The Law Offices of John S. Unpingco & Associates LLC 777 Route 4 DEC 3.0 2009 Suite 12B Sinajana, Guam 96910 TIME: 2:48 2 Telephone: 671-475-8545 MV Facsimile: 671-475-8550 3 FILE No. OPA-PA __ 09 . 00% Attorneys for Intervenor 4 Taiwan Electrical and Mechanical Engineering Services, Inc. 5 BEFORE THE OFFICE OF THE PUBLIC AUDITOR 6 7 Docket No. OPA-PA-09-008 In the Appeal of 8 LIST OF ISSUES O&M ENERGY, S.A., 9 Appellant. 10 11 Comes now, Intervenor Taiwan Electrical and Mechanical Engineering Services, Inc. 12 (hereinafter "TEMES"), by and through its counsel of record, The Law Offices of John S. 13 Unpingco & Associates, LLC, and submits this List of Issues. 14 Issues to be adjudicated are as follows: 15 Whether Appellant's Protest Letter of September 18, 2009 and subsequent Appeal 1. 16 Letter of October 23, 2009, complied with 2 GAR § 12104(b)(1) and Appendix A, Part IV by 17 providing "a concise, logically arranged, and direct statement of the grounds for appeal"? 18 Whether Appellant's summary reference to previous communications with GPA 19 2. in its Protest Letter and Appeal Letter satisfies the requirement that a protesting party submit 20 supporting exhibits, evidence, or documents to substantiate any claims and the grounds for 21 22 appeal as contemplated under 2 GAR § 12104(b)(3)? 23 24 25

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- 3. Whether Appellant waived its right to assert its argument that the historical data does not support the availability as the first time it is alleged with any specificity by Appellant is in Appellant's Response to TEMES' Motion to Dismiss?
- 4. Whether Appellant's failure to state its grounds of appeal thereby deprive the OPA of jurisdiction to decide Appellant's appeal?

Respectfully submitted this 30th day of December, 2009.

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

By: John S. Unpingco, Esq. Attorneys for TEMES