

Republic of the Philippines
CENTRAL BOARD OF ASSESSMENT APPEALS
Manila

FELS ENERGY, INC.,
Petitioner-Appellant,

- versus -

CBAA Case No. L-19

LOCAL BOARD OF ASSESSMENT
APPEALS OF BATANGAS,
Appellee,

- and -

LAURO C. ANDAYA, Assessor
PROVINCE OF BATANGAS,
Respondent-Appellee,

NATIONAL POWER CORPORATION,
Intervenor-Appellant.

x ----- x

R E S O L U T I O N

After an in-depth review of the Motions for Reconsideration filed by Petitioner-Appellant, Fels Energy, Inc., and that of National Power Corporation as Intervenor-Appellant, as well as the oppositions thereto and Reply filed by the Respondent-Appellee and Petitioner-Appellant, respectively, we find no cogent reason to deviate from our previous resolution promulgated on July 31, 2001 as the issues being raised before us now are but reiterations of what have already been considered thoroughly in the assailed resolution.

WHEREFORE, in view of the foregoing, Appellant's Motions for Reconsideration are hereby **DENIED**.

SO ORDERED.

Manila, Philippines, 19 October 2001.

(Signed)
CESAR S. GUTIERREZ
Chairman

(Signed)
ANGEL P. PALOMARES
Member

(Signed)
BENJAMIN M. KASALA
Member