

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SAIPAN MARIANA ISLANDS

VOLUME 19 NUMBER 07



JULY 15, 1997

COMMONWEALTH REGISTER

COMMONWEALTH REGISTER
VOLUME 19 NUMBER 07
JULY 15, 1997

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Office of the Secretary
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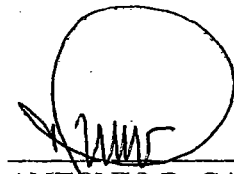
P.O. Box 5234 CHRBSAIPAN, MP 96950

TEL. (670) 664-1100 FAX: (670) 664-1115

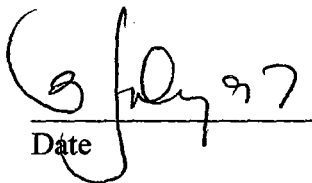
PUBLIC NOTICE

Title 4, Division 1, Section 1707(i) requires that upon deletion of the names of the taxpayers and any other personal facts that are not essential to the understanding of the ruling, the Department of Finance shall make public any private letter ruling that it issues. The private letter ruling issued on May 15, 1997 by the Department of Finance, regarding the method for valuing a leasehold interest for the purposes of taxation pursuant to the Gross Revenue Tax, is submitted for publication in the Commonwealth Register.

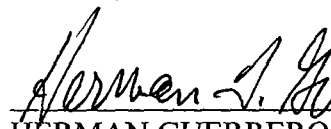
Issued by:


ANTONIO R. CABRERA
Secretary of Finance

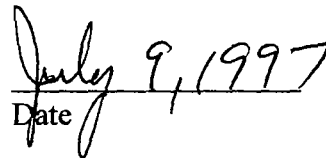
Date




Received by:


HERMAN GUERRERO
Officer of the Governor

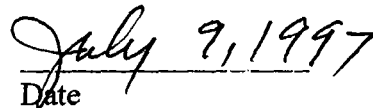
Date



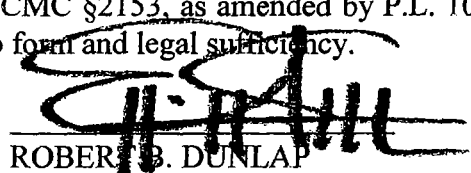
Filed by:


SOLEDAD B. SASMOTO
Register of Corporations

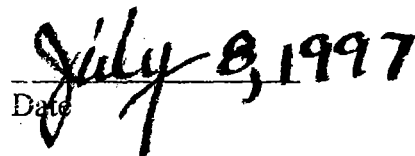
Date



Pursuant to 1 CMC §2153, as amended by P.L. 10-50, the above has been reviewed and approved as to form and legal sufficiency.


ROBERT B. DUNLAP
Attorney General [Acting]
By: Elliott A. Sattler, AAG

Date





Office of the Secretary
Department of Finance

P.O. Box 5234 CHRBSAIPAN, MP 96950

TEL. (670) 664-1100 FAX: (670) 664-1115

May 15, 1997

XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
Saipan, MP 96950

RE: Private Letter Ruling Requested by "A" Corporation

Dear xx. xxxxxxxx:

This letter is in response to your letter of April 28, 1997 and received by the Division of Revenue and Taxation on April 30, 1997, requesting issuance of a private letter ruling pursuant to 4 CMC §1707.

FACTS

"A" Corporation is a foreign corporation organized under the laws of Japan. In December 1987 and January 1988, it leased several parcels of property in xxxxx, Saipan for a term of 55 years, resulting in two separate ground leases. Total rental for both leases was \$7,751,849.15. Both parcels are currently undeveloped.

"B" Corporation is a domestic corporation organized and incorporated under the laws of the CNMI. On April 21, 1997, "A" Corporation assigned all of its rights, title and interest in the property to its Saipan corporation, "B" Corporation. The two corporations are generally comprised of the same directors, officers and shareholders. The consideration given under the two assignments is \$20.00. There is approximately 45 years remaining on the lease term.

ISSUE

How should the lease be valued for the purposes of taxation pursuant to the Gross Revenue Tax?

RULING

In the instant situation, for gross revenue purposes, the value of the lease should be its appraised value as of the date of the assignment.

DISCUSSION

Pursuant to 4 CMC §1301, there is imposed on every person a yearly tax on the person's total gross revenue. "Gross Revenue is defined in 4 CMC §1103(k) and means, in part, the total amount of money or the value of other consideration received from selling real or personal property in the Commonwealth "Sale" means, in part, the transferring, giving or exchanging of personal or real property or services of any kind for an agreed sum of money or other valuable consideration 4 CMC §1103(t).

Traditionally the U.S. Tax Court has ignored the price paid in "bargain sales" where the price is not reflective of the fair market value of the property.¹ The Division will maintain that position in the instant case; as such, the \$20.00 received will be deemed part of a bargain sale and will not reflect the fair market value of the lease.

Generally, for valuation purposes, property is valued at fair market value; that is, it is the price at which a willing seller and a willing buyer, neither being under any compulsion to buy or sell and both having knowledge of relevant facts.² It is an objective standard and assumes that the buyer and seller have adverse economic interests.³ In the instant case, the fair market value has not been determined by a willing buyer and seller in an arms-length transaction; as such, the taxpayer must establish fair market value in a different manner.

Valuation may be established by several other methods, one of which is income capitalization. Under this method, fair market value is determined by the present value of the stream of future income to be produced by the property; thus this method is frequently used to value income producing property. In the instant case, because the land is undeveloped, income capitalization is not a viable method for determining the value of the lease.

Cost of property is also used as a valuation method if the cost is shown to be representative of current fair market value. However, it is often disregarded if there has been changes in the market condition.⁴ Given the fact that the two leases in the instant case were executed in the late 1980's at a time when the execution of real estate leases and development was at a peak, and the current transfer is taking place approximately ten years later, it appears that any link between the cost of the lease and its current fair market value would be tenuous.

In many cases, opinion evidence in the form of appraisals prepared by experts are commonly used to establish the value of property when there has been no acceptable sale to establish the fair market value. Where appraisals are made carefully and there is

¹ Akers v. Comm'r, T.C. Memo 1984-208, 47 TCM 1621.

² Epstein v. Comm'r, 53 T.C. 459 (1969).

³ Campana Corp. v. Harrison, 114 F.2d 400 (7th Cir. 1940).

⁴ Est. of Hillebrandt v. Comm'r, TC Memo 1986-560.

testimony which substantiates the appraised value, they will be given considerable weight.⁵

CONCLUSION

In the instant situation, given the foregoing circumstances, the appraised value of the lease would be the most appropriate valuation method to determine the value for gross revenue tax purposes.

Sincerely,

/s/ Antonio R. Cabrera
Secretary of Finance

CONCUR:

/s/ Deborah L. Covington
Special Assistant Attorney General

cc: Rufin S. Inos, Director, Revenue and Taxation

⁵ See American Express Co. v. Comm'r, 2 BTA 498 (1925).

CIVIL SERVICE COMMISSION

**NOTICE OF PROPOSED REGULATIONS IMPLEMENTING THE
LAW ENFORCEMENT OFFICERS' BENEFIT ACT**

Under the authority of 1 CMC §8285, the Civil Service Commission hereby notifies the general public that it proposes to adopt regulations implementing the Law Enforcement Officers' Benefit Act, P.L. 8-40, found at 1CMC §8281, *et seq.* A copy of the proposed regulations is included in this volume of the Commonwealth Register.

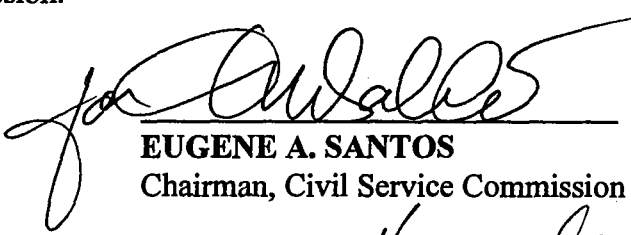
SUBJECT: The proposed new regulations will implement the Law Enforcement Officers' Benefit Act, identifying the beneficiaries of the benefit, establishing procedures for making claims for payment of the benefit, and establishing procedures for appealing denial of the benefits.

PUBLIC COMMENTS: The public is encouraged to comment on the proposed regulations. Comments must be submitted in writing and sent, delivered or faxed to the Chairman, Civil Service Commission at


P.O. Box 5150, CHRB
House #1211, Capitol Hill
Saipan, MP 96950
Fax: (670) 322-3327

Comments will be accepted for thirty days following publication of this notice. The comment period may be extended with or without notice. All comments received prior to final adoption will be considered by the Commission.

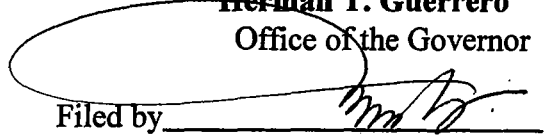
Date: 6/16/97


EUGENE A. SANTOS
Chairman, Civil Service Commission

Date: 7-8-97

Received by 
Herman T. Guerrero
Office of the Governor

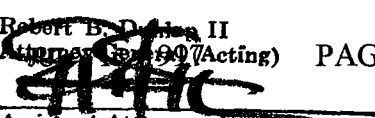
Date: 7-8-97


Filed by
Soledad B. Sasamoto
Registrar of Corporations

Pursuant to 1 CMC 2153 as amended by PL 10-50 the rules and regulations attached hereto have been reviewed and approved as to form and legal sufficiency by the CNMI Attorney General's Office.

Dated this 3rd day of July, 1997.

COMMONWEALTH REGISTER VOLUME 19 NUMBER 07

Robert B. DeLoe II
Attorney General (Acting) PAGE 15405
By: 
Assistant Attorney General
Elliott A. Sattler

KUMISION SETBISIUN SIBIT

**NUSTISIA PUT I MANMA PROPOPONI SIHA NA REGULASION NI
UMPLIMEMENTA I
LAW ENFORCEMENT OFFICER'S BENEFIT ACT**

Gi papa aturidat 1 CMC papa' seksiona 8285, i Kumision Setbisiun Sibit ginen este ha nutitisia i pupbliku hinerat na ha propoponi umadapta i regulasion siha ni umimplimementa Law Enforcement Officer's Benefit Act, Lai Ppubliku 8-40, ni gaige gi 1 CMC gi papa' 8281, *et seq.* Kopian i manma propoponi siha na regulasion manma enklusa gi halom baluman Rehistran Commonwealth.

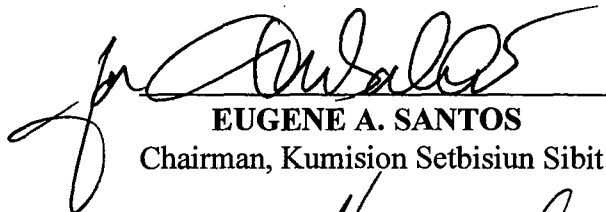
SUHETU: I nuebo siha na regulasion ni manma propoponi para umplementa i Law Enforcement Officer's Benefit Act, aidentifika i benefision i benefisiu, establese areklamento siha para manaplikan pinuhon benefisu.

KOMENTON PUPBLIKU: I pupbliku manma soso'yo' para u fanmama' komentu put i manma propoponi siha na regulasion. Todu komentu siha debi di u fanmasatmiti gi tinigi' ya u manafanhanao, u fanma'emtreaga osino u fanma'faks guato gi Chairman, Kumision Setbisiun Sibit gi.

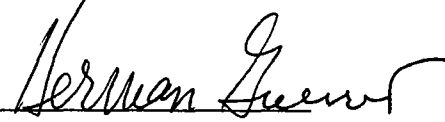
P.O. Box 5150, CHRB
House #1211, Capitol Hill
Saipan, MP 96950
Fax: (670) 322-3327

Komento siha para u fanma'aksepta trenta (30) dias despues di fechan i pupublikasion este na nutisia. I tiempo para mama'komento sina ha ma'ekstende yan sin nutisia. Todu komento siha ni manma risibi antes di i uttimu na inadapta sina ma konsidera nu i Kumision.

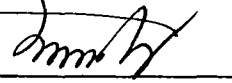
Fecha: 6/16/97


EUGENE A. SANTOS
Chairman, Kumision Setbisiun Sibit

Fecha: 7-8-97

Rinisibi as: 
Herman T. Guerrero
Ofisina Gubetno

Fecha: 7-8-97

Ma file as: 
Soledad B. Sasamoto
Rehistradoran Kotparasion

KUMISIONUL ALILLISIIR TOWLAP

**ARONGORONG REEL POMWOL FFEERUL ALLEGH IGHA EBWE BWULUWTA
MILLE LAW ENFORCEMENT OFFICER'S ACT**

Sangi bwangil mille 1 CMC §8285, nge Kumisionul Alillisiir Towlap ekke arongaar towlap igha ekke pomwoli bwe ebwe adaptaliilo allegh ye ebwe bwuluuwta mille Law Enforcement Officer's Act. Alleghul Towlap 8-40, iye elo llo 1 CMC §8281, *et seq.* Kopiyaal allegh yeel nge elo llo volume yeel mellol Commonwealth Register.

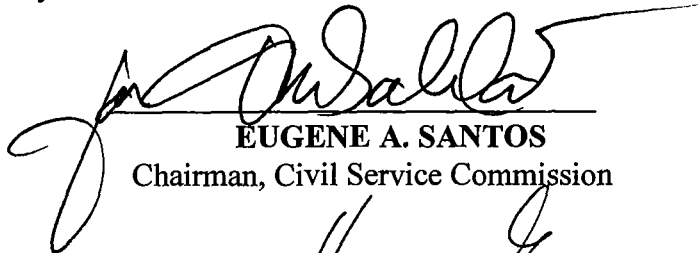
OWTOL: Pomwol ffeerul allegh kkaal nge ebwe bwuluuwta mille Law Enforcement Officer's Act, igha ebwe affataawow iye kka emmwel rebwe bweibwogh sangi benefit kkaal, me ebwe ayoora lemelemil igha rebwe tingor abwos reel benefit, me bwal ayoora lemelemil igha rebwe tingor sefaal igha rese abwossuur.

MANGEMANG ME TIPEER TOWLAP: rekke tingor ngaliir towlap bwe rebwe atotoolong meeta tipeer me mangemangiir reel ffeerul allegh kkaal. Mangemang me tiip kkaal nge rebwe ischiitiw nge raa afanga ngare fax-liilo reel Chairman-il, Civil Service Commission reel address ye faal:


P.O. Box 5150, CHRB
House #1211, Capitol Hill
Saipan, MP 96950
Fax: (670) 322-3327

Mangemang me tiip kkaal nge ebwe atotoolong llo eliigh ral sangi igha e toowow arongorong yeel. Rallil mangemang me tiip kkaal nge emmwel schagh bwe ebwe sobwosobw lo inaaamwo igh rese arongaawow. Mangemang me tiip kka e toolong mmwal igha ebwe adoptaalo milleel nge school Kumisiyoon yeel rebwe mangiiy fischiy.

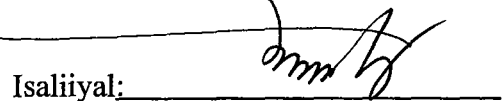
Ral: 6/16/97


EUGENE A. SANTOS
Chairman, Civil Service Commission

Ral: 7-8-97

Bwughiiyal: 
HERMAN T. GUERRERO
Bwulasiyool Gubenko

Ral: 7-8-97

Isaliiyal: 
SOLEDAD B. SASAMOTO
Registrar of Corporations

CIVIL SERVICE COMMISSION

REGULATIONS IMPLEMENTING THE LAW ENFORCEMENT OFFICERS' BENEFIT ACT

PART I. AUTHORITY AND PURPOSE

These regulations implement the Law Enforcement Officers' Benefit Act, P.L. 8-40, found at 1 CMC §8281, *et seq.* They are promulgated by the Civil Service Commission under the authority of 1 CMC §8285 and apply equally to all law enforcement officers, whether or not members of the civil service system.

PART II. LAW ENFORCEMENT OFFICERS

For the purpose of these regulations, law enforcement officers shall include the following:

- (A) The Attorney General and assistant attorneys general;
- (B) Judicial officers;
- (C) Police officers;
- (D) Corrections officers;
- (E) Firefighters;
- (F) Customs officers;
- (G) Alcoholic beverage control officers;
- (H) Quarantine officers;
- (I) Conservation officers;
- (J) Immigration officers;
- (K) Labor officers;
- (L) Sanitation inspectors; and

- (M) Any other category of workers identified in the future by the legislature as being qualified for benefit under the Law Enforcement Officers' Benefit Act.

PART III. BENEFIT

When a law enforcement officer dies as the direct and proximate result of a personal injury sustained in the line of duty, regardless of employment status, the department or agency employing the officer shall, in accordance with the Law Enforcement Officers' Benefit Act, and these regulations, upon approval of the claim, pay \$50,000 to:

- (A) the officer's designated beneficiaries who survive the officer, to be divided equally among them unless otherwise stated in the Designation of Beneficiaries form, or,
- (B) the estate of the officer, if the officer has no designated beneficiary that survives him or her, to be distributed according to the Commonwealth's probate law.

PART IV. DESIGNATION OF BENEFICIARIES

The Office of Personnel Management shall make available to each department or agency employing law enforcement officers a form by which each law enforcement officer can designate the individual or individuals who will be the beneficiary of the death benefit. The completed form will be retained by the department or agency and in the official personnel record of the officer.

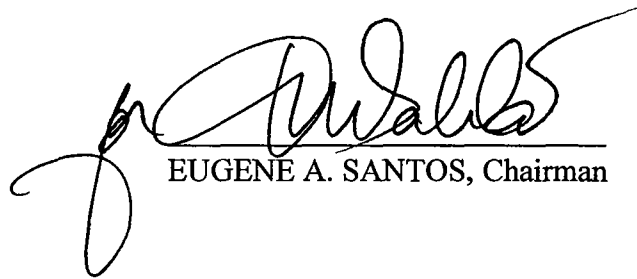
PART V. MAKING CLAIMS FOR BENEFIT

- (A) Upon the death of a law enforcement officer, a beneficiary entitled to receive the death benefit shall, in writing, request the department or agency employing the law enforcement officer to pay the death benefit. If the benefit is to be paid to the estate of the law enforcement officer, the claim for the benefit shall come from the personal representative of the estate.
- (B) If the department or agency responsible for payment determines that the law enforcement officer died as a direct result of a personal injury sustained in the line of duty and that the person making the claim is entitled to payment, the department or agency shall promptly, within 30 days after making such determination, make payment to the beneficiary in the amount due that beneficiary.
- (C) If the department or agency responsible for payment determines payment is not authorized, it shall immediately notify the person making the claim, in writing, that the claim is denied and the specific reason or reasons therefore.

PART VI. APPEAL OF DENIAL OF BENEFIT

Any party denied payment of benefit may appeal the denial of payment to the Civil Service Commission. The appeal must be filed at the Commission office, within fifteen days after the appellant receives the denial of the claim, in the same manner prescribed by the Personnel Service System Rules and Regulations, at Part III.F3, for appeals from adverse actions. The appeal shall be processed in the same way an appeal from an adverse action is processed under Personnel Service System Rules and Regulations, Part III.F.

Duly adopted as proposed regulations by the Civil Service Commission at its regularly scheduled meeting on the 1st day of April, 1997 .



EUGENE A. SANTOS, Chairman




Northern Mariana Islands
R E T I R E M E N T F U N D

P.O. Box 1247, Saipan, MP 96950
Telephone: (670) 234-7228 / Fax: (670) 234-9624
e-mail: nmi.retirement@saipan.com


**NOTICE OF PROPOSED AMENDMENTS
TO THE
MEMBER HOME LOAN PROGRAM REGULATIONS**

The Board of Trustees of the NMI Retirement Fund hereby notifies the general public that it proposes to adopt the amendments to the Member Home Loan Program Regulations as published in Volume 11, No. 6, dated June 15, 1989, and as amended in Volume 12, No. 3, dated March 15, 1990, Volume 13, No. 4, dated April 15, 1991, Volume 13, No. 10, dated October 15, 1991, Volume 15, No. 3, dated March 15, 1993, Volume 15, No. 9, dated September 15, 1993, Volume 15, No. 12, dated December 15, 1993, Volume 16, No. C4, dated April 15, 1994, Volume 16, No. 05, dated May 15, 1994, Volume 16, No. C9, dated September 15, 1994, Volume 16, No. 11, dated November 15, 1994, Volume 17, No. C2, dated February 15, 1995, Volume 17, No. 04, dated April 15, 1995, Volume 17, No. C6, dated June 15, 1995, Volume 17, No. 10, dated October 15, 1995, Volume 18, No. C2, dated February 15, 1996, Volume 18, No. 06, dated June 15, 1996, and further amended in Volume 18, No. 08, dated August 15, 1996 of the Commonwealth Register.

DATED this 18th day of April, 1997.




Edward H. Manglona
Administrator



Vicente C. Camacho
Chairman, Board of Trustees

7-8-97
Date

Received by: 

Herman T. Guerrero
Executive Assistant to the Governor

7-8-97
Date

Received by: 

Soledad Sasamoto
Registrar of Corporation

Notice of Proposed Amendments to the
Member Home Loan Program Regulations
April 18, 1997
Page 2

Pursuant to 1 CMC §2153 as amended by PL 10-50, the rules and regulations attached hereto have been reviewed and approved by the CNMI Attorney General's Office.

Dated this 3rd day of July, 1997.

Robert B. Dunlap II
Attorney General [Acting]

By: 
Elliott A. Battler
Assistant Attorney General



Northern Mariana Islands
R E T I R E M E N T F U N D

P.O. Box 1247, Saipan, MP 96950
Telephone: (670) 234-7228 / Fax: (670) 234-9624
e-mail: nmi.retirement@saipan.com

**NOTICIA POT I MA ADOPTA NA AMENDASION
I REGULASION YAN AREKLAMENTO
I MEMBER HOME LOAN PROGAM**

I Board of Trustees, NMI Retirement Fund, man nanae noticia para i publico na ma propone i tinilaika gi regulasion i Member Home Loan Program anai ma publika gi Volume 11, No. 6, Junio 15, 1989, ya ma amenda gi Volume 12, No. 3, Matso 15, 1990; Volume 13, No. 4, Abrit 15, 1991; Volume 13, No. 10, Octubre 15, 1991; Volume 15, No. 3, Matso 15, 1993; Volume 15, No. 9, Septiembre 15, 1993; Volume 15, No. 12, Decembre 15, 1993; Volume 16, No. 04, Abrit 15, 1994; Volume 16, No. 05, Mayo 15, 1994; Volume 16, No. 09, Septiembre 15, 1994; Volume 16, No. 11, Novembre 15, 1994; Volume 17, No. 02, Febrero 15, 1995; Volume 17, No. 04, Abrit 15, 1995; Volume 17, No. 06, Junio 15, 1995; Volume 17, No. 10, Octubre 15, 1995; Volume 18, No. 02, dated Febrero 15, 1996; Volume 18, No. 06, Junio 15, 1996, ya ma amenda talo gi Volume 18, No. 08, Agosto 15, 1996 gi Commonwealth Register.

Mafecha gi dia 18th gi Abrit, 1997.

Edward H. Manglona
Administrator

Vicente C. Camacho
Chairman, Board of Trustees

7-8-97

Date

Received by:

Herman T. Guerrero
Executive Assistant to the Governor

7/8/97

Date

Received by:

Soledad Sasamoto
Registrar of Corporation


Notisia Pot I Ma Propone Na Amenendasion I
Regulasion yan Areklamento I Member Home Loan Program
Abrit 18, 1997
Páhina 2

Sigun gi 1 CMC § 2153, ni ma amenda gi Lai Publiku 10-51, i checheton na Areklamento
yan Regulasion siha man maribisa yan man ma-aprueba nui Ofisinan i Fiskat.

Ma fecha gi dia 3rd guine mes July, 1997.

Robert B. Dunlapp II
Attorney General [Acting]

Ginen as:


Elliott A. Attler
Assistant Attorney General

**NORTHERN MARIANA ISLANDS RETIREMENT FUND
PROPOSED AMENDMENTS TO THE
MEMBER HOME LOAN PROGRAM REGULATIONS**

The Board of Trustees of the Northern Mariana Islands Retirement Fund hereby adopts the amendments to the Member Home Loan Rules and Regulations as published in the Commonwealth Register in Volume 11, No. 6, dated June 15, 1989, and as amended in Volume 12, No. 3, dated March 15, 1990, Volume 13, No. 4, dated April 15, 1991, Volume 13, No. 10, dated October 15, 1991, Volume 15, No. 3, dated March 15, 1993, Volume 15, No. 9, dated September 15, 1993, Volume 15, No. 12, dated December 15, 1993, Volume 16, No. 04, dated April 15, 1994, Volume 16, No. 05, dated May 15, 1994, Volume 16, No. 09, dated September 15, 1994, Volume 16, No. 11, dated November 15, 1994, Volume 17, No. 02, dated February 15, 1995, Volume 17, No. 04, dated April 15, 1995, Volume 17, No. 06, dated June 15, 1995, Volume 17, No. 10, dated October 15, 1995, Volume 18, No. 02, dated February 15, 1996, Volume 18, No. 06, dated June 15, 1996, and further amended in Volume 18, No. 08, dated August 15, 1996 of the Commonwealth Register.

PART 1. AUTHORITY

Under and by virtue of the authority provided under 1 CMC 8316(f) and the Administrative Procedures Act, 1 CMC 9101, et. seq., the Board of Trustees promulgates these regulations, as amended.

PART 2. AMENDMENT

1. To amend Part 4, Section 4.3(d) to read as follows:

"(d) A member who has an outstanding member home loan shall not be eligible;"
2. To amend Part 4, Section 4.3(f) to read as follows:

"(f) A member who has an outstanding member home loan shall not be eligible to obtain a loan for another person;"
3. To amend Part 4, Section 4.4, to delete in its entirety;
4. To amend Part 6, Sections 6.2(i), (j), and (k), to delete entirely.
5. To amend Part 13, Section 13.1, to add a new subsection (c) to read as follows:

MEMBER HOME LOAN PROGRAM REGULATIONS

- "(c) An active employee who has an outstanding member home loan who terminates government employment or ceases to be a contributing member of the Fund for any reason other than for age, service, or disability retirement, will be charged the average of the mortgage rates in effect for major local banks on the date of termination."

PART 3. EFFECTIVE DATE

The effective date of these adopted amendment shall be pursuant to 1 CMC § 9105(b).

NORTHERN MARIANA ISLANDS RETIREMENT FUND
GROUP HEALTH AND LIFE INSURANCE PROGRAM

Citation of

Statutory Authority: Pursuant to 1 CMC § 8315(f) and the Administrative Procedure Act at 1 CMC 9101, et. seq.

Short Statement of

Goals & Objectives: To provide equity between members and non-member borrowers.

*Brief Summary of
the Rule:*

To amend the Member Home Loan Regulations, to charge a higher interest rate to borrowers who leave government service and are no longer members of the Fund.

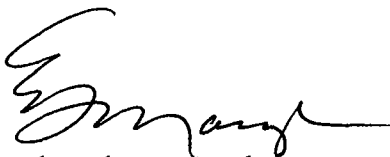
For Further

Information Contact: Edward H. Manglona, Administrator, telephone no. 234-7228, fax no. 234-9624.

*Citation of Related
and/or Affected
Statutes Regulations
and Orders:*

NMI Retirement Fund Member Home Loan Regulations Volume 11, No. 06, Commonwealth Register, June 15, 1989.

Submitted by :


Edward H. Manglona

Date:

4/30/97

Title :

Administrator



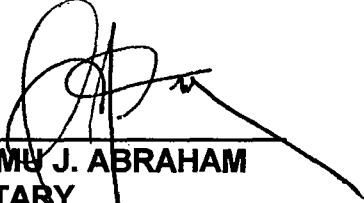
COMMONWEALTH HEALTH CENTER

OFFICE OF THE SECRETARY

GOVERNMENT OF THE NORTHERN MARIANA ISLANDS
DEPARTMENT OF PUBLIC HEALTH-ENVIRONMENTAL SERVICES


NOTICE OF ADOPTION OF THE SCHEDULE OF LABORATORY FEES DEPARTMENT OF PUBLIC HEALTH

The Secretary of the Department of Public Health (DPH) notifies the Public that DPH has adopted the Schedule of Laboratory Fees. The Schedule of Laboratory Fees were published in the Commonwealth Register Volume 19, Number 05, dated May 15, 1995. The adoption is pursuant to Title 1 CMC Division 2, Chapter 12, and in particular 1 CMC SS2605 (j). Copies of the adopted Schedule of Laboratory Fees may be obtained from the Office of the Secretary of Public Health located at the ground floor of the Commonwealth Health Center.



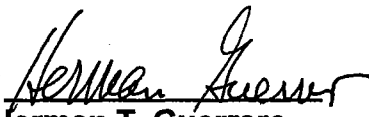
DR. ISAMU J. ABRAHAM
SECRETARY
Department of Public Health

07-11-97
DATE



Filed By: Ms. Soledad Sasamoto
Registrar of Corporations

7-14-97
DATE



Received By: Herman T. Guerrero
Office of the Governor

7-14-97
DATE

Pursuant to 1 CMC 2153 as amended by PL 10-50 the rules and regulations attached hereto have been reviewed and approved as to form and legal sufficiency by the CNMI Attorney General's Office.

Dated this 11 day of July, 1997

Robert B. Dunlap II
Attorney General (Acting)

By: 
Assistant Attorney General
Elliott A. Sattler



COMMONWEALTH HEALTH CENTER

OFFICE OF THE SECRETARY

GOVERNMENT OF THE NORTHERN MARIANA ISLANDS
DEPARTMENT OF PUBLIC HEALTH-ENVIRONMENTAL SERVICES

CERTIFICATION OF ADOPTION OF SCHEDULE OF LABORATORY FEES DEPARTMENT OF PUBLIC HEALTH

I, Dr. Isamu J. Abraham, am the Secretary of the Department of Public Health, the Department which is promulgating the Schedule of Laboratory Fees, published in the Commonwealth Register on May 15, 1997 at pages 15367 to 15379. By signature below I hereby certify that the Schedule of Laboratory Fees published in the Commonwealth Register are a true, complete, and correct copy of the Schedule of Laboratory Fees formally adopted by the Department of Public Health. I further request and direct that this Certification be published in the Commonwealth Register and then be attached by both the Registrar of Corporations and the Office of the Governor to the Schedule of Laboratory Fees as referenced above.


I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on the 11th of July, 1997 at Saipan, Commonwealth of the Northern Mariana Islands.

Signature: _____


DR. ISAMU J. ABRAHAM
SECRETARY
DEPARTMENT OF PUBLIC HEALTH

Pursuant to 1 CMC 2153 as amended by PL 10-50 the rules and regulations attached hereto have been reviewed and approved as to form and legal sufficiency by the CNMI Attorney General's Office.

Dated this 11 day of July, 1997:

Robert B. Dunlap II
Attorney General (Acting)

By: _____
Assistant Attorney General
Elliott A. Sattler



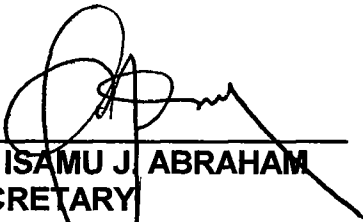
COMMONWEALTH HEALTH CENTER

OFFICE OF THE SECRETARY

GOVERNMENT OF THE NORTHERN MARIANA ISLANDS
DEPARTMENT OF PUBLIC HEALTH-ENVIRONMENTAL SERVICES

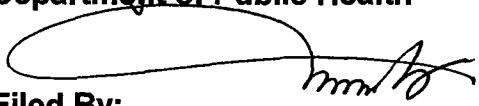
NOTICE OF ADOPTION OF THE AMENDMENTS TO THE SCHEDULE OF MEDICAL AND OTHER RELATED FEES DEPARTMENT OF PUBLIC HEALTH

The Secretary of the Department of Public Health (DPH) notifies the Public that DPH has adopted the amendments to the Schedule of Medical and Other Related Fees. The amendments to the Schedule of Medical and Other Related Services were published in the Commonwealth Register Volume 19, Number 05, dated May 15, 1995. The adoption is pursuant to Title 1 CMC Division 2, Chapter 12, and in particular 1 CMC SS2605 (j). Copies of the adopted amendments to the Schedule of Medical and Other Related Fees may be obtained from the Office of the Secretary of Public Health located at the ground floor of the Commonwealth Health Center.




DR. ISAMU J. ABRAHAM
SECRETARY
Department of Public Health

07-11-97
DATE


Filed By: _____
Ms. Soledad Sasamoto
Registrar of Corporations


7-14-97
DATE


Received By: _____
Herman T. Guerrero
Office of the Governor

07-14-97
DATE

Pursuant to 1 CMC 2153 as amended by PL 10-50 the rules and regulations attached hereto have been reviewed and approved as to form and legal sufficiency by the CNMI Attorney General's Office.

Dated this 11 day of July, 1997.

Robert B. Dunlap II
Attorney General (Acting)
By: 
Assistant Attorney General
Elliott A. Sattler



COMMONWEALTH HEALTH CENTER

OFFICE OF THE SECRETARY

GOVERNMENT OF THE NORTHERN MARIANA ISLANDS
DEPARTMENT OF PUBLIC HEALTH-ENVIRONMENTAL SERVICES

**CERTIFICATION OF ADOPTION OF
THE AMENDMENTS TO THE SCHEDULE OF MEDICAL
AND OTHER RELATED FEES
DEPARTMENT OF PUBLIC HEALTH**

I, Dr. Isamu J. Abraham, am the Secretary of the Department of Public Health, the Department which is promulgating the Amendments to the Schedule of Medical and Other Related Fees, published in the Commonwealth Register on May 15, 1997 at pages 15360 to 15366. By signature below I hereby certify that the amendments published in the Commonwealth Register are a true, complete, and correct copy of the Amendments to the Schedule of Medical and Other Related Fees formally adopted by the Department of Public Health. I further request and direct that this Certification be published in the Commonwealth Register and then be attached by both the Registrar of Corporations and the Office of the Governor to the Schedule of Medical and Other Related Fees as referenced above.

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on the 11th of July, 1997 at Saipan, Commonwealth of the Northern Mariana Islands.

Signature: _____

**DR. ISAMU J. ABRAHAM
SECRETARY
DEPARTMENT OF PUBLIC HEALTH**

Pursuant to 1 CMC 2133 as amended by PL 10-59 the rules and regulations attached hereto have been reviewed and approved as to form and legal sufficiency by the CNMI Attorney General's Office.

Dated this 11 day of July, 1997 :

Robert B. Dunlap II
Attorney General (Acting)

By: _____

**Assistant Attorney General
Elliott A. Sattler**



Office of the Public Auditor

Commonwealth of the Northern Mariana Islands

World Wide Web Site: <http://www.opacnmi.com>

2nd Floor J. E. Tenorio Building, Middle Road

Gualo Rai, Saipan, MP 96950

Mailing Address:
P.O. Box 1399
Saipan, MP 96950

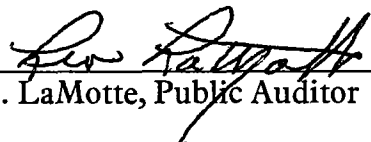
E-mail Address:
opa@mtccnmi.com
☎ (670) 234-6481/2
FAX: (670) 234-7812

NOTICE AND CERTIFICATION OF ADOPTION OF REVISED OPA PERSONNEL REGULATIONS

I, Leo L. LaMotte, Public Auditor, hereby notify the general public of the adoption of the Revised OPA Personnel Regulations as published in the Commonwealth Register, Volume 19, No. 05, dated May 15, 1997.

By my signature below, I hereby certify that the published Revised OPA Personnel Regulations are a true, correct, and complete copy of the personnel regulations adopted by the Office of the Public Auditor.

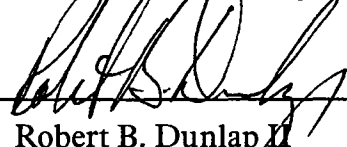
I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on the 7th day of July 1997 in Saipan, Commonwealth of the Northern Mariana Islands.



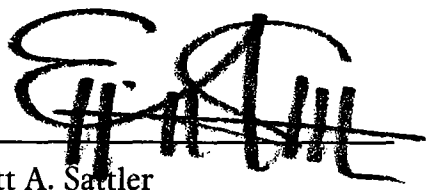
Leo L. LaMotte, Public Auditor

Pursuant to 1 CMC §2153 as amended by P.L. 10-50, the rules and regulations attached hereto have been reviewed and approved by the CNMI Attorney General's Office.

Dated this 7th day of July 1997.

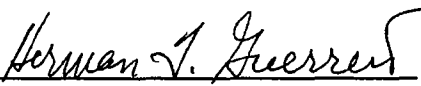


Robert B. Dunlap II
Acting Attorney General



Elliott A. Sattler
Assistant Attorney General

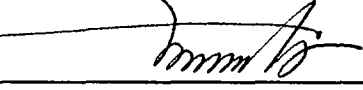
Received by:



Herman T. Guerrero
Office of the Governor

7-8-97
Date

Recorded by:



Soledad B. Sasamoto
Registrar of Corporations

7/8/97
Date