GUAM BOARD OF ACCOUNTANCY

335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913

Board Meeting –January 19, 2017

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GUAM BOARD OF ACCOUNTANCY

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MINUTES OF MEETING

December 15, 2016

I. CALL TO ORDER:

The meeting was called to order at 4:19 p.m. by Chairman John Onedera. The meeting was held in the GBA Conference Room.

Members Present:	John Onedera, Chairman Todd Smith, Vice Chairman Dafne Shimizu, Asst. Secretary-Treasurer Jennie Chiu, Member
Excused Absences:	Francis Quinto Baba, Secretary-Treasurer John P. Camacho, Ex-Officio Member
Also Present:	Dave Sanford, Executive Director Arleen Gay, Board Secretary

II. APPROVAL OF MINUTES:

Motion was made by Todd Smith and seconded by Jennie Chiu to approve the Board minutes of November 17, 2016. There being no further discussion or objections, the motion carried.

III. OLD BUSINESS:

A. Endowment Fund Update: There was no meeting of the Standing Committee in December and Committee Chair Dafne Shimizu told the members that she was planning to hold a meeting on January 10, 2017. The two visiting professors had expressed an interest in returning for the next summer program. Their only concern being the timing and accommodating an annual conference but other than that, they had no real issues. Executive Director Dave Sanford told the members that Dr. Ruben Davila has been in contact with Dr. Anita Enriquez of UOG and they were working on an arrangement for him to come and instruct during the next summer program.

The members reviewed the UOGEF – GBOA Summary received from Janiece Sablan of the Endowment Fund as of November 30, which indicated that the investment was going back up but again reminding the members that although the market goes up, it will go down and probably back up again. Dave Sanford said that of the approximately $1.180M invested (discounting the $20,000 for the summer visiting professor program) we were now at $1.153M and that we were recouping some of the original losses experienced before the

changeover to the Raymond James Investment Managers. Endowment Fund Director Janiece Sablan asked the question when would we contribute the second $100,000 and would we want to hold back some of it in a cash reserve like was done for the last summer program or invest it also. Dave Sanford said this would be discussed at the January meeting of the Standing Committee.

IV. NEW BUSINESS:

A. Requests for Approval:

- **CPA Exam Applications:** Motion was made by Todd Smith and seconded by Dafne Shimizu to approve the CPA Exam Applications for the month of November, as presented. There being no further discussion or objections, the motion carried.

  A listing of the students who took the Becker course at UOG and had been reimbursed, was discussed. The figures showed about seven out of the eighteen actually sitting, with one student passing. Discussion was had on the program and the grim results as the Becker course did guarantee if you make an 80 or better on the practice exam, you should be able to pass the actual exam. It was suggested that an exit interview be given by GBOA before the students receive their reimbursement. Dave Sanford said he would do a little research and probably contact the instructor to see what the problem might be because the results were disappointing and begs the question of whether the program should be continued.

- **Applications for CPA Initial Certification and License to Practice:** Motion was made by Dafne Shimizu and seconded by Jennie Chiu to approve the Applications for Initial Certification and License to Practice, as presented; with one Conditional Approval pending payment for Applicant No. 2: Tarek Walid Yehya. There being no further discussion or objections, the motion carried. (There was no recommendation for Applicant No. 10: Fierce Louie C Catoc. It was assumed to be a typo error and the recommendation should be for approval.) A Summary of the types of applications put before the Board was included.

V. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **Exam Fee Implementation Date:** Notice of NASBA increase fees of two exam sections with two sections increasing an hour each, and the fees were adjusted to equal the same. The Executive Director said it would not affect us.

- **State Regulatory Update:** This update covered highlights of top news from AICPA for state boards. The Executive Director explained that this notice was just a regulatory update of new documents on what the AICPA is doing.

2017 State Policy Recommendations Checklist serves as a quick reference guide for profession leaders in developing state policy agendas and those who want to lobby for their state on certain issues.

The PEEC is proposing revisions to the definitions of 'client' and 'attest client' in the AICPA Code of Professional conduct. The Executive Director explained to the members that the proposal clarifies that, with some exceptions, a licensee need not be independent of an engaging entity that is not also an attest client. The Exposure Draft will be released for comment in mid-December.

- **Preliminary Budget:** The Executive Director presented the November financial statement and a preliminary budget recommendation for FY2018. He explained to the members how he had arrived at his recommendation of $822,000 in revenues and $682,000 in total expenditures. He told the members that as soon as he received the Fourth Quarter numbers from the Guam Computer Testing Center, he would finalize the budget for the Board's approval at the January meeting. The Budget is due for submittal to the Guam Legislature by the end of January.

- **Bill 187-33:** The Legislature passed Bill 187-33 and it was now with the Governor's Office awaiting the Governor to sign it into Public Law.

- **NASBA's Annual Conference**: The Executive Director announced that NASBA's upcoming Annual Conference would be held in New York City and asked if any member wished to attend, to please let him know. The conference will be held from October 29 – November 1, 2017.

VI. ADJOURNMENT:

There being no further discussion, motion was made by Dafne Shimizu and seconded by Todd Smith to adjourn the meeting 5:17 p.m. The motion carried.

Respectfully submitted:

Arleen E. Gay
Recording Secretary

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU15076297	12/13/2016		x			Abdelmobdy	Amgad	Egypt
2	GU15076343	12/6/2016	x	x	x		Abe	Yasuaki	Japan
3	GU16127636	12/22/2016			x		Abokhameer	Ahmed	Saudi Arabia
4	GU16056969	12/30/2016	x	x	x		Abraham	Lindsay	India
5	GU16127559	12/1/2016		x	x		Agarwal	Gaurav	India
6	GU16127593	12/9/2016	x	x	x	x	Agarwal	Naman	India
7	GU10023849	12/19/2016		x			Agustin	Eloise	Saipan
8	GU16127658	12/22/2016		x	x		Ahmed	Mohamed Farag	Saudi Arabia
9	GU16016671	12/22/2016	x	x			Alaskeri	Ibrahim	Kuwait
10	GU12024569	12/28/2016		x			Albader	Faisal	Kuwait
11	GU16107402	12/30/2016		x			Albreak	Abdulaziz	Texas
12	GU16127565	12/5/2016		x		x	Almofadda	Rayan	Indiana
13	GU15086383	12/19/2016				x	Alnasr	Kawther	California
14	GU16056982	12/22/2016	x	x			Al-Sharif	Ahmed Hussein	Saudi Arabia
15	GU14105880	12/28/2016	x	x			Aoki	Yoshitsugu	Japan
16	GU16127652	12/29/2016	x	x	x	x	Baradiya	Romil	India
17	GU16036771	12/27/2016			x		Bawazeer	Khaled	Saudi Arabia
18	GU15076296	12/1/2016	x				Bhargavi	Upadhyayula	Japan
19	GU16127610	12/19/2016	x	x			Bi	Weiye	Louisiana
20	GU15116564	12/13/2016	x	x	x	x	Bian	Hao	China
21	GU16056937	12/27/2016			x		Bijeesh	Vattapoyilil	U.A.E.
22	GU16046895	12/29/2016	x			x	Cai	Mingyang	China
23	GU16026717	12/27/2016		x			Cai	Xikun	China
24	GU16077155	12/30/2016		x			Calilung	Camille	Guam
25	GU16127608	12/15/2016			x		Call	Reo	Japan
26	GU16077124	12/13/2016	x		x		Cao	Xianwen	China
27	GU16127588	12/9/2016	x	x	x	x	Cen	Ruiyan	China
28	GU16127607	12/15/2016	x	x	x	x	Chan	Pui Sze Melody	Hong Kong
29	GU16097307	12/12/2016			x		Chan	Tiffany Joice	Hong Kong
30	GU16127616	12/19/2016	x	x	x	x	Chang	Andrea	India
31	GU16127651	12/6/2016	x	x	x	x	Chang	Hsi-Kung	California
32	GU16087252	12/13/2016	x	x			Chang	Hsiu-Ming	Taiwan
33	GU17017668	12/30/2016	x	x	x	x	Chang	Yu-Chen	Illinois
34	GU16127644	12/28/2016	x	x	x	x	Chao	Chun-Man	New York
35	GU14025563	12/5/2016		x			Chao	Szu-Fan	Taiwan
36	GU16127563	12/1/2016			x		Chen	Di	Canada
37	GU16056952	12/19/2016	x	x		x	Chen	Hsuan-Yu	Taiwan
38	GU16077138	12/12/2016		x	x		Chen	Jung-Ting	Taiwan
39	GU16046859	12/19/2016	x				Chen	Ko-Chen	Taiwan
40	GU16067057	12/22/2016	x	x			Chen	Mengmeng	China
41	GU16067016	12/19/2016				x	Chen	Meng-Yin	Taiwan
42	GU16107418	12/30/2016				x	Chen	Peng-Jun	China
43	GU16127587	12/7/2016	x	x			Chen	Tzu-Yu	Taiwan
44	GU15116551	12/12/2016	x	x			Chen	Wan-Chi	Taiwan
45	GU16067024	12/21/2016	x		x		Chen	Xue	China
46	GU16077127	12/23/2016	x		x	x	Chen	Yuan-Yi	Taiwan
47	GU15056201	12/30/2016	x	x			Cheng	Chieh-Yin	Taiwan
48	GU16097262	12/23/2016		x	x		Cheng	Kun-Ta	Taiwan
49	GU16087251	12/20/2016			x	x	Chiang	Pin-Ying	Taiwan
50	GU15046140	12/12/2016	x	x		x	Chiang	Yu-Nung	Taiwan
51	GU16066994	12/30/2016	x		x		Chico	Fe Mae Dawn	Singapore
52	GU15026058	12/29/2016				x	Ching	Christopher	Guam
53	GU16097288	12/13/2016		x			Chiu	Ching-Fen	Taiwan
54	GU15066261	12/28/2016				x	Chiyomaru	Makoto	Japan
55	GU16016643	12/14/2016			x	x	Chopra	Amy	Guam

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
56	GU16127571	12/7/2016	x	x	x	x	Chopra	Vaibhav	India
57	GU11024235	12/19/2016	x	x	x	x	Chou	Man Fai	California
58	GU17017692	12/13/2016		x	x		Chu	Zhongjie	China
59	GU16107372	12/15/2016	x		x		Chung	Hsin-Yen	Taiwan
60	GU12104870	12/28/2016		x	x		Cong	Lin	China
61	GU12044659	12/7/2016	x				Das	Atanu	Oman
62	GU15106482	12/16/2016				x	Dawa	Khalid	Saudi Arabia
63	GU16087177	12/12/2016	x	x		x	Deng	Ying	China
64	GU16087177	12/12/2016	x	x		x	Deng	Ying	China
65	GU16056964	12/22/2016		x			Ding	Huixia	China
66	GU16046860	12/5/2016		x		x	Ding	Ning	China
67	GU16056928	12/7/2016	x	x	x	x	Dong	Kailun	China
68	GU16067056	12/12/2016	x			x	Dong	Zijian	Canada
69	GU15046172	12/1/2016		x		x	Eay	Kourtney	Guam
70	GU15046166	12/29/2016				x	Ebrahim	Karim	Egypt
71	GU15015991	12/13/2016		x			Elsabagh	Ismail Moustafa	U.A.E.
72	GU16087205	12/13/2016	x				Elsayed	Khaled	Saudi Arabia
73	GU15046136	12/23/2016				x	Elsesy	Ahmed Mohamed	Saudi Arabia
74	GU15066248	12/13/2016		x			Elshenawy	Amr Mohamed	Qatar
75	GU16077133	12/21/2016				x	Fan	Longbo	China
76	GU16127589	12/12/2016	x	x	x	x	Fernandes	Wayne	U.A.E.
77	GU15056183	12/22/2016		x		x	Fukuda	Dai	Japan
78	GU15076307	12/29/2016				x	Fukunaga	Wataru	Japan
79	GU16127586	12/9/2016			x		Fukushima	Kohei	Japan
80	GU15026050	12/22/2016	x			x	Fukuya	Nao	Japan
81	GU14115886	12/7/2016	x			x	Furuya	Hitoshi	Japan
82	GU15066229	12/28/2016	x		x	x	Gao	Chenzhi	Japan
83	GU16127590	12/12/2016		x	x		Garg	Himanshu	India
84	GU16127615	12/19/2016			x	x	Geetha Gopi	Doshikar	Florida
85	GU14025567	12/21/2016			x		Gianan	Donna	Guam
86	GU16127611	12/14/2016		x		x	Goel	Mohit	India
87	GU16087182	12/12/2016		x	x		Gu	Yingying	China
88	GU16127650	12/7/2016		x	x		Gu	Yu	China
89	GU16127649	12/12/2016		x	x		Guo	Liangjun	Canada
90	GU15116561	12/27/2016	x	x	x	x	Gupta	Dolly	U.A.E.
91	GU16127558	12/1/2016		x	x		Gupta	Gaurav	India
92	GU16127585	12/9/2016		x		x	Gupta	Pooja	India
93	GU12034618	12/15/2016		x			Hayashi	Jin	Japan
94	GU10043949	12/19/2016				x	Hirabayashi	Miki	Japan
95	GU15106522	12/22/2016				x	Hirano	Daisuke	Japan
96	GU15126507	12/29/2016			x		Hirasawa	Tasuku	Japan
97	GU15096432	12/23/2016	x				Hirose	Yoshie	California
98	GU17017672	12/19/2016	x	x	x	x	Ho	Ray-Chi	Texas
99	GU15096419	12/28/2016	x	x	x		Horiguchi	Satoshi	Japan
100	GU10074084	12/19/2016	x				Horisawa	Miwako	Japan
101	GU10074084	12/28/2016		x			Horisawa	Miwako	Japan
102	GU15066282	12/29/2016	x				Hoshide	Kanako	Virginia
103	GU16127606	12/15/2016		x	x	x	Hou	Ying	Japan
104	GU16077117	12/20/2016		x	x		Hsieh	Min-Chen	Taiwan
105	GU16127648	12/6/2016	x	x	x	x	Hsu	Min-Chun	Taiwan
106	GU16097334	12/29/2016		x			Hsu	Yu-Ting	Taiwan
107	GU16077066	12/12/2016	x			x	Huang	Kai-Jung	Taiwan
108	GU16127570	12/7/2016		x		x	Huang	Po-Han	Taiwan
109	GU16097302	12/12/2016	x	x		x	Huang	Po-Yao	Taiwan
110	GU15076302	12/12/2016				x	Huang	Xiaoan	China

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
111	GU16127604	12/13/2016		x			Hung	Tsung-Fang	Taiwan
112	GU16016612	12/6/2016	x	x			Hur	Jaewon	Hong Kong
113	GU16016612	12/28/2016				x	Hur	Jaewon	Hong Kong
114	GU14065667	12/7/2016		x		x	Ibrahim Ahmed	Waleed	U.A.E.
115	GU16127646	12/7/2016		x	x		Iida	Takashi	Japan
116	GU10074059	12/15/2016	x		x	x	Ikeda	Sho	Japan
117	GU00051837	12/1/2016		x			Ito	Junichiro	Japan
118	GU16026732	12/28/2016	x			x	Ito	Megumi	Japan
119	GU16127584	12/9/2016		x			Jain	Ashok	Florida
120	GU16087191	12/12/2016			x	x	Jhaveri	Hileri	India
121	GU15046164	12/21/2016				x	Jiang	Beiqi	China
122	GU16016627	12/21/2016			x	x	Jin	Linjie	China
123	GU16056956	12/14/2016		x			Johnson Suseela	Biju	U.A.E.
124	GU16067048	12/14/2016				x	Kalra	Sajal	India
125	Initial	12/27/2016	x	x	x	x	Kamali Almarzooqi	Nadya	U.A.E.
126	GU15015975	12/30/2016			x	x	Kameyama	Kuniko	Japan
127	GU16046876	12/7/2016	x				Kao	Yu-Han	Taiwan
128	GU13115417	12/28/2016		x			Katayama	Ken	Japan
129	GU15106514	12/7/2016	x				Kato	Shuichi	Japan
130	GU14095830	12/6/2016	x		x		Kawabe	Yohei	Hong Kong
131	GU11124504	12/1/2016		x		x	Kawade	Hiroko	Japan
132	GU15106520	12/28/2016	x	x			Kawamoto	Tomoya	Japán
133	GU16107356	12/15/2016	x			x	Khandelwal	Sumit	India
134	GU03111879	12/22/2016		x			Kim	Nayeon	Korea
135	GU15066265	12/28/2016	x				Kimpara	Yuya	Japan
136	GU15096470	12/7/2016				x	Kitagawa	Hisako	Japan
137	GU15096470	12/22/2016	x				Kitagawa	Hisako	Japan
138	GU12014519	12/2/2016	x				Kitamura	Ikuo	Japan
139	GU12014519	12/28/2016		x		x	Kitamura	Ikuo	Japan
140	GU16056957	12/19/2016	x			x	Kogo	Masaki	Japan
141	GU16036750	12/23/2016	x		x		Komai	Wataru	Japan
142	GU16127592	12/14/2016		x		x	Krishna Murthy	Vinitha	India
143	GU16127643	12/27/2016		x			Kumar	Rakesh	Qatar
144	GU16016677	12/6/2016			x		Kuo	Ping	Texas
145	GU140255320	12/15/2016		x	x	x	Kurahashi	Teruyoshi	Japan
146	GU15066251	12/19/2016				x	Kuruvilla	Don Martin	Kuwait
147	GU10094175	12/19/2016			x	x	Lai	Zixian	China
148	GU15096455	12/6/2016		x			Lam	Louisa Che Man	China
149	GU15096455	12/21/2016				x	Lam	Louisa Che Man	China
150	GU16097296	12/12/2016		x			Lee	Chi-Yang	Taiwan
151	GU15086401	12/23/2016				x	Lee	Po-Ting	Taiwan
152	GU15086406	12/9/2016		x	x		Lee	Wan-Ling	Taiwan
153	GU15026052	12/12/2016		x			Li	Lei	China
154	GU16127634	12/22/2016	x	x	x		Li	Qian	China
155	GU16067015	12/12/2016		x		x	Li	Wei	China
156	GU17017688	12/27/2016		x			Li	Yaohua	California
157	GU16127642	12/28/2016		x		x	Li	Yu-Hsiu	Taiwan
158	GU16066996	12/13/2016		x	x		Liang	Shushan	China
159	GU16077145	12/2/2016		x			Liao	Hsing-Chun	Colorado
160	GU16127602	12/13/2016	x	x	x	x	Liao	Tzu-Wen	Illinois
161	GU12094832	12/1/2016	x			x	Liao	Yen-Po	Taiwan
162	GU13025023	12/23/2016			x	x	Liao	Yi-Wen	Taiwan
163	GU10104178	12/23/2016	x	x			Liao	Yueh-Po	Taiwan
164	GU11094405	12/22/2016	x	x			Lin	Chin	Taiwan
165	GU12034588	12/19/2016	x	x	x	x	Lin	Hsin-Yu	Taiwan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
166	GU16127601	12/13/2016	x	x	x	x	Lin	I-Ting	Illinois
167	GU15076338	12/22/2016	x				Lin	Nien Tzu	Taiwan
168	GU16056975	12/12/2016				x	Lin	Ni-Yu	Texas
169	GU16127645	12/14/2016	x	x	x	x	Liou	Wei	Taiwan
170	GU15106487	12/29/2016	x	x			Liu	Jie	Japan
171	GU16117465	12/16/2016	x	x			Liu	Sheng-Hsuan	Taiwan
172	GU15126489	12/21/2016	x	x			Liu	Shixiao	China
173	GU15106486	12/7/2016		x			Liu	Yu-Ning	Japan
174	GU16127591	12/12/2016	x	x	x	x	Lizama	Richard	Guam
175	GU16016634	12/27/2016	x	x		x	Lu	Bin	China
176	GU15056224	12/15/2016		x	x		Maeda	Junji	Japan
177	GU16127609	12/19/2016		x		x	Manabat	Alvijane	Guam
178	GU15066249	12/21/2016	x				Manchanda	Aman	India
179	GU15116548	12/2/2016	x			x	Matsuki	Satoshi	Japan
180	GU16026708	12/22/2016	x				Matsunaga	Kaoru	Japan
181	GU16097283	12/28/2016				x	Mehta	Kinshuk	India
182	GU16056971	12/14/2016	x		x		Menezes	Wilson	U.A.E.
183	GU16087175	12/27/2016	x	x			Miki	Yasufumi	Singapore
184	GU16097284	12/19/2016		x		x	Minami	Mitsunari	Japan
185	GU16127600	12/13/2016	x	x	x	x	Minda	Tapan	India
186	GU13055153	12/13/2016	x	x			Mir	Mouzam	U.A.E.
187	GU15106489	12/28/2016	x		x		Mitsuda	Naomi	Japan
188	GU14095824	12/28/2016	x				Miyahara	Shoki	Japan
189	GU16127657	12/29/2016			x		Miyake	Masafumi	Japan
190	GU16016654	12/28/2016		x			Mori	Yukari	California
191	GU14125919	12/28/2016	x				Nagasu	Fumihiko	Japan
192	GU16046899	12/1/2016	x	x	x	x	Nakajima	Ryosuke	Japan
193	GU15106532	12/1/2016			x		Nakamura	Kazutaka	Japan
194	GU12064731	12/22/2016		x			Nakamura	Sachie	Japan
195	GU16016622	12/23/2016	x	x	x	x	Nakamura	Takahiko	California
196	GU14125947	12/19/2016		x		x	Namai	Hisataka	Japan
197	GU16127595	12/5/2016		x	x		Narita	Yukari	Japan
198	GU16056976	12/19/2016		x			Neo	Shu Zhuang	Singapore
199	GU16127613	12/12/2016		x		x	Ngan	Chi Lee	Hong Kong
200	GU16026692	12/28/2016	x		x		Nihei	Kazuto	Japan
201	GU16127557	12/1/2016		x			Obata	Suzuyo	Japan
202	GU14045666	12/6/2016				x	Ogahara	Katsushi	Japan
203	GU16097268	12/28/2016	x				Oi	Furong	Japan
204	Initial	12/28/2016			x		Okuda	Kentaro	Japan
205	GU14025566	12/28/2016	x			x	Okudaira	Yuji	Japan
206	GU16056954	12/7/2016	x	x		x	Osawa	Takayuki	Japan
207	GU14105882	12/22/2016	x				Osawa	Takuma	Japan
208	GU16127583	12/9/2016	x	x	x		Pai	Yi-Chieh	South Carolina
209	GU16036791	12/28/2016		x			Palero	Ira Marie	Guam
210	GU16127572	12/6/2016	x	x	x	x	Pathak	Pooja	India
211	GU16097328	12/19/2016	x		x	x	Pei	Li	Canada
212	GU16067019	12/23/2016	x			x	Pillai	Dinesh	U.A.E.
213	GU16036751	12/5/2016			x		Prabhu Rathnakara	Hemanth	India
214	GU16016636	12/27/2016	x			x	Qin	Zhaohui	China
215	GU16127633	12/22/2016		x			Qiu	Wenjuan	China
216	GU15106517	12/13/2016	x	x	x	x	Quindoza	Maricel	Saipan
217	GU16127641	12/21/2016	x	x	x	x	Rawat	Vikas	India
218	GU16077074	12/27/2016	x			x	Ren	Xiaohuan	China
219	GU15096438	12/19/2016				x	Resueno	Nino Rhaey	Guam
220	GU16026700	12/12/2016	x	x	x	x	Rex	Agustne	India

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
221	GU03111954	12/15/2016	x			x	Sakairi	Misako	Japan
222	GU16036833	12/13/2016	x				Salama	Ahmed Amin	Kuwait
223	GU16127599	12/13/2016			x		Salgaonkar	Girija	New Jersey
224	GU14095814	12/2/2016		x		x	Santos	Marie Antonette	Guam
225	GU14065643	12/22/2016	x				Sawabe	Yoichi	Japan
226	GU01111517	12/28/2016	x				Sawai	Hideki	Japan
227	GU16127562	12/1/2016	x	x	x	x	Shah	Aashna	India
228	GU16127614	12/19/2016	x	x	x	x	Shah	Vivek Jatin	India
229	GU13095321	12/20/2016		x			Shalaby	Wesam Samir	Saudi Arabia
230	GU16127580	12/6/2016	x	x	x	x	Shang Kuan	Shan-Shan	Taiwan
231	GU16127655	12/28/2016	x	x	x	x	Sharma	Sarika	india
232	GU16127603	12/7/2016	x	x	x	x	Shen	Haoqing	Illinois
233	GU16036800	12/30/2016				x	Shen	Lei	China
234	GU13025030	12/23/2016		x	x	x	Shen	Ting	China
235	GU16127567	12/6/2016	x	x			Shen	Yilu	Canada
236	GU14065663	12/19/2016	x	x		x	Shimoichi	Takaaki	Japan
237	GU15066237	12/19/2016			x		Shinnosuke	Kato	Japan
238	GU14075763	12/19/2016	x				Shinozaki	Saori	Japan
239	GU15076344	12/30/2016	x	x			Shuaib	Samer	U.A.E.
240	GU16056962	12/21/2016	x				Singh	Gurpreet	India
241	GU13085277	12/7/2016			x		Sinha	Digvijay	U.A.E.
242	GU16016669	12/19/2016				x	Siu	Pui Sun	China
243	GU16097287	12/22/2016			x		Soma	Tetsuya	Japan
244	GU16127638	12/23/2016	x	x			Sou	Man Fong	Macau
245	GU16127605	12/15/2016	x	x		x	Stanley	Sheeba	India
246	GU16127574	12/2/2016	x	x			Su	Yu-Ju	Taiwan
247	GU15056217	12/23/2016	x	x			Sugimoto	Takahiro	Japan
248	GU16067052	12/5/2016		x	x		Sun	Yingshuang	China
249	Initial	12/19/2016	x	x	x	x	Sung	Hui-Ju	Texas
250	GU15126513	12/7/2016			x		Suzuki	Tatsuhiro	Japan
251	GU15026031	12/19/2016	x		x		Suzuki	Yoshie	Japan
252	GU14065666	12/29/2016				x	Suzuki	Yusuke	Japan
253	GU07072817	12/13/2016			x		Tachibana	Hidenori	Japan
254	GU16087204	12/19/2016	x				Tai	Hung-Yin	Taiwan
255	GU16026683	12/9/2016			x		Takahashi	Seiko	Japan
256	GU15126512	12/13/2016				x	Takahashi	Wakana	Japan
257	GU14085788	12/23/2016	x	x	x	x	Takami	Kingo	Japan
258	GU09083615	12/9/2016	x				Takamura	Kei	Japan
259	Initial	12/23/2016	x				Takayama	Daisuke	Japan
260	GU16036815	12/22/2016				x	Tanaka	Rie	Japan
261	GU16036806	12/13/2016	x			x	Tang	Sheng	China
262	GU16127556	12/1/2016	x	x	x	x	Taniguchi	Shuichi	Japan
263	GU14125920	12/28/2016				x	Tanioka	Wataru	Japan
264	GU16066990	12/29/2016	x			x	Tasaka	Shohei	Japan
265	GU14065646	12/22/2016		x	x		Tawfik	Ahmed Ali	Saudi Arabia
266	GU16087250	12/13/2016		x		x	Tawong	Irene	Taiwan
267	GU12094830	12/22/2016				x	Toriumi	Junichiro	Japan
268	GU15086408	12/30/2016		x			Tsai	Chin-Wei	Taiwan
269	GU16127852	12/9/2016	x	x	x	x	Tseng	Pin-Hua	Taiwan
270	GU16097323	12/14/2016	x				Tsui	Ching-Chih	Taiwan
271	GU12104863	12/28/2016	x		x	x	Tsunematsu	Mariko	Japan
272	GU17017693	12/19/2016	x		x		Tsuru	Takenari	Japan
273	Initial	12/21/2016			x		Uppal	Munawar	Qatar
274	GU16127635	12/23/2016			x	x	Ushiku	Kanehiro	Japan
275	GU16127654	12/27/2016	x	x			Usman	Riyaz	U.A.E.

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
276	GU14095833	12/2/2016		x		x	Valiyaparambil	Vijaya Raghavan	U.A.E.
277	GU16067058	12/12/2016	x		x	x	Vaze	Amit	India
278	GU16127612	12/15/2016	x	x	x	x	Venna	Venkatanarayana	India
279	GU16077165	12/23/2016			x	x	Verma	Maneesh	India
280	GU16127632	12/22/2016	x	x	x	x	Wakabayashi	Yuta	Japan
281	GU15066266	12/29/2016				x	Wan	Yiwen	China
282	GU16077088	12/6/2016			x		Wang	Dayue	Illinois
283	GU16127653	12/28/2016	x	x	x	x	Wang	Jou-Yu	Illinois
284	GU15046146	12/22/2016			x	x	Wang	Mengzhu	Hong Kong
285	GU14105857	12/12/2016		x	x	x	Wang	Qi	China
286	GU16127640	12/27/2016	x	x	x		Wang	Rui	Florida
287	GU17017667	12/16/2016		x			Wang	Tunfeng	China
288	GU15126504	12/13/2016		x		x	Wang	Weihui	China
289	GU16016672	12/19/2016				x	Wang	Xiaodan	China
290	GU16127664	12/28/2016		x	x		Wang	Xinli	China
291	GU17017666	12/16/2016		x	x		Wang	Xinshu	China
292	GU16056932	12/19/2016	x				Wang	Xinyi	Colorado
293	Initial	12/30/2016		x			Wang	Zhao	Texas
294	GU14025535	12/6/2016			x		Watanabe	Junko	Japan
295	GU13085257	12/5/2016	x				Watanabe	Tomohiro	Japan
296	GU14105869	12/9/2016	x				Wong	Cheok Lam	Macau
297	GU15096426	12/19/2016		x			Wong	Jennifer Yankay	Hong Kong
298	GU16097322	12/23/2016		x			Wu	Dayang	Louisiana
299	GU16046897	12/12/2016	x	x		x	Wu	Kuan-Ni	Taiwan
300	GU16016618	12/20/2016	x				Wu	Pei-Wen	Taiwan
301	GU16127596	12/12/2016	x	x	x	x	Wu	Qianqian	China
302	GU17017691	12/13/2016	x	x	x	x	Wu	Yun-Ching	Taiwan
303	GU16127663	12/28/2016		x			Xiao	Hongying	North Carolina
304	GU16107349	12/9/2016	x				Xie	Jingting	China
305	GU16077140	12/7/2016			x		Xie	Wenting	China
306	GU16016658	12/27/2016	x		x		Xu	Minfeng	China
307	GU16036798	12/22/2016		x		x	Yamada	Chiyo	Japan
308	GU16117484	12/29/2016		x			Yamamoto	Daishi	Japan
309	GU08073138	12/19/2016		x	x		Yamamoto	Fumiya	Japan
310	GU16087202	12/22/2016	x	x		x	Yamamoto	Takehiro	China
311	GU15086384	12/28/2016		x			Yamamoto	Yuiko	Japan
312	GU13105379	12/30/2016	x				Yamazaki	Hitoshi	Japan
313	GU16127637	12/23/2016	x	x	x		Yang	Chih-Lin	Taiwan
314	GU16127598	12/13/2016	x	x	x	x	Yang	Wen	China
315	GU14065648	12/19/2016	x		x		Yatabe	Shigeto	Japan
316	GU15056208	12/12/2016				x	Yau	Wing Tung	Hong Kong
317	GU16127564	12/5/2016		x	x		Ye	Huali	Louisiana
318	Initial	12/19/2016	x	x	x	x	Yeh	Ping	Texas
319	GU14025543	12/22/2016		x			Yoneyama	Makoto	Japan
320	GU16087213	12/19/2016	x				Yoshida	Dai	Japan
321	GU16127581	12/9/2016		x	x		Yoshida	Mizuka	Japan
322	GU13035093	12/19/2016	x			x	Yoshida	Sora	Japan
323	GU16127662	12/28/2016	x	x	x	x	Yoshioka	Ryo	Japan
324	GU15066267	12/19/2016				x	Yu	Xioaliang	China
325	GU15036081	12/19/2016	x			x	Yung	Ka Shuen	Hong Kong
326	GU15066267	12/19/2016				x	Yung	Xiaoliang	China
327	GU16127665	12/30/2016		x			Zhang	Dong	China
328	GU16127597	12/13/2016	x	x	x	x	Zhang	Jianhang	Illinois
329	Initial	12/27/2016		x		x	Zhang	Jibing	Guam
330	GU16016610	12/29/2016	x	x			Zhang	Sisi	Canada

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
331	Gu16067025	12/19/2016	x	x		x	Zhang	Wenjuan	China
332	GU15106526	12/28/2016				x	Zhang	Zhenzhong	China
333	GU14105849	12/30/2016		x	x		Zhao	Dong	China
334	GU16127660	12/22/2016		x			Zheng	Cewen	Japan
335	Initial	12/25/2016	x		x		Zhou	Baogang	Africa
336	GU16097324	12/30/2016	x			x	Zhou	Xiaofeng	Illinois
		Total	166	188	139	160			

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of January 19, 2017

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
1	Mr. Adam J. Bullock Newport Beach, CA	Sub Equivalency Init Cert LTP Active - Attest	Squar Milner LLP 2/2007 to present Ernst & Young LLP Hawaii & Los Angeles 5/2002 to 1/2007 Arthur Andersen LLP 9/1993 to 5/2002	Loyola Marymount		Licensed in CA and CT Cayman Islands	None	Approval
2	Mr. Gregory P. Cruz Guam	Cert # 468 Reinstatement LTP Active - Attest	Guam Waterworks Authority 2007 to present				None	Approval – 120 cpe hours completed. Licensed lapsed since 6/30/2015
3	Mr. Moustafa Ahmed Mansour Ahmed Cairo, Egypt	Init Cert LTP Active - Attest	Ernst & Young , Cairo 10/2008 to present	Ain Shams University BA	100% Audit/Attest Services	Ahmed Ibrahim Hebesha Colorado Good Standing	None	Approval – Conditional Need to receive original evaluation from WES.
4	Mr. Raymond B. Antipolo Guam	Init Cert LTP Active - Attest	Deloitte & Touche LLP Guam 11/2014 to 11/2016	University of Cebu, PI BS	10% Accounting Services 85% Audit/Attest Services 5% Consulting Services	Wei-Li Tung Guam Good Standing	None	Approval
5	Ms. Geramie O. Baloloy Guam	Init Cert LTP Active - Attest	Ernst & Young LLP Guam 2/2015 to present Isla LiPipana & Co. (PWC) PI 11/2011 to 10/2014	De La Salle Lipa BS	100% Audit/Attest Services	John R. Onedera Guam Good Standing	None	Approval
6	Ms. Lalaine D. Castillo Nevada, USA	Init Cert LTP Active -Attest	Deloitte & Touche LLP Las Vegas 9/2014 to present Deloitte & Touche LLP Guam 4/2010 to 8/2014 Deloitte & Touche LLP Saipan 2/2004 to 3/2014	Holy Angel University BS	100% Audit/Attest Services	Lee Vensel Guam Good Standing	None	Approval
7	Mr. Chan Tong Chio Macau, China	Init Cert LTP Active - Attest	Ernst & Young Auditores, Macau 9/2014 to present CSC Auditores 1/2014 to 9/2014	University of Toronto BA	100% Audit/Attest Services	King To Bau Illinois Good Standing	None	Approval
8	Ms. Sin Man Choi Macau, China	Init Cert LTP Active - Attest	Sun City Group Ltd 12/2015 to present KPMG Macau 10/2013 to 11/2015	University of Warwick BS RIGOS Hong Kong	50% Audit/Attest Services 50% Tax/Tax Advisory Serv	Paul K. Lau Massachusetts Good Standing	None	Approval

Doc. No. 34GL-17-0093.

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status		Other licenses held	Recommendation
9	Ms. Yin-Chen Chuang Taiwan	Init Cert LTP Active - Attest	Deloitte & Touche LLP Taiwan 9/2010 to present	National Taiwan Univ Univ of Illinois	100% Audit/Attest Services	Sheau-Chi Wang Florida Good Standing		None	Approval
10	Mr. Elsam Megahed R. Hassan Saudi Arabia	Init Cert LTP Active - Attest	Ernst & Young , Saudi Arabia 12/2011 to present	Helwan University BA	100% Audit/Attest Services	Hasam Faisal Bawared New Hampshire Good Standing		None	Approval
11	Ms. Fang Hsu Taiwan	Init Cert LTP Active - Attest	KPMG Taiwan 3/2012 to present	Univ of Canterbury BA Univ of Melbourne MA Shandong Univ of Finance & Economics	68% Audit/Attest Services 32% Tax/Tax Advisory Serv	Laura Jean Humbert Colorado Good Standing (NASBA)		None	Approval
12	Mr. Hasan Owis Dallas, TX	Init Cert LTP Active- Attest	Ernst & Young LLP Dallas 6/2014 to present	Concordia University BA	100% Audit/Attest Services	Judson Browne Murry Texas Good Standing		None	Approval
13	Ms. Trisha A. Reforma Guam	Init Cert LTP Active - Attest	Ernst & Young Guam 2/2015 to present Isla Lipipana & Co (PWC) PI 11/2011 to 10/2014	Manuel S. Enverga Univ Foundation BS	100% Audit/Attest Services	John R. Onedera Guam Good Standing		None	Approval
14	Mr. Mahmoud Fathy Abdelrahman Zalat Cairo, Egypt	Init Cert LTP Active – Attest	PricewaterhouseCoopers Egypt 1/2014 to present KPMG Egypt 1/2013 to 1/2014 Baker Tilly Egypt 6/2010 to 12/2012	Minufiya University	100% Audit/Attest Services	Abdelhamid A. Sheta Colorado Good Standing		None	Approval
15	Mr. Vaibhav K. Aggarwal India	Init Cert LTP Active - Non Attest	Deloitte & Touche India 8/2014 to present	Delhi University	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing		None	Approval
16	Ms. Richa Arora India	Init Cert LTP Active - Non Attest	Deloitte & Touche India 8/2016 to present	Delhi University	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing		None	Approval

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	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
17	Ms. Meghna Budhiraja India	Init Cert LTP-Active Non Attest	Deloitte & Touche India 8/2014 to present	Delhi University	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
18	Ms. Yingfang Chu Ontario, Canada	Init Cert LTP-Active Non Attest	Royal Bank of Canada 2/2014 to present	Queen's University MA HEC Paris, France University of Macau BA	90% Accounting Services 10% Tax/Tax Advisory Serv	Xue Liu Massachusetts Good Standing	None	Approval
19	Ms. Quelisha Gardner Illinois, USA	Init Cert LTP-Active Non Attest	KIPP Chicago Schools 7/2013 to present Perspective Charter Schools 7/2012 to 7/2013 Bronx Charter Schools 8/2008 to 12/2011	Baruch College , BA, MPA Aurora University	100% Accounting Services	Courtney Hayes Illinois Good Standing	None	Approval
20	Ms. Shifali Goel India	Init Cert LTP-Active Non Attest	Deloitte & Touche India 8/2011 to present	University of Delhi BA	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
21	Mr. Sushil Gupta India	Init Cert LTP-Active Non Attest	Deloitte & Touche India 11/2014 to present	Univ of Calcutta BA	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
22	Ms. YingYing Hu California, USA	Init Cert LTP-Active Non Attest	Upfront Inc., CA 8/2016 to present Hongzhou Cloplay Plastic 12/2012 to 3/2014 Linde Engineering 4/2004 to 11/2012	Zhejiang Univ of Finance & Economics, BA City University of Seattle MBA	40% Accounting Services 20% Financial Services 10% Tax/Tax Advis Services 20% Consulting Skills 10% Mgmt Advis Serv	Jingging Fan Washington Good Standing	None	Approval
23	Ms. Yin Lu Shanghai, China	Init Cert LTP-Active Non Attest	Lubrizol Mgmt Shanghai Co. Ltd 12/2009 to present	Nanjing Univ of Aeronautics BA Shanghai Univ of Finance and Economics	50% Financial Services 50% Mgmt Advis Services	Michael Kelley Ohio Good Standing	None	Approval
24	Ms. Anjali Mahipal India	Init Cert LTP-Active Non Attest	Deloitte & Touche AERS India 8/2014 to present	Delhi University	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval

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	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
25	Mr. Yusheng Qu Qing Dao, China	Init Cert LTP-Active Non Attest	Qing Dao Madison Industry 1/2011 to present	Hunan University Ba Jiang Su University Dongfang College	100% Accounting Services	Huiping Zhong Texas Good Standing	None	Approval
26	Mr. Vinay Savio India	Init Cert LTP-Active Non Attest	Deloitte Touche India 8/2009 to present	St. Joseph's College of Commerce BA	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
27	Ms. Yi Shuan Wu Hong Kong	Init Cert LTP-Active Non Attest	Asia – 10 Advisors Ltd 5/2016 to present Linpo International Ltd 8/2012 to 3/2016	Washington University BBA Univ of Iowa MBA RIGOS Hong Kong	50% Accounting Services 15% Audit/Attest Services 5% Financial Services 5% Tax/Tax Advisory Serv 5% Consulting Skills 20% Mgmt Advis Services	Stephen Yam Texas Good Standing	None	Approval
28	Mr. Kaicheng Yang Athens, GA, USA	Init Cert LTP-Active Non Attest	Ernst & Young Georgia 6/2015 to 8/2015 2/2016 to present	Beijing Normal University BA University United Int'l College Univ of Georgia MA	5% Accounting Services 45% Tax/Tax Advis Services 50% Consulting Skills	Traliza Vinson King Georgia Good Standing	None	Approval
29	Mr. Abdallah Abdelhadi M. Zaqzouq Amman, Jordan	Init Cert LTP-Active Non Attest	Al Nabil Food Services 5/2015 to present Jordan Aviation PSC 10/2014 to 5/2015	Hashemite University BBA	85% Accounting Services 10% Financial Services 5% Mgmt Advis Services	LaNetta Jill Nixon Kentucky Good Standing (NASBA)	None	Approval
30	Mr. Jared Andrada Guam (Becker Student)	Init Cert LTP Inactive	Burger, Comer, Magliari LLC 9/2015 to present T. Galleria 4/2012 to 12/2014	University of Guam BBA			None	Approval
31	Mr. Ammar Mansour Fayiz Arafat Saudi Arabia	Init Cert LTP Inactive	Ernst & Young Saudi Arabia 1/2016 to present	An-Najah National University BA			None	Approval
32	Ms. Ping-Hsun Chen Taiwan	Init Cert LTP Inactive	Manz Taiwan Ltd 10/12/2015 to present AlCom Taiwan Corp 7/2013 to 10/2015 Magic Technology 3/2012 to 6/2013	National Chengchi Univ MBA National Chen Kung Univ BA			None	Approval
33	Ms. Ya-Ping Cheng Taiwan	Init Cert LTP Inactive	CIMB Securities LTD 7/2005 to present Sasson Int'l Holdings Inc. 1/2000 to 6/2005	Illinois Inst of Technology MS National Tsing Hua Univ BA			None	Approval

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	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
34	Mr. Saher Mohamed A.M. Kamal Elassal Ajman, United Arab Emirates	Init Cert LTP Inactive	Ajman Bank 7/2009 to present	Tanta University, Egypt BA			None	Approval
35	Ms. Syuan-Mei Hong Singapore	Init Cert LTP Inactive	None Listed	National Chengchi University BA			None	Approval
36	Ms. Dongjin Huo Guangdong, China	Init Cert LTP Inactive	Da Hua CPA (China) 10/2016 to present State Farm Insurance Canada 11/2014 to 6/2016	Dongbei University of Finance & Economics BA			None	Approval
37	Mr. Dawoon Kath Canada	Init Cert LTP Inactive	MANULIFE Financial 3/2016 to present CIBC 3/2013 to 3/2016 ACCE International 6/2012 to 3/2013	University of Toronto, Canada			None	Approval
38	Ms. Ramya Sai Kumbagiri United Arab Emirates	Init Cert LTP Inactive	A & C Int'l Middle East LLC 10/2016 to present Deloitte Tax Service India 6/2010 to 6/2011	Sri Sathya Sai University UCFAI University			None	Approval
39	Ms. Ting-Yu Kuo Taiwan	Init Cert LTP Inactive	Deloitte & Touche Taiwan 9/2012 to present	National Taiwan University BBA			None	Approval
40	Ms. Je-Ling Lee Taiwan	Init Cert LTP Inactive	None presently KPMG Taiwan 9/2013 to 1/2016 Deloitte Taiwan 9/2012 to 9/2013	National Chengchi Univ BA			None	Approval
41	Ms. Yun-Chin Li Taiwan	Init Cert LTP Inactive	KPMG LLP Taiwan 9/2016 to present	National Taipei Univ of Bus BA			None	Approval
42	Mr. Ting-Han Lin Taiwan	Init Cert LTP Inactive	None Listed	National Chengchi Univ BS Chinese Culture University Universitat Mannheim			None	Approval

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	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
43	Ms. Pei-Chun Lu Taiwan	Init Cert LTP Inactive	None Listed	National Chengchi Univ BA			None	Approval
44	Mr. Mohammed Abouzeid Farook Mostafa Cairo, Egypt	Init Cert LTP Inactive	KPMG Hassan, Egypt 12/2009 to present	Ain Shams University BA			None	Approval
45	Mr. Yusuke Oda Kanagawa, Japan	Init Cert LTP Inactive	Sony Corporation 4/2011 to present	Keio University BA Cal State East Bay			None	Approval
46	Mr. Peda Venkata Reddy Pagadala Dubai, UAE	Init Cert LTP Inactive	Sobha Engineering & Contracting LLC 4/2013 to present Houghton International 3/2012 to 4/2013 Aster Private Ltd 11/2008 to 2/2012	Acharya Nagar Juna University MS, BA			None	Approval
47	Ms. Megha Kirit Shah Lowell, MA, USA	Init Cert LTP Inactive	None Presently Kotak Mahindra Bank Ltd 10/2006 to 1/2015	Univ of Mumbai, BA ICAI GARP, USA			None	Approval
48	Mr. Muneeb Ahmed Siddiqui Saudi Arabia	Init Cert LTP Inactive	EMAAR Middle East 10/2008 to present Al-Azizia Panda United 4/2008 to 10/2008	Univ of Karachi, MA, BA Pakistan Inst of Mgmt, MBA			None	Approval
49	Ms. Yu-Syuan Tsao Taiwan	Init Cert LTP Inactive	Merck Ltd./PJ Tu 10/2010 to present	Tam Kang University BA Univ of Detroit Mercy, MBA			None	Approval
50	Ms. Yiwen Wang Shanghai, China	Init Cert LTP Inactive	PricewaterhouseCoopers Shanghai 10/2015 to present CTBC International Leasing 1/2014 to 9/2015 Deloitte Touche Tohmatsu 7/2006 to 12/2013	Shanghai Jiao Tong Univ BA Shanghai Univ of Fin & Econ			None	Approval
51	Ms. Nobue Yagi Tokyo, Japan	Init Cert LTP Inactive	None presently Ernst & Young Chicago 5/2012 to 7/2014 Ernst & Young Tax Co Japan 2/2008 to 3/2012	Chuo University BA			None	Approval

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Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16107369	20160826	20161207	6220988	KHALED	ABDELHAKIM	AUD	F	
GU16036757	20160930	20161206	6211620	ESLAM	ABDELHALIM	BEC	P	Passed all 4
GU16036757	20160930	20161128	6211621	ESLAM	ABDELHALIM	REG	P	Passed all 4
GU15076297	20160609	20161126	6092256	AMGAD	ABDELMOBDY	FAR	P	5/31/2018
GU16056969	20160718	20161015	6138100	LINDSAY	ABRAHAM	AUD	F	
GU16056969	20160718	20161029	6138101	LINDSAY	ABRAHAM	BEC	F	
GU16056969	20160718	20161008	6138102	LINDSAY	ABRAHAM	FAR	F	
GU16056969	20160523	20161022	6074781	LINDSAY	ABRAHAM	REG	F	
GU16087200	20160812	20161108	6163853	MEHAK	AGARWAL	AUD	P	5/31/2018
GU16087200	20160812	20161017	6163854	MEHAK	AGARWAL	BEC	P	4/30/2018
GU10023849	20160808	20161123	6156951	ELOISA	AGUSTIN	REG	P	5/31/2018
GU15015976	20160923	20161208	6205922	ATIQUE	AHMED	BEC	P	6/30/2018
GU15015976	20160923	20161113	6205923	ATIQUE	AHMED	REG	F	
GU14045631	20160719	20161130	6138122	EHAB	AHMED	REG	F	
GU15056192	20160912	20161121	6188259	YOGESHKUMAR	AKHANI	FAR	P	Passed all 4
GU16026685	20160705	20161114	6123987	JAMIL	AL ATRASH	REG	P	Passed all 4
GU15036114	20160816	20161020	6163401	AISHA	AL KAMALI	BEC	F	
GU16097292	20160906	20161114	6197419	SUHEL	AL MHIMIDI	FAR	F	
GU12024569	20161013	20161207	6224002	FAISAL	ALBADER	REG	P	6/30/2018
GU16107402	20161006	20161209	6231244	ABDULAZIZ	ALBREAK	BEC	F	
GU15106484	20160831	20161028	6178309	SKYE LYNN	ALDAN	FAR	P	4/30/2018
GU15126497	20160603	20161104	6107095	ANNE MARIE	ALIS	BEC	F	
GU15126497	20160603	20161202	6107097	ANNE MARIE	ALIS	REG	F	
GU16107407	20161012	20161103	6234192	OSAMAH	ALMEATAG	BEC	F	
GU15086383	20160527	20161001	6079456	KAWTHER	ALNASR	AUD	P	4/30/2018
GU15086383	20160527	20161210	6079457	KAWTHER	ALNASR	REG	F	
GU16056982	20160523	20161102	6081846	AHMED	AL-SHARIF	FAR	P	5/31/2018
GU16097258	20160831	20161011	6179416	IBRAHIM	ALZGHOUL	REG	P	4/30/2018
GU16097257	20160831	20161012	6179415	AHMAD	AMMOURI	REG	P	4/30/2018
GU16036803	20160615	20161021	6100620	SACHIKO	ANDO	AUD	P	Passed all 4
GU16036803	20160615	20161022	6100621	SACHIKO	ANDO	REG	P	Passed all 4
GU15066284	20160707	20161109	6128059	JARED	ANDRADA	FAR	P	Passed all 4
GU15076340	20160913	20161121	6191807	KAILI	ANDRIKE	REG	F	
GU15096429	20160908	20161127	6184752	TETSUYA	AOKI	AUD	P	Passed all 4
GU14105880	20161003	20161209	6214577	YOSHITSUGU	AOKI	AUD	F	
GU14105880	20161003	20161204	6214578	YOSHITSUGU	AOKI	BEC	F	
GU16056949	20160629	20161204	6119775	KEI	ARAI	BEC	P	6/30/2018
GU16056949	20160629	20161023	6119776	KEI	ARAI	REG	P	4/30/2018
GU15106485	20160518	20161210	6070031	MICHIKO	ARAI	REG	F	
GU15126588	20160908	20161208	6184681	ARGINE	ARBOLADO	BEC	P	6/30/2018
GU15126588	20160908	20161209	6184683	ARGINE	ARBOLADO	REG	P	6/30/2018
GU16036780	20160919	20161206	6195786	SWATI	ARORA	AUD	P	Passed all 4

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GU16036780	20160919	20161116	6195787	SWATI	ARORA	FAR	P	Passed all 4
GU16036780	20160919	20161013	6195788	SWATI	ARORA	REG	P	Passed all 4
GU16046913	20160428	20161102	6051818	SHAFAHATH	ASHERPHU	FAR	F	
GU16087198	20160815	20161128	6163817	HANY	BAHLOUL	BEC	P	5/31/2018
GU16087198	20160815	20161127	6163818	HANY	BAHLOUL	FAR	P	5/31/2018
GU16046856	20160404	20161018	6032063	VENKATESH	BALAJI POYYAMANI	AUD	F	
GU16046856	20160404	20161017	6032064	VENKATESH	BALAJI POYYAMANI	FAR	P	4/30/2018
GU16026726	20160622	20161017	6109233	GERAMIE	BALOLOY	REG	P	Passed all 4
GU16016647	20160909	20161130	6185100	LOAI	BANNOURA	REG	P	Passed all 4
GU16046877	20160913	20161119	6197420	DIVYA	BATRA	BEC	P	5/31/2018
GU16046877	20160913	20161110	6197421	DIVYA	BATRA	REG	P	5/31/2018
GU16036771	20161019	20161205	6230032	KHALED	BAWAZEER	FAR	F	
GU15116564	20160915	20161103	6193022	HAO	BIAN	AUD	F	
GU16036754	20160830	20161005	6178304	BOLLAMMA	BOLACARANDA NANAIAH	AUD	F	
GU16036754	20160830	20161010	6178305	BOLLAMMA	BOLACARANDA NANAIAH	REG	F	
GU15096412	20160624	20161206	6116945	MARY JANE	BUGAAY	FAR	P	Passed all 4
GU16046895	20160425	20161122	6048773	MINGYANG	CAI	BEC	P	5/31/2018
GU16046895	20160425	20161123	6048774	MINGYANG	CAI	FAR	P	5/31/2018
GU16026717	20160826	20161122	6173839	XIKUN	CAI	BEC	F	
GU16077155	20160727	20161123	6145459	CAMILLE	CALILUNG	AUD	P	5/31/2018
GU16077113	20160502	20161018	6137485	YAN	CAO	BEC	P	4/30/2018
GU16077113	20160502	20161021	6137486	YAN	CAO	FAR	P	4/30/2018
GU16026704	20161027	20161206	6239237	ZHU	CAO	BEC	P	6/30/2018
GU10094154	20160824	20161010	6173807	LALAINE	CASTILLO	FAR	P	Passed all 4
GU16036789	20160912	20161128	6188266	KAI-YU	CHAN	AUD	P	5/31/2018
GU16046889	20160420	20161121	6044194	SHING BONG	CHAN	BEC	F	
GU16036808	20161011	20161203	6221609	SING TUNG	CHAN	FAR	F	
GU16097307	20160915	20161110	6196820	TIFFANY	CHAN	BEC	P	5/31/2018
GU16097307	20160915	20161109	6196821	TIFFANY	CHAN	FAR	F	
GU15096448	20160707	20161205	6132622	CHE-MING	CHANG	BEC	F	
GU15096448	20160707	20161206	6132623	CHE-MING	CHANG	REG	F	
GU15126505	20160616	20161118	6105250	CHIUNG-YUEH	CHANG	AUD	F	
GU15126505	20160616	20161117	6105251	CHIUNG-YUEH	CHANG	FAR	F	
GU15126505	20160616	20161117	6105252	CHIUNG-YUEH	CHANG	REG	F	
GU16087252	20160830	20161122	6180901	HSIU-MING	CHANG	AUD	F	
GU16087252	20160830	20161121	6180902	HSIU-MING	CHANG	BEC	F	
GU16067010	20160518	20161119	6093061	JU-HSIEN	CHANG	AUD	F	
GU16067010	20160518	20161105	6093062	JU-HSIEN	CHANG	BEC	P	5/31/2018
GU16067010	20160518	20161126	6093063	JU-HSIEN	CHANG	FAR	P	5/31/2018
GU16067010	20160518	20161210	6093064	JU-HSIEN	CHANG	REG	F	
GU16087174	20160802	20161107	6151109	KENG IP	CHANG	AUD	F	
GU16087174	20160802	20161110	6151110	KENG IP	CHANG	FAR	F	

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GU15026078	20160629	20161129	6123160	LI-CHUN	CHANG	BEC	F	
GU15106501	20160906	20161118	6184773	SHEN-PING	CHANG	BEC	P	5/31/2018
GU15106501	20160906	20161117	6184774	SHEN-PING	CHANG	FAR	P	5/31/2018
GU16066984	20160531	20161130	6084602	YA-WEN	CHANG	BEC	P	5/31/2018
GU13095330	20161007	20161121	6221081	YUNG-LIN	CHANG	REG	P	Passed all 4
GU15076324	20160608	20161208	6092258	MIEN-CHIN	CHAO	REG	P	Passed all 4
GU14025563	20160822	20161021	6167773	SZU-FAN	CHAO	BEC	F	
GU14025563	20160822	20161019	6167774	SZU-FAN	CHAO	REG	P	4/30/2018
GU16026695	20160712	20161006	6137447	KOMAL	CHAWLA	FAR	P	Passed all 4
GU16026695	20160712	20161004	6137448	KOMAL	CHAWLA	REG	P	Passed all 4
GU16056929	20160506	20161007	6059630	ANAN	CHEN	AUD	P	4/30/2018
GU16056929	20160506	20161010	6059631	ANAN	CHEN	FAR	P	4/30/2018
GU16097317	20160913	20161129	6208012	CHIAO-HSUAN	CHEN	AUD	P	Passed all 4
GU16097317	20160913	20161205	6208013	CHIAO-HSUAN	CHEN	BEC	P	Passed all 4
GU16097317	20160913	20161202	6208014	CHIAO-HSUAN	CHEN	FAR	P	Passed all 4
GU16097317	20160913	20161206	6208015	CHIAO-HSUAN	CHEN	REG	P	Passed all 4
GU15046160	20160817	20161122	6164414	CHIEH-YU	CHEN	AUD	P	Passed all 4
GU15046160	20160817	20161123	6164415	CHIEH-YU	CHEN	BEC	P	Passed all 4
GU15046160	20160817	20161121	6164416	CHIEH-YU	CHEN	REG	P	Passed all 4
GU16056952	20160916	20161209	6224500	HSUAN-YU	CHEN	FAR	F	
GU16056930	20160506	20161210	6058871	JUNG-HSUAN	CHEN	BEC	P	6/30/2018
GU16077138	20160722	20161007	6146627	JUNG-TING	CHEN	AUD	P	4/30/2018
GU16077138	20160722	20161006	6146628	JUNG-TING	CHEN	BEC	F	
GU16077138	20160722	20161121	6146629	JUNG-TING	CHEN	FAR	F	
GU16046859	20160406	20161206	6034789	KO-CHEN	CHEN	AUD	F	
GU16046859	20160406	20161205	6034791	KO-CHEN	CHEN	FAR	P	6/30/2018
GU16067011	20160413	20161129	6097678	LIANG-MING	CHEN	AUD	P	Passed all 4
GU16067011	20160413	20161128	6097679	LIANG-MING	CHEN	BEC	P	Passed all 4
GU16067011	20160413	20161130	6097681	LIANG-MING	CHEN	REG	P	Passed all 4
GU16107388	20161012	20161121	6223577	LINGQIAN	CHEN	FAR	P	5/31/2018
GU16077095	20160629	20161202	6130247	LU	CHEN	BEC	P	6/30/2018
GU16077095	20160629	20161206	6130248	LU	CHEN	REG	F	
GU16067057	20160627	20161205	6118241	MENGMENG	CHEN	BEC	F	
GU16067057	20160627	20161206	6118242	MENGMENG	CHEN	FAR	P	6/30/2018
GU16067016	20160915	20161129	6207940	MENG-YIN	CHEN	BEC	P	5/31/2018
GU16067016	20160915	20161128	6207941	MENG-YIN	CHEN	REG	F	
GU16087223	20160606	20161121	6166830	MU-YI	CHEN	AUD	P	5/31/2018
GU16087223	20160606	20161123	6166832	MU-YI	CHEN	FAR	P	5/31/2018
GU16107418	20161020	20161205	6233477	PENG-JUN	CHEN	REG	F	
GU15036113	20160831	20161128	6232152	PO-HAN	CHEN	FAR	P	5/31/2018
GU16097311	20160907	20161129	6207973	SHARON	CHEN	BEC	F	
GU16056979	20160418	20161205	6081835	SHYH-JEN	CHEN	AUD	F	

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GU16056979	20160418	20161208	6081836	SHYH-JEN	CHEN	BEC	F	
GU16056979	20160418	20161206	6081837	SHYH-JEN	CHEN	FAR	F	
GU16056979	20160418	20161207	6081838	SHYH-JEN	CHEN	REG	F	
GU15116551	20160602	20161122	6085469	WAN-CHI	CHEN	AUD	F	
GU15116551	20160913	20161123	6191806	WAN-CHI	CHEN	BEC	F	
GU15116551	20160602	20161121	6085471	WAN-CHI	CHEN	FAR	P	5/31/2018
GU16056980	20160512	20161123	6081840	WAN-LING	CHEN	AUD	P	5/31/2018
GU16056980	20160512	20161130	6081841	WAN-LING	CHEN	BEC	P	5/31/2018
GU16087208	20160713	20161024	6164763	WEI-CHEN	CHEN	AUD	F	
GU16087208	20160713	20161025	6164764	WEI-CHEN	CHEN	BEC	F	
16077098	20160701	20161024	6137373	WEI-TZU	CHEN	AUD	F	
16077098	20160701	20161025	6137374	WEI-TZU	CHEN	BEC	P	4/30/2018
GU15116475	20160616	20161007	6103754	XIJI	CHEN	AUD	P	4/30/2018
GU16067012	20160413	20161107	6095097	YI-FANG	CHEN	AUD	F	
GU16067012	20160413	20161010	6095098	YI-FANG	CHEN	BEC	P	4/30/2018
GU16067012	20160413	20161129	6095100	YI-FANG	CHEN	REG	F	
GU12104847	20160419	20161008	6041872	YI-JU	CHEN	BEC	F	
GU16056922	20160301	20161020	6060798	YIN-WEN	CHEN	AUD	F	
GU16056922	20160301	20161103	6060799	YIN-WEN	CHEN	BEC	P	5/31/2018
GU16067038	20161010	20161207	6221077	YI-YING	CHEN	AUD	P	Passed all 4
GU16067038	20160617	20161003	6112526	YI-YING	CHEN	BEC	P	Passed all 4
GU16067038	20160617	20161004	6112527	YI-YING	CHEN	FAR	P	Passed all 4
GU16067038	20161010	20161110	6221078	YI-YING	CHEN	REG	P	Passed all 4
GU16077127	20160719	20161129	6143061	YUAN-YI	CHEN	AUD	F	
GU16077127	20160719	20161128	6143062	YUAN-YI	CHEN	BEC	P	5/31/2018
GU16077127	20160719	20161128	6143064	YUAN-YI	CHEN	REG	F	
GU15126498	20160421	20161128	6043617	YU-CHIEH	CHEN	FAR	F	
GU16107419	20161019	20161114	6233487	YU-CHIEN	CHEN	AUD	P	5/31/2018
GU16107419	20161019	20161115	6233488	YU-CHIEN	CHEN	BEC	P	5/31/2018
GU15056201	20160603	20161003	6085473	CHIEH-YIN	CHENG	AUD	F	
GU15056201	20160603	20161003	6085474	CHIEH-YIN	CHENG	BEC	F	
GU15056201	20160603	20161004	6085475	CHIEH-YIN	CHENG	FAR	F	
GU15056201	20160603	20161004	6085476	CHIEH-YIN	CHENG	REG	F	
GU15026041	20160919	20161122	6195793	HSIANG-YIN	CHENG	REG	P	Passed all 4
GU16097262	20160831	20161206	6182352	KUN-TA	CHENG	BEC	F	
GU16097262	20160831	20161103	6182353	KUN-TA	CHENG	FAR	F	
GU16016640	20161025	20161116	6234936	MENG-JUNG	CHENG	AUD	F	
GU16087229	20160819	20161128	6168071	VICTORIA ANN	CHENG	AUD	F	
GU16087229	20160819	20161129	6168072	VICTORIA ANN	CHENG	BEC	F	
GU16067045	20160621	20161108	6114401	WEI-CHUAN	CHENG	FAR	P	Passed all 4
GU14075736	20160912	20161026	6191818	YA-PING	CHENG	AUD	P	Passed all 4
GU15036093	20160906	20161210	6183055	PEI-JUNG	CHIA	BEC	P	6/30/2018

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GU15036093	20160614	20161017	6099135	PEI-JUNG	CHIA	FAR	P	4/30/2018
GU16026719	20160915	20161108	6193023	KAN-LUN	CHIANG	BEC	F	
GU16026719	20160705	20161107	6123985	KAN-LUN	CHIANG	REG	P	5/31/2018
GU16077148	20160725	20161007	6147322	LI-YUN	CHIANG	AUD	P	4/30/2018
GU16077148	20160725	20161006	6147323	LI-YUN	CHIANG	BEC	F	
GU16077148	20160725	20161121	6147324	LI-YUN	CHIANG	FAR	F	
GU16087222	20160817	20161107	6166764	MENG-CHE	CHIANG	BEC	F	
GU16087222	20160817	20161108	6166765	MENG-CHE	CHIANG	FAR	F	
GU15046140	20160624	20161121	6115785	YU-NUNG	CHIANG	AUD	F	
GU15046140	20160913	20161123	6191804	YU-NUNG	CHIANG	BEC	F	
GU15046140	20160913	20161122	6191805	YU-NUNG	CHIANG	REG	F	
GU15026023	20160421	20161005	6045394	FANG-LIN	CHIEN	BEC	P	Passed all 4
GU15026023	20160421	20161004	6045395	FANG-LIN	CHIEN	REG	P	Passed all 4
GU15026058	20160505	20161202	6057064	CHRISTOPHER	CHING	REG	F	
GU16036792	20160919	20161013	6207899	YING	CHING	BEC	P	Passed all 4
GU16036792	20160919	20161014	6207900	YING	CHING	REG	P	Passed all 4
GU16097288	20160826	20161121	6185551	CHING-FEN	CHIU	BEC	F	
GU15086368	20160330	20161009	6024240	YASUO	CHIWAKI	FAR	F	
GU15066261	20161004	20161204	6214595	MAKOTO	CHIYOMARU	REG	F	
GU16016643	20161011	20161114	6222935	AMY	CHO	REG	F	
GU16087172	20160801	20161024	6149610	WEN PIN	CHU	FAR	P	4/30/2018
GU16087172	20160801	20161206	6149611	WEN PIN	CHU	REG	P	6/30/2018
GU15116574	20160602	20161122	6087318	MING-HSUAN	CHUANG	BEC	P	Passed all 4
GU15116574	20160602	20161121	6087319	MING-HSUAN	CHUANG	FAR	P	Passed all 4
GU15046130	20160819	20161028	6167790	YUN-HSUAN	CHUANG	AUD	P	Passed all 4
GU15046130	20160819	20161025	6167791	YUN-HSUAN	CHUANG	BEC	P	Passed all 4
GU15046130	20160819	20161201	6167792	YUN-HSUAN	CHUANG	REG	P	Passed all 4
GU16107372	20160901	20161110	6221003	HSIN-YEN	CHUNG	AUD	F	
GU16107372	20160901	20161109	6221005	HSIN-YEN	CHUNG	FAR	F	
GU16036760	20160728	20161114	6145903	EDLYN	DALISAY	BEC	P	5/31/2018
GU16056933	20160503	20161110	6062841	MOHAMMED	DALLOUL	FAR	F	
GU12044659	20160912	20161003	6197429	ATANU	DAS	AUD	F	
GU16067053	20161007	20161121	6218863	KOLEENA	DATU	BEC	F	
GU15106482	20160906	20161129	6181929	KHALID	DAWA	BEC	P	5/31/2018
GU16036826	20160324	20161104	6021672	FLOREGINE	DELA CRUZ	FAR	F	
GU16087177	20160804	20161129	6151714	YING	DENG	AUD	F	
GU16087177	20160804	20161128	6151715	YING	DENG	FAR	P	5/31/2018
GU15106516	20160624	20161210	6115811	SRIVIDHYA	DESIKAN	BEC	P	Passed all 4
GU15106516	20160624	20161001	6115812	SRIVIDHYA	DESIKAN	REG	P	Passed all 4
GU16026742	20160922	20161018	6205562	HANY	DIEF	BEC	P	4/30/2018
GU16056964	20160520	20161207	6074160	HUIXIA	DING	BEC	F	
GU16046860	20160404	20161103	6034794	NING	DING	AUD	P	5/31/2018

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GU16046860	20160404	20161104	6034795	NING	DING	FAR	P	5/31/2018
GU16046852	20160906	20161202	6181923	WENYAN	DING	AUD	P	Passed all 4
GU16046852	20160906	20161026	6181924	WENYAN	DING	BEC	P	Passed all 4
GU16046852	20160906	20161116	6181925	WENYAN	DING	FAR	P	Passed all 4
GU16046852	20160620	20161025	6105579	WENYAN	DING	REG	P	Passed all 4
GU16056928	20160504	20161109	6063756	KAILUN	DONG	FAR	F	
GU16056928	20160504	20161110	6063757	KAILUN	DONG	REG	F	
GU16067034	20160608	20161005	6109168	TIANBING	DU	BEC	P	4/30/2018
GU16067034	20160608	20161004	6109169	TIANBING	DU	FAR	P	4/30/2018
GU16046879	20160419	20161018	6044053	LIJU	DUAN	AUD	F	
GU16046879	20160419	20161017	6044054	LIJU	DUAN	FAR	P	4/30/2018
GU16036790	20161011	20161114	6222932	ALEXANDER	DUENAS	BEC	P	5/31/2018
GU16016671	20160831	20161207	6179405	IBRAHIM	ELASKARY	AUD	F	
GU16016671	20160831	20161031	6179406	IBRAHIM	ELASKARY	BEC	F	
GU16016611	20161003	20161113	6214589	MOHAMED	ELGHANDOUR	BEC	F	
GU16067039	20160617	20161122	6109194	KEITH	ELLIOTT	AUD	P	Passed all 4
GU16067039	20160617	20161209	6109195	KEITH	ELLIOTT	BEC	P	Passed all 4
GU16067039	20160617	20161024	6109197	KEITH	ELLIOTT	REG	P	Passed all 4
GU15015991	20160916	20161129	6194132	ISMAIL	ELSABBAGH	BEC	F	
GU15015991	20160916	20161122	6194133	ISMAIL	ELSABBAGH	FAR	F	
GU16087205	20161027	20161206	6239024	KHALED	ELSAYED	BEC	P	6/30/2018
GU16087205	20160815	20161005	6164752	KHALED	ELSAYED	FAR	P	4/30/2018
GU15046136	20160622	20161127	6111412	AHMED	ELSESY	BEC	P	5/31/2018
GU15066248	20160609	20161126	6092255	AMR	ELSHENAWY	FAR	P	5/31/2018
GU16077133	20160712	20161007	6146608	LONGBO	FAN	AUD	P	4/30/2018
GU16077133	20160712	20161209	6146609	LONGBO	FAN	BEC	P	6/30/2018
GU16077133	20160712	20161003	6146610	LONGBO	FAN	FAR	P	4/30/2018
GU16077133	20160712	20161205	6146611	LONGBO	FAN	REG	F	
GU14105874	20160216	20161207	5982554	AHMED	FARAHAT	REG	P	Passed all 4
GU15066294	20160601	20161130	6082771	JENAN	FARMAN	BEC	F	
GU16026744	20160825	20161129	6173804	DANICA GRACE	FLORES	BEC	P	5/31/2018
GU16077090	20160629	20161024	6128062	MARGIE	FRANCISCO	FAR	P	4/30/2018
GU15116546	20160725	20161007	6143054	YOKO	FUJIMORI	BEC	F	
GU15106475	20161012	20161128	6222959	KENJI	FUJITA	REG	F	
GU15056183	20160907	20161031	6183623	DAI	FUKUDA	AUD	P	4/30/2018
GU15056183	20160928	20161204	6208725	DAI	FUKUDA	BEC	F	
GU16036782	20160930	20161106	6211619	SHUHEI	FUKUDA	REG	F	
GU15026050	20160921	20161125	6199337	NAO	FUKUYA	AUD	F	
GU15026050	20160921	20161130	6199338	NAO	FUKUYA	REG	F	
GU16077068	20160914	20161011	6192998	YOSHIKAZU	FURUYA	BEC	F	
GU16077068	20160701	20161127	6128917	YOSHIKAZU	FURUYA	FAR	F	
GU11104444	20160325	20161110	6021092	MAHENDRA	GAITONDE	REG	F	

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GU15106518	20160627	20161106	6116983	MEENAKSHI	GANDHI	AUD	F	
GU15066229	20160902	20161209	6181885	CHENZHI	GAO	BEC	P	6/30/2018
GU14095819	20160923	20161111	6203411	QUELISHA	GARDNER	BEC	P	Passed all 4
GU14025567	20160826	20161209	6176015	DONNA MYLEN	GIANAN	FAR	F	
GU14025567	20160826	20161129	6176016	DONNA MYLEN	GIANAN	REG	P	5/31/2018
GU14105878	20160923	20161208	6203415	YUMI	GOTO	FAR	P	Passed all 4
GU16087182	20160804	20161130	6154182	YINGYING	GU	AUD	F	
GU16087182	20160804	20161129	6154183	YINGYING	GU	FAR	F	
GU16077093	20160706	20161122	6130966	YANCHAO	GUAN	AUD	F	
GU16077093	20160706	20161121	6130967	YANCHAO	GUAN	FAR	F	
GU15056185	20160808	20161029	6157002	SHU	GUO	BEC	P	Passed all 4
GU15056185	20160808	20161210	6157003	SHU	GUO	FAR	P	Passed all 4
GU15056185	20160808	20161126	6157004	SHU	GUO	REG	P	Passed all 4
GU16036795	20160614	20161201	6099136	TING	GUO	AUD	F	
GU15116561	20160506	20161207	6058847	DOLLY	GUPTA	FAR	F	
GU15116561	20160506	20161115	6058848	DOLLY	GUPTA	REG	F	
GU16036812	20160914	20161122	6193003	HIDEKAZU	HASHIMOTO	BEC	P	5/31/2018
GU15066279	20160526	20161120	6078261	YOSHIMI	HASHIMOTO	FAR	F	
GU16107420	20161020	20161206	6233491	HANY	HASSAN	FAR	F	
GU16026680	20160706	20161017	6125605	HIROHIKO	HATAKEYAMA	AUD	F	
GU12034618	20160907	20161106	6183099	JIN	HAYASHI	BEC	F	
GU12034618	20160907	20161204	6183100	JIN	HAYASHI	REG	F	
GU14095812	20160916	20161127	6195708	KAZUYA	HIRABAYASHI	REG	F	
GU10043949	20160928	20161129	6208732	MIKI	HIRABAYASHI	BEC	P	5/31/2018
GU10043949	20160616	20161130	6105249	MIKI	HIRABAYASHI	REG	F	
GU16117478	20161103	20161208	6245242	ANNA	HIRANAKA	AUD	F	
GU15106522	20160916	20161202	6195741	DAISUKE	HIRANO	BEC	P	6/30/2018
GU15126507	20160615	20161210	6105278	TASUKU	HIRASAWA	FAR	F	
GU15096432	20160923	20161126	6203417	YOSHIE	HIROSE	REG	P	5/31/2018
GU13085269	20160607	20161001	6088707	TOMOMI	HONDA	BEC	F	
GU16067040	20160617	20161208	6112566	SYUAN-MEI	HONG	BEC	P	Passed all 4
GU16067040	20160617	20161207	6112568	SYUAN-MEI	HONG	REG	P	Passed all 4
GU10074084	20160929	20161028	6211976	MIWAKO	HORISAWA	AUD	F	
GU10074084	20160929	20161209	6211977	MIWAKO	HORISAWA	BEC	F	
GU15066282	20160906	20161209	6183053	KANAKO	HOSHIDE	AUD	F	
GU16077130	20160628	20161020	6143157	TSAI-CHING	HSIEH	AUD	F	
GU16077130	20160628	20161017	6143158	TSAI-CHING	HSIEH	BEC	F	
GU16077130	20160628	20161018	6143159	TSAI-CHING	HSIEH	FAR	F	
GU16077130	20160628	20161019	6143160	TSAI-CHING	HSIEH	REG	F	
GU16077103	20160708	20161205	6131724	JU-YI	HSU	AUD	F	
GU16077103	20160708	20161207	6131725	JU-YI	HSU	BEC	F	
GU16077103	20160708	20161206	6131726	JU-YI	HSU	FAR	F	

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GU14115897	20160621	20161210	6118370	SHIH-HAN	HSU	BEC	F	
GU14065719	20160721	20161108	6140870	TIEN-PENG	HSU	REG	P	Passed all 4
GU16056923	20160226	20161019	6059465	TZU-JUNG	HSU	AUD	F	
GU16056923	20160226	20161020	6059466	TZU-JUNG	HSU	BEC	F	
GU16056923	20160226	20161017	6059467	TZU-JUNG	HSU	FAR	F	
GU16056923	20160226	20161018	6059468	TZU-JUNG	HSU	REG	F	
GU16097334	20160926	20161205	6212009	YU-TING	HSU	BEC	F	
GU16036832	20160329	20161007	6024138	HSIN-HUI	HUANG	FAR	P	4/30/2018
GU16036832	20160329	20161006	6024139	HSIN-HUI	HUANG	REG	F	
GU15096450	20161004	20161201	6217270	JING-TING	HUANG	BEC	F	
GU16056955	20160516	20161121	6143162	KAI-FEN	HUANG	FAR	F	
GU15116562	20160620	20161118	6105254	KAI-HAO	HUANG	AUD	F	
GU15116562	20160620	20161117	6105255	KAI-HAO	HUANG	FAR	F	
GU15116562	20160620	20161117	6105256	KAI-HAO	HUANG	REG	F	
GU16077066	20160916	20161121	6194128	KAI-JUNG	HUANG	AUD	F	
GU16077066	20160916	20161122	6194129	KAI-JUNG	HUANG	BEC	P	5/31/2018
GU16077066	20160916	20161123	6194130	KAI-JUNG	HUANG	REG	F	
GU16097302	20160916	20161117	6207824	PO-YAO	HUANG	BEC	F	
GU16097302	20160916	20161117	6207825	PO-YAO	HUANG	FAR	P	5/31/2018
GU15066292	20160511	20161010	6063795	SZU-TING	HUANG	AUD	F	
GU15066292	20160511	20161012	6063796	SZU-TING	HUANG	BEC	F	
GU15066292	20160511	20161011	6063797	SZU-TING	HUANG	REG	F	
GU15076302	20161003	20161123	6213941	XIAOAN	HUANG	BEC	P	5/31/2018
GU16046848	20160404	20161010	6034731	XIYAN	HUANG	FAR	F	
GU16046881	20160415	20161005	6044071	ZHONG	HUANG	FAR	F	
GU16046881	20160415	20161004	6044072	ZHONG	HUANG	REG	F	
GU15106494	20160722	20161003	6140959	ROBERT	HUFF	BEC	F	
GU16016612	20160929	20161031	6211628	JAEWON	HUR	BEC	P	4/30/2018
GU16016612	20160707	20161207	6128043	JAEWON	HUR	REG	F	
GU16056939	20160510	20161004	6062884	WALID	HUSSEIN	FAR	P	4/30/2018
GU14045652	20160628	20161128	6118368	I-CHIN	HWANG	BEC	F	
GU14045652	20160628	20161129	6118369	I-CHIN	HWANG	REG	F	
GU16077111	20160714	20161024	6134363	YUH-HRAN	HWANG	AUD	F	
GU16107344	20160930	20161209	6217704	SACHIKO	ICHIKAWA	BEC	P	6/30/2018
GU16077137	20161011	20161210	6221622	MITSUKI	IE	AUD	F	
GU16077083	20160706	20161106	6128989	MASAHIRO	IIZUKA	FAR	P	Passed all 4
GU16077083	20161003	20161210	6214341	MASAHIRO	IIZUKA	REG	P	Passed all 4
GU10074059	20160801	20161114	6148453	SHO	IKEDA	BEC	P	5/31/2018
GU10074059	20160801	20161114	6148454	SHO	IKEDA	REG	F	
GU15096440	20160914	20161107	6193001	MARIKA	IKEZOE	AUD	F	
GU15126495	20160830	20161020	6177113	YASUHIRO	IMAI	REG	P	Passed all 4
GU16036823	20160324	20161003	6019255	YUSUKE	IMASAKA	FAR	F	

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GU16056953	20160516	20161009	6069345	SHINGO	INAMI	AUD	P	4/30/2018
GU15056209	20160606	20161204	6087619	ARISA	ISHIMARU	FAR	F	
GU16026732	20160916	20161204	6195742	MEGUMI	ITO	AUD	F	
GU16097256	20160831	20161122	6180971	MASAKI	IWAI	FAR	F	
GU16036783	20161011	20161209	6223525	BIJI	JACOB	BEC	P	6/30/2018
GU16097319	20160922	20161110	6208036	JAYESH	JAIN	AUD	P	5/31/2018
GU16097319	20160922	20161103	6208037	JAYESH	JAIN	BEC	P	5/31/2018
GU16016645	20151218	20161020	5962515	SURABHI	JAIN	REG	F	
GU16046911	20160824	20161020	6173803	AHMED	JAMA	REG	F	
GU16046909	20160919	20161110	6195783	NIAN-TSZ	JANG	BEC	P	5/31/2018
GU16046909	20151201	20161110	6054922	NIAN-TSZ	JANG	FAR	P	5/31/2018
GU16036793	20160829	20161015	6176018	SHAHEEN	JHARIYA	BEC	P	4/30/2018
GU16036793	20160308	20161014	6010211	SHAHEEN	JHARIYA	REG	P	4/30/2018
GU16087191	20160825	20161115	6176021	HILERI	JHAVERI	AUD	P	5/31/2018
GU1608791	20160808	20161107	6159448	HILERI	JHAVERI	BEC	P	5/31/2018
GU15046164	20160620	20161208	6105583	BEIQI	JIANG	FAR	P	6/30/2018
GU15046164	20160620	20161209	6105584	BEIQI	JIANG	REG	F	
GU12024580	20160316	20161029	6010760	HONG	JIN	BEC	F	
GU16016627	20160624	20161206	6115788	LINJIE	JIN	AUD	P	6/30/2018
GU16016627	20160624	20161207	6115789	LINJIE	JIN	BEC	P	6/30/2018
GU16056956	20160513	20161122	6068156	BIJU	JOHNSON SUSEELA	FAR	F	
GU16056956	20160513	20161117	6068157	BIJU	JOHNSON SUSEELA	REG	F	
GU16067048	20160622	20161101	6114580	SAJAL	KALRA	AUD	P	5/31/2018
GU16067048	20160622	20161107	6114581	SAJAL	KALRA	BEC	P	5/31/2018
GU16067048	20160622	20161121	6114582	SAJAL	KALRA	FAR	P	5/31/2018
GU16067048	20160622	20161114	6114583	SAJAL	KALRA	REG	F	
GU15015975	20160609	20161210	6092266	KUNIKO	KAMEYAMA	FAR	F	
GU16056924	20161108	20161210	6247180	AKIHIRO	KANAZAWA	FAR	F	
GU11104441	20160829	20161129	6176014	LUNG	KANG	BEC	P	Passed all 4
GU16026696	20160909	20161003	6185569	RYUNOSUKE	KANO	AUD	F	
GU16026696	20160909	20161011	6185570	RYUNOSUKE	KANO	REG	P	4/30/2018
GU16056936	20160509	20161003	6062351	ALAFFIYA	KAPADIA	REG	F	
GU16077082	20160706	20161114	6128982	FARHAD	KAPADIA	BEC	F	
GU16077082	20160706	20161121	6128983	FARHAD	KAPADIA	FAR	F	
GU16097273	20160906	20161123	6183043	APOORVA	KAPOOR	AUD	F	
GU16097273	20160906	20161109	6183044	APOORVA	KAPOOR	BEC	F	
GU16097273	20160906	20161114	6183045	APOORVA	KAPOOR	FAR	F	
GU16097273	20160906	20161120	6183046	APOORVA	KAPOOR	REG	F	
GU13125452	20160919	20161120	6195800	MITSUNORI	KASAHARA	REG	P	Passed all 4
GU14105875	20160817	20161017	6164938	SHUN	KASAHARA	BEC	F	
GU13045120	20160928	20161027	6208720	KOTA	KASAI	AUD	P	Passed all 4
GU16087210	20160816	20161031	6164779	TATSUYA	KATAOKA	FAR	P	4/30/2018

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GU13115417	20160620	20161204	6105589	KEN	KATAYAMA	BEC	F	
GU13115417	20160620	20161002	6105590	KEN	KATAYAMA	FAR	P	4/30/2018
GU15066237	20160928	20161118	6208730	SHINNOSUKE	KATO	FAR	F	
GU15106514	20160929	20161107	6210387	SHUICHI	KATO	AUD	F	
GU15126502	20160603	20161204	6085459	TAKU	KATO	BEC	F	
GU15126502	20160603	20161009	6085460	TAKU	KATO	FAR	F	
GU14095830	20160919	20161031	6195801	YOHEI	KAWABE	AUD	F	
GU11124504	20160308	20161011	5998993	HIROKO	KAWADE	BEC	F	
GU11124504	20160913	20161024	6191814	HIROKO	KAWADE	REG	F	
GU15106520	20161004	20161106	6214591	TOMOYA	KAWAMOTO	AUD	F	
GU15106520	20161004	20161209	6214592	TOMOYA	KAWAMOTO	BEC	F	
GU16046904	20160815	20161111	6162959	MISAKI	KAWASAKI	FAR	F	
GU16026682	20160620	20161210	6105594	MASAYO	KEMMOCHI	FAR	P	6/30/2018
GU16097286	20160809	20161116	6184669	MUHAMMAD	KHALIL	FAR	P	5/31/2018
GU16107356	20160923	20161123	6213939	SUMIT	KHANDELWAL	BEC	P	5/31/2018
GU16107356	20160923	20161120	6213940	SUMIT	KHANDELWAL	FAR	P	5/31/2018
GU16087201	20160812	20161121	6163404	AMEYA	KHARE	AUD	F	
GU16087201	20160812	20161124	6163405	AMEYA	KHARE	BEC	F	
GU16087201	20160812	20161117	6163406	AMEYA	KHARE	FAR	F	
GU16087201	20160812	20161127	6163407	AMEYA	KHARE	REG	F	
GU16067002	20160531	20161205	6092218	MOHAMED	KHATAB	BEC	P	6/30/2018
GU14075748	20160701	20161104	6123134	CHRISTINA	KIM	BEC	F	
GU15126589	20160812	20161014	6161103	HEEJOON	KIM	AUD	F	
GU16107364	20161004	20161114	6218896	HYO	KIM	BEC	F	
GU06092666	20160920	20161128	6196817	JUNG HWA	KIM	BEC	F	
GU03111879	20160926	20161209	6205910	NAYEON	KIM	BEC	F	
GU03111884	20160502	20161028	6053525	YOUNG SOO	KIM	FAR	P	4/30/2018
GU03111884	20160502	20161027	6053526	YOUNG SOO	KIM	REG	F	
GU15066265	20160627	20161209	6116951	YUYA	KIMPARA	BEC	P	6/30/2018
GU15066265	20160420	20161020	6042463	YUYA	KIMPARA	FAR	P	4/30/2018
GU15096470	20160707	20161210	6128047	HISAKO	KITAGAWA	AUD	F	
GU15096470	20160928	20161107	6210396	HISAKO	KITAGAWA	BEC	P	5/31/2018
GU14025529	20161026	20161127	6235379	HIDEYA	KITAMAE	AUD	P	5/31/2018
GU14025529	20160628	20161008	6119887	HIDEYA	KITAMAE	REG	P	4/30/2018
GU15066277	20160602	20161001	6084211	HITOMI	KITAMURA	FAR	P	Passed all 4
GU12014519	20160901	20161028	6179411	IKUO	KITAMURA	AUD	F	
GU12014519	20161021	20161125	6231675	IKUO	KITAMURA	BEC	F	
GU12014519	20160930	20161202	6212099	IKUO	KITAMURA	REG	F	
GU16087247	20160509	20161017	6176503	MASAYUKI	KOBAYASHI	FAR	F	
GU16097282	20160907	20161020	6183091	PARUK	KOCHHAR	AUD	P	4/30/2018
GU16097282	20160907	20161107	6183092	PARUK	KOCHHAR	BEC	P	5/31/2018
GU16097282	20160907	20161028	6183094	PARUK	KOCHHAR	REG	P	4/30/2018

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GU16056957	20160513	20161118	6069369	MASAKI	KOGO	BEC	P	5/31/2018
GU16056957	20160513	20161115	6069370	MASAKI	KOGO	FAR	P	5/31/2018
GU16056957	20160513	20161111	6069371	MASAKI	KOGO	REG	F	
GU16067021	20160920	20161111	6208717	KYOSUKE	KOGOTA	AUD	F	
GU16036834	20160617	20161110	6105395	CHONG HANG	KOK	BEC	F	
GU16036834	20160617	20161108	6105396	CHONG HANG	KOK	FAR	F	
GU16016667	20160929	20161205	6210386	TAKAAKI	KOMA	FAR	P	6/30/2018
GU14095841	20160720	20161015	6139054	YUTA	KOMIYAMA	BEC	F	
GU14095841	20160926	20161203	6206450	YUTA	KOMIYAMA	FAR	F	
GU13025020	20160901	20161120	6179414	TAKAAKI	KOSUGI	FAR	P	5/31/2018
GU16087226	20160808	20161009	6168038	TAKAHIRO	KOTANI	REG	F	
GU10043913	20160831	20161004	6178313	JUNKO	KOYA	AUD	P	Passed all 4
GU15126576	20160915	20161106	6193024	YI-AN	KU	AUD	F	
GU15126496	20160622	20161210	6109231	EIJI	KUBO	REG	P	Passed all 4
GU16077069	20160602	20161010	6123964	NITIN	KULKARNI	AUD	F	
GU16077069	20160602	20161005	6123965	NITIN	KULKARNI	REG	F	
GU15086388	20160928	20161124	6208736	SACHIN	KUMAR	AUD	P	Passed all 4
GU16046863	20161010	20161207	6221075	SAURABH	KUMAR	AUD	P	6/30/2018
GU16046863	20160908	20161004	6184689	SAURABH	KUMAR	FAR	P	4/30/2018
GU15106473	20160414	20161017	6056532	HIRONORI	KUNII	REG	F	
GU12054706	20160623	20161023	6111484	TAKAYUKI	KUNIYOSHI	REG	F	
GU16016677	20160725	20161113	6143047	PING	KUO	REG	P	5/31/2018
GU16097312	20160921	20161115	6207989	WAN-TING	KUO	AUD	P	5/31/2018
GU16097312	20160921	20161114	6207990	WAN-TING	KUO	BEC	P	5/31/2018
GU16036824	20160831	20161003	6179409	YUN-CHUNG	KUO	REG	P	Passed all 4
GU140255320	20160812	20161001	6161105	TERUYOSHI	KURAHASHI	AUD	P	4/30/2018
GU140255320	20161006	20161129	6217291	TERUYOSHI	KURAHASHI	BEC	F	
GU140255320	20160610	20161130	6094268	TERUYOSHI	KURAHASHI	REG	F	
GU16087235	20160822	20161125	6174633	YUMIKO	KURIHARA	REG	P	5/31/2018
GU15046176	20160725	20161118	6147305	AIRI	KUWANO	REG	P	Passed all 4
GU15106506	20160726	20161116	6144854	YIU LUN	LAI	FAR	F	
GU15106506	20160726	20161114	6144855	YIU LUN	LAI	REG	F	
GU16077089	20160706	20161028	6130956	YUN-TING	LAI	AUD	P	Passed all 4
GU16077089	20160706	20161202	6130957	YUN-TING	LAI	BEC	P	Passed all 4
GU15066252	20161118	20161208	6257429	CHI HOU	LAM	BEC	P	6/30/2018
GU15096455	20160923	20161201	6205911	LOUISA	LAM	AUD	P	6/30/2018
GU15096455	20160923	20161010	6205912	LOUISA	LAM	BEC	F	
GU16087194	20160810	20161122	6159950	OI	LAM	AUD	F	
GU16087194	20160810	20161121	6159952	OI	LAM	FAR	F	
GU15076323	20160915	20161202	6193029	KIT YAN	LAU	AUD	F	
GU15076323	20160915	20161205	6193030	KIT YAN	LAU	BEC	P	6/30/2018
GU15126580	20161006	20161128	6217298	ABBOTT	LEE	BEC	F	

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GU16097296	20160913	20161108	6207775	CHI-YANG	LEE	BEC	F	
GU09043445	20160302	20161009	5994423	CHONG HYANG	LEE	BEC	F	
GU15116547	20151110	20161013	5910899	JE-LING	LEE	AUD	P	Passed all 4
GU15116547	20151110	20161024	5910900	JE-LING	LEE	BEC	P	Passed all 4
GU15116547	20151110	20161021	5910901	JE-LING	LEE	FAR	P	Passed all 4
GU15116547	20151110	20161017	5910902	JE-LING	LEE	REG	P	Passed all 4
GU15086401	20160614	20161206	6099144	PO-TING	LEE	AUD	P	6/30/2018
GU15086401	20160614	20161205	6099146	PO-TING	LEE	REG	F	
GU15086411	20160628	20161109	6117677	SO YOON	LEE	BEC	P	Passed all 4
GU15096441	20160810	20161110	6161082	YUAN-CHIEH	LEE	REG	P	Passed all 4
GU16066986	20160513	20161015	6084606	DANYANG	LI	AUD	F	
GU16066986	20160513	20161206	6084609	DANYANG	LI	REG	F	
GU16067004	20160608	20161206	6092277	JINYUE	LI	AUD	F	
GU15026052	20160826	20161122	6178306	LEI	LI	BEC	F	
GU16097311	20160926	20161117	6209640	LI	LI	BEC	P	5/31/2018
GU16097260	20160901	20161209	6180972	MEIYING	LI	AUD	F	
GU16097260	20160901	20161001	6180973	MEIYING	LI	BEC	F	
GU16087171	20160726	20161207	6151099	PIN	LI	FAR	F	
GU16026731	20161017	20161105	6226910	SHIRLEY	LI	AUD	F	
GU16067015	20160531	20161130	6097676	WEI	LI	AUD	F	
GU16067015	20160531	20161129	6097677	WEI	LI	REG	F	
GU16046902	20160412	20161003	6054859	XIANGYI	LI	BEC	F	
GU16046902	20160412	20161103	6054860	XIANGYI	LI	REG	F	
GU15015993	20160906	20161017	6181922	XIN	LI	REG	P	Passed all 4
GU16056967	20160523	20161126	6078268	XINTONG	LI	AUD	P	5/31/2018
GU16056967	20160916	20161010	6196789	XINTONG	LI	FAR	P	4/30/2018
GU16026733	20160819	20161122	6181669	YI-SYUAN	LI	AUD	P	Passed all 4
GU16026733	20160819	20161121	6181670	YI-SYUAN	LI	REG	P	Passed all 4
GU16046866	20161024	20161129	6235394	YUN-CHIN	LI	AUD	P	Passed all 4
GU16066996	20160602	20161031	6085963	SHUSHAN	LIANG	BEC	F	
GU16066996	20160602	20161101	6085964	SHUSHAN	LIANG	FAR	F	
GU16077145	20160725	20161001	6147335	HSING-CHUN	LIAO	BEC	F	
GU16087245	20160828	20161129	6176489	HSIN-KAI	LIAO	AUD	F	
GU16087245	20160828	20161128	6176490	HSIN-KAI	LIAO	REG	F	
GU16026705	20160930	20161202	6218854	I-JU	LIAO	BEC	F	
GU16026705	20160930	20161110	6218855	I-JU	LIAO	FAR	F	
GU13025023	20160906	20161208	6183051	YI-WEN	LIAO	BEC	P	6/30/2018
GU13025023	20160906	20161209	6183052	YI-WEN	LIAO	REG	F	
GU10104178	20161005	20161101	6215884	YUEH-PO	LIAO	AUD	F	
GU10104178	20161005	20161031	6215885	YUEH-PO	LIAO	BEC	F	
GU12034588	20160512	20161110	6065262	HSIN-YU	LIN	AUD	F	
GU12034588	20160512	20161109	6065263	HSIN-YU	LIN	REG	F	

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GU16046854	20161003	20161208	6222929	LI	LIN	AUD	P	6/30/2018
GU16046854	20161003	20161205	6222930	LI	LIN	BEC	P	6/30/2018
GU12014530	20160714	20161003	6134342	LI-WEN	LIN	BEC	F	
GU12014530	20160714	20161202	6134343	LI-WEN	LIN	FAR	F	
GU15076338	20161007	20161129	6218858	NIEN TZU	LIN	AUD	F	
GU15076338	20160223	20161001	5990438	NIEN TZU	LIN	FAR	F	
GU16056975	20161017	20161126	6231196	NI-YU	LIN	BEC	P	5/31/2018
GU15116573	20160808	20161004	6162946	PIN-TZU	LIN	AUD	F	
GU15116573	20160331	20161003	6028739	PIN-TZU	LIN	BEC	P	4/30/2018
GU15086387	20160805	20161205	6153560	SHIH-PIN	LIN	BEC	P	Passed all 4
GU15086387	20160805	20161206	6153561	SHIH-PIN	LIN	REG	P	Passed all 4
GU16056959	20160831	20161010	6178308	SHU-PING	LIN	AUD	P	Passed all 4
GU16056959	20160517	20161011	6073113	SHU-PING	LIN	BEC	P	Passed all 4
GU16077087	20160617	20161025	6130948	SZU-HAN	LIN	BEC	F	
GU16077087	20160617	20161024	6130950	SZU-HAN	LIN	REG	P	4/30/2018
GU16056940	20160927	20161115	6207244	TING-HAN	LIN	AUD	P	Passed all 4
GU16056940	20160927	20161114	6207245	TING-HAN	LIN	REG	P	Passed all 4
GU14045644	20160916	20161209	6195539	TING-YUN	LIN	REG	P	Passed all 4
7303	20160808	20161025	6207862	CHIEN-YI	LIU	AUD	P	4/30/2018
7303	20160808	20161024	6207863	CHIEN-YI	LIU	BEC	F	
7303	20160808	20161026	6207864	CHIEN-YI	LIU	FAR	P	4/30/2018
7303	20160808	20161024	6207865	CHIEN-YI	LIU	REG	F	
GU16097265	20160901	20161031	6182557	JIAYU	LIU	FAR	P	4/30/2018
GU15126489	20160705	20161206	6123981	SHIXIAO	LIU	BEC	F	
GU15126489	20160705	20161207	6123982	SHIXIAO	LIU	FAR	P	6/30/2018
GU16046875	20160415	20161004	6041742	XIN	LIU	AUD	F	
GU16046875	20160415	20161005	6041743	XIN	LIU	FAR	P	4/30/2018
GU16046891	20160422	20161003	6048758	CHIAO-LING	LO	BEC	P	Passed all 4
GU16046891	20160422	20161024	6048760	CHIAO-LING	LO	REG	P	Passed all 4
GU15066260	20161007	20161207	6218861	CHENG I	LOI	REG	F	
GU16087233	20160819	20161116	6168088	HOI MAN	LOU	AUD	P	5/31/2018
GU16087233	20160819	20161118	6168089	HOI MAN	LOU	BEC	P	5/31/2018
GU16087233	20160819	20161114	6168090	HOI MAN	LOU	FAR	P	5/31/2018
GU16066992	20161122	20161209	6258310	JONATHAN SHO	LOURENSZ	BEC	F	
GU16016634	20160620	20161122	6105585	BIN	LU	AUD	F	
GU16016634	20160620	20161123	6105586	BIN	LU	FAR	P	5/31/2018
GU16036837	20160330	20161107	6025392	JIAYING	LU	BEC	F	
GU15106511	20151019	20161004	5920649	WANMIN	LU	AUD	F	
GU15106511	20151019	20161003	5920650	WANMIN	LU	REG	F	
GU16107342	20160930	20161202	6221627	JIAYI	MA	BEC	F	
GU15126511	20161003	20161130	6213944	YAO	MA	FAR	P	5/31/2018
GU14125916	20160906	20161114	6183049	HIRONORI	MAEDA	BEC	P	Passed all 4

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GU14125916	20160906	20161004	6183050	HIRONORI	MAEDA	FAR	P	Passed all 4
GU15116557	20160502	20161004	6053522	TAREK	MAKAWI MOHAMED	REG	P	Passed all 4
GU16016670	20160913	20161018	6191817	FRANCES MAE	MANABAT	REG	P	Passed all 4
GU15066249	20160916	20161205	6194137	AMAN	MANCHANDA	AUD	F	
GU16097333	20160927	20161107	6211999	DEAN VINCENT	MANGLONA	BEC	P	5/31/2018
GU07062811	20161004	20161114	6215879	MARYANN	MANGLONA	BEC	P	5/31/2018
GU16117456	20161024	20161207	6240308	ABHISHEK	MANJUNATH	AUD	P	Passed all 4
GU16117456	20161024	20161204	6240309	ABHISHEK	MANJUNATH	BEC	P	Passed all 4
GU16117456	20161024	20161128	6240310	ABHISHEK	MANJUNATH	FAR	P	Passed all 4
GU16117456	20161024	20161201	6240311	ABHISHEK	MANJUNATH	REG	P	Passed all 4
GU15076322	20160314	20161012	6010756	MAHMOUD	MANSY	BEC	F	
GU12014529	20160727	20161017	6147371	MASAYUKI	MATSUBARA	BEC	F	
GU12014529	20160727	20161017	6147372	MASAYUKI	MATSUBARA	REG	F	
GU14015486	20160511	20161004	6063807	YASUHIRO	MATSUDA	REG	P	4/30/2018
GU15056194	20160711	20161004	6130266	SHINJI	MATSUE	FAR	F	
GU08023002	20160321	20161001	6014638	KIYOTADA	MATSUI	AUD	F	
GU15116548	20160418	20161108	6065244	SATOSHI	MATSUKI	REG	F	
GU16026708	20161103	20161206	6242207	KAORU	MATSUNAGA	AUD	F	
GU16107345	20160930	20161118	6213921	DAISUKE	MATSUOKA	AUD	F	
GU15056213	20160916	20161210	6195712	KAZUHIDE	MATSUSHITA	REG	P	6/30/2018
GU14025540	20160811	20161008	6159518	MASATAKE	MATSUZAKI	AUD	F	
GU16097283	20160906	20161122	6183095	KINSHUK	MEHTA	AUD	P	5/31/2018
GU16097283	20160906	20161114	6183096	KINSHUK	MEHTA	BEC	P	5/31/2018
GU16097283	20160906	20161208	6183097	KINSHUK	MEHTA	FAR	P	6/30/2018
GU16097283	20160906	20161129	6183098	KINSHUK	MEHTA	REG	F	
GU16056971	20160520	20161004	6075442	WILSON	MENEZES	REG	P	4/30/2018
GU15056199	20160805	20161013	6153559	ANUSHA	MENON	REG	P	Passed all 4
GU15086367	20160930	20161207	6216660	SEETHA	MENON	BEC	P	6/30/2018
GU15076351	20160802	20161009	6149604	KARAN	MIGLANI	AUD	F	
GU15076351	20160802	20161011	6149605	KARAN	MIGLANI	REG	F	
GU16087175	20161019	20161209	6230024	YASUFUMI	MIKI	FAR	P	6/30/2018
GU16097284	20160907	20161210	6183554	MITSUNORI	MINAMI	AUD	F	
GU16097284	20160907	20161023	6183555	MITSUNORI	MINAMI	FAR	P	4/30/2018
GU13055153	20160808	20161130	6156999	MOUZAM ALI	MIR	AUD	F	
GU13055153	20160808	20161024	6157000	MOUZAM ALI	MIR	REG	P	4/30/2018
GU14095824	20160624	20161210	6146573	SHOKI	MIYAHARA	BEC	P	6/30/2018
GU16087181	20160706	20161011	6154184	MASAHIRO	MIYASAKA	AUD	P	4/30/2018
GU16087181	20160706	20161208	6154185	MASAHIRO	MIYASAKA	BEC	P	6/30/2018
GU15126500	20160908	20161127	6184766	SHOKO	MIYAZAKI	BEC	P	5/31/2018
GU14095839	20161006	20161208	6217292	YU	MIZUNO	FAR	F	
GU16067026	20160920	20161026	6196810	RYOSUKE	MIZUNUMA	AUD	F	
GU16036813	20161013	20161128	6224003	HISHAM	MOHAMED EID	AUD	P	5/31/2018

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GU16016654	20160913	20161208	6191808	YUKARI	MORI	AUD	P	6/30/2018
GU16016654	20160913	20161101	6191809	YUKARI	MORI	REG	P	5/31/2018
GU16087173	20160622	20161128	6151107	HIROKO	MORIKAWA	FAR	F	
GU14115907	20160601	20161126	6082772	TSUGUMI	MORITA	BEC	F	
GU15016017	20160912	20161209	6188323	KOICHI	MORIZUMI	REG	P	Passed all 4
GU10013806	20160622	20161210	6111411	MASAYUKI	MURAKAMI	FAR	F	
GU15026065	20160609	20161209	6092268	KENJI	NAGAE	AUD	F	
GU15026065	20161103	20161129	6242208	KENJI	NAGAE	FAR	P	5/31/2018
GU15026065	20160824	20161023	6170576	KENJI	NAGAE	REG	F	
GU15015979	20161019	20161124	6239965	MIKA	NAGAMATSU	AUD	P	5/31/2018
GU14125919	20160920	20161205	6196811	FUMIHIKO	NAGASU	AUD	F	
GU14125919	20160920	20161114	6196812	FUMIHIKO	NAGASU	FAR	P	5/31/2018
GU16097267	20160902	20161205	6182563	ERINA	NAGAYA	FAR	F	
GU15086371	20160817	20161003	6165990	SANDEEP	NAIR	BEC	F	
GU15086371	20160817	20161204	6165992	SANDEEP	NAIR	REG	F	
GU15036095	20160914	20161127	6192996	SHOTO	NAITO	BEC	P	5/31/2018
GU12064731	20160830	20161208	6177107	SACHIE	NAKAMURA	BEC	F	
GU12064731	20160830	20161011	6177108	SACHIE	NAKAMURA	FAR	P	4/30/2018
GU15026028	20160727	20161118	6145454	SHINICHI	NAKAMURA	FAR	F	
GU16016622	20160830	20161205	6177103	TAKAHIKO	NAKAMURA	BEC	F	
GU16016622	20160830	20161119	6177104	TAKAHIKO	NAKAMURA	FAR	F	
GU16067035	20160610	20161106	6109172	YOSHIOMI	NAMBA	AUD	F	
GU16056920	20160916	20161209	6195747	TOMOHISA	NARASAKI	REG	P	6/30/2018
GU16056976	20160916	20161118	6195537	SHU ZHUANG	NEO	AUD	F	
GU16056976	20160714	20161123	6134345	SHU ZHUANG	NEO	BEC	F	
GU15126488	20160825	20161021	6173817	KUAI U	NG	BEC	F	
GU14125946	20160414	20161020	6040520	SOI HAN	NG	REG	F	
GU16026692	20160615	20161204	6100608	KAZUTO	NIHEI	AUD	F	
GU12114907	20161110	20161207	6249723	KENTARO	NODA	FAR	F	
GU15086395	20160930	20161021	6214585	EIMI	NOGUCHI	AUD	P	4/30/2018
GU15086395	20160907	20161209	6183633	EIMI	NOGUCHI	REG	P	Passed all 4
GU15076334	20160705	20161003	6123966	GUNJAN	NOLKHA	AUD	P	Passed all 4
GU16097320	20160923	20161202	6208059	HYUMA	NOZAKI	BEC	P	6/30/2018
GU16097320	20160923	20161111	6208060	HYUMA	NOZAKI	FAR	P	5/31/2018
GU15106488	20160408	20161007	6032196	RIE	NOZAKI	BEC	F	
GU15106488	20160921	20161206	6199335	RIE	NOZAKI	REG	F	
GU14075766	20160812	20161024	6161100	SHIGENORI	OBATA	AUD	P	4/30/2018
GU16087169	20160801	20161001	6149603	SHINTARO	OCHI	FAR	F	
GU15066241	20160505	20161106	6057051	YUSUKE	ODA	BEC	P	Passed all 4
GU14045666	20160831	20161009	6178315	KATSUSHI	OGAHARA	AUD	P	4/30/2018
GU16077092	20160621	20161031	6128064	RYOTA	OGAKI	REG	F	
GU16066991	20160601	20161023	6083563	MASAYA	OGURA	FAR	P	4/30/2018

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GU15066253	20160808	20161008	6156943	NAOYUKI	OGURA	AUD	F	
GU16077135	20160523	20161122	6140911	YASUSHI	OHTSU	REG	F	
GU07042774	20160401	20161001	6028681	KAORI	OKADA	BEC	F	
GU07042774	20160705	20161210	6123989	KAORI	OKADA	REG	F	
GU08023013	20160908	20161120	6184765	HIROSHI	OKAZAKI	FAR	P	5/31/2018
GU14025566	20161012	20161205	6222960	YUJI	OKUDAIRA	AUD	F	
GU15036103	20160713	20161019	6133286	SUET CHING	ONG	BEC	F	
GU15036103	20160713	20161130	6133287	SUET CHING	ONG	REG	F	
GU16097274	20160906	20161121	6183047	CHINMAY	ORPE	AUD	F	
GU16097274	20160906	20161124	6183048	CHINMAY	ORPE	FAR	P	5/31/2018
GU14105882	20160919	20161210	6195798	TAKUMA	OSAWA	AUD	F	
GU16107341	20160930	20161209	6217698	SATOSHI	OSEKI	AUD	P	6/30/2018
GU14125927	20160928	20161106	6208729	KO	OSHIMA	REG	P	Passed all 4
GU16056935	20160819	20161004	6166462	MOHAMED	OSMAN	FAR	F	
GU15016006	20161019	20161209	6229259	MAI	OTAKE	BEC	F	
GU15086364	20160725	20161207	6142408	SUNIL	OVUMKAMALIL ANTONY	AUD	F	
GU12114899	20160816	20161122	6163392	KENTARO	OYAMA	BEC	P	5/31/2018
GU12114899	20160323	20161008	6017268	KENTARO	OYAMA	REG	F	
GU14115906	20160926	20161030	6205915	PEDA VENKATA REDDY	PAGADALA	AUD	P	Passed all 4
GU16087190	20160808	20161003	6157496	MANISHA	PAHWA	BEC	F	
GU15096439	20160923	20161207	6203414	CHENG LAM	PAK	REG	P	Passed all 4
GU16107365	20161004	20161114	6218869	LORBEA	PALAMING	BEC	P	5/31/2018
GU13035067	20160609	20161001	6092264	BOHONG	PAN	FAR	F	
GU16046862	20160401	20161210	6034800	TZU-CHUAN	PAN	AUD	P	6/30/2018
GU15076303	20160930	20161031	6212102	KALPESH	PATEL	BEC	P	4/30/2018
GU16097328	20160919	20161207	6209631	LI	PEI	AUD	F	
GU16097328	20160919	20161112	6209632	LI	PEI	BEC	P	5/31/2018
GU13095324	20160826	20161010	6173835	SHU-LI	PENG	AUD	F	
GU13095324	20160826	20161011	6173837	SHU-LI	PENG	FAR	F	
GU16087219	20160817	20161123	6164413	ZCHALYN	PERALTA	FAR	F	
GU16036751	20160830	20161012	6177110	HEMANTH	PRABHU RATHNAKARA	AUD	P	4/30/2018
GU16036751	20160830	20161010	6177111	HEMANTH	PRABHU RATHNAKARA	BEC	P	4/30/2018
GU16036751	20160830	20161006	6177112	HEMANTH	PRABHU RATHNAKARA	REG	P	4/30/2018
GU16097268	20160902	20161011	6181727	FURONG	QI	FAR	P	4/30/2018
GU16097268	20160902	20161205	6181728	FURONG	QI	REG	P	6/30/2018
GU16016636	20160826	20161122	6173821	ZHAOHUI	QIN	AUD	F	
GU14085799	20160428	20161031	6050797	JINLONG	QUAN	BEC	P	4/30/2018
GU16026727	20160824	20161007	6170577	TRISHA ANN	REFORMA	BEC	P	4/30/2018
GU16026727	20160824	20161114	6170578	TRISHA ANN	REFORMA	REG	P	Passed all 4
GU13035085	20160711	20161205	6137465	DE-KAI	REN	BEC	P	6/30/2018
GU16077074	20160624	20161115	6128955	XIAOHUAN	REN	BEC	P	5/31/2018
GU16077074	20160624	20161117	6128956	XIAOHUAN	REN	FAR	P	5/31/2018

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GU16026700	20160718	20161115	6159902	AUGUSTNE	REX	AUD	F	
GU16026700	20160718	20161121	6159903	AUGUSTNE	REX	BEC	F	
GU16026700	20160718	20161109	6159904	AUGUSTNE	REX	FAR	F	
GU16026700	20160718	20161127	6159905	AUGUSTNE	REX	REG	F	
GU15096454	20160119	20161021	5961855	CHRISTIAN	RIVERA	BEC	F	
GU16077072	20160705	20161121	6123976	SCARLET	RODRIGUES	BEC	P	5/31/2018
GU12014550	20160831	20161128	6180964	YI	RUSSIN	AUD	F	
GU16026712	20160928	20161110	6208716	WALEED	SABRA	REG	F	
GU15036097	20160615	20161210	6100606	RYO	SAKAI	BEC	P	Passed all 4
GU15036097	20160615	20161002	6100607	RYO	SAKAI	REG	P	4/30/2018
GU03111954	20161003	20161116	6220943	MISAKO	SAKAIRI	AUD	F	
GU16026745	20160919	20161031	6195794	TOSHIHARU	SAKO	AUD	F	
GU16097259	20160901	20161025	6180398	AKANE	SAKUISHI	FAR	P	4/30/2018
GU16087238	20160823	20161106	6174662	KOBUSHI	SAKURAI	FAR	F	
GU16036833	20161014	20161114	6231268	AHMED	SALAMA	AUD	F	
GU16056950	20160511	20161115	6065989	MELWYN	SAMPSON	FAR	F	
GU16036841	20160912	20161018	6188265	RUTIKA	SANCHETI	BEC	P	Passed all 4
GU16036841	20160622	20161003	6112786	RUTIKA	SANCHETI	FAR	P	Passed all 4
GU14095814	20160418	20161010	6041199	MARIE ANTONNETTE	SANTOS	BEC	F	
GU14095814	20160418	20161019	6041200	MARIE ANTONNETTE	SANTOS	REG	F	
GU16107368	20161003	20161021	6218875	KUNDAVALLI	SARAOGI	FAR	P	4/30/2018
GU16036758	20160928	20161210	6208724	SEIGO	SASAGURI	FAR	F	
GU12024586	20160914	20161011	6193000	NAMI	SATO	BEC	F	
GU12024586	20160815	20161128	6162960	NAMI	SATO	REG	P	5/31/2018
GU14065643	20161003	20161114	6213947	YOICHI	SAWABE	AUD	F	
GU15126605	20161128	20161208	6263691	JUN	SAWADA	REG	P	6/30/2018
GU01111517	20160928	20161205	6208726	HIDEKI	SAWAI	AUD	F	
GU11114471	20160513	20161111	6066399	YOSHITAKA	SEKI	REG	F	
GU10043927	20160720	20161206	6139049	AKEMI	SEKIGUCHI	AUD	F	
GU16056973	20160517	20161009	6078896	MONALI	SHAH	AUD	F	
GU16056973	20160517	20161006	6078897	MONALI	SHAH	BEC	F	
GU16056973	20160517	20161012	6078898	MONALI	SHAH	FAR	F	
GU16056973	20160517	20161018	6078899	MONALI	SHAH	REG	F	
GU13095321	20160509	20161207	6061072	WESAM	SHALABY	FAR	P	6/30/2018
GU15056207	20160906	20161203	6183628	MANISH	SHARMA	BEC	P	6/30/2018
GU15056207	20160906	20161209	6183629	MANISH	SHARMA	FAR	P	6/30/2018
GU15036121	20160531	20161208	6082078	DOAA	SHASHAA	BEC	P	6/30/2018
GU16016651	20160803	20161006	6152401	AMR	SHEHATA	AUD	P	4/30/2018
GU16036800	20160826	20161006	6182644	LEI	SHEN	BEC	P	4/30/2018
GU16036800	20160826	20161008	6182646	LEI	SHEN	REG	F	
GU16077076	20160629	20161128	6128959	XUEYING	SHEN	BEC	F	
GU16077076	20160629	20161129	6128960	XUEYING	SHEN	FAR	F	

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GU16016621	20161003	20161205	6213945	TETSUYA	SHII	BEC	P	Passed all 4
GU16016621	20161003	20161111	6213946	TETSUYA	SHII	REG	P	Passed all 4
GU16087249	20160829	20161128	6176047	MOHAMMED	SHIKARI	AUD	F	
GU15066288	20161003	20161209	6214579	HISANORI	SHIMODA	BEC	P	Passed all 4
GU14065663	20160615	20161127	6100605	TAKAAKI	SHIMOICHI	REG	F	
GU15126490	20160818	20161106	6165984	SHIZUKA	SHIMOKAWA	REG	P	5/31/2018
GU16117507	20161116	20161208	6254245	RYOMA	SHIMURA	BEC	F	
GU14075763	20160916	20161020	6195748	SAORI	SHINOZAKI	AUD	F	
GU14125965	20160615	20161204	6102768	YUKI	SHIROSHITA	FAR	P	Passed all 4
GU16026693	20160926	20161129	6205917	ANANDHA RAMAKRISHNAN	SINGARAVELU	BEC	F	
GU16056962	20160923	20161204	6203408	GURPREET	SINGH	AUD	F	
GU16056962	20160923	20161207	6203409	GURPREET	SINGH	FAR	P	6/30/2018
GU16016669	20160830	20161202	6177105	PUI SUN	SIU	BEC	P	6/30/2018
GU16016669	20160830	20161129	6177106	PUI SUN	SIU	REG	F	
GU15106502	20160520	20161208	6073129	DIVYA	SOM	FAR	P	Passed all 4
GU16097287	20160908	20161127	6185544	TETSUYA	SOMA	FAR	F	
GU16026718	20160926	20161206	6208738	YAN	SONG	BEC	P	6/30/2018
GU16026681	20160203	20161124	5972700	SWAMINATHAN	SRINATH	BEC	F	
GU16056970	20160923	20161208	6203410	SRIVIDHYA	SRINIVASAN	BEC	P	6/30/2018
GU16056970	20160916	20161102	6194134	SRIVIDHYA	SRINIVASAN	FAR	P	5/31/2018
GU16046905	20160916	20161128	6195544	LI-SHAN	SU	REG	P	Passed all 4
GU15056217	20160622	20161209	6111407	TAKAHIRO	SUGIMOTO	AUD	F	
GU16077156	20160727	20161124	6145461	KOSUKE	SUGITA	BEC	F	
GU16077156	20160727	20161125	6145462	KOSUKE	SUGITA	FAR	F	
GU16066999	20160603	20161122	6087620	JINGFENG	SUN	AUD	F	
GU16066999	20160603	20161121	6087621	JINGFENG	SUN	FAR	F	
GU15026038	20160927	20161112	6207246	MAO-HSUAN	SUN	AUD	P	Passed all 4
GU14105873	20160630	20161030	6123144	XUETING	SUN	AUD	F	
GU07062814	20160725	20161023	6142416	TAKAYA	SUWA	BEC	P	4/30/2018
GU15126513	20160620	20161128	6116973	TATSUHIRO	SUZUKI	BEC	F	
GU15026031	20160601	20161130	6082762	YOSHIE	SUZUKI	AUD	F	
GU14065666	20160615	20161009	6106027	YUSUKE	SUZUKI	AUD	F	
GU14065666	20160615	20161210	6106028	YUSUKE	SUZUKI	BEC	F	
GU15046162	20160528	20161010	6155986	MOSTAFA HANY	SWELLAM	REG	P	Passed all 4
GU15096418	20161017	20161208	6228012	HIROTAKA	TACHIBANA	FAR	F	
GU16056942	20160511	20161207	6066585	SHIGEKO	TAGUCHI	BEC	F	
GU16056942	20160511	20161207	6066586	SHIGEKO	TAGUCHI	FAR	F	
GU16087204	20160720	20161118	6164748	HUNG-YIN	TAI	AUD	F	
GU16087204	20160720	20161123	6164749	HUNG-YIN	TAI	BEC	P	5/31/2018
GU16087204	20160720	20161121	6164751	HUNG-YIN	TAI	REG	P	5/31/2018
GU16117492	20161019	20161209	6252007	SHUNSUKE	TAIMA	FAR	F	
GU16077160	20160920	20161023	6196813	REIKO	TAKAGI	FAR	P	4/30/2018

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GU16026741	20160817	20161125	6164418	HISAYOSHI	TAKAHASHI	FAR	P	5/31/2018
GU16026683	20160923	20161104	6203416	SEIKO	TAKAHASHI	FAR	F	
GU15026063	20160615	20161009	6100611	TAKUMI	TAKAHASHI	BEC	F	
GU14085788	20160419	20161104	6042333	KINGO	TAKAMI	AUD	F	
GU14085788	20160419	20161003	6042335	KINGO	TAKAMI	FAR	F	
GU09083615	20160926	20161205	6206445	KEI	TAKAMURA	BEC	P	6/30/2018
GU15086373	20160422	20161023	6047720	DAISUKE	TAKAYAMA	FAR	P	4/30/2018
GU16026684	20161005	20161116	6215881	SHOMA	TAKEMOTO	AUD	P	5/31/2018
GU16067022	20160616	20161023	6106032	HIROYUKI	TAKEYAMA	FAR	F	
GU14095826	20160729	20161207	6147054	SATOSHI	TAMADA	AUD	F	
GU14015489	20160602	20161127	6084209	KAORU	TAMATSU	FAR	F	
GU16087211	20160816	20161107	6164000	HISANAO	TAMURA	FAR	F	
GU15126606	20160720	20161023	6146581	MITSUKO	TANAKA	FAR	F	
GU16036815	20160829	20161014	6176022	RIE	TANAKA	AUD	P	4/30/2018
GU16036815	20160627	20161210	6116955	RIE	TANAKA	REG	F	
GU16056974	20160518	20161116	6078254	MITCHELL	TANG	BEC	P	5/31/2018
GU16056974	20161026	20161115	6235373	MITCHELL	TANG	FAR	P	5/31/2018
GU16036806	20160321	20161206	6016404	SHENG	TANG	BEC	P	6/30/2018
GU16036806	20160321	20161207	6016405	SHENG	TANG	FAR	P	6/30/2018
16087168	20160801	20161014	6151076	TAKESHI	TANI	FAR	F	
GU14125920	20161004	20161208	6214593	WATARU	TANIOKA	REG	F	
GU16066990	20160831	20161204	6178311	SHOHEI	TASAKA	AUD	F	
GU16066990	20160928	20161202	6208733	SHOHEI	TASAKA	REG	F	
GU16087250	20160830	20161122	6178301	IRENE	TAWONG	BEC	F	
GU16087250	20160830	20161121	6178303	IRENE	TAWONG	REG	F	
GU16077151	20161020	20161128	6230599	YOSHIAKI	TERAURA	FAR	F	
GU15066276	20160922	20161115	6201543	CHANG-PEI	TIEN	AUD	P	Passed all 4
GU15036112	20160408	20161127	6032122	PITSIREE	TIRABORISUT	REG	P	Passed all 4
GU16107360	20161004	20161205	6216628	AYUMI	TOJI	FAR	F	
GU12094830	20160919	20161024	6195796	JUNICHIRO	TORIUMI	BEC	P	4/30/2018
GU12094830	20160919	20161127	6195797	JUNICHIRO	TORIUMI	REG	F	
GU15086408	20160602	20161121	6084206	CHIN-WEI	TSAI	BEC	F	
GU15086408	20160602	20161128	6084208	CHIN-WEI	TSAI	REG	F	
GU15126594	20160913	20161108	6191810	JULIE	TSAI	AUD	P	5/31/2018
GU15126594	20160622	20161107	6116817	JULIE	TSAI	FAR	F	
GU16046845	20160331	20161130	6029207	NIEN-JEN	TSAI	FAR	F	
GU16046845	20160331	20161128	6029208	NIEN-JEN	TSAI	REG	F	
GU16067042	20160621	20161024	6123252	WAN-YU	TSAI	AUD	P	4/30/2018
GU15066268	20160712	20161128	6131703	YU-SYUAN	TSAO	AUD	P	Passed all 4
GU16046914	20160428	20161101	6055026	CHAU YEUNG	TSE	FAR	F	
GU15026039	20160624	20161031	6115783	PEI-TING	TSENG	BEC	F	
GU15026039	20160624	20161103	6115784	PEI-TING	TSENG	FAR	F	

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GU16097323	20160923	20161121	6209569	CHING-CHIH	TSUI	AUD	F	
GU16097323	20160923	20161122	6209570	CHING-CHIH	TSUI	BEC	P	5/31/2018
GU16107427	20161018	20161204	6236119	HIROSHI	TSUJIKAWA	FAR	F	
GU15076301	20160816	20161009	6163398	KATSUYA	TSUKAI	BEC	F	
GU10043946	20160804	20161208	6151662	KENJI	TSUKUDA	FAR	P	6/30/2018
GU16077158	20160728	20161205	6146623	HIDETOSHI	TSUKUI	AUD	F	
GU16077158	20160728	20161002	6146624	HIDETOSHI	TSUKUI	BEC	P	4/30/2018
GU12104863	20161011	20161129	6221611	MARIKO	TSUNEMATSU	FAR	F	
GU12104863	20160617	20161127	6123225	MARIKO	TSUNEMATSU	REG	F	
GU16036753	20161107	20161208	6249353	MIN	TU	BEC	P	6/30/2018
GU16046878	20160121	20161106	6042347	SACHIE	UEHARA	AUD	F	
GU16046878	20160121	20161009	6042348	SACHIE	UEHARA	FAR	F	
GU15126499	20160615	20161128	6101569	DAISUKE	UETO	BEC	P	5/31/2018
GU15116550	20160922	20161210	6201539	SACHIKO	UMEHARA STUDDEN	AUD	F	
GU15116550	20160922	20161209	6201540	SACHIKO	UMEHARA STUDDEN	BEC	F	
GU15076296	20160926	20161111	6208741	BHARGAVI	UPADHYAYULA	AUD	F	
GU15026049	20160523	20161031	6074028	DAISUKE	URA	REG	P	Passed all 4
GU14075753	20160816	20161210	6163393	SHUNSUKE	USHIO	AUD	F	
GU14075753	20160816	20161001	6163395	SHUNSUKE	USHIO	REG	F	
GU16016637	20160628	20161110	6146575	RITCHELL	VALENZUELA	AUD	P	5/31/2018
GU16016637	20160628	20161003	6146576	RITCHELL	VALENZUELA	REG	F	
GU14095833	20160613	20161110	6105960	VIJAYA RAGHAVAN SUDHEER	VALIYAPARAMBIL	BEC	F	
GU16056937	20160930	20161204	6211618	BIJEESH	VATTAPOYILIL	FAR	F	
GU16056937	20160509	20161113	6062353	BIJEESH	VATTAPOYILIL	REG	F	
GU16067058	20160627	20161107	6117654	AMIT	VAZE	AUD	F	
GU16067058	20160627	20161115	6117655	AMIT	VAZE	BEC	P	5/31/2018
GU16067058	20160627	20161111	6117656	AMIT	VAZE	FAR	F	
GU16067058	20160627	20161118	6117657	AMIT	VAZE	REG	F	
GU16077165	20160727	20161004	6148844	MANEESH	VERMA	AUD	P	4/30/2018
GU16077165	20160727	20161007	6148845	MANEESH	VERMA	BEC	P	4/30/2018
GU16077165	20160727	20161011	6148846	MANEESH	VERMA	FAR	F	
GU16077165	20160727	20161014	6148847	MANEESH	VERMA	REG	F	
GU16097314	20160921	20161117	6201537	RESHMA	VIJ	FAR	P	5/31/2018
GU16097270	20160901	20161102	6181890	JOHN IVAN	VILLANUEVA	AUD	F	
GU16097270	20160901	20161011	6181891	JOHN IVAN	VILLANUEVA	BEC	P	4/30/2018
GU16097270	20160901	20161208	6181892	JOHN IVAN	VILLANUEVA	FAR	F	
GU16026698	20160209	20161106	5978064	KOJI	WADA	FAR	F	
GU15066266	20161012	20161208	6223571	YIWEN	WAN	REG	F	
GU16087221	20160818	20161115	6166752	CHIH-WEI	WANG	AUD	P	5/31/2018
GU16087221	20160818	20161114	6166753	CHIH-WEI	WANG	BEC	F	
GU16077088	20160705	20161029	6130954	DAYUE	WANG	FAR	F	
GU16067009	20160418	20161129	6093042	JINFU	WANG	AUD	P	5/31/2018

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GU15046146	20161017	20161123	6226912	MENGZHU	WANG	FAR	F	
GU15046146	20160705	20161209	6130937	MENGZHU	WANG	REG	F	
GU15126504	20160826	20161129	6173824	WEIHUI	WANG	AUD	P	5/31/2018
GU16016672	20160927	20161209	6223596	XIAODAN	WANG	REG	F	
GU16056932	20160509	20161118	6062835	XINYI	WANG	AUD	F	
GU14105853	20160908	20161031	6184751	YANXIA	WANG	BEC	P	Passed all 4
GU14105853	20160617	20161031	6105276	YANXIA	WANG	FAR	P	Passed all 4
GU16056921	20160502	20161004	6059442	YIHANG	WANG	BEC	F	
GU16056921	20160502	20161005	6059443	YIHANG	WANG	FAR	F	
GU15066232	20160708	20161003	6148375	YIWEN	WANG	REG	P	Passed all 4
GU15076328	20160616	20161020	6103752	YU	WANG	BEC	P	4/30/2018
GU15076328	20160616	20161019	6103753	YU	WANG	FAR	P	4/30/2018
GU13085257	20160617	20161111	6105397	TOMOHIRO	WATANABE	AUD	F	
GU15086407	20160815	20161121	6162954	WEI	WEI	AUD	P	Passed all 4
GU15086407	20160815	20161122	6162955	WEI	WEI	BEC	P	Passed all 4
GU09123751	20160831	20161104	6179401	YITING	WENG	FAR	F	
GU16077163	20160729	20161202	6147080	CHRISTOPHER	WOLSELEY	AUD	P	6/30/2018
GU14105869	20160614	20161118	6099156	CHEOK LAM	WONG	AUD	F	
GU15096426	20161017	20161123	6226904	JENNIFER YAN KAY	WONG	BEC	F	
GU16077062	20160914	20161208	6193006	SUT KUAN	WOO	FAR	P	6/30/2018
GU16077062	20160914	20161024	6193007	SUT KUAN	WOO	REG	P	4/30/2018
GU16097322	20160923	20161210	6206460	DAYANG	WU	FAR	P	6/30/2018
GU16077109	20160712	20161205	6137470	HSIN-JU	WU	AUD	F	
GU16077109	20160712	20161207	6137471	HSIN-JU	WU	BEC	F	
GU16077109	20160712	20161206	6137472	HSIN-JU	WU	FAR	F	
GU16056925	20160505	20161119	6069460	JIAJIA	WU	FAR	F	
GU16046897	20160913	20161128	6191800	KUAN-NI	WU	AUD	F	
GU16046897	20160422	20161121	6048337	KUAN-NI	WU	BEC	F	
GU16046897	20160422	20161122	6048339	KUAN-NI	WU	REG	F	
GU16016618	20160812	20161129	6162967	PEI-WEN	WU	AUD	F	
GU16016618	20160812	20161128	6162968	PEI-WEN	WU	BEC	P	5/31/2018
GU16016618	20160812	20161130	6162969	PEI-WEN	WU	REG	P	5/31/2018
GU16097275	20160906	20161208	6183424	XUNING	WU	REG	F	
GU15116553	20160706	20161209	6133270	YITING	WU	AUD	P	6/30/2018
GU16077118	20160715	20161128	6138497	YU-HSUAN	WU	AUD	P	5/31/2018
GU16077118	20160715	20161129	6138498	YU-HSUAN	WU	BEC	P	5/31/2018
GU15015997	20160808	20161117	6156349	LIANG	XI	REG	F	
GU15126607	20160606	20161101	6092260	QIUWAN	XI	AUD	F	
GU15126607	20160606	20161205	6092261	QIUWAN	XI	BEC	F	
GU16016619	20160808	20161128	6156940	LILI	XIANG	FAR	P	5/31/2018
GU15106523	20160708	20161017	6131687	DINGLEI	XIAO	BEC	P	4/30/2018
GU16077140	20160725	20161031	6146658	WENTING	XIE	BEC	F	

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GU16077140	20160725	20161101	6146659	WENTING	XIE	FAR	F	
GU16016620	20160615	20161129	6101533	WEN	XIN	BEC	P	5/31/2018
GU16056926	20160815	20161103	6163797	GUANGDA	XU	AUD	P	Passed all 4
GU16056926	20160815	20161104	6163798	GUANGDA	XU	REG	P	Passed all 4
GU16107408	20161020	20161124	6231293	JINGYI	XU	BEC	F	
GU16016658	20160826	20161122	6173828	MINFENG	XU	FAR	F	
GU15015970	20160919	20161029	6195785	YIAN	XU	AUD	P	Passed all 4
GU16077114	20161003	20161130	6231223	YIFEN	XU	BEC	P	5/31/2018
GU16077114	20161003	20161130	6231224	YIFEN	XU	REG	F	
GU16036798	20160308	20161122	6012001	CHIYO	YAMADA	REG	F	
GU14045650	20160427	20161023	6049709	YUYA	YAMADA	AUD	P	4/30/2018
GU16077161	20160729	20161127	6147446	MARINA	YAMAGUCHI	FAR	F	
GU13075236	20160919	20161210	6195802	TOMOHIRO	YAMAGUCHI	BEC	F	
GU13075236	20160919	20161001	6195803	TOMOHIRO	YAMAGUCHI	FAR	F	
GU15126582	20160812	20161004	6161102	TSUKASA	YAMAGUCHI	FAR	F	
GU16046883	20160418	20161127	6044109	TARO	YAMAKA	FAR	P	Passed all 4
GU15066254	20160928	20161127	6208734	TAKUMA	YAMAKITA	FAR	F	
GU16117484	20161101	20161206	6254141	DAISHI	YAMAMOTO	BEC	F	
GU16087202	20160812	20161204	6163402	TAKEHIRO	YAMAMOTO	BEC	F	
GU16087202	20160812	20161021	6163403	TAKEHIRO	YAMAMOTO	FAR	P	4/30/2018
GU15086384	20160922	20161204	6201542	YUIKO	YAMAMOTO	BEC	F	
GU16067031	20160616	20161002	6112484	MASATO	YAMANOUCHI	AUD	F	
GU16067031	20160616	20161120	6112487	MASATO	YAMANOUCHI	REG	F	
GU13085280	20160721	20161125	6140884	DAISUKE	YAMAZAKI	BEC	F	
GU13105379	20160720	20161210	6139052	HITOSHI	YAMAZAKI	FAR	P	6/30/2018
GU15106525	20160601	20161114	6082737	BOKAI	YANG	AUD	F	
GU15106525	20160601	20161115	6082738	BOKAI	YANG	BEC	F	
GU15106525	20160601	20161118	6082740	BOKAI	YANG	FAR	F	
GU15106525	20160601	20161116	6082741	BOKAI	YANG	REG	F	
GU16087207	20160707	20161122	6163997	CHI-JEN	YANG	BEC	F	
GU16087207	20160707	20161121	6163998	CHI-JEN	YANG	FAR	F	
GU16067043	20160603	20161019	6109852	JING	YANG	AUD	P	4/30/2018
GU16067043	20160603	20161021	6109854	JING	YANG	FAR	P	Passed all 4
GU16067043	20160603	20161018	6109855	JING	YANG	REG	P	Passed all 4
GU15096442	20160307	20161001	5999274	SHU-MIN	YANG	FAR	F	
GU16026701	20160921	20161020	6199336	XIN	YANG	BEC	F	
GU16036804	20160317	20161108	6013401	YU-HSUAN	YANG	FAR	F	
GU16066998	20160919	20161123	6195764	YU-TING	YANG	BEC	P	5/31/2018
GU16066998	20160602	20161121	6086001	YU-TING	YANG	FAR	P	5/31/2018
GU16066998	20160602	20161122	6086002	YU-TING	YANG	REG	P	5/31/2018
GU16016631	20161018	20161206	6231218	YUTONG	YANG	BEC	P	6/30/2018
GU16016631	20161018	20161109	6231219	YUTONG	YANG	FAR	F	

Doc. No. 34GL-17-0093.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16036811	20160906	20161018	6181928	REN-YU	YAO	BEC	P	Passed all 4
GU14065648	20160517	20161031	6068912	SHIGETO	YATABE	AUD	F	
GU14065648	20160831	20161023	6178314	SHIGETO	YATABE	REG	P	4/30/2018
GU15056208	20160606	20161116	6087322	WING TUNG	YAU	FAR	P	5/31/2018
GU15066280	20160527	20161003	6081850	HUICHAO	YE	FAR	F	
GU14055684	20160627	20161018	6125524	JUNG-HUI	YEN	AUD	P	4/30/2018
GU14055684	20160627	20161017	6125525	JUNG-HUI	YEN	BEC	P	4/30/2018
GU14055684	20160729	20161019	6147062	JUNG-HUI	YEN	REG	F	
GU14025543	20160609	20161210	6093104	MAKOTO	YONEYAMA	BEC	F	
GU16056917	20160502	20161126	6062834	JIWON	YOON	FAR	F	
GU16087213	20160817	20161106	6164784	DAI	YOSHIDA	AUD	F	
GU13035093	20160629	20161106	6134338	SORA	YOSHIDA	AUD	F	
GU13035093	20160928	20161017	6208728	SORA	YOSHIDA	REG	F	
GU15096462	20160715	20161001	6135224	RYOSUKE	YOSHITOMI	BEC	F	
GU16036749	20160923	20161205	6205920	CHING-HAO	YU	AUD	P	Passed all 4
GU16036749	20160923	20161206	6205921	CHING-HAO	YU	REG	P	Passed all 4
GU16067023	20160616	20161017	6106106	QINXUE	YU	BEC	F	
GU16067023	20160616	20161018	6106107	QINXUE	YU	FAR	F	
GU15066267	20160919	20161115	6195790	XIAOLIANG	YU	AUD	P	5/31/2018
GU15066267	20160919	20161116	6195792	XIAOLIANG	YU	REG	F	
GU16046888	20160420	20161024	6043600	YIMING	YU	AUD	F	
GU16046896	20160425	20161103	6048801	CHUN KIT	YUEN	FAR	F	
GU16046896	20160425	20161031	6048802	CHUN KIT	YUEN	REG	F	
GU13075234	20160712	20161005	6137617	ZHANZHAN	ZENG	BEC	P	4/30/2018
GU13075234	20160712	20161004	6137618	ZHANZHAN	ZENG	REG	F	
GU16056960	20160720	20161005	6139048	CHI	ZHANG	AUD	P	4/30/2018
GU16056960	20160518	20161007	6073116	CHI	ZHANG	BEC	P	4/30/2018
GU16077100	20160708	20161115	6137392	GUANGRUI	ZHANG	AUD	F	
GU16077100	20160708	20161118	6137393	GUANGRUI	ZHANG	BEC	F	
GU16077100	20160708	20161117	6137395	GUANGRUI	ZHANG	REG	F	
GU11104434	20160812	20161207	6162970	LINLI	ZHANG	BEC	P	6/30/2018
GU11104434	20160812	20161103	6162971	LINLI	ZHANG	FAR	P	5/31/2018
GU16016610	20160623	20161210	6111461	SISI	ZHANG	FAR	P	6/30/2018
GU16067025	20160527	20161114	6106111	WENJUAN	ZHANG	BEC	F	
GU16067025	20160527	20161116	6106112	WENJUAN	ZHANG	FAR	P	5/31/2018
GU16077115	20160211	20161207	6137492	YAKUN	ZHANG	BEC	F	
GU16046887	20160420	20161118	6044167	YIFAN	ZHANG	FAR	F	
GU16046850	20160107	20161122	6034735	ZHENXING	ZHANG	AUD	P	5/31/2018
GU16046850	20160107	20161121	6034736	ZHENXING	ZHANG	FAR	P	5/31/2018
GU15106526	20160620	20161123	6105587	ZHENZHONG	ZHANG	BEC	P	5/31/2018
GU15106526	20160620	20161122	6105588	ZHENZHONG	ZHANG	REG	F	
GU14105849	20160613	20161208	6131722	DONG	ZHAO	BEC	F	

Doc. No. 34GL-17-0093.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU14105849	20160613	20161209	6131723	DONG	ZHAO	FAR	F	
GU16026702	20160808	20161005	6156947	SHU	ZHAO	AUD	F	
GU16026702	20160808	20161004	6156949	SHU	ZHAO	FAR	P	4/30/2018
GU15086358	20160711	20161206	6134336	YU	ZHAO	AUD	P	Passed all 4
GU15086358	20161018	20161202	6228024	YU	ZHAO	BEC	P	Passed all 4
GU16087241	20160825	20161105	6174690	SHAN	ZHONG	BEC	P	5/31/2018
GU15046174	20161004	20161101	6214596	YI-RONG	ZHONG	AUD	P	Passed all 4
GU15056193	20160908	20161123	6184694	BING	ZHOU	AUD	P	Passed all 4
GU15056193	20160908	20161121	6184695	BING	ZHOU	REG	P	Passed all 4
GU16097324	20160916	20161115	6209576	XIAOFENG	ZHOU	BEC	P	5/31/2018

Doc. No. 34GL-17-0093.

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Friday, January 06, 2017 6:05 PM
To: 'Arleen E Gay'
Subject: FW: Peer Review Administration Revised Discussion Paper Attached - Comments Due June 30, 2017 - With Paper Attached This Time
Attachments: Proposed Evolution of Peer Review Administration - Revised January 2017.pdf

ARLEEN – please include in next board meeting package. Thanks! Dave

From: James.Brackens@aicpa-cima.com -- James Brackens [mailto:James.Brackens@aicpa-cima.com]
Sent: Thursday, January 5, 2017 6:19 AM
Cc: Susan Coffey <Susan.Coffey@aicpa-cima.com>; Beth Thoresen <Beth.Thoresen@aicpa-cima.com>; Matthew T. Young <Mat.Young@aicpa-cima.com>
Subject: Peer Review Administration Revised Discussion Paper Attached - Comments Due June 30, 2017 - With Paper Attached This Time

Dear State Board of Accountancy Presidents or Chairs and Executive Directors:

My apologies – I neglected to attach the paper the first time! Below is the full content of the e-mail I sent previously.

Attached please find the discussion paper "Evolution of Peer Review Administration – Revised January 2017" providing an alternative proposal for administration to increase consistency, efficiency and effectiveness of the AICPA Peer Review Program (Program). We have carefully considered all responses received on the original proposal and have made significant revisions based on stakeholder feedback. **We ask that you thoroughly examine this new proposal and provide us with your feedback and comments by June 30, 2017.**

Comments and responses to the revised proposal should be sent to Beth Thoresen, Director – Peer Review Operations, AICPA Peer Review Program, AICPA, 220 Leigh Farm Road, Durham, NC 27707-8110 or prsupport@aicpa.org.

We will provide a high-level summary of the paper during a webcast for state boards of accountancy on Monday, January 9 from 1:30 – 2:30pm EST. If you have not done so already, click here to register for the webcast. Please note there is no dial-in number for the webcast. Upon registration, you will receive an e-mail with a link to use at the time of the webcast, which will run through your computer, tablet or phone.

We look forward to your comments and questions both during and following the webcast. The 2017 NASBA Executive Directors Conference will also be an opportunity to converse, as we plan to attend the event.

Thank you in advance for your thoughtful consideration of the issues facing Peer Review administration, and your commitment to enhancing audit quality throughout the CPA profession.

We look forward to your feedback!

Best regards,

Jim

James W. Brackens, Jr., CPA, CGMA
Vice President – Ethics & Practice Quality — Public Accounting
Association of International Certified Professional Accountants
AICPA | CIMA
P: 919.402.4003 F: 919-419-4716
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CIMA: cimaglobal.com/Contact-us/



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AICPA Peer Review Program

Proposed Evolution of Peer Review Administration

Revised January 2017

A discussion paper seeking input from state CPA societies and state boards of accountancy

Released for comment: January 4, 2017
Feedback requested: June 30, 2017

Doc. No. 34GL-17-0093.

Background

In February 2016, the American Institute of CPAs (AICPA) released a discussion paper to state CPA society (society) CEOs to solicit input on the evolution of peer review administration of the AICPA Peer Review Program (Program), with a companion paper sent to state boards of accountancy (boards) in July. The evolution of peer review administration is part of the AICPA's Enhancing Audit Quality (EAQ) initiative, with the objective to ultimately improve audit performance by increasing consistency, efficiency and effectiveness of Program administration.

The February paper proposed a model for a peer review administering entity (AE) of the future, specifying various criteria, including a required number of AEs, specific staffing requirements/qualifications, structural requirements for Peer Review Committees (Committees) and Report Acceptance Bodies (RABs) and the administration of a minimum of 1,000 peer reviews annually. The model demonstrated one potential way in which the consistency, efficiency and effectiveness in the administration of peer review could be increased, resulting in improved audit performance by practitioners.

The discussion paper and its companion paper to the boards generated significant discussion and response, including formal comment letters from 30 societies and 25 boards. The overwhelming majority of respondents agreed inconsistencies exist among AEs and the administration model needs to change. Most respondents agreed a reduction in the number of AEs would improve consistency.

In addition, stakeholders submitted ideas on how best to achieve the stated objective including several alternatives to the model. A group of society staff leadership and AICPA staff carefully considered these alternatives, and agreed that a model using modified staffing requirements/qualifications and specific performance benchmarks could most effectively achieve the objective. In addition, the Planning Task Force of the AICPA's Peer Review Board (PRB) provided additional input while concurring with the approach as a whole. **Based on this feedback, the model has been revised to eliminate the required number of AEs, the requirement to administer a minimum of 1,000 reviews annually and many of the AE staffing requirements.**

Proposed Benchmark Model

The most common suggestion for the evolution of peer review administration was to allow existing, effective AEs that operate in full accordance with Program Standards and guidance, to continue administering the Program, without consideration given to the number of peer reviews administered, and to discontinue administration by poor performing AEs. Many respondents indicated they believed their AE was operating effectively because they were unaware of any evidence to the contrary. **Accordingly, the model proposed in this paper requires AEs to meet specific benchmarks, diligently monitored by the AICPA, and increases transparency of AE performance.**

Under this model, AEs that choose to continue administering peer reviews must meet specific benchmarks, which include qualitative, objective and measurable criteria. AEs will be evaluated based upon whether they consistently meet these benchmarks. AE performance will be made transparent through new reporting requirements to various stakeholders, such as society CEOs and boards, as appropriate. If this approach is undertaken, the specific benchmarks illustrated in this paper are subject to changes and approval by the PRB, and may be modified over time due to advances in technology and other factors.

Inconsistencies in administrative processes and report acceptance have been identified by PRB Oversight Task Force (OTF) members and AICPA staff through RAB observations, AE oversight visits and other processes. These inconsistencies, though communicated only to the AE in the past, resulted in peer reviews being administered untimely and with results not in compliance with the Program. The proposed benchmarks have been developed by identifying how to:

- Minimize the inconsistencies
- Increase the probability that individuals with the appropriate knowledge, experience and skepticism perform and give adequate consideration to technical reviews and the RAB process, and
- Optimize the peer review process so firms can meet their licensing requirements efficiently

Two Important Criteria Retained and Modified

Two key criteria from the original proposed model are included, though slightly modified, in this revised proposal related to staffing and Technical Reviewer requirements.

1) Staffing: Ultimately, the society CEO is responsible for determining the necessary staffing and hiring appropriately qualified individuals.

   Though the primary focus of the proposed model is the achievement of identified benchmarks, each AE will be required to have at least one CPA employed on staff, who is actively engaged, knowledgeable about the Program Standards and administrative requirements and processes, and has the authority and sufficient knowledge to identify and correct inadequate performance of an administrator or technical reviewer. If the AE administers for more than one state, the CPA staff member must be employed full-time. This individual should
   - Be fully committed to the objectives of the Program and its administration and have the moral courage to challenge Committees/RABs, when necessary
   - Conduct monitoring procedures and present results to the society CEO
   - Be responsible for day to day operations of the Program, which allows continuity and a backup plan

2) Technical Reviewer Requirements: Based on stakeholder feedback the requirement for a full-time technical reviewer to be employed on staff has been removed. Additionally, the requirement that all working papers be evaluated as a part of the technical review has been removed. However, there will be a change in process in that administrators will make all peer review working papers available to the technical reviewer who will be required to take a risk-based approach in determining which working papers should be evaluated during the technical review. In addition, the requirement for the technical reviewer to be present during RAB meetings has been retained.

Failure to Meet Benchmarks

If performance benchmarks are not met, a society (or organization) will lose its ability to be an AE. The OTF and AICPA staff will monitor AE compliance through reports generated from the new peer review software program launching in 2017, Peer Review Integrated Management Application (PRIMA), observations of Committee and RAB meetings and AE oversight visits. If an AE fails to meet the benchmarks and appropriate, timely remediation is not achieved, the

PRB will rescind the AE's ability to administer the Program. Fair procedures will be developed and followed to determine the appropriate remediation and, if necessary, termination.

Benchmarks

Benchmarks fall into three categories: administrator, technical reviewer and Committee/RAB. AEs will be required to develop policies and procedures to address how the AE will comply with the benchmarks. These policies and procedures will become part of each AE's annual Plan of Administration (POA). The POA is a document outlining operational details as to how the AE will implement the Program under Program Standards and is subject to annual approval by the PRB.

In addition, each AE will be required to develop and disclose in its POA its policies and procedures designed to mitigate the familiarity threat that exists among Committees/RABs, technical reviewers, peer reviewers, and firms subject to review, based on the AE's particular circumstances. Such procedures may include one or more of the following (not all inclusive):

- Redacting identifying information about firm and/or peer reviewers from documents presented to RAB
- Arranging for the acceptance of its committee members' peer reviews by another AE
- Arranging for the acceptance of its high-volume reviewers' reviews by another AE
- Arranging for RAB members or specialists from other states to participate in RABs
- Engaging qualified individuals from another state to perform all technical reviews

In addition to the policies and procedures designed to mitigate the familiarity threat developed by each AE, all committee and RAB members will annually be required to: (1) participate in guided discussion which will emphasize the importance of maintaining objectivity and the appropriate level of skepticism, and (2) sign confirmations indicating their agreement to comply with Program Standards and maintain objectivity and an appropriate level of skepticism.

For each AE, the applicable society CEO(s) will be accountable for the peer review administrative process under his/her organization's responsibility. Accordingly, the CEO will be responsible for:

- Determining the necessary staffing
- Hiring appropriately qualified individuals
- Monitoring compliance with the benchmarks, and
- Signing the POA, agreeing to the responsibilities outlined above

See Exhibit 1 for descriptions of proposed benchmarks.

Benchmark Violations and Fair Procedures

If an AE fails to meet the required benchmarks, fair procedures will be followed to determine the appropriate remediation, or depending on the significance of the benchmarks not achieved, termination. The fair procedures developed will provide the AE an opportunity to remedy the situation(s) that created the violation(s), with disqualification as an AE resulting only from a failure to remediate to acceptable levels of performance. When remediation is required, the individual within the AE responsible for the Program should immediately take required actions, and the society CEO should oversee the remediation.

Violations will fall into one of two categories: egregious and non-egregious, with both types of violations resulting in required remediation and appropriate transparency to stakeholders. A pattern of non-egregious violations will result in additional oversight, with failure to remediate causing the AE to move into "probation." Egregious violations will cause immediate "probation," with the AE incurring the cost of external oversight during remediation.

Exhibit 2 provides a flow chart and an illustrated example of fair procedures. The fair procedures will be fully developed and shared with all stakeholders, including the costs to the AE for remediation and probationary activities.

As previously indicated, the specific benchmarks illustrated in this paper are subject to changes and approval by the PRB, including the determination of which benchmark violations are considered egregious. Below are examples of proposed egregious benchmark violations which will cause an AE to move into probation:

- Late submission of the Annual POA (or not including all required information) by due date (note that the PRB is currently considering revising the due date of the Annual POA to a time where submission of complete information is reasonably achievable)
- Not completing the required annual minimum number of oversights by the due date (note that, similar to the consideration noted above for the Annual POA, the PRB is currently considering the date by which all oversights must be completed.)
- Not addressing reviewer performance issues timely
- Technical reviewer and Committee/RAB members not applying appropriate level of objectivity and skepticism (familiarity threat)
- Receiving repeat comments in a RAB observation report from the immediate preceding report
- Releasing confidential peer review information to an external party without written permission from firm
- Sending over 15% of required communications late
- RABs accepting reviews without the presence of members who have appropriate experience/expertise or a quorum
- Not performing administrative oversight
- RAB consistently deferring or delaying over 10% of reviews
- Not engaging/using technical reviewers who possess appropriate experience, training or expertise
- Technical reviewers not present at RAB meetings
- Not structuring and scheduling RAB meetings appropriately
- Not responding timely to requests from the OTF or AICPA staff

State Board Oversight

While this paper does not propose a separate set of board oversight benchmarks, **such oversight will continue to be a critical component of the Program's administration**. The proposed model will not be effective without external oversight such as that performed by board-appointed Peer Review Oversight Committees (PROCs). We will continue to work closely with the National Association of State Boards of Accountancy (NASBA) and boards to support an effective PROC process. We will also continue our collaboration with NASBA's Compliance Assurance Committee (CAC) to discuss and develop appropriate oversight procedures.

In addition, we will create a panel of board executive directors as an additional channel of input for administrative matters. Through this model, we will provide an additional avenue of discussion regarding AE administration and other peer review matters.

Stakeholder Feedback Requested by June 30, 2017

Feedback is integral to the evolution of peer review administration. The AICPA is requesting your feedback of this proposed model and the benchmark criteria for AEs of the future. All input will be considered and will shape the final plan. The intent is to communicate a final plan, along with a transition process, by August 31, 2017.

Please consider the following questions when formulating your response.

- Considering the benchmark criteria presented, what changes do you believe will best increase consistency and audit quality in the peer review administration process?
- What suggestions do you have to help mitigate familiarity threats to the process?
- Are there proposals within this paper that are not feasible? If so, what suggestions do you have for otherwise meeting the objective of increasing consistency, efficiency and effectiveness of Program administration?
- Considering the benchmark criteria presented, would any new criteria be unreasonable to implement by May 1, 2018?
- Are there additional benchmark criteria that should be included?
- Are there aspects discussed within the paper that need further clarification?

If you have concerns about aspects of the proposed plan, please share alternative suggestions for meeting the quality initiative.

Comments and responses should be sent to Beth Thoresen, Director – Peer Review Operations, AICPA Peer Review Program, AICPA, 220 Leigh Farm Road, Durham, NC 27707-8110 or prsupport@aicpa.org, and are requested by June 30, 2017.

Thank you in advance for your thoughtful consideration of the issues facing Peer Review administration, and your commitment to enhancing audit quality throughout the profession.

Exhibit 1 – Benchmarks

The following are proposed performance benchmarks for which each AE will be held accountable. All benchmarks in this paper are illustrative and are subject to modification and approval by the PRB. The OTF and AICPA staff will monitor compliance utilizing PRIMA, observations of Committee and RAB meetings and AE oversight visits.

Some benchmarks may require changes to guidance and others may be revised as PRIMA is implemented during 2017. Current benchmarks will be monitored upon approval of the concept. Certain benchmarks are currently implied and thus expected to be currently met, and guidance will be changed such that they will be explicitly required. Benchmarks that are not currently implied or required will be phased in, with all benchmarks effective by May 1, 2018.

Administrator Benchmarks:

Current Requirements

- Enter committee decision for reviews when acceptance has been delayed or deferred and send letters within two weeks of RAB meetings
- Submit complete annual POA by due date, including completion of all requirements
- Select appropriate reviews for oversight based on written criteria in the policies and procedures, which considers risks associated with both the reviewer and the firm
- Ensure the minimum number of oversights and the related criteria are met and performed throughout the year
- Send overdue letters and other communications when appropriate as required by guidance
- Make appropriate decisions on exceptions (e.g. extensions, team members, off-site reviews, etc.) and maintain support for exceptions
- Perform the reviewer resume verification process timely and in accordance with the Oversight Handbook
- Follow the documentation retention criteria policy established within Interpretation 25-1

Implied Requirements

- Comply with confidentiality requirements of the Program and the boards for the states the AE administers; this includes:
  - Establish internal confidentiality procedures
  - Communicate the policies and procedures to all parties involved in the peer review administration process
  - Observe that the policies and procedures are followed
- Complete administration checklist and record working papers received (within four business days of receipt)
- Fully implement recommendations from RAB observations in a timely manner upon receipt of the report
- Fully implement recommendations from RAB observations such that no comments are repeated in subsequent observations
- Provide RAB materials electronically to RAB members one week in advance of RAB meetings
- Respond timely to requests from the OTF or AICPA staff

New Requirements

- Weekly investigate reviews for which review team composition can't be approved
- Record committee decisions timely in PRIMA after RAB meetings for reviews that are accepted which will result in documents being uploaded to FSBA
- Address the familiarity threat for Committee and RAB composition within the POA

Technical Reviewer Benchmarks:

Current Requirements

- Perform the technical review timely and in accordance with the RAB Handbook requirements (including applying appropriate levels of objectivity and skepticism)
- Recommend reviews or engagements for oversight when appropriate

Implied Requirements

- Limit reviews with open items and missing relevant information from being included in the RAB package unless RAB consultation necessary (overall over time, an AE should have less than 10% of its reviews delayed or deferred to another meeting)
- Fully implement recommendations from RAB observations in a timely manner upon receipt of the report
- Fully implement recommendations from RAB observations such that no comments are repeated in subsequent observations
- Be familiar with guidance issued by the PRB and the board licensure laws for the states in which the AEs administer peer reviews
- Propose due date for corrective actions or implementation plans after discussing feasibility with the firm in advance of RAB meeting to be included in the RAB materials
- Respond timely to requests from the OTF or AICPA staff

New Requirements

- Prepare reviewer feedback forms and letters in advance of RAB meeting to be included in the RAB materials
- Obtain must-select training to perform technical reviews of peer reviews that have engagements from must-select industries
- Be present during RAB meetings in which his/her reviews are presented to answer RAB member questions to avoid deferrals or delays
- Be CPAs
- Thoroughly prepare peer reviews for RAB meetings to minimize the number of reviews that are deferred or delayed accepted subject to missing information

Committee/RAB Benchmarks:

Current Requirements

- Conduct RAB meetings with sufficient frequency to meet 120-day rule for timeliness of presentation of reviews (60-day rule for engagement reviews with certain criteria)[1]

[1] This model does not propose a minimum number of RAB meetings per year.

- Structure each meeting's RAB member composition to include members with relevant industry experience (regarding must-select engagements)
- Ensure each review has a quorum of RAB members to vote on it in accordance with the RAB Handbook
- Be familiar with guidance issued by the PRB
- Meet qualifications as established in the RAB Handbook
- Read materials prior to the RAB meeting and come prepared to discuss agenda items
- Discuss peer reviews and do not overly rely on the technical reviewer (including applying appropriate levels of objectivity and skepticism)
- Assign corrective actions and implementation plans in the appropriate situations with due dates that are feasible and will benefit the firm
- Issue timely the appropriate level of reviewer feedback that the situation dictates
- Shepherd reviews through the completion process timely, including generally not waiving or extending corrective actions and implementation plans (exception – hardships)
- Perform oversights on firms and reviewers timely in accordance with the Oversight Handbook and each AE's own written policies and procedures
- Annually evaluate qualifications and competencies of technical reviewer(s)
- Perform administrative oversight in accordance with the Oversight Handbook

Implied Requirements

- Establish RAB meeting length so that the entire meeting is productive; the length is appropriate to adequately discuss each peer review given its complexity (suggestion: conference calls should not be scheduled for more than two hours)
- Fully implement recommendations from RAB observations in a timely manner upon receipt of the report
- Fully implement recommendations from RAB observations such that no comments are repeated in subsequent observations
- Respond timely to requests from the OTF or AICPA staff

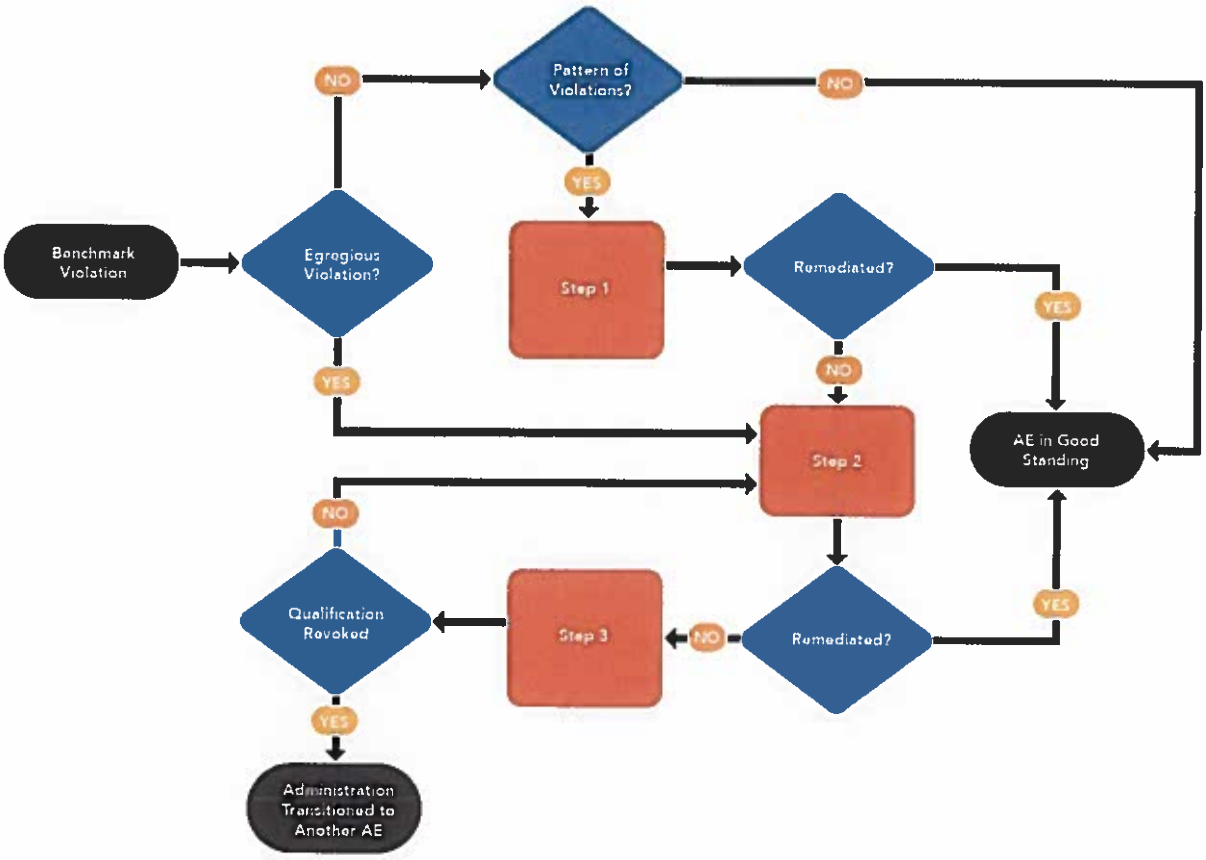
New Requirements

- Schedule RAB meetings no later than two weeks in advance
- Establish a written RAB rotation policy regarding RAB composition within the POA
- Ensure an oversight plan is approved by the Committee and is in place by a required date
- Present pertinent facts on each review (not on the consent agenda) prior to discussion and voting
- All RAB members will formally attest to having read all materials prior to RAB meeting and will maintain objectivity and a professionally skeptical attitude when considering reviews presented for acceptance.

Exhibit 2 – Fair Procedures

If an AE fails to meet the established benchmarks, fair procedures will be followed. The anticipated process will include multiple steps, including required remediation and, if remediation is not successful, termination of the AE's qualification to administer the Program.

Process Flow:



Steps in Fair Procedures:

Step 1: Increased monitoring performed remotely by AICPA staff. Determination to move to Step 1 made by AICPA staff, with periodic reporting of activity to the OTF.

- Accelerated RAB observations to include all reviews presented to RAB. (Second RAB observation to occur no sooner than 30 days after the first.)
  - Procedures include reviewing RAB materials, observing the RAB meeting and preparing the report.
- Monitor status of open reviews monthly during this period.

Step 2: Probation – increased monitoring performed by AICPA staff and/or OTF member at AE's expense, which may include on-site oversight at an appropriate hourly rate and reimbursement of travel expenses. Determination to move to Step 2 made by OTF.

Step 2 Example: Below are activities that may occur with increased monitoring during the probation period. Multiple activities, including repetitions, may be required, and could cost the AE anywhere from $10,000 to $40,000. Note, however, that actual hours, rates and resulting costs may vary greatly.

- RAB meeting observation – procedures include reviewing materials, observing the meeting and preparing a report to the OTF (time estimate – 5 hours)
- Test AE's compliance with administrative procedures (time estimate – 4 hours)
- Committee meeting observation (time estimate – 4 hours)
- Travel to AE for in-person observation (time estimate – 4 to 10 hours)

Step 3: Referral to hearing panel to determine whether:

- The AE's qualification to administer the Program will be terminated (with its administration transitioned to another AE), or
- The AE will be allowed to continue to remediate (i.e., return to Step 2).

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Tuesday, January 10, 2017 8:59 AM
To: 'Arleen E Gay'
Subject: FW: Candidate Care Report
Attachments: CANDIDATE CARE CONCERNS 16Q4.pdf

ARLEEN – please include in next board meeting package. Thanks! Dave

From: pvernon@nasba.org -- Penny Vernon [mailto:pvernon@nasba.org]
Sent: Tuesday, January 10, 2017 3:40 AM
Subject: Candidate Care Report

Dear Executive Directors:

Attached is the 16Q4 Report from NASBA's Candidate Care Department. If you have any questions or comments please respond to this email or contact me directly at 615-880-4209.

Sincerely,
Penny Vernon
Manager, Candidate Care Department

National Association of State Boards of
Accountancy (NASBA)
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Phone: 615.880.4209
Fax: 615.880.4225
Email: candidatecare@nasba.org
www.nasba.org

IMPORTANT NOTICE TO CANDIDATES:
To prepare for each section of the Uniform CPA Examination candidates are responsible for reviewing the Uniform CPA Examination tutorial and sample tests. Failure to follow the directions provided in the tutorial and sample tests, including the directions on how to respond, may adversely affect candidate scores. The tutorial and sample tests are posted on the CPA Exams website at www.aicpa.org/cpa-exam under the heading Tutorial and Sample Tests.

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NASBA

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY

CANDIDATE CONCERNS 1604

CANDIDATE CARE DEPARTMENT

OCTOBER 1 – DECEMBER 10, 2016






PENNY VERNON, MANAGER

150 Fourth Avenue North, Suite 700 Nashville, TN 37219-2417 Tel 615/880-4200 fax 615/880-4290
Web www.nasba.org



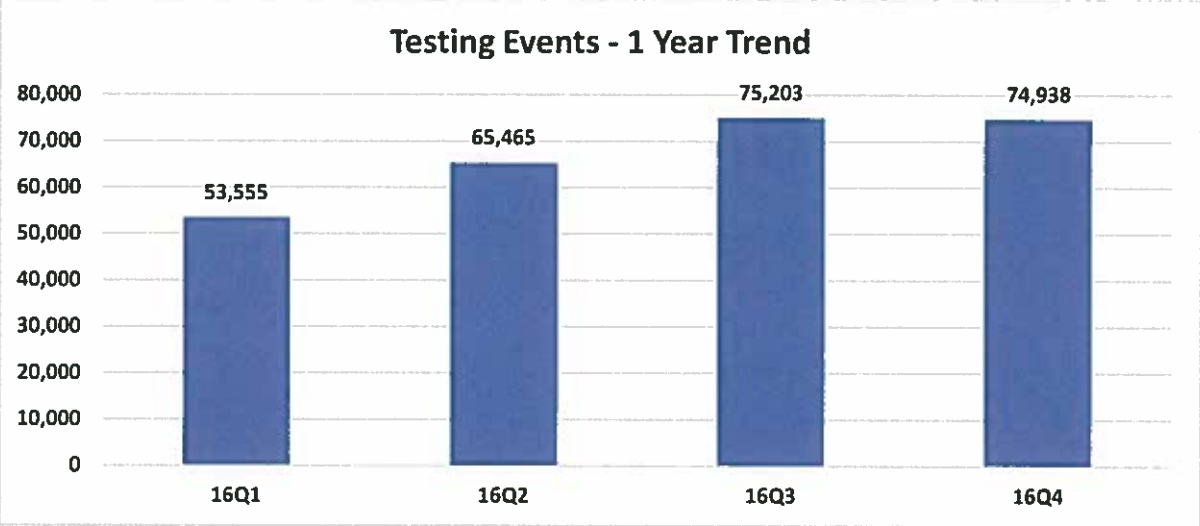





Doc. No. 34GL-17-0093.

CANDIDATE CARE CONCERNS
16Q4
October 1-December 10, 2016

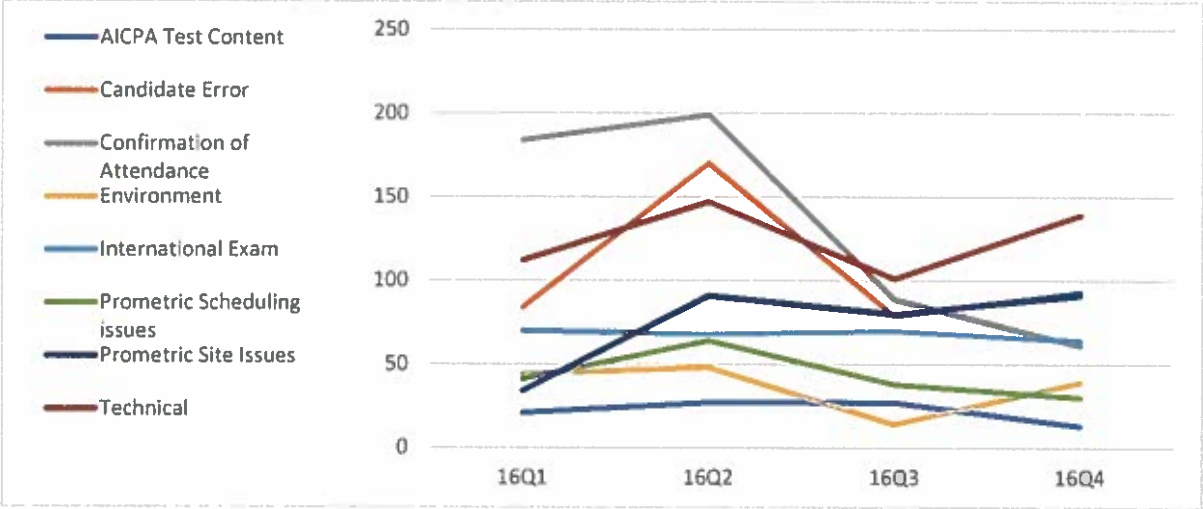
This is a report of concerns presented by CPA candidates to NASBA's Candidate Care Department during the fourth testing window of 2016 as well as a look toward preparations for the introduction of the Next Version of the Uniform CPA Examination which will launch on April 1, 2017.



The fourth testing window ran smoothly despite the increase in volume of candidates tested. Mother Nature was kind and there were very few disruptions in testing due to weather related situations.

Summary of Candidate Concerns

Category	16Q1	16Q2	16Q3	16Q4
Summary of Candidate Care Concerns				
AICPA Test Content	21	27	27	13
Candidate Error	84	170	79	93
Confirmation of Attendance	184	199	89	61
Environment	44	48	14	39
International Exam	70	68	70	64
Prometric Scheduling issues	41	64	38	30
Prometric Site Issues	34	91	80	91
Technical	112	147	101	139
Subtotal	590	814	498	530
*Coordinator Follow-Up	398	556	526	472
*CPAES & NCD	241	223	270	268
Total	1229	1593	1294	1270



There was a slight delay in the release of some scores for the BEC section. This was due to a larger than usual number of exams that required a 2nd reading of the written communications to ensure accuracy in the results. Some candidates became alarmed when they did not receive their scores when the others were released but were reminded that per the AICPA's website their scores might take longer due to additional analysis that might be required for the written communications tasks.

Prometric introduced enhanced security policies which took effect in all U.S. Test Centers on October 15. This included stricter inspections of any eyeglasses, jewelry and other accessories to eliminate the possibility of the use of camera devices that could be used to capture exam content.

- *All candidates will be required to remove their eyeglasses for close visual inspection by the TCAs. These inspections will take a few seconds and will be done at check-in and again upon return from breaks.*
- *Jewelry outside of wedding and engagement rings is prohibited. Candidates should be instructed to not wear other jewelry to the test center.*
- *Hair accessories are subject to inspection. Candidates should be instructed to refrain from wearing ornate clips, combs, barrettes, headbands, and other hair accessories as they may be prohibited from wearing them in to the testing room and asked to store them in their locker.*
- *If candidate is caught with a camera device prior to entering the testing room, we will confiscate and they won't be able to test.*
- *If a candidate is caught with a camera device while in the testing room, we will confiscate and the exam will be terminated.*

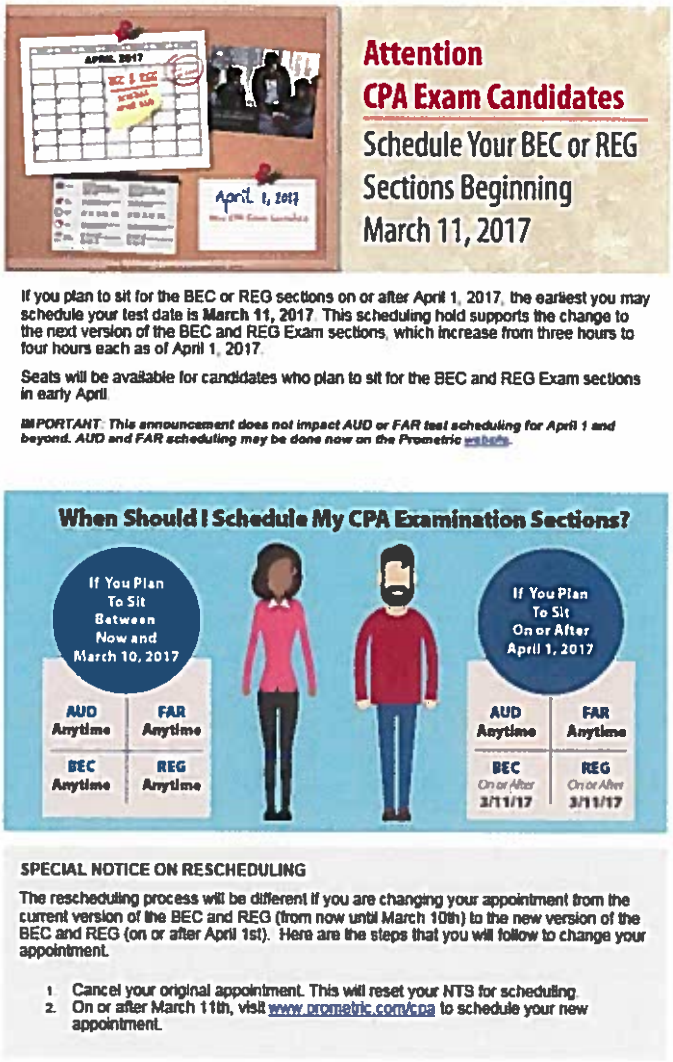
Some candidates objected to jewelry that could not be removed. Prometric adjusted the policy whereby the TCA would inspect it, file a CPR and keep a close eye on the candidate.
There has been continued dissatisfaction expressed by candidates regarding the use of the note boards and markers rather than paper and pencils during the examination. Candidates have been informed that if they wish to use paper and pencils they can contact NASBA's Candidate Care Department a couple of weeks prior to their scheduled appointments to request to use paper and pencils and that the test site would be notified to accommodate them. However, the increase in complaints by candidates has prompted NASBA and Prometric to revisit the policy in order to best serve the needs of the candidates.

NEXT VERSION:

To update candidates on any new changes regarding the next version of the CPA Examination NASBA is addressing issues as they arise.

Efforts are now underway to update and streamline the Candidate Bulletin and will be completed by mid-January.

The following email was sent out to candidates regarding scheduling for the new BEC and REG sections.



Sample Tests:

The updated sample tests are available on the AICPA website. They provide candidates with a preview of exam content as well as the functionality experienced in a Prometric test center. They are compatible with both MACs and PCs and runs on most major web browsers.

More information will be relayed to candidates as we get closer to the launch date.
As always we appreciate the opportunity to act as advocates for your CPA candidates. If at any time you receive concerns about a particular test center in your area and wish to investigate further please contact NASBA and we can arrange for a secret shopper or site visit.

Penny Vernon, Manager Candidate Care NASBA

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Wednesday, January 04, 2017 10:04 AM
To: boardsec@guamboa.org
Cc: Michele Santos
Subject: FW: NASBA's Legislative E-News

ARLEEN –please include in next board meeting package. Thanks! Dave

From: info@nasba.org -- National Association of State Boards of Accountancy (NASBA) [mailto:info@nasba.org]
Sent: Wednesday, January 4, 2017 1:30 AM
To: daves@stgguam.com
Subject: NASBA's Legislative E-News

Read the first edition of NASBA's Legislative E-News

NASBA
National Association of State Boards of Accountancy

MISSION DRIVEN - MEMBER FOCUSED

LEGISLATIVE E-news

Your Guide to Legislation Impacting Accountancy Regulation

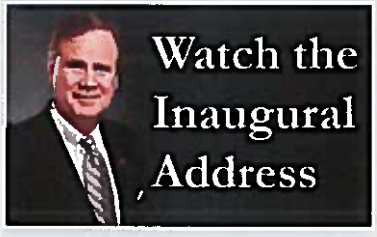
LEGISLATION BY TOPIC | **LEGISLATION BY JURISDICTION** | **LEGISLATION BY REGION**

January 2017

Dear Dave,

Welcome to the inaugural edition of *Legislative E-news*. NASBA's Legislative Affairs Department is committed to presenting a unified voice for Boards of Accountancy and to engage governments at all levels to ensure your public protection mandate is carried out. By regularly informing you on the issues impacting boards, we stand a greater chance at carrying out the mission of public protection.

SPOTLIGHT



Doc. No. 34GL-17-0093.

Our legislative bill-tracking program is the primary tool used to identify and track legislation affecting accountancy in your state and throughout the country. As you will see from the main tabs above, legislation tracked can be searched by jurisdiction, region or by topic. Awareness is pivotal in our efforts at supporting or combating bills that impact the profession.

Each edition of e-News will highlight specific bills of particular interest (see below). On the right sidebar, we will spotlight topics of interest and provide you with helpful resources and recent news articles surrounding accountancy regulation. This month's highlight is the vision of NASBA's new chair.

Should you have any questions, comments, or if you wish to contribute your voice to the newsletter, we welcome it.

Best wishes for a prosperous and fulfilling 2017,



John W. Johnson

Director, Legislative & Governmental Affairs

Riding the Wave across the Pacific Ocean - CPA Mobility Becomes Law in Guam

Under a new law signed on December 15, 2016, by Governor Edward J.B. Calvo, certified public accountants from outside Guam will now be able to serve clients in the territory without obtaining a license or paying a fee to the Guam Board of Accountancy, just as Guam CPAs may serve clients in other jurisdictions with individual mobility. In addition to individual mobility, Guam Public Law No. 33-193 includes the updated definition of Attest, and other provisions aligning Guam law with the Uniform Accountancy Act. Guam now becomes the 53rd jurisdiction to adopt individual CPA Mobility.

VIEW THE GUAM BILL

ALEC Anti-licensing & Regulation Legislation Filed in Texas – HB 552

Texas HB 552 is based on "The Occupational Licensing Relief and Job Creation Act" policy produced in 2013 by the American Legislative Exchange Council (ALEC). READ MORE.

Montana & New Jersey Legislatures First to File Active Supervision Legislation in 2017

NASBA Chair Telford A. Lodden, CPA, describes his vision, which focuses on the importance of high standards and integrity in the interest of public protection.

Watch the video.

RESOURCES

BOARD STATUTES

KEY PERSON CONTACT

NC DENTAL IMPACT

CONVENE & ADJOURN DATES

IN THE NEWS

Oklahoma Governor Mary Fallin Forms Task Force to Review Occupational Licensing Requirements

Oklahoma Governor's Licensing Review a Welcome Development – By the Oklahoman Editorial Board

Doc. No. 34GL-17-0093.

Montana and New Jersey are the first states that have pre-filed legislation for 2017 on the Superme Court's 2015 decision in *N.C. State Board of Dental Examiners v. Federal Trade Commission*. READ MORE.

Follow us on our social media channels.



State marijuana legalization advocates were victorious on election night.

But with a new U.S. Attorney General, the real fight could be ahead.

On Election Night Marijuana Won Big: But Has a Huge Battle Ahead



Seven State Policy Issues to Watch in 2017

The Columbus Dispatch
dispatch.com

Kasich, Lawmakers Want To Reduce Medical Licensing Boards

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY
150 Fourth Ave North, Suite 700, Nashville, TN 37219

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Nashville, TN | 37219 US

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Saturday, January 07, 2017 4:13 PM
To: 'Arleen E Gay'
Subject: FW: CPA Exam Score Release Schedule

ARLEEN – please include in next board meeting package. Thanks! Dave

From: cpaexam@nasba.org -- National Association of State Boards of Accountancy (NASBA) and the AICPA Exams Team [mailto:cpaexam@nasba.org]
Sent: Saturday, January 7, 2017 1:30 AM
To: daves@stgguam.com
Subject: CPA Exam Score Release Schedule

Score Release Timeline for January/February (Q1) and April/May (Q2) Windows



Doc. No. 34GL-17-0093.

Score Release Timeline for the 2017 January/February (Q1) and April/May (Q2) Windows

The score release timetable below is for the January/February 2017 testing window to help candidates plan their testing schedule.

Scores for the Uniform CPA Exam will be released by NASBA to State Boards of Accountancy and candidates based upon the target score release dates in the table below.

Note: Some Boards of Accountancy require at least one day beyond the published target release date in the table to process and release exam scores.

JANUARY/FEBRUARY (Q1) TESTING WINDOW

If you take your test on or before:	And the AICPA receives your examination data files from Prometric by 11:59 PM (EST) on:	Your score will be released by the target release date:
January 20	January 20	February 7
February 14	February 14	February 28
February 28	February 28	March 8
March 10	March 11	March 21
March 10	**After March 11	March 24

**The examination data files the AICPA receives after March 11 will be included in the final target score release date.

Doc. No. 34GL-17-0093.

Score Release Timeline for the 2017 April/May (Q2) Window

The score release timetable below is for the April/May 2017 testing window to help candidates plan their testing schedule.

Scores for the Uniform CPA Exam will be released by NASBA to State Boards of Accountancy and candidates based upon the target score release dates in the table below.

Note: Some Boards of Accountancy require at least one day beyond the published target release date in the table to process and release exam scores.

APRIL/MAY (Q2) TESTING WINDOW

Testing Window	Testing Dates	Target Score Release Date Range
April/May (Q2)	April 1 - May 31, 2017	August 16 - August 18, 2017

Due to the changes to the Exam, which become effective with the 2017 April/May (Q2) testing window, there will be a delay in the release of scores with a single score release for all candidates approximately 10 weeks after the close of the testing window.

The delay in the score release is necessary to provide sufficient time to statistically validate candidate performance on the new Exam.

Keep in mind – For each testing window all dates and times are based on Eastern Standard Time zone. For the vast majority of candidates, the AICPA receives the examination data files from Prometric within 24 hours after a candidate completes the Exam. The scores for the examination data files received after the AICPA cutoff dates will be in the subsequent scheduled target score release. Some candidates who take the BEC section might receive their scores approximately one week following the target release date due to additional analysis that might be required for the written communication tasks.

The Uniform CPA Examination®
A partnership of AICPA, NASBA and Prometric

AICPA NASBA PROMETRIC

Doc. No. 34GL-17-0093.

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Tuesday, January 10, 2017 3:40 PM
To: licensing@guamboa.org; 'Arleen E Gay'
Subject: RE: Question of deportation
Attachments: GuamLicenseApplicant_Deported.pdf

ARLEEN – PLEASE INCLUDE IN NEXT BOARD MEETING PACKAGE FOR APPROVAL. THANKS! DAVE

From: Dave Sanford [mailto:daves@stgguam.com]
Sent: Tuesday, January 10, 2017 10:28 AM
To: 'licensing@guamboa.org -- Michele B. Santos' <licensing@guamboa.org>
Subject: RE: Question of deportation

Ok, I'll put it in a summary for the board to consider and have Arleen put it in the board package. Thanks!

Dave

Doc. No. 34GL-17-0093.

DOES DEPORTATION DISQUALIFY A LICENSE APPLICANT?

DETAILS RECEIVED FROM LICENSEE:
From: Sangita [mailto:sangita.bhamesh@gmail.com]
Sent: Monday, January 09, 2017 9:19 PM
To: Michele B. Santos
Subject: Re: Question of deportation

Hi Michele,

I was deported only once in Nov 2014. At present I stay in India and intend to stay here. My previous tourist visa has been expired in Sept 2016. Yes I can return to USA after getting a new visa. The reason for my deportation is invalid visa. Actually I was dupped by a job agent from India, he promised to provide me small jobs once I enter USA and then apply for H1b visa. Hope you are clear about the information provided. Recently I came to understand that CPA candidates residing outside USA can also apply for license hence I wish to apply for the same.

Thanks n Regards,
Sangita Kamble

On Jan 6, 2017 4:47 AM, "Michele B. Santos" <licensing@guamboa.org> wrote:

Dear Sangita Kamble,

Please provide more detail regarding your deportation due to invalid visa. We would like to provide you with a fair answer and we need details. Please let us know when you were deported; why?; were you deported only once?; where do you live now?; where do you intend to live?; are you eligible to return to the United States? Look forward to your response.

Michele Santos
Asst. Executive Director/Licensing Administrator
Guam Board of Accountancy

From: Sangita [mailto:sangita.bhamesh@gmail.com]
Sent: Tuesday, December 27, 2016 4:18 AM
To: licensing@guamboa.org
Subject: CPA License

Hi Team,

I am Sangita Kamble, from Mumbai India (Indian citizen). I have cleared all the four papers of CPA examination from Delaware state board in 2009. Now I want to apply for CPA license from GUAM board. I have a query which i seek you guidance before applying for the CPA license. In Nov 2014 I was deported from USA for reason invalid visa. I wish to know whether my CPA license application will be rejected because of this deportation.

Best Regards,

Sangita Kamble

DOES DEPORTATION DISQUALIFY A LICENSE APPLICANT?

QUESTION:

Have any of you ever had an applicant for license that had been deported from the US? We have an applicant who has passed the exam and says she was deported in November 2014 for an invalid visa. Would you consider this grounds for not licensing her? Any input is appreciated.

Patricia Hartman
Director of Client Services, NASBA

RESPONSES:

WYOMING: "maybe". This state requires applicants to complete a "Verification of Lawful Presence" form and requires submission of valid identification papers. I understand it is a federal requirement and is something very close to the I-9 process that employers need to apply to new employees as part of their onboarding process.

MARYLAND: Our legal analysis has determined that a deportation could not be a basis for license denial or the discipline of a current licensee.

WASHINGTON, D.C.: No, this would not be a reason to deny.

OREGON: ... this question will separate the Boards into two categories – those that require (bucket 1) that any action against a licensee taken by a board must be based on conduct by the licensee where a nexus to the practice of public accountancy exists, and those where no such nexus is required by law (bucket 2). To me it appears that there is no consistency amongst the boards on this core statutory authority construct issue nation-wide. For those in bucket 2, a deportation proceeding with findings that a federal law was violated might potentially become grounds where a board could consider this as evidence of failure to meet the "good moral character" element and the failure to uphold the nation's laws standard. Both of these standards appear to be pretty common in our respective statutes as reasons where a license can be denied or action against an existing license can be taken. That said – my state is in bucket 1 so in Oregon we could not consider it in my view.

TEXAS: If the individual was deported and is now applying for a license I believe that we can assume that the individual is now here legally. If the individual is here legally then (they) should be treated as any other person. A misdemeanor offense is normally not the basis for a denial of an application in the absence of demonstrating a relationship between the offense and the practice of accountancy. This agency's rules identify misdemeanor offenses that directly relate to a licensee's ability to properly practice public accountancy and deportation is not one of the rules. If, however, the individual has been deported multiple times an argument might be made that the individual lacks a respect for laws and regulations and therefore sufficient integrity to be a licensee.

FLORIDA: Would not necessarily disqualify candidate from Florida licensure, but would be reviewed by full Board.

Doc. No. 34GL-17-0093.

DOES DEPORTATION DISQUALIFY A LICENSE APPLICANT?

MICHIGAN: Generally speaking, deportation itself would not be grounds for denying a CPA certificate and license/registration in Michigan. However, lack of Good Moral Character (GMC) is grounds for denying a license. If an individual was deported for a GMC issue, their application may be denied.

NORTH DAKOTA: I don't think we've had that situation. Below is the relevant section of law. (Good Moral Character issues) Perhaps it would be challenging to make the case for "substantial connection" (between lack of GMC and professional responsibilities of a licensee)

COLORADO: In Colorado, I do not believe this would be grounds to deny licensure.

RECOMMENDATION:

Given the minor nature of the offense, seemingly unintended, and the lack of nexus relative to professional responsibilities, as cited in several of the above responses, I believe we should issue her a license without regard to the deportation incident.

Mr. Jamil Elias Adas

Applied for Initial CPA Certificate and a License to Practice - Active - Attest* on Dec. 12, 2016.

Applicant passed CPA Examinations in the state of New Hampshire.

He does not meet our education requirements, he lacks a course in Taxation.

He has agreed to take the Taxation Course now.

Can the Board grant his license after he completes the taxation course?

* Applicant is willing to change his license to an inactive license as his current verifier has an expired license.

Michele B. Santos

From: Jamil Adas [jamil.adas@hotmail.com]
Sent: Tuesday, January 17, 2017 9:37 PM
To: Michele B. Santos ; execdir@guamboa.org
Subject: Re: Re: CPA License Application

Hi Michele,

I am willing to take the tax course as soon as possible.

I'm urgently awaiting your reply about the decision on Thursday and I hope we can put this behind us.

Thank you.

Jamil Adas
Senior Associate - Core Assurance/TICE
PricewaterhouseCoopers, Dubai
Emaar Square, Building 4, Level 8
PO Box 11987
Mobile: +971 503585042

From: Michele B. Santos <licensing@guamboa.org>
Sent: 17 January 2017 4:07 AM
To: 'Jamil Adas'
Subject: RE: Re: CPA License Application

Dear Mr. Adas,

I have discussed your issues with my boss and if you are willing to take the tax course, we will present your case to the Board
at our board meeting this Thursday. If they approve your taking the tax course, then we will give you the license.
Let me know what you decide.

Michele B. Santos
Asst. Executive Director/Licensing Admin
Guam Board of Accountancy
671-647-0813 ext 601

From: Jamil Adas [mailto:jamil.adas@hotmail.com]
Sent: Monday, January 16, 2017 5:46 AM
To: licensing@guamboa.org; execdir@guamboa.org
Subject: Re: Re: CPA License Application

Hi Michele,

Just for the sake of my assurance, could I become eligible if I apply for an "Inactive license"?

I want to mention that I should have been informed about the necessary tax course before my grades were accepted for a transfer from New Hampshire to Guam. Since Guam have accepted my scores (which are ineligible for a license in Guam), I am now going to have to apply and pay for a new score transfer, this is unnecessary money spent and time wasted which is unacceptable.

I cannot believe that your reply is the best thing the Guam Board of Accountancy can do to help me out. Surely there is something in this Board's power to assist me or provide useful information?

I regret to say that I cannot imagine myself advising anyone to become associated with the Guam Board of Accountancy due to this uncooperative attitude.

Thank you for your time nonetheless.

Jamil Adas
Senior Associate - Core Assurance/TICE
PricewaterhouseCoopers, Dubai
Emaar Square, Building 4, Level 8
PO Box 11987
Mobile: +971 503585042

From: licensing@guamboa.org <licensing@guamboa.org>
Sent: 13 January 2017 4:01 AM
To: Jamil Adas
Subject: RE: Re: CPA License Application

Dear Jamil Adas,

1. If you were a Guam CPA Exam candidate you would have been told about this requirement from the very start. Each state has different requirements.

2. There are no solutions to your problem, the tax course should have been taken before you took the exams.

3. I am sorry I am not all that familiar with what the other states do. I am not sure what rule Guam is supposed to be enforcing.

The only thing I can suggest is to find a state that will license you.

--------- Original Message ---------
Subject: Re: CPA License Application
From: "Jamil Adas" <jamil.adas@hotmail.com>
Date: 1/12/17 2:17 am
To: "Michele B. Santos" <licensing@guamboa.org>
Hi Michele,

What I am finding difficult to understand is, how have I been cleared to take the CPA exams when I provided the exact same university transcripts before undertaking any examinations? Surely, I should

have been told about the necessity of taking the tax course before sacrificing SO many hours and SO much money into passing my exams.

On top of that, I found it disappointing in your email that you are not providing any suggestions or solutions to my problem. What steps can I take from my position to obtain my CPA license in the most time-efficient way? If you cannot help me please refer me to someone who can.

In regards to "Yes its true but most states are not enforcing it. You should check with them." Is Guam enforcing this rule? Do you have any suggestions on which states are more likely not to be enforcing that rule?

Patiently awaiting your reply.

Jamil Adas

From: Michele B. Santos <licensing@guamboa.org>
Sent: 12 January 2017 3:06 AM
To: 'Jamil Adas'
Subject: RE: CPA License Application

Dear Jamil Adas,
To answer your questions:
1. Is there a certain level of a tax course that you require or is a basic 101 Tax course from any university (given that it is a 3 hour credit course) acceptable? Answer: It should be upper level. Course no 200 and above. If you did not have the course while taking the examinations you cannot take it now. It won't be accepted.

2. I was not aware that Amer's license was expired. I believe I have another manager with an active CPA license. I will have an appropriate person sign the form upon my completion of the other requirement.

I have a few questions:
1. Is there a way to obtain the CPA license without completing the Tax course? Answer: No. You had to have taken the
tax course at the time of passing the CPA Examinations. You cannot take it now. It won't be accepted.
2. Do you require me to complete the whole application form from scratch or just send in my new transcript (including the tax course) along with the page where an active CPA license holder has to sign?
3. I was told that there is a 3 year count down from the day I pass my fourth CPA exam, where if I do not obtain a license within those 3 years then I lose my eligibility to apply for a license in the future. Is this true?
Answer: Yes its true but most states are not enforcing it. You should check with them.

Michele B. Santos
Asst. Executive Director/Licensing Admin
Guam Board of Accountancy
671-647-0813 ext 601

From: Jamil Adas [mailto:jamil.adas@hotmail.com]
Sent: Wednesday, January 11, 2017 1:27 AM
To: Michele B. Santos
Subject: Re: CPA License Application

Hi Michele,

Thank you for your prompt response.

1. Is there a certain level of a tax course that you require or is a basic 101 Tax course from any university (given that it is a 3 hour credit course) acceptable?

2. I was not aware that Amer's license was expired. I believe I have another manager with an active CPA license. I will have an appropriate person sign the form upon my completion of the other requirement.

I have a few questions:
1. Is there a way to obtain the CPA license without completing the Tax course?
2. Do you require me to complete the whole application form from scratch or just send in my new transcript (including the tax course) along with the page where an active CPA license holder has to sign?
3. I was told that there is a 3 year count down from the day I pass my fourth CPA exam, where if I do not obtain a license within those 3 years then I lose my eligibility to apply for a license in the future. Is this true?

Thank you very much Michele for your help in advance.

Warm regards,

Jamil Adas

From: Michele B. Santos <licensing@guamboa.org>
Sent: 04 January 2017 4:54 AM
To: jamil.adas@hotmail.com
Subject: CPA License Application

Dear Mr. Adas,
I have reviewed your application and I have two problems.

1. Upon reviewing your education documents you do not have a class in taxation which is required.

2. The CPA License of Amer Jabr is expired since 6/30/2015

May I hear from you on these two items please?
Thanks

12-12-14

Name of Applicant: Mr. Jamil Elias Adas

CPA Cert No:

SSN: none

Application for Initial Certification
Type of License: ____ Inactive ____ (Active) (attest) ____ non attest ____

Application signed ? (yes) no

Date of Exam	AICPA #	AUDIT	BEC (LPR) Law	REG (ARE) Practice	FAR(FARE) Theory
5.27.14	5423418				77
10.02.14	5563724	84			
2.22.15	5621753		81		
8.31.15	5779780			78	

Jurisdiction: NH

Customer Attest

Experience Verification Employers: PwC UAE; PH Farmer Consulting Ltd

Dates employed: 10/14 – present; 1/11 – 4/2011

Residence: Dubai, UAE

Total Experience in years? 3800 hrs

Experience Verification
100 % Audit/Attest Serv
____ % Accounting Serv
____ % Financial Serv
____ %Tax/Tax Advis Serv
____ %Consulting Skills
____ % Mgmt Advis Serv

Receive date

Bachelors Degree

Masters Degree or Equivalent

US CPA Verifying
Name: Amer Tabr
Jurisdiction: NH works at PwC
Verified ?: License expired since 6/30/15

Schools Attended / Dates / Degree Received

Dalhousie Univ — BA — Awarded

Amer Univ - Dubai — 2017 — Awarded

Good Character Verification
Three submitted? (yes) no
Received (yes) no
Are they in order? (yes) no

State of original certificate | Cert No. | Date Issued: 2 expired lic of Verifier

Authorization for Interstate Exchange Of Information completed by other states?
Yes ____ No ____ Notes:

Picture submitted? ✓ yes no
Fee paid ? ✓ yes no $ 225
Copy of ID? ✓ yes no

Education Verified: ____ yes ____ no
Problems: - no taxation

entered database: Date: By:

1st Reviewer:	Approve Disapprove	Conditional ?
Approved at GBA Mtg	Date:	

RECEIVED

DEC 12 2016

GUAM BOARD OF ACCOUNTANCY

Guam Board of Accountancy

335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913
Tel: 671-647-0813 Fax: 671-647-0816 Website: www.guamboa.org Email: licensing@guamboa.org

APPLICATION FOR INITIAL CERTIFICATION AND LICENSURE

(***NOTE***: you may photocopy these forms - ***Altered, Changed or Retyped*** forms will **NOT** be accepted)
(REVISED 11/30/11)

CHECKLIST

You must submit the following items with your completed, signed application:

✓ US$225.00 credit card, check, cashiers check or money order payable to **GUAM BOARD OF ACCOUNTANCY**

✓ A 2 x 2 passport-type photo (less than 1 year old)

✓ A copy of your government issued Personal Photo Identification (passport, driver's license, etc.) which must be in English

✓ Completed and endorsed Moral Character Reference Forms from **three (3) different individuals**

✓ Completed Experience Affidavit form(s) detailing 1 - 2 years' experience, verified by a U.S. Licensed CPA, as appropriate for your education level and desired license type - **see form instructions for details**

✓ Authorization for Interstate Exchange of Examination and Licensure Information – Not applicable according to NH.
(IF you passed the CPA exam elsewhere and/or you are licensed in a jurisdiction other than Guam)

✓ Official college transcripts detailing all courses take[illegible] be accompanied by a foreign academic credential evaluation (transcripts and ev[illegible]arately and directly to the Board)

(IF you were a Guam CPA exam candidate, you do [illegible]nscripts, evaluations or grades)

For further assistance, call 671-647-0813 or mailto:licensin[illegible]r completed application package to:

Attn: Licensing Administrator
Guam Board of Accountancy
335 S. Marine Corps Drive, Suite 101
Tamuning, GU 96913



APPLICANT'S LEGAL NAME (Must MATCH Passport)

LAST	FIRST	MIDDLE
Adas	Jamil	Elias

ADDRESS OF RECORD ☑ Home or ☐ Business

STREET (include Apt # or Suite #)		
Shoroog Complex, Villa B-55, Algeria street		
CITY	**STATE/TERRITORY/PREFECTURE/COUNTRY**	**ZIP/POSTAL CODE**
Dubai	UAE	N/A

CONTACT INFORMATION

TELEPHONE	FACSIMILE	EMAIL
+971 50 358 5042	N/A	jamil.adas@hotmail.com

PERSONAL IDENTIFICATION INFORMATION

SOCIAL SECURITY NUMBER (If none, use Passport Number & Country)	BIRTHDATE (MM/DD/YYYY)
GB684246	12/06/1990

Guam Board of Accountancy

335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913
Tel: 671-647-0813 Fax: 671-647-0816 Website: www.guamboa.org Email: licensing@guamboa.org

Experience Affidavit

INSTRUCTIONS: If you hold a certificate issued by the Guam Board and are now applying for a license to practice, please include your certificate number on this form. Administrative Rules generally provide that to be issued an Active license to practice, an applicant must provide evidence of Two Years' Experience (minimum of 4,000 hours) or One Years' Experience plus 150 hours of education, obtained over a period of not less than one (1) year nor more than five (5) years of employment. Experience may consist of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills in industry, government, academia or public practice. An **Attest** license requires a minimum of 1,000 hours of attest experience directly supervised by a licensee authorized to perform attest work. **Experience must be verified by a holder of a valid CPA license issued by one of the 55 Board jurisdictions. Complete a separate form for each employer that you report work experience with.**

APPLICANT'S LEGAL NAME ***(If issued, Guam CPA Certificate No:***)

Adas	Jawid	Elias
LAST	FIRST	MIDDLE

Employer: Pricewaterhouse Coopers Title: Senior Associate

Employer Address: Dubai (CITY) UAE (STATE, PREFECTURE, COUNTRY) N/A (POSTAL CODE)

Dates Worked - From: 07/23/2014 (MM/DD/YYYY) To: Present (MM/DD/YYYY) Total Hours: 3,800 Fulltime: ✓ Part-time: ____

Employment In: Academia: ____ Accounting - Public: ✓ Government: ____ Private: ____

My experience with this employer encompassed the following skill areas (must total 100%):

0 %Accounting Services	0 %Tax/Tax Advisory Services
100 %Audit/Attest Services	0 %Consulting Skills
0 %Financial Advisory Services	0 %Management Advisory Services

I certify under penalty of perjury that the representations I have made in this Experience Affidavit are true and correct:

Jawid Adas — Applicant's Signature — 10/17/2016 — Date

CPA's VERIFICATION

Name: Amer Jabr Title: Manager

Address: Dubai (CITY) UAE (STATE, PREFECTURE, COUNTRY) N/A (POSTAL CODE)

Telephone: +971 52 272 4035 Fax: N/A Email: amer.jabr@ae.pwc.com

Certificate/License/Permit Number: 6939 Issuing Jurisdiction: New Hampshire

I certify under penalty of perjury that (1) I currently hold a valid CPA license to practice public accounting; (2) I held a valid CPA license to practice public accounting in a US jurisdiction during the employment period indicated by applicant above; (3) that applicant has obtained the experience indicated above; and (4) the representations made in this Experience Affidavit are true and correct to the best of my knowledge.

Verifying CPA's Signature — 10/17/2016 — Date

Note: ***This form must be completed in its entirety to be valid. Incomplete forms will not be accepted.***

CPA Exam Education Checklist (revised 07/05/16)

Name of Applicant: Mr. Jamil Elias Adas

Education:

Master's _____ Baccalaureate _____

Semester Hours 150 ? _____yes _____no

Schools Attended:

Name of School	Location	Tot hrs
Dalhousie Univ		
Amer. Univ.-Dubai		

BA

Is school accredited? _____ yes _____ no

Documents used for evaluation:

FACS ___ NASBA ___ WES ___ ERES ___ JSA ___ Other _____transcripts ✓

Classes Needed	Sem hrs credited		USA	USA	USA	Total
Accounting Courses		AU-Dubai				
Financial Accounting	At least one course	3 (3) (3)				
Auditing	At least one course	(3)				
Taxation	At least one course					
Mgmt/Cost Acctg	At least one course	3 (3)				
Other Accounting	No minimum	(3) (3)				
Total Accounting	Minimum 24	(24)				
Business Courses						
Economics	Min 6 hrs	3, 3				
Business Law	Min 3 hrs	(3)				
Finance	Min 3 hrs	3				
Other Business Classes	No minimum	9, 6, 3				
Accounting	No minimum					
Total Business Classes	Minimum 24	(30+)				

Does applicant comply with education requirements? _____ yes _____ no

Approved _____ Disapproved _____ Initial _____ date:_____

Give reasons for disapproval _____

No taxation class

CPAVerify Individual Report Results

NAME: **AMER JABR**
STATE OF LICENSE: **NH**
LAST UPDATED: **2016-12-29**

	Business
Address:	PRICEWATERHOUSECOOPERS DUBAI EMAAR SQUARE 11987,
License/Permit/Certificate Number:	06939
Registration Number:	
License/Permit/Certificate Status:	LAPSED
License/Certificate Status Details:	The individual did not renew his or her license or take an inactive status. The license has expired.
License Type:	CPA
License Type Details:	Certified Public Accountant
Basis for License:	
Issue Date:	2013-12-13
Expiration Date:	2015-06-30
Enforcement, Non-Compliance or Disciplinary Actions:	State Does Not Provide This Type of Data At This Site
Other Information:	

Contact the Board for official verification of information.

State Board Contact Information:

NEW HAMPSHIRE BOARD OF ACCOUNTANCY
121 SOUTH FRUIT STREET
CONCORD, NH 03301

Phone: 603-271-2219
Fax: 603-271-6990
Website: http://www.nh.gov/itboard/boa.htm
Licensee Lookup: http://www4.egov.nh.gov/WebLookup/Search.aspx

Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAverify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by participating states. Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAverify website. Please refer to the Participating States tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the "Contact Boards" tab where a link to every Boards' website and therefore individual license lookup tool is available.

GUAM BOARD OF ACCOUNTANCY

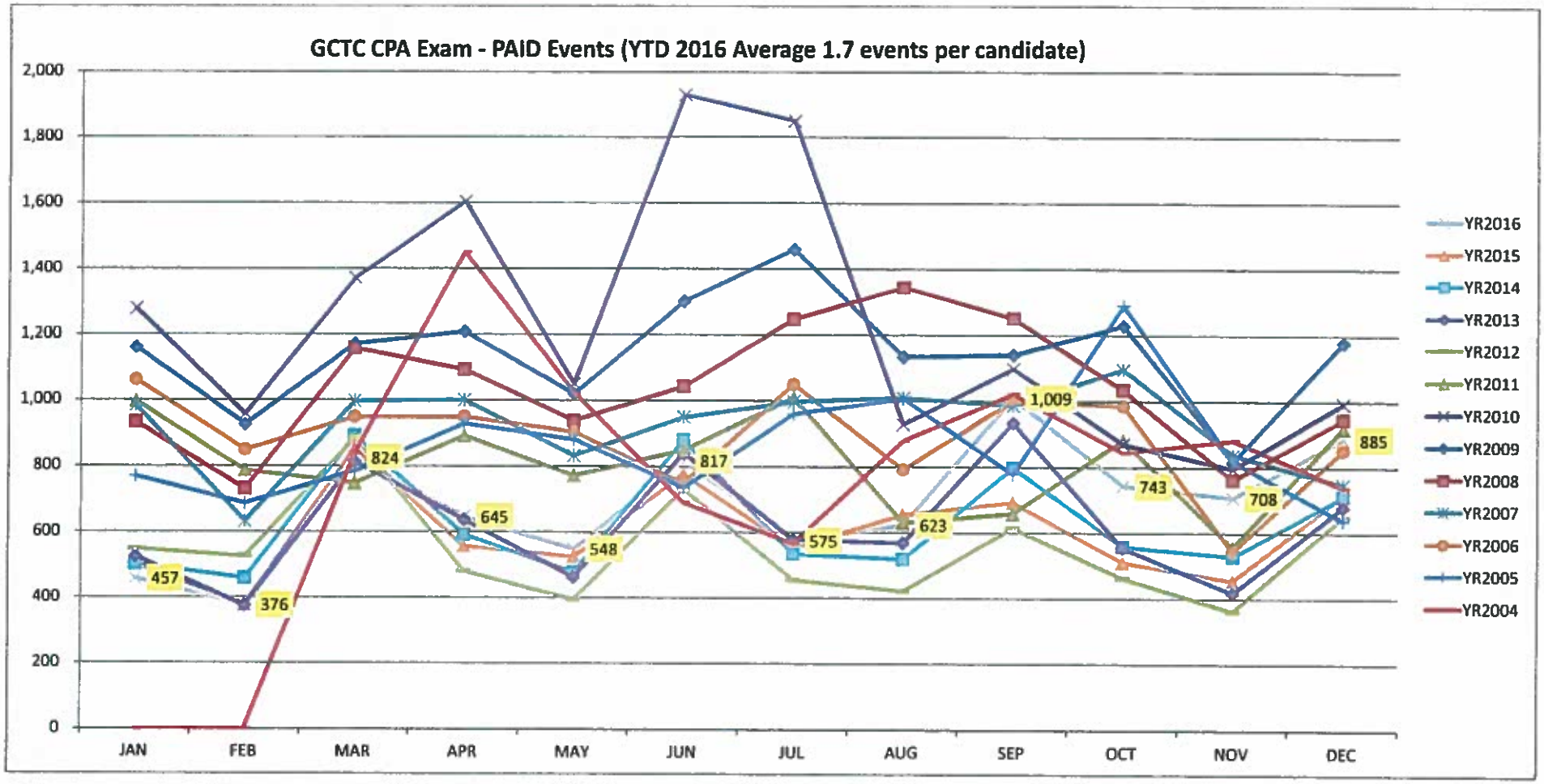
FY2017 Revenue, Expense and Fund Balance Summary w/History and FY2017 Budget

(Modified Accrual Basis: updated 1/19/17 mbs/dns)

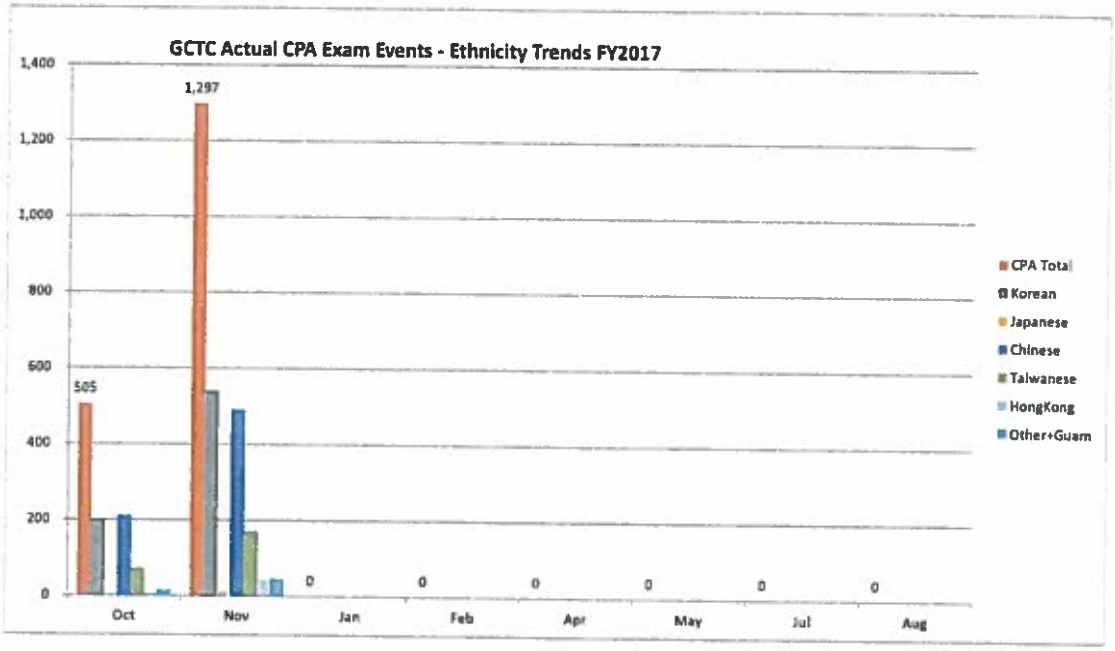
BUDGET CATEGORY Description	NOTES	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual YTD 12/31/2016	FY2017 Approved Budget
REVENUES SUMMARY							
Exam Application Fees		79,050	80,300	89,750	120,900	40,300	80,000
Guam Computer Test Center Administration Fees		391,490	397,870	411,320	518,185	160,650	500,000
Certification Fees		49,200	54,200	60,725	100,750	31,150	55,000
Individual Licensing Fees		87,100	102,925	119,425	138,350	4,825	120,000
Firm Licensing Fees		3,800	5,325	5,675	5,450	0	5,000
Penalties/Miscellaneous Fees/Interest		10,590	9,560	16,762	12,302	2,940	0
TOTAL REVENUES		**621,230**	**650,180**	**703,657**	**895,937**	**239,865**	**760,000**
220 Travel		0	0	0	0	0	0
230 Contractual							
Administrative Services Contract		274,867	275,721	290,245	292,273	76,865	295,000
Legal Services Contract		0	0	0	0	0	0
Copier Services		5,920	6,136	4,301	5,638	1,595	6,500
Education & Testing		0	4,325	0	2,596	0	30,000
Others (Publications, Dues, etc.)		22,100	14,200	14,200	14,200	0	16,000
Web/Database development & maintenance		375	0	0	66	0	12,000
233 Office Space		23,868	23,868	23,868	23,868	5,967	24,000
240 Supplies		10,174	9,429	11,363	14,426	2,461	13,000
250 Small Equipment		2,907	1,319	1,963	2,384	332	5,000
290 Miscellaneous							
Bank Charges		4,784	5,392	6,424	9,391	2,063	7,000
Postage		11,990	15,266	14,322	28,365	907	20,000
Training		50	0	0	5,014	0	10,000
Notices/Compliance Investigations/Others		2,691	1,774	2,882	2,672	51	0
UOG Endowment Contribution		0	0	0	100,000	100,000	200,000
363 Telephone Services		0	0	0	0	0	0
450 Capitalized Equipment		0	0	0	0	0	0
TOTAL EXPENDITURES		**359,726**	**357,429**	**369,567**	**500,893**	**190,241**	**638,500**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		**261,505**	**292,751**	**334,090**	**395,043**	**49,624**	**121,500**
FUND BALANCE:							
Beginning	(1)	**1,157,604**	**1,419,109**	**1,711,860**	**1,045,950**	**1,440,993**	**1,490,618**
UOG Endowment Contribution Paid (PL 32-191)				(1,000,000)			
Ending		**1,419,109**	**1,711,860**	**1,045,950**	**1,440,993**	**1,490,618**	**1,612,118**
Consisting of:							
Cash - Bank of Guam (established FY2008)		**344,918**	**1,194,789**	**521,899**	**644,962**	**703,791**	
Cash - Time Certificates of Deposit		**1,055,496**	**501,505**	**501,505**	**751,505**	**751,505**	
Accounts Receivable-NASBA		**50,765**	**43,505**	**47,600**	**69,790**	**61,110**	
Accounts Payable		**(32,070)**	**(27,940)**	**(25,054)**	**(25,264)**	**(25,789)**	
Net Fund Balance		**1,419,109**	**1,711,860**	**1,045,950**	**1,440,993**	**1,490,618**	
Restricted Fund Balance		**1,069,000**	**1,039,000**	**1,045,950**	**1,051,000**	**1,051,000**	
Unrestricted Fund Balance		**350,109**	**672,860**	**0**	**389,993**	**439,618**	

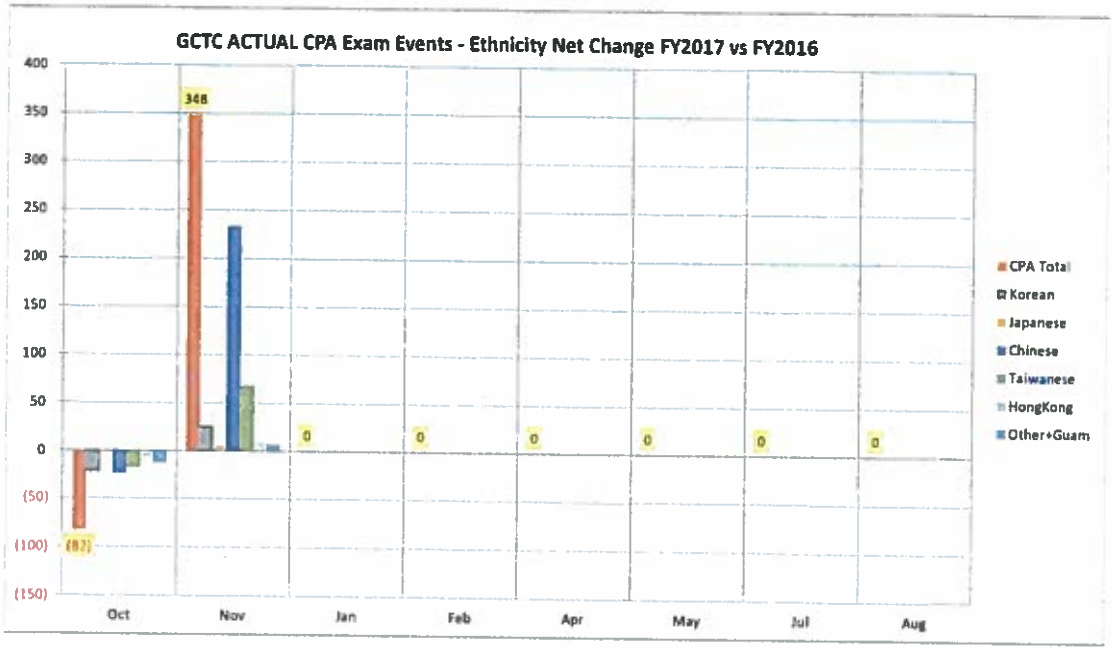
NOTES:

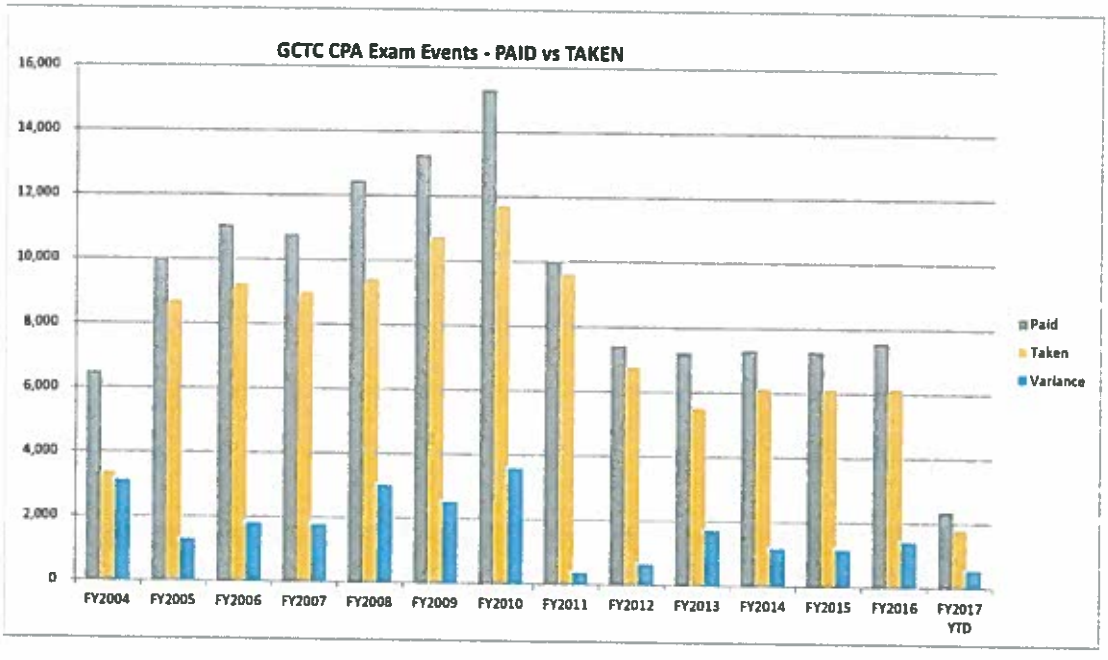
(1) During FY2017-Oct the Board paid $25,264 of prior year obligations, shown as FY2016 expenditures. There are no outstanding prior year encumbrances as of 10/31/2016.



Doc. No. 34GL-17-0093.


GCTC Actual CPA Exam Events - Ethnicity Trends FY2017
1,400
1,200
1,000
800
600
400
200
0
505
1,297
0
0
0
0
0
0
Oct
Nov
Jan
Feb
Apr
May
Jul
Aug
CPA Total
Korean
Japanese
Chinese
Taiwanese
HongKong
Other+Guam


GCTC ACTUAL CPA Exam Events - Ethnicity Net Change FY2017 vs FY2016
400
350
300
250
200
150
100
50
0
(50)
(100)
(150)
348
(82)
0
0
0
0
0
0
Oct
Nov
Jan
Feb
Apr
May
Jul
Aug
CPA Total
Korean
Japanese
Chinese
Taiwanese
HongKong
Other+Guam


GCTC CPA Exam Events - PAID vs TAKEN
16,000
14,000
12,000
10,000
8,000
6,000
4,000
2,000
0
FY2004
FY2005
FY2006
FY2007
FY2008
FY2009
FY2010
FY2011
FY2012
FY2013
FY2014
FY2015
FY2016
FY2017 YTD
Paid
Taken
Variance

GUAM COMPUTER TEST CENTER

NUMBER OF EXAMINATIONS ADMINISTERED

2016 Cumulative YTD

	2016					2015						
	Q1	Q2	Q3	Q4	TOTAL	Q1	Q2	Q3	Q4	TOTAL	DIFF	VAR
AUD	391	407	449	457	1,704	427	447	430	443	1,747	(43)	-2.46%
BEC	355	373	415	513	1,656	337	324	397	344	1,402	254	18.12%
FAR	346	371	387	381	1,485	329	371	371	365	1,436	49	3.41%
REG	377	361	389	451	1,578	377	367	375	384	1,503	75	4.99%
SUB-TOTAL	1,469	1,512	1,640	1,802	6,423	1,470	1,509	1,573	1,536	6,088	335	5.50%
NON-CPA	303	376	489	351	1,519	296	327	348	435	1,406	113	8.04%
TOTAL	1,772	1,888	2,129	2,153	7,942	1,766	1,836	1,921	1,971	7,494	448	5.98%

ETHNICITY

2016 Cumulative YTD (CPA Only)

	2016					2015						
	Q1	Q2	Q3	Q4	TOTAL	Q1	Q2	Q3	Q4	TOTAL	DIFF	VAR
KOREA	698	656	721	738	2,813	741	769	862	734	3,106	(293)	-9.43%
CHINA	501	553	562	700	2,316	500	486	403	490	1,879	437	23.26%
TAIWAN	153	167	248	241	809	116	141	166	190	613	196	31.97%
JAPAN	14	14	14	15	57	14	14	16	12	56	1	1.79%
GUAM	24	26	25	29	104	18	13	20	14	65	39	60.00%
HONGKONG	45	59	44	48	196	55	48	63	45	211	(15)	-7.11%
Other	34	37	26	31	128	26	38	43	51	158	(30)	-18.99%
TOTAL	1,469	1,512	1,640	1,802	6,423	1,470	1,509	1,573	1,536	6,088	335	5.50%

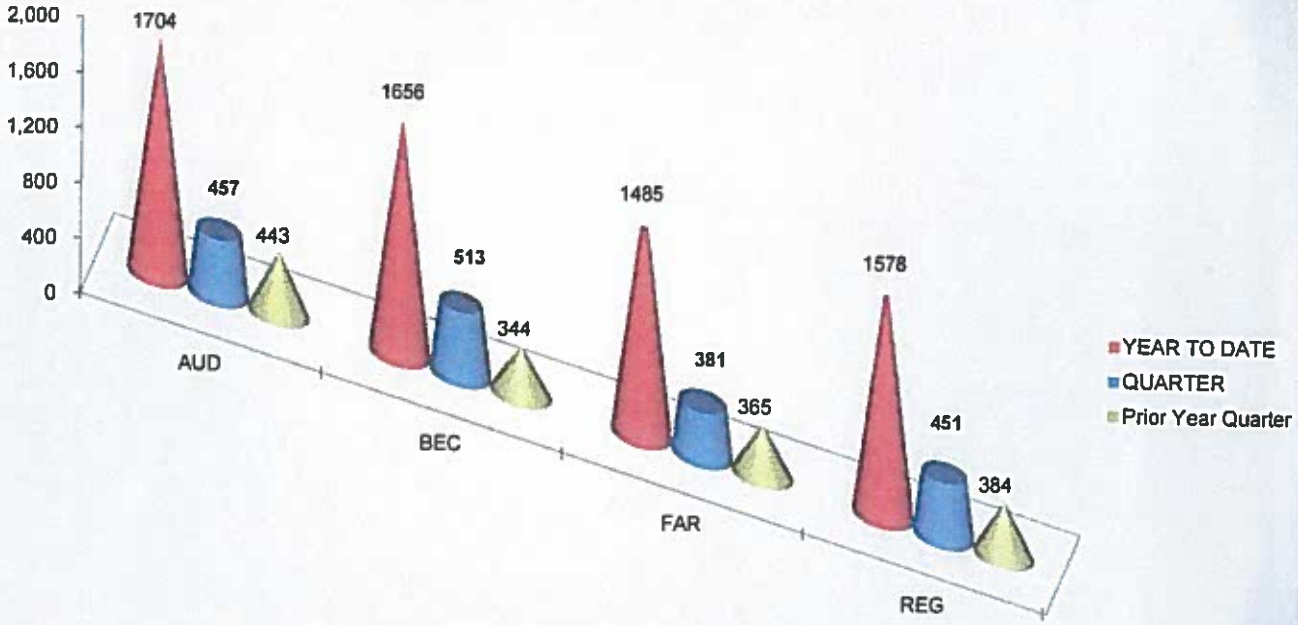
UTILIZATION (HOURS)

2016 Cumulative YTD

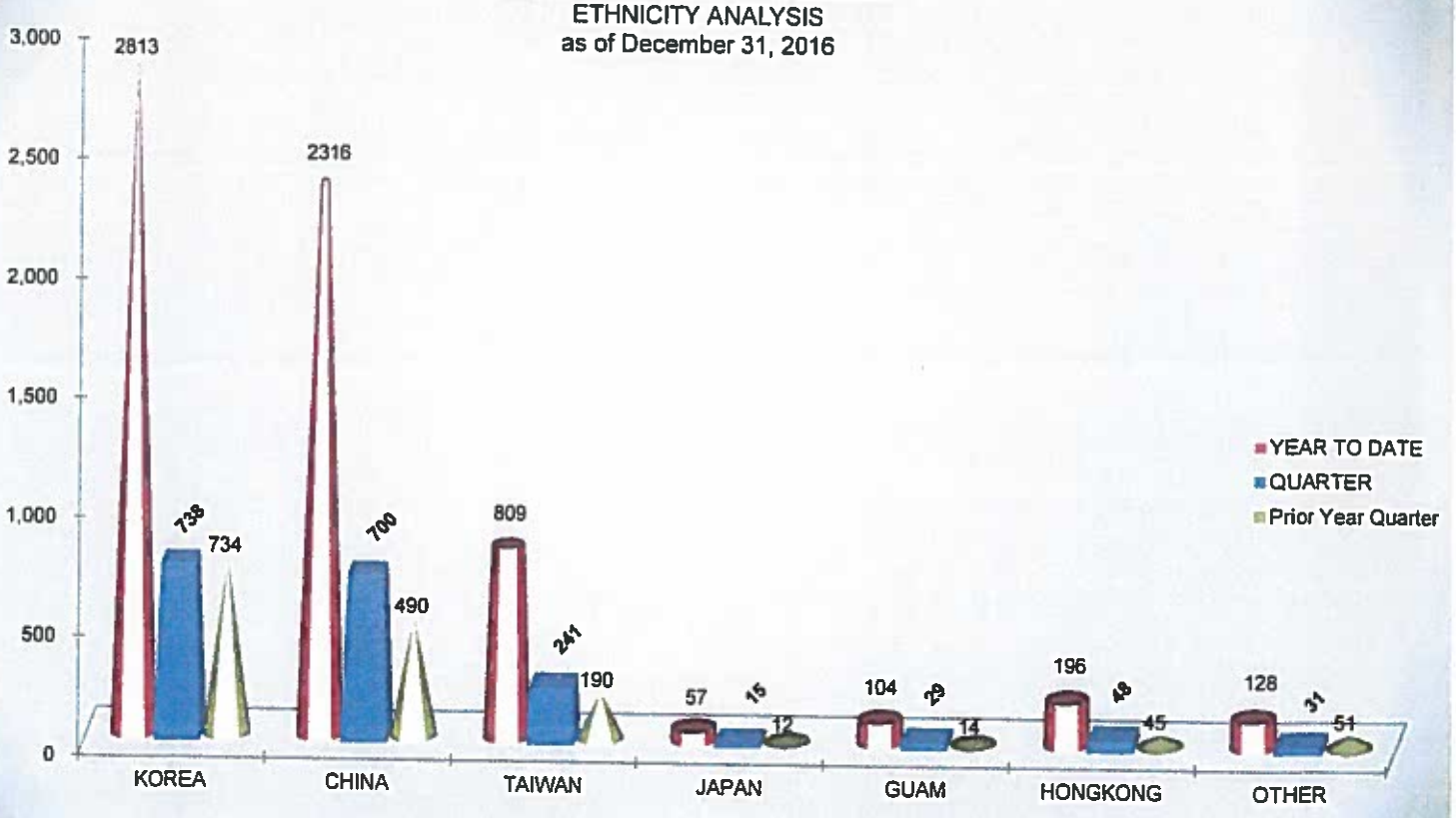
	2016					2015						
	Q1	Q2	Q3	Q4	TOTAL	Q1	Q2	Q3	Q4	TOTAL	DIFF	VAR
AVAIL	13,321	13,501	15,474	13,147	55,443	13,233	13,983	13,933	13,517	54,666	777	1.42%
UTILIZED	7,849	7,272	8,174	7,536	30,831	8,287	8,279	8,774	8,757	34,097	(3,266)	-9.58%
UTIL %	58.92%	53.86%	52.83%	57.32%	55.61%	62.62%	59.21%	62.97%	64.79%	62.37%	-6.76%	-10.84%

Doc. No. 34GL-17-0093.

GUAM COMPUTER TEST CENTER
CPA EXAM SECTION ANALYSIS
as of December 31, 2016



GUAM COMPUTER TEST CENTER
ETHNICITY ANALYSIS
as of December 31, 2016



GUAM BOARD OF ACCOUNTANCY

FY2018 Recommended Budget w/FY2014-2016 Actual and FY2017 Approved Budget

Updated 12-15-16 mbs/dns

BUDGET CATEGORY Description	NOTES	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Approved Budget	Increase (Decrease)	FY2018 Recommended Budget	COMMENTS
					(1/21/16 BOD Mtg)		(_____ BOD Mtg)	
REVENUES SUMMARY								
Exam Application Fees		80,300	89,750	120,900	80,000	20,000	100,000	Increase due to international candidates referred by NASBA & Others
Guam Computer Test Center Administration Fees		397,870	411,320	518,185	500,000	0	500,000	FY2018 projected flat after event surge before new exam in April 2017
Certification Fees		54,200	60,725	100,750	55,000	17,000	72,000	Increase due to international candidates referred by NASBA & Others
Individual Licensing Fees		102,925	119,425	138,350	120,000	25,000	145,000	Increase due to international candidates referred by NASBA & Others
Firm Licensing Fees		5,325	5,675	5,450	5,000	0	5,000	
Penalties/Miscellaneous Fees		9,560	16,762	12,302	0	0	0	
TOTAL REVENUES		650,180	703,657	895,937	760,000	62,000	822,000	TOTAL Estimated Revenues (see projection worksheet)
220 Travel		0	0	0	0		0	NASBA has awarded funding scholarships for Board attendees in the past
230 Contractual								
Administrative Services Contract		275,721	290,245	292,273	295,000	14,600	309,600	increase re PL 28-111 Federal WD for Guam in FY2017 new contract
Legal Services Contract		0	0	0	0	0	0	
Copier Services		6,136	4,301	5,638	6,500	1,000	7,500	
Education Support (Becker/UOG)		4,325	0	2,596	30,000	0	30,000	Becker/UOG prep course assistance (est less than $2,000 per student)
Others (Publications, NASBA Dues, etc.)		14,200	14,200	14,200	16,000	0	16,000	
Web/Database development & maintenance		0	0	66	12,000	0	12,000	Plan to Accept Credit Card payments via web
233 Office Space		23,868	23,868	23,868	24,000	0	24,000	
240 Supplies		9,429	11,363	14,426	13,000	5,000	18,000	Supplies usage due to volume increases
250 Small Equipment		1,319	1,963	2,384	5,000		5,000	Office hardware/software upgrades
290 Miscellaneous								
Bank Charges		5,392	6,424	9,391	7,000	11,000	18,000	Credit card charges - increase based on volume
Postage		15,266	14,322	28,365	20,000	12,000	32,000	International postage for growing international licensee base
Training		0	0	5,014	10,000	0	10,000	Employee Training: GCC/UOG Procurement, NASBA, etc.
Notices/Compliance Investigations/Others		1,774	2,882	2,672	0	0	0	
UOG Visiting Accounting Professor & Lecturer Program		0	0	100,000	200,000	100,000	300,000	Contribution to UOG Endowment established by GBOA in FY2015
363 Telephone Services		0	0	0	0	0	0	Long Distance Faxing + basic service included in Office Space expense
450 Capitalized Equipment		0	0	0	0	0	0	per BBMR, items under $5K are Small Equipment
TOTAL EXPENDITURES	(1)	357,429	369,567	500,893	638,500	143,600	782,100	
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		292,751	334,090	395,043	121,500	(81,600)	39,900	
FUND BALANCE:								
Beginning		1,419,109	1,711,860	1,045,950	1,440,993			
UOG Endowment Contribution Paid (PL 32-191)			(1,000,000)					
Ending		1,711,860	1,045,950	1,440,993	1,562,493			
Consisting of:								
Cash - Bank of Guam (established FY2008)		1,194,789	521,899	644,962				
Cash - Time Certificates of Deposit		501,505	501,505	751,505				
Cash - Treasurer of Guam		0	0	0				
Accounts Receivable-NASBA		43,505	47,600	69,790				
Accounts Payable		(27,940)	(25,054)	(25,264)				
Net Fund Balance		1,711,860	1,045,950	1,440,993				
Restricted		1,039,000	1,045,950	1,051,000				
Unrestricted		672,860	0	389,993				

NOTES:

(1) During FY2017-October the Board paid $25,264 of prior year obligations, shown as FY2016 expenditures. There are no outstanding prior year encumbrances as of 10/31/2016.

Doc. No. 34GL-17-0093.