

Republic of the Philippines  
**CENTRAL BOARD OF ASSESSMENT APPEALS**  
Manila

MANILA ELECTRIC COMPANY,  
Petitioner-Appellant,

- versus -

CBAA Case No. L-20-96

BOARD OF ASSESSMENT APPEALS  
OF LUCENA CITY,  
Appellee,

- and -

CITY ASSESSOR and TREASURER  
OF LUCENA CITY,  
Respondents-Appellees,

x ----- x

**R E S O L U T I O N**

We have thoroughly reviewed Petitioner-Appellant's Motion for Reconsideration dated June 8, 2001 of our Decision promulgated on May 3, 2001 and we find no valid and compelling reason to deviate from the same as the issues being raised before us now are but reiterations of what have already been considered at length in the assailed decision.

WHEREFORE, in view of the foregoing, Appellant's Motion for Reconsideration is hereby DENIED.

SO ORDERED.

Manila, Philippines, August 16, 2001.

*(Signed)*  
CESAR S. GUTIERREZ  
Chairman

*(Signed)*  
ANGEL P. PALOMARES  
Member

*(Signed)*  
BENJAMIN M. KASALA  
Member