



LEYTE STATE UNIVERSITY

6521-A Visca, Baybay, Leyte, Philippines

Office of the Secretary of the University
and of the Board of Regents

b. Dr. Alberto Taveros

BOR RESOLUTION NO. 78, s. 2003

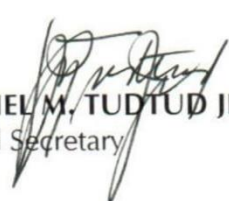
Approving the filing of Formal Charges against Dr. Alberto A. Taveros for Falsification of Official Documents as warranted by the *prima facie* evidence found against him.

BOARD ACTION: **APPROVED**

Date : 2 December 2003

ATTACHMENT: F

Certified True and Correct:


DANIEL M. TUDTUD JR.
Board Secretary

cc: OP - *aka 3/23*
OVPAF - *ad 3/23*
Legal Office
Atty. Guinocor *3/23*



LEYTE STATE UNIVERSITY

Visca, Baybay, Leyte 6521-A

Philippines

Telefax: 053-3352601

Office of the President

2 September 2003

ADMINISTRATIVE ORDER NO. 07

Series of 2003

T O: Dr. Alberto A. Taveros

R E: Formal Charge for the Offense of Falsification of Official Documents

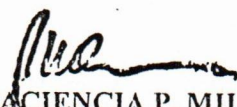
The Fact-Finding Committee created to conduct investigation of the report made by Research Assistants of the ACIAR Project found prima facie case against you for Falsification of Official Documents. Said offense appears to have been committed by you when you changed entries in Official Receipt No. 161558 issued by Best Service Motor Corp. by adding the number "4" in the left portion making the total amount of P802.00 to P4,802.00.

Attached are the following:

1. Investigation report of the fact-finding committee;
2. Testimonies of Eleah Piamonte, Nicandro Marquez, Jr., Edgar Morbos and Alberto Taveros taken before the Fact-Finding Committee.

In view of this, you are hereby directed to answer the charge in writing under oath within 72 hours from receipt hereof. Please be informed of your right to be assisted by a counsel of your choice. Please indicate in your answer whether or not you elect a formal investigation.

Please be guided accordingly.


PACIENCIA P. MILAN
President

cc: ODA

A FACT-FINDING COMMITTEE REPORT OF AN ADMINISTRATIVE CASE
AGAINST DR. ALBERTO A. TAVEROS

CASE

An administrative complaint was filed by Research Assistants working in the ACLAR project "LEYTE LIVESTOCK IMPROVEMENT PROGRAM (LLIP)" against their program leader, Dr. Alberto A. Taveros, an Associate Professor of the College of Veterinary Medicine, LSU.

Specifically, the Research Assistants are charging Dr. A.A. Taveros for DISHONESTY and FALSIFICATION OF OFFICIAL DOCUMENT. They alleged that:

1. Dr. Alberto A. Taveros tampered an official receipt by padding entries and reflecting spurious amounts by including the "ghost purchase" of one piece of gas tank for a motorcycle worth P4,000; and
2. By using said tampered official receipt to liquidate his cash advance.

Photocopy of the customer's receipt was secured and attached to their complaint by the complainants: Eleah R. Piamonte, Edgar Y. Morbos and Nicandro Marquez, Jr., all research assistants of the ACLAR Funded "Leyte Livestock Improvement Program." They all signed the notarized administrative complaint against Dr. A. A. Taveros.

Consequently, the President of Leyte State University, Dr. Paciencia P. Milan formed a fact-finding committee composed of the following LSU faculty and staff to investigate the said complaint:

Prof. Norberto F. Canada	-	Chairman
Ms. Velma P. Bontuyan	-	Member
Dr. Tomas J. Fernandez, Jr.	-	Member
Ms. Milagrosa L. Gamotin	-	Member
Dr. Edgardo E. Tulin	-	Member
Ms. Asteria A. Sevilla	-	Secretary

COMMITTEE FINDINGS WITH COMPLAINANTS

On May 23, 2003 the complainants were called by the committee and the following findings were gathered:

1. All complainants know that Dr. Alberto A. Taveros is the program leader of the ACTAR funded program and that he is in-charge of all program funds. That the program is divided into projects with different project leaders, but all Research Assistants are involved in all these projects.
2. All complainants were seemingly triggered to file the complaint because personnel from ViFARD would usually ask them whenever they transact business with them like borrowing supplies, which they usually do, why they keep on purchasing or borrowing supplies.
3. When asked about a certain purchased gas tank by ViFARD personnel and by the committee, all complainants, including Mr. Nicandro Marquez, Jr. who was in charge of the vehicles, reported that they have NEVER seen a gas tank purchased.
4. The complainants mentioned that they have known of a gas tank purchased long ago but it was a fiber glass tank and it was much cheaper. It was bought in Cebu for only P1,900 or so. It was installed in the motorcycle assigned to and used by Dr. Eugene Lañada who was with the project before he has resigned.
5. That the attached photocopy receipt was shown to one of the complainants, Mr. Edgar Morbos, who reported not seeing the gas tank.
6. That Mr. N. Marquez, Jr. signed the complaint because of the allegations of ViFARD personnel. Ms. E. Piamonte just signed the said complaint even without seeing the receipt but relying mainly on her trust to her project leader, Dr. Fe Gabunada who said she had seen it. Ms. E. Piamonte also mentioned that Mr. E. Morbos told him about it and she trusted him, too.
7. The complainants reported that Dr. A. A. Taveros used the old gas tank of Dr. Lañada's motorcycle replaced by the fiber gas tank purchased before, submitting it as "waste" for the purchased metal gas tank in question. ViFARD required him to submit a waste material.
8. When shown a photocopy of the receipt, they alleged that the added item and amount was in the handwriting of Dr. A.A. Taveros.
9. The committee was able to secure a certified true copy of the branch copy of the original receipt No. 161458. It was shown that the original receipt was only worth P100.00 for the spark plug. The other items listed in the

customer's copy of the same official receipt No. 161458 like condenser, labor and gas tank were not in the branch copy.

The customer's copy was dated June 5, 2002 (6-5-02) while the branch copy was dated June 5, 2001 (6-5-01). It is clear that there are some alterations made in the customer's copy used for liquidation.

10. When asked about the ultimate reason why they filed the complaint, they were unanimous in saying that they want to straighten the financial management of the project and avoid further mismanagement of funds as this will surely affect the entire program considering that this is to end December 2003 and funds are still available.
11. In case this complaint/case is brought to a higher body in addition to, or after, this fact-finding committee, the complainants are still willing to pursue it and act as witnesses.

On May 23, 2003, Dr. Alberto A. Taveros was invited by the committee to meet them on May 27. The invitation was received and signed by a staff of the College of Veterinary Medicine at 11:30 AM, May 23 but he was not able to appear because the invitation did not reach him on time. This was confirmed when the chairman made inquiries about it. Dr. A. A. Taveros also called immediately the chairman when he received the notice. But since it was already past the scheduled time, another meeting was set by the committee for May 28, 2003, 9 AM at the Office of the Director for Administration. Dr. A.A. Taveros came and the meeting or investigation was done.

COMMITTEE FINDINGS WITH DR. ALBERTO A. TAVEROS

All members of the committee were present except Dr. T. Fernandez, Jr. who was not available because of previous commitment.

Dr. Taveros expressed his thanks to the committee for giving him the opportunity to explain his side. He also explained why he was not able to meet the group on the first schedule, the day before, because the notice was given to him only later.

These facts were gathered.

1. That Dr. Taveros was very willing to answer the complaint but no committee, body or person has called him yet except this committee.
2. That he did not know of any complaint from any research assistant or anyone until he was informed by ACIAR in Australia about the complaint sent by the research assistants-complainants.

3. That in a meeting with the research assistants when he tried to explain, they told him that the case was already filed so there is nothing they can do about it. He was able to explain to the complainants his side, especially to Ms. E. Piamonte the details.
4. That there was another complaint aside from this one with five research assistants affixing their signature, out of the seven listed. That after his meeting with the research assistants concerned only three signed.

The committee, however, found out that the first complaint signed by five RAs was on September 27, 2002 while the second complaint which we are concerned to investigate was dated January 29, 2003. It is possible that the others are not anymore connected with the LIIP and, hence, not anymore available.

5. When asked about the gas tank in the official receipt in question, he reported to have bought it from a certain Mr. Tereso Cejas, a private individual; and to whom he has paid P4,000.00. Unfortunately, he lost the receipt. Thus, he supposedly presented to the university prosecutor, Prof. Daniel Tudtud, Jr., the following sworn and notarized affidavits:
 - a. an affidavit of loss of the temporary receipt (handwritten) prepared and issued by Mr. Tereso Cejas of Tanauan, Leyte showing the purchase of the second hand gas tank for P4,000.00;
 - b. an affidavit of Mr. Tereso Cejas claiming his ownership of the gas tank and subsequently selling said gas tank to a certain Dr. Alberto A. Taveros for P4,000.00.
6. That sometime in July 2002 he was forced to replace the gas tank of the motorcycle he used in Tanauan for an LIIP project in the area because the gas tank of the motorcycle he was using leaked. It has to be changed for him to be able to return to LSU.
7. That it was possible that the research assistants did not see the installed gas tank since he withdrew the motorcycle from the research assistants because they were using the motorcycles outside the project's use. As a matter of fact, the gas tank he changed leaked because the previous Research Assistant, Mr. Nicandro Marquez, Jr., to whom it was assigned met an accident because he was driving under the influence of liquor or he was drunk while driving and it was not a trip related to any project activity. He also reported that Mr. Edgar Morbos used the motorcycle for family use. Another Research Assistant, Ms. Eleah Piamonte had used the motorcycle in going home to Abuyog. All these are not allowed in the project. So he got the motorcycle from them and gave them to other ACIAR staff for their use after he called the attention of the Research Assistants concerned.

8. When asked about the tampered receipt, he right away admitted that he was the one who added the gas tank in the said receipt to facilitate liquidation of cash advance because they were leaving for Australia and they need to liquidate all cash advances. That it was done in good faith since the gas tank was really purchased, only he could not present the handwritten receipt from Mr. Tereso Cejas. He said he also thought that that temporary receipt was not useful to liquidate and he never had thought of its consequence later.
9. When asked about the changed date of purchase, i.e., from June 5, 2001 to June 5, 2002, he said he could not explain that since the receipt was supposedly given to him by the driver who made the purchase of the spark plug and had the motorcycle serviced by BEST SERVICE MOTOR CORP. (Attachment A) for liquidation. The driver is not anymore connected with the ACIAR project.
10. He mentioned that he believed it to be all right as he was not asked by ViFARD about it nor was he questioned about any purchases he had submitted for liquidation.
11. Dr. A.A. Taveros brought with him the gas tank that was replaced in Tanauan. He said he kept it because the leak was not very big and it still can be fixed if really needed later. He was just trying to save for the project. That he could not have kept that for personal use since he has no motorcycle with which the gas tank could fit.
12. When asked whether these items in the said receipt were part of the purchase request, he said they are. The committee was able to secure a ViFARD copy of a purchase request dated July 2, 2002 which included among others the items in OR No. 161458, viz., spark plug (P100), condenser (P552), labor (P150), and motorcycle gas tank (P4,000) (Attachment B).
13. The committee noticed that the purchase request was supposedly prepared after the purchase was done. This may be the reason why the total price in the purchase request was exactly the same granting for the sake of argument that the receipt was issued June 5, 2002.
14. The committee was also able to see a copy of the branch copy of OR No. 161458 (Attachment C). It was clear that the receipt was issued June 5, 2001 and was entered as P100 only for 1 spark plug. When asked about it, Dr. A.A. Taveros insisted he did not change the date; that it was the driver who submitted the said receipt for liquidation. The committee found it difficult to contact the driver since he is not anymore connected with the ACIAR project.

SUMMARY OF COMMITTEE FINDINGS

1. That Dr. Alberto A. Taveros was never aware of any complaint against him from any of the research assistants in the ACIAR program until said complaint was filed or reported to the LSU President who ordered the University Prosecutor to make preliminary investigations and he was furnished a copy by ACIAR Australia through E-mail.
2. That the research assistants-complainants were triggered to file an administrative complaint because someone in ViFARD had been questioning their purchases and/or borrowing of supplies. And also questions about purchases supposedly made by the Project through its Program leader, Dr. Alberto A. Taveros, whether they have seen the items purchased and that one of the complainants, Mr. Edgar Morbos was shown a "questionable receipt."
3. That Dr. Alberto A. Taveros admitted to the committee that he added in the official receipt the gas tank that he purchased from a private person. He, however, did not add the condenser and labor, as obviously shown by the handwriting which was the same as the "spark plug" entry. These items were already in the receipt he received from the driver for liquidation.
4. That there was no "ghost purchase" as there really was a gas tank purchased from a certain Tereso Cejas.
5. That according to Dr. A.A. Taveros the reason he added the item is that he could not produce a receipt and he has to facilitate liquidation of cash advance as he was leaving for Australia and he wanted the cash advance liquidated before leaving. That he did it without malice or for the purpose of getting money out of it. Moreover, he was so in a hurry that he never had thought of its consequences.
6. That the purchase request was done after the items were bought. An inquiry from ViFARD, however, informed the chairman that small items can be purchased in advance and liquidation can be done with the purchase request together with the receipt of items purchased.
7. That Dr. Alberto A. Taveros has really tampered an official receipt by reflecting, including and adding one piece of motorcycle gas tank worth Four Thousand Pesos (P4,000).
8. That Dr. Alberto A. Taveros used the said tampered official receipt by submitting it as part of the liquidation of his cash advance.

COMMITTEE RECOMMENDATION

1. There should be a more open communication between the research assistants and the program leader. Purchase requests, purchases and liquidations should be discussed by all concerned including management and end-users..
2. ViFARD should improve their communication with the program leader, Dr. A. A. Taveros. The committee believes that questions should be asked to the program leader first, and not to the RAs who may not be well-informed by the management regarding such purchases. Situations like what happened could have been avoided.
3. ViFARD should notify the program leader right away if they see something is wrong with items liquidated and not showing "doubtful" receipts to other people, though still connected with the ACIAR projects, for whatever purpose ViFARD had in mind. After all, they had still liquidated, paid or reimbursed the receipts submitted despite their doubt.
4. Should there be doubts/questions arising from any transactions passed through ViFARD, Inc., the complainants should lodge their complaints first to the ViFARD management. The University will act on matters only upon receipt of an official letter from ViFARD of a spurious/illegal transaction, or that investigation of a transaction is necessary because such had passed and allowed in audit and, later on, found to be illegal and improper. Otherwise, all transactions are considered proper, legal, and within the ViFARD management's jurisdiction.

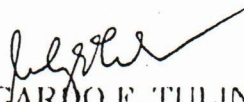
ViFARD, Inc. should not allow "wastes" that are not the items of materials replaced. They should demand for such waste materials to avoid suspicions of "ghost purchases".
5. Transactions had been passed, allowed in audit and paid. Doubts and questions should have been raised by the Audit Section of ViFARD, Inc. while the documents (in question) were passed or processed for audit. Since the voucher/transaction (Attachment A) has been passed, allowed in audit by ViFARD, Inc., we take it into consideration that no rule, procedure was ever violated in the audit system adopted. Do we (the university) have the right to question the ViFARD Audit system?
6. That Dr. Alberto A. Taveros, program leader of the ACIAR program "Leyte Livestock Improvement Program" is indeed guilty of FALSIFICATION OF AN OFFICIAL DOCUMENT as he admitted to have added the item in question, and used the receipt to liquidate a motorcycle gas tank valued at P4,000.00. Whatever was his reason for doing it is not enough justification for committing such.


For the charge of DISHONESTY, however, the committee is not certain. After all, Dr. A. A. Taveros right away admitted as having added the item and that he himself wrote the item on the receipt submitted by the driver for liquidation.

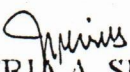
7. Attendance to Audit-Seminar to strengthen the Audit System of VIFARD, Inc., and update the knowledge of the audit-staff. Audit seminars are available at COA-Candahug, Palo all year round.
8. The committee recommends that the case be raised to a higher body for further investigation.


Submitted by:

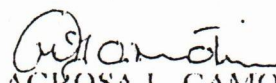
FACT-FINDING COMMITTEE:


EDGARDO E. TULIN
Member


VELMA P. BONTUYAN
Member


ASTERIA A. SEVILLA
Secretary


TOMAS J. FERNANDEZ, JR.
Member


MILAGROSA L. GAMOTIN
Member


NORBERTO F. CANADA
Chairman

LEYTE STATE UNIVERSITY

Visca, Baybay, Leyte

Dr. Alberto Taveros
Respondent

X-----X

Adm. Case No. 012

For:

**FALSIFICATION OF OFFICIAL
DOCUMENTS**

**RESOLUTION ON THE LETTER OF RESPONDENT'S
COUNSEL DATED SEPTEMBER 8, 2003**

Respondent Dr. Alberto Taveros was formally charged for the offense of "Falsification of Official Documents" per Administrative Order No. 7, Series of 2003 issued by this office on September 2, 2003. In said charge, Dr. Taveros was directed, among others, to file his answer to the charges.

In a letter dated September 8, 2003, respondent's counsel insinuated of his desire not to answer the charges for the following reasons:

1. That the offense of Falsification is a felony violative of either Sections 171 and 172 of the Revised Penal Code, as amended, and as such, the same does not fall within the competence and jurisdiction of your office inasmuch that the prosecution of the said charge belongs solely to the prosecution service of the Department of Justice;
2. That Administrative Order No. 7, Series of 2003, which appends the following documents: 1) Investigation report of the fact-finding committee; and 2) Testimonies of several persons taken purportedly before the fact-finding committee, is not only insufficient but the so called "fact finding" suffers the infirmity of violating the constitutional rights of our client inasmuch that his statements were taken without the assistance of a competent counsel of his own choosing; and
3. That the aforementioned Administrative Order likewise is insufficient for the simple reason that, while it includes the statements taken from the persons mentioned therein, it does not include a certified copy of evidences introduced against our client, thus denying him his right to due process, which includes the

right to examine the evidence introduced against him thus be furnished certified copies of such evidence.

In addition, counsel requested this office to correct the above deficiencies in order to enable his client to competently defend himself and eventually clear his name.

Finally, respondent's counsel called the attention of this office that for erroneously charging his client causing him to suffer sleepless nights, wounded feelings and undue anxiety, he may have to seek judicial recourse in order to protect his rights and vindicate his name.

Regarding the first defect noted by respondent's counsel, it is true that the offense of Falsification is a felony violative of either Sections 171 and 172 of the Revised Penal Code as Amended. However, it may be worth emphasizing that Falsification of Official Documents is one of the grave offenses which a government official may commit and if found guilty penalized in accordance with Sec. 22, Rule XIV of the Omnibus Rules Implementing Book V of EO 292. As such, the allegation of counsel that the prosecution of the charge of Falsification belongs solely to the prosecution service of the DOJ and is not within the competence and jurisdiction of this office is not altogether correct.

Regarding defect no. 2, that the so called "fact finding" suffers infirmity of violating the constitutional rights of respondent as his testimonies were taken without the assistance of a competent counsel of his own choosing, this statements needs clarification.

First, in administrative proceedings, technical rules of procedure and evidence are not strictly applied; administrative due process cannot be fully equated to due process in its strict judicial sense. (*Ocampo vs. Office of the Ombudsman*, 322 SCRA 17), and Section 3 of the Uniform Rules on Administrative Cases in the Civil Service provides:

"Section 3. Technical Rules in Administrative Investigations. - Administrative investigations shall be conducted without necessarily adhering strictly to the technical rules of procedure and evidence applicable to judicial proceedings."

Second, the "fact finding" investigation was conducted to aid the Office of the President in assessing the existence of prima facie evidence. In fact, this office could have waived the same decide only based on the sworn complaint submitted by the complainants with attached documentary evidence. This is allowed under Sec. 35, Art. XIV of the Omnibus Rules Implementing Book V of EO 292, to wit:

"Section 35. In the case of a complaint filed by other person, the complainant shall submit sworn statements covering his testimony and those of his witnesses together with their documentary evidence.

"If on the basis of such papers no prima facie case is found to exist, the disciplining authority shall dismiss the case.

If a prima facie case exists, the disciplining authority shall notify the respondent in writing of the charges against him. Xxx".

As shown above, this office could have directly charged respondent. However, this office went beyond to ensure that there really exists a cause to charge respondent.

Thirdly, in preliminary and fact finding investigations, assistance of counsel is not yet necessary. It is only allowable during the formal investigation following the provisions of Sec. 39 of the Omnibus Rules Implementing Book V of EO 292.

Regarding the third defect, records of the case showed that the sworn complaint filed by Eleah R. Piamonte, Nicandro Marquez, Jr. and Edgar Morbos was supported with a certified photocopy from the original of the tampered documents, Cash Invoice Receipt No. 161458 from BEST Service Motor Corporation. In effect, the allegation that no certified copies of evidences was introduced to respondent is not altogether true. However, to satisfy respondent, it may be necessary to provide respondent with a certified photocopies of the

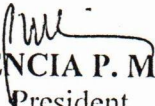
sworn complaint and the cash invoice from BEST Service Motor Corporation. After receipt of this document, it is expected that respondent through counsel can prepare its answer to the charges per Administrative Order No. 7, Series of 2003 from this office.

This office respects the constitutional right of everybody. If respondent feels he has to seek judicial recourse, then, he can do so without anybody stopping him from so doing.

PREMISES CONSIDERED, this office will provide respondent with a copy of the sworn complaint and the attached document evidence. Consequently, this office is giving respondent another period of 72 hours from receipt of a copy of the sworn complaint with attached documentary evidence within which to file his answer to the charges.

SO ORDERED.

LSU, Visca, Baybay, Leyte, October 24, 2003.


PACIENCIA P. MILAN
President

LOPEZ-CHU DONASCO MORANTTE DOQUE
and Associates Law Office
Mezzanine, Lopez Building, 147 Rizal Ave., 6500 Tacloban City

ATTY. CHERYL S. LOPEZ-CHU, C.P.A.
ATTY. CLARO ROBERT P. MORANTTE

ATTY. ANGELINE S. DONASCO
ATTY. JESUS B. DOQUE, IV

September 8, 2003

PACIENCIA P. MILAN, Ph.D.

President
Leyte State University
Visca, Baybay, Leyte

GREETINGS:

This is in connection with Administrative Order No. 7, Series of 2003, dated 02 September 2003, addressed to our client DR. ALBERTO A. TAVEROS, receipt whereof is hereby acknowledged by him on 08 September 2003, asking our client to answer a charge of "*Falsification of Official Documents.*"

It is with regret, that while our client welcomes these charge in order to clear his name, we as his Counsel are wont to answer the same in its present form inasmuch that we find the same to be defective in several respects, to wit:

1. That the offense of Falsification is a felony violative of either Sections 171 and 172 of the Revised Penal Code, as amended, and as such, the same does not fall within the competence and jurisdiction of your office inasmuch that the prosecution of the said charge belongs solely to the prosecution service of the Department of Justice;
2. That Administrative Order No. 7, Series of 2003, which appends the following documents: 1) Investigation report of the fact-finding committee; and 2) Testimonies of several persons taken purportedly before the fact-finding committee, is not only insufficient but the so called "*fact finding*" suffers the infirmity of violating the constitutional rights of our client inasmuch that his statements were taken without the assistance of a competent Counsel of his own choosing; and
3. That the aforementioned Administrative Order likewise is insufficient for the simple reason that, while it includes the statements taken from the persons mentioned therein, it does not include a certified copy of evidences introduced against our client, thus denying him his right to due process, which includes the right to examine the evidence introduced against him thus be furnished certified copies of such evidence.

In view of the foregoing circumstances, the undersigned, in behalf of our law office and our client DR. ALBERTO A. TAVEROS, is requesting you and your office to correct these deficiencies in order that our client will be able to competently defend himself and eventually clear his name.

Finally, I would like to call your attention to the fact that by erroneously charging our client, you have caused him to suffer sleepless nights and wounded feelings and undue anxiety, thus he may have to seek judicial recourse in order to protect his rights and vindicate his name.



Page 2 of 2
COMMENT

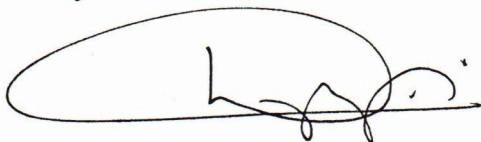
In behalf of our Law Office and our client, I am

Very truly yours,

For:

LOPEZ-CHU DONASCO MORANTTE DOQUE
and Associates Law Office
Counsel for DR. ALBERTO A. TAVEROS
Mezzanine, Lopez Bldg.
147 Rizal Avenue, 6500 Tacloban City

By:

A handwritten signature in black ink, appearing to be 'CLARO', written over a horizontal line.

CLARO ROBERT P. MORANTTE
Attorney-at-Law

LOPEZ-CHU DONASCO MORANTTE DOQUE
& Associates Law Office
Mezzanine, Lopez Building
147 Rizal Avenue, 6500 Tacloban City
Tel. No. (053) 325-6741, E-mail: lodomolaw@lycos.com

ATTY. CHERYL S. LOPEZ-CHU, C.P.A.
ATTY. CLARO ROBERT P. MORANTTE

ATTY. ANGELINE S. DONASCO
ATTY. JESUS B. DOQUE, IV

November 14, 2003

PACIENCIA P. MILAN
President
Leyte State University
Visca, Baybay, Leyte

GREETINGS:

This is in reference and reaction to the "RESOLUTION ON THE LETTER OF RESPONDENT'S COUNSEL DATED SEPTEMBER 8, 2003" which your office, much to the consternation and surprise of the undersigned Counsel, has decided to resolve.

Insofar as the matters treated in the aforementioned RESOLUTION, the undersigned has this to say.

1. That the undersigned Counsel is not in the habit of "insinuating" anything in his pleadings, instead this representation deals with facts in any and all of his pleadings and/or communications;
2. That the undersigned Counsel fails to see the connection between a receipt of a commercial transaction of a private foundation which the ACLAR is, and the official document which my client allegedly falsified;
3. That while it is true that in administrative investigations, technical rules of procedure need not be strictly adhered to, nonetheless, they may not be dispensed with, much more so if the same involves the substantive rights of the Respondent;
4. That the aforementioned Resolution to my letter cites the Ocampo case as an indicia of administrative due process, but this representation relies in the *Ang Tibay* case as the time tested and correct indicator of the standards and requirements of administrative due process;
5. That it is not entirely correct when you say that the assistance of counsel is not yet necessary in administrative investigations, since in this jurisdiction, the right of any person to be represented by counsel of his own choosing is only barred in cases that fall within the purview of the katarungan pambarangay provisions of the Local Government Code, as amended, furthermore, it is not for you nor your office to decide whether or not one needs to be represented by counsel, this decision pertains to the person who so requires the services of such counsel; and
6. That finally, this representation, in the interest of justice and equity, urges your office to properly charge my client in order to afford my client the proper forum to sensibly and appropriately respond to and answer such charges and eventually clear his name.



Page 2 of 2
Reply to RESOLUTION

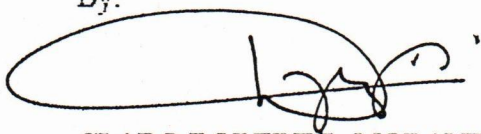
In behalf of my client, I remain

very truly yours,

For:

LOPEZ-CHU DONASCO MORANTTE DOQUE
& Associates Law Office
Counsel for ALBERTO A. TAVEROS

By:

A handwritten signature in black ink, appearing to be "Claro", written over a horizontal line.

CLARO ROBERT P. MORANTTE