

DAVID YU KIMTENG, MARY L. YU, WINNIE L. YU, VIVIAN L. YU, ROSA GAN, LILIAN CHUA WOO YUKIMTENG, SANTOS YU, MARCELO YU, AND SIN CHIAO YU LIM, PETITIONERS, VS. ATTY. WALTER T. YOUN...

G.R. No. 210554. August 05, 2015

Ponente: LEONEN, J.

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LEONEN, J.:

A disbarred lawyer's name cannot be part of a firm's name. A lawyer who appears under a firm name that contains a disbarred lawyer's name commits indirect contempt of court.

Through this Petition,[1] petitioners ask that law firm, Young Revilla Gambol & Magat, and Judge Ofelia L. Calo (Judge Calo), be cited in contempt of court under Rule 71 of the Rules of Court.[2] Anastacio Revilla, Jr. (Revilla) was disbarred on December 2009 in an En Banc Resolution of this court in A.C. No. 7054 entitled *Que v. Atty. Revilla, Jr.*[3]

David Yu Kimteng, Mary L. Yu, Winnie L. Yu, Vivian L. Yu, Rosa Gan, Lilian Chua Woo Yukimteng, Santos Yu, Marcelo Yu, and Sin Chiao Yu Lim are the majority stockholders of Ruby Industrial Corporation.[4]

In *Majority Stockholders of Ruby Industrial Corporation v. Lim, et al.*,[5] this court ordered the liquidation of Ruby Industrial Corporation and transferred the case to the appropriate Regional Trial Court branch to supervise the liquidation.[6]

The liquidation was raffled to Branch 211 of the Regional Trial Court in Mandaluyong City,[7] presided by Judge Calo.[8]

Walter T. Young (Atty. Young), Jovito Gambol (Atty. Gambol), and Dan Reynald Magat (Atty. Magat) are lawyers practicing under the firm, Young Revilla Gambol & Magat.[9] They entered their appearance in the liquidation proceedings as counsels for the liquidator.[10]

An Opposition[11] was filed against the appearance of Young Revilla Gambol & Magat on the ground that Revilla was already disbarred in 2009.[12]

Young Revilla Gambol & Magat filed a Reply[13] to the Opposition stating that the firm opted to retain Revilla's name in the firm name even after he had been disbarred, with the retention serving as an act of charity.[14]

Judge Calo overruled the opposition to the appearance of Young Revilla Gambol & Magat and stated that Atty. Young could still appear for the liquidator as long as his appearance was under the Young Law Firm and not under Young Revilla Gambol & Magat.[15] Young Law Firm does not exist.

Thus, petitioners David Yu Kimteng, Mary L. Yu, Winnie L. Yu, Vivian L. Yu, Rosa Gan, Lilian Chua Woo Yukimteng, Santos Yu, Marcelo Yu, and Sin Chiao Yu Lim filed this Petition under Rule 71 to cite respondents Atty. Walter T. Young, Anastacio E. Revilla, Jr., Atty. Jovito Gambol, Atty. Dan Reynald R. Magat, and Judge Ofelia L. Calo in contempt.

This court required respondents to comment on the Petition.[16] Respondent law firm Young Revilla Gambol & Magat filed its Comment[17] on April 14, 2014, while respondent Atty. Gambol filed a separate Comment.[18]

On April 16, 2014, petitioners filed a Motion for Leave to File Consolidated Reply.[19] This was granted in the Resolution[20] dated June 18, 2014. In the same Resolution, this court denied petitioners' Motion to Consider Case Submitted without Comment from [Judge Calo][21] and ordered the parties to await Judge Calo's comment.[22]

Counsel for petitioners subsequently filed a Manifestation,[23] informing this court that they have yet to receive a copy of Judge Calo's Comment.[24] No Comment was filed by Judge Calo.

I

Petitioners cite *San Luis v. Pineda*[25] and *United States v. Ney, et al.*[26] to support their argument that the use of a disbarred lawyer's name in the firm name is tantamount to contempt of court.[27]

Private Respondents Atty. Young and Atty. Magat counter that they maintained Revilla's name in the firm name for sentimental reasons.[28]

Atty. Young and Atty. Magat explained that they did not intend to deceive the public[29] and that in any case, the retention of Revilla's name "does not give added value to the [law firm] nor does it enhance the standing of the member lawyers thereof." [30]

They further argue that:

The non-deletion of [Anastacio E. Revilla's] name in the Young Law Firm's name is no more misleading than including the names of dead or retired partners in a law firm's name. It is more for sentimental reasons. It is a fraternal expression to a former brother in the profession that the Private Respondents fully understand, his [referring to Revilla] principled albeit quixotic advocacy.[31]

Private respondents point out that the Balgos Law Firm is derailing the liquidation of Ruby Industrial Corporation by filing this Petition for contempt because the Balgos Law Firm resents that its nominee was not elected as liquidator.[32] Private respondents add that petitioners have continuously blocked Ruby Industrial Corporation's unsecured creditors from obtaining relief, as shown by the number of times that Ruby Industrial Corporation's cases have reached this court.[33]

Private respondents also raise the issue of forum shopping in their Comment because petitioners allegedly filed a disbarment Complaint against them before the Commission on Bar Discipline, Integrated Bar of the Philippines. One of the grounds for disbarment cited by petitioners was the use of Revilla's name in their firm name.[34]

Private respondent Atty. Gambol filed a separate Comment,[35] arguing that from the time Revilla was disbarred, he no longer practiced law.[36]

Private respondent Atty. Gambol stated that he passed the 1990 Bar Examination but took his oath in July 2006.[37] He is a junior member of the Young Revilla Magat & Gambol law firm and "has no power and/or authority [to decide] who should be removed from the firm's name[.]"[38]

Private respondent Atty. Gambol argues that in all the cases he handled after Revilla's disbarment, he omitted Revilla's name from the firm name in the pleadings that he signed. Such deletion was through his own initiative.[39]

Petitioners filed their Reply,[40] with petitioners addressing respondents' allegations that they remained silent on the disbarment case they had filed by citing Rule 139-B, Section 18 of the Rules of Court,[41] which provides

that:

Rule 139-B. Disbarment and Discipline of Attorneys

. . . .

Section 18. Confidentiality. — Proceedings against attorneys shall be private and confidential. However, the final order of the Supreme Court shall be published like its decisions in other cases.

Petitioners argue that liability for contempt is separate from disciplinary action; hence, no forum shopping was committed.[42]

Petitioners did not address private respondents' allegations regarding the delay in the liquidation of Ruby Industrial Corporation.

The issues in this case are:

First, whether private respondents Atty. Walter T. Young, Atty. Jovito Gambol, and Atty. Dan Reynald R. Magat are in contempt of court when they continued to use respondent Anastacio E. Revilla, Jr.'s name in their firm name even after his disbarment;

Second, whether private respondents Atty. Walter T. Young, Atty. Jovito Gambol, and Atty. Dan Reynald R. Magat are in contempt of court for deliberately allowing a disbarred lawyer to engage in the practice of law;

Third, whether private respondent Anastacio E. Revilla, Jr. is in contempt of court for continuing to practice law even after disbarment;

Fourth, whether public respondent Judge Ofelia L. Calo is in contempt of court when she held that respondent Atty. Walter T. Young can appear in court as long as it is under the Young Law Firm, which is a non-existent firm; and

Lastly, whether the filing of this Petition despite the pendency of a disbarment complaint before the Integrated Bar of the Philippines constitutes forum shopping.

II

Rule 71, Section 3 of the 1997 Rules of Civil Procedure provides:

SEC. 3. Indirect contempt to be punished after charge and hearing.— After charge in writing has been filed, and an opportunity given to the respondent to comment thereon within such period as may be fixed by the court and to be heard by himself or counsel, a person guilty of any of the following acts may be punished for indirect contempt:

- (a) Misbehavior of an officer of a court in the performance of his official duties or in his official transactions;
- (b) Disobedience of or resistance to a lawful writ, process, order, or judgment of a court, including the act of a person who, after being dispossessed or ejected from any real property by the judgment or process of any court of competent jurisdiction, enters or attempts or induces another to enter into or upon such real property, for the purpose of executing acts of ownership or possession, or in any manner disturbs the possession given to the person adjudged to be entitled thereto;
- (c) Any abuse of or any unlawful interference with the processes or proceedings of a court not constituting direct contempt under section 1 of this Rule;
- (d) Any improper conduct tending, directly or indirectly, to impede, obstruct, or degrade the administration of

justice;

(e) Assuming to be an attorney or an officer of a court, and acting as such without authority;

(f) Failure to obey a subpoena duly served;

(g) The rescue, or attempted rescue, of a person or property in the custody of an officer by virtue of an order or process of a court held by him. (Emphasis supplied)

This court has defined contempt of court as:

a willful disregard or disobedience of a public authority. In its broad sense, contempt is a disregard of, or disobedience to, the rules or orders of a legislative or judicial body or an interruption of its proceedings by disorderly behavior or insolent language in its presence or so near thereto as to disturb its proceedings or to impair the respect due to such a body. In its restricted and more usual sense, contempt comprehends a despising of the authority, justice, or dignity of a court. The phrase contempt of court is generic, embracing within its legal signification a variety of different acts.[43] (Emphasis in the original, citations omitted)

In this case, respondents committed acts that are considered indirect contempt under Section 3 of Rule 71. In addition, respondents disregarded the Code of Professional Responsibility when they retained the name of respondent Revilla in their firm name.

Canon 3, Rule 3.02 states:

Rule 3.02. In the choice of a firm name, no false, misleading or assumed name shall be used. The continued use of the name of a deceased partner is permissible provided that the firm indicates in all its communications that said partner is deceased.

Respondents argue that the use of respondent Revilla's name is "no more misleading than including the names of dead or retired partners in a law firm's name." [44]

III

Maintaining a disbarred lawyer's name in the firm name is different from using a deceased partner's name in the firm name. Canon 3, Rule 3.02 allows the use of a deceased partner's name as long as there is an indication that the partner is deceased. This ensures that the public is not misled. On the other hand, the retention of a disbarred lawyer's name in the firm name may mislead the public into believing that the lawyer is still authorized to practice law.

The use of a deceased partner's name in the firm name was the issue in the consolidated cases *Petition for Authority to Continue Use of the Firm Name "Sycip, Salazar, Feliciano, Hernandez & Castillo"* and *In the matter of the Petition for Authority to Continue Use of the Firm Name "Ozaeta, Romulo, De Leon, Mabanta & Reyes."* [45] Petitioners prayed that they be allowed to continue including Atty. Alexander Sycip's and Atty. Herminio Ozaeta's names in their firm names. [46] This court denied the petitions, explaining that there is a possibility of deception in the use of a deceased partner's name. [47] Also, Article 1815 of the Civil Code [48] shows that the partners in a partnership should be "living persons who can be subjected to liability." [49] Further, the use of a deceased partner's name is not a custom in the Philippines. [50] On the contrary, the local custom shows that the firm name usually identifies the senior members or partners of a law firm. [51] Justice Aquino dissented, stating that:

I am of the opinion that the petition may be granted with the condition that it be indicated in the letterheads of the two firms (as the case may be) that Alexander Sycip, former Justice Ozaeta and Herminio Ozaeta are dead or the period when they served as partners should be stated therein.

Obviously, the purpose of the two firms in continuing the use of the names of their deceased founders is to retain the clients who had customarily sought the legal services of Attorneys Sycip and Ozaeta and to benefit from the goodwill attached to the names of those respected and esteemed law practitioners. That is a legitimate motivation.

The retention of their names is not illegal per se. That practice was followed before the war by the law firm of James Ross. Notwithstanding the death of Judge Ross, the founder of the law firm of Ross, Lawrence, Selph and Carrascoso, his name was retained in the firm name with an indication of the year when he died. No one complained that the retention of the name of Judge Ross in the firm name was illegal or unethical.[52]

The use of a deceased partner's name in a law firm's name was allowed upon the effectivity of the Code of Professional Responsibility, with the requirement that "the firm indicates in all its communications that said partner is deceased." [53]

On the other hand, this court has ruled that the use of the name of a person who is not authorized to practice law constitutes contempt of court.

In *San Luis v. Pineda*, this court has held that "[n]eedless to say, [the] practice of law by one who is disbarred constitutes contempt of court." [54] *United States v. Ney, et al.* involved J. Garcia Bosque who was denied admission to the bar because he chose to remain a Spanish subject during the cession of the Philippines under the Treaty of Paris. [55] Bosque entered into an arrangement with Ney, a practicing attorney, and established "Ney & Bosque." [56] Bosque did not personally appear in courts but the papers of their office were signed "Ney and Bosque-C.W. Ney, Abogado." [57] The matter was referred to the then Attorney-General, and contempt proceedings were instituted. [58] At that time, Section 232 of the Code of Civil Procedure defined contempt of court as:

1. Disobedience of or resistance to a lawful writ, process, order, judgment, or command of a court, or injunction granted by a court or judge;
2. Misbehavior of an officer of the court in the performance of his official duties or in his official transactions. [59]

This court found that Atty. Ney was in contempt of court and held that:

Under the second subdivision of [Section 232], Bosque is obviously not answerable, inasmuch as he was not an officer of the court. On the other hand, under this subdivision, the defendant Ney, as an admitted attorney, is liable if his conduct amounted to misbehavior. We are of the opinion that it did. In the offense of Bosque in holding himself out as a general practitioner Ney participated, and for the improper signature of the pleadings he was chiefly and personally responsible. [60]

In *Cambaliza v. Atty. Cristal-Tenorio*, [61] Atty. Ana Luz B. Cristal-Tenorio used a letterhead indicating that Felicisimo Tenorio, Jr. was a senior partner in the Cristal-Tenorio Law Office when, in fact, he was not a lawyer. [62] This court held that:

A lawyer who allows a non-member of the Bar to misrepresent himself as a lawyer and to practice law is guilty of violating Canon 9 and Rule 9.01 of the Code of Professional Responsibility, which read as follows:

Canon 9 — A lawyer shall not directly or indirectly assist in the unauthorized practice of law.

Rule 9.01 — A lawyer shall not delegate to any unqualified person the performance of any task which by law may only be performed by a member of the Bar in good standing.

The term "practice of law" implies customarily or habitually holding oneself out to the public as a lawyer for compensation as a source of livelihood or in consideration of his services. Holding one's self out as a lawyer may

be shown by acts indicative of that purpose like identifying oneself as attorney, appearing in court in representation of a client, or associating oneself as a partner of a law office for the general practice of law. Such acts constitute unauthorized practice of law.

x x x

The lawyer's duty to prevent, or at the very least not to assist in, the unauthorized practice of law is founded on public interest and policy. Public policy requires that the practice of law be limited to those individuals found duly qualified in education and character. The permissive right conferred on the lawyer is an individual and limited privilege subject to withdrawal if he fails to maintain proper standards of moral and professional conduct. The purpose is to protect the public, the court, the client, and the bar from the incompetence or dishonesty of those unlicensed to practice law and not subject to the disciplinary control of the Court. It devolves upon a lawyer to see that this purpose is attained. Thus, the canons and ethics of the profession enjoin him not to permit his professional services or his name to be used in aid of, or to make possible the unauthorized practice of law by, any agency, personal or corporate. And, the law makes it a misbehavior on his part, subject to disciplinary action, to aid a layman in the unauthorized practice of law.[63] (Citations omitted)

From the time respondent Revilla was disbarred in 2009, it appears that no efforts were exerted to remove his name from the firm name. Thus, respondents Atty. Young and Atty. Magat are held liable for contempt of court.

Rule 71, Section 7 of the 1997 Rules of Civil Procedure provides for the imposable penalties for indirect contempt:

SEC. 7. Punishment for indirect contempt.—If the respondent is adjudged guilty of indirect contempt committed against a Regional Trial Court or a court of equivalent or higher rank, he may be punished by a fine not exceeding thirty thousand pesos or imprisonment not exceeding six (6) months, or both. If he is adjudged guilty of contempt committed against a lower court, he may be punished by a fine not exceeding five thousand pesos or imprisonment not exceeding one (1) month, or both. If the contempt consists in the violation of a writ of injunction, temporary restraining order or status quo order, he may also be ordered to make complete restitution to the party injured by such violation of the property involved or such amount as may be alleged and proved.

The writ of execution, as in ordinary civil actions, shall issue for the enforcement of a judgment imposing a fine unless the court otherwise provides. (Emphasis supplied)

In view of Rule 71, Section 7, a fine of P30,000.00 each is imposed on respondents Atty. Young and Atty. Magat.

IV

Respondent Atty. Gambol filed a separate Comment, explaining that he dropped respondent Revilla's name from the firm name in the pleadings that he filed in several courts. Respondent Atty. Gambol's explanation is supported by the allegations in the Comment filed by respondents Atty. Young and Atty. Magat stating:

In fact, when co-Private Respondent Gambol, initially cowed perhaps, by the same intimidation worked upon him by the Complainants' counsel in another case, asked permission to delete [Anastacio E. Revilla's] name in the Young Law Firm's name in the pleadings that he (i.e. Private Respondent Gambol) would subsequently file, Respondent Young allowed him to do so.[64]

This court recognizes respondent Atty. Gambol's effort to avoid misleading the public by removing respondent Revilla's name in the pleadings he filed. Thus, the Complaint against him is dismissed.

Petitioners included Revilla as a respondent, but they did not serve copies of the Petition and subsequent

pleadings upon him. Respondent Revilla also did not receive a copy of this court's Resolution requiring respondents to comment. Thus, this court shall refrain from ruling upon respondent Revilla's liability.

V

With regard to respondent Judge Calo, petitioners pray that she be cited in contempt for allowing respondent Atty. Young's appearance as long as it was under the Young Law Firm. A photocopy of the Order[65] was attached to the Petition. A portion of Judge Calo's Order states:

Although this court grants the appearance of Atty. Walter Young for the Liquidator, his appearance however shall be allowed only if in the name of the Young Law Firm, managed by the said counsel, and not under the name of the Law Firm of Young Revilla Gambol and Magat. This is to avoid any misconception that a disbarred lawyer, Revilla, continues to practice law.[66]

Petitioners argue that respondent Judge Calo's Order is an indirect violation of "the proscription against the participation of ... disbarred lawyer[s]"[67] in court. Further, the Young Law Firm does not exist.[68]

Respondent Judge Calo was required to file a Comment on the Resolution[69] dated February 24, 2014, but she did not comply.

From petitioners' allegations, it appears that respondent Judge Calo committed an error in judgment when she allowed respondent Atty. Young's appearance under the Young Law Firm. However, this Petition to cite respondent Judge Calo in contempt is not the proper remedy. *Maylas, Jr. v. Judge Sese*[70] discussed the remedies available to litigants as follows:

[T]he law provides ample judicial remedies against errors or irregularities being committed by a Trial Court in the exercise of its jurisdiction. The ordinary remedies against errors or irregularities which may be regarded as normal in nature (i.e., error in appreciation or admission of evidence, or in construction or application of procedural or substantive law or legal principle) include a motion for reconsideration (or after rendition of a judgment or final order, a motion for new trial), and appeal. The extraordinary remedies against error or irregularities which may be deemed extraordinary in character (i.e., whimsical, capricious, despotic exercise of power or neglect of duty, etc.) are inter alia the special civil actions of certiorari, prohibition or mandamus, or a motion for inhibition, a petition for change of venue, as the case may be.

Now, the established doctrine and policy is that disciplinary proceedings and criminal actions against Judges are not complementary or suppletory of, nor a substitute for, these judicial remedies, whether ordinary or extraordinary. Resort to and exhaustion of these judicial remedies, as well as the entry of judgment in the corresponding action or proceeding, are pre-requisites for the taking of other measures against the persons of the judges concerned, whether of civil, administrative, or criminal nature. It is only after the available judicial remedies have been exhausted and the appellate tribunals have spoken with finality, that the door to an inquiry into his criminal, civil or administrative liability may be said to have opened, or closed.[71] (Citation omitted)

Whether petitioners availed themselves of judicial remedies was not stated in their Petition. Nevertheless, this court cannot ignore the possible effect of respondent Judge Calo's Order. Thus, the Complaint against respondent Judge Calo shall be re-docketed as an administrative matter. Article VIII of the 1987 Constitution provides:

SECTION 11. . . . The Supreme Court en banc shall have the power to discipline judges of lower courts, or order their dismissal by a vote of a majority of the Members who actually took part in the deliberations on the issues in the case and voted thereon.

Also, Rule 4, Section 3(a) of the Internal Rules of the Supreme Court[72] provides that the administrative functions of this court include "disciplinary and administrative matters involving justices, judges, and court

personnel[.]"

VI

As to the allegation of forum shopping, petitioners do not deny that they filed a Complaint for disbarment. They argue, however, that they did not mention the disbarment proceedings against respondents in view of Rule 139-B, Section 18 of the Rules of Court, which states that disbarment proceedings are private and confidential.[73] In addition, a Petition for contempt under Rule 71 and a Complaint for disbarment are different from each other.

The filing of a Complaint for disbarment before the Integrated Bar of the Philippines and the filing of this Petition for contempt under Rule 71 do not constitute forum shopping. Forum shopping has been defined as:

when a party repetitively avails of several judicial remedies in different courts, simultaneously or successively, all substantially founded on the same transactions and the same essential facts and circumstances, and all raising substantially the same issues either pending in or already resolved adversely by some other court.[74]

The elements of forum shopping are:

- (a) identity of parties, or at least such parties as represent the same interests in both actions;
- (b) identity of rights asserted and relief prayed for, the relief being founded on the same facts; and
- (c) the identity of the two preceding particulars, such that any judgment rendered in the other action will, regardless of which party is successful, amount to res judicata in the action under consideration.[75]

This court has explained that disbarment proceedings are sui generis, and are not akin to civil or criminal cases.[76] A disbarment proceeding "is intended to cleanse the ranks of the legal profession of its undesirable members in order to protect the public and the courts." [77]

Also, the Integrated Bar of the Philippines' findings are recommendatory, and the power to sanction erring members of the bar lies with this court.[78]

As discussed by this court in *Zaldivar v. Sandiganbayan*: [79]

The disciplinary authority of the Court over members of the Bar is broader [than] the power to punish for contempt. Contempt of court may be committed both by lawyers and non-lawyers, both in and out of court. Frequently, where the contemnor is a lawyer, the contumacious conduct also constitutes professional misconduct which calls into play the disciplinary authority of the Supreme Court. Where the respondent is a lawyer, however, the Supreme Court's disciplinary authority over lawyers may come into play whether or not the misconduct with which the respondent is charged also constitutes contempt of court. The power to punish for contempt of court does not exhaust the scope of disciplinary authority of the Court over lawyers. The disciplinary authority of the Court over members of the Bar is but corollary to the Court's exclusive power of admission to the Bar. A lawyers [sic] is not merely a professional but also an officer of the court and as such, he is called upon to share in the task and responsibility of dispensing justice and resolving disputes in society. Any act on his part which visibly tends to obstruct, pervert, or impede and degrade the administration of justice constitutes both professional misconduct calling for the exercise of disciplinary action against him and contumacious conduct warranting application of the contempt power.[80] (Citations omitted)

WHEREFORE, respondents Atty. Walter T. Young and Atty. Dan Reynald R. Magat are found in contempt of court for using a disbarred lawyer's name in their firm name and are meted a fine of P30,000.00 each.

The Complaint against Atty. Jovito Gambol is DISMISSED. This is without prejudice to any disciplinary liabilities of respondents Atty. Walter T. Young, Atty. Dan Reynald R. Magat, and Judge Ofelia L. Calo.

The counsels are ordered to make the necessary amendments in relation to the use of the disbarred lawyer's name including changes in their signage, notice of appearances, stationeries, and like material within a period of five (5) days from receipt.

The Complaint against respondent Judge Ofelia L. Calo is also ordered re-docketed as an administrative matter.

Let a copy of this Resolution be furnished the Office of the Bar Confidant, to be appended to private respondents' personal records as attorneys, to the Integrated Bar of the Philippines, and to the Office of the Court Administrator for their information and guidance.

SO ORDERED.

Carpio, (Chairperson), Brion, Del Castillo, and Mendoza, JJ., concur.

[1] Rollo, pp. 3-16.

[2] Id. at 13.

[3] 622 Phil. 1 (2009) [Per Curiam, En Banc].

[4] Rollo, p. 3.

[5] 665 Phil. 600 (2011) [Per J. Villarama, Jr., Third Division].

[6] Id. at 657.

[7] Rollo, p. 7.

[8] Id. at 4.

[9] Id.

[10] Id. at 7.

[11] Id. at 22-26.

[12] Id. at 7 and 22.

[13] Id. at 27-33

[14] Id. at 8 and 28.

[15] Id. at 8-9.

[16] Id. at 56. The Resolution was dated February 24, 2014.

[17] Id. at 57-68.

[18] Id. at 70-84.

[19] Id. at 202-204.

[20] Id. at 223.

[21] Id. at 217-220.

[22] Id. at 223.

[23] Id. at 229-233.

[24] Id. at 229.

[25] 121 Phil. 419 (1965) [Per C.J. Bengzon, En Banc].

[26] 8 Phil. 146 (1907) [Per J. Tracey, En Banc].

[27] Rollo, pp. 9-12.

[28] Id. at 60.

[29] Id. at 59-60.

[30] Id. at 59.

[31] Id. at 60.

[32] Id. at 62.

[33] Id.

[34] Id. at 58.

[35] Id. at 70-84.

[36] Id. at 72.

[37] Id. at 73.

[38] Id.

[39] Id. at 73-74.

[40] Id. at 205-212.

[41] Id. at 207.

[42] Id.

[43] *Lorenzo Shipping Corporation, et al. v. Distribution Management Association of the Philippines, et al.*, 672 Phil. 1, 10 (2011) [Per J. Bersamin, First Division].

[44] Rollo, p. 60.

[45] 180 Phil. 250 (1979) [Per J. Melencio-Herrera, En Banc].

[46] Id. at 253-254.

[47] Id. at 261-263.

[48] CIVIL CODE, art. 1815 provides:

ARTICLE 1815. Every partnership shall operate under a firm name, which may or may not include the name of one or more of the partners.

Those who, not being members of the partnership, include their names in the firm name, shall be subject to the liability of a partner.

[49] Petition for Authority to Continue Use of the Firm Name "Sycip, Salazar, Feliciano, Hernandez & Castillo,"

180 Phil. 250, 257 (1979) [Per J. Melencio-Herrera, En Banc].

[50] Id. at 260.

[51] Id.

[52] J. Aquino, Dissenting Opinion in Petition for Authority to Continue Use of the Firm Name "Sycip, Salazar, Feliciano, Hernandez & Castillo," 180 Phil. 250, 264-265 (1979) [Per J. Melencio-Herrera, En Banc]. Associate Justices Barredo, Makasiar, and Antonio joined the dissent of Associate Justice Aquino.

[53] Code of Professional Responsibility, Canon 3, Rule 3.02.

[54] San Luis v. Pineda, 121 Phil. 419,420 (1965) [Per C.J. Bengzon, En Banc].

[55] United States v. Ney, et al., 8 Phil. 146 (1907) [Per J. Tracey, En Banc], citing In re Bosque, 1 Phil. (1902) [Per C.J. Arellano, En Banc].

[56] Id. at 146-147.

[57] Id. at 147.

[58] Id.

[59] Id. at 148.

[60] Id. at 149.

[61] 478 Phil. 378 (2004) [Per C.J. Davide, Jr., First Division].

[62] Id. at 384-385.

[63] Id. at 387-389.

[64] Rollo, p. 60.

[65] Id. at 34-46. The Joint Order, dated December 5, 2013 and docketed as SEC CASE No. MC12-133 and MC 12-134, was entitled In re: Involuntary Liquidation of Ruby Industrial Corporation.

[66] Id. at 43.

[67] Id. at 13.

[68] Id.

[69] Id. at 56.

[70] 529 Phil. 594 (2006) [Per J. Ynares-Santiago, First Division].

[71] Id. at 598-599.

[72] A.M. No. 10-4-20-SC, as amended by the Resolution dated August 3, 2010.

[73] Rollo, p. 207.

[74] Ortigas & Company Limited Partnership v. Velasco, G.R. No. 109645, January 21, 2015 <<http://sc.judiciary.gov.ph/pdf/web/viewer.html?file=/jurisprudence/2015/january2015/109645.pdf>> 39 [Per J. Leonen, Second Division], citing Heirs of Marcelo Sotto v. Palicte, G.R. No. 159691, February 17, 2014, 716 SCRA 175, 178 [Per J. Bersamin, First Division].

[75] Id. at 39-40, citing *Goodland Company, Inc. v. Asia United Bank, et al.*, 684 Phil. 391, 409 (2012) [Per J. Villarama, Jr., First Division].

[76] *In re Almacen*, G.R. No. L-27654, February 18, 1970, 31 SCRA 562, 600-601 [Per J. Castro, En Banc]. See also *Gonzalez v. Atty. Alcaraz*, 534 Phil. 471, 482 (2006) [Per C.J. Panganiban, First Division], *Que v. Atty. Revilla, Jr.*, 622 Phil. 1, 22-23 (2009) [Per Curiam, En Banc], *Ylaya v. Gacott*, A.C. No. 6475, January 30, 2013, 689 SCRA 452, 467-468 [Per J. Brion, Second Division], and *Dizon v. De Taza*, A.C. No. 7676, June 10, 2014, 726 SCRA 70, 78-79 [Per J. Reyes, En Banc].

[77] *Cristobal v. Renta*, A.C. No. 9925, September 17, 2014, 735 SCRA 247, 249 [Per J. Villarama, Jr., Third Division].

[78] *Bernardino v. Atty. Santos*, A.C. No. 10583, February 18, 2015 <<http://sc.judiciary.gov.ph/jurisprudence/2015/february2015/10583.pdf>> 14-15 [Per J. Leonen, Second Division].

[79] 248 Phil. 542 (1988) [Per Curiam, En Banc].

[80] Id. at 555-556.

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