Republic of the Philippines
Supreme Court
Manila

THIRD DIVISION

MOUNT CARMEL COLLEGE EMPLOYEES UNION (MCCEU)/RUMOLO S. BASCAR, MARIBEL TESALUNA, ROLANDO TESALUNA, KENNETH BENIGNOS, MARILYN MANGULABNAN, EMELINA I. NACIONAL, JODELYN REBOTON, EVERSITA S. BASCAR, MAE BAYLEN, ERNA E. MAHILUM, EVELYN R. ANTONES, Petitioners,	**G.R. No. 187621** Present: VELASCO, JR., *Chairperson*, PERALTA, VILLARAMA, JR., REYES, and JARDELEZA, *JJ.*
- versus -	
MOUNT CARMEL COLLEGE, INCORPORATED, Respondent.	Promulgated: September 24, 2014

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D E C I S I O N

REYES, *J*:

This is a petition for review assailing the Decision[1] dated November 19, 2008 of the Court of Appeals (CA) and the Resolution dated March 25, 2009 denying the motion for reconsideration thereof in CA-G.R. SP No. 02237.

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[1] Penned by Associate Justice Amy C. Lazaro-Javier, with Associate Justices Francisco P. Acosta and Rodil V. Zalameda, concurring; *rollo*, pp. 36- 46.

Facts

The petitioners were elementary and high school academic and non-academic personnel employed by Mount Carmel College (respondent), located in New Escalante, Negros Occidental. In April 1999, the petitioners were informed of their retrenchment by the respondent due to the closure of the elementary and high school departments of the school. The petitioners contend that such closure was merely a subterfuge of their termination due to their union activities. According to the petitioners, they organized a union in 1997 (Mount Carmel College Employees Union [MCCEU]), and were in the process of negotiating with the respondent as regards their collective bargaining agreement when the respondent decided to close the two departments in June 1999.[2] The petitioners alleged that such closure was motivated by ill-will just to get rid of the petitioners who were all union members because in June 2001, the school re-opened its elementary and high school departments with newly-hired teachers. They claimed for the remaining separation pay differentials since what they received was only computed at 15 days for every year of service when they were retrenched.[3]

The respondent, on the other hand, denied committing any act of unfair labor practice and alleged that their retrenchment was valid as it was due to the financial losses it suffered as result of a decline in its enrolment. The respondent claimed that as it was, the expenses for its academic and non-academic personnel were already eating into its budget portion allocated for capital and administrative development, and that the teachers' demand for increased salaries and benefits, coupled with the decline in the enrolment, left the school with no choice but to close down its grade school and high school departments.[4]

Ruling of the Labor Arbiter

In the Decision dated May 7, 2004, the Labor Arbiter (LA) declared the petitioners to have been illegally dismissed, among others. According to the LA, the respondent's alleged losses were not serious as its financial statements even showed a net surplus. Thus, the LA ordered the respondent to pay the petitioners separation pay in lieu of reinstatement, plus attorney's fees.[5]

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2 Id. at 94-97.
3 Id. at 76-77.
4 Id. at 109-111.
5 Id. at 78-82.

The dispositive portion of the LA Decision provides:

> WHEREFORE, premises considered, judgment is hereby rendered as follows:
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> 1. DECLARING that respondents had committed unfair labor practice against complainants;
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> 2. DECLARING that complainants were illegally dismissed by respondents;
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> 3. ORDERING respondents to pay complainants their corresponding separation pay in lieu of reinstatement, in the amount equivalent to their remaining 15 days for every year of service and their back wages including the retirement benefits of Milagros Gempesala in the total amount of **P3,257,637.90** as per computation in the hereto attached sheet;
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> 4. ORDERING respondents to pay complainants attorney's fees in an amount equivalent to 10% of the total judgment award which is **P325,763.79** thereby making a total claim of **P3,583,401.69**, the same to be deposited with the Cashier of this Office within ten (10) days from receipt of this Decision for proper disposition.
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> All other claims are hereby dismissed for lack of merit.
>
> **SO ORDERED**.[6]

Ruling of the NLRC

Aggrieved, the respondent appealed to the National Labor Relations Commission (NLRC). The petitioners, on the other hand, questioned the appeal bond posted by the respondent. Subsequently, in the Decision dated May 25, 2005, the NLRC reversed the LA decision, ruling that: (1) the respondent's failure to attach a copy of the appeal bond and other documents to the Appeal Memorandum furnished to the petitioners is a minor defect; (2) the respondent acted in good faith when it procured the appeal bond from Country Bankers and Insurance Corporation (CBIC), which, it turned out, was blacklisted at that time (March 15, 2004); and since CBIC was already included in the list of the Supreme Court's accredited bonding companies from February 1, 2005 until July 31, 2005, there is no more impediment for CBIC to "make good" its bond; and (3) the petitioners' retrenchment is an exercise by the respondent of its management prerogative and the latter's state of finances justifies the same.[7]

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6 Id at 81-82.

7 Id. at 63-70.

Ruling of the Court of Appeals

In the assailed decision promulgated on November 19, 2008, the CA did not find any grave abuse of discretion committed by the NLRC and thus, affirmed its decision. The CA found no factual basis for the petitioners' allegation that the school closed down for purposes of union busting, and that the school cannot be compelled to operate at a loss, as shown by its financial statements. The CA also ruled that the respondent cannot be compelled to re-hire the petitioners when it later re-opened as it has the discretion in the hiring of its employees.[8]

The petitioners sought reconsideration of the assailed decision, which was denied by the CA in its Resolution dated March 25, 2009.[9]

Hence, this petition, where the following issues were raised:

> I. THE HONORABLE COURT OF APPEALS ERRED AND COMMITTED GRAVE ABUSE OF DISCRETION AMOUNTING TO LACK OR EXCESS OF JURISDICTION WHEN IT INTENTIONALLY IGNORED THE ISSUES RAISED IN THE PETITION REGARDING THE BLATANT VIOLATIONS COMMITTED BY RESPONDENT IN NOT COMPLYING WITH THE STRICT REQUIREMENTS LAID DOWN IN SECTION 6 RULE VI OF THE 2002 NEW RULES OF THE NLRC AS WELL AS THE MEMORANDUM NO. 1-01 DATED JANUARY 13, 2004 OF THE HONORABLE CHAIRMAN ROY V. SEÑERES;
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> II. THE HONORABLE COURT [OF] APPEALS ERRED AND COMMITTED GRAVE ABUSE OF DISCRETION AMOUNTING TO LACK OR EXCESS OF JURISDICTION IN SUSTAINING THE DECISION OF THE HONORABLE NLRC DESPITE THE ESTABLISHED FACT ON RECORD THAT THE NLRC BLATANTLY IGNORED THE MARCH 15, 2004 MEMORANDUM OF HONORABLE CHAIRMAN ROY V. SEÑERES;
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> III. THE HONORABLE COURT OF APPEALS ERRED AND COMMITTED GRAVE ABUSE OF DISCRETION AMOUNTING TO LACK OR EXCESS OF JURISDICTION IN SUSTAINING THE DECISION OF THE HONORABLE NLRC DESPITE THE ESTABLISHED FACT ON RECORD THAT THE GROUNDS CITED BY THE PUBLIC RESPONDENT TO SUPPORT CLOSURE ARE BEREFT OF EVEN JUST SUBSTANTIAL EVIDENCE WHILE THE PRESENCE OF BAD FAITH/MALICE ARE OBVIOUS.[10]

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8 Id. at 44.
9 Id. at 50-51.
10 Id. at 10, 12-13.

Settled is the rule that when supported by substantial evidence, factual findings made by quasi-judicial and administrative bodies are accorded great respect and even finality by the courts. These findings are not infallible, though; when there is a showing that they were arrived at arbitrarily or in disregard of the evidence on record, they may be examined by the courts.[11] In this case, inasmuch as the LA's conclusions differ from that of the NLRC and the CA, the Court must now exercise its power of review and resolve the issues raised by the petitioners. In undertaking such review, the Court bears in mind that the CA decision must be examined from the prism of whether it correctly determined the presence or absence of grave abuse of discretion in the NLRC decision before it, not on the basis of whether the NLRC decision on the merits of the case was correct.[12]

Thus, the first question that must be resolved is whether the CA correctly ruled that the NLRC did not commit any grave abuse of discretion when it allowed the respondent's appeal despite the blacklisting of CBIC at the time it issued the appeal bond.

Article 223 of the Labor Code, as amended, sets forth the rules on appeal from the LA's monetary award:

> Art. 223. *Appeal*. – x x x.
>
> x x x x
>
> In case of a judgment involving a monetary award, an appeal by the employer may be perfected **only upon the posting of a cash or surety bond issued by a reputable bonding company duly accredited by the Commission** in the amount equivalent to the monetary award in the judgment appealed from. (Emphasis ours)

At the time of the respondent's filing of its appeal from the LA decision in 2004, the rules of procedure in force was the New Rules of Procedure of the NLRC, as amended by NLRC Resolution No. 01-02, Series of 2002, Section 6 of which provides:

> Sec. 6. BOND. - In case the decision of the Labor Arbiter or the Regional Director involves a monetary award, an appeal by the employer may be perfected only upon the posting of a cash or surety bond. The appeal bond shall either be in cash or surety in an amount equivalent to the monetary award, exclusive of damages and attorney's fees.

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11 *R & E Transport, Inc. v. Latag*, 467 Phil. 355, 364-365 (2004).

12 *Eugene S. Arabit, Edgardo C. Sadsad, Lowell C. Funtanoz, Gerardo F. Punzalan, Freddie M. Mendoza, Emilio B. Belen, Violeta C. Diumano and MB Finance Employees Association FFW Chapter (Federation of Free Workers) v. Jardine Pacific Finance, Inc. (Formerly MB Finance)*, G.R. No. 181719, April 21, 2014.

> In case of surety bond, **the same shall be issued by a reputable bonding company duly accredited by the Commission or the Supreme Court**, and shall be accompanied by:
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> (a) a joint declaration under oath by the employer, his counsel, and the bonding company, attesting that the bond posted is genuine, and shall be in effect until final disposition of the case.
>
> (b) a copy of the indemnity agreement between the employer-appellant and bonding company; and
>
> (c) a copy of security deposit or collateral securing the bond.
>
> A certified true copy of the bond shall be furnished by the appellant to the appellee who shall verify the regularity and genuineness thereof and immediately report to the Commission any irregularity.
>
> Upon verification by the Commission that the bond is irregular or not genuine, the Commission shall cause the immediate dismissal of the appeal.
>
> x x x x

Section 6 requiring the issuance of a bond by a reputable bonding company duly accredited by the NLRC or the Supreme Court was substantially carried over to the 2005 Revised Rules of Procedure of the NLRC[13] and the 2011 NLRC Rules of Procedure.[14] In this regard, the Court has ruled that in a judgment involving a monetary award, the appeal shall be perfected **only** upon: (1) proof of payment of the required appeal fee; (2) **posting of a cash or surety bond issued by a reputable bonding company**; and (3) filing of a memorandum of appeal.[15]

In this case, it was not disputed that at the time CBIC issued the appeal bond, it was already blacklisted by the NLRC. The latter, however, opined that "respondents should not be faulted if the Bacolod branch office

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[13] Sec. 6. BOND. - In case the decision of the Labor Arbiter or the Regional Director involves a monetary award, an appeal by the employer may be perfected only upon the posting of a bond, which shall either be in the form of cash deposit or surety bond equivalent in amount to the monetary award, exclusive of damages and attorney's fees.

In case of surety bond, the same shall be issued by a reputable bonding company duly accredited by the Commission or the Supreme Court, and shall be accompanied by original or certified true copies of the following:

x x x x (Uderscoring ours)

[14] Sec. 6. BOND. - In case the decision of the Labor Arbiter or the Regional Director involves a monetary award, an appeal by the employer may be perfected only upon the posting of a bond, which shall either be in the form of cash deposit or surety bond equivalent in amount to the monetary award, exclusive of damages and attorney's fees.

In case of surety bond, the same shall be issued by a reputable bonding company duly accredited by the Commission or the Supreme Court, and shall be accompanied by original or certified true copies of the following:

x x x x (Underscoring ours)

[15] *Co Say Coco Products Phils., Inc. Tanawan Port Services, Efren Co Say and Yvette Salazar v. Benjamin Baltasar, Marvin A. Baltasar, Raymundo A. Botalon, Nilo B. Bordeos, Jr., Carlo B. Botalon and Geronimo B. Bas*, G.R. No. 188828, March 5, 2014.

of the bonding company issued the surety bond" and that "[r]espondents acted in **good faith** when they transacted with the bonding company for the issuance of the surety bond."[16]

Good faith, however, is not an excuse for setting aside the mandatory and jurisdictional requirement of the law. In *Cawaling v. Menese*,[17] the Court categorically ruled that the defense of good faith does not render the issued bond valid. The Court further ruled that –

> It was improper to honor the appeal bond issued by a surety company which was no longer accredited by this Court. Having no authority to issue judicial bonds not only does Intra Strata cease to be a reputable surety company — the bond it likewise issued was null and void.
>
> x x x **It is not within respondents' discretion** to allow the filing of the appeal bond issued by a bonding company with expired accreditation regardless of its pending application for renewal of accreditation. x x x.[18] (Emphasis ours)

The condition of posting a cash or surety bond is not a meaningless requirement – it is meant to assure the workers that if they prevail in the case, they will receive the money judgment in their favor upon the dismissal of the former's appeal.[19] Such aim is defeated if the bond issued turned out to be invalid due to the surety company's expired accreditation.[20] Much more in this case where the bonding company was blacklisted at the time it issued the appeal bond. The blacklisting of a bonding company is not a whimsical exercise. When a bonding company is blacklisted, it meant that it committed certain prohibited acts and/or violations of law, prescribed rules and regulations.[21] Trivializing it would release a blacklisted bonding company from the effects sought to be achieved by the blacklisting and would make the entire process insignificant.

Also, the lifting of CBIC's blacklisting on January 24, 2005 does not render the bond it issued on March 15, 2004 subsequently valid. It should be stressed that what the law requires is that the appeal bond must be issued by a reputable bonding company duly accredited by the NLRC or the Supreme Court **at the time of the filing of the appeal**. To rule otherwise would make the requirement ineffective, and employers using "fly-by-night" and untrustworthy bonding companies could easily manipulate their obligation to post a valid bond by raising such justification.

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16 *Rollo*, p. 64.
17 A.C. No. 9698, November 13, 2013, 709 SCRA 304.
18 Id. at 311-312.
19 Id. at 311.
20 Id.
21 *See* A.M. No. 04-7-02-SC, Guidelines on Corporate Surety Bonds, issued by the Supreme Court on June 20, 2006. *See* also NLRC En Banc Resolution No. U3- 13 (Series of 2013), "Guidelines for Accreditation of Surety Companies."

On the foregoing point alone, it is clear that the CA committed a reversible error when it ruled out any grave abuse of discretion on the part of the NLRC in admitting the respondent's appeal and reversing the decision of the LA. It should be stressed that the requirement of the posting of an appeal bond by a reputable company is jurisdictional.[22] It cannot be subject to the NLRC's discretion and there is a "little leeway for condoning a liberal interpretation of the rule."[23]

Even if the Court were to relax the rules and consider the respondent's appeal, the Court still finds that the CA committed an error when it ruled that the NLRC did not commit grave abuse of discretion in finding that the petitioners' retrenchment was valid under the circumstances of the case.

Retrenchment, as an authorized cause for the dismissal of employees, finds basis in Article 283[24] of the Labor Code, which states:

> Art. 283. *Closure of establishment and reduction of personnel*. – The employer may also terminate the employment of any employee due to the installation of labor-saving devices, redundancy, retrenchment to prevent losses or the closing or cessation of operation of the establishment or undertaking unless the closing is for the purpose of circumventing the provisions of this Title, by serving a written notice on the workers and the Ministry of Labor and Employment at least one (1) month before the intended date thereof. x x x. In case of retrenchment to prevent losses and in cases of closures or cessation of operations of establishment or undertaking not due to serious business losses or financial reverses, the separation pay shall be equivalent to one (1) month pay or at least one-half (1/2) month pay for every year of service, whichever is higher. A fraction of at least six (6) months shall be considered one (1) whole year.

Standards[25] have been laid down by the Court in order to prevent its abuse by an employer, to wit:

> (1) That retrenchment is reasonably necessary and likely to prevent business losses which, if already incurred, are not merely *de minimis*, but substantial, serious, actual and real, or **if only expected, are reasonably imminent as perceived objectively and in good faith by the employer**;

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22 Supra note 15.

23 Id.

24 Subsequently renumbered to Article 297 pursuant to Republic No. 10151 entitled, "AN ACT ALLOWING THE EMPLOYMENT OF NIGHT WORKERS, THEREBY REPEALING ARTICLES 130 AND 131 OF PRESIDENTIAL DECREE NUMBER FOUR HUNDRED FORTY-TWO, AS AMENDED, OTHERWISE KNOWN AS THE LABOR CODE OF THE PHILIPPINES."

25 *Legend Hotel (Manila) v. Realuyo*, G.R. No. 153511, July 18, 2012, 677 SCRA 10.

> (2) That the employer served written notice both to the employees and to the Department of Labor and Employment at least one month prior to the intended date of retrenchment;
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> (3) That the employer pays the retrenched employees separation pay equivalent to one (1) month pay or at least one-half (½) month pay for every year of service, whichever is higher;
>
> (4) That the employer exercises its prerogative to retrench employees in good faith for the advancement of its interest and not to defeat or circumvent the employees' right to security of tenure; and
>
> (5) That the employer used fair and reasonable criteria in ascertaining who would be dismissed and who would be retained among the employees, such as status, efficiency, seniority, physical fitness, age, and financial hardship for certain workers.[26] (Emphasis ours)

In the present case, the respondent's justification for implementing the retrenchment of the petitioners was due to the alleged closure or cessation of its elementary and high school departments. According to them, the continued operations of these departments was an exercise of management prerogative to protect its business and it was no longer viable to maintain the two departments as it was already being subsidized by the college department. As proof thereof, the respondent submitted its audited Financial Statements for the years 1997, 1998 and 1999. Respondent also alleged that such closure was recognized by the "Tuition Fee Law," which mandates that 70% of the tuition incremental proceeds should be allocated for salaries, wages and other benefits of its personnel. Respondent claimed that in its case, personnel benefits are already "eating into" the portion of the budget allocated for capital and administrative development, and faced further with the demands of the employees of additional increase in salaries and benefits, it had "no choice" but to close down.[27]

The burden of proving that the termination of services is for a valid or authorized cause rests upon the employer. In termination by retrenchment, not every loss incurred or expected to be incurred by an employer can justify retrenchment.[28] The employer must prove, among others, that the losses are substantial and that the retrenchment is reasonably necessary to avert such losses.[29] In this case, while the respondent may have presented its Financial Statements, the respondent, nevertheless, failed to establish with reasonable certainty that the proportion of its revenues are largely expended for its elementary and high school personnel salaries, wages and other benefits. Its Financial Statements[30] showed the following figures, among others:

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[26] *Pepsi-Cola Products Philippines, Inc. v. Molon*, G.R. No. 175002, February 18, 2013, 691 SCRA 113, 128.

[27] *Rollo*, p. 110.

[28] Supra note 25, at 26.

[29] *Sanoh Fulton Phils., Inc. v. Bernardo*, G.R. No. 187214, August 14, 2013, 703 SCRA 565, 576.

[30] The amounts entered are based approximately on the legible portions of the documents attached to the *rollo* of this case; *rollo*, pp. 116-118, 122-123, 127-128.

Financial Statement	1997	1998	1999
Gross Revenues	10,529,810.39	12,603,283.12	12,438,060.00
Personnel Expenses	6,273,646.00	7,199,859.58	6,688,710.32
Net Surplus	405,091.76	769,460.93	130,681.44

The Financial Statements pertain to its assets, liabilities, gross revenues and expenses for the entire college system, that is, from elementary, high school to the college department. The expenses for the elementary and high school departments were not set out in detail and instead, were lumped together with the college department. Such detail becomes material in the light of the respondent's claim that the personnel expenses for the elementary and high school departments were "eating into" the portion of its budget allocated for other purposes. There could be no practical basis from which the respondent's claim finds support. Aside from this, the respondent failed to present any proof establishing how the continued operations of the elementary and high school departments has become impracticable. The respondent merely assumed, which the NLRC and CA improperly sustained, that "[f]aced with the intractable demands of complainant Union for additional increases in salaries and economic benefits, with the steady decline in enrolment and the increase in overhead expenses, respondent had no choice but to close down the two departments and make do with the College Department x x x."[31] There is nothing on record showing how the respondent came up with such conclusion, save for the alleged decline in its elementary and high school enrolment, and no feasibility studies, analysis, or at the very least, an academic projection was presented to validate its "forecast." Note that the Financial Statements show that the respondent was not operating at a loss but actually had surplus, albeit at a minimum. Thus, it has been held that –

> Not every loss incurred or expected to be incurred by a company will justify retrenchment. The losses must be substantial and the retrenchment must be reasonably necessary to avert such losses. **The employer bears the burden of proving the existence or the imminence of substantial losses with clear and satisfactory evidence that there are legitimate business reasons justifying a retrenchment.** Should the employer fail to do so, the dismissal shall be deemed unjustified.[32] (Emphasis ours)

The respondent, likewise, cannot rely on the alleged condition in the Tuition Fee Law that "70% of tuition incremental proceeds should be allocated for the payment of salaries, wages and other benefits of the school's academic and non-academic personnel."[33] In the first place, the Tuition Fee Law[34] alluded to by the respondent refers to R.A. No. 6728, as

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31 Id. at 66. *See* also page 44.

32 *Emco Plywood Corporation v. Abelgas*, 471 Phil. 460, 477-478 (2004).

33 *Rollo*, p. 110.

34 *See University of San Agustin, Inc. v. University of San Agustin Employees Union-FFW*, 611 Phil. 258 (2009).

amended[35] or the "Government Assistance to Students and Teachers in Private Education Act." Section 5 of R.A. No. 6728 allows the increase in tuition fees in private educational institutions and provides for the allocation of the increment, to wit:

> (2) Assistance under paragraph (1), subparagraphs (a) and (b) shall be granted and tuition fees under subparagraph (c) may be increased, **on the condition that seventy percent (70%) of the amount subsidized allotted for tuition fee or of the tuition fee increases shall go to the payment of salaries, wages, allowances and other benefits of teaching and non-teaching personnel** x x x and may be used to cover increases as provided for in the collective bargaining agreements existing or in force at the time when this Act is approved and made effective: x x x At least twenty percent (20%) shall go to the improvement or modernization of buildings, equipment, libraries, laboratories, gymnasia and similar facilities and to the payment of other costs of operation. x x x.

The 70% allocation presupposes an increase in a school's tuition fee, which was not established in this case. Moreover, the Court has already ruled that the 70% allocation set by law is only the **minimum**, and not the maximum percentage, and there is actually a 10% portion the disposition of which the law does not regulate.[36] Even assuming that the allocation provided by law is applicable in the respondent's situation, the bare fact that the expenses allotted for the salaries, wages and benefits of the respondent's personnel exceeded the minimum allocation, without more, does not constitute reasonable justification for the closure of its elementary and high school departments, and the retrenchment of the petitioners. The respondent must establish by substantial and convincing evidence that the impending losses it expected to incur, based on such allocation, were imminent and that the retrenchment it conducted was necessary to prevent such losses. Another factor that militates against the respondent's reason was that it re-opened after two years, due to the "clamor" for its re-opening. This is contrary to the respondent's "perceived" impending loss considering that there was actually a demand for its educational services. While enrolment may have declined, the Court is not convinced that the closure of the elementary and high school departments was a reasonable necessity, especially in the absence of any showing on the part of the respondent that it explored other less drastic and/or cost-saving measures to avoid serious financial or economic problems.[37]

Finally, on the petitioners' allegation that the closure and their retrenchment amounted to unfair labor practice, suffice it to say that the petitioners failed to discharge its burden of proving that the retrenchment was motivated by ill will, bad faith or malice, or that it was aimed at interfering with their right to self-organize. While the confluence of the

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35 As amended by R.A. No. 8545.

36 Supra note 34, at 268.

37 *Somerville Stainless Steel Corporation v. NLRC*, 350 Phil. 859, 875 (1998).

circumstances make it suspect, the Court is not convinced that the respondent's acts affected, in whatever manner, the petitioners' right to self-organization.[38]

WHEREFORE, the petition is **GRANTED**. The Decision dated November 19, 2008 and Resolution dated March 25, 2009 of the Court of Appeals in CA-G.R. SP No. 02237 are **SET ASIDE**. The Labor Arbiter Decision dated May 7, 2004 is **REINSTATED** with the **MODIFICATION** in that its finding of unfair labor practice is **REVERSED**. In all other respects, the same is **AFFIRMED**.

SO ORDERED.

BIENVENIDO L. REYES
Associate Justice

WE CONCUR:

PRESBITERO J. VELASCO, JR.
Associate Justice
Chairperson

DISODADO M. PERALTA
Associate Justice

MARTIN S. VILLARAMA, JR.
Associate Justice

FRANCIS H. JARDELEZA
Associate Justice

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38 *See Culili v. Eastern Telecommunications, Philippines, Inc.*, G.R. No. 165381, February 9, 2011, 642 SCRA 338.

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.

PRESBITERO J. VELASCO, JR.
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, 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.

MARIA LOURDES P. A. SERENO
Chief Justice