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 Alicia G. Limtiaco  
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**RECEIVED**  
 OFFICE OF THE PUBLIC AUDITOR  
 PROCUREMENT APPEALS

OCT 12 2009

TIME: 1:25 pm  
 BY: Vince D.  
 FILE No. OPA-PA 09-005

Attorneys for the Government of Guam

BEFORE THE OFFICE OF THE PUBLIC AUDITOR  
 PROCUREMENT APPEAL

IN THE APPEAL OF ) DOCKET NO. OPA-PA-09-005

GUAM COMMUNITY  
 IMPROVEMENT FOUNDATION,  
 INC.

DECLARATION OF JOHN  
 WEISENBERGER

Appellant.

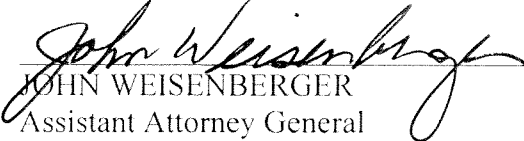
I, John Weisenberger, do hereby declare:

1. I am an Assistant Attorney General employed by the Office of the Attorney General of Guam.
2. I am co-counsel with Benjamin Abrams, representing the Department of Public Works in the above-captioned matter.

COPY

- 1 3. On October 9, 2009, at a Pre-Hearing Conference in the above-captioned matter, the  
2 Hearing Officer requested that the Department of Public Works file with the Office  
3 of Public Accountability information or opinions prepared by the accounting firm of  
4 Deloitte & Touche LLP with regard to financing in the procurement known as the  
5 Construction of the New John F. Kennedy High School Finance, Demolition,  
6 Design, Build, Maintain and Leaseback; DPW RFP 700-5-1020-L-TAM.
- 7 4. To the best of my knowledge and belief, Exhibit A and Exhibit B, attached hereto,  
8 both of which have been provided to me by the Guam Economic Development  
9 Authority, are documents prepared by Deloitte & Touche LLP with regard to this  
10 matter.
- 11 5. To the best of my knowledge and belief, the Deloitte and Touche LLP Independent  
12 Auditors Report of the Government of Guam for the year ending September 30,  
13 2008 ("Auditors Report") is intended to be attached as Exhibit B to the 2009A  
14 Certificates of Participation – Draft. The 2009A Certificate of Participation - Draft  
15 can be found at Exhibit DD, in the Augmentation of Procurement Record  
16 Transmittal, filed herein on September 22, 2009. The Auditors Report may be seen  
17 at <http://www.guamopa.com/docs/BFSfs08.pdf>. Note 14 of the Auditors Report  
18 specifically refers to procurement of the New John F. Kennedy High School.

19 I declare under penalty of perjury that the foregoing statements are true to the best of  
20 my information and belief. Executed this 12<sup>th</sup> day of October, 2009.

21  
22  
23  
24  
25  
  
JOHN WEISENBERGER  
Assistant Attorney General



Deloitte & Touche LLP  
361 South Marine Corps Drive  
Tamuning, GU 96913-3911  
USA  
Tel: (671)646-3884  
Fax: (671)649-4932  
www.deloitte.com

July 28, 2009

Ms. Lourdes M. Perez  
Director, Department of Administration  
Government of Guam  
212 Aspinall Avenue  
Hagatna, GU 96910

Dear Ms. Perez:

We agree to the inclusion in the Official Statement of the CaPFA Capital Corporation, Certificates of Participation, 2009 Series A, of our report dated June 12, 2009, July 28, 2009 as to the effects of the subsequent event disclosure discussed in Note 14, relating to the financial statements of the Government of Guam as of September 30, 2008 and for the year then ended (which report expresses an unqualified opinion and includes an explanatory paragraph relating to the restatement discussed in Note 1W).

Very truly yours,

EXHIBIT A

# Deloitte

Deloitte & Touche LLP  
361 South Marine Corps Drive  
Tamuning, GU 96913-3911  
USA  
Tel: (671)646-3884  
Fax: (671)649-4932  
[www.deloitte.com](http://www.deloitte.com)

July 28, 2009

Ms. Lourdes M. Perez  
Director, Department of Administration  
Government of Guam  
212 Aspinall Avenue  
Hagatna, GU 96910

Dear Ms. Perez:

Deloitte & Touche LLP is independent with respect to the Government of Guam, within the meaning of the Rules of Conduct of the Code of Professional Ethics of the American Institute of Certified Public Accountants.

Very truly yours,

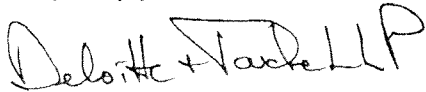
A handwritten signature in black ink that reads "Deloitte + Touche LLP". The signature is written in a cursive, stylized font.

EXHIBIT B