



Office of the Attorney General

April 2, 2008

Ref: PCF 08-0210

VIA HAND DELIVERY

Senator Edward J. B. Calvo,
Committee on Finance, Taxation, Commerce and
Economic Development
I Mina Bente Nuebi Na Liheslaturan Guåhan
155 Hesler Place
Hagåtña, Guam 96910

Re: Public 29-52; Your Letter of February 29, 2008

Dear Sen. Calvo:

Buenas yan Håfa Adai! Reference is made to your February 29, 2008, letter requesting a legal opinion regarding the transfer, by the Administration, of \$3.8 million from the Territorial Education Facilities Fund ("TEFF") to pay the court-imposed fines and costs associated with the closure of the Ordot landfill. You have also asked for an opinion regarding the transfer/use of \$7,634,247 which was appropriated in P.L. 29-52 to fund the needs of various other agencies; but that, according to Administration officials, the funds identified in the Public Law were not available to fund the mandates contained in that legislation.

FACTUAL BACKGROUND

The money involved in the two inquiries arise from an appropriations act passed by *I Liheslaturan Guåhan* as Substitute Bill No. 180 (EC). *I Maga'låhen Guåhan* had vetoed the bill on January 2, 2008; however, that veto was overridden by *I Liheslaturan Guåhan* on January 3, 2008, and became Public Law 29-52.

The bill appropriated \$4,076,640 from the TEFF to the Guam Public School System ("GPSS") for school operations; \$73,360 to the GPSS for school operations; \$1,100,000 to the Guam Memorial Hospital Authority ("GMHA") to supplement its operations; \$1,082,458 to the Medically

100507

Indigent Program Payment Revolving Fund ("MIPPR") to supplement the funding for the Medically Indigent Program ("MIP") and authorizing the Department of Public Health and Social Services ("DPHSS") to use the funds for payment of prior years' MIP obligations; \$500,000 to the Office of the Attorney General for payment of the court settlement in the case of *Haeuser v. Dept. of Law*, SP0003-92/CIV94-00007; \$3,178,429 to the GMHA to fund renovations, repairs and essential collateral equipment for the hospital's emergency room; \$100,000 to *I Liheslaturan Guåhan* for operations; \$1,500,000 to the Guam Police department ("GPD") for the purchase of furniture and equipment for the Forensic Science Lab; and \$100,000 to the Office of the Mayor of Barrigada for the repair and resurfacing of the village's sporting facility. See P.L. 29-51:3 and 4. The total amount of these appropriations was \$11,710,887. The source of the \$11,710,887 was described in Public Law 29-52 as follows:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that the refinancing of the government of Guam General Obligation Bonds, 1993 Series A will generate the sum of Eleven Million Seven Hundred Ten Thousand Eight Hundred Eighty-seven Dollars (\$11,710,887) and further finds that there are additional funding requirements for the Guam Public School System, the Guam Memorial Hospital Authority, the Department of Public Health and Social Services, the Guam Police Department and the Office of the Attorney General. Pursuant to these findings, the following amounts are appropriated to these entities in this Act.

P.L. 29-52:1. More particularly and throughout the Act, the appropriations are described "as a result of the debt service savings from the refinancing" of the general obligations bonds. *Id.*

According to a release on *I Maga'låhen Guåhan*'s website, the reasons for his veto of Bill No. 180 was articulated as follows:

"Flawed Funding Bill Vetoed; Special Session Called

Governor orders payment for fines associated with federal court order, takes action on 13 other measures

January 2, 2008

Governor Felix P. Camacho today vetoed Bill No. 180, which makes \$11.7 million in appropriations for which only \$4.07 million actually is available. The measure will increase the government's structural deficit if passed.

"While I am not opposed to providing additional funding to the various agencies as proposed in Bill No. 180, doing so with the flawed funding sources identified therein would be irresponsible and only add to the structural imbalance of the budget and the cumulative deficit of this government," Governor Camacho wrote to senators in his veto message.

Of the \$11.7 million in "funding" sources identified in Bill No. 180, only \$4.07 million is available for reallocation. These Territorial Education Facilities Fund revenues available for reallocation in fiscal year 2008 represent the difference between the original debt service set-aside for the 1993 General Obligation Series A Bond and the debt service requirement for the new 2007 General Obligation Bond refinanced in November 2007. The \$7.63 million in cash released from the debt service fund as a result of the 1993 General Obligation Series A Bond refinancing are not new monies and, therefore, not available for appropriation."

http://www.guamgovernor.net/component/option,com_frontpage/Itemid,1/limit,7/limitstart,56/ (last checked on Mar. 20, 2008). Also, *I Maga 'låhen Guåhan*'s website referred to the payment of the Consent Decree fine by stating:

"Order to Pay \$2.8 million Fine Regarding Ordot and New Landfill

Governor Camacho also noted that the Legislature failed to appropriate the \$2.8 million needed to pay fines ordered by U.S. District Court of Guam Chief Judge Frances Tydingco-Gatewood related to the Consent Decree to close Ordot Dump and open a new landfill.

"I have tried to work with the Legislature to implement what is necessary to close Ordot Dump and to open a new landfill," Governor Camacho said. "Now the federal court has mandated it with clear and stringent timelines."

The Governor has ordered the directors of Administration and the Bureau of Budget and Management Research to set aside and pay the fine imposed of \$2.8 million as well as to fund other needed costs to comply with the federal court order issued on December 17, 2007.

"The Guam Legislature may choose to defy the court order, however, I will not," Governor Camacho said."

Id.

Thus, it appears that the Administration transferred from the TEFF the fine of \$2.8 million instead of \$3.8 million between the time he had vetoed Bill No. 180(EC) and before the veto was overridden by *I Liheslaturan Guåhan*. In addition, the appropriations made in P.L. 29-52, at least as this Office can ascertain at this time and from what has transpired to its own appropriation, were ostensibly released to the departments and agencies mentioned in the Act; however, said funds can not be used because they have been placed in reserve by the Bureau of Budget and Management Research ("BBMR").

ISSUES PRESENTED

- (1) Whether *I Maga 'lâhen Guåhan* had the authority to transfer from the TEFF to pay the \$2.8 million fine and costs associated with the Ordot landfill closure.
- (2) Whether the monies referenced in P.L. 29-52 were available for appropriation to the respective agencies and departments for the purposes stated in the Act.

SHORT ANSWERS

- (1) *I Maga 'lâhen Guåhan* had the authority to transfer funds from the TEFF to pay the \$2.8 million fine and costs associated with the Ordot landfill closure.
- (2) *I Liheslaturan Guåhan* could and did properly appropriate the monies identified as savings to debt service as a result of the refinancing of the government of Guam General Obligation Bonds, 1993 Series A.

DISCUSSION

(1) *I Maga 'lâhen Guåhan* has the authority to transfer funds from the TEFF to pay the \$2.8 million fine and costs associated with the Ordot landfill closure.

You have questioned the ability of the Administration to transfer GPSS Special Funds in light of the Special Fund Transfer Restrictions contained in the *General Appropriations Act of 2008* which provided:

Section 8. Special Fund Transfer. *I Maga 'lâhen Guåhan* is authorized to transfer to the General Fund any cash available from any appropriated Special Fund or Revolving Fund to fund the appropriations authorized by this Act, provided that such authority *shall not* extend to Trust Funds; the Historic Preservation Trust Fund; the Tourist Attraction Fund; Customs, Agriculture and Quarantine Inspection Services Fund; Healthy Futures Fund; Wildlife Conservation Fund; Special Funds under the purview of the Guam Environmental Protection Agency; and funds under the purview and administration of *I Liheslaturan Guåhan*, the Judiciary, the Guam Memorial Hospital Authority, the Guam Public School System and those funds, accounts, departments and agencies exempted by this Act from *I Maga 'lâhi's* transfer authority.

All cash from Special funds or Revolving funds transferred to cover the appropriations authorized by this Act *shall* be promptly reimbursed to the Special or Revolving Fund from which it was withdrawn as cash becomes available.

I Maga 'låhen Guåhan shall submit a report to the Speaker of I Liheslaturan Guåhan on the fifth (5 th) day of every month on all transfers made pursuant to this Section. Said report shall enumerate the amount of each transfer, identify the funds to and from which the transfer was made and state the purpose of each transfer.

P.L. 29-19:VI:8 (emphasis in original).

It is asserted that the TEFF is a GPSS Special Fund specifically exempted from *I Maga 'låhi's* transfer authority. "Special Fund" means revenue available to Territorial agencies from sources other than the General Fund and Federal Funds. 5 GCA § 4117. The TEFF is a fund that is separate and apart from other funds of the government of Guam. 5 GCA § 22425(l) (As amended by P.L. 29-017:VIII:2, Sept. 27, 2007). All real property tax revenues received by or on behalf of the government of Guam pursuant to § 24103, Title 11 GCA, are deposited into the TEFF. *Id.* The purpose of the fund was to reimburse the General Fund for payments of principal and interest on the bonds that were issued for capital improvement projects for the benefit of GPSS. See 5 GCA § 22425(l)(1). As provided by the statute, the balance remaining in the TEFF shall remain in the fund and shall only be appropriated by *I Liheslaturan Guåhan* for the purpose of constructing, refurbishing, replacing and funding educational facilities and to fund the operations of the Guam Community College. See 5 GCA § 22425(l)(2).

Although *I Maga 'låhen Guåhan* is authorized to transfer to the General Fund any cash available from any appropriated Special Fund or Revolving Fund to fund the appropriations of the Budget Act, "funds under the purview and administration of . . . the Guam Public School System" are outside of that authority. See P.L. 29-19:VI:8. The term "purview" is defined as: "1. Scope: area of application. 2. The body of a statute following the preamble." BLACK'S LAW DICTIONARY 1272 (8th Ed. 1999). The term "administration" is similarly defined as: "1. The management or performance of the executive duties of a government, institution, or business. 2. In public law, the practical management and direction of the executive department and its agencies. . . 3. A judicial action in which a court undertakes the management and distribution of property. . . 4. The management and settlement of the estate of an intestate decedent, or of a testator who has no executor, by a person legally appointed and supervised by the court." BLACK'S LAW DICTIONARY 46 (8th Ed. 1999). Both terms are joined by the conjunctive "and" and so the funds exempted from *I Maga 'låhi's* transfer authority must not only be within the area of application to the GPSS it must also be under the practical management and direction of that agency.

A review of 5 GCA § 22425(l) does not lead to the conclusion that the TEFF is under the purview and administration of the GPSS. Other than the mandate that the funds in the TEFF that remain after reimbursement to the General Fund are to only be used for certain specific purposes and only upon appropriation of *I Liheslaturan Guåhan*, there does not appear to be any other responsibility of the GPSS to manage or direct the usage of the funds.

The statute specifically provides that the funds remaining in the TEFF shall remain in the TEFF and that such remaining balance shall only be used for certain purposes related to education

upon appropriation by the legislature. *See* 5 GCA § 22425(1)(2). This provision is inconsistent with the transfer authority given to *I Magsa 'låhen Guåhan* to access the cash available from the special funds in order to fund the appropriations of the *General Appropriations Act of 2008*. The issue then becomes whether the transfer authority of Public Law 29-19:VI:8 controls the disposition of the cash available or displaces the legislative prescription found in 5 GCA § 2245(1)(2).

The suspension of a statute is the temporary displacement of a valid legislative enactment by the execution of a later statute which is to prevail during its limited operation. *See e.g., Cunningham v. Smith*, 53 P.2d 870 (Kan. 1936); *Commonwealth ex rel. Armstrong v. Collins*, 709 S.W.2d 437 (Ky. 1986); and *King v. Sununu*, 490 A.2d 796 (N.H. 1985). Moreover, the suspension or modification of statutory law can be achieved in an appropriation bill. *Com. ex rel. Armstrong*, 709 S.W.2d 437, 442 (citing *U.S. v. Will*, 449 U.S. 200, 101 S.Ct. 471, 66 L.Ed.2d 392 (1980)).

In *Cunningham*, a challenge was made to an act respecting fees and salaries of county officers and employees which generally reduced the compensation of these officials for the time that the act was to be in effect from that provided by the general statutes relating to fees and salaries. 53 P.2d 870, 871. It was argued that since the act did not repeal previous existing sections of the statute relating to fees and salaries; it did not comply with state constitution and was therefore invalid. *Id.* at 871-72. The Supreme Court of Kansas disagreed and found that the statute was not intended or designed to repeal existing statutes; rather, it was enacted as a temporary measure for a specific purpose and for a specific time. *Id.* "Its purpose was to supersede for the time stated the general statute relating to the subject covered by the act, and was not designed to repeal it." *Id.* The court reasoned:

Among the general governmental powers retained by the people, and to be exercised by them through their Legislatures, is the power to enact, amend, and repeal statutes and to suspend for a time the operation of statutes previously enacted. . . . The legislature may suspend the operation of the general laws of the State; but when it does so the suspension must be general, and cannot be made for individual cases or for particular localities. . . . The suspension of a statute is a legislative act.

The suspension of a statute means a temporary stop for a time. It is a legislative act, unless based on some condition, contingency, exigency, or state of facts, declared by the legislative enactment to be sufficient to warrant suspension by an executive or administrative body whose duty it is to execute or administer the law suspended; and ordinarily the legislature alone has the power to suspend the operation of a law. *** In exercising its power of suspension, the legislature must make the suspension general. The suspension may be either expressed or implied. When it is not express, but only implied, it must be inferred from necessity. An act suspended for a fixed period of time becomes effective automatically, and without reenactment, on the expiration of that period.

Id. (internal quotations and citations omitted).

In this case, there is a legislative prescription that the balance remaining in the TEFF *shall* remain in the fund and *shall only* be appropriated by *I Liheslaturan Guåhan* for the purpose of constructing, refurbishing, replacing and funding educational facilities and to fund the operations of the Guam Community College. *See* 5 GCA § 22425(l)(2). Subsequent in time, however, *I Liheslaturan Guåhan* extended to *I Maga 'låhi* the authority to transfer cash available in special funds for use to cover the appropriations made in budget act for Fiscal Year 2008. This authority to transfer exists only for the Fiscal Year 2008. Moreover, the provision itself also states that “[a]ll cash from Special funds or Revolving funds transferred to cover the appropriations authorized by this Act *shall* be promptly reimbursed to the Special or Revolving Fund from which it was withdrawn as cash becomes available.” P.L. 29-19:VI:8.

Thus, it may be successfully argued that *I Maga 'låhi* could have tapped into the TEFF because it was cash available from an appropriated Special or Revolving Fund and was not exempt from the transfer authority given to him by P.L. 29-19:VI:8.

Therefore, on the basis of the transfer authority embodied in P.L. 29-19:VI:8, *I Maga 'låhen Guåhan* was authorized to transfer the \$2.8 million from the TEFF to pay the fines in the Consent Decree case.

(2) The monies referenced in P.L. 29-52 were available for appropriation to the respective agencies and departments for the purposes stated in the Act.

As stated earlier, Public Law 29-52 was enacted into law on January 3, 2008, by virtue of a legislative override of *I Maga 'låhen Guåhan*'s veto. The stated amount available to be appropriated among various agencies totaled \$11,710,087 and has been represented to be actual cash savings as a result of the refinancing of the government of Guam General Obligation Bonds, 1993 Series A. *I Maga 'låhen Guåhan*, similarly agreed that the \$ 7,634,247 was cash that was released from debt service. However, *I Maga 'låhen Guåhan* contended that “the \$7.63 million in cash released from the debt service fund as a result of the 1993 General Obligation Series A Bond refinancing are not new monies and, therefore, not available for appropriation.”

The *General Appropriations Act of 2008* stated that, for purposes of identifying the Special Fund Revenues appropriated in the Act, the TEFF was expected to have revenues of \$20,483,647. *See* P.L. 29-19:I:2:II(Y). The Act further provided that the amount of \$10,591,974 be set aside for debt service of the government of Guam General Obligation Bonds, 1993 Series A. *See* P.L. 29-19:I:3(A). Finally, the remaining balance of the TEFF, which was projected to be \$9,891,673, was appropriated to the GPSS. *See* P.L. 29-19:II:1(a).

Subsequently, Public Law 29-52 amended Public Law 29-19:I:3(A) to reflect a reduction in the amount needed in the TEFF to service the bond debt as a result of the refinancing of the government of Guam General Obligation Bonds, 1993 Series A, in the amount of \$6,515,334. This left \$4,076,640 in anticipated revenues into the TEFF available for appropriation by *I Liheslaturan Guåhan* which it proceeded to do by providing it to the GPSS for school operations. The remaining

amount of \$7,634,247, which was appropriated in specific amounts to the GPSS, the GMHA, the DPHSS, the Office of the Attorney General, the GPD, the Mayor of Barrigada, and to *I Liheslaturan Guåhan* for its operations, is alleged to have been actual cash that was realized from the refinancing of the bonds and which was held in an escrow account under the purview of the Guam Economic Development and Commerce Authority ("GEDCA").

Notwithstanding his protestations to the contrary, it would appear that *I Maga 'låhen Guåhan* has conceded that the appropriations made in Public Law 29-52 were proper because the BBMR has already loaded the appropriation into the account of the Office of the Attorney General; however, it has placed and continues to place the amount "in reserve" and outside the use of the Office presumably until actual cash becomes available. Further investigation is necessary to determine whether the other departments and agencies were similarly treated.

Therefore, *I Liheslaturan Guåhan* could and did properly appropriate the monies identified as savings to debt service as a result of the refinancing of the government of Guam General Obligation Bonds, 1993 Series A. Furthermore, *I Maga 'låhen Guåhan* appears to have conceded the point that that money was available for appropriation because the BBMR has already loaded the appropriation into the accounts of the agencies and departments to whom the appropriations were made.

However, the issue really becomes whether the cash identified as available should have been immediately released and expended upon the specifically earmarked appropriations contained in Public Law 29-52. This issue necessarily implicates *I Maga 'låhen Guåhan's* authority to execute the budget handed to him by *I Liheslaturan Guåhan*.

A case decided by the Supreme Court of Colorado is particularly instructive in identifying the inherent authority of the chief executive and the limitations of that authority. *See Colorado General Assembly v. Lamm*, 700 P.2d 508 (Colo. 1985). In that case, the governor of Colorado effectuated the transfer of appropriations or cash spending authorities from the department initially designated to receive such appropriations or authorities to another department which had not received sufficient appropriation or authorization. *Id.* at 520. The governor had argued that he was authorized to make the transfers in question by statute; however, he conceded that if the transfers were not authorized by that statute, as eventually found by the court, that there was not another statute which specifically authorized the transactions. *Id.* The governor, however, asserted that the transfers were within the discretion inherent in the constitutional authority of the chief executive to administer the executive branch of government. *Id.* at 519. The court found that "whatever inherent authority to administer the executive budget may exist in the office of the chief executive, such authority may not normally be invoked to contradict major legislative budgetary determinations." *Id.* at 521.

The court reasoned that although it had recognized that inherent in the responsibility for administering the executive branch of government granted to the governor by the state constitution is the authority to control "how money is to be allocated", the flexibility in executive authority is

limited by the principle that the constitution vests the General Assembly with authority to determine “the amount of state funds” to be spent for particular purposes. *Id.* at 519 (citation omitted). And in dealing with issues involving competing constitutional authority “courts must measure the extent of the Governor’s authority to administer by the extent of the General Assembly’s power to appropriate.” *Id.*

The court stated that when the General Assembly had determined the amount of the appropriations or cash funds spending authority to be used by a particular executive department, it is clear that one object of that legislative decision is regulation of the activity level of that department. *Id.* at 520-21. Furthermore, it is also clear that “[o]nce an appropriation has been made, it becomes the executive’s responsibility to “take care that the laws be faithfully executed. . . and that the duty to execute appropriations or spending laws encompasses the authority to administer the budget.” *Id.* at 520. (citations omitted). However, the court found that “the transfers challenged here altered dramatically the objectives which the General Assembly had determined were to be achieved through use of state monies.” *Id.* And that in its view, “the initial appropriations to the departments involved here constituted such major legislative budgetary determinations.” *Id.* Thus, the court stated:

We conclude that the transfers between executive departments here undertaken impermissibly infringed upon the General Assembly’s plenary power of appropriation, and, therefore, cannot be deemed to fall within the inherent administrative authority of the Governor over the state budget. However accurate the perception of the executive branch that emergency conditions existed might have been, the means ultimately chosen in good faith to remedy those conditions were not within the inherent authority of the chief executive.

Id. at 522-23.

In this case, the Organic Act of Guam, 48 U.S.C. § 1421 *et seq.* is considered to be Guam’s constitution. *Santos v. Calvo*, 1982 WL 30790 at *3 (D.Guam App.Div. 1982). Under the Organic Act, the government of Guam is comprised of three separate but co-equal branches of government. See 48 U.S.C. § 1421a (1992) (“The government of Guam shall consist of three branches, executive, legislative and judicial. . .”). The legislative power is vested in the “Legislature of Guam”. 48 U.S.C. § 1423(a). The Legislature’s power to legislate extends “to all **rightful** subjects of **legislation** not inconsistent with the provisions of this chapter and the laws of the United States applicable to Guam.” 48 U.S.C. § 1423a (emphasis in original). The power to appropriate money is expressly reserved to the Legislature. See 48 U.S.C. § 1423j. Pursuant to the Organic Act, the “Legislature has plenary or absolute power over appropriations. . .” See *Santos v. Calvo*, 1982 WL 30790 at *3 (D.Guam App.Div. 1982). The executive power of Guam shall be vested in an executive officer whose official title shall be the “Governor of Guam.” 48 U.S.C. § 1422. Furthermore,

The Governor shall have general supervision and control of all the departments, bureaus, agencies, and other instrumentalities of the executive branch of the

government of Guam. He may grant pardons and reprieves and remit fines and forfeitures for offenses against local laws. He may veto any legislation as provided in this chapter. He shall appoint, and may remove, all officers and employees of the executive branch of the government of Guam, except as otherwise provided in this or any other Act of Congress, or under the laws of Guam, and shall commission all officers he may be authorized to appoint. He shall be responsible for the faithful execution of the laws of Guam and the laws of the United States applicable in Guam.

Id.

It is undisputed that *I Liheslaturan Guåhan* had granted authority to *I Maga 'låhen Guåhan* to transfer funds between Fiscal Year 2008 General Fund Executive Branch appropriations albeit in somewhat contradictory language. See P.L. 29-19:VI:9 and VII:13. *I Liheslaturan Guåhan* also granted authority to transfer from Special Funds or Revolving Funds to the extent cash was available to fund other appropriations in the Act. See *Discussion above*. If, in fact, *I Maga 'låhen Guåhan* has already used the cash to fund the appropriations made in Public Law 29-19 or in Public Law 29-52 then it does not appear that *I Maga 'låhen Guåhan* acted outside of his express and inherent authority to execute the budget.

Therefore, whether or not the cash identified as readily available for the appropriations made in Public Law 29-52 had to have been immediately used for the purposes of the act rests within the sound discretion and exercise of the inherent authority of *I Maga 'låhen Guåhan* to administer the budget.

CONCLUSION

It is our assessment that *I Maga 'låhi* could have tapped into the TEFF because it was cash available from an appropriated Special or Revolving Fund and because the TEFF was neither specifically listed as exempt nor under the purview and administration of the GPSS to be exempt from the transfer authority given to him by P.L. 29-19:VI:8. Furthermore, it is our conclusion that provision of the *General Appropriations Act of 2008* which gave *I Maga 'låhen Guåhan* transfer authority over Special or Revolving Funds suspended operation of the statutory limitation that the funds in the TEFF can only be appropriated by *I Liheslaturan Guåhan* for the purpose of constructing, refurbishing, replacing and funding educational facilities and to fund the operations of the Guam Community College. Thus, on the basis of the transfer authority embodied in P.L. 29-19:VI:8, *I Maga 'låhen Guåhan* was authorized to transfer the \$2.8 million from the TEFF to pay the fines in the Consent Decree case.

We further conclude that *I Liheslaturan Guåhan* could and did properly appropriate the monies identified as savings to debt service as a result of the refinancing of the government of Guam General Obligation Bonds, 1993 Series A. We observe that *I Maga 'låhen Guåhan* appears to have conceded the point that that money was available for appropriation because the BBMR has already

loaded the appropriation into the accounts of the agencies and departments to whom the appropriations were made.

Finally, we conclude that whether or not the cash identified as readily available for the appropriations made in Public Law 29-52 had to have been immediately used for the purposes of the act rests within the sound discretion and exercise of the inherent authority of *I Maga 'låhen Guåhan* to administer the budget. And, as discussed above, whatever inherent authority to administer the executive budget may exist in the office of the chief executive, such authority may not normally be invoked to contradict major legislative budgetary determinations.

Dångkulu na Agradesimiento!

Sincerely,

A handwritten signature in black ink, appearing to read 'Alberto E. Tolentino', with a long horizontal flourish extending to the right.

ALBERTO E. TOLENTINO
Chief Deputy Attorney General