CARLSMITH BALL LLP

ELYZE J. McDONALD Bank of Hawaii Bldg., Suite 401 134 West Soledad Avenue, P.O. Box BF Hagåtña, Guam 96932-5027 Tel No. 671.472.6813

Attorneys for Appellee
Government of Guam Retirement Fund

OFFICE OF THE TUBE A AUDITOR

JUN 27 2007

TIME: 2/00 1

FILE No. OPA-PA 07-006

OFFICE OF THE PUBLIC AUDITOR

GUAM

IN THE APPEAL OF

GREAT-WEST RETIREMENT SERVICES,

Appellant.

CIVIL CASE NO. OPA-PA-07-006

APPELLEE'S STATEMENT OF INTERESTED PARTIES

Pursuant to 2 GAR 12104(c), Appellee Government of Guam Retirement Fund states that the following are Interested Parties, as defined in 2 GAR 12102, in the above-referenced matter:

1. LINCOLN FINANCIAL GROUP/ BANK OF HAWAII

1300 South Clinton Street Fort Wayne, IN. 46802

Attn: Ms. Michelle Scott

Regional Vice President

LINCOLN FINANCIAL GROUP Email address: mscott@lnc.com

Fax: (260) 455-5113

Ms. Rosemarie E. Aquino

Vice-President

BANK OF HAWAII

Email address: raquino@boh.com

Fax: (808) 538-4436

Ms. Marilyn P. Megofna Client Services Officer

ORIGINAL

BANK OF HAWAII

Email address: mmegofna@boh.com

2. ASC TRUST CORPORATION

Capitol Plaza, Suite 110 120 Father Duenas Avenue Hagåtña, Guam 96910

Attn: David J. John

President

Email address: david.john@ascpac.com

Fax: (671) 477-2729

DATED: Hagåtña, Guam, June 2 4, 2007.

CARLSMITH BALL LLP

ELYZE J. MCDONALD

Elyze & mcox

Attorneys for Appellee

Government of Guam Retirement Fund