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7 *Attorneys for Taiwan Electrical and Mechanical Engineering Services, Inc.*

8 BEFORE THE OFFICE OF THE PUBLIC AUDITOR

9 In the Appeal of

10 O&M ENERGY, S.A.,

11 Appellant.

Docket No. OPA-PA-09-008

12 **ENTRY OF APPEARANCE**

13 Comes now, The Law Offices of John S. Unpingco & Associates, LLC, by and through,
14 John S. Unpingco, Esq. who hereby enters its appearance as counsel of record for Taiwan
15 Electrical and Mechanical Engineering Services, Inc.

16 Dated this 03rd day of November, 2009.

17 **The Law Offices of John S. Unpingco
18 & Associates, LLC**

19 By: 

20 John S. Unpingco, Esq.
21 Attorneys for TEMES

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