

## DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

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30-10-

Nerissa Bretania Underwood, Ph.D. Superintendent of Education

April 19, 2010

MEMORANDUM

- **TO:** Director, Department of Administration
- FROM: Superintendent of Education

## SUBJECT: Public Law 30-55 Deficit Reduction

Hafa Adai! I understand the Department of Administration (DOA) has returned several memorandums from the Department of Education (DOE) that were submitted in response to DOA Organizational Circular No. 2010 - 006. It is my understanding that there has been a determination by DOA that DOE prior period expenses do not qualify for treatment under Section 5 of Chapter XII of Public Law 30-55. Our legal counsel, Fred Nishihira has reviewed this section and cannot find any language excluding DOE.

We would appreciate a copy of any legal opinion, reference to the Public Law that would explain the rejection of our claims, or explanation for the rejection of our claims. Otherwise, we would request that you reconsider your initial rejection.

Thank you in advance for your clarification of this matter.

Senseramente,

NERISSA BRETANIA UNDERW OOD. Ph.I

cc: Chairman and Members, GEPB DOE Legal Counsel Speaker, 30<sup>th</sup> Guam Legislature Chair, Committee on Appropriations, Taxation, Banking, Insurance, Retirement, and Land, 30<sup>th</sup> Guam Legislature