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Republic of the Philippines
ENERGY REGULATORY COMMISSION
Exquadra Tower, Ortigas Center
Pasig City

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ERC

IN THE MATTER OF THE APPLICATION: (A) TO CONFIRM AND APPROVE THE REAL PROPERTY AND LOCAL FRANCHISE PASS-THROUGH TAXES FOR VARIOUS YEARS PURSUANT TO ERC RESOLUTION NO. 9, SERIES OF 2026; AND (B) FOR AUTHORITY TO RECOVER CONFIRMED PASS-THROUGH TAXES, WITH PRAYER FOR PROVISIONAL AUTHORITY AND/OR INTERIM RELIEF,

ERC CASE NO. 2026-059 CF

MANILA ELECTRIC COMPANY (MERALCO),

June 17, 2026

Applicant.

x----------x

APPLICATION

Applicant **MANILA ELECTRIC COMPANY** ("**MERALCO**"), by counsel, respectfully states that:

1. MERALCO is a private corporation duly organized and existing under the laws of the Republic of the Philippines, with principal office located at Lopez Building, Ortigas Avenue, Barangay Ugong, Pasig City. It may be served with notices and other processes of this Honorable Commission through its undersigned counsel at the address indicated herein.

2. Pursuant to *Republic Act No. 9209*, as subsequently renewed under *Republic Act No. 12146*, MERALCO has a legislative franchise to construct, operate and maintain an electric power distribution system for the conveyance of electric power to the end-users in the cities and municipalities of Metro Manila, Bulacan, Cavite and Rizal, and certain

cities/municipalities/barangays in Batangas, Laguna, Quezon and Pampanga.

3. *Republic Act No. 9136*, otherwise known as the Electric Power Industry Reform Act of 2001 ("EPIRA"), specifically Section 25 thereof in relation to Section 43(f), allows Distribution Utilities ("DUs"), such as MERALCO, full recovery of prudent and reasonable economic costs incurred to enable them to operate viably.

4. *ERC Resolution No. 9, Series of 2026,* which amended *ERC Resolution No. 2, Series of 2021,* adopted the *Revised Rules on the Recovery of Pass-Through Taxes (Real Property, Local Franchise and Business Taxes) of Distribution Utilities* ("Revised Rules on Pass-Through Taxes") and became effective on 17 April 2026.

5. Article 1, Section 1.3 of the *Revised Rules on Pass-Through Taxes* provides that "tax arrearages, excluding interests, penalties and other charges, imposed on and paid by DUs for years prior to the effectivity of [*ERC Resolution No. 2, Series of 2021*] shall be allowed recovery, subject to the confirmation process [provided therein]." As such, DUs were directed to file their respective applications for the proposed recovery of said pass-through taxes within sixty (60) days from the effectivity of said rules or until 16 June 2026.

6. This *Application* includes the proposed confirmation and approval of the pass-through taxes, namely: the (a) Real Property Tax ("RPT") and (b) the Local Franchise Tax ("LFT") imposed on and paid by MERALCO to the Local Government Units ("LGUs") of various cities and provinces within its franchise area for the period prior to the effectivity of *ERC Resolution No. 2, Series of 2021,* summarized as follows:

PASS-THROUGH TAXES
(Various Years Prior to *ERC Resolution No. 2, Series of 2021*)

	Amount in PhP
Real Property Tax (RPT) Arrears	3,942,931,643.33
Local Franchise Tax (LFT) Arrears*	6,558,656.59

**For San Pedro City, Laguna only*

Real Property Tax (RPT)

7. Following the Supreme Court's *Decision* dated 05 August 2015 in *Manila Electric Company v. The City Assessor and City Treasurer of Lucena*

City,[1] which declared MERALCO's transformers, electric posts, transmission lines, insulators and electric meters as machineries subject to RPT under the Local Government Code, several LGUs began assessing MERALCO for these RPT liabilities, with such assessments extending as far back as ten (10) years.

8. In 2016, MERALCO started settlement of these RPT assessments with the concerned LGUs for its affected assets, in accordance with the ruling of the Supreme Court. However, given the absence at that time of an applicable recovery mechanism for taxes paid prior to the effectivity of *ERC Resolution No. 2, Series of 2021*, MERALCO was unable to recover such pass-through costs pursuant to the relevant provisions of the EPIRA.

9. As detailed in the table below, MERALCO has unrecovered pass-through RPT paid to the concerned LGUs for the relevant years, in the amounts as follows:

Real Property Pass-Through Taxes

LGU	Period Covered	Amount in PhP
Antipolo City	2011-2020	65,458,147.91
Bacoor City	2011-2020	65,089,023.02
Baliwag City	2016-2020	3,096,979.00
Batangas City	2011-2020	51,531,725.00
Biñan City	2006-2020	66,620,434.78
Cabuyao City	2011-2020	36,945,705.64
Calamba City	2011-2020	100,167,024.00
Caloocan City	2007-2020	145,083,266.60
Cavite City	2011-2020	11,708,788.40
Dasmariñas City	2012-2020	55,536,490.58
General Trias City	2012-2020	33,713,541.32
Imus City	2016-2020	20,545,930.55
Las Piñas City	2011-2020	72,225,311.48
Lucena City	2006-2020	26,022,478.02
Malabon City	2011-2020	62,096,011.83
Malolos City	2011-2020	41,889,704.75
Mandaluyong City	2006-2020	125,101,124.51
Manila City	2010-2020	539,835,717.40
Marikina City	2011-2020	59,922,932.38
Meycauayan City	2012-2020	39,157,716.60
Muntinlupa City	2011-2020	157,920,658.22
Navotas City	2011-2020	30,112,463.60
Parañaque City	2013-2020	153,617,845.52
Pasay City	2006-2020	106,514,496.40
Pasig City	2006-2020	231,559,908.22

[1] G.R. No. 166102.

Pateros	2006-2020	4,038,321.38
Quezon City	2006-2020	574,328,354.46
San Jose Del Monte City	2012-2020	34,586,780.25
San Juan City	2011-2020	38,167,222.07
San Pablo City	2011-2020	30,429,909.50
San Pedro City	2010-2020	33,291,691.20
Santa Rosa City	2007-2020	55,729,106.27
Santo Tomas City	2015-2020	5,738,570.40
Tagaytay City	2011-2020	28,552,292.63
Taguig City	2011-2020	67,644,900.00
Trece Martires City	2011-2020	19,257,693.00
Valenzuela City	2011-2020	129,718,410.58
PROVINCE OF BULACAN	2011-2020	305,345,811.81
PROVINCE OF CAVITE	2011-2020	94,909,190.42
PROVINCE OF LAGUNA	2007-2020	58,476,363.29
PROVINCE OF QUEZON	2011-2020	43,038,012.57
PROVINCE OF RIZAL	2011-2020	118,205,587.78
	Total	**3,942,931,643.33**

Local Franchise Tax (LFT)

10. Under Article 1, Section 1.3 of the *Revised Rules on Pass-Through Taxes*, applications for the recovery of allowable taxes filed under *ERC Resolution No. 16, Series of 2009* shall no longer be accepted by the Honorable Commission. However, such applications filed prior to the effectivity of *ERC Resolution No. 2, Series of 2021* shall continue to be processed and resolved under the rules in force at the time of said filing.

11. The proposed recovery of the pass-through LFTs imposed on and paid by MERALCO during the aforementioned period are already the subject of the applications filed pursuant to *ERC Resolution No. 16, Series of 2009* and which remain pending before the Honorable Commission, except for the additional LFT assessment for Taxable Year 2020 issued by the LGU of San Pedro City, Laguna in October 2023 and paid by MERALCO in November 2023, amounting to PhP6,558,656.59.[2]

12. The additional assessment arose from the increase in San Pedro City's LFT rate from 0.50% to 0.75%, effective Taxable Year 2020. Notwithstanding such increase, the LGU of San Pedro City applied the previous rate of 0.50% in its initial LFT assessments for Taxable Years 2020 to 2023. To rectify this, the LGU subsequently issued an assessment in October 2023 representing the deficiency for the said prior years in the amount of PhP29,388,935.16, which MERALCO duly paid. Of this

[2] Net of the amount paid for the local Retail Electricity Supplier (RES)

amount, PhP6,558,656.59[3] pertains to the differential for Taxable Year 2020.

13. At the time of such payment, the applicable rule governing the recovery of pass-through taxes was *ERC Resolution No. 2, Series of 2021*. Inasmuch as its provisions did not permit the recovery of tax arrearages covering periods prior to its effectivity, and further provided that applications filed under *ERC Resolution No. 16, Series of 2009* shall no longer be accepted by the ERC, MERALCO was precluded from recovering the differential assessment for Taxable Year 2020 in the amount of PhP6,558,656.59.[4] Hence, MERALCO is constrained to include the same in the present *Application*.

14. Since LFT is a local tax, this LFT adjustment will only be applied to the consumers located within San Pedro City, Laguna.

Proposed Recovery Period

15. MERALCO proposes that: (a) the pass-through RPT be recovered from its customers for a period of thirty-six (36) months; and (b) the pass-through LFT be recovered from its customers for a period of twelve (12) months, or until fully collected.

16. The computed total amount of the net pass-through RPT and LFT and average recovery rates based on the proposed recovery period are summarized below:

Bill Component	Amount for Recovery (in PhP)	Recovery Period (in months)	Forecasted Sales (in kWh)	Rate per kWh (in PhP/kWh)
RPT Arrears	3,942,931,643.33	36	166,202,000,000	0.0237
LFT Arrears*	6,558,656.59	12	461,388,000	0.0142

**For San Pedro City, Laguna only*

17. The other required supporting documents for the verification of the various pass-through taxes, particularly the relevant local tax ordinances and tax declarations, have been previously provided to the Honorable Commission during MERALCO's prior compliance submissions. Pursuant to Section 2, Article 6 of *ERC Resolution No. 14, Series of 2022*, MERALCO is no longer resubmitting these voluminous records and has instead attached, as an integral part of this *Application*, consolidated lists of these previously submitted documents to serve as

[3] Net of the amount paid for the local RES.
[4] Net of the amount paid for the local RES.

proof of compliance. In addition, MERALCO hereby submits the following documents in support of the *Application*:

ANNEX	DOCUMENT
A	Computation details of the Real Property Pass-Through Taxes
B	Computation details of the Local Franchise Pass-Through Taxes
C	Other Real Property Tax Ordinances
D	Other Real Property Tax Declarations
E and series	Real Property Tax Assessments/Statements of Account and Official Receipts per LGU
F	Local Franchise Tax Official Receipt for San Pedro City, Laguna
G	Translation of the recovery amounts into rates per kilowatt-hour
H	Sworn Certification on Submission of Documents Related to Pass-Through Taxes
I	Judicial Affidavit of Nikko Miguel A. Angsico

ALLEGATIONS IN SUPPORT OF PRAYER FOR PROVISIONAL AUTHORITY AND/OR INTERIM RELIEF

18. It is urgent that a provisional authority and/or interim relief be immediately issued upon the filing of and pending hearing on, the instant *Application*. MERALCO respectfully underscores that, unlike regular over/under recovery filings, the taxes covered by this *Application* pertain to pass-through costs which, although already paid to the corresponding LGUs several years prior, have yet to be recovered from customers due to the absence, at that time, of an applicable recovery mechanism. As a result, MERALCO has effectively absorbed these amounts over an extended period.

19. As pass-through taxes, MERALCO should neither earn any income nor incur any losses from their imposition. However, the prolonged inability to recover the taxes previously remitted to the LGUs has adversely affected MERALCO's cash flow. It bears emphasis that the operation and maintenance of a DU is inherently capital-intensive, requiring substantial capital and operational expenditures to ensure that the delivery of service remains compliant with the performance standards set by the Honorable Commission, as well as responsive to the requirements of MERALCO's growing customer base. Accordingly, any further delay in the recovery of these pass-through taxes will only exacerbate the financial impact on MERALCO.

20. In support of the instant *Application* and the prayer for provisional authority and/or interim relief, attached hereto as ***Annex "I"*** and made integral part hereof is the *Judicial Affidavit* of MERALCO's witness, **MR. NIKKO MIGUEL A. ANGSICO**, Assistant Vice President and Head of MERALCO's Tax, Realty & Contract Management Office.

PRAYER

WHEREFORE, it is respectfully prayed to this Honorable Commission that the instant *Application* be **APPROVED** authorizing MERALCO to recover from its customers the following amounts which represent the pass-through taxes at the corresponding rate/kWh indicated in the table below and the proposed recovery period.

Bill Component	Amount for Recovery (in PhP)	Recovery Period (in months)	Forecasted Sales (in kWh)	Rate per kWh (in PhP/kWh)
RPT Arrears	3,942,931,643.33	36	166,202,000,000	0.0237
LFT Arrears*	6,558,656.59	12	461,388,000	0.0142

**For San Pedro City, Laguna only*

Pending hearing, MERALCO prays that a **PROVISIONAL AUTHORITY and/or INTERIM RELIEF** be **ISSUED** authorizing MERALCO to collect said amounts.

Other reliefs just and equitable under the premises are likewise prayed for.

Pasig City, 10 June 2026.

MANILA ELECTRIC COMPANY
Applicant
7th Floor, Lopez Building,
Ortigas Avenue, Barangay Ugong, Pasig City
Tel no. 1622-2260; Fax No: 1622-3550
Email: *regaffairs@meralco.com.ph*

By:

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IBP No. 575169; 12/29/2025; RSM
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MCLE Compliance No. N/A - Admitted to the Bar in 2025

VERIFIED DECLARATION

I, **PENROSE ANN S. VALLES**, of legal age, Filipino, with office address at the 7th Floor, Lopez Building, Ortigas Avenue, Pasig City, after having been duly sworn in accordance with law, hereby depose and state:

1. I am one of the duly authorized representatives to undertake the pre-filing process with respect to the *Application* entitled: "**IN THE MATTER OF THE APPLICATION: (A) TO CONFIRM AND APPROVE THE REAL PROPERTY AND LOCAL FRANCHISE PASS-THROUGH TAXES FOR VARIOUS YEARS PURSUANT TO ERC RESOLUTION NO. 9, SERIES OF 2026; AND (B) FOR AUTHORITY TO RECOVER CONFIRMED PASS-THROUGH TAXES, WITH PRAYER FOR PROVISIONAL AUTHORITY AND/OR INTERIM RELIEF,**" to be pre-filed by **MANILA ELECTRIC COMPANY** ("**MERALCO**").

2. I hereby declare that, in compliance with *ERC Resolution No. 9, Series of 2020*, the documents submitted by MERALCO electronically as part of the virtual pre-filing process are complete and true copies of the original physical documents to be filed with the Energy Regulatory Commission.

IN WITNESS WHEREOF, I hereby affix my signature this 10 June 2026 in Pasig City.

PENROSE ANN S. VALLES

SUBSCRIBED AND SWORN to before me this 10 June 2026 in Pasig City, affiant exhibiting to me her LTO Driver's License No. N03-12-021442 valid until 09 September 2033.

Doc. No. 446
Page No. 91 ;
Book No. XV;
Series of 2026.

ATTY. MADELYN C. DELOS SANTOS NOTARY PUBLIC ROLL NO. 64977 PASIG CITY & MUN. OF PATEROS, PHILS.

MADELYN C. DELOS SANTOS
NOTARY PUBLIC
Appointment No. 163 (2025-2026)
City of Pasig and Municipality of Pateros
Issued on 24 February 2025, until December 31, 2026
Roll No. 64977; IBP No. 568242; 12/19/2025; RSM
PTR No. 4005314; 01/07/2026; Pasig City
MCLE Compliance No. VIII-0008475; Valid until 14 April 2028
7th Floor Lopez Bldg., Ortigas Ave., Pasig City

REPUBLIC OF THE PHILIPPINES }
CITY OF PASIG } S.S.

VERIFICATION AND
CERTIFICATION AGAINST FORUM SHOPPING

I, **JOSE RONALD V. VALLES**, Filipino, of legal age, married and with office address at 12th Floor, Lopez Building, MERALCO Center, Ortigas Avenue, Pasig City, after being sworn to in accordance with law, hereby depose and say, that:

1. I am the Senior Vice President and Head, Regulatory Management Office, of Manila Electric Company ("MERALCO"). In such capacity, I have caused the preparation of the foregoing *Application*. A copy of the *Secretary's Certificate* authorizing me to cause the preparation of said *Application* and sign this *Verification and Certification* is attached hereto as ***Annex "A;"*** and

2. I have read and understood the foregoing *Application*, the allegations of which are true and correct based on my own personal knowledge and/or on authentic records;

3. The *Application* is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation. The factual allegations in the *Application* have evidentiary support, or if specifically so identified, will likewise have evidentiary support;

4. I certify that I have not commenced any other action involving the same issues in any other tribunal or quasi-judicial agency and to the best of my knowledge, no such action or proceeding is pending in any other tribunal or quasi-judicial agency, except for the recovery of Real Property Tax ("RPT") arrearages covering the period prior to the effectivity of *ERC Resolution No. 2. Series of 2021*, which was included in ERC Case No. 2026-016 RC, entitled: "*In the Matter of the Application for Approval of the: a) Annual Revenue Requirement, Performance Incentive Scheme and Maximum Average Prices for the First Regulatory Period; and b) Translation of the Maximum Average Price for the First Regulatory Year (RY 2027) into a Distribution Rate Structure for Various Customer Classes in Accordance with the Provisions of the Rationalized Rules for Setting Distribution Wheeling Rates (RRDWR), under ERC Resolution No. 24, Series of 2025,*" filed by MERALCO on 02 February 2026 and pending with the Honorable Commission. The said recovery of RPT was included in the said application since no existing rule for its recovery was in place at the time of the filing. However, on 26 March 2026, the Honorable Commission adopted *ERC Resolution No. 9, Series of 2026*, known as the *Revised Rules on the Recovery of Pass-Through Taxes (Real Property, Local Franchise and Business Taxes) of Distribution Utilities*, as amended, which required distribution utilities, such as MERALCO, to file their respective applications to recover tax arrearages for years prior to the effectivity of *ERC Resolution No. 2, Series of 2021*. In view of the foregoing, MERALCO is pursuing recovery of said RPT arrearages through the instant *Application* pursuant to and in compliance with the provisions of *ERC Resolution No. 9, Series of 2026*. MERALCO will file the corresponding motion to withdraw said RPT amount in ERC Case No. 2026-016 RC upon acceptance and docketing of this *Application*.

5. Should I hereafter learn that a similar action or proceeding has been filed or is pending before this Honorable Commission or any tribunal or quasi-judicial

agency, I undertake to promptly inform this Honorable Commission and other tribunal or agency thereof within five (5) calendar days therefrom.

IN WITNESS WHEREOF, I have hereunto affixed my signature this 10 JUN 2026 at Pasig City, Philippines.

JOSE RONALD V. VALLES
Affiant

SUBSCRIBED and SWORN to before me this 10 JUN 2026, affiant exhibited to me his Social Security System ID bearing the number 33-10900088.

Doc. No. 445;
Page No. 90;
Book No. XV;
Series of 2026.

ATTY. MADELYN C. DELOS SANTOS
NOTARY PUBLIC
ROLL NO. 64977
PASIG CITY & MUN. OF PATEROS, PHILS.

MADELYN C. DELOS SANTOS
NOTARY PUBLIC
Appointment No. 162 (2025-2026)
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PTR No. 4005314; 01/07/2026; Pasig City
MCLE Compliance No. VIII-0008475; Valid until 14 April 202
7th Floor Lopez Bldg., Ortigas Ave., Pasig City

REPUBLIC OF THE PHILIPPINES)
PASIG CITY) S.S.

SECRETARY'S CERTIFICATE

I, WILLIAM S. PAMINTUAN, a duly elected, qualified and incumbent Assistant Corporate Secretary of the Manila Electric Company (MERALCO), a corporation duly organized and existing under and by virtue of the laws of the Philippines, do hereby certify that:

At the regular meeting of the Board of Directors of the Company duly convened and held on January 26, 2026, at which meeting a quorum was present, acted throughout and voted, the following resolution amending the resolution of the Board on October 3, 2025, on the same subject, was approved and that said amendatory resolution is in full force and effect hereof:

"RESOLVED, that the Board of Directors of the Manila Electric Company (MERALCO) authorize, as it hereby authorizes, the following officers:

MANUEL V. PANGILINAN	Chairman and Chief Executive Officer
SIMEON KEN R. FERRER	Corporate Secretary
RONNIE L. APEROCHO	Executive Vice President and Chief Operating Officer
WILLIAM S. PAMINTUAN	Senior Vice President, Assistant Corporate Secretary, Compliance Officer and Head, Legal and Corporate Governance
FERDINAND O. GELUZ	Senior Vice President and Chief Revenue Officer
MARIA LUISA V. ALVENDIA	Senior Vice President and Chief Supply Chain Officer
JOSE RONALD V. VALLES	Senior Vice President and Head, Regulatory Affairs & DU Regulatory Management
JERRY B. LAO	First Vice President & Head, Facilities and Safety Management
HANS JOACHIM R. MONTENEGRO	First Vice President and Head, Human Resources and Corporate Services
MARIA ZARAH R. VILLANUEVA-CASTRO	Vice President & Head, Corporate Legal Services,
CHRISTOPHER REDEEMSON R. BROCALES	Vice President and Head, Shared Services HR and Employee Relations
FRANCIS DINO S. ANTONIO	Senior Assistant Vice President and Head, Regulatory Legal Case Management Office
CARMEN GRACE S. RAMOS	Senior Assistant Vice President and Head, Regulatory Legal Contract Management Office
CRISTOPHER B. ARPON	Assistant Vice President and Head, Litigation Services
MICHELLE O. DELOS SANTOS-BONA	Assistant Vice President & Head, Legal Operations Support
HAZEL ROSE B. SEE	Assistant Vice President and Lead Legal Counsel, Regulatory Legal Case Management Office
RAYMOND B. YAP	Assistant Vice President and Lead Legal Counsel, Regulatory Legal Case Management Office
ROMMEL L. YAP	Assistant Vice President and Head, Regulatory Affairs, MPower
CORNELIO MANUEL III C. DICCION	Head, Litigation Team 2
SHEILA MARIE C. GRANADOS	Head, Litigation Team 1
CATHERINE Y. VIRAY	Lead, Tax Force

and any lawyer or employee of MERALCO and/or other external counsels and law firms that any of them may designate, name or appoint:

(1) to represent the Company, in the institution, prosecution, and defense of any claim, complaint, action, proceeding, petition, application, protest, suit, or case, for or against the Company, before any court, prosecutor's office, regulatory, quasi-judicial, or administrative body, agency, or office of the national or any local government;

(2) to sign, execute, and deliver in connection therewith the necessary or appropriate complaint, petition, application, position paper, memorandum, all types of pleadings and motions, verifications, affidavit-complaint, counter-affidavit, affidavit of merit, affidavit of desistance, affidavit of witness, and all other affidavits of whatever nature, certificate of non-forum shopping, powers of attorney, certifications, and all other instruments as may be necessary or proper;

(3) to represent the Company or to designate, name, and appoint a representative or an attorney-in-fact in behalf of the company during the investigation, inquest, preliminary investigation, preliminary conference, pre-trial, mediation, conciliation, arbitration, trial, execution, and all other stages of or incidents related to the case, proceeding or action; to negotiate, enter into, and agree to an amicable settlement, compromise agreement, plea bargaining, admissions or stipulations of fact or documents, simplification of issues, limitation on the number of witnesses, alternative modes of dispute resolution, withdrawal, dismissal or waiver of claim or action; and to perform and execute any and all actions or deeds as may aid in the prompt disposition of such cases, proceedings, or actions filed in behalf of or against the Company;

"RESOLVED, FURTHER, that any previous resolution of the Board of Directors on the same subject matter that is inconsistent herewith shall be deemed terminated, superseded and revoked."

Pursuant to the above resolutions, JOSE RONALD V. VALLES, Senior Vice President and Head of Regulatory Affairs and DU Regulatory Management Office, is an authorized representative and signatory of the Company with respect to MERALCO's filing of its Application entitled "IN THE MATTER OF THE APPLICATION: (A) TO CONFIRM AND APPROVE THE REAL PROPERTY AND LOCAL FRANCHISE PASS-THROUGH TAXES FOR VARIOUS YEARS PURSUANT TO ERC RESOLUTION NO. 9, SERIES OF 2026; AND (B) FOR AUTHORITY TO RECOVER CONFIRMED PASS-THROUGH TAXES, WITH PRAYER FOR PROVISIONAL AUTHORITY AND/OR INTERIM RELIEF," before the Energy Regulatory Commission (ERC).

WITNESS THE SIGNATURE of the undersigned as such officer of the Company and its corporate seal hereunto affixed on this _____ day of June 2026.

10 JUN 2026

WILLIAM S. PAMINTUAN
Assistant Corporate Secretary

10 JUN 2026

SUBSCRIBED AND SWORN to before me this _____ day of June 2026, affiant exhibited to me his Unified Multi-Purpose Identification Number (UMID) with CRN 0033-3281253-6 as his competent evidence of identity.

Doc. No. 444;
Page No. 90;
Book No. XV;
Series of 2026.

ATTY. MADELYN C. DELOS SANTOS
NOTARY PUBLIC
PASIG CITY & MUN. OF PATEROS, RIZAL

MADELYN C. DELOS SANTOS
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