



REPUBLIC OF THE PHILIPPINES  
SUPREME COURT  
Manila

SECOND DIVISION

**NOTICE**

Sirs/Mesdames:

*Please take notice that the Court, Second Division, issued a Resolution dated July 18, 2022 which reads as follows:*

“A.C. No. 9654 [Formerly CBD Case No. 13-4005] (Alberto V. Aragon, Complainant v. Atty. Kenneth Ong, Respondent). — This Court resolves an administrative complaint for disbarment filed by Alberto Vera Aragon (*complainant*) against respondent Atty. Kenneth Ong (*Atty. Ong*) for violation of the Lawyer’s Oath, Canon 6.02 and Canon 7.03 of the Code of Professional Responsibility for Lawyers, Conduct Unbecoming of a Public Official in violation of Section 4(a), (b) and (c) of Republic Act (*R.A.*) No. 6713, violation of Section 3(b) of R.A. No. 3019, and Section 7(a) and (d) of R.A. No. 6713, and violation of Article 213 of the Revised Penal Code.

Along with this administrative complaint are the Omnibus Motion with Manifestation<sup>1</sup> dated June 27, 2017 withdrawing the petition that elevated to this Court the Resolution<sup>2</sup> of the IBP Board of Governors dismissing the aforesaid complaint, and the Omnibus Motion with Manifestation<sup>3</sup> dated July 19, 2017 stating that there was no intention to withdraw the petition.

*The Facts*

The action for disbarment arose from a Complaint-Affidavit<sup>4</sup> filed by complainant against Atty. Ong for allegedly attempting to extort money from Gomeco Metal Corporation (*Gomeco*).

In his Complaint-Affidavit, complainant alleged that he was an accountant of Gomeco in Valenzuela City.<sup>5</sup> On February 10, 2010 and December 14, 2011, the Bureau of Internal Revenue (*BIR*), through Atty. Ong, issued the Letter Notice for the taxable years 2008 and 2010, respectively.<sup>6</sup>

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<sup>1</sup> *Rollo*, pp. 497-498.

<sup>2</sup> *Id.* at 391.

<sup>3</sup> *Id.* at 502-503.

<sup>4</sup> *Id.* at 2-6.

<sup>5</sup> *Id.* at 416.

<sup>6</sup> *Id.*

*Handwritten signature*

According to complainant, he represented Gomeco in the BIR audit investigation for the two taxable years.<sup>7</sup>

With regard to the Letter Notice for taxable year 2008, complainant alleged that he met with Atty. Ong on three different occasions. In these meetings, Atty. Ong allegedly attempted to extort money from Gomeco in exchange for the reduction of the latter's tax liability for taxable year 2008. Thus:

x x x x

5. On December 14, 2010, at about 10:15 am, I met with Atty. Kenneth Ong at his office at the 3<sup>rd</sup> Floor BIR Building, Malinta, Valenzuela City, to submit [the] documents (with transmittal list) he required for the 2008 LN issued for Corporation. After checking the breakdown of the list, Atty. Ong uttered “[M]alaki ang deficiency nito maraming kulang at wala pa sa list ang ITR at VAT returns.” Then, he continued saying, “[S]ino ba ang Presidente nito? Madali naman akong kausap kung magkakasundo tayo.” I did not argue with him as I was surprised with the words he uttered even if it's my first time to meet him;

6. Thereafter, during our informal meeting at his office in the BIR Diliman Office sometime on May 15, 2011, I again met with Atty. Ong. As we started to discuss, Atty. Ong exhibited prejudgment by mentioning that Corporation has a huge liability even before looking at the documents. I brought with me at that time;

7. Nonetheless, I respectfully continued to start presenting [the] Corporation's documents to clarify the differences in the figures between BIR and Corporation. When we started discussing Corporation's ITR for 2008, we were in disagreement with the documents being held by him and the ITR we had on our records. At that point, Atty. Ong uttered insulting remarks at me as follows, “Gago ka. Sira ulo ka. Putang ina mo.” I tried to explain with Atty. Ong that what I meant to say was that, with due respect, the one we have is the original because the one in his possession bears incomplete entries without the required audited financial statements and receipt of payment. Moreover, assuming that the one in his possession is the original, then, in the first place, it should have been returned by the receiving officer of BIR for the reason that it is incomplete. Again, Atty. Ong raised his voice and said, “Gago ka. Ako pa pala gumawa nitong fake na ITR nyo?” How can a man with professional education and a lawyer at that utter those words to me, being likewise with a professional educational background and career? Is this not unethical for a lawyer to treat another this way?;

8. On January 27, 2012, at about 12:35 noon inside Mario's Restaurant at Tomas Morato, Quezon City, I again met with Atty. Kenneth O. Ong to discuss the pending assessment of Corporation pertaining to 2008 LN;

9. During that meeting, Atty. Ong presented the 2008 LN with an arbitrary and malicious deficiency tax in the amount of Php25,589,308.47, without any provisions of legitimate business expenses. I later realized that

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<sup>7</sup> *Id.*

this was his ploy in order to browbeat legitimate taxpayers into submitting to his unjust and illegal demands as will be shown herein below;

10. Atty. Ong insisted that the amount of tax payable by Corporation in the taxable year 2008 is Php25,589,308.47, in spite of the fact that based on Corporation’s ITR for 2008, the rightful amount is only Php254,276.39;

11. Atty. Ong then mentioned that this problem can be resolved if Corporation pays Php16,000,000.00, but with official receipt for a lesser amount. Sensing that Corporation was not amenable, Atty. Ong lowered the amount to Php12,000,000.00, with only Php6,000,000.00 to be covered with receipt; x x x x<sup>8</sup>

Complainant further alleged that with regard to the Letter Notice for taxable year 2010, Atty. Ong, through several phone calls made by his representative, allegedly demanded ₱1,000,000.00 from Gomeco.<sup>9</sup> When Gomeco did not accede to the demand, Atty. Ong allegedly started harassing and intimidating Gomeco by issuing several requests for submission of documents and *subpoena duces tecum* to force Gomeco to accede to his demand.<sup>10</sup>

For his part, Atty. Ong averred that the three meetings alleged in the Complaint-Affidavit wherein he supposedly tried to extort money never happened.<sup>11</sup> Atty. Ong also denied that he uttered the insulting words against complainant, and that he attempted to extort money from Gomeco.<sup>12</sup>

Atty. Ong also belied the accusation that he used the compulsory process of *subpoena duces tecum* to harass, intimidate, and browbeat Gomeco.<sup>13</sup> Atty. Ong explained that the BIR had the power to examine and inspect books of accounts and other accounting records, and conduct investigations relating to internal revenue tax liabilities of taxpayers, including the legal process of issuing *subpoena duces tecum*.<sup>14</sup> Atty. Ong then averred that the conduct of the tax audit investigation, being an official act or performance of the duties of BIR, enjoyed the presumption of regularity.<sup>15</sup>

Atty. Ong then claimed that the instant disbarment case is intended to harass and cause undue prejudice on the BIR, and to pre-empt and derail the impending prosecution of criminal charges against complainant and Gomeco.<sup>16</sup> Atty. Ong prayed for the dismissal of the Complaint-Affidavit on

<sup>8</sup> *Id.* at 416-417.

<sup>9</sup> *Id.* at 418-419.

<sup>10</sup> *Id.* at 419.

<sup>11</sup> *Id.* at 49-50.

<sup>12</sup> *Id.*

<sup>13</sup> *Id.* at 57.

<sup>14</sup> *Id.*

<sup>15</sup> *Id.*

<sup>16</sup> *Id.* at 42.

the ground that complainant relied on mere conjectures and suppositions, and even failed to substantiate his allegations.<sup>17</sup>

On June 7, 2015, the IBP Board of Governors issued Resolution No. XXI-2015-501 in CBD Case No. 13-4005<sup>18</sup> adopting and approving the Report and Recommendation (*IBP Report*)<sup>19</sup> of the IBP Investigating Commissioner dated September 16, 2014 dismissing the Complaint-Affidavit.

Complainant filed a Motion for Reconsideration,<sup>20</sup> which was denied by the IBP Board of Governors in Resolution No. XXII-2016-525 dated September 24, 2016.<sup>21</sup>

On March 22, 2017, complainant filed a Motion for Extension of Time to File Petition for Review<sup>22</sup> asking for a period of thirty (30) days from March 22, 2017 or until April 21, 2017 within which to file the petition for review.

On April 21, 2017, complainant filed the instant Petition for Review<sup>23</sup> assailing the Resolution No. XXI-2015-501 dated June 7, 2015 and Resolution No. XXII-2016-525 dated September 24, 2016 issued by the IBP Board of Governors.

### *Our Ruling*

Before resolving the Petition for Review, the Court shall first resolve the two pending Omnibus Motions filed by complainant in connection with this case.

The first one is the Omnibus Motion with Manifestation dated June 27, 2017<sup>24</sup> (*June 27, 2017 Omnibus Motion*) stating as follows:

1. Petitioner-movant was recently informed about the filing of the instant petition by Attys. Stephen C. Arceño and Hermes E. Gillesania before this Honorable Court, allegedly on petitioner-movant's behalf.

2. This Honorable Court should be informed that petitioner-movant never caused the filing of the instant petition nor any other pleading before this Honorable Court. Petitioner-movant never signed the Verification and Certification of Non-Forum Shopping attached to or forming part of the said pleadings. Neither did petitioner-movant caused the filing of the Motion for Reconsideration filed with the Integrated Bar of the Philippines (IBP) by

<sup>17</sup> *Id.* at 60.

<sup>18</sup> *Id.* at 391.

<sup>19</sup> *Id.* at 392-396.

<sup>20</sup> *Id.* at 486-493.

<sup>21</sup> *Id.* at 400.

<sup>22</sup> *Id.* at 401-402.

<sup>23</sup> *Id.* at 370-386.

<sup>24</sup> *Id.* at 497-499.

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Attys. Stephen C. Arceño and Richard L. De Jesus, which was marked as Annex "I" to the petition filed with this Honorable Court.

3. Petitioner-movant likewise manifests before this Honorable Court that Attys. Stephen C. Arceño and Hermes E. Gillesania, who filed pleadings in this case purportedly on his behalf, are not his counsels. Petitioner-movant never engaged their services, and never authorized them to represent him in any case. As such, the said lawyers acted as his counsels, entered their appearances and filed pleadings allegedly on his behalf, without his prior knowledge, authority and consent.

4. The inevitable conclusion is that petitioner-movant's signature was forged to make it appear that he executed and signed the Verification and Certification of Non-Forum Shopping attached to or forming part of the said pleadings filed before this Honorable Court.

5. Accordingly, petitioner-movant is respectfully moves for this Honorable Court to withdraw the instant petition as he has never filed the same and has no intention of doing so.

x x x x<sup>25</sup>

On July 20, 2017, complainant filed another Omnibus Motion with Manifestation dated July 19, 2017<sup>26</sup> (*July 19, 2017 Omnibus Motion*) stating as follows:

x x x x

2. While the Omnibus Motion with Manifestation dated 27 June 2017 bears petitioner-movant's signature, petitioner-movant would like to inform this Honorable Court that the signature of petitioner appearing in that pleading was procured through subterfuge, device and machinations perpetrated by Atty. Kenneth Y. Ong, the respondent in the Petition.

3. For the record, Atty. Kenneth Y. Ong and a certain Danny, whose last name I do not know, invited petitioner-movant to meet. What started out as a meeting turned into a drinking session and while petitioner-movant was heavily intoxicated, Atty. Kenneth Y. Ong took advantage of petitioner-movant's weak mental state, and, then and there, brought out papers and coerced petitioner-movant to affix his signature therein.

4. To this date, petitioner-movant does not even remember what documents he affixed his signatures to. However, what is clear is that petitioner-movant NEVER intended to withdraw his petition against respondent Atty. Kenneth Y. Ong.

5. Petitioner-movant stands by all his allegations in his petition against Atty. Kenneth Y. Ong and not once has he wavered in his moral conviction as to the guilt of Atty. Kenneth Y. Ong in soliciting money from petitioner-movant's former employer and for cursing and insulting petitioner-movant and even challenging him to a fist fight.

<sup>25</sup> *Id.* at 497.

<sup>26</sup> *Id.* at 503-506.

*pry*

6. Petitioner-movant could not believe that Atty. Kenneth Y. Ong has stooped so low as to try to dupe petitioner-movant herein to sign a pleading that he did not intend to sign and to file a pleading that he did not cause to file if only to withdraw the petition against him.

x x x x<sup>27</sup>

Thus, before this Court are two conflicting Omnibus Motions filed by complainant. In the June 27, 2017 Omnibus Motion, he prayed for the withdrawal of the instant Petition for Review averring that he never caused its filing nor any other pleading before the Court. However, in the July 19, 2017 Omnibus Motion, complainant disavowed the filing of the June 27, 2017 Omnibus Motion, alleging that his signature appearing therein was procured through subterfuge, device and machinations perpetrated by Atty. Ong, and thus, praying that the June 27, 2017 Omnibus Motion be withdrawn since he remains committed in pursuing the disbarment case against Atty. Ong.

It should be noted that complainant never denied affixing his signature in the June 27, 2017 Omnibus Motion. Rather, his contention is that his signature appearing therein was obtained through subterfuge, device and machinations perpetrated by Atty. Ong. In particular, complainant claimed that he was intoxicated when he signed the June 27, 2017 Omnibus Motion, and Atty. Ong allegedly took advantage of his weak mental state, and, then and there, brought out documents and coerced him to affix his signature therein.

Section 3, Rule 15 of the Rules of Court provides that “a motion shall state the relief sought to be obtained and the grounds upon which it is based, and if required by these Rules or necessary to prove facts alleged therein, shall be accompanied by supporting affidavits and other papers.” Thus, it is incumbent upon complainant to prove that his signature appearing in the June 27, 2017 Omnibus Motion was obtained through subterfuge, device and machinations perpetrated by Atty. Ong.

This Court finds that complainant failed to adduce sufficient evidence to support his allegation that his consent in signing the June 27, 2017 Omnibus Motion has been vitiated allegedly because he was coerced in signing the said document by taking advantage of his weak mental state due to intoxication. On the other hand, Atty. Ong presented the Affidavit<sup>28</sup> of Notary Public Atty. Ronaldo Jimenez Pineda stating that complainant appeared before him on June 27, 2017 to have the June 27, 2017 Omnibus Motion notarized. Complainant also confirmed to him that he understood the contents of the said document and the execution of the same was his free, voluntary act and deed.

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<sup>27</sup> *Id.* at 503-504.

<sup>28</sup> *Id.* at 529.

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This Court cannot give evidentiary weight to mere allegations in the absence of any evidence to support the same. Basic is the rule that mere allegation is not evidence and is not equivalent to proof.<sup>29</sup> Moreover, documents acknowledged before a notary public are presumed to have been duly executed.<sup>30</sup> However, this presumption may be contradicted by clear and convincing evidence, which complainant failed to do.

Based on the foregoing, this Court cannot dismiss the possibility that complainant voluntarily signed and filed the June 27, 2017 Omnibus Motion. However, complainant appears to have a change of heart when he filed the July 19, 2017 Omnibus Motion praying for the withdrawal of the June 27, 2017 Omnibus Motion. Thus, the Court deems the June 27, 2017 Omnibus Motion WITHDRAWN in view of the filing of the July 19, 2017 Omnibus Motion by complainant.

Notwithstanding the filing of the two Omnibus Motions, Section 5, Rule 139-B of the Rules of Court states that, “no investigation shall be interrupted or terminated by reason of the desistance, settlement, compromise, restitution, withdrawal of charges, or failure of the complainant to prosecute the same.” This Court has held that the withdrawal of the complaint or the desistance of a complainant does not warrant the dismissal of an administrative complaint, *viz.*:

This Court has an interest in the conduct and behavior of its officials and employees and in ensuring at all times the proper delivery of justice to the people. No affidavit of desistance can divest the Court of its jurisdiction under Section 6, Article VIII of the Constitution to investigate and decide complaints against erring officials and employees of the judiciary. The issue in an administrative case is not whether the complainant has a cause of action against the respondent, but whether the employee has breached the norms and standards of the courts. Neither can the disciplinary power of this Court be made to depend on a complainant’s whims. To rule otherwise would undermine the discipline of court officials and personnel. The people, whose faith and confidence in their government and its instrumentalities need to be maintained, should not be made to depend upon the whims and caprices of complainants who, in a real sense, are only witnesses. Administrative actions are not made to depend upon the will of every complainant who may, for one reason or another, condone a detestable act. Such unilateral act does not bind this Court on a matter relating to its disciplinary power.<sup>31</sup>

Thus, even assuming that complainant really intended to withdraw the instant Petition for Review as prayed for in the June 27, 2017 Omnibus Motion, the disbarment case against Atty. Ong will continue despite the desistance of Complainant.

<sup>29</sup> *Aguirre v. Reyes*, A.C. No. 4355, 8 January 2020.

<sup>30</sup> *Tortona v Gregorio*, 823 Phil. 980, 980 (2018).

<sup>31</sup> *Escalona v. Padillo*, 645 Phil. 263, 268 (2012). (Citations omitted).

Looking now into the merits of the petition for review, after a thorough examination of the record, this Court finds no cogent reason to depart from the findings and recommendations of the IBP Investigating Commissioner as adopted and approved by the IBP Board of Governors.

The burden of proof in disbarment and suspension proceedings always rests on the complainant.<sup>32</sup> In the IBP Report adopted and approved by the IBP Board of Governors, the quantum of proof by which the charges against Atty. Ong were assessed is clear and convincing evidence. However, the Court already clarified in *Tan v. Alvarico*,<sup>33</sup> that the proper evidentiary threshold in disbarment cases is substantial evidence, thus:

An attorney enjoys the legal presumption that he is innocent of the charges against him until the contrary is proved, and that as an officer of the Court, he is presumed to have performed his duties in accordance with his oath. **In disbarment proceedings, the quantum of proof is substantial evidence and the burden of proof is on the complainant to establish the allegations in his complaint.**

Substantial evidence is defined under Section 6, Rule 133 of the 2019 Amendments to the 1989 Revised Rules on Evidence as “that amount of relevant evidence which a reasonable mind might accept as adequate to justify a conclusion,” while burden of proof is defined under Section 1, Rule as “the duty of a party to present evidence on the facts in issue necessary to establish his or her claim or defense by the amount of evidence required by law.”

The basic rule is that reliance on mere allegations, conjectures and suppositions will leave an administrative complaint with no leg to stand on. Charges based on mere suspicion and speculation cannot be given credence. Thus, failure on the part of complainant to discharge his burden of proof by substantial evidence requires no other conclusion than that which stays the hand of the Court from meting out a disbarment order.<sup>34</sup>

Guided by the foregoing, the Court finds that complainant failed to discharge his burden of proof as he did not establish his claims through relevant evidence as a reasonable mind might accept as adequate to support the conclusion that Atty. Ong attempted to extort money from Gomeco in violation of the Lawyer’s Oath, Canon 6.02 and Canon 7.03 of the Code of Professional Responsibility for Lawyers, Conduct Unbecoming of a Public Official in violation of Section 4(a), (b), and (c) of R.A. No. 6713, violation of Section 3(b) of R.A. No. 3019, and Section 7(a) and (d) of R.A. No. 6713, and violation of Article 213 of the Revised Penal Code.

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<sup>32</sup> *Guazon v. Dojillo*, 838 Phil. 228, 233 (2018).

<sup>33</sup> A.C. No. 10933, November 3, 2020.

<sup>34</sup> *Id.* (Emphasis supplied; citations omitted).

In his Complaint-Affidavit, complainant narrated that he met Atty. Ong on three separate occasions to discuss Gomeco's BIR audit investigation for taxable year 2008. Complainant alleged that in the said meetings, Atty. Ong uttered insulting words and tried to extort money from him in exchange for the reduction of Gomeco's tax liability for taxable year 2008. Complainant further alleged that Atty. Ong, through several phone calls from his representative, demanded ₱1,000,000.00 from Gomeco, this time in connection with Gomeco's tax liability for taxable year 2010.

However, aside from complainant's bare allegations, his claim of attempted extortion is not substantiated by other substantial evidence. Notably, the Rules of Court requires that the complaint for disbarment shall state clearly and concisely the facts complained of and shall be supported by affidavits of persons having personal knowledge of the facts therein alleged and/or by such documents as may substantiate said facts.<sup>35</sup>

With regard to the extortion attempt that allegedly took place during the December 14, 2010 and May 15, 2011 meetings, complainant did not adduce any piece of evidence or present any witness to substantiate his claim that Atty. Ong tried to extort money from Gomeco. Complainant merely relied on his self-serving statements narrating the said extortion attempt incident. As regards the January 27, 2012 meeting, the only evidence adduced by complainant are the affidavits executed by George L. Kaw, President of Gomeco, and his driver, Doroteo Sore. As aptly noted in the IBP Report, however, said affidavits are also self-serving because they are not considered as disinterested witnesses since they have a direct interest in the case.

With regard to the allegation that Atty. Ong demanded ₱1,000,000.00 from Gomeco in connection with the Letter Notice for taxable year 2010, Complainant merely alleged that Atty. Ong's representative made several phone calls demanding the said amount. He did not identify the name of the supposed representative. Complainant also failed to show Atty. Ong's participation in the said extortion attempt since there was no evidence presented that Atty. Ong instructed any of his representative to make the demand. Thus, complainant's allegation remains unsubstantiated and does not constitute proof sufficient to meet the substantial evidence requirement in a disbarment case.

Thus, the allegations of complainant in his Complaint-Affidavit amount to nothing but mere uncorroborated and self-serving allegations. It is settled that mere allegation is not evidence and is not equivalent to proof. Charges based on mere suspicion and speculation cannot be given credence.<sup>36</sup>

<sup>35</sup> Section 1, Rule 139-B of the Rules of Court.

<sup>36</sup> *Nocuencia v. Bensi*, A.C. No. 12609, February 10, 2020.

In contrast, Atty. Ong was able to show that the December 14, 2010 and May 15, 2011 meetings did not even take place. As pointed out in the IBP Report, the name of Atty. Ong did not appear in the logbook and security records of the BIR Valenzuela District Office as visitor on December 14, 2010. Likewise, the security records of the BIR showed that neither complainant nor Atty. Ong visited the BIR National Office on May 15, 2011, and the said date fell on a Sunday.

What militates more against the claim of complainant is the fact that the Office of the Ombudsman (*OMB*) made similar findings in dismissing the administrative and criminal cases filed against Atty. Ong, both of which arose from the same alleged extortion attempt incident, on the ground that his allegations remain uncorroborated. As explained by the OMB:

The main issue is: whether there is probable cause to indict respondent for violation of Section 3(b), RA 3019 and Sections 7(d), RA 6713, in connection with the tax audit investigation of complainant's corporation.

There is none. The complaint hinges only on complainant's allegations which, uncorroborated, cannot sustain a finding of guilt against respondent.

**The rule is that mere allegations are not proof, and he who alleges must prove his allegations.** Here, complainant failed to present evidence to prove his alleged meetings with respondent. So too is complainant's claim that respondent, thru, his representative, demanded P1,000,000.00 from the Corporation. Complainant did not even bother to identify respondent's alleged representative. The only evidence he submitted is the August 29, 2012 letter of the Corporation to the BIR complying under protest with the August 01, 2012 *subpoena duces tecum* which does not prove any of the complained acts of respondent as the matters raised in the letter are extraneous to the facts at issue in this case.<sup>37</sup>

In *Spouses Boyboy v. Yabut*,<sup>38</sup> the Court held that the charges of extortion are factual matters which must be established and proved with sufficient competent evidence, thus:

After thoroughly going over the records, we feel very uncomfortable with the recommendation of the Committee on Bar Discipline of the Integrated Bar of the Philippines (CBD-IBP). The CBD-IBP may have arrived at its conclusion on the basis alone of affidavits and pleadings without any testimonial evidence, contrary to established procedure, despite the fact that the charges of blackmail and extortion are factual matters which must be established and proved with sufficient competent evidence.

We must emphasize that a mere charge or allegation of wrongdoing does not suffice. Accusation is not synonymous with guilt. There must

<sup>37</sup> *Rollo*, pp. 185-186. (Emphasis supplied, citations omitted).

<sup>38</sup> 449 Phil. 664 (2003).

always be sufficient evidence to support the charge. This brings to the fore the application of the age-old but familiar rule that he who alleges must prove his allegations. In the case before us, it is enough for respondent to deny complicity in the alleged blackmail or extortion, without more, for he is not under obligation to prove his negative averment, much less to disprove what has not been proved by complainants. Thus, we have consistently held that if the complainant/plaintiff, upon whom rests the burden of proving his cause of action, fails to show in a satisfactory manner the facts upon which he bases his claim, the respondent/defendant is under no obligation to prove his exception or defense.<sup>39</sup>

In this case, there is clearly no factual basis and evidentiary support to prove the allegation of Complainant that Atty. Ong tried to extort money from Gomeco in connection with the latter's tax liabilities for taxable years 2008 and 2010.

**FOR THESE REASONS**, the Omnibus Motion with Manifestation dated June 27, 2017 seeking to withdraw the petition for review filed by Alberto Aragon before this Court is superseded, and is considered withdrawn upon the filing of the Omnibus Motion with Manifestation dated July 19, 2017.

The petition for review filed by Alberto Aragon is **DENIED**. Consequently, the complaint filed against Atty. Kenneth Y. Ong is **DISMISSED**.

**SO ORDERED."**

By authority of the Court:

TERESITA AQUINO TUAZON  
Division Clerk of Court

By:



MA. CONSOLACION GAMINDE-CRUZADA  
Deputy Division Clerk of Court<sup>mm</sup>

27 DEC 2017

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<sup>39</sup> *Id.* at 668.

ATTY. STEPHEN C. ARCENO (reg)  
Counsel for Complainant  
49 Camiling Street, NIA Village 3  
Brgy. Sauyo, Quezon City

BORJE ATIENZA & PARTNERS (reg)  
Counsel for Respondent  
Unit 208, BPI Condominium  
Plaza Cervantes, Binondo Manila

INTEGRATED BAR OF THE PHILIPPINES (reg)  
Doña Julia Vargas Avenue  
Ortigas Center, 1605 Pasig City

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A handwritten signature in black ink, appearing to be 'Justus', is written over the typed text 'URES'.