

Republic of the Philippines
ENERGY REGULATORY COMMISSION
Pasig City

**IN THE MATTER OF THE
APPLICATION FOR
APPROVAL OF A TAX
RECOVERY ADJUSTMENT
CHARGE ON TAX
ARREARAGES PAID ON
BUSINESS TAX AND REAL
PROPERTY TAX ON
MACHINERIES WITH
PRAYER FOR
PROVISIONAL AUTHORITY**

ERC CASE NO. 2026-062 CF

**ANGELES ELECTRIC
CORPORATION (AEC),**
Applicant.
X ----- X

Promulgated:
July 28, 2026

ORDER

On 03 July 2026, Applicant Angeles Electric Corporation (AEC) filed an *Application*, dated 16 June 2026, seeking the Commission’s approval of its tax recovery adjustment charge on tax and real property tax on machineries with prayer for provisional authority.

The docketed copy of the *Application*, excluding its annexes, is attached as Annex “A” of the *Notice of Virtual Hearing*.

Finding the said *Application* to be sufficient in form and with the required fees having been paid, the Commission hereby sets the same for determination of compliance with the jurisdictional requirements, expository presentation, and Pre-trial Conference¹ on **14 August 2026 (Friday) at two o’clock in the afternoon (2:00 P.M.)** via **Microsoft Teams** as the online platform for the conduct thereof, pursuant to the pertinent rules of the Commission.

Accordingly, Applicant is hereby directed to mirror the virtual hearing, to be hosted by the Commission, at **Applicant AEC’s Principal Office at Don Juan Nepomuceno cor. Teresa**

¹ Summary Proceedings pursuant to the Commission’s Resolution No. 16, Series of 2025.

Avenue, Nepo Center, Angeles City, Pampanga, as the designated venue for the conduct thereof and ensure that the same is open to the public. Moreover, Applicant shall guarantee that, during the conduct of the expository presentation, the participation of the public shall not be impaired.

RELATIVE THERETO, Applicant is hereby directed to:

- 1) Cause the publication of the attached *Notice of Virtual Hearing*, including Annex “A” thereof, once (1x) in a newspaper of nationwide circulation in the Philippines at its own expense, at least ten (10) days before the date of the scheduled hearing;
- 2) Furnish with copies of this *Order* and the attached *Notice of Virtual Hearing*, including Annex “A” thereof, the Offices of the Provincial Governor, the Mayors, and their respective Local Government Unit (LGU) legislative bodies within Applicant AEC’s franchise area for the appropriate posting thereof on their respective bulletin boards;
- 3) Inform the consumers within Applicant AEC’s franchise area, by any other means available and appropriate, of the filing of the *Application*, their reasons therefor, and of the scheduled virtual hearing;
- 4) Furnish with copies of this *Order* and the attached *Notice of Virtual Hearing*, including Annex “A” thereof, the Office of the Solicitor General (OSG), the Commission on Audit (COA), and the Committees on Energy of both Houses of Congress. They are hereby requested, if they so desire, to send their duly authorized representatives and attend the scheduled hearing; and
- 5) Furnish with copies of the *Application* and its attachments, except those subject of a motion for confidential treatment of information, all those making requests therefor, subject to reimbursement of reasonable photocopying costs.

Within five (5) calendar days prior to the date of the virtual hearing, Applicant must submit to the Commission via electronic mail (e-mail) at docket@erc.ph, and copy furnish the Legal Service through legal@erc.ph, the scanned copies of their written compliance with the aforementioned jurisdictional requirements, attaching the following methodically arranged and duly marked documents:

- 1) The evidence of publication of the attached *Notice of Virtual Hearing*, including Annex “A” thereof, consisting of affidavits of the Editors or Business Managers of the newspapers where the same were published, and the complete issues of the said newspapers;
- 2) The evidence of actual posting of this *Order* and the attached *Notice of Virtual Hearing* including Annex “A” thereof, consisting of certifications issued to that effect, signed by the aforementioned Governor, Mayors and LGU legislative bodies or their duly authorized representatives, bearing the seals of their offices;
- 3) The evidence of other means employed by Applicant to inform the consumers within Applicant AEC’s franchise area of the filing of the *Application*, their reasons therefor, and of the scheduled hearing;
- 4) The evidence of receipt of copies of this *Order* and the attached *Notice of Virtual Hearing* including Annex “A” thereof, by the OSG, the COA, and the Committees on Energy of both Houses of Congress;
- 5) The evidence of receipt of copies of the *Application* and its attachments, except those subject of a motion for confidential treatment of information, if any, by all those making requests therefor; and
- 6) Such other proof of compliance with the requirements of the Commission.

Moreover, Applicant is hereby required to post on its bulletin boards, the scanned copies of the foregoing jurisdictional requirements and to submit the proof of posting thereof.

Applicant and all interested parties are also required to submit via e-mail at docket@erc.ph, and copy furnish the Legal Service through legal@erc.ph, **at least five (5) calendar days** before the date of the scheduled virtual hearing and Pre-trial Conference, their respective Pre-Trial Briefs containing, among others:

- 1) A summary of admitted facts and proposed stipulation of facts;
- 2) The issues to be tried or resolved;

- 3) The documents or exhibits to be presented, stating the purposes and proposed markings thereof, which must be attached to the Pre-Trial Brief; and
- 4) The names of the witnesses, with their written testimonies in a Judicial Affidavit form attached to the Pre-Trial Brief.

Failure of Applicant to comply with the above requirements within the prescribed period shall be a ground for cancellation of the scheduled hearing.

Applicant must also be prepared to make an expository presentation of the *Application*, aided by whatever communication medium that it may deem appropriate for the purpose, in order to put in plain words and explain, for the benefit of the consumers and other concerned parties, the nature of the *Application*. Relevant information and pertinent details substantiating the reasons and justifications for the *Application* must be cited in support thereof.

Applicant is hereby directed to file a copy of its Expository Presentation via e-mail at doCKET@erc.ph, copy furnish the Legal Service through legal@erc.ph, **at least five (5) calendar days** prior to the scheduled virtual hearing. Applicant is also required to provide a copy of its Expository Presentation to any stakeholder requesting therefor **at least five (5) calendar days** prior to the scheduled virtual hearing.

Applicant and interested parties are hereby directed to submit, either through personal service, registered or ordinary mail/private courier, all the pleadings and required submissions, **within five (5) working days** from the date that the same were electronically submitted, as reflected in the acknowledgment receipt e-mail sent by the Commission.

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Finally, Applicant, including its authorized representatives and witnesses, and interested parties who wish to attend the scheduled virtual hearing are hereby directed to provide the Commission, through legal.virtualhearings@erc.ph, their respective e-mail addresses upon receipt of this *Order*. The Commission will send the access link/s to the aforementioned hearing platform within five (5) working days prior to the scheduled hearing.

SO ORDERED.

Pasig City.

FOR AND BY AUTHORITY
OF THE COMMISSION:

Maria Corazon C. Gines

ATTY. MARIA CORAZON C. GINES²
Director III, Legal Service


LS: NRG/JGGW

² Authority granted per Office Order No. 71, Series of 2025 dated 20 August 2025, with the subject "Approving/Signing Authorities for Consumer Complaints Cases and Interlocutory Orders".

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ORDER
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Copy Furnished:

1. Angeles Electric Corporation (AEC)
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134 Amorsolo Street, Legaspi Village, Makati City
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4. Commission on Audit (COA)
Commonwealth Avenue, Quezon City
citizensdesk@coa.gov.ph
5. Senate Committee on Energy
GSIS Building, Roxas Boulevard, Pasay City
senateenergycommittee@gmail.com
6. House Committee on Energy
Batasan Hills, Quezon City
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7. Office of the Provincial Governor
Province of Pampanga
8. Office of the Local Government Unit (LGU) Legislative Body
Province of Pampanga
9. Office of the Mayor
Angeles City, Pampanga
10. Office of the LGU Legislative Body
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11. ERC Regulatory Operations Service
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