



SOLID WASTE  
MANAGEMENT  
CONSULTANTS

RECEIVER

January 22, 2015

Ms. Sandra Miller  
Legal Counsel to the Governor  
Office of the Governor of Guam  
Ricardo J. Bordallo Governor's Complex  
Adelup, Guam 96910

Dear Ms. Miller:

Thank you for your letter dated January 16, 2015. The information you have provided does not fully address the issues raised in my letter of January 6, 2015. To better understand the information you have provided, please clarify the information by providing answers to the following questions:

1. Does the column labeled "Total Credits Available" show the full amount of credits issued to pay the judgment?
2. If the column labeled "Total Credits Available" does not show the full amount of credits issued to pay the judgment, what is the full amount of tax credits issued to pay the judgment?
3. Is there a written agreement with the former landowners that the credits made available are full satisfaction of the judgment?
4. Has a Satisfaction of Judgment been signed by the landowners, and if not, when will such a document be delivered to the Government and filed with the Court.
5. Has the Department of Administration and/or the Department of Revenue & Taxation approved any Tax Credit in Lieu of Cash Payment for any of the payments made to the landowners?
6. Has the Superior Court approved the payment of the Judgment by tax credit?
7. Do the tax credits shown as "paid" represent only that portion of the total available tax credits used by the former owners as of September 30, 2014?
8. Is there an expiration date on any unused tax credits?
9. Does the judgment continue to accrue interest on its unpaid balance?

While we appreciate the information you have provided, we believe the response is not fully responsive to the documents we believe to be required pursuant to our request and the District Court's Order cited in my letter of January 6, 2015. It is not our desire or intent to violate any provision of the laws protecting the legitimate confidentiality of tax records. We do, however, believe we have an obligation to fully understand how the Government of Guam has addressed this critical aspect of the Consent Decree.

Accordingly, to ensure that no legitimate taxpayer confidentiality is violated, we request that you work with our counsel, Joyce C.H. Tang, to submit all of the documents that are responsive to my letter of January 6, 2015 and which are in the possession of any Government of Guam agency, under seal to the

Ms. Sandra Miller

January 22, 2015

Page 2 of 2

District Court of Guam. We will request that the Court review the documents submitted under seal to determine which documents may be provided to the Receiver without violating confidentiality or to provide to the Receiver sufficient redacted or summarized information from any documents that the District Court determines may not be provided to the Receiver without violating taxpayer confidentiality.

We look forward to your prompt response and compliance with this request.

Thank you.

Sincerely,

A handwritten signature in cursive script, appearing to read "David L. Manning". The signature is written in a dark ink and is positioned above the typed name.

David L. Manning  
Receiver Representative

cc: Joyce C.H. Tang  
Robert D. Mullaney  
Rawlen Mantanona