent failed to prove that MFHL, the recipient of its services, was doing business outside the Philippines so that such sale of services would qualify as zero-rated transactions.

In its December 8, 2015 Decision, the CTA *En Banc* held that respondent presented more than just a SEC Certificate of Non-Registration to prove that MFHL, the recipient of its services, was doing business outside the Philippines. It quoted extensively from the judicial affidavit of Taylor, who identified the documents offered and admitted into evidence, establishing that MFHL is a foreign corporation registered in Australia. In conclusion, the CTA *En Banc* wrote:

> This Court therefore finds that there is plenty [of] evidence to support the Court in Division's findings that MFHL, the recipient of services, is doing business outside the Philippines, hence respondent's transactions with the same qualify as zero-rated. There is a (sic) preponderance of said evidence, compared to none presented by petitioner in any of the proceedings before this Court to show that otherwise.
>
> **WHEREFORE**, the instant "Petition for Review" is hereby **DENIED**; the Decision dated May 2, 2014 and Resolution dated July 31, 2014 in CTA Case Nos. 8221 and 8282 are **AFFIRMED**.[15]

[13] Id. at 469.
[14] Id. at 491-493; penned by Associate Justice Caesar A. Casanova, with Associate Justices Juanito C. Castañeda and Amelia R. Cotangco-Manalastas, concurring.
[15] Id. at 74.

Petitioner filed a motion for reconsideration (of the Decision dated 8 December 2015) but the same was denied for lack of merit by the CTA *En Banc* in its Resolution dated June 9, 2016.

Consequently, petitioner seeks recourse from this Court via the instant petition for review, raising the sole issue of whether MFHL, the recipient of respondent's services, is doing business outside the Philippines so that the sale of such services may qualify as zero-rated transactions.

Citing the cases of *Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*[16] *(BWSC)* and *Accenture, Inc. v. Commissioner of Internal Revenue*[17] *(Accenture)*, petitioner maintains that it is not enough that the recipient of the service be proven to be a foreign corporation, but that it must also be specifically proven to be a non-resident foreign corporation *(NRFC)*.

According to petitioner, a taxpayer claiming a tax credit or refund has the burden of proof to establish the factual basis of that claim. Tax refunds, like tax exemptions, are construed strictly against the taxpayer. Petitioner asserts that respondent failed to discharge this burden. At best, respondent established by its evidence that MFHL is a foreign corporation not registered in the Philippines. However, it does not automatically follow that MFHL is a non-resident foreign corporation or one doing business outside the Philippines.

Respondent counters that a petition for review under Rule 45 of the Rules of Court must only raise questions of law; that the findings of fact of the CTA are entitled to respect, if not finality; and that the decision of the CTA is supported by substantial evidence. Respondent contends that it has presented more than enough proof to show that its client MFHL is a foreign entity doing business outside the Philippines and the CTA had correctly considered respondent's evidence in their totality.

The Court's Ruling

The Court finds no merit in the instant petition and sustains the findings of fact of the CTA Division and *En Banc*.

[16] 541 Phil. 119 (2007).
[17] 690 Phil. 679 (2012).

Respondent bases its claim for tax refund or credit of the excess input VAT attributable to its zero-rated sales on Section 112(A), in relation to Sec. 108(B) of the Tax Code of 1997, as amended by Republic Act No. 9337, quoted hereunder:

> SEC. 112. *Refunds or Tax Credits of Input Tax.* —
>
> (A) *Zero-rated or Effectively Zero-rated Sales.* — Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: *Provided, however*, That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP): *Provided, further*, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales. *Provided, finally*, That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales.
>
> x x x x
>
> SEC. 108. *Value-added Tax on Sale of Services and Use or Lease of Properties.* —
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> x x x x
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> (B) *Transactions Subject to Zero Percent (0%) Rate.* — The following services performed in the Philippines by VAT-registered persons shall be subject to zero percent (0%) rate:
>
> > (1) Processing, manufacturing or repacking goods for other persons doing business outside the Philippines which goods are subsequently exported, where the services are paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP);
> >
> > (2) Services other than those mentioned in the preceding paragraph, **rendered to a person engaged in business conducted outside the**

> **Philippines or to a nonresident person not engaged in business who is outside the Philippines** when the services are performed, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP);
>
> x x x x (emphasis supplied)

It was in *BWSC*[18] that the Court first categorically declared that for zero-rated sale of services, it is not only required that the services be other than "processing, manufacturing or repacking of goods" and that payment for such services be in acceptable foreign currency accounted for in accordance with BSP rules, but **it is also essential that the recipient of such services is doing business outside the Philippines.**[19] In said case, the payer-recipient of the services of BWSC was a Consortium, a joint-venture of non-resident foreign corporations, which was doing business in the Philippines as it entered into a 15-year contract to operate and maintain power barges of the National Power Corporation *(NAPOCOR)*. Since the services of BWSC to the Consortium were not being supplied to a person doing business outside the Philippines, the Court held therein that said services could not legally qualify for 0% VAT.

The Court, in *Accenture*, applied the *BWSC* case and denied the claim for refund or credit of Accenture because the latter failed to establish that the recipients of its services were doing business outside the Philippines so as to qualify for zero-rating. The Court stressed therein that it was not enough that the recipient of the service be proven to be a foreign corporation; rather, it must be specifically proven to be a non-resident foreign corporation,[20] *i.e.*, a foreign corporation not engaged in trade or business in the Philippines.[21] The Court expounded, to wit:

> There is no specific criterion as to what constitutes "doing" or "engaging in" or "transacting" business. We ruled thus in *Commissioner of Internal Revenue v. British Overseas Airways Corporation*:

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[18] Supra note 16, at 132.
[19] The *BWSC* case still involved the provisions of the previous Tax Code, Section 102(b)(2) of which described zero-rated sales of services as "[s]ervices other than those mentioned in the preceding sub-paragraph, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP)." Note that unlike the present wording of Section 108(B) (2), it did not explicitly require that the services be "rendered to a person engaged in business conducted outside the Philippines or to a nonresident person not engaged in business who is outside the Philippines."
[20] Supra note 17, at 699.
[21] Section 22(I), Tax Code of 1997, as amended.

> x x x. There is no specific criterion as to what constitutes "doing" or "engaging in" or "transacting" business. Each case must be judged in the light of its peculiar environmental circumstances. The term implies a continuity of commercial dealings and arrangements, and contemplates, to that extent, the performance of acts or works or the exercise of some of the functions normally incident to, and in progressive prosecution of commercial gain or for the purpose and object of the business organization. "In order that a foreign corporation may be regarded as doing business within a State, there must be continuity of conduct and intention to establish a continuous business, such as the appointment of a local agent, and not one of a temporary character."
>
> A taxpayer claiming a tax credit or refund has the burden of proof to establish the factual basis of that claim. Tax refunds, like tax exemptions, are construed strictly against the taxpayer.
>
> Accenture failed to discharge this burden. It alleged and presented evidence to prove *only* that its clients were foreign entities. However, as found by both the CTA Division and the CTA *En Banc*, no evidence was presented by Accenture to prove the fact that the foreign clients to whom petitioner rendered its services were clients doing business outside the Philippines.
>
> As ruled by the CTA *En Banc*, the Official Receipts, Intercompany Payment Requests, Billing Statements, Memo Invoices-Receivable, Memo Invoices-Payable, and Bank Statements presented by Accenture merely substantiated the existence of sales, receipt of foreign currency payments, and inward remittance of the proceeds of such sales duly accounted for in accordance with BSP rules, all of these were devoid of any evidence that the clients were doing business outside of the Philippines.[22] (citations omitted)

Consistent with *BWSC* and *Accenture*, the Court, in *Sitel Phils. Corp. v. Commissioner of Internal Revenue*,[23] denied the claim of Sitel for refund of the input VAT attributable to its zero-rated or effectively zero-rated sales as it fell short of proving that the recipients of its call center services were foreign corporations doing business outside the Philippines. While Sitel's documentary evidence, which included certifications issued by the SEC and agreements between Sitel and its foreign clients, may have established that Sitel

[22] Supra note 17, at 699-700.
[23] 805 Phil. 464 (2017).

had rendered services to foreign corporations in 2004 and had received payments therefor through inward remittances, said documents failed to specifically prove that such foreign clients were doing business outside the Philippines or had a continuity of commercial dealings outside the Philippines.[24]

Indeed, the foregoing three cases already settled that for the sale of services to qualify as a zero-rated transaction, it must be established that the recipient of the services is not only a foreign corporation, but must also be a non-resident corporation or one that is not engaged in trade or business in the Philippines. Nonetheless, as acknowledged in *Accenture*, without a specific definition of what constitutes "doing business" or "engaging in" or "transacting" business, the evidence necessary and sufficient shall be judged in every case depending on its own peculiar surrounding circumstances.

More squarely on point with the instant case is *Commissioner of Internal Revenue v. Deutsche Knowledge Services Pte. Ltd.*,[25] (*DKS*), as it similarly involved the claim of DKS, a ROHQ, for tax refund or credit of excess input VAT attributable to its zero-rated sales of qualifying services to affiliates. The Court granted the claim, finding sufficient evidence that the clients of DKS are NRFCs, thus:

> For purposes of zero-rating under Section 108(B)(2) of the Tax Code, the claimant must establish the two components of a client's NRFC status, *viz.*: (1) that their client was established under the laws of a country not the Philippines or, simply, is not a domestic corporation; and (2) that it is not engaged in trade or business in the Philippines. To be sure, **there must be sufficient proof of *both* of these components: showing not only that the clients are foreign corporations, but also are not doing business in the Philippines.**
>
> Such proof must be especially required from ROHQs such as DKS. That the law expressly authorizes ROHQs to render services to local and foreign affiliates alike only stresses the ROHQ's burden to distinguish among their clients' nationalities and actual places of business operations and establish that they are seeking refund or credit of input VAT only to the extent of their sales of services to foreign clients doing business outside the Philippines.
>
> To recall, the CTA found that the SEC Certification of Non-Registration of Company and Authenticated Articles of Association and/or Certificates of Registration/Good

[24] Id. at 485.
[25] G.R. No. 234445, July 15, 2020.

Standing/Incorporation sufficiently established the NRFC status of 11 of DKS's affiliates clients.

The Court upholds these findings.

The Court accords the CTA's factual findings with utmost respect, if not finality, because the Court recognizes that it has necessarily developed an expertise on tax matters. Significantly, both the CTA Division and CTA *En Banc* gave credence to the aforementioned documents as sufficient proof of NRFC status. The Court shall not disturb its findings without any showing of grave abuse of discretion considering that the members of the tax court are in the best position to analyze the documents presented by the parties.

In any case, after a judicious review of the records, the Court still [does] not find any reason to deviate from the court *a quo*'s findings. **To the Court's mind, the SEC Certifications of Non-Registration show that their affiliates are foreign corporations. On the other hand, the articles of association/certificates of incorporation stating that these affiliates are registered to operate in their respective home countries, outside the Philippines are *prima facie* evidence that their clients are not engaged in trade or business in the Philippines.**

Proof of the above-mentioned second component sets the present case apart from *Accenture, Inc. v. Commissioner of Internal Revenue* and *Sitel Philippines Corp. v. Commissioner of Internal Revenue.* In these cases, the claimants similarly presented SEC Certifications and client service agreements. However, the Court consistently ruled that documents of this nature only establish the *first* component (*i.e.*, that the affiliate is foreign). The absence of any other competent evidence (*e.g.*, articles of association/certificates of incorporation) proving the *second* component (*i.e.*, that the affiliate is not doing business here in the Philippines) shall be fatal to a claim for credit or refund of excess input VAT attributable to zero-rated sales. (emphases supplied)

In the present case, among the documentary evidence submitted by respondent, and admitted by the CTA Division, are the following:

Exhibit	Description
"BB"	Sworn Statement of Mr. Garry Taylor (To Questions Propounded by Atty. Lindy Andre P. Ablana) for CTA Case Nos. 8221 & 8282, dated 25 November 2011
...	...
"DD"	Services Agreement between Macquarie Offshore Services Pty Ltd – Philippine Branch and Macquarie Financial Holdings Limited dated 1st April 2009

"FF"	[Securities and Exchange Commission (SEC)]: Certification of Non-Registration of Company (Macquarie Financial Holdings Limited), dated 3 May 2011
"GG"	Consular Authentication of annexed document, dated 7 January 2011
"GG-1"	Australian Securities and Investments Commission (ASIC): Certificate of Registration on Change of Name (Macquarie Group Holdings No. 2 Ltd. to Macquarie Financial Holdings Limited (ACN 124 071 398)
"GG-2"	ASIC: Certificate of Registration of a Company – Macquarie Group Holdings No. 2 Ltd. (ACN 124 071 398)
"GG-3"	Constitution of Macquarie Financial Holdings Limited
"HH"	Consular Authentication of annexed documents (Re: ASIC Company Extract), 07 January 2011
"HH-1"	ASIC Company Extract – Macquarie Financial Holdings Limited Registration [D]etails
"HH-2"	ASIC Company Extract – Macquarie Financial Holdings Limited: Current Organization Details
"HH-3"	ASIC Company Extract – Macquarie Financial Holdings Limited: Registered Office
"HH-4"	ASIC Company Extract – Macquarie Financial Holdings Limited: Principal Place of Business[26]

Notably, respondent presented a certification of non-registration of company issued by the SEC to establish that MFHL, the sole recipient of respondent's services, is a **foreign corporation**. It further submitted (a) consular authentication of annexed documents, which include the certificate of change of name from Macquarie Group Holdings to MFHL, certificate of registration of MFHL, and constitution of MFHL, all issued by the ASIC; and (b) consular authentication of ASIC Company Extracts of MFLH showing the latter's registration details, current organization details, registered office, and principal place of business, all of which, taken together, prove that MFLH is registered to operate in Australia. As declared in *DKS*, these authenticated corporate documents from ASIC are enough to constitute ***prima facie*** **evidence** that MFHL is **not engaged in trade or business in the Philippines**. Since there is sufficient evidence herein to substantiate both components for the NRFC status of MFHL, then respondent's sale of services to MFHL qualify as zero-rated transactions.

It is also worthy to reiterate the pronouncement in *DKS* that the factual findings of the CTA are accorded utmost respect, if not finality, in recognition of the expertise it has necessarily developed on tax matters. With both the CTA Division and the CTA *En Banc* in

[26] *Rollo*, pp. 39-40.

this case giving weight and credence to respondent's documentary evidence as sufficient proof that MFHL is an NRFC, the Court shall not disturb such finding, absent any showing of grave abuse of discretion.

For the foregoing reasons, the instant petition for review is **DENIED** for lack of merit.

The letter dated March 12, 2021 of Atty. Theresa G. Cinco-Bactat, Executive Clerk of Court III, Court of Tax Appeals, in compliance with the Resolution dated January 25, 2021, transmitting the complete records of CTA EB No. 1208 with 142 pages, two (2) volumes of CTA Case No. 8221, CTA Case No. 8282, ICPA Report, petitioner's FOE, and transcript of stenographic notes, is **NOTED**.

SO ORDERED."

By authority of the Court:

LIBRADA C. BUENA
Division Clerk of Court

by:

MARIA TERESA B. SIBULO
Deputy Division Clerk of Court
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