

Republic of the Philippines  
**DEPARTMENT OF JUSTICE**  
National Prosecution Service  
**OFFICE OF THE CEBU CITY PROSECUTOR**  
3rd Flood, DOJ Bldg., D.A. Compound, Guadalupe, Cebu City

**ALLAN DOUGLAS WILSON,**  
*Complainant/s,*

-versus-

NPS Docket No. VII-09-INV-  
25H-03616-3618  
FOR: *Violation of PD 957, Estafa,*  
*Consumer Protection Laws*

**TAFT PROPERTIES CEBU**  
*Respondents.*

x-----/

**ENTRY OF APPEARANCE  
AND MANIFESTATION**

Respondent **TAFT PROPERTY VENTURE DEVELOPMENT CORPORATION** ("*Taft*"),<sup>1</sup> by counsel, to this Honorable Office, most respectfully states:

Kindly enter the appearance of **ATTY. PRINCESS CHRISTINE C. CARLOBOS** with office address at the 8<sup>th</sup> Floor, Tower 1, Taft East Gate, Cardinal Rosales Avenue, Brgy. Luz, Cebu City as counsel for Respondent **TAFT PROPERTY VENTURE DEVELOPMENT CORPORATION**. Hence, it is respectfully requested that all notices and processes of this Honorable Office be furnished to the address of undersigned counsel.

Pursuant to the Subpoena, Respondent most respectfully submits its Counter-Affidavit along with its other supporting evidence/documents to controvert the allegations in the Complaint, with copies thereof furnished to complainant Allan Douglas Wilson.

Other just and equitable reliefs are likewise prayed for.

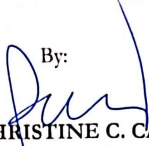
Respectfully submitted, September 22, 2025, Cebu City.

<sup>1</sup> Erroneously named as Taft Properties Cebu in the Complaint. However, Respondent's correct name is 'Taft Property Venture Development Corporation'.

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By:



**PRINCESS CHRISTINE C. CARLOBOS**

8th Floor, Tower 1, Taft East Gate  
Cardinal Rosales Avenue, Brgy. Luz, Cebu City  
Mobile Number: (+63) 917 318 6519

e-mail address: [princess.carlobos@metroretail.ph](mailto:princess.carlobos@metroretail.ph)

Roll of Attorney No. 62044

IBP No. OR 487897; 12/26/2024; Pasig City (for 2025)

PTR No. CEB 2753849; 01/06/2025; Cebu City

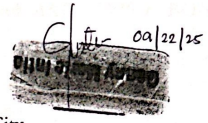
MCLE Compliance No. VIII-0013950; 10/02/2024

(Valid until 4/14/2028)

*Copy furnished:*

**ALLAN DOUGLAS WILSON**

Unit 45Q, Tower 2, Horizons 101  
74 General Maxilom Avenue, Cebu City



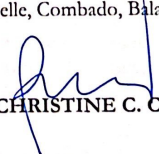
**ALLAN DOUGLAS WILSON**

Senyang Apartelle, Combado  
Balamban, Cebu

**EXPLANATION**

The foregoing and the Counter-Affidavit are served to Complainant Allan Douglas Wilson at his address at Senyang Apartelle, Combado, Balamban, Cebu through registered mail/duo to distance.

*private courier*



**PRINCESS CHRISTINE C. CARLOBOS**

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**TAFT PROPERTIES CEBU<sup>1</sup>,**  
*Respondents.*

x-----/

**JOINT COUNTER AFFIDAVIT**

WE, **NERISSA R. GLEMA** and **MARYCRIS Z. BONTUYAN**, both Filipinos, of legal ages, and with office address at Taft Property Venture Development Corporation, 8th Floor, Tower 1, Taft East Gate, Cardinal Rosales Avenue, Brgy. Luz, Cebu City, after having been duly sworn to in accordance with law, do hereby depose and state that:

1. On September 10, 2025, Taft Property Venture Development Corporation ("*Taft*") received a Subpoena requiring us to submit our Counter-Affidavit to the Complaint filed by Allan Douglas Wilson for the alleged crime of violation of P.D. 957, Estafa, and Consumer Protection Laws. Taft is incorrectly named 'Taft Properties Cebu' in the Complaint. Taft has ten (10) days from receipt of the Subpoena to file its Counter-Affidavit.

--- Hence, this Counter-Affidavit is filed on time.<sup>2</sup>

2. I, Nerissa R. Glema, am the Billing and Collection Manager of Taft. I am one of the duly authorized representatives of Taft Property Venture Development Corporation as shown by its Secretary's Certificate.<sup>3</sup> On the other hand, I, Marycris Z. Bontuyan, is the Customer Account Assistant Manager of Taft, and part of my task is the transfer of title from Taft to buyers of its real estate developments.

<sup>1</sup> The correct name of Respondent is "Taft Property Venture Development Corporation".

<sup>2</sup> The tenth (10<sup>th</sup>) day, September 20, 2025, falls on a Saturday. Thus, the last day to file is the next working day or Monday, September 22, 2025.

<sup>3</sup> A copy of the Secretary's Certificate is attached as Annex "1".

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3. Taft is a corporation engaged in real estate development, duly organized and existing under Philippine laws with principal office address at the 8th Floor, Tower 1, Taft East Gate, Cardinal Rosales Avenue, Brgy. Luz, Cebu City. Among its real estate developments is Horizons 101 Towers ("*Horizons 101*") located at General Maxilom Avenue, Cogan, Ramos, Cebu City.

4. In essence, Allan Douglas Wilson, who bought the following condominium unit at Horizons 101 – Tower 2 from Rogelio Dinoy Manatad

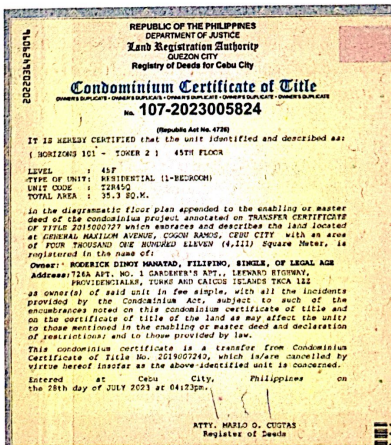
Floor Level : 45F  
 Type of Unit : Residential (1 – Bedroom)  
 Unit Code : T2R45Q  
 Total Area : 35.3 sq.m.

(the "Property")

filed this Complaint alleging that title to the Property has not yet, even to this day, been transferred Rogelio Dinoy Manatad's name.

5. Alas, Allan Douglas Wilson is mistaken.

6. Taft had long transferred the title to the Property to Roderick Dinoy Manatad years before this Complaint was filed as shown by the Condominium Certificate of Title No. ("*CCT No.*") 107-2023005824 registered in the name of Roderick Dinoy Manatad and issued by the Registry of Deeds on July 28, 2023 --- <sup>4</sup>



<sup>4</sup> A copy of Condominium Certificate of Title No. 107-2023005824 is attached as Annex "2".

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x-----/

7. Further, Taft only came to know of Allan Douglas Wilson after his purchase of the Property from Rogelio Dinoy Manatad. At no point in time before, during, or after his purchase of the Property did Taft, or any of Taft's employees and officers, made any promises or misrepresentations to Allan Douglas Wilson. Taft was not even involved in the talks and transaction between Allan Douglas Wilson and Rogelio Dinoy Manatad. The former does not have any dealings or transactions with Taft, Taft never having sold to Allan Douglas Wilson any property, especially the condominium unit he bought from Rogelio Dinoy Manatad.

8. All told, Taft did not violate any provision of P.D. 957 (Subdivision and Condominium Buyers' Protective Decree) and R.A. 7394 (Consumer Protection Act of the Philippines), neither did Taft deceive, misrepresent, or committed any action tantamount to estafa towards Allan Douglas Wilson.

9. Since truth must eventually surface, allow us to set the matter straight on the allegations of Allan Douglas Wilson:

**I. Allan Douglas Wilson's Complaint not only is lacking in both form and substance, but is also not properly subscribed and sworn to.**

10. Sections 9 and 10 Rule IV of the 2024 DOJ-NPS Rules of Preliminary Investigations and Inquest Proceedings makes clear on the form of the complaint that must be submitted before the Prosecutor's Office and its contents, *viz:*

Section 9. Submissions. The affidavits allowed to be filed or submitted during the preliminary investigation are the following:

(a) A complaint-affidavit is a written statement charging a person with a crime, offense, or violation of an ordinance, subscribed by the offended party, xxx and sworn to before a prosecutor or any government official authorized to administer oath, xxx

xxx

"Section 10. Procedures for Regular Preliminary Investigation. The following procedures shall be observed in the conduct of preliminary investigation:

xxx

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(b) The complaint-affidavit shall state, among others, the names and addresses of the parties, the date and place where the alleged crime or offense or violation of the ordinance was committed, and a statement of the facts of how the crime or offense or violation of the ordinance was committed. It shall be accompanied by the affidavits of his/her witnesses, as well as other supporting evidence to establish a prima facie evidence with reasonable certainty of conviction.”

(Underscoring ours.)

11. Allan Douglas Wilson’s Complaint not only is not in the form of an affidavit but is also bereft of the crucial details on how and in what manner the alleged crimes were committed, who in Taft --- a juridical entity --- committed the alleged crimes, and does not even bear the statement or affidavit of a witness. It does not even point how exactly Taft allegedly swindled him, or how Taft violated the Consumer Protection Act. Worst, his Complaint is not properly subscribed and sworn to.

12. Indeed, his Complaint merely says:

“2. On August 8, 2022, the same unit was sold to complainant Allan Douglas Wilson, with assurance from the real estate agent that all associated documents, including the condominium title, were available.

3. As of July 10, 2025, nearly 6 years after xxx, no title has been delivered by Taft Properties to either the original buyer or the current owner.

xxx

#### CRIMINAL VIOLATIONS ALLEGED

Against Taft Properties:

1. Violation of Presidential Decree 957, Section 25 and 39 – Failure to deliver property title within reasonable time after full payment
2. Estafa – Misrepresentation regarding availability of property documents
3. Violation of consumer protection laws – Unfair and deceptive business practices”

(Pages 1 and 2 of Allan Douglas Wilson’s Complaint.)

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13. Clearly, these general and sweeping statements without specifics are not the contents that the 2024 Manual of Prosecutors envision for a Complaint to be sufficient.

14. Moreover, the Complaint is not properly subscribed and sworn to, it merely saying:

“Subscribed and sworn to before me this 22<sup>nd</sup> day of August, 2025.”

15. Without this, the Complaint cannot hold its own before a legal proceeding, is a mere scrap of paper, and holds little to no probative value whatsoever and should crumble against any question to its credibility and genuineness.

16. On its face, Allan Douglas Wilson’s Complaint with all its infirmities and deficiencies would quickly show that not only should it be dismissed outright, but that it is not enough to stand scrutiny and cannot overcome the burden of reasonable certainty of conviction to warrant probable cause.

*Being an artificial entity created by law, any alleged criminal liability by a corporation should be borne by the erring officer or director who must be named in the Complaint. Allan Douglas Wilson’s Complaint, however, does not name any one of Taft’s officer or director as Respondent.*

17. A necessary part of the definition of every crime is the designation of the author of the crime upon whom the penalty is to be inflicted.<sup>5</sup> Basic is the rule that since corporations are artificial entities created by law, any alleged criminal liability should fall to the officer and director who knew of and took part in the alleged crime. It is, thus, crucial, that the erring officer or director of the corporation be named as respondent to a criminal complaint.

18. Allan Douglas Wilson’s Complaint, however, does not do this. Rather, it names only Taft, the juridical entity, as respondent. This, naturally, should not be since who the alleged erring officer or director of a company should not be left to pure guesswork.

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<sup>5</sup> Alfredo Ching vs. Secretary of Justice, G.R. No. 164317, February 6, 2006.

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19. It will be a grave error to automatically let the officers and directors of Taft bear criminal liability solely and simply because of the positions they hold. In a long line of cases, jurisprudence has time and time again emphasized that a corporate officer's or director's criminal liability stems from their active participation in the crime. Indeed, in *Felix G. Valenzona vs. People of the Philippines*, the Supreme Court said:<sup>6</sup>

"However, the criminal liability of a corporation's officers or employees stems from their active participation in the commission of the wrongful act.

xxx

We find that the Department of Justice committed grave abuse of discretion when it resolved to file the Information against respondents despite lack of proof of their actual participation in the alleged crime.

Mere membership in the Board or being President *per se* does not mean knowledge, approval, and participation in the act alleged as criminal. There must be a showing of active participation, not simply a constructive one."

20. In the *Valenzona* case where the President was deemed not criminally liable for violation of P.D. 957, the Supreme Court discussed:<sup>7</sup>

"With these considerations in mind, a review of the records of the instant case shows that the evidence presented is insufficient to establish Valenzona's guilt beyond reasonable doubt. All that was established was that the subject contracts were not registered by ALSGRO, and that Valenzona was the President of ALSGRO. However, as laid down in the preceding discussions, these premises are not enough. To hold Valenzona criminally liable, it must also be established that he had the volition or intent to not register or cause the non-registration of the subject contracts. This, the prosecution miserably failed to do.

Relatedly, it should be emphasized that a corporation's personality is separate and distinct from its officers, directors, and shareholders. To be criminally liable for the acts of a corporation, there must be a showing that its officers, directors, and shareholders actively participated in or had the power to prevent the wrongful act.

xxx

The doctrine that a corporate officer's criminal liability stems from his or her active participation in the commission of a wrongful act is consistent with the wording of P.D. 957. To recall, Section 39 thereof

<sup>6</sup> Felix G. Valenzona vs. People of the Philippines, G.R. No. 248584, August 30, 2023.

<sup>7</sup> *Ibid.*

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provides that in case of a corporation, the "President, Manager or Administrator or the person who has charge of the administration of the business shall be criminally responsible" for a violation of P.D. 957. Thus, in assigning liability for crimes committed by a corporation, the law refers to the person in charge of the administration of the business - who may or may not be the President, Manager, or Administrator."

21. In any case, Taft did not violate the provisions of P.D. 957.

## II. Taft did not violate the provisions of P.D. 957.

Taft had, as far back as 2023, already transferred the title to the Property to Allan Douglas Wilson's predecessor-in-interest, Roderick Dinoy Manatad.

22. As far back as July 28, 2023, title to the Property, Condominium Certificate of Title No. 107-2023005824<sup>8</sup>, has already been transferred to the name of Roderick Dinoy Manatad, Allan Douglas Wilson's predecessor-in-interest from whom he bought the Property.

23. Since, per Taft's records the Property was still under mortgage with Philippine National Bank ("PNB"), and PNB neither refuted this, Taft, on February 26, 2024, transmitted to PNB the Original Owner's Duplicate Copy of CCT No. 107-2023005824 which PNB received.<sup>9</sup>

<sup>8</sup> See Annex "2" of this Joint-Affidavit (CCT No. 107-2023005824).

<sup>9</sup> A copy of the Transmittal Sheet of the original owner's duplicate copy of CCT No. 107-2023005824 by Taft to PNB is attached as Annex "3".

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x-----/

**TAFT**  
PROPERTIES  
Tel. No. 266-6101/266-4493/0912600708

**Transmittal Sheet**

Date 26 Feb 24

To Ms. NINA Noreen L. Tutor  
Compliance Officer  
✓ PIB Cebu Retail Lending Center Mahala

FAO RODERICK D. MANATAD  
Unit No. 3284G  
Project 1028

We transmit herewith the following documents:

1 Owner's Duplicate Copy of Condominium Certificate of Title No 107-2023005824 3 pages  
 2 Original 1 copy of Tax Declaration No GRCC-05-029-05281 ✓  
 4 Real Property Receipt / Tax Clearance for the year 2024 ✓

- nothing follows -

Prepared by: [Signature]  
Rest Edoz Noreen  
Documents Control Specialist

Approved by: [Signature]  
Maryvick Z. Bontuyan  
Customer Account Asst Manager

Received by: [Signature]  
Small B. [Name]  
Signature and Printed Name

3/26/24  
Date

24. It bears noting that Taft has no obligation to hand over the original owner's duplicate copy of CCT No. 107-2023005824 to Allan Douglas Wilson, there being no transaction between them since it is Roderick Dinoy Manatad who bought the Property from Taft, and Taft has no participation and is outside of the transaction between him and Allan Douglas Wilson. Further, insofar as Taft is concerned and aware of, Roderick Dinoy Manatad has neither requested nor authorized Taft to give to Allan Douglas Wilson the original owner's duplicate copy of CCT No. 107-2023005824.

25. Considering that title to the Property has already been transferred to Roderick Dinoy Manatad's name years before this case was filed, the issue is already moot and academic as the supposed crime and violation of PD 957 is, literally, nonexistent.

26. In the *Valenzona* case<sup>10</sup>, the Supreme Court said:

"That said, dispensing with proof of criminal intent for crimes *mala prohibita* does not, in any way, discharge the prosecution of its burden to show that the prohibited act was done intentionally by the accused. xxx Thus, for acts that are *mala prohibita*, the intent to perpetrate the prohibited act under the special law must nevertheless be shown.

In contrast to crimes *mala in se*, which presuppose that the person who did the felonious act had criminal intent in doing so, crimes *mala*

<sup>10</sup> *Supra*, 6.

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*prohibita* do not require such knowledge or criminal intent; rather, what is crucial is *volition* or the intent to commit the act. While *volition* or *voluntariness* refers to knowledge of the act being done (as opposed to knowledge of the nature of the act), criminal intent is the state of mind that goes beyond *voluntariness*, and it is this intent which is punished by crimes *mala in se*. To hold an offender liable for an offense that is *malum prohibitum*, it is sufficient that there is a conscious intent to perpetrate the act prohibited by the special law, for the essence of *mala prohibita* is *voluntariness* in the commission of the act constitutive of the crime.

Succinctly put, for crimes *mala in se*, there must be proof of criminal intent, while for crimes *mala prohibita*, it is sufficient that the prohibited act is done freely and consciously. **As applied here, even if a violation of P.D. 957 is *malum prohibitum*, it must still be established that the accused had the volition or intent to commit the prohibited act, which is the non-registration of the subject contracts.**"

(Emphasis and underscoring ours.)

27. Here, owing to the fact that CCT No. 107-2023005824 in the name of Roderick Dinoy Manatad, Allan Douglas Wilson's predecessor-in-interest, exists, there is clearly no intent to not transfer the title to the Property to the name of the buyer. Notably, it also shows that Taft always had the intent to transfer the title to the Property by paying the required taxes on the sale to Roderick Dinoy Manatad which is a pre-requisite before the Register of Deeds will even accept the application to transfer the title.

**II. There is no estafa and Taft did not commit any violation of the provisions of the Consumer Act of the Philippines.**

28. *With leave of this Honorable Office, the two shall be jointly discussed.*

29. At no point during the talks, negotiation, transaction, and sale of the Property between Roderick Dinoy Manatad and Allan Douglas Wilson was Taft present or involved, so much so that it could swindle Allan Douglas Wilson into buying the Property.

30. This fact is reflected even in his Complaint itself which says that it was the real estate agent who assured Allan Douglas Wilson that the documents were available:

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x-----/

"2. On August 8, 2022, the same unit was sold to complainant Allan Douglas Wilson, with assurance from the real estate agent that all associated documents, including the condominium title, were available.

xxx

### CRIMINAL VIOLATIONS ALLEGED

Against Taft Properties:

2. Estafa – Misrepresentation regarding availability of property documents”

(Complaint by Allan Douglas Wilson.”)

31. Aside from this sweeping conclusion, there is utterly nothing showing how, in what manner, and in what capacity, Taft misrepresented Allan Douglas Wilson since it was --- from his very own admission --- the real estate agent who gave the assurance. For all his accusations, Allan Douglas Wilson did not even include or name the real estate agent in this case.

32. There is, thus, absolutely nothing --- no basis, no fact, not even a presumption --- that Taft swindled and committed an act tantamount to estafa against Allan Douglas Wilson. Precisely, Taft was never part of the talks between Roderick Dinoy Manatad and Allan Douglas Wilson, and only came to know that Allan Douglas Wilson bought the Property after the sale.

33. In the same vein, the Taft did not commit any violation of the provisions of the Consumer Act of the Philippines, having made not an iota of promises, false advertisement, misleading statement, or misrepresentation to Allan Douglas Wilson who is not even its client and with whom Taft did not sell the Property to. Further, Taft has always been truthful to Allan Douglas Wilson when he was answered that the transfer of title for the property is being processed and that taxes have been paid but that the processing with the Bureau of Internal Revenue is not as quick as Taft would have liked.

### III. The Doctrine of Exhaustion of Administrative Remedies.

34. Violations of PD 957 fall, primarily, under the jurisdiction of the Department of Human Settlements and Urban Development (“DHSUD”) and its quasi-judicial arm the Human Settlements Adjudication Commission (“HSAC”). On the other hand, the Consumer Act of the Philippines is implemented by the Department of Health (“DOH”), the Department of Agriculture (“DA”), and the Department of Trade and Industry (“DTI”).

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35. The doctrines of primary jurisdiction and exhaustion of administrative remedies must apply here, as they are administrative agencies with the preliminary jurisdiction to resolve controversies within their particular areas of expertise and experience.<sup>11</sup>

36. In the case of *Samar II Electric Cooperative, Inc. vs. Ananias D. Seludo, Jr.*, the Supreme Court explained the primordial importance of the exhaustion of administrative remedies, saying:<sup>12</sup>

“Corollary to the doctrine of primary jurisdiction is the principle of exhaustion of administrative remedies. The Court, in a long line of cases, has held that before a party is allowed to seek the intervention of the courts, it is a pre-condition that he avail himself of all administrative processes afforded him. Hence, if a remedy within the administrative machinery can be resorted to by giving the administrative officer every opportunity to decide on a matter that comes within his jurisdiction, then such remedy must be exhausted first before the court’s power of judicial review can be sought. The premature resort to the court is fatal to one’s cause of action. Accordingly, absent any finding of waiver or estoppel, the case may be dismissed for lack of cause of action.”

37. Here, view of the fact that Allan Douglas Wilson could have exhausted first his complaint on the non-issuance of title to his predecessor-in-interest to the HSAC (if not the DHSUD), or even the implementing agencies of the Consumer Act of the Philippines. Yet, he did not.

38. At any rate, considering that there is actually no crime committed -- the title and the tax declaration<sup>13</sup> to the Property having already been transferred by Taft to Roderick Dinoy Manatad years before this Complaint was filed, Allan Douglas Wilson’s Complaint has no leg to stand on and must, necessarily, fail.

39. We are executing this Joint Counter-Affidavit to establish these unassailable facts.

IN WITNESS WHEREOF, we have hereunto affixed our respective signatures this September 22, 2025 at Cebu City, Philippines.


<sup>11</sup> Vivencio Mateo, et. al. vs. DAR, et. al., G.R. No. 186339, February 15, 2017 citing *San Miguel Properties, Inc. v. Perez*.


<sup>12</sup> *Samar II Electric Cooperative, Inc. vs. Ananias D. Seludo, Jr.*, G.R. No. 173840, April 25, 2012.

<sup>13</sup> See Annex “3” of this Joint Counter-Affidavit (Transmittal Sheet).

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x-----/

  
**NERISSA R. GLEMA**  
VALID I.D. NUMBER:  
UMID CRN -0111-4974757-9

  
**MARYCRIS Z. BONTUYAN**  
VALID I.D. NUMBER:  
Philsys 5614 2753 0716 0176

EXPIRY DATE AND PLACE ISSUED:  
\_\_\_\_\_

EXPIRY DATE AND PLACE ISSUED:  
\_\_\_\_\_

SUBSCRIBED AND SWORN to before me this 22nd day of September 2025 at Cebu City, Philippines, Affiants appeared before me and exhibited to me their valid identification cards as indicated above containing their photographs and signatures. I hereby certify that I personally examined the Affiants and that I am satisfied that they voluntarily executed and understood their Joint Counter Affidavit.

  
**NOEL A. CELLONA**  
Senior Assistant City Prosecutor  
Cebu City

## SECRETARY'S CERTIFICATE

I, **VIVIAN A. GAISANO**, of legal age, Filipino, married, and with office address at 8<sup>th</sup> Floor, Tower 1, Taft East Gate, Cardinal Rosales Avenue, Brgy. Luz, Cebu City, being the duly elected, qualified and incumbent Corporate Secretary of **TAFT PROPERTY VENTURE DEVELOPMENT CORPORATION**, a corporation duly organized and existing under the laws of the Philippines, with principal office at 8<sup>th</sup> Floor, Tower 1, Taft East Gate, Cardinal Rosales Avenue, Brgy. Luz, Cebu City, under oath, do hereby certify that upon the individual assent of at least a majority of all the members of the Board of Directors of the Corporation at the Special Board of Directors' Meeting held at its principal office on March 8, 2024, the following resolution, which is now in full force and effect and has not been amended or revoked, was unanimously adopted and approved:

Board Resolution No. 007-2024

"RESOLVED, as it is hereby resolved, that amending the previous Board Resolution No. 013-2022 on the same subject and effective March 8, 2024, the Board of Directors of **TAFT PROPERTY VENTURE DEVELOPMENT CORPORATION** (the "Corporation") does hereby authorize, empower, constitute and appoint "ANY ONE" of the following Attorneys-in-Fact to represent, sign, execute and deliver, for and in behalf of the Corporation, any pleadings and litigation requirements:

Name	Designation
1. JACK S. GAISANO	Chairman and President
2. MERRILL TIFFANY A. GAISANO-GOTHONG	VP - Vertical Projects
3. JUSTIN VINCENT A. GAISANO	VP - Horizontal Projects
4. MARY JENNIFER V. MUSNI	Group Treasurer
5. DYNNA ROSS M. GOLEZ	Chief Financial Officer
6. VINCENT E. TOMANENG	Group General Counsel
7. PRINCESS CHRISTINE CARLOBOS	C. Legal Counsel
8. NERISSA R. GLEMA	Billing and Collection Manager

RESOLVED, FURTHER, that "ANY ONE" of the aforementioned Attorneys-in-Fact is hereby empowered -

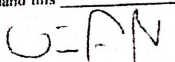
- (a) To institute, file and prosecute the appropriate criminal, civil, administrative, and quasi-judicial cases, actions and proceedings in behalf of the Corporation, or defend the Corporation in any criminal, civil, administrative, and quasi-judicial cases, actions and proceedings;
- (b) To represent the Corporation in such criminal, civil, administrative, and quasi-judicial cases, actions and proceedings that may be filed by the Corporation or against the Corporation before the appropriate courts or administrative agencies, and in their absence, to designate and appoint replacements and/or substitutes to represent the Corporation for the said purposes;
- (c) To execute and sign, and/or appoint representatives to execute and sign, in behalf of the Corporation, any and all documents, pleadings, motions, position papers, memorandum, briefs, verifications, verification and certification against forum shopping, affidavits, deeds, and notices necessarily connected with the said action or proceeding and as may be required by law and rules of procedure or in connection with any initiatory pleading, petition, comment or opposition thereto or appeal before the appropriate Municipal Trial Court, Regional Trial Court, Court of Appeals, Supreme Court, or any other tribunal or agency relating to any issue, legal or factual, which may be elevated thereto by any of the contending parties or persons through any of the modes prescribed by law, and to act as a witness;

(d) To represent the Corporation, or in their absence, to designate and appoint counsels, replacements and/or substitutes as attorneys-in-fact to represent the Corporation, for conciliation, mediation, arbitration, judicial dispute resolution, pre-trial, and trial purposes in any case that may be filed by or against the Corporation in any court, agency or tribunal, including the appellate courts or appellate tribunals, to execute the necessary special power of attorney for such appointment, and to grant such counsel or attorney-in-fact the power and authority to:

- (i) to negotiate, conclude, enter into and execute a compromise agreement or amicable settlement or affidavit of desistance of the case with the opposing party;
- (ii) submit to alternative modes of dispute resolution;
- (iii) agree on the simplification of issues and the limitation of the number of witnesses;
- (iv) enter into and /or obtain admissions or stipulations of facts and documents to avoid unnecessary proof;
- (v) determine: (a) the necessity or desirability of amendments to the pleadings, (b) the advisability of a preliminary reference of issues to a commissioner, (c) the propriety of rendering judgment on the pleadings, or summary judgment, (d) the necessity and advisability of suspending the proceedings;
- (vi) agree on such other matters as may aid in the prompt disposition of the action; and
- (vii) do and perform any and all acts and things whatsoever requisite or necessary to be done in or about the premises.

**RESOLVED, FINALLY**, to supersede and revoke previous resolutions conferring authority which are contrary to or inconsistent with the foregoing resolution."

IN WITNESS WHEREOF, I have hereunto set my hand this May 14 2024 in Cebu City.

  
VIVIAN A. GAISANO  
Corporate Secretary

ATTESTED BY:

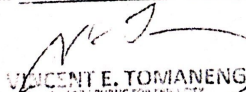
JACK S. GAISANO  
Chairman and President

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

Before me, a Notary Public for and in the City of CEBU CITY, personally appeared Vivian A. Gaisano with her Passport No. P7495144A issued at the DFA - Cebu and is valid until June 7, 2028, and Jack S. Gaisano with his Passport No. P7491942A issued at the DFA - Cebu and is valid until June 7, 2028, who are personally known to me to be the same persons who presented the foregoing instrument consisting of two (2) pages and signed the instrument in my presence, and who took oath before me as to such instrument.

Witness my hand and seal this MAY 14 2024 at CEBU CITY.

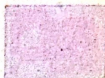
Doc No. 167 ;  
Page No. 35 ;  
Book No. 69 ;  
Series of 2024.

  
VINCENT E. TOMANENG  
NOTARY PUBLIC FOR CEBU CITY  
COMMISSION UNDER DEPARTMENTAL ORDER NO. 1204  
BUREAU OF ATTORNEYS REGULATION  
EXPIRES: MAY 12, 2025  
P.O. BOX 243818, 6000 CEBU CITY  
PHONE: 338-1234, 338-1234 CEBU CITY  
MAIL ADDRESS: P.O. BOX 243818  
1ST FLOOR, 2ND FLOOR, THE WALK, CEBU CITY PARK  
LAW OFFICE, CEBU CITY



20220316429096

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF JUSTICE  
**Land Registration Authority**  
QUEZON CITY  
Registry of Deeds for Cebu City



# Condominium Certificate of Title

OWNERS DUPLICATE · OWNER'S DUPLICATE · OWNER'S DUPLICATE · OWNER'S DUPLICATE · OWNER'S DUPLICATE

No. **107-2023005824**

(Republic Act No. 4726)

IT IS HEREBY CERTIFIED that the unit identified and described as:

( HORIZONS 101 - TOWER 2 ) 45TH FLOOR

LEVEL : 45F  
TYPE OF UNIT: RESIDENTIAL (1-BEDROOM)  
UNIT CODE : T2R45Q  
TOTAL AREA : 35.3 SQ.M.

*in the diagrammatic floor plan appended to the enabling or master deed of the condominium project annotated on TRANSFER CERTIFICATE OF TITLE 2015000727 which embraces and describes the land located at GENERAL MAXILOM AVENUE, COGON RAMOS, CEBU CITY with an area of FOUR THOUSAND ONE HUNDRED ELEVEN (4,111) Square Meter, is registered in the name of:*

**Owner:** RODERICK DINOY MANATAD, FILIPINO, SINGLE, OF LEGAL AGE  
**Address:** 726A APT. NO. 1 GARDENER'S APT., LEEWARD HIGHWAY, PROVIDENCIALES, TURKS AND CAICOS ISLANDS TKCA 1ZZ

*as owner(s) of said unit in fee simple, with all the incidents provided by the Condominium Act, subject to such of the encumbrances noted on this condominium certificate of title and on the certificate of title of the land as may affect the unit; to those mentioned in the enabling or master deed and declaration of restrictions; and to those provided by law.*

*This condominium certificate is a transfer from Condominium Certificate of Title No. 2019007240, which is/are cancelled by virtue hereof insofar as the above-identified unit is concerned.*

Entered at Cebu City, Philippines on  
the 28th day of JULY 2023 at 04:23pm.

ATTY. MARLO O. CUGTAS  
Register of Deeds



202036429096

CCT No.: 107-2023005824

Page No.: 3

DECLARATION OF RESTRICTIONS. ALL OF SAID COVENANTS, CONDITIONS, AND RESTRICTIONS SHALL RUN WITH THE PARCEL, UNITS AND COMMON AREAS, AND SHALL BE BINDING AS VOLUNTARY LIENS ON ALL PARTIES ACQUIRING ANY RIGHT, TITLE OR INTEREST IN THE UNITS AND PARCELS, WHETHER AS SOLE OWNERS, JOINT OWNERS, MORTGAGEES, LESSEES, TENANTS, OCCUPANTS OR OTHERWISE, IN ACCORDANCE WITH DOC. NO. 201, PAGE NO. 41, BOOK NO. 43, SERIES OF 2014, OF NOTARY PUBLIC OF CEBU CITY, ATTY. EDWARD A. ADLAWAN, DATED NOVEMBER 12, 2014..

(SGD.)ATTY. EMMANUEL M. GIMARINO  
REGISTRAR OF DEEDS

COPIED FROM TCT 2015000727

Entry No.: 2018004654

Date: May 10, 2018 02:57:23PM

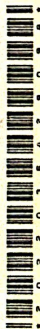
REGISTRATION OF AMENDED MASTER DEED AND DECLARATION OF RESTRICTIONS : AMENDED MASTER DEED WITH DECLARATION OF RESTRICTIONS OF HORIZONS 101 - TOWER 2

THE DECLARANT HEREBY CONSTITUTES A CONDOMINIUM PROJECT KNOWN AS, HORIZONS 101 - TOWER 1, ON THE PARCEL OF LAND DESCRIBED IN THE INTRODUCTORY CLAUSE IN ACCORDANCE WITH REPUBLIC ACT NO. 4726, AS AMENDED, AND PRESIDENTIAL DECREE NO. 957, AS AMENDED AND UNDER THE COVENANTS, CONDITIONS, AND RESTRICTIONS OF THIS AMENDED MASTER DEED WITH DECLARATION OF RESTRICTIONS, WHICH WAS ENTERED IN THE NOTARIAL REGISTER OF ATTY. AILEEN P. LAZALA-GARROTE, NOTARY PUBLIC FOR AND IN THE CITY OF CEBU, ON DECEMBER 19, 2017 PER DOC. NO. 191; PAGE NO. 39; BOOK NO. XXX; SERIES OF 2017, AND TO ANY AND ALL FUTURE AMENDMENTS THERETO. THE UNITS AND COMMON AREAS COMPRISING THE SAID PROJECT ARE HELD AND SHALL BE HELD, TRANSFERRED, CONVEYED, SOLD, HYPOTHECATED, ENCUMBERED, MORTGAGED, USED, LEASED, OCCUPIED, AND IMPROVED SUBJECT TO THE COVENANTS, CONDITIONS, AND RESTRICTIONS SPECIFIED IN THIS AMENDED MASTER DEED WITH DECLARATION OF RESTRICTIONS, AND IN ANY AND ALL FUTURE AMENDMENTS THERETO. ALL OF THE COVENANTS, CONDITIONS, AND RESTRICTIONS IN THIS AMENDED MASTER DEED WITH DECLARATION OF RESTRICTIONS, AND IN ANY AND ALL FUTURE AMENDMENTS THERETO SHALL RUN WITH THE PARCEL, UNITS AND COMMON AREAS AND SHALL BE BINDING AS VOLUNTARY LIENS ON ALL PARTIES ACQUIRING ANY RIGHT, TITLE, OR INTEREST IN THE UNITS AND PARCELS, WHETHER AS SOLE OWNERS, JOINT OWNERS, MORTGAGEES, LESSEES, TENANTS, OCCUPANTS, OR OTHERWISE.

(SGD.)ATTY. MARLO O. CUGTAS  
ACTING REGISTER OF DEEDS

COPIED FROM TCT 2015000727

ATTY. MARLO O. CUGTAS  
Register of Deeds



Annex "3"

**TAFT**  
PROPERTIES

Tel. No. 266-6101/266-4492/09226000708

**Transmittal Sheet**

Date 26-Feb-24

To Ms. Nikki Noreen L. Tutor  
Compliance Officer  
PNB-Cebu Retail Lending Center Mabolo

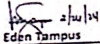
FAO RODERICK D. MANATAD  
Unit No. T2R45Q  
Project HOR2

We transmit herewith the following documents:

- 1 Owner's Duplicate Copy of Condominium Certificate of Title No.107-2023005824 3 pages
- 3 Originals 1 copy of Tax Declaration No.GRC6-05-029-05281
- 4 Real Property Receipt / Tax Clearance for the year 2024

- nothing follows -


Prepared by:

  
Rose Eden Tampus  
Documents Control Specialist

Approved by:

  
Marycris Z. Bontuyan  
Customer Account Asst. Manager

Received by:

  
Evelyn E. Bontuyan  
Signature over Printed Name

3/26/24  
Date