



REPUBLIC OF THE PHILIPPINES  
SUPREME COURT  
Baguio City

SECOND DIVISION

**NOTICE**

Sirs/Mesdames:

*Please take notice that the Court, Second Division, issued a Resolution dated April 17, 2023 which reads as follows:*

**“G.R. No. 256159 (Eduardo R. Reyes, Petitioner v. People of the Philippines, Respondent).** — This Court resolves the Petition<sup>1</sup> assailing the Decision<sup>2</sup> and Resolution<sup>3</sup> of the Court of Appeals (CA), which affirmed the Decision of the Regional Trial Court (RTC), finding Eduardo R. Reyes (*Eduardo*) and Valerie Von Such (*Von Such*) guilty beyond reasonable doubt of the crime of *estafa* through falsification of public documents.

**Facts**

Sometime in July 2003, Reyes and Von Such secured a loan from Acre Development Corporation (*Acre*), providing a real property covered by Transfer Certificate of Title (*TCT*) No. 1285 as collateral.<sup>4</sup> The joint borrowers executed before the bank several documents required for the loan. When Von Such pursued the loan application, she was instructed to submit a Special Power of Attorney (*SPA*) from Maria Luz Reyes (*Maria Luz*) considering that the collateral was a conjugal property of Maria Luz and Eduardo. On the following day, Von Such submitted one but Maribeth Trijo (*Trijo*), *Acre*’s Operations Manager, refused to accept the document because she knew that Maria Luz was overseas.<sup>5</sup>

After one week, Von Such submitted an SPA dated July 18, 2003 executed by Maria Luz, this time with an acknowledgement from Consul Henry S. Bensusurto, Jr. of the Philippine Consul Service in Washington, D.C. The document authorized Von Such to represent Maria Luz to encumber the

<sup>1</sup> *Rollo*, pp. 3–40.

<sup>2</sup> *Id.* at 45–61. The Decision dated October 26, 2020 in CA-G.R. CR No. 41051 was penned by Associate Justice Gabriel T. Robeniol, and concurred in by Associate Justices Ruben Reynaldo G. Roxas and Carlito B. Calputura of the Special Fourteenth Division, Court of Appeals, Manila.

<sup>3</sup> *Id.* at 83–84. The Resolution dated March 23, 2021 in CA-G.R. CR No. 41051 was penned by Associate Justice Gabriel T. Robeniol, and concurred in by Associate Justices Ruben Reynaldo G. Roxas and Carlito B. Calputura of the Former Special Fourteenth Division, Court of Appeals, Manila.

<sup>4</sup> *Id.* at 46.

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

real property covered by TCT No. 1285. Accordingly, Acre's Board of Directors approved the loan.<sup>6</sup>

In compliance with Acre's process, Eduardo and Von Such signed several loan documents in the bank. Those documents were subsequently notarized.<sup>7</sup>

On August 26, 2003, the bank approved the PHP 1,800,000.00 loan for release. By Eduardo's instruction, Acre settled the prior loan with Roshvi Holding and Lending Company (*Roshvi*) with a check worth PHP 1,003,500.00 while the balance was released to Von Such. Subsequently, Roshvi, which was then in possession of TCT No. 1285 as the first mortgagee, turned over the title to Acre.<sup>8</sup>

However, Eduardo and Von Such reneged on their obligation. This prompted Acre to demand payment but to no avail. For this reason, Acre moved for the extra-judicial foreclosure against the mortgage.<sup>9</sup>

Eduardo then filed a Complaint for nullification of mortgage before the RTC. He denied having executed the promissory note, irrevocable and exclusive power of attorney, and joint affidavit of undertaking, and claimed that his signatures appearing on these documents were forged.<sup>10</sup>

On September 21, 2007, Acre, represented by Trijo, filed a Complaint for *estafa* through falsification of public documents against Eduardo and Von Such.<sup>11</sup>

Finding probable cause, the Office of the City Prosecutor of Quezon City indicted Eduardo and Von Such for *estafa* through falsification of public documents in the following Information:

That on or about the 26<sup>th</sup> day of August 2003, in Quezon City, Philippines, the said accused, being then private individual[s] conspiring together, confederating with and mutually helping each other, did then and there willfully, unlawfully and feloniously defraud Acre Development Corporation [r]epresented by Maribeth R. Trijo of the amount of Php1,800,000.00, in the following manner, to wit: the said accused under false pretenses and fraudulent representations which they made to said Acre Development Corp represented by Maribet[h] R. Trijo, to the effect that they submitted a Special Power of Attorney signed by Maria Luz Reyes, wife of Eduardo Reyes knowing fully well that it is not her signature to avail of

<sup>6</sup> *Id.* at 47.

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

<sup>8</sup> *Id.*

<sup>9</sup> *Id.* at 8

<sup>10</sup> *Id.* at 49.

<sup>11</sup> *Id.* at 48.

loan, and by virtue of this falsified Special Power of Attorney complainant's Corp., released the amount of Php1,800,000.00, when in truth and in fact, the accused well knew that the said Special Power of Attorney were (*sic*) forged and falsified and were (*sic*) only made to induce the complainant to give the said amount of Php1,800,000.00, and the accused once in possession of the said amount, did then and there willfully, unlawfully and feloniously apply, appropriate, and convert to their own personal use and benefit, to the damage and prejudice of the complainant in the aforecited amount of Php1,800,000.00.<sup>12</sup>

During the arraignment, Eduardo pleaded not guilty. Subsequently, Von Such surrendered to the jurisdiction of this Court by posting her surety bond for her provisional liberty.<sup>13</sup>

Trial on the merits ensued.

During trial, Von Such jumped bail without presenting evidence on her defense.<sup>14</sup>

For Eduardo, he admitted securing a loan, together with Von Such, from Acre. He, however, asserted that his purported signatures appearing on the documents submitted to the bank were all forged. He insisted on having relied on Von Such's representation that the loan did not push through because of the high interest rate on their meager loan amount. Further, Eduardo claimed that based on the criminal information, his wife's SPA was not the document that was falsified. As such, Eduardo claimed that falsification of public document, as an essential element of the crime of *estafa*, was not proven. He likewise argued that the element of deceit was unsubstantiated. According to Eduardo, Acre could not have been misled by the submission of the SPA because of Trijo's knowledge that Maria Luz was abroad and could not have executed the said SPA. He also denied authorship of the falsified SPA considering that it was Von Such who submitted the said document to the bank and received the loan proceeds.<sup>15</sup>

After due proceedings, the RTC issued a Decision<sup>16</sup> convicting Eduardo and Von Such of the crime charged. It found that the prosecution sufficiently discharged its burden of proving Eduardo and Von Such's guilt beyond reasonable doubt. The RTC concluded that the crime was consummated when they used a falsified document to mislead Acre and induced it into approving the loan and releasing the proceeds to its damage in the amount of PHP 1,003,500. The RTC added that conspiracy is implied from the overt acts

<sup>12</sup> *Id.* at 45-46.

<sup>13</sup> *Id.* at 50.

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

<sup>15</sup> *Id.* at 49-50.

<sup>16</sup> *Id.* at 85-97. The RTC Decision dated June 28, 2016 was penned by Presiding Judge Tia Marilyn Payoyo-Villordon of Branch 224, Regional Trial Court, Quezon City.

perpetrated by Eduardo and Von Such on securing the loan from Acre. The dispositive portion of the RTC Decision reads:

WHEREFORE, judgment is hereby rendered finding both the accused Eduardo B. Reyes and Valerie Von Such GUILTY BEYOND REASONABLE DOUBT for the crime of Estafa through falsification of public document, defined and penalized by Article 315, paragraph 2(a) of the Revised Penal Code, and are hereby sentenced to suffer the indeterminate penalty of imprisonment for TWELVE (12) YEARS, NINE (9) MONTHS and ELEVEN (11) DAYS of reclusion temporal in its minimum period to SEVENTEEN (17) YEARS and FOUR (4) MONTHS of prison temporal in its medium period.

Both the accused are also Ordered to PAY the the private complainant the amount of ONE MILLION THREE THOUSAND and FIVE HUNDRED PESOS (P1,003,500.00) jointly and solidarily as the crime of estafa was committed through falsification.

SO ORDERED.<sup>17</sup>

Aggrieved, Eduardo appealed his conviction to the CA.

Upon review, the CA sustained Eduardo and Von Such's conviction but modified the penalty imposed. The CA found the presence of all the elements of *estafa* through falsification of public documents. It held that while there was no direct proof that Eduardo affixed the false signature of his wife on the SPA, circumstantial evidence, nonetheless, convincingly established that he and Von Such conspired with each other to forge Maria Luz's signature therein.

Eduardo filed a Motion for Reconsideration<sup>18</sup> but the same was denied by the CA in its Resolution.<sup>19</sup> Thus, this present Petition for Review on *Certiorari*.

### Issue

The main issue raised for this Court's consideration is whether or not the CA erred in convicting Eduardo R. Reyes of *estafa* through falsification of public documents.

In seeking the reversal of his conviction, Eduardo argues that the prosecution's evidence was insufficient to prove his participation in the commission of the crime of *estafa* through falsification of public documents. Specifically, he stresses that he was not responsible for the forgery of his

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<sup>17</sup> *Id.* at 97

<sup>18</sup> *Id.* at 62-81.

<sup>19</sup> *Id.* at 83-84.

wife's signature as appearing on the July 18, 2003 SPA. He also asserts that Acre knew of the forgery upon its submission but still accepted it, negating the element of deceit in the crime of *estafa*.

### **This Court's Ruling**

The Petition lacks merit.

In petitions for review on *certiorari* filed under Rule 45 of the Rules of Court, this Court is narrowly confined to the review of legal issues. Hence, this Court will not take cognizance of the factual issues raised, let alone calibrate anew the evidence already evaluated and considered by the tribunals below.<sup>20</sup> Moreover, the factual findings of the trial courts, when adopted and confirmed by the CA in full, are binding and conclusive on this Court, and will generally not be reviewed on appeal.<sup>21</sup> Indeed, when there is no showing that the assailed verdict of conviction was based on misapprehension of facts or pure speculation or was otherwise tainted with grave abuse of discretion, there is no cogent reason to depart from this general rule.<sup>22</sup>

Even if this Court will review once more the evidence presented in this case, the Petition will still fail as the State was able to show proof that Eduardo and Von Such are guilty beyond reasonable doubt of the complex crime of *estafa* through falsification of public documents.

The elements of the crime of falsification of public documents under Article 172(1), in relation to Article 171 of the Revised Penal Code (*RPC*), as amended by Republic Act (*R.A.*) No. 10951<sup>23</sup> are: (1) that the offender is a private individual . . .; (2) that the offender committed any of the acts of falsification enumerated in Article 171 of the *RPC*; and, (3) that the act of falsification is committed in a . . . public document.

Based on the Information filed in court, Eduardo and Von Such conspired in the forgery of Maria Luz's SPA by making it appear that the latter signed the document which authorized Eduardo to secure a loan and allowed the use of their conjugal property to facilitate the mortgage.

As clarified by jurisprudence, conspiracy need not be shown by direct proof of an agreement of the parties to commit the crime, as it can be inferred from the acts of the accused which clearly manifest a concurrence of wills, a

<sup>20</sup> *Gatan v. Vinarao*, 820 Phil. 257, 265 (2017) [Per J. Leonardo-De Castro, First Division].

<sup>21</sup> *Pizzaro-Espiritu v. People*, G.R. No. 252812 (Notice), December 2, 2020.

<sup>22</sup> *Benz v. People*, G.R. No. 247876-77 (Notice), December 2, 2021.

<sup>23</sup> An Act Adjusting the Amount or the Value of Property and Damage on Which a Penalty is Based and the Fines Imposed Under the Revised Penal Code, Amending for the Purpose Act No. 3815, Otherwise Known as "The Revised Penal Code", as amended.

common intent or design to commit a crime. An accepted badge of conspiracy is when the accused, by their acts, aimed at the same object, one performing one part and another performing another so as to complete it with a view to the attainment of the same object. Their acts, although apparently independent, were, in fact, concerted and cooperative, indicating closeness of personal association, concerted action, and concurrence of sentiments.<sup>24</sup>

We find apropos the findings of the CA that Eduardo and Von Such conspired to perpetuate such forgery, to wit:

First, accused-appellant and Von Such agreed to obtain a loan from Acre and they both accomplished and submitted the loan Application Form as co-borrowers. Second, Von Such, in pursuance of said loan, submitted a falsified July 18, 2003 SPA on the basis of which the loan was granted. Third, the Questioned Documents Report No. 726-1104 and the categorical testimonies of prosecution witnesses Trijo, Villamiel-Andrey and Coronacion, indicate that accused-appellant signed the Promissory Note, the Irrevocable and Exclusive Power of Attorney, and the Joint Affidavit of Undertaking, which were all essential to the consummation of the loan and mortgage with Acre. And fourth, the testimonies of prosecution witnesses Trijo and Coronacion, and the Official Receipt No. 129 issued for Roshvi on August 26, 2003 show that accused-appellant benefitted directly from the proceeds of the loan as a portion thereof was used to pay off his prior debt with Roshvi.<sup>25</sup> (Emphasis omitted)

While Eduardo denies authorship of the forgery and throws the blame at Von Such, he still cannot escape liability. In *Nierva v. People*,<sup>26</sup> this Court held:

In any event, it is not correct for the petitioner to say that since there is no direct evidence linking her to the falsification, she cannot be held liable therefor. It is axiomatic that conspiracy may be shown through circumstantial evidence deduced from the mode and manner in which the offense was perpetrated or inferred from the acts of the accused pointing to a joint purpose and design, a concerted action, and a community of interest.<sup>27</sup>

Besides, whenever someone has in his/her possession falsified documents and used the same for his/her advantage and benefit, the presumption that he/she authored/masterminded it arises.<sup>28</sup> Only a strong and convincing proof can bring down the disputable presumption of law. Indeed, given the circumstances enumerated above, and considering that Eduardo actually profited from the falsified SPA as portion of the loan proceeds was used to pay off his debt with Roshvi, the presumption is that the falsification is attributable to him.

<sup>24</sup> *Typoco v. People*, 816 Phil. 914 (2017) [Per J. Peralta, Second Division]

<sup>25</sup> *Rollo*, p. 56.

<sup>26</sup> 534 Phil. 206 (2006) [Per. J. Garcia, Second Division].

<sup>27</sup> *Id.*

<sup>28</sup> *Desmoporan v. People*, 850 Phil. 966 (2019) [Per J. Peralta, Third Division].

Corollarily, after the existence of falsification of public documents has been established, we also find that the falsification of the SPA was the means used by Eduardo and Von Such to commit *estafa*.

In general, the elements of *estafa* are as follows: (1) that the accused defrauded another (a) by abuse of confidence or (b) by means of deceit; and (2) that damage or prejudice capable of pecuniary estimation is caused to the offended party or third person. Deceit is the false representation of a matter of fact, whether by words or conduct, by false or misleading allegations, or by concealment of that which should have been disclosed; and which deceives or is intended to deceive another so that he/she shall act upon it, to his/her legal injury.<sup>29</sup>

In particular, *estafa* through false pretenses or fraudulent acts can be found in Article 315, par. 2 (a), to wit:

Art. 315. *Swindling (estafa)*. – Any person who shall defraud another by any of the means mentioned hereinbelow shall be punished by:

....

2. By means of any of the following false pretenses or fraudulent acts executed prior to or simultaneously with the commission of the fraud:

(a) By using a fictitious name, or falsely pretending to possess power, influence, qualifications, property, credit, agency, business or imaginary transactions; or by means of other similar deceits.

....

In *Soriano v. People*,<sup>30</sup> citing our ruling in *Tanengge v. People*,<sup>31</sup> We explained that:

The falsification of a public, official, or commercial document may be a means of committing *estafa*, because before the falsified document is actually utilized to defraud another, the crime of falsification has already been consummated, damage or intent to cause damage not being an element of the crime of falsification of public, official or commercial document. In other words, the crime of falsification has already existed. Actually utilizing that falsified public, official or commercial document to defraud another is *estafa*. But the damage is caused by the commission of *estafa*, not by the falsification of the document. Therefore, the falsification of the public, official or commercial document is only a necessary means to commit *estafa*.

*Estafa* is generally committed when (a) the accused defrauded another by abuse of confidence, or by means of deceit, and (b) the offended party or a third party suffered damage or prejudice capable of pecuniary estimation. “[D]eceit is the false representation of a matter of fact, whether by words or

<sup>29</sup> *Supra* note 21.

<sup>30</sup> G.R. No. 240458, January 8, 2020 [Per J. J. Reyes, Jr., First Division].

<sup>31</sup> 712 Phil. 310 (2013) [Per J. Del Castillo, Second Division].

conduct, by false or misleading allegations, or by concealment of that which should have been disclosed which deceives or is intended to deceive another so that he shall act upon it to his legal injury.” (Citations omitted)

As in this case, the crime of falsification was already consummated, and the falsified documents were, thereafter, used to defraud the bank to release money purportedly to Malang.

Records show that the elements of estafa obtain in this case. Petitioner falsely represented that Malang pursued the loan application and promissory note that were signed in blank through petitioner’s prodding; and orchestrating the whole process until he, with his now deceased co-accused Ilagan, succeeded in withdrawing the proceeds thereof from RBSM, coursing them through MRBTI and Land Bank, and thereafter applying the same to his previous irregular loans also with RBSM. Clearly, petitioner employed deceit to acquire money, on another person’s account, and use the same for his personal use and benefit, which resulted to the damage and prejudice of the RBSM in the amount of P14,775,000.00.

Again, petitioner could not have acquired the said amount to pay off his previous loans without the act of falsification. The falsification was, therefore, a necessary means to commit estafa, and falsification was already consummated even before the falsified documents were used to defraud the bank.<sup>32</sup>

As in this case, the crime of falsification was already consummated, and the falsified document was subsequently used to defraud Acre to release the loan amount of PHP 1,800,000.00. Eduardo could not have acquired the money to pay off his previous loan to Roshvi without the presentation of the falsified SPA. Von Such also could not have received the balance of the loan proceeds without the act of falsification, which resulted in the damage and prejudice of Acre. Clearly, the RTC and CA were correct in convicting Eduardo and Von Such of the complex crime of estafa through falsification of public documents.

While this Court finds no reversible error in the conviction of Eduardo and Von Such, We deem it proper to further modify the penalty imposed upon them.

Sections 25 and 26 of R.A. No. 10951, which amended Articles 171 and 172 of the RPC, provide:

SECTION 25. Article 171 of the same Act is hereby amended to read as follows:

ART. 171. Falsification by public officer, employee or notary or ecclesiastic minister. - The penalty of *prison mayor* and a fine not to exceed One million pesos (P1,000,000) shall be imposed upon any public officer.

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



employee, or notary who, taking advantage of his official position, shall falsify a document by committing any of the following acts:

....

“2. Causing it to appear that persons have participated in any act or proceeding when they did not in fact so participate[.]<sup>33</sup>

Section 26, Article 172 of the same Act is hereby amended to read as follows:

ART. 172. Falsification by private individual and use of falsified documents. – The penalty of *prision correccional* in its medium and maximum periods and a fine of not more than One million pesos (₱1,000,000.00) shall be imposed upon:

1. Any private individual who shall commit any of the falsifications enumerated in the next preceding article in any public or official document or letter of exchange or any other kind of commercial document[.]<sup>34</sup> (Emphasis supplied)

On the other hand, Section 85 of R.A. No. 10951, which amended Article 315 of the RPC, provides:.

SECTION 85. Article 315 of the same Act, as amended by Republic Act No. 4885, Presidential Decree No. 1689, and Presidential Decree No. 818, is hereby further amended to read as follows:

“ART. 315. Swindling (*estafa*). - Any person who shall defraud another by any of the means mentioned hereinbelow shall be punished by:

“....

2<sup>nd</sup>. The penalty of *prision correccional* in its minimum and medium periods, if the amount of the fraud is over One million two hundred pesos (₱1,200,000.00) but does not exceed Two million four hundred thousand pesos (₱2,400,000.00).

....

“2. By means of any of the following false pretenses or fraudulent acts executed prior to or simultaneously with the commission of the fraud:

“(a) By using fictitious name, or falsely pretending to possess power, influence, qualifications, property, credit, agency, business or imaginary transactions, or by means of other similar deceits.<sup>35</sup> (Emphasis supplied)

<sup>33</sup> Republic Act No. 10951 (2017), Sec. 25.

<sup>34</sup> Republic Act No. 10951 (2017), Sec. 26.

<sup>35</sup> Republic Act No. 10951 (2017), Sec. 85.

Considering that the crime committed is a complex crime under Article 48 of the RPC, the penalty for the most serious crime shall be imposed, the same to be applied in its maximum period.

The penalty for *estafa* is determined by the amount defrauded.<sup>36</sup> Here, the loan proceeds released by Acre to Eduardo and Von Such amounted to PHP 1,800,000.00. This Court notes that the RTC committed a blunder when it only considered the amount of PHP 1,003,500.00 as it mistook it to be the amount swindled from Acre. Based on the said amount, the RTC proceeded to compute the penalty imposed. Instead of correcting the inaccuracy, the CA affirmed the RTC ruling but only modified the penalty pursuant to R.A. No. 10951, which provided a penalty more favorable to the accused.

Thus, to place things in their proper perspective, this Court shall discuss the proper penalty based on the amount defrauded and consistent with the provisions of R.A. No. 10951.

As borne by the records, Acre released the amount of PHP 1,800,000.00 to Eduardo and Von Such and PHP 1,003,500.00 of which was issued to Roshvi to release Eduardo's mortgage, while the balance was handed over to Von Such upon Eduardo's instruction. Applying R.A. No. 10951, the penalty for *estafa* commensurate to the defrauded amount of PHP 1,800,000.00 is *prision correccional* in its minimum and medium periods which is lighter than the penalty for falsification of public documents which is only *prision correccional* in its medium and maximum periods.<sup>37</sup>

Hence, the penalty for falsification of public documents should be imposed in the maximum period, following Article 48 of the RPC. However, the penalty of fine of not more than PHP 5,000.00 under the RPC should be imposed because this is more favorable than the penalty of fine of not more than PHP 1,000,000.00 under R.A. No. 10951, following Our ruling in *Brisenio v. People*.<sup>38</sup>

Applying the Indeterminate Sentence Law, the minimum term of the penalty should come from the penalty next lower in degree, that is, *arresto mayor* in its maximum period to *prision correccional* in its minimum period with a range of four months and one day to two years and four months. Meanwhile, the maximum term should come from *prision correccional*, maximum, which is four years, nine months, and 11 days to six years,<sup>39</sup> and to pay a fine in the amount of PHP 5,000.00. Further, Eduardo should pay actual damages in the amount of PHP 1,800,000.00 subject to legal interest at

<sup>36</sup> See *People v. Soliven*, 418 Phil. 777 (2001) [Per J. Buena, Second Division]; *People v. Benemerito*, 332 Phil. 711 (1996) [Per J. Davide, Jr., Third Division].

<sup>37</sup> *Delu Cruz v. People*, G.R. No. 236807 and *Borje v. People*, G.R. No. 236810, January 12, 2021 [per C.J. Peralta, First Division]

<sup>38</sup> G.R. No. 241336, June 16, 2021 [Per J. Inting, Third Division].

<sup>39</sup> *Brisenio v. People*, G.R. No. 241336, June 16, 2021 [Per J. Inting, Third Division].

6% per annum from the date of finality of this Resolution until full payment, in consonance with recent jurisprudence.

**FOR THESE REASONS**, the Petition is **DISMISSED**. The Decision dated October 26, 2020 and Resolution dated March 23, 2021 of the Court of Appeals in CA-G.R. CR No. 41051 are **AFFIRMED** with **MODIFICATION**, in that **EDUARDO R. REYES** is sentenced to suffer the indeterminate penalty of imprisonment for a period of four months and one day of *arresto mayor*, as minimum, to five years of *prision correccional*, as maximum and to pay a **FINE** in the amount of PHP 5,000.00 with subsidiary imprisonment in case of insolvency.

This Court likewise **ORDERS** Eduardo R. Reyes to pay Acre Development Corporation the amount of PHP 1,800,000.00 with legal interest at twelve percent (12%) per annum from the filing of the Information until June 30, 2013, and six percent (6%) per annum from July 1, 2013 until finality of this Resolution. Further, the total amount of the foregoing shall earn interest at the rate of six percent (6%) per annum from finality of this Resolution until full payment thereof.

**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>mn</sup> 12/21  
21 DEC 2023

\*ATTY. MANUEL B. IMBONG (reg)  
Counsel for Petitioner  
58A Lime St., Concepcion II  
1800 Marikina City

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

HON. PRESIDING JUDGE (reg)  
Regional Trial Court, Branch 224  
Quezon City  
(Crim. Case No. Q-08-152095)

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Ma. Orosa Street  
Ermita, 1000 Manila  
CA-G.R. CR No. 41051

\*with copy of CA Decision dated October 26, 2020  
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*J. Imbong*