

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

ORCA ENERGY, INC.,
Petitioner,

- versus -

C.T.A. CASE NO. 6739 & 6757

**COMMISSIONER OF INTERNAL
REVENUE,**

Promulgated:

Respondent.

SEP 24 2004

X ----- X

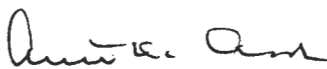
RESOLUTION

Confirming the order of this court on September 17, 2004, petitioner's counsel "Manifestation and Motion for Leave to Withdraw Petitions for Review" filed on September 1, 2004, that the respondent has issued a favorable decision on petitioner's claims for refund, is hereby **GRANTED**.

ACCORDINGLY, the petitions for review filed by the petitioner are hereby **WITHDRAWN** and these cases are considered **CLOSED** and **TERMINATED**.

The hearing set on September 23, 2004 at 9:00 a.m. is hereby **CANCELLED**.

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Justice


LOVELL R. BAUTISTA
Associate Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice