

**GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE
GOVERNMENT OF GUAM)**

**SCHEDULE OF GENERATOR REPAIR
EXPENDITURES**

FROM APRIL 1, 2013 THROUGH SEPTEMBER 30, 2013

INDEPENDENT ACCOUNTANTS' REPORT

Consolidated Commission on Utilities:

We have examined Guam Power Authority's assertion that the expenditures from April 1, 2013 through September 30, 2013 included in the accompanying Schedule of Generator Repair Expenditures (the "Schedule") meet the requirements for reimbursement under the Self-Insurance Protocols approved by the Public Utilities Commission in their rate order dated May 28, 2013. Management is responsible for Guam Power Authority's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about Guam Power Authority's compliance based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Guam Power Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Guam Power Authority's compliance with the specified requirements. In our opinion, management's assertion that Guam Power Authority complied with the aforementioned requirements during the six months ended September 30, 2013, is fairly stated, in all material respects.

Deloitte & Touche LLP

November 4, 2015

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Schedule of Generator Repair Expenditures
From April 1, 2013 Through September 30, 2013

<u>Vendor</u>	<u>Date</u>	<u>Amount</u>
Korea East-West	April 22, 2013	\$ 653,549
Korea East-West	April 30, 2013	885,679
Korea East-West	May 31, 2013	93,595
Korea East-West	August 31, 2013	1,300,079
Korea East-West	August 31, 2013	45,813
Korea East-West	August 31, 2013	216,409
Korea East-West	September 30, 2013	448,480
Korea East-West	September 30, 2013	983,988
		<u>\$ 4,627,592</u>

See accompanying independent accountants' report.