



SOLID WASTE  
MANAGEMENT  
CONSULTANTS

RECEIVER

February 25, 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 the information you provided in your letter of February 10, 2015. The information is helpful in understanding the information you provided with your letter of January 16, 2015. However, we still need the documents we have previously requested.

I want to make it clear that we are not now, nor have we ever, asked that you provide us with the tax returns of the former landowners. What we are seeking is the documentation that is required under Guam Law to authorize the tax credits and copies of any applications filed by the former landowners for the tax credits for this purpose. In addition, please provide a copy of the yearly reconciliation statement of owners and tax credits allowed. This reconciliation is to be prepared by January 20 of each year according to the regulations of the Department of Revenue and Taxation.

We also need a full accounting for any change in the tax credits authorized and the tax credits actually paid since September 30, 2014

Please work with our counsel to provide this information as soon as possible.

Thank you.

Sincerely,

A handwritten signature in brown ink that reads 'David L. Manning'.

David L. Manning  
Receiver Representative

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