

[ G.R. No. 77. May 01, 1902 ]

**THE UNITED STATES, COMPLAINANT AND APPELLANT, VS. JOAQUIN SANTA MARINA, DEFENDANT AND APPELLEE.**

**D E C I S I O N**

**ARELLANO, C.J.:**

This case was commenced upon the complaint of the attorney for Antonio Ventura, the husband of Margarita Lopez, in which he accuses Joaquin Santa Marina of having falsified a private document. It is charged that on the 13th of April, 1898, in the liquidation, partition, and adjudication of the estate of the late Juan Grau by the accused, as testamentary executor, he entered the sum of 9,330 pesos and 21 cents as the amount of Mr. Grau's interest in the "La Insular" factory. This denunciation was not accepted or supported by an information by the prosecuting attorney, even after he admitted that he was a party to the continuation of the investigation directed by the former Supreme Court.

The only authority for the act of the executor, Santa Marina, in entering the sum of 9,330 pesos and 21 cents in the liquidation of the Grau estate as the total amount of the interest of the deceased in the La Insular factory is a balance sheet of the factory. Hence the falsity must have consisted in the balance due as shown therein being some sum other than the amount entered by the executor, Santa Marina, in the general statement of property of the Grau estate. This is the only means by which the truth or falsity of this balance, or the amount of Grau's share which should have been included in the estate, can be proven. The complainant in the petition presented on the 2nd of May, 1901, for the purpose of extending the investigation of the acts denounced, writes on folio 57 a paragraph which commences as follows: "In the balance of the 30th of June, 1892, which shows the sum of 9,330 pesos and 21 cents as Mr. Grau's share, the stock on hand is put in at cost price, whereas the inventory should have been made by including the stock and fixtures on hand at their actual value at that time, for the purpose of determining what Mr. Grau's interests were on leaving

the partnership." From the first words written it evidently appears that the amount included by the executor, Santa Marina, in the liquidation of the Grau estate was exactly the same as that which appears in the balance of the Insular factory's books from which this item was taken. Hence it is evident that the statement made by the executor in the liquidation of the testamentary estate agrees with the balance on the books of the Insular factory. Whether this amount so entered on the books of the factory was or was not the entire interest of the partner Grau, or whether or not the calculation made by Santa Marina, the manager of the Insular factory, was correct, is an entirely different question and one which must be investigated by a different process. In this case the only question which has been discussed is the conduct of the executor in the liquidation of the Grau estate with respect to the statement as to the sum which the executor had received as the value of Mr. Grau's interest in the Insular factory—whether this interest was or was not ascertained in accordance with commercial custom or in conformity with the law.

Therefore the order of the court below dismissing the proceedings and holding that there is no ground for continuing the prosecution for the falsification charged, with the costs to the complainant, must be affirmed, and it is so ordered, with the costs of this instance to the appellant.

*Cooper, Ladd, Willard, and Mapa, JJ., concur.*

*Torres, J., did not sit in this case.*