

Republic of the Philippines
ENERGY REGULATORY COMMISSION
San Miguel Avenue, Pasig City



IN THE MATTER OF THE APPLICATION FOR APPROVAL OF THE PROPOSED RECOVERY OF FRANCHISE TAX PAYMENTS TO THE CITY OF OZAMIS COVERING THE YEARS 1997 TO 2017, BUSINESS TAX PAYMENTS TO THE CITY OF OZAMIS COVERING THE YEARS 2009 TO 2017 AND BUSINESS TAX PAYMENTS TO THE MUNICIPALITY OF SINACABAN COVERING THE YEARS 2006 TO 2013

ERC CASE NO. 2017-070 CF

MISAMIS OCCIDENTAL II ELECTRIC COOPERATIVE, INC. (MOELCI II),

Applicant.

X-----X

D O C K E T E D
Date: APR 19 2018
By: M

ORDER

On 27 October 2017, an *Application* dated 7 July 2017 was filed by applicant Misamis Occidental II Electric Cooperative, Inc. (MOELCI II) seeking the Commission's approval of its proposed recovery of franchise tax payments to the City of Ozamis covering the years 1997 to 2017, business tax payments to the City of Ozamis covering the years 2009 to 2017 and business tax payments to the Municipality of Sinacaban covering the years 2006 to 2013.

MOELCI II alleged the following in its *Application*:

THE APPLICANT

1. MOELCI II is a non-stock, non-profit electric cooperative duly organized and existing under and by virtue of Philippine laws, with principal office at the Circumferential Road, Bitoon, City of Ozamiz, Misamis Occidental.

2. It holds an exclusive franchise from the National Electrification Commission, to operate an electric light and power distribution system in the cities of Ozamiz and Tangub, and certain municipalities in the province of Misamis Occidental, namely: Bonifacio, Clarin, Tudela, Sinacaban, Jimenez and Panaon.

NATURE OF THE APPLICATION

3. Pursuant to ERC Resolution No. 16, Series of 2009, this Application for MOELCI II's proposed recovery of franchise tax payments to the City of Ozamiz and recovery of business tax payments to the City of Ozamiz and Municipality of Sinacaban, respectively, is being submitted for review and approval of the Honorable Commission.

FIRST CAUSE OF ACTION

(Franchise Tax Payments to the City of Ozamiz)

4. Pertinent provisions of the tax ordinances of the City Ozamiz, Misamis Occidental where MOELCI II's main office is located provide, as follows:

- a) Ordinance No. 884 (Revised Revenue Code of the City of Ozamiz enacted on December 12, 2002)

SECTION 44. FRANCHISE TAX – There is hereby levied and imposed on businesses enjoying a franchise, at a rate of seventy-five percent (75%) of one percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt, or realized, within its territorial jurisdiction.

- b) Ordinance No. 1059-13 (2013 Revised Omnibus Revenue Code of the City of Ozamiz enacted on December 20, 2013)

Article C. Franchise Tax.

Section 3C.01. imposition of Tax. – Any provision of special laws or exemption to the contrary notwithstanding, any person, corporation or association enjoying a franchise whether issued by the national or local government and doing business in Ozamiz City, shall pay a tax at the rate of seventy-five percent of one percent (75% of 1%) of gross sales derived from the operation of business in Ozamiz City during the calendar year.

5. By virtue of the above-cited tax ordinances, the City of Ozamiz assessed MOELCI II franchise tax based on its gross receipts in the preceding year, covering the years 1997 to 2017, which MOELCI II was constrained to pay the initial assessments in installments, as follows:

Assessment Year	Distribution Revenue from Preceding Year	Franchise Tax Rate	Franchise Tax Assessed	Franchise Tax Paid
1997	81,872,669.33	75% of 1%	014,045.02	614,045.02
1998	87,971,282.67	75% of 1%	659,784.62	659,784.62
1999	110,214,537.33	75% of 1%	826,609.03	826,609.03
2000	71,461,662.67	75% of 1%	535,962.47	535,962.47
2001	130,354,565.33	75% of 1%	977,659.24	977,659.24
2002	40,390,940.00	75% of 1%	302,932.05	302,932.05
2003	40,390,940.00	75% of 1%	302,932.05	302,932.05
2004	45,277,029.33	75% of 1%	339,577.72	339,577.72
2005	27,862,245.33	75% of 1%	208,966.84	208,966.84
2006	44,494,745.33	75% of 1%	333,710.59	333,710.59
2007	39,277,450.67	75% of 1%	294,580.88	294,580.88
2008	57,516,184.00	75% of 1%	431,371.38	431,371.38
2009	73,611,698.67	75% of 1%	552,087.74	552,087.74
2010	79,702,814.67	75% of 1%	597,771.11	597,771.11
2011	101,517,769.33	75% of 1%	761,383.27	761,383.27
2012	93,931,645.33	75% of 1%	704,487.34	704,487.34
2013	26,683,546.67	75% of 1%	200,126.60	200,126.60
2014	53,942,928.00	75% of 1%	404,571.96	404,571.96
2015	54,580,192.00	75% of 1%	409,351.44	409,351.44
2016	60,038,212.00	75% of 1%	450,286.59	450,286.59
2016	60,038,212.00	75% of 1%	450,286.59	450,286.59

SECOND CAUSE OF ACTION
(Business Tax Payments to the City of Ozamiz)

6. Pertinent provisions of the tax ordinances of the City Ozamiz where MOELCI II's main office is located, provide, as follows:

a) Ordinance No. 884 (Revised Revenue Code of the City of Ozamiz enacted on December 12, 2002)

(g) On the businesses hereunder enumerated:

xx

13. All other similar activities consisting essentially of the sales of services for a fee.

AMOUNT OF GROSS SALES/RECEIPTS FOR THE PRECEDING CALENDAR YEAR	AMOUNT OF TAX PER ANNUM
<i>45,500.00 or more but less than 50,000.00</i>	<i>1,650.00</i>
<i>For every 1,000.00 or fraction thereof of 50,000.00</i>	<i>11.00</i>

b) Ordinance No. 1059-13 (2013 Revised Omnibus Revenue Code of the City of Ozamiz enacted on December 20, 2013)

CHAPTER III. CITY TAXES.

Article A. Business Tax.

Section 3A.02. Imposition of Tax. There is hereby levied imposed on the following persons who establish, operate, conduct or

ERC CASE NO. 2017-070 CF
ORDER/26 MARCH 2018
PAGE 4 OF 13

maintain their respective business within the City, a graduated business tax in the amount hereafter prescribed.

xxx

e. On Contractors and other independent contractors, in accordance with the following schedule:

Amount of Gross Sales/Receipts
For the Calendar Year

Amount of Tax per Annum

P 1,000,000.00 or more but less than 2,000,000 P 20,872.60
Amount in excess of P2,000,000 at the rate of seventy five percent
(75%) of one percent (1%)

7. By virtue of the above mentioned business tax ordinances, the City of Ozamiz assessed MOELCI II business tax based on its "Other Operating Revenue" in the preceding year, covering the years 2009 to 2017, which MOELCI II paid, as follows:

Assessment Year	Other Operating Revenue from Preceding Year	GR-P2,000	amt of Tax b-c	Tax Rate	amt of Tax for 2M	of the excess of 2M	for excess e+g	Mayor's Permit and other Fees	BT as per 1059-13 h+i	Business Tax as BILLED	Business Tax PAID
2009	23,063,314	2,000,000	21,063,314	20,872.60	75% of 1%	157,974.86	178,847.46	41,729.50	220,576.96	5,989.50	5,989.50
2010	25,799,352	2,000,000	23,799,352	20,872.60	75% of 1%	178,495.14	199,367.74	41,729.50	241,097.24	16,912.50	16,912.50
2011	24,394,442	2,000,000	22,394,442	20,872.60	75% of 1%	167,958.32	188,830.92	41,729.50	230,560.42	16,912.50	16,912.50
2012	29,826,908	2,000,000	27,826,908	20,872.60	75% of 1%	208,701.81	229,574.41	47,940.00	277,514.41	186,933.31	186,933.31
2013	26,895,681	2,000,000	24,895,681	20,872.60	75% of 1%	186,717.61	207,590.21	47,940.00	255,530.21	841,834.72	841,834.72
2014	30,811,047	2,000,000	28,811,047	20,872.60	75% of 1%	216,082.85	236,955.45	66,030.00	302,985.45	236,955.00	236,955.00
2015	30,599,325	2,000,000	28,599,325	20,872.60	75% of 1%	214,494.94	235,367.54	66,030.00	301,397.54	235,367.54	235,367.54
2016	29,594,705	2,000,000	27,594,705	20,872.60	75% of 1%	206,960.29	227,832.89	66,030.00	293,862.89	237,444.43	237,444.43
2017	29,594,705	2,000,000	27,594,705	20,872.60	75% of 1%	206,960.29	227,832.89	66,030.00	293,862.89	237,444.43	237,444.43
TOTAL											2,015,793.93

THIRD CAUSE OF ACTION
(Business Tax Payments to the Municipality of Sinacaban)

8. Pertinent provisions of the tax ordinances of the Municipality of Sinacaban where MOELCI II's sub-office is located provide, as follows:

a) Local Revenue Code of the Municipality of Sinacaban enacted on December 10, 2002

CHAPTER II TAXES ON BUSINESS

Section 2A.02. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

XXXX

13. All other similar activities consisting essentially of the sales of services for a fee

Gross Sales/Receipts for the Preceding Calendar Year

Amount of Tax Per Annum

xxx

45,500.00 or more but less than 50,000.00

1,500.00

For every 1,000.00 or fraction thereof

in excess of 50,000.00 10.00

- b) Revised 2010 Local Revenue Code of the Municipality of Sinacaban enacted on December 14, 2010

CHAPTER II. TAX ON BUSINESS

Section 2A.02. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

xxxx

13. All other similar activities consisting essentially of the sales of services for a fee

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
xxx	
45,500.00 or more but less than 50,000.00	1,650.00
For every 1,000.00 or fraction thereof in excess of 50,000.00	110.00

- c) Municipal Ordinance No. 003, S-2013 dated October 1, 2013, (Ordinance Interpreting Sub-Paragraph No. 13, under Chapter II, Taxes on Business, Article A. Graduated Tax on Business Section 2a. 02 on Imposition of Tax, Sub-Paragraph (g) (13), of the Revenue Code).

9. By virtue of the above cited tax ordinances, the Municipality of Sinacaban assessed MOELCI II business tax based on its gross receipts in the preceding year, covering the years 2006 to 2013, which MOELCI II paid, as follows:

	2006	2007	2008	2009	2010	2011	2012	2013	
	9,068,871.71	9,646,476.99	10,012,064.18	11,068,228.95	13,797,449.74	13,728,960.38	13,674,750.35	11,118,108.74	
GENCO	5,117,482.66	4,948,581.57	4,818,468.74	6,034,149.79	6,412,553.26	6,295,701.83	7,836,651.66	5,037,733.42	
TRANSCO	1,798,452.90	1,731,723.12	1,691,149.86	2,013,939.49	3,225,086.60	3,145,672.33	2,292,064.77	1,403,625.26	
REINVESTMENT FUND	219,350.94	319,357.60	366,322.61	396,357.70	502,393.72	584,071.24	526,582.57	377,616.52	
UNIVERSAL CHARGE	67,975.84	70,493.50	74,471.84	100,354.31	177,229.60	107,989.59	250,381.24	397,071.37	
Total Deductions	7,203,222.34	7,070,155.79	6,950,413.05	8,544,801.29	10,317,263.17	10,153,434.98	10,907,680.24	7,216,046.57	
Net Gross Receipts Subject to BT	1,865,649.37	2,576,321.20	3,061,651.13	2,523,427.66	3,480,186.57	3,595,525.40	2,767,070.11	3,902,062.17	23,791,888.61
	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	
	1,815,649.37	2,526,321.20	3,011,651.13	2,473,427.66	3,430,186.57	3,545,525.40	2,717,070.11	3,852,062.17	
	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
	1,816.65	2,527.32	3,012.65	2,474.42	3,431.19	3,546.53	2,718.07	3,853.06	
	10	10	10	10	10	11	11	11	
	18,356.49	25,263.21	30,116.51	24,734.23	34,301.67	39,000.78	29,897.77	42,572.68	
	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,550.00	1,650.00	1,650.00	
TOTAL TAX DUE	19,856.49	26,763.21	31,616.51	26,234.23	35,801.87	40,650.78	31,537.77	44,022.68	256,483.54

PROPOSED RECOVERY RATES

Franchise Tax Recovery from Customers in the City of Ozamiz

10. Having paid the franchise tax due for each corresponding year to the City of Ozamiz, MOELCI II now seeks approval from this Honorable Commission to pass on to its customers in the City of Ozamiz the franchise tax paid to the said city, applying the formula provided under ERC Resolution No. 16, Series of 2009;

11. For the franchise taxes paid from years 1997 to 2017 in the total amount of PhP10,358,484.53, based on kWh sold in years 2014 to 2016, annual load growth of 6% and forecasted kWh sales of 80,823,881 in the City of Ozamiz for year 2018, MOELCI II proposes to recover the franchise tax payments to the city government of Ozamiz from all its customers in the said city over a period of twelve (12) months or until the said amount is fully recovered, at the rate of PhP 0.1282/kWh.

Business Tax Recovery from Customers in the City of Ozamiz

12. For the business tax payments to the City of Ozamiz, MOELCI II seeks approval from this Honorable Commission to pass on to its customers in the City of Ozamiz, the business taxes paid to said city, applying the formula provided under ERC Resolution No. 16, Series of 2009;

13. For the business taxes paid from years 1997 to 2017 in the total amount of PhP2,015,793.93, based on kWh sold in years 2014 to 2016, annual load growth of 6% and forecasted kWh sales of 80,823,881 in the City of Ozamiz for year 2018, MOELCI II proposes to recover the business tax payments to the City of Ozamiz from all its customers in the said city over a period of twelve (12) months or until the said amount is fully recovered, at the rate of PhP0.0249/kWh.

Business Tax Recovery from Customers in the Municipality of Sinacaban

14. For the business tax payments to the Municipality of Sinacaban, MOELCI II seeks approval from this Honorable Commission to pass on to its customers in Sinacaban, the business taxes paid to said municipality, applying the formula provided under ERC Resolution No. 16, Series of 2009;

15. For the business taxes paid from years 2006 to 2013 in the total amount of PhP270,510.77, based on kWh sold in years 2014 to 2016, annual load growth of 7% and forecasted kWh sales of 2,920,369 in the municipality of Sinacaban for year 2018, MOELCI II proposes to recover the business tax payments from all its customers in Sinacaban over a period of twelve (12) months or

b. 1/26

until the said amount is fully recovered, at the rate of PhPo.0878/kWh.

SUBMISSION OF DOCUMENTARY REQUIREMENTS

16. In support of the instant application, MOELCI II is submitting herewith the following documents which are being made integral parts hereof as follows, to wit:

ANNEX MARKINGS	NATURE OF DOCUMENT
A	Excerpts from the City of Ozamiz Tax Ordinance No. 884 (Revised Revenue Code of the City of Ozamiz dated December 12, 2002)
B	Excerpts from the City of Ozamiz Ordinance No. 1059-13 (2013 Revised Omnibus Revenue Code of the City of Ozamiz enacted on December 20, 2013)
C	City of Ozamiz Treasurer's Certification dated August 4, 2017
D to D-3	City of Ozamiz Treasurer's Assessments for Franchise Tax covering Years 1997 to 2017 and Business Tax covering Years 2009 to 2017
E	Summary of Ozamiz City Tax Bills for Franchise Tax and Business Tax
F to F-11	City of Ozamiz Official Receipts for Franchise Tax Payments covering Years 1997-2017 and Business Tax Payments covering Years 2009 to 2017
G	Summary of Payments of Franchise Tax and Business Tax to the City of Ozamiz
H	Computation of TRAC in PhP/kWh (Franchise Tax) with the proposed recovery period and projected kWh sales in the City of Ozamiz for the proposed recovery period
H-1	Annex "A" - TRAC (Actual kWh Sales, City of Ozamiz Area and Projected kWh Sales at 6% Load Growth
I	Franchise Tax Summary – City of Ozamiz Area
J	Computation of TRAC in PhP/kWh (Business Tax) with the proposed recovery period and projected kWh sales in the City of Ozamiz for the proposed recovery period
K	Actual Distribution Revenue of Ozamis City Area (Gross Receipts for 2013 - 2016)
L to L-5	2007-2012 Monthly Gross Receipts for the City of Ozamiz for the computation of Franchise Tax

ERC CASE NO. 2017-070 CF
ORDER/26 MARCH 2018
PAGE 8 OF 13

M	kWh Sales – City of Ozamiz Area (2006 - 2016)
N	Pertinent portions of the Local Revenue Code of the Municipality of Sinacaban enacted on December 10, 2002
O	Pertinent portions of the Revised 2010 Local Revenue Code of the Municipality of Sinacaban enacted on December 14, 2010
P	Sinacaban Municipal Ordinance No. 003, S-2013 dated October 1, 2013
Q	Billing Statement of the Municipality of Sinacaban for Business Tax covering years 2006 to 2013
R	Official Receipt of Business Tax Payment to the Municipality of Sinacaban covering years 2006 to 2013
S	Computation of TRAC in PhP/kWh (Business Tax) with the proposed recovery period and projected kWh sales in the Municipality of Sinacaban for the proposed recovery period
T	Sinacaban Area Actual kWh Sales for 2014-2016 and Projected kWh Sales at 7% Load Growth for 2018-2022
U	Gross Receipts of Sinacaban (January-August 2013)
V	Sinacaban Area kWh Sales (2006-2016)
W	MOELCI II Franchise Area kWh Sales (2004 -2016)
X	Actual Distribution Revenue of MOELCI II Franchise Area per Audited Financial Statements (1997-2016)
Y to Y-14	Audited Financial Statements for Years 1997 to 2016
Z to Z-2	Newspaper of General Circulation together with the page of the published Application, and Affidavit of Publication
AA to AA-1	Certification from the Office of the Sangguniang Panlalawigan of Misamis Occidental and Sangguniang Bayan of Ozamiz as proof of service of the Application together with its annexes

PRAYER

WHEREFORE, premises considered, MOELCI II respectfully prays of this Honorable Commission that after due notice and hearing, it be authorized:

- 1) to recover from all its customers in the City of Ozamiz, Misamis Occidental, the franchise taxes paid to the city government of Ozamiz covering the years 1997 to 2017, in the

8/11

total amount of PhP10,358,484.53, over a period of twelve (12) months or until said amount is fully recovered, at the rate of PhPo.1282/kWh;

- 2) to recover from all its customers in the City of Ozamiz, the business taxes paid to the city government of Ozamiz covering years 1997 to 2017, in the total amount of PhP2,015,793.93 over a period of twelve (12) months or until said amount is fully recovered, at the rate of PhPo.0249/kWh;
- 3) to recover from all its customers in the Municipality of Sinacaban, Misamis Occidental, the business taxes paid to the municipal government of Sinacaban covering the years 2006 to 2013, in the total amount of PhP256,483.54, over a period of twelve (12) months or until the said amount is fully recovered, at the rate of PhPo.0878/kWh;
- 4) to include the amount of franchise tax recovery as separate line item in the electric bills to be issued to MOELCI II's customers in the City of Ozamiz;
- 5) to include the amount of business tax recovery as separate line item in the electric bills to be issued to MOELCI II's customers in the City of Ozamis; and
- 6) to include the amount of business tax recovery as separate line item in the electric bills to be issued to MOELCI II's customers in the Municipality of Sinacaban.

Other relief, just and equitable in the premises, are likewise being prayed for.

Finding the said *Application* to be sufficient in form and in substance with the required fees having been paid, the same is hereby set for determination of compliance with the jurisdictional requirements, expository presentation, Pre-trial Conference, and presentation of evidence on **28 May 2018 at ten o'clock in the morning (10:00 A.M.), at the ERC Hearing Room, 15th Floor, Pacific Center Building, San Miguel Avenue, Pasig City.**

Accordingly, MOELCI II is hereby directed to:

- 1) Cause the publication of the attached Notice of Public Hearing once (1x) in a newspaper of nationwide circulation in the Philippines at its own expense, the date of the publication to be made not later than ten (10) days before the scheduled initial hearing;
- 2) Furnish with copies of this Order and the attached Notice of Public Hearing the Offices of the Provincial Governor,

9/8

City and Municipal Mayors, and the Local Government Unit (LGU) legislative bodies within the affected franchise area for the appropriate posting thereof on their respective bulletin boards;

- 3) Inform of the filing of the *Application*, its reasons therefor, and of the scheduled hearing thereon, the consumers within the affected franchise area, by any other means available and appropriate;
- 4) Furnish with copies of this Order and the attached Notice of Public Hearing, the Office of the Solicitor General (OSG), the Commission on Audit (COA), and the Committees on Energy of both Houses of Congress. They are hereby requested, if they so desire, to send their duly authorized representatives at the scheduled hearing; and
- 5) Furnish with copies of the *Application* and its attachments all those making requests therefor, subject to reimbursement of reasonable photocopying costs.

On the date of the initial hearing, Applicant must submit to the Commission its written compliance with the aforementioned jurisdictional requirements attaching therewith, methodically arranged and duly marked the following:

- 1) The evidence of publication of the attached Notice of Public Hearing consisting of affidavit of the Editor or Business Manager of the newspaper where the said Notice of Public Hearing was published, and the complete issue of the said newspaper;
- 2) The evidence of actual posting of this Order and the attached Notice of Public Hearing consisting of certifications issued to that effect, signed by the aforementioned Governor, Mayors, and LGU legislative bodies or their duly authorized representatives, bearing the seals of their offices;
- 3) The evidence of other means employed by Applicant to inform of the filing of the *Application*, its reasons therefore, and of the scheduled hearing thereon, the consumers within the affected franchise area;
- 4) The evidence of receipt of copies of this Order and the attached Notice of Public Hearing by the Office of the

Solicitor General (OSG), the Commission on Audit (COA), and the Committees on Energy of both Houses of Congress;

- 5) The evidence of receipt of copies of the *Application* and its attachments by all those making requests therefor, if any; and
- 6) Such other proofs of compliance with the requirements of the Commission.

Applicant and all interested parties are also required to submit, at least five (5) days before the date of the initial hearing and Pre-trial Conference, their respective Pre-trial Briefs containing, among others:

- 1) A summary of admitted facts and proposed stipulation of facts;
- 2) The issues to be tried or resolved;
- 3) The documents or exhibits to be presented, stating the purposes and proposed markings therefore; and
- 4) The number and names of the witnesses, with their written testimonies in a Judicial Affidavit form attached to the Pre-trial Brief.

Failure of Applicant to comply with the above requirements within the prescribed period shall be a ground for cancellation of the scheduled hearing, and the resetting of which shall be six (6) months from the said date of cancellation.

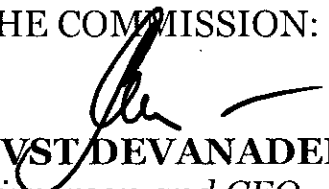
(Intentionally left blank)

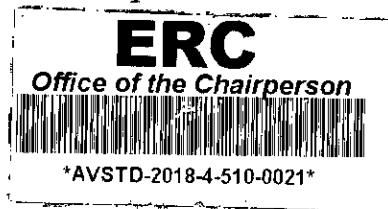
MOELCI II must also be prepared to make an expository presentation of the instant *Application*, aided by whatever communication medium that it may deem appropriate for the purpose, in order to put in plain words and explain, for the benefit of the consumers and other concerned parties, what the *Application* is all about and the reasons and justifications being cited in support thereof.

SO ORDERED.

Pasig City, 26 March 2018.

FOR AND BY AUTHORITY
OF THE COMMISSION:


AGNES VST DEVANADERA
Chairperson and CEO




LS: SLAN/RWB/APV

COPY FURNISHED:

1. Misamis Occidental II Electric Cooperative, Inc. (MOELCI II)
Applicant
Circumferential Road, Bitoon, Ozamis City, Misamis Occidental
2. Atty. Nelson V. Evangelista
DECHAVEZ & EVANGELISTA LAW OFFICES
Counsel for Applicant MOELCI II
Unit 2008 20th Floor, Tycoon Centre, Peal Drive, Ortigas Center, Pasig City
3. Office of the Mayor
City of Ozamis, Misamis Occidental
4. Office of the LGU legislative body
City of Ozamis, Misamis Occidental
5. Office of the Mayor
City of Tangub, Misamis Occidental
6. Office of the LGU legislative body
City of Tangub, Misamis Occidental
7. Office of the Mayor
Bonifacio, Misamis Occidental
8. Office of the LGU legislative body
Bonifacio, Misamis Occidental
9. Office of the Mayor
Clarín, Misamis Occidental
10. Office of the LGU legislative body
Clarín, Misamis Occidental



ERC CASE NO. 2017-070 CF
ORDER/26 MARCH 2018
PAGE 13 OF 13

11. Office of the Mayor
Tudela, Misamis Occidental
12. Office of the LGU legislative body
Tudela, Misamis Occidental
13. Office of the Mayor
Sinacaban, Misamis Occidental
14. Office of the LGU legislative body
Sinacaban, Misamis Occidental
15. Office of the Mayor
Jimenez, Misamis Occidental
16. Office of the LGU legislative body
Jimenez, Misamis Occidental
17. Office of the Mayor
Panaon, Misamis Occidental
18. Office of the LGU legislative body
Panaon, Misamis Occidental
19. Office of the Governor
Province of Misamis Occidental
20. Office of the LGU legislative body
Province of Misamis Occidental
21. Office of the Solicitor General
134 Amorsolo Street, Legaspi Village, Makati City
22. Commission on Audit (COA)
Commonwealth Avenue, Quezon City
23. Senate Committee on Energy
GSIS Bldg. Roxas Blvd., Pasay City
24. House Committee on Energy
Batasan Hills, Quezon City
25. Philippine Chamber of Commerce and Industry (PCCI)
3rd Floor, Chamber and Industry Plaza (CIP),
1030 Campus Avenue corner Park Avenue,
McKinley Town Center, Fort Bonifacio, Taguig City
26. Regulatory Operations Service (ROS)
[Investigation and Enforcement Division (IED)]
17th Floor, Pacific Center Bldg., San Miguel Ave., Pasig City