GUAM board of accountancy

Speaker Benjamin J.F. Cruz

MAY 25 2017

Time: 9:03 AM/PM

Received By: Glenn

34-477

GL# 34-17-563

May 25, 2017

Honorable Eddie B. Calvo
Governor of Guam
Executive Chambers
POB 2950
Hagatña, GU 96932

2017 MAY 25 AM 11

Dear Governor Calvo:

In compliance with Public Law 31-233, Chapter 8, Title 5GCA, Section 38, §8113.1, attached is an electronic copy of minutes, agenda and other attachments to our Board meeting held on May 18, 2017.

Should you have any questions, please call us at 647-0813 or email to: execdir@guamboa.org.

Sincerely,

Dave N. Sanford
Executive Director

Attachment: Electronic copy of May 18, 2017 Meeting

cc: Honorable Benjamin J. F. Cruz
Speaker, 34th Guam Legislature

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

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GUAM BOARD OF ACCOUNTANCY

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

Board Meeting – May 18, 2017

AGENDA

		Pages
I.	CALL TO ORDER	
II.	APPROVAL OF MINUTES – April 20, 2017	1-4
III.	OLD BUSINESS	
	A. Endowment Fund Update	
IV.	NEW BUSINESS	
	A. Requests for Approval	
	• CPA Exam Applications – April 2017	5-8
	• Requests for NTS Extension (2)	9-15
	• Applications for Initial Certification & Licensure	16-20
	• Grades for January/February Window	21-49
V.	GENERAL DISCUSSION/ANNOUNCEMENTS	
	• Candidate Care Concerns Q1 2017	50-55
VI.	ADJOURNMENT	

GUAM BOARD OF ACCOUNTANCY

335 S. Marine Corps Drive, Suite 101, Tamuning, GU 96913

MINUTES OF MEETING

April 20, 2017

I. CALL TO ORDER:

The meeting was called to order at 4:08 p.m. by Chairman John Onedera. The meeting was held in the GBA Conference Room.

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

II. APPROVAL OF MINUTES:

Motion was made by Dafne Shimizu and seconded by Jennie Chiu to approve the Board minutes of March 23, 2017. There being no further discussion or objections, the motion carried.

III. OLD BUSINESS:

A. Endowment Fund – Standing Committee Update: The Raymond James UOGEF-BOA account summary from February 28th to March 31st showed a 4% gain for the first quarter of 2017 with the Executive Director Dave Sanford telling the members present that after spending approximately $19,000 on last year's summer program and approximately $3,000 for expenses and fees incurred, we were currently $15,000 to the good.

Discussion was had on the Standing Committee meeting held the day before with Chairperson Dafne Shimizu giving an update on topics that were discussed. Among the issues discussed at yesterday's meeting were the course subjects to be given. It was agreed that there should be some level of planning relative to the curriculum in terms of what courses are needed to be provided to students. The focus and purpose of the investment program as to provide the functional ability to present the courses needed to becoming a

CPA. The same two visiting professors were slated to come again this summer. Dave Sanford told the members that Jason Katigbak, (UOG Professor) has been in discussion with the two visiting professors with regard to alternate courses such as advanced accounting.

In addition to a CPE event to be held for the CPA community, as was done last year by the two visiting professors, there was suggestion from Janiece Sablan of the Endowment Fund to have the Chamber of Commerce hold a CPE event for their members. Also discussed, Janiece Sablan had requested that an 8% fee be charged to pay for her office's administrative work on handling the logistics for the program. While it was the feeling of the Board that this responsibility belonged to the SPBA/UOG and not the Endowment Fund, it was agreed that an 8% increase be granted to the Endowment Fund as they were agreeable to taking over as they had done with last year's program. This cost is to be paid out of the Fund.

It was also agreed to contribute another $100,000 to the Fund as the timing was right. This time it was suggested that the total sum of $100,000 be put into the investment and the visiting professor expenses be drawn from that account. Last year, the estimated amount of cost expense was held back with the unused balance of that estimated amount being put back into the Fund.

B. RFP Lease Agreement Update: There was only one bid submitted, Sanford Technology Group. After some discussion to clarify the terms of the agreement, motion was made by Todd Smith and seconded by Dafne Shimizu to accept the proposal submitted by STG. Members are to submit their checklist to Chairman John Onedera for finalization. The current lease agreement expires on April 30th. There being no further discussion or objections, the motion carried.

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 March, as presented. There being no further discussion or objections, the motion carried.

- **Applications for CPA Initial Certification and License to Practice:** Motion was made by Todd Smith and seconded by Francis Quinto Baba to approve the Applications for Initial Certification and License to Practice, as presented. There being no further discussion or objections, the motion carried.

  Dave Sanford said that they were receiving requests from candidates who were lacking certain required courses but were willing to get the needed education courses within an eighteen month period of time. It was agreed

that these candidates would be treated the same as if they applied under the eighteen month policy. If they signed off that they were willing to get the required education that they were lacking, they would be issued their license upon completion of the course.

V. GENERAL DISCUSSION/ANNOUNCEMENTS:

• **NASBA Jurisdiction Reports: Testing Window 2017 Q-1**: The members went over NASBA's Jurisdiction Report for the first quarter. The Executive Director told the members that we fall pretty well in terms of overall volume, but performance-wise we were low and this was again attributed to the fact that our candidates are foreign and English is their second language.

Also discussed:

- The Guam Computer Test Center's report for their first quarter of 2017 indicated where we stand relative to last year. The GCTC figures are arrived at on their calendar year basis versus our fiscal year basis. Dave Sanford said that we actually had a few more sections given in the Test Center because this was their first quarter through March and the last quarter before the new exam. GCTC's figures indicated a 27% increase over last year in terms of total events for the Center. This was mainly due to the 10-day period extending into the month of March. It is expected to decrease with the next report.

- Also presented at this time was the GBOA Financial Report for the month of March, FY 2017. Dave Sanford reported that revenue-wise we were doing well and he did not expect any problems in meeting budgeted revenues and expenses. It was agreed by the members present that another $100,000 would be made to the Endowment Fund.

- Both Dave Sanford and John Onedera told the members of the upcoming visit by the staff of the Taipei Economic and Cultural Office located here on Guam. They explained that this requested visit was for the purposes of the Taipei Economic & Cultural Office staff to better understand GBA's process for issuing approvals for candidates and to get a better understanding in the process of one obtaining a license. It was explained that once a Taiwanese candidate passes the exam and obtains their Guam license, most now want to go on and become a Taiwan CPA and that requires taking seven parts of the exam. They are then allowed to substitute four of the U.S.CPA exam parts for four of Taiwan's exam parts. This will enable them to have to only take three parts instead of the seven required. Where in the past they would occasionally receive one or two requests, the Taipei Economic & Cultural Office staff said they now are receiving numerous requests for verification of CPA licensure. This is done in the form of a letter of good standing which includes their grades and licensure information. As the Taiwanese market is now growing, the staff

this office wanted to better understand the process here at GBA and so requested a meeting.

- Dave Sanford told the members that he would be leaving for the Regional Meeting at the end of May and would be away for the whole month of June. It was agreed by all that the June Board meeting would be cancelled.

VI. ADJOURNMENT:

There being no further discussion, motion was made by Todd Smith and seconded by Dafne Shimizu to adjourn the meeting at 5:32 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	GU15076353	4/7/2017			x		Adachi	Yuki	California
2	GU14045631	4/11/2017	x				Ahmed	Ehab Kadry	Kuwait
3	GU17047902	4/11/2017			x		Al Shekhmubark	Hisham	Saudi Arabia
4	GU16107402	4/17/2017				x	Albreak	Abdulaziz	Texas
5	GU17047887	4/3/2017	x				Alkhamisy	Khaled Sabry	Saudi Arabia
6	GU16097258	4/5/2017		x			Alzghoul	Ibrahim	Kuwait
7	GU16097257	4/11/2017		x			Ammouri	Ahmad	Kuwait
8	GU15076340	4/25/2017			x	x	Andrike	Kaili	Guam
9	GU16117496	4/28/2017	x	x	x		Arai	Ryosuke	Singapore
10	GU16077154	4/13/2017		x			Atwa	Khaled Mohamed	Uganda
11	GU17047915	4/17/2017		x	x		Bai	Bei	China
12	GU17047912	4/12/2017	x	x	x		Banerjea	Bebashis	India
13	GU16046877	4/3/2017	x				Batra	Divya	India
14	GU17037820	4/3/2017		x	x	x	Batra	Shiman	South Carolina
15	GU17047919	4/14/2017	x	x	x	x	Bhalerao	Prajakta	New Jersey
16	GU14095837	4/17/2017				x	Borja	Thomas Jude	Guam
17	GU16097307	4/24/2017				x	Chan	Tiffany	Hong Kong
18	GU17047914	4/10/2017		x			Chanderasekaran	Saravanan	India
19	GU17047910	4/11/2017	x	x	x	x	Chang	Yu-Chen	Taiwan
20	GU16026713	4/18/2017				x	Chen	Chien-Hung	Taiwan
21	GU17047911	4/11/2017	x	x	x	x	Chen	Kai-Li	Taiwan
22	GU16117449	4/6/2017			x		Chen	Wei-Ting	Taiwan
23	GU16077122	4/28/2017	x		x		Chen	Yiling	China
24	GU16077127	4/4/2017	x			x	Chen	Yuan-Yi	Taiwan
25	GU17057939	4/18/2017	x		x		Cheng	Chao-En	Taiwan
26	GU11074332	4/17/2017			x		Choi	Lai Man	Macau
27	GU17047900	4/11/2017	x	x	x	x	Chu	Chi-An	Taiwan
28	GU17047928	4/21/2017	x	x	x	x	Chu	Hongmei	Hong Kong
29	GU17047936	4/24/2017	x	x	x	x	Chung	Hsinhan	Taiwan
30	GU17047935	4/25/2017	x		x		Dai	Kangjun	China
31	GU16026742	4/4/2017			x		Dief	Hany Gameel	Saudi Arabia
32	GU13065190	4/17/2017				x	Duco	Moreyna	Guam
33	GU16036790	4/4/2017	x			x	Duenas	Alexander	Guam
34	GU17047924	4/18/2014	x	x			Duseja	Yash	India
35	GU17047921	4/14/2017	x	x	x	x	Dutta	Samrat	India
36	GU17047923	4/17/2017	x	x	x	x	Fan	Wenxi	Illinois
37	GU16046892	4/10/2017			x		Faroun	Mohammad	Saudi Arabia
38	GU15106475	4/25/2017				x	Fujita	Kenji	Japan
39	GU15126602	4/27/2017	x			x	Fukuoka	Fumiaki	Japan
40	GU15026050	4/25/2017	x			x	Fukuya	Nao	Japan
41	GU17017683	4/25/2017	x	x		x	Gudmalin	Rudd	Guam
42	GU17047895	4/5/2017		x			Han	Bing	Japan
43	GU16107430	4/18/2017	x	x	x	x	Han	Chia-Chun	Taiwan
44	GU15056191	4/12/2017	x			x	Higashi	Daisuke	Japan
45	GU16117478	4/3/2017			x		Hiranaka	Anna	Mexico
46	GU16097290	4/10/2017		x	x		Ho	Sao Kun	China
47	GU10074084	4/18/2017	x			x	Horisawa	Miwako	Japan
48	GU15066282	4/11/2017				x	Hoshide	Kanako	Virginia
49	GU16077101	4/6/2017	x				Hsieh	Shen-Hua	Taiwan
50	GU17057970	4/21/2017	x	x	x	x	Huang	Hsin-Ya	Arizona
51	GU17017689	4/24/2017	x		x	x	Huang	Kai-Chi	Taiwan
52	GU17047927	4/19/2017	x	x	x	x	Huang	Kuei-Yen	Taiwan
53	GU17047913	4/12/2017	x			x	Huang	Yi-Ting	Pennsylvania
54	GU15096440	4/12/2017		x			Ikezoe	Marika	Japan
55	GU17047907	4/14/2017	x		x		Ishihara	Mitsuji	Japan
56	GU16046911	4/20/2017	x				Jama	Ahmed	U.A.E.
57	GU16036793	4/10/2017			x		Jhariya	Shaheen	India
58	GU17047929	4/21/2017	x	x	x	x	Jing	Lili	China

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
59	GU15015975	4/17/2017			x		Kameyama	Kuniko	Japan
60	GU16117527	4/7/2017	x				Kanno	Sho	Japan
61	GU16046876	4/12/2017				x	Kao	Yu-Han	Taiwan
62	GU13115417	4/6/2017	x	x			Katayama	Ken	Japan
63	GU17057940	4/28/2017	x	x	x	x	Kaur	Sarbajeet	India
64	GU15106520	4/18/2017	x	x		x	Kawamoto	Tomoya	Japan
65	GU16067002	4/27/2017	x				Khatab	Mohamed	Kuwait
66	GU17047938	4/21/2017				x	Kim	Ha Neul	Saipan
67	GU15066265	4/6/2017	x				Kimpara	Yuya	Japan
68	GU15086369	4/27/2017	x		x		Kitabayashi	Yukio	Japan
69	GU12014519	4/12/2017				x	Kitamura	Ikuo	Japan
70	GU16117543	4/4/2017	x	x	x	x	Kobayashi	Yumi	Japan
71	GU16016667	4/6/2017	x				Koma	Takaaki	Japan
72	GU14095841	4/24/2017		x	x		Komiyama	Yuta	New York
73	GU16056947	4/6/2017			x		Kudo	Yumi	Japan
74	GU12054706	4/12/2017				x	Kuniyoshi	Takayuki	Japan
75	GU17047905	4/12/2017			x		Kuo	Fang-Yu	Taiwan
76	GU16016677	4/4/2017	x				Kuo	Ping	Texas
77	GU10094175	4/6/2017	x			x	Lai	Zixian	China
78	GU16097337	4/25/2017	x		x	x	Lalla	Vansha	India
79	GU15076323	3/29/2017	x			x	Lau	Kit Yan	Hong Kong
80	GU13075206	4/14/2017	x	x	x		Law	Chui Sim	China
81	GU17047933	4/25/2017	x	x	x	x	Lee	Ming-Hsuan	Taiwan
82	GU17057967	4/25/2017	x				Lee	Yueh-Hsin	Taiwan
83	GU16097260	4/20/2017			x		Li	Meiying	Japan
84	GU17047898	4/5/2017	x	x	x	x	Liang	Jiaheng	China
85	GU17047888	4/3/2017	x	x	x	x	Lin	Chun-Hsuan	Ohio
86	GU16077087	4/3/2017		x			Lin	Szu-Han	Taiwan
87	GU17047903	4/12/2017	x	x	x	x	Lin	Ying-Tung	Taiwan
88	GU16077110	4/21/2017	x	x			Liu	Yuanfeng	China
89	GU13085267	4/24/2017	x	x			Lu	Jiangjiang	China
90	GU17047889	4/3/2017	x		x		Lu	Mei-Chih	Taiwan
91	GU16097272	4/6/2017	x				Lu	Qiwei	China
92	GU17047901	4/11/2017	x	x	x		Ma	Wenwen	China
93	GU15026059	4/27/2017	x		x	x	Ma	Yu	China
94	GU16087230	4/3/2017			x	x	Ma	Zekang	Louisiana
95	GU17017671	4/10/2017	x		x		Maheshwari	Satya	India
96	GU17047897	4/7/2017		x		x	Malik	Seema	India
97	GU16097333	4/17/2017	x				Manglona	Dean Vincent	Guam
98	GU17047918	4/20/2017			x	x	Manjeshwar Shenoy	Vasudeva	U.A.E.
99	GU16026708	4/24/2017	x	x			Matsunaga	Kaoru	Japan
100	GU17057954	4/26/2017	x	x	x	x	Mei	Tzu-Ju	Taiwan
101	GU15126500	4/25/2017	x			x	Miyazaki	Shoko	Japan
102	GU16036813	4/25/2017		x			Mohamed Eid	Hisham	Egypt
103	GU16016654	4/3/2017		x			Mori	Yukari	California
104	GU16117533	4/17/2017	x			x	Mui	Weng Ian	China
105	GU15015979	4/12/2017		x		x	Nagamatsu	Mika	Japan
106	GU16097264	4/7/2017	x		x		Nakae	Yuki	Japan
107	GU15066262	4/12/2017	x		x		Nakamura	Koji	Japan
108	GU12064731	4/27/2017	x			x	Nakamura	Sachie	Japan
109	GU16067035	4/14/2017	x	x			Namba	Yoshiomi	Japan
110	GU14125946	4/3/2017		x			Ng	Soi Han	Colorado
111	GU16127613	4/5/2017		x		x	Ngan	Chi Lee	Hong Kong
112	GU16026692	4/24/2017			x		Nihei	Kazuto	Japan
113	GU16087169	4/6/2017			x		Ochi	Shintaro	Japan
114	GU16097274	4/18/2017		x			Orpe	Chinmay	India
115	GU16026728	4/3/2017	x				Oshi	Abdelmoiz	Saudi Arabia
116	GU16056935	4/28/2017		x			Osman	Mohamed	Saudi Arabia

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
117	GU17047906	4/6/2017		x	x		Oya	Kazutaka	Japan
118	GU16036791	4/3/2017	x			x	Palero	Ira Marie	Guam
119	GU16036784	4/11/2017		x		x	Pan	Shipin	Virginia
120	GU15076347	4/21/2017	x			x	Pan	Ying	China
121	GU17057941	4/27/2017	x	x	x	x	Parikh	Sanjana	India
122	GU16127572	4/12/2017	x	x		x	Pathak	Pooja	India
123	GU16097328	4/24/2017	x				Pei	Li	Canada
124	GU17047932	4/24/2017				x	Peng	Hsiao-Fang	Taiwan
125	GU17047931	4/26/2017	x		x		Qawasmeh	Ahmad Moad	Jordan
126	GU17047908	4/10/2017			x		Qiu	Zhengye	Massachusetts
127	GU16127628	4/20/2017	x	x			Saito	Chihiro	Japan
128	GU16127560	4/12/2017	x		x		Samuel	Sharun	India
129	GU16107401	4/6/2017	x	x			Sanada	Kei	Japan
130	GU16107368	4/17/2017	x	x			Saraogi	Kundavalli	India
131	GU17057961	4/3/2017	x		x		Sato	Yasuko	Japan
132	GU14045623	4/4/2017		x			Senoo	Kazuho	Japan
133	GU17017738	4/27/2017		x			Shah	Hemadri	India
134	GU13095321	4/24/2017	x	x			Shalaby	Wesam	Saudi Arabia
135	GU17027755	4/24/2017				x	Sharma	Prakhar	India
136	GU17047886	4/3/2017	x		x		Shetty	Mahesh	Saudi Arabia
137	GU17047899	4/10/2017		x	x		Shih	Chien-An	California
138	GU15106472	4/3/2017	x		x		Shin	Moonsu	Guam
139	GU08012966	4/6/2017	x	x		x	Shinohara	Takashi	Japan
140	GU14065645	4/21/2017	x		x		Shirai	Ryozo	Japan
141	GU16087212	4/6/2017	x	x			Shu	Yun-Chung	Taiwan
142	GU17047920	4/18/2017				x	Singh	Sonal	India
143	GU16097287	4/14/2017		x			Soma	Tetsuya	Japan
144	GU16026718	4/7/2017				x	Song	Yan	Japan
145	GU16097316	4/25/2017	x		x		Su	Yuqi	China
146	GU16097325	4/24/2017	x		x		Su	Hongbo	China
147	GU15056217	4/6/2017		x	x		Sugimoto	Takahiro	Japan
148	GU16066999	4/20/2017	x		x		Sun	Jingfeng	China
149	GU16026683	4/20/2017			x		Takahashi	Seiko	Japan
150	GU17047917	4/21/2017	x	x	x	x	Tang	Pan	China
151	GU16107376	4/3/2017		x			Tayyem	Ahmad Yaser	Kuwait
152	GU17047890	4/3/2017		x	x		Tian	Chen	China
153	GU16107360	4/4/2017	x				Toji	Ayumi	Japan
154	GU17027742	4/3/2017	x				Tokai	Taro	California
155	GU17047930	4/26/2017	x	x	x	x	Tsai	Hsin-Yu	Taiwan
156	GU17017684	4/11/2017	x				Tsai	Ping-Hung	New York
157	GU17057942	4/24/2017	x	x	x	x	Tsai	Yi-Chun	Taiwan
158	GU17047922	4/17/2017	x		x		Tseng	Wan-Shan	Taiwan
159	GU10043946	4/10/2017		x			Tsukuda	Kenji	Louisiana
160	GU16117537	4/11/2017	x		x		Un	Ka Kit	Macau
161	GU17047896	4/6/2017	x	x	x	x	Vaghela	Dhara Mahipat	India
162	GU17047934	4/24/2017	x	x	x	x	Vallarta	Lyra Jean	Guam
163	GU16056948	4/11/2017				x	Wakizaka	Mayumi	Singapore
164	GU16046900	4/21/2017			x		Wang	Lingling	China
165	GU16107366	4/28/2017	x			x	Wang	Pai-Ho	Taiwan
166	GU14105857	4/18/2017			x		Wang	Qi	China
167	Initial	4/17/2017	x	x	x	x	Wang	Xuefei	Japan
168	GU15076328	4/17/2017		x	x		Wang	Yu	China
169	GU16077121	4/4/2017	x		x	x	Watanabe	Mai	New York
170	GU16107429	4/17/2017	x	x	x	x	Wong	Katherine	Taiwan
171	GU16026686	4/19/2017	x				Wu	Yali	China
172	GU16107371	4/24/2017	x		x		Xiao	Xiao	China
173	GU17047925	4/18/2017		x	x		Xu	Chen	China
174	GU15116571	4/5/2017			x	x	Xu	Ying	China

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
175	GU15106533	4/6/2017				x	Yabe	Noriyuki	Japan
176	GU15046127	4/20/2017			x		Yamamoto	Shoko	Japan
177	GU16087202	4/3/2017	x			x	Yamamoto	Takehiro	China
178	GU08113265	4/24/2017	x	x	x	x	Yamashita	Tetsuji	Japan
179	GU13105379	4/7/2017				x	Yamazaki	Hitoshi	Japan
180	GU16066998	4/27/2017	x				Yang	Yu-Ting	Taiwan
181	GU16016631	4/13/2017	x			x	Yang	Yutong	California
182	GU17047909	4/14/2017		x	x		Yang	Zhengliang	China
183	GU17027926	4/18/2017		x	x		Yao	Qinghe	China
184	GU16087213	4/6/2017	x	x		x	Yoshida	Dai	Japan
185	GU13035093	4/14/2017	x	x		x	Yoshida	Sora	Japan
186	Initial	4/27/2017	x	x	x	x	Yu	Chao-Hsien	Taiwan
187	GU14035619	4/11/2017	x			x	Yu	Wei-Chen	California
188	GU17057949	4/24/2017		x	x		Yu	Wen	China
189	GU13045234	4/11/2017				x	Zeng	Zhanzhan	China
190	GU17047916	4/18/2017		x	x		Zhang	Rui	China
191	GU16107403	4/27/2017	x		x		Zhou	Qiongna	Pennsylvania
192	Initial	4/17/2017	x	x	x	x	Zhu	Fangming	Texas
193	GU16067041	4/12/2017		x	x		Zhu	Yue	China
		TOTAL	115	87	98	86			

Requests for NTS Extensions - Guam Board of Accountancy Meeting of May 18, 2017

1. **Mr. Toshiharu Igarashi**

   Exam Sections - all 4 parts

   NTS Expires - May 6, 2017

   Amount of Time requested - extend until October 31, 2017

   Reason for Extension - A new baby in his family; he finds it difficult to study and his company does not grant paternity leave.

   Recommendation: Disapprove. Reasons are not valid.

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2. **Ibrahim Mohamed Ibrahim Elaskary**

   Exam Sections - REG & BEC

   NTS will expire on 10/13/2017

   Amount of Time - extend until January 31, 2018

   Reason for Extension - he feels that because the release of exam scores will be late, he feels he will lose credits for the other two sections he passed already. FAR expires in 10/31/2017
   AUD expires 7/31/2018.
   He still insists that he be given an extension. He would like a one window extension. 3 months

   Recommendation: Disapprove. Reasons not valid.

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prohibited. If you have received this message in error, please notify the sender immediately by telephone (615-880-4200). and delete this message and all copies and backups thereof. Thank you.

From: Igarashi Toshiharu [mailto:igarashi.toshiharu@gmail.com]
Sent: Tuesday, April 25, 2017 10:15 PM
To: CBT NTS <cbtnts@nasba.org>; CPA Exam <cpaexam@nasba.org>
Subject: (External) Re: NTS Notification Service

(1)

Dear, Sir or Madam in NASBA

My name is Toshiharu Igarashi, apply this CPA exam in Guam State. (Please refer attached file.)

While I continue to study day by day, big change has come for my family. A baby was born.

It is very happy for my family, but it also makes difficult for me to implement studying along the schedule.

Generally speaking, it is very difficult for Japanese male to get childcare leave in Japanese companies culture. Actually, I also consult with my boss. But, he said that only one person whose wife has physical disability could get childcare leave in last year in my company.

So, I have a favor to ask you. It would be very grateful if you could put off the deadline more 6 months of my CPA exam.

I really appreciate your kindness.

Sincerely,

Toshiharu Igarashi

2016-11-07 19:22 GMT+09:00 NTS Notification Service <cbtnts@nasba.org>:

CPA Examination Candidate:

出生証明書申請書

Application Form for Birth Certificates

申請日 2017 年 / 月 17 日
Date of Application year month day

申請人署名_____

全てローマ字で記入してください。

Full Name 姓名	Haruto	Igarashi		
Date of Birth 生年月日(西暦)	Day 10	Month 1	Year 2017	Jan 10, 2017 dob
Place of Birth 出生地(市区町村まで)	Takasaki Medical Center, 36, Takamatsu-chou, Takasaki-shi			
Domicile 本籍地(市区町村まで)	398-8, Kanmakai-machi, Takasaki-shi, Gunma-ken, Japan			
Father 父	Toshihara Igarashi			
Mother 母	Ayako Igarashi			
Relationship (○で囲んでください) 続柄	(First) / Second / Third / その他 ( )		(Son) / Daughter	
Issuing Authority 戸籍謄(抄)本の発行市区町村名	Takasaki-shi, Gunma-ken			
Issuing Date 戸籍謄(抄)本の発行年月日(西暦)	Day 17	Month 1	Year 2017	

Doc. No. 34GL-17-0563.*

Notice To Schedule

YOU MUST TAKE THIS NTS TO THE TEST CENTER. YOU WILL NOT BE PERMITTED TO TAKE THE EXAM WITHOUT THIS DOCUMENT!

You have been approved by Guam Board of Accountancy to take the following CPA Examination section(s):
IGARASHI , TOSHIHARU
398-8, KAMINAKAI-MOCHI, TAKASAKI-SHI GUNMA-KEN
GUNMA , Foreign Country 370-0851

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6230018	6230018	11/06/16	05/06/17
BEC	6230019	6230019	11/06/16	05/06/17
FAR	6230020	6230020	11/06/16	05/06/17
REG	6230021	6230021	11/06/16	05/06/17

Passport Name: IGARASHI, TOSHIHARU

Check the accuracy of your name: The same version of your name must appear on your application, this Notice to Schedule (NTS), and on the identification (ID) you present at the testing center. If your name on this Notice is not correct, contact CPA Examination Services at least 10 days before your test appointment.

Schedule your exam: We recommend you schedule your exam within 5-7 days of receipt of this Notice. Use the online scheduler at www.prometric.com/cpa, or call the Customer Service Call Center at 800-580-9648.

Take the Exam Tutorial and Sample Test at www.cpa-exam.org to review features unique to this exam. Candidates are encouraged to review the tutorial to become familiar with the functionality of the examination.

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

- Take this NTS, along with two forms of identification, to the test center. **You will not be allowed to take the exam if you do not have this NTS and acceptable identification (ID) with you!**
- All Uniform CPA Examination candidates are advised to read the Candidate Bulletin available at www.nasba.org.
- Arrive at the test center at least 30 minutes before your scheduled examination. A digital photo will be taken as part of the check-in procedures. Late arrivals may not be able to take the exam.
- Your ID will be scanned and swiped in a magnetic strip and barcode reader and biometrics will be used to capture your finger print to increase security and identity validation.
- Be aware that once you enter your password to start the exam, you have limited time to read and respond to the introductory screens. If that time is exceeded, the exam will automatically terminate and it will not be possible to restart the exam.
- During the exam you may only take a break during scheduled break times (i.e., from the time you end one examination section testlet until you begin the next testlet). The exam clock continues to run during breaks.

To reschedule or cancel a test appointment: You may reschedule or cancel at www.prometric.com/cpa or by contacting the Customer Service Call Center. If you reschedule fewer than 30 business days before your appointment, you will incur a rescheduling fee. No cancellations are allowed 24 hours or less from your appointment time.

YOU MUST TAKE THIS NTS TO THE TEST CENTER. YOU WILL NOT BE PERMITTED TO

Jessica Reyes

Extension fn 5/18/17

From: ibrahim ibrahim <ibra1179@yahoo.com>
Sent: Monday, May 01, 2017 5:15 PM
To: Jessica Reyes
Subject: Re: Order for credit extension

(2)

Thank you for your cooperation
But you know that I will lost approximately three months period for waiting the score release and this substitute unfair case and my chances for maintaining the FAR credit will be weakened,
further more I still required to pass two parts (REG & BEC) , I hope that you support and help my for just one extension window .
Regards

من جهاز الـ iPhone الخاص بي

في ٢٠١٧/٠٥/٠١، الساعة ١٢:٥٦ ص، كتب Jessica Reyes <exammgr@guamboa.org>:

> Ibrahim Elaskary,
> Our extensions are done on a case by case situation. Your first passing grade does not expire until October and grades will be release in August. You will still have time to sit for the exams before your FAR grades expire in October.
> Let me know if you have any questions.
> Regards,
> *Jessica Reyes*
> Exam Manager
> 335 S. Marine Corps Dr., Ste 101
> Tamuning, Guam 96913
> 671-647-0813 ext. 604
> exammgr@guamboa.org
>
> **From:** ibrahim ibrahim [mailto:ibra1179@yahoo.com]
> **Sent:** Friday, April 28, 2017 4:36 PM
> **To:** Jessica Reyes
> **Subject:** Re: Order for credit extension
>
> My name: Ibrahim Mohamed Ibrahim elaskary
> Jurisdiction ID : GU 160 166 71
> FAR Exam section ID : 5969073
> Thanks so much.

من جهاز الـ iPhone الخاص بي

في ٢٠١٧/٠٤/٢٨، الساعة ١:١٢ ص، كتب Jessica Reyes <exammgr@guamboa.org>:

> Please give me your legal name.
> Regards,
> *Jessica Reyes*
> Exam Manager

335 S. Marine Corps Dr., Ste 101
Tamuning, Guam 96913
671-647-0813 ext. 604
exammgr@guamboa.org

From: ibrahim ibrahim [mailto:ibra1179@yahoo.com]
Sent: Friday, April 28, 2017 1:46 AM
To: Exammgr@guamboa.org
Subject: Order for credit extension

Hey,
I scheduled my exam for REG dated 30/05/2017 and I have credit for FAR & Audit , the FAR credit will expire 31/10/2017 ,and because the score for the current window will late , I will loss at least one test window, so I need extension for FAR credit to offset this time loses ,please help me .
My regards

من جهاز الـ iPhone الخاص بي

Notice To Schedule

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You have been approved by Guam Board of Accountancy to take the following CPA Examination section(s):
ELASKARY , IBRAHIM MOHAMED
STREET 69-HOUSE 1-SAAD ALBDALAH CITY SAAD ALABDALAH
JAHRA , Foreign Country 33

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
BEC	6377662	6377662	04/13/17	10/13/17
REG	6377663	6377663	04/13/17	10/13/17

Passport Name:

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Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of May 18, 2017

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
1	Mr. Ahmad Al Nouri Syria	Init Cert LTP Active - Attest	Ernst & Young Damascus 4/2008 to present	Damascus University	100% Audit/Attest Services	Aman Alrassi New Hampshire Good Standing	None	Approval
2	Mr. Elmoataz Khaled M. Dewidar United Arab Emirates	Init Cert LTP Active-Attest	PricewaterhouseCoopers Dubai 10/2014 to present	American University Cairo	100% Audit/Attest Services	Samer Georges Khacho New Mexico Good Standing	None	Approval
3	Ms. Jiani Dong Beijing, China	Init Cert LTP Active - Attest	Deloitte Touche Tohmatsu LLP Beijing 10/2013 to present	Beijing Foreign Studies Univ BA Chengzhou University	100% Audit/Attest Services	Weng Ting Fu Massachusetts Good Standing	None	Approval
4	Mr. Ghaleb Mohamed A.S. Husain Bahrain	Init Cert LTP Active - Attest	KPMG Fakhro 3/2014 to present	University of Pune India BA Ahlia University MBA	100% Audit/Attest Services	Sayed Hasan Ali Al-Alawi New Hampshire Good Standing	None	Approval
5	Mr. Samer Kadoura Syria	Init Cert LTP Active - Attest	Husrieh & Associates (E & Y) Damascus 6/2008 to present	Damascus University BA	100% Audit/Attest Services	Aman Alrassi New Hampshire Good Standing	None	Approval
6	Ms. Shiman Li Shanghai, China	Init Cert LTP Active -Attest	Shan Hai Vision Catering Mgmt Co. 3/2016 to present Glz China Co. Ltd 7/2014 to 2/2016 K.P. Cheng & Co 8/2010 to 7/2014	Sidman International Studies University BA	80% Audit/Attest Services 20% Financial Services	Xiao Xiao Wu New Hampshire Good Standing	None	Approval
7	Mr. Tarek M. M. Mostafa Saudi Arabia	Init Cert LTP Active - Attest	Ernst & Young Saudi Arabia 1/2016 to present KPMG 12/2013 to 11/2015	Ain Shams University BA	70% Audit/Attest Services 30% Accounting Services	Anan M. Gouda Colorado Good Standing	None	Approval
8	Mr. Shoto Naito Japan	Init Cert LTP Active - Attest	Ernst & Young Shin Nihon LLC 2/2013 to present	Keio University BA O'Hara College of Business	100% Audit/Attest Services	Tomo Ito New Hampshire Good Standing	None	Approval
9	Mr. Ahmed Ibrahim M.A. Rageh	Init Cert LTP Active - Attest	PricewaterhouseCoopers Saudi Arabia 9/2012 to present Aldar Audit Bureau 12/2008 to 8/2012	Alexandria University BA	100% Audit/Attest Services	Ahmed Yelira Zakang Ibrahim New Hampshire Good Standing	None	Aprroval

Doc. No. 34GL-17-0563.*

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
10	Mr. Hemanth Kumar P. Rathnakara India	Init Cert LTP Active - Attest	Grant Thornton India 5/2014 to present	Bangalore University BA	100% Audit/Attest Services	Prasad K. Dhulipalla Arizona Good Standing	None	Approval
11	Mr. Nino Rhaey Resueno Guam	Init Cert LTP Active-Attest	Deloitte & Touche LLP Guam 10/2012 to present SYCIP, Gorres, Velayo, & Co (E & Y) P.I.	Technological Institute of the Philippine Islands BS	100% Audit/Attest Services	Daniel S. Fitzgerald Guam Good Standing	None	Approval
12	Ms. Pooja Mahesh Kumar Shah United Arab Emirates	Init Cert LTP Active - Attest	PricewaterhouseCoopers United Arab Emirates 9/2013 to present	Symbiosis International Univ BBA	100% Audit/Attest Services	Jacques Daou New Hampshire Good Standing	None	Approval
13	Ms. Hui-Wen Yeh Taiwan	Init Cert LTP Active - Attest	KPMG Taiwan 12/2004 to present	National Chung Hsing University BA	100% Audit/Attest Services	An Chih Cheng Guam Good Standing	None	Approval
14	Ms. Yi-Lin Su Plano, TX	Cert # 2571 LTP Active - Non Attest	7 Eleven Inc. 3/2016 to 3/2017 Chapwood Capital Investment Mgmt Co 10/2013 - 6/2014	National Cheng Kung Univ BA University of Texas at Dallas MA	100% Accounting Services	Wennie Mou Tsai Texas Good Standing	None	Approval - currently holds Inactive license.
15	Mr. Eslam Sayed Rabie Abdelhalim Saudi Arabia	Init Cert LTP Active - Non Attest	KPMG - Al Rozan & Partners 1/2017 to present KPMG - Hazem Hassan 2/2013 to 10/2016	Ain Shams University BA	100% Audit/Attest Services	Hossam A. Elkoussi Colorado Good Standing	None	Approval
16	Mr. Gourang Ahuja India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS India 8/2013 to present	University of Delhi, India BA	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
17	Mr. Anas Ahmed M. Alzoubi Jordan	Init Cert LTP Active - Non Attest	Ernst & Young LLP Jordan 3/2014 to present	Yarmouk University BA	40% Accounting Services 60% Tax/Tax Advisory Services	Yacoub R. Rabie Washington Good Standing	None	Approval

Doc. No. 34GL-17-0563.*

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
18	Mr. Aroop Chand India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS India 8/2014 to present	University of Calcutta BA University of Delhi MA	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
19	Ms. Latoya S. Cover Cayman Islands	Init Cert LTP Active- Non Attest	JTC Fund Services Ltd. Cayman Islands 2/2005 to present	University College of Cayman Islands BA International College of Cayman Islands	100% Accounting Services	Laura Jean Humbert Colorado Good Standing (NASBA)	None	Approval
20	Mr. Samir Desai New York	Init Cert LTP Active - Non Attest	Navika Capital Group LLC 11/2006 to present Sun Pharmaceuticals 5/2000 to 2/2006	Calcutta University BA	50% Accounting Services 15% Audit/Attest Services 10% Financial Services 10% Tax/Tax Advisory Services 5% Consulting Services 10% Mgmt Advis Services	Naveen C. Shah New York Good Standing	None	Approval
21	Ms. Srishti Goel India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS India 8/2014 to present	Delhi University BA	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
22	Ms. Cheng Jiang Guangdong, China	Init Cert LTP Active - Non Attest	Nanjing Chemical Industry Park Public Utility 8/2009 to 8/2014	Huaihai Inst of Technology BA China University of Poly Science and Law	20% Accounting Services 10% Audit/Attest Services 35% Financial Services 10% Tax/Tax Advisory Serv 5% Consulting Skills 20% Mgmt Advisory Skills	Yuhua Hu Washington Good Standing	None	Approval.
23	Ms. Zhuo Liu Beijing, China	Init Cert LTP Active - Non Attest	Beijing AnyShopStyle Tech Co. 9/2016 to present Being D. Fashion 3/2015 to 9/2016 Anhui Daming Industries 8/13 to 2/2015	Shangdong University of Finance and Economics	20% Accounting Services 20% Audit/Attest Services 40% Financial Services 10% Tax/Tax Advisory Serv 10% Mgmt Advisory Serv	Huiping Zhong Texas Good Standing	None	Approval
24	Mr. Qing Xian Meng Beijing, China	Init Cert LTP Active - Non Attest	BDO China Shu Lun Pan 12/2009 to 12/2016	Hebei University Beijing Jiaotong Univ Jiangsu University	20% Accounting Services 60% Audit/Attest Services 7% Financial Services 3% Tax/Tax Advisory Serv 5% Consulting Skills 5% Mgmt Advisory Serv	Huiping Zhong Texas Good Standing	None	Approval
25	Mr. Ismael M. Pelayo Guam	Cert #2570 LTP Active - Non Attest	Netcare Life & Health Insurance Co. 8/2002 to present		100% Accounting Services	Laura Jean Humbert Colorado Good Standing (NASBA	None	Approval - currently holds inactive license.

Doc. No. 34GL-17-0563.*

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
26	Mr. Mahmoud Abdelhady Soliman Kuwait	Init Cert LTP Active - Non Attest	Murabahat Real Estate Solutions Co. 12/2008 to present Al Manshar Rotana Hotel 10/2007 to 12/2008	Alexandria University BA	30% Accounting Services 20% Audit/Attest Services 15% Financial Services 10% Tax/Tax Advisory Serv 10% Consulting Skills 15% Mgmt Advisory Serv	Tarek El Ostaz New Mexico Good Standing	None	Approval
27	Ms. Hong Yiu Tsui Hong Kong	Init Cert LTP Active- Non Attest	Coface Greater China Services Ltd. 2/2016 to 7/2016 PricewaterhouseCoopers Hong Kong 8/2014 to 2/2016	Hong Kong University of Science & Technology BA	100% Consulting Skills	Stephen Yam Texas Good Standing	None	Approval
28	Mr. Naokatsu Udo Saitama, Japan	Init Cert LTP Active Non Attest	Cargill Japan Ltd 9/2005 to present	University of Wisconsin BA	100% Accounting Services	Hirokazu Sasaki Washington Good Standing	None	Approval
29	Ms. Yi Wei Hong Kong	Init Cert LTP Active Non Attest	PricewaterhouseCoopers Hong Kong 10/2015 to present	University of Illinois, BA, MS	100% Audit/Attest Services	Stephen Yam Texas Good Standing	None	Approval
30	Ms. Meng Xu Guangdong, China	Init Cert LTP Active Non Attest	Igola Travel Services 4/2016 to present Guangdong Mingjian Judicial Authentication Inst. 3/2008 to 3/2016	Univ of International Business & Economics BA Shanghai University of Finance & Economics	50% Accounting Services 20% Financial Services 30% Tax/Tax Advisory Services	Qiong Zhang Guam Good Standing	None	Approval
31	Ms. Pei-Jung Chia Frisco, TX	Init Cert LTP Inactive	None Jentech Precision Industrial Co 11/2013 to 6/2014	National Taiwan University BBA			None	Approval
32	Mr. Khalid Mohammed Dawa Saudi Arabia	Init Cert LTP Inactive	Ramz Company 4/2016 to present Jawdah for Industrial 6/2013 to 4/2016 General Electric Inc. 6/2008 to 12/2013	Ain Shams University BA			None	Approval
33	Mr. Henry Fong Brooklyn, NY	Init Cert LTP Inactive	Alix Partners 12/2016 to present Duff & Phelps 4/2012 to 11/2016 CIFG NA Assured Guaranty 10/2006 to 1/2012	New York University BS			None	Approval

Doc. No. 34GL-17-0563.*

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
34	Mr. Ahmed Nashaat Abdelmaksoud Hassan Dubai, UAE	Init Cert LTP Inactive	Engineering Office 7/2011 to present Ishraqh for Development Inc. 2/2006 to 2/2011 Ali & Sons LLC 4/2004 to 12/2006	Ain Shams University BA			None	Approval
35	Mr. Tanmay Khamkar India	Init Cert LTP Inactive	Qurain Petrochemical Industries 4/2016 to present Ernst & Young India 1/2015 to 4/2015	University of Mumbai BA			None	Approval
36	Ms. Hsuan Liang Taiwan	Init Cert LTP Inactive	E. Sun Commercial Bank 7/2016 to present	National Taiwan University BA			None	Approval
37	Ms. Wen Lu Beijing, China	Init Cert LTP Inactive	Lenovo China 6/2016 to present Caseforde Inc. 2/2015 to 12/2015	Loyola University MS Acctg Beijing Technical & Business Univ BA			None	Approval
38	Mr. Yasuhiro Matsuda Yokohama, Japan	Init Cert LTP Inactive	Toshiba Corporation 3/2009 to present	Hosei University Ba Univ of Guam Proactive			None	Approval
39	Mr. Junichiro Toriumi Japan	Init Cert LTP Inactive	Mizuho Securities Co Ltd 12/2012 to present	Keio University BA Cal State East Bay			None	Approval
40	Ms. Yi-Ling Tseng Taiwan	Init Cert LTP Inactive	Hitron Technologies America 10/2016 to present Chen & Fan Accounting Corp 12/2015 to 7/2016 Deloitte & Touche Taiwan 11/2011 to 9/2014	Soochow University BA			None	Approval

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU15076297	20161213	20170309	6280652	AMGAD	ABDELMOBDY	BEC	P	9/30/2018
GU16077067	20161018	20170127	6228025	MOHAMED	ABDELRAHMAN	AUD	F	
GU16077067	20161018	20170124	6228026	MOHAMED	ABDELRAHMAN	BEC	F	
GU16107391	20160816	20170221	6223597	AHMED	ABDO	BEC	P	8/31/2018
GU16097336	20160630	20170224	6212029	AMR	ABOUELELA	FAR	P	8/31/2018
GU16097336	20160630	20170227	6212027	AMR	ABOUELELA	AUD	P	8/31/2018
GU16097336	20160630	20170304	6212030	AMR	ABOUELELA	REG	F	
GU16097336	20160630	20170306	6212028	AMR	ABOUELELA	BEC	F	
GU16056969	20161230	20170227	6297384	LINDSAY	ABRAHAM	AUD	F	
GU16056969	20161230	20170306	6297385	LINDSAY	ABRAHAM	BEC	F	
GU16056969	20161230	20170303	6297386	LINDSAY	ABRAHAM	FAR	F	
GU16127559	20161201	20170216	6269585	GAURAV	AGARWAL	BEC	P	8/31/2018
GU16127559	20161201	20170219	6269586	GAURAV	AGARWAL	FAR	F	
GU16087200	20160812	20170117	6163856	MEHAK	AGARWAL	REG	P	Passed all 4
GU16087200	20160812	20170309	6163855	MEHAK	AGARWAL	FAR	P	Passed all 4
GU16036831	20161003	20170131	6213942	MEHUL	AGARWAL	AUD	F	
GU16036831	20161003	20170130	6213943	MEHUL	AGARWAL	BEC	F	
GU16127593	20161209	20170218	6279519	NAMAN	AGARWAL	BEC	P	8/31/2018
GU16127593	20161209	20170303	6279520	NAMAN	AGARWAL	FAR	P	9/30/2018
GU16127593	20161209	20170225	6279521	NAMAN	AGARWAL	REG	F	
GU16127593	20161209	20170211	6279518	NAMAN	AGARWAL	AUD	F	
GU16117508	20161116	20170227	6262477	VAIBHAV	AGARWAL	FAR	P	8/31/2018
GU16117508	20161116	20170301	6262476	VAIBHAV	AGARWAL	BEC	P	9/30/2018
GU11124491	20160921	20170217	6207980	SHERILLOU	AGUON	FAR	P	8/31/2018
GU10023849	20161219	20170310	6285625	ELOISA	AGUSTIN	BEC	F	
GU15015976	20161130	20170116	6264929	ATIQUE	AHMED	REG	F	
GU14045631	20160719	20170125	6138121	EHAB	AHMED	FAR	P	7/31/2018
GU14045631	20170117	20170130	6313302	EHAB	AHMED	REG	P	7/31/2018
GU14045631	20170228	20170308	6346491	EHAB	AHMED	AUD	F	
GU14045631	20160719	20170123	6138120	EHAB	AHMED	BEC	F	
GU16016663	20160906	20170223	6183542	AMINE	AL CHAKAR	FAR	F	
GU15036114	20160711	20170109	6130262	AISHA	AL KAMALI	REG	F	
GU16097292	20170125	20170306	6320456	SUHEL	AL MHIMIDI	FAR	P	9/30/2018
GU12024569	20161228	20170308	6294681	FAISAL	ALBADER	BEC	F	
GU16107402	20161230	20170109	6297387	ABDULAZIZ	ALBREAK	BEC	P	7/31/2018
GU16107402	20170216	20170309	6338386	ABDULAZIZ	ALBREAK	REG	F	
GU17017696	20170110	20170216	6309497	VON JAYLARR	ALCORAN	BEC	F	
GU15106484	20160831	20170222	6178310	SKYE LYNN	ALDAN	REG	P	8/31/2018
GU16087197	20160818	20170308	6161706	ABDELAZIZ	ALI	FAR	F	
GU16127565	20161205	20170211	6270263	RAYAN	ALMOFADDA	BEC	F	
GU16107386	20161006	20170109	6223491	ABDULAZIZ	ALMOUSA	BEC	P	7/31/2018
GU16107386	20170209	20170309	6333266	ABDULAZIZ	ALMOUSA	AUD	P	9/30/2018
GU15086383	20161219	20170307	6288632	KAWTHER	ALNASR	REG	P	Passed all 4
GU16056982	20161222	20170112	6294655	AHMED	AL-SHARIF	BEC	P	7/31/2018
GU16056982	20161222	20170305	6294654	AHMED	AL-SHARIF	AUD	P	9/30/2018
GU16077134	20160307	20170221	6146615	MOHAMAD	ALY	BEC	P	8/31/2018
GU16097258	20161020	20170308	6233058	IBRAHIM	ALZGHOUL	BEC	F	
GU08093222	20161103	20170310	6242210	YOSHIAKI	AMANO	BEC	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16097257	20161025	20170307	6243122	AHMAD	AMMOURI	BEC	F	
GU15076340	20170127	20170217	6322805	KAILI	ANDRIKE	REG	F	
GU14105880	20170105	20170210	6303120	YOSHITSUGU	AOKI	BEC	F	
GU14105880	20170105	20170213	6303119	YOSHITSUGU	AOKI	AUD	F	
GU16056949	20161019	20170219	6230017	KEI	ARAI	AUD	P	Passed all 4
GU16117496	20161108	20170128	6252585	RYOSUKE	ARAI	BEC	F	
GU15126588	20160908	20170209	6184682	ARGINE	ARBOLADO	FAR	P	Passed all 4
GU15126588	20160908	20170210	6184680	ARGINE	ARBOLADO	AUD	P	Passed all 4
GU16077154	20160726	20170220	6143698	KHALED	ATWA	FAR	P	8/31/2018
GU17017739	20170130	20170302	6325392	HARDIK	BAJAJ	BEC	P	9/30/2018
GU15126592	20160908	20170209	6207232	JANE	BAJET	REG	F	
GU15126592	20160908	20170308	6207231	JANE	BAJET	BEC	F	
GU16127652	20161229	20170220	6298046	ROMIL	BARADIYA	REG	P	Passed all 4
GU16127652	20161229	20170301	6298043	ROMIL	BARADIYA	AUD	P	Passed all 4
GU16127652	20161229	20170223	6298044	ROMIL	BARADIYA	BEC	P	Passed all 4
GU16127652	20161229	20170215	6298045	ROMIL	BARADIYA	FAR	P	Passed all 4
GU16046877	20160923	20170310	6203403	DIVYA	BATRA	FAR	P	Passed all 4
GU16046877	20160923	20170303	6203402	DIVYA	BATRA	AUD	F	
GU16026722	20161024	20170223	6233130	EVANGELINE	BERMEO	BEC	P	8/31/2018
GU15066271	20170105	20170228	6303133	YIHUI	BIAN	REG	P	Passed all 4
GU16067051	20160621	20170103	6112813	YUKARI	BUCCAT	FAR	F	
GU15066273	20160926	20170225	6207243	ANKANG	CAI	BEC	P	8/31/2018
GU15066273	20160926	20170224	6207242	ANKANG	CAI	AUD	F	
GU16026717	20161227	20170223	6294673	XIKUN	CAI	BEC	F	
GU16077155	20161230	20170210	6297409	CAMILLE	CALILUNG	BEC	F	
GU16077113	20160502	20170112	6137484	YAN	CAO	AUD	P	7/31/2018
GU16077113	20160502	20170113	6137487	YAN	CAO	REG	F	
GU16127588	20161209	20170308	6278758	RUIYAN	CEN	BEC	P	9/30/2018
GU16127588	20161209	20170307	6278759	RUIYAN	CEN	FAR	P	9/30/2018
GU16127588	20161209	20170306	6278757	RUIYAN	CEN	AUD	P	9/30/2018
GU16117479	20161107	20170307	6245588	AHMAD	CHAABAN	AUD	F	
GU12034611	20161118	20170303	6255691	CHI-HUNG	CHAN	FAR	F	
GU12034611	20161118	20170307	6255692	CHI-HUNG	CHAN	REG	F	
GU12034611	20161118	20170306	6255689	CHI-HUNG	CHAN	AUD	F	
GU12034611	20161118	20170302	6255690	CHI-HUNG	CHAN	BEC	F	
GU16036789	20160912	20170301	6188267	KAI-YU	CHAN	REG	P	Passed all 4
GU16127607	20161215	20170214	6280672	PUI SZE	CHAN	REG	F	
GU16127607	20161215	20170213	6280670	PUI SZE	CHAN	BEC	F	
GU16097307	20161212	20170202	6279517	TIFFANY	CHAN	FAR	P	8/31/2018
GU16127616	20161219	20170119	6288636	ANDREA	CHANG	BEC	P	Passed all 4
GU16127616	20161219	20170112	6288638	ANDREA	CHANG	REG	P	Passed all 4
GU16127616	20161219	20170109	6288637	ANDREA	CHANG	FAR	P	Passed all 4
GU16127616	20161219	20170116	6288635	ANDREA	CHANG	AUD	P	Passed all 4
GU16087252	20160830	20170303	6180903	HSIU-MING	CHANG	FAR	F	
GU16087252	20161213	20170228	6278343	HSIU-MING	CHANG	BEC	F	
GU16087174	20161117	20170221	6255665	KENG IP	CHANG	BEC	F	
GU16087253	20160830	20170105	6180909	PO-YUAN	CHANG	AUD	P	7/31/2018
GU16087253	20160830	20170104	6180910	PO-YUAN	CHANG	FAR	P	7/31/2018

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU15106501	20170109	20170308	6305692	SHEN-PING	CHANG	REG	P	Passed all 4
GU15106501	20170109	20170307	6305691	SHEN-PING	CHANG	AUD	P	Passed all 4
GU13125446	20161101	20170309	6240438	WEI-EN	CHANG	REG	F	
GU13125446	20161101	20170310	6240437	WEI-EN	CHANG	BEC	F	
GU16066984	20160912	20170303	6188264	YA-WEN	CHANG	REG	P	Passed all 4
GU17017668	20161230	20170210	6300131	YU-CHEN	CHANG	REG	P	8/31/2018
GU17017668	20161230	20170308	6300129	YU-CHEN	CHANG	BEC	P	9/30/2018
GU14025563	20161205	20170120	6269233	SZU-FAN	CHAO	BEC	P	Passed all 4
GU15106521	20160906	20170309	6181921	BIN	CHEN	REG	F	
GU15106521	20160906	20170310	6181920	BIN	CHEN	BEC	F	
GU16107398	20161003	20170214	6231059	CHIA-PING	CHEN	FAR	P	8/31/2018
GU16107398	20161003	20170105	6231060	CHIA-PING	CHEN	REG	F	
GU16107398	20161003	20170213	6231057	CHIA-PING	CHEN	AUD	F	
GU16107398	20161003	20170104	6231058	CHIA-PING	CHEN	BEC	F	
GU14015505	20160912	20170224	6226651	CHUAN	CHEN	AUD	F	
GU14015505	20160912	20170221	6226653	CHUAN	CHEN	FAR	F	
GU14015505	20160912	20170222	6226652	CHUAN	CHEN	BEC	F	
GU16127563	20161201	20170224	6270286	DI	CHEN	FAR	P	8/31/2018
GU16056952	20161219	20170301	6315214	HSUAN-YU	CHEN	BEC	F	
GU16107358	20161004	20170213	6220947	I-YING	CHEN	BEC	F	
GU16056930	20160506	20170310	6058870	JUNG-HSUAN	CHEN	AUD	F	
GU16077138	20161212	20170127	6278790	JUNG-TING	CHEN	BEC	P	7/31/2018
GU16046859	20161219	20170209	6285612	KO-CHEN	CHEN	AUD	P	Passed all 4
GU16046859	20161014	20170210	6226648	KO-CHEN	CHEN	REG	P	Passed all 4
GU16107385	20160715	20170120	6223455	KUAN-WEI	CHEN	REG	P	Passed all 4
GU16107385	20160715	20170118	6223453	KUAN-WEI	CHEN	BEC	P	Passed all 4
GU16107385	20160715	20170121	6223454	KUAN-WEI	CHEN	FAR	P	Passed all 4
GU16107385	20160715	20170117	6223452	KUAN-WEI	CHEN	AUD	P	Passed all 4
GU16117450	20161014	20170307	6240250	KUEI-HENG	CHEN	BEC	P	9/30/2018
GU16117450	20161014	20170309	6240251	KUEI-HENG	CHEN	REG	F	
GU16107388	20161012	20170213	6223576	LINGQIAN	CHEN	BEC	P	8/31/2018
GU16107388	20161012	20170215	6223578	LINGQIAN	CHEN	REG	F	
GU17017730	20170117	20170228	6321243	LU-TING	CHEN	REG	P	8/31/2018
GU16067057	20161222	20170306	6292061	MENGMENG	CHEN	AUD	P	9/30/2018
GU16067057	20161222	20170307	6292062	MENGMENG	CHEN	BEC	P	9/30/2018
GU16067016	20160915	20170103	6207939	MENG-YIN	CHEN	AUD	P	7/31/2018
GU16067016	20161219	20170104	6285616	MENG-YIN	CHEN	REG	F	
GU15106480	20161017	20170303	6228019	NUO	CHEN	BEC	F	
GU16107418	20161020	20170302	6233475	PENG-JUN	CHEN	BEC	F	
GU15036113	20160831	20170118	6232153	PO-HAN	CHEN	REG	P	Passed all 4
GU16117462	20161101	20170216	6240428	SI-HONG	CHEN	REG	P	8/31/2018
GU16117462	20161101	20170214	6240427	SI-HONG	CHEN	FAR	P	8/31/2018
GU16117462	20161101	20170215	6240426	SI-HONG	CHEN	AUD	P	8/31/2018
GU15116551	20161212	20170228	6278341	WAN-CHI	CHEN	BEC	P	Passed all 4
GU15116551	20161212	20170227	6278340	WAN-CHI	CHEN	AUD	P	Passed all 4
GU16117449	20161024	20170310	6240235	WEI-TING	CHEN	BEC	P	9/30/2018
GU16117449	20161024	20170309	6240237	WEI-TING	CHEN	REG	P	9/30/2018
GU16117449	20161024	20170308	6240236	WEI-TING	CHEN	FAR	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16077098	20160929	20170227	6211990	WEI-TZU	CHEN	REG	P	8/31/2018
GU16077098	20161128	20170303	6263685	WEI-TZU	CHEN	AUD	F	
GU15116475	20160616	20170113	6103755	XIII	CHEN	REG	F	
GU12104847	20161114	20170211	6252047	YI-JU	CHEN	REG	F	
GU12104847	20161114	20170304	6252046	YI-JU	CHEN	BEC	F	
GU16077127	20161223	20170228	6324164	YUAN-YI	CHEN	REG	F	
GU16077127	20161223	20170228	6324162	YUAN-YI	CHEN	AUD	F	
GU16107419	20161019	20170216	6233490	YU-CHIEN	CHEN	REG	P	Passed all 4
GU16107419	20161019	20170217	6233489	YU-CHIEN	CHEN	FAR	P	Passed all 4
GU16107352	20161003	20170120	6220918	ZHUO	CHEN	REG	F	
GU16107352	20161003	20170118	6220917	ZHUO	CHEN	BEC	F	
GU17017733	20170123	20170228	6321270	KIM	CHENG	BEC	P	8/31/2018
GU17017733	20170123	20170301	6321269	KIM	CHENG	AUD	P	9/30/2018
GU16097262	20160831	20170306	6182354	KUN-TA	CHENG	REG	F	
GU16097262	20161223	20170210	6292528	KUN-TA	CHENG	BEC	F	
GU16016640	20161025	20170224	6234937	MENG-JUNG	CHENG	BEC	F	
GU15116570	20160914	20170227	6193008	MIN-CHUNG	CHENG	REG	F	
GU17027769	20170206	20170309	6335865	WEN-LIN	CHENG	BEC	P	9/30/2018
GU15036093	20161114	20170304	6252048	PEI-JUNG	CHIA	REG	P	Passed all 4
GU16117519	20160919	20170303	6262945	CHIEH-JEN	CHIANG	BEC	P	9/30/2018
GU16087246	20160828	20170228	6176501	HENG-CHUN	CHIANG	REG	F	
GU16026719	20161123	20170227	6258822	KAN-LUN	CHIANG	BEC	P	Passed all 4
GU16087222	20160817	20170303	6166763	MENG-CHE	CHIANG	AUD	F	
GU16087222	20161129	20170301	6264340	MENG-CHE	CHIANG	BEC	F	
GU16087222	20161129	20170302	6264341	MENG-CHE	CHIANG	FAR	F	
GU16087251	20160830	20170303	6180898	PIN-YING	CHIANG	BEC	F	
GU15046140	20161212	20170215	6278331	YU-NUNG	CHIANG	REG	F	
GU15046140	20161212	20170213	6278330	YU-NUNG	CHIANG	BEC	F	
GU15046140	20161212	20170214	6278329	YU-NUNG	CHIANG	AUD	F	
GU16066994	20161230	20170303	6299827	FE MAE DAWN	CHICO	AUD	F	
GU16066994	20160601	20170227	6257927	FE MAE DAWN	CHICO	REG	F	
GU16066994	20161230	20170302	6299828	FE MAE DAWN	CHICO	FAR	F	
GU16066994	20160601	20170301	6257926	FE MAE DAWN	CHICO	BEC	F	
GU15026058	20161229	20170131	6297391	CHRISTOPHER	CHING	REG	P	Passed all 4
GU16036816	20160927	20170206	6207247	YA-JEU	CHIOU	REG	F	
GU16097288	20161213	20170228	6278355	CHING-FEN	CHIU	BEC	P	8/31/2018
GU16117549	20161114	20170210	6265757	TSAI-HSIN	CHIU	BEC	P	8/31/2018
GU16117549	20161114	20170309	6265758	TSAI-HSIN	CHIU	FAR	P	9/30/2018
GU15066261	20161228	20170309	6296122	MAKOTO	CHIYOMARU	REG	F	
GU15066261	20161004	20170108	6214594	MAKOTO	CHIYOMARU	AUD	F	
GU16016643	20161011	20170307	6222934	AMY	CHO	BEC	F	
GU16016643	20161214	20170131	6279528	AMY	CHO	REG	F	
GU16036769	20161024	20170310	6233131	CHIA-CHING	CHO	BEC	F	
GU16127571	20161207	20170302	6297411	VAIBHAV	CHOPRA	REG	P	9/30/2018
GU16127571	20161207	20170308	6297410	VAIBHAV	CHOPRA	AUD	F	
GU17017725	20170123	20170220	6321217	PO-YU	CHOU	REG	P	8/31/2018
GU17017725	20170123	20170306	6321215	PO-YU	CHOU	BEC	P	9/30/2018
GU16087172	20160801	20170130	6149608	WEN PIN	CHU	AUD	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16067060	20161012	20170118	6226841	YI-CHEN	CHU	AUD	F	
GU16067060	20161012	20170120	6226842	YI-CHEN	CHU	BEC	F	
GU16067060	20161012	20170119	6226843	YI-CHEN	CHU	FAR	F	
GU17017692	20161213	20170301	6308825	ZHONGJIE	CHU	FAR	F	
GU17017692	20161213	20170302	6308824	ZHONGJIE	CHU	BEC	F	
GU16107372	20160901	20170221	6221006	HSIN-YEN	CHUNG	REG	F	
GU16107372	20160901	20170222	6221004	HSIN-YEN	CHUNG	BEC	F	
GU16107372	20161215	20170223	6280654	HSIN-YEN	CHUNG	FAR	F	
GU16077104	20160524	20170109	6137439	TIAN-HAU	CHUNG	FAR	P	7/31/2018
GU16077104	20160524	20170110	6137438	TIAN-HAU	CHUNG	BEC	P	7/31/2018
GU16077104	20160524	20170113	6137440	TIAN-HAU	CHUNG	REG	F	
GU16077104	20160524	20170111	6137437	TIAN-HAU	CHUNG	AUD	F	
GU16117550	20161130	20170218	6264945	SHU-RONG	CIOU	FAR	F	
GU16117550	20161130	20170217	6264944	SHU-RONG	CIOU	BEC	F	
GU12104870	20161228	20170308	6295532	LIN	CONG	BEC	F	
GU17017690	20170106	20170308	6308804	YU	DAI	BEC	P	9/30/2018
GU17017690	20170106	20170307	6308803	YU	DAI	AUD	F	
GU16036760	20160728	20170127	6145904	EDLYN	DALISAY	FAR	P	7/31/2018
GU16097335	20160822	20170308	6210398	MOURAD	DARWISH	AUD	F	
GU16097335	20160822	20170215	6210399	MOURAD	DARWISH	FAR	F	
GU12044659	20161207	20170108	6271281	ATANU	DAS	AUD	P	7/31/2018
GU12044659	20160912	20170308	6197430	ATANU	DAS	REG	F	
GU15076346	20160907	20170105	6183631	DIVYA	DATTA	AUD	P	7/31/2018
GU15076346	20160907	20170107	6183632	DIVYA	DATTA	REG	F	
GU15106482	20161216	20170306	6285632	KHALID	DAWA	REG	P	Passed all 4
GU16036826	20160324	20170206	6021673	FLOREGINE	DELA CRUZ	REG	F	
GU16087177	20161212	20170214	6278352	YING	DENG	BEC	P	8/31/2018
GU16087177	20161212	20170213	6278351	YING	DENG	AUD	F	
GU16117464	20161017	20170224	6242648	ZHEYU	DENG	AUD	P	8/31/2018
GU16117464	20161017	20170306	6242649	ZHEYU	DENG	BEC	P	9/30/2018
GU16117467	20161101	20170303	6242197	PARTH	DESAI	REG	F	
GU16117467	20161101	20170224	6242194	PARTH	DESAI	AUD	F	
GU16117467	20161101	20170210	6242195	PARTH	DESAI	BEC	F	
GU16117467	20161101	20170217	6242196	PARTH	DESAI	FAR	F	
GU16117517	20161121	20170221	6258355	RAMON	DIAZ JR	BEC	F	
GU16026742	20160912	20170227	6197341	HANY	DIEF	AUD	F	
GU16046860	20161205	20170221	6269234	NING	DING	BEC	P	8/31/2018
GU16056928	20161207	20170307	6297418	KAILUN	DONG	FAR	P	9/30/2018
GU16056928	20161207	20170308	6297417	KAILUN	DONG	AUD	F	
GU16056928	20161207	20170309	6297419	KAILUN	DONG	REG	F	
GU16097326	20160926	20170121	6209600	YAYING	DONG	BEC	P	7/31/2018
GU16067034	20160906	20170124	6181932	TIANBING	DU	REG	P	Passed all 4
GU16067034	20160906	20170125	6181931	TIANBING	DU	AUD	P	Passed all 4
GU16046879	20161109	20170204	6248615	LIJU	DUAN	REG	F	
GU16046879	20161109	20170130	6248613	LIJU	DUAN	AUD	F	
GU16046879	20161109	20170203	6248614	LIJU	DUAN	BEC	F	
GU16036790	20161011	20170213	6222933	ALEXANDER	DUENAS	REG	F	
GU15046172	20161201	20170209	6266196	KOURTNEY	EAY	BEC	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU15046166	20161229	20170305	6296138	KARIM	EBRAHIM	REG	F	
GU16046868	20161019	20170205	6230025	HISAFUMI	EGUCHI	AUD	F	
GU16046868	20161019	20170212	6230028	HISAFUMI	EGUCHI	REG	F	
GU16046868	20161019	20170212	6230026	HISAFUMI	EGUCHI	BEC	F	
GU16046868	20161019	20170219	6230027	HISAFUMI	EGUCHI	FAR	F	
GU16117544	20161128	20170102	6265732	AHMED	EL HUNEIDI	AUD	F	
GU16016671	20161222	20170123	6292063	IBRAHIM	ELASKARY	AUD	P	7/31/2018
GU16016671	20161222	20170227	6292064	IBRAHIM	ELASKARY	BEC	F	
GU15015991	20160916	20170226	6194131	ISMAIL	ELSABBAGH	AUD	F	
GU15015991	20161213	20170129	6278375	ISMAIL	ELSABBAGH	BEC	F	
GU16087205	20161213	20170308	6279514	KHALED	ELSAYED	AUD	P	9/30/2018
GU15046136	20161223	20170308	6296889	AHMED	ELSESY	REG	F	
GU15066248	20161213	20170309	6285157	AMR	ELSHENAWY	BEC	P	9/30/2018
GU16097261	20160901	20170215	6180978	HASSAN	ELSHERIF	REG	F	
GU16097261	20160901	20170208	6180975	HASSAN	ELSHERIF	AUD	F	
GU16097261	20160901	20170201	6180977	HASSAN	ELSHERIF	FAR	F	
GU16097261	20160901	20170221	6180976	HASSAN	ELSHERIF	BEC	F	
GU16077125	20160713	20170109	6138525	AMR	ELSONBATY	FAR	F	
GU16087188	20160808	20170224	6157479	JUNG-HSIN	FAN	REG	P	8/31/2018
GU16087188	20160808	20170223	6157477	JUNG-HSIN	FAN	BEC	P	8/31/2018
GU16087188	20160808	20170222	6157478	JUNG-HSIN	FAN	FAR	P	8/31/2018
GU16087188	20160808	20170221	6157476	JUNG-HSIN	FAN	AUD	F	
GU16077133	20161221	20170125	6289394	LONGBO	FAN	REG	P	Passed all 4
GU16046892	20161103	20170104	6245553	MOHAMMAD OTHMAN	FAROUN	FAR	F	
GU16107359	20160928	20170203	6265698	LIN	FENG	BEC	P	8/31/2018
GU16107359	20160928	20170202	6265699	LIN	FENG	FAR	P	8/31/2018
GU16026740	20160707	20170116	6130984	MIN-HUI	FENG	REG	F	
GU16026740	20161012	20170117	6222967	MIN-HUI	FENG	BEC	F	
GU16077116	20160502	20170213	6137497	WENG	FONG	BEC	F	
GU16077090	20160629	20170109	6128061	MARGIE	FRANCISCO	BEC	P	7/31/2018
GU16087240	20160824	20170110	6174668	PEI-CHI	FU	BEC	P	7/31/2018
GU16087240	20160824	20170109	6174669	PEI-CHI	FU	FAR	F	
GU16077102	20160708	20170112	6137411	YU	FU	FAR	F	
GU16077102	20160708	20170113	6137410	YU	FU	AUD	F	
GU15106475	20170203	20170306	6329279	KENJI	FUJITA	REG	F	
GU15056183	20161222	20170310	6292047	DAI	FUKUDA	REG	F	
GU15056183	20161222	20170121	6292046	DAI	FUKUDA	BEC	F	
GU16036782	20161130	20170115	6264938	SHUHEI	FUKUDA	REG	P	Passed all 4
GU16097321	20160923	20170305	6206454	TAKAYUKI	FUKUDA	AUD	F	
GU16097321	20160923	20170309	6206455	TAKAYUKI	FUKUDA	BEC	F	
GU15076307	20160914	20170310	6192994	WATARU	FUKUNAGA	AUD	F	
GU15076307	20160926	20170209	6206447	WATARU	FUKUNAGA	BEC	F	
GU14115886	20161207	20170303	6271267	HITOSHI	FURUYA	AUD	F	
GU14115886	20161207	20170220	6271268	HITOSHI	FURUYA	REG	F	
GU16097301	20160914	20170310	6193032	ASHLEY	GAERLAN	AUD	F	
GU15106518	20160617	20170109	6105265	MEENAKSHI	GANDHI	REG	P	7/31/2018
GU15106518	20170103	20170306	6301156	MEENAKSHI	GANDHI	AUD	F	
GU15066229	20161228	20170308	6294696	CHENZHI	GAO	FAR	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16117529	20161123	20170307	6265408	GE	GAO	BEC	P	9/30/2018
GU17027752	20170203	20170309	6331162	JINGHAN	GAO	BEC	P	9/30/2018
GU16097269	20160902	20170118	6181729	YIDAN	GAO	AUD	F	
GU16097269	20160902	20170127	6181730	YIDAN	GAO	BEC	F	
GU16127615	20170109	20170216	6305672	DOSHIKAR	GEETHA GOPI	AUD	F	
GU16127615	20170109	20170310	6305673	DOSHIKAR	GEETHA GOPI	BEC	F	
GU16127615	20161219	20170306	6288624	DOSHIKAR	GEETHA GOPI	REG	F	
GU16127615	20161219	20170127	6288623	DOSHIKAR	GEETHA GOPI	FAR	F	
GU16036768	20170203	20170305	6329280	AMIR	GHONIM	BEC	P	9/30/2018
GU14025567	20161221	20170131	6289398	DONNA MYLEN	GIANAN	FAR	F	
GU16127611	20161214	20170307	6289984	MOHIT	GOEL	BEC	P	9/30/2018
GU16127611	20161214	20170302	6289985	MOHIT	GOEL	REG	P	9/30/2018
GU16097329	20160915	20170117	6209637	ZHIHUI	GOU	FAR	F	
GU16087182	20161212	20170301	6278332	YINGYING	GU	BEC	F	
GU16107413	20161020	20170105	6233445	MARY GRACE	GUBA	BEC	P	7/31/2018
GU16107413	20161020	20170227	6233444	MARY GRACE	GUBA	AUD	P	8/31/2018
GU16107413	20161020	20170310	6233447	MARY GRACE	GUBA	REG	F	
GU17017683	20170106	20170216	6307174	RUDD	GUDMALIN	BEC	F	
GU16107443	20161028	20170123	6239240	MENGYUAN	GUO	BEC	P	7/31/2018
GU16107443	20161028	20170310	6239239	MENGYUAN	GUO	AUD	P	9/30/2018
GU16097308	20160729	20170227	6196793	XIANGYU	GUO	AUD	F	
GU16097308	20160729	20170224	6196796	XIANGYU	GUO	REG	F	
GU16097308	20160729	20170224	6196794	XIANGYU	GUO	BEC	F	
GU16097308	20160729	20170228	6196795	XIANGYU	GUO	FAR	F	
GU16097340	20160927	20170112	6212091	ANKUR	GUPTA	BEC	P	7/31/2018
GU16097340	20160927	20170109	6212092	ANKUR	GUPTA	FAR	P	7/31/2018
GU16097340	20160927	20170104	6212090	ANKUR	GUPTA	AUD	F	
GU15116561	20161227	20170214	6313161	DOLLY	GUPTA	BEC	F	
GU15116561	20161227	20170225	6313160	DOLLY	GUPTA	AUD	F	
GU16127558	20161201	20170216	6269582	GAURAV	GUPTA	BEC	P	8/31/2018
GU16127558	20161201	20170219	6269583	GAURAV	GUPTA	FAR	P	8/31/2018
GU16127585	20161209	20170219	6278735	POOJA	GUPTA	BEC	P	8/31/2018
GU15116480	20170216	20170310	6338382	SUMIT	GUTGUTIA	BEC	P	9/30/2018
GU16117460	20161031	20170121	6240338	KAZUKI	HAMANA	FAR	P	7/31/2018
GU16117460	20161031	20170212	6240337	KAZUKI	HAMANA	BEC	P	8/31/2018
GU16077065	20160630	20170206	6128897	AHMED	HAMED	FAR	F	
GU16107430	20160816	20170130	6236153	CHIA-CHUN	HAN	AUD	F	
GU16107430	20160816	20170203	6236156	CHIA-CHUN	HAN	REG	F	
GU16107430	20160816	20170130	6236154	CHIA-CHUN	HAN	BEC	F	
GU17017719	20170117	20170222	6316657	YIXUAN	HAN	BEC	P	8/31/2018
GU16026739	20160907	20170306	6183625	GENKI	HARA	AUD	F	
GU16036812	20160914	20170113	6193002	HIDEKAZU	HASHIMOTO	AUD	P	Passed all 4
GU16036812	20160914	20170130	6193004	HIDEKAZU	HASHIMOTO	REG	P	Passed all 4
GU16026690	20160907	20170205	6183624	NORIKO	HASHIMOTO	FAR	F	
GU16107420	20170109	20170307	6308805	HANY	HASSAN	FAR	P	9/30/2018
GU16026680	20170109	20170120	6307162	HIROHIKO	HATAKEYAMA	REG	F	
GU12034618	20161215	20170128	6280655	JIN	HAYASHI	BEC	P	Passed all 4
GU12034618	20170104	20170219	6301153	JIN	HAYASHI	REG	P	Passed all 4

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16127621	20161220	20170310	6290069	CHAOYI	HE	BEC	P	9/30/2018
GU16107423	20160928	20170223	6233505	JING	HE	BEC	F	
GU15056191	20160816	20170110	6163399	DAISUKE	HIGASHI	FAR	P	7/31/2018
GU15056191	20160816	20170220	6163400	DAISUKE	HIGASHI	REG	F	
GU14095812	20170104	20170129	6301151	KAZUYA	HIRABAYASHI	REG	F	
GU14095812	20170104	20170305	6301150	KAZUYA	HIRABAYASHI	FAR	F	
GU10043949	20161219	20170222	6285567	MIKI	HIRABAYASHI	REG	F	
GU16117478	20161103	20170309	6245244	ANNA	HIRANAKA	FAR	F	
GU15106522	20161222	20170303	6292057	DAISUKE	HIRANO	REG	P	Passed all 4
GU15096432	20161223	20170220	6292524	YOSHIE	HIROSE	AUD	F	
GU16117476	20161103	20170308	6243112	YUSUKE	HITOMI	FAR	F	
GU17017672	20161219	20170130	6301617	RAY-CHI	HO	BEC	P	7/31/2018
GU17017672	20161219	20170306	6301616	RAY-CHI	HO	AUD	P	9/30/2018
GU16097290	20160912	20170202	6188286	SAO	HO	AUD	F	
GU16097290	20160912	20170201	6188287	SAO	HO	FAR	F	
GU13085269	20160607	20170129	6088708	TOMOMI	HONDA	FAR	P	7/31/2018
GU13085269	20160607	20170205	6088709	TOMOMI	HONDA	REG	P	8/31/2018
GU13085269	20170224	20170310	6343960	TOMOMI	HONDA	BEC	F	
GU16087224	20160817	20170110	6166835	TOSHIKO	HONDA	REG	F	
GU15096419	20161228	20170307	6296104	SATOSHI	HORIGUCHI	BEC	F	
GU10074084	20161228	20170203	6294708	MIWAKO	HORISAWA	BEC	P	8/31/2018
GU10074084	20161219	20170309	6288579	MIWAKO	HORISAWA	AUD	F	
GU15066282	20161229	20170203	6301148	KANAKO	HOSHIDE	AUD	P	8/31/2018
GU15066282	20160906	20170304	6183054	KANAKO	HOSHIDE	BEC	P	9/30/2018
GU13035080	20160829	20170109	6176017	XIYUE	HOU	FAR	F	
GU16077078	20160620	20170126	6128976	YING	HOU	BEC	P	7/31/2018
GU16077078	20160620	20170127	6128977	YING	HOU	FAR	F	
GU16067054	20160627	20170218	6182600	MING-LIN	HSIEH	FAR	P	8/31/2018
GU16067054	20160627	20170217	6182599	MING-LIN	HSIEH	BEC	P	8/31/2018
GU16077101	20160711	20170309	6307591	SHEN-HUA	HSIEH	AUD	F	
GU16097334	20160926	20170302	6212011	YU-TING	HSU	REG	F	
GU16097334	20160926	20170228	6212008	YU-TING	HSU	AUD	F	
GU16097334	20160926	20170227	6212010	YU-TING	HSU	FAR	F	
GU15066272	20170117	20170309	6313313	JING	HU	BEC	P	9/30/2018
GU16117535	20161128	20170224	6276118	PANJUN	HU	BEC	F	
GU16036778	20170112	20170220	6309488	JIYUE	HUANG	AUD	P	8/31/2018
GU17017689	20161027	20170126	6308801	KAI-CHI	HUANG	BEC	P	7/31/2018
GU16077066	20161212	20170214	6278328	KAI-JUNG	HUANG	REG	P	8/31/2018
GU16077066	20161212	20170213	6278327	KAI-JUNG	HUANG	AUD	F	
GU16097298	20160914	20170103	6207795	KAI-LIN	HUANG	BEC	F	
GU16087206	20160815	20170201	6164755	NA	HUANG	REG	F	
GU16087206	20160815	20170202	6164754	NA	HUANG	FAR	F	
GU17027768	20170208	20170306	6335854	PO HSUN	HUANG	BEC	P	9/30/2018
GU16097302	20161212	20170220	6278318	PO-YAO	HUANG	REG	P	8/31/2018
GU16097302	20161212	20170221	6278316	PO-YAO	HUANG	AUD	F	
GU16097302	20161212	20170220	6278317	PO-YAO	HUANG	BEC	F	
GU15066292	20161118	20170214	6255694	SZU-TING	HUANG	AUD	F	
GU15066292	20161118	20170213	6255695	SZU-TING	HUANG	BEC	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU15066292	20161118	20170215	6255696	SZU-TING	HUANG	REG	F	
GU16107435	20161017	20170213	6236184	WEI	HUANG	REG	P	Passed all 4
GU16107435	20161017	20170213	6236182	WEI	HUANG	BEC	P	Passed all 4
GU16107435	20161017	20170211	6236183	WEI	HUANG	FAR	P	Passed all 4
GU16026720	20160222	20170217	6236181	WEI	HUANG	AUD	P	Passed all 4
GU16107435	20161017	20170210	5986831	WEI	HUANG	AUD	F	
GU15076302	20161212	20170308	6278320	XIAOAN	HUANG	REG	P	Passed all 4
GU17017697	20170112	20170310	6309818	YING-CHI	HUANG	BEC	P	9/30/2018
GU16127647	20161129	20170303	6297990	YI-TING	HUANG	BEC	P	9/30/2018
GU16127647	20161129	20170310	6297991	YI-TING	HUANG	FAR	F	
GU16127647	20161129	20170227	6297989	YI-TING	HUANG	AUD	F	
GU16117551	20161130	20170227	6265767	YU-CHING	HUANG	BEC	P	8/31/2018
GU16117551	20161130	20170301	6265766	YU-CHING	HUANG	AUD	F	
GU16077099	20160525	20170225	6137382	YU-FEN	HUANG	AUD	P	8/31/2018
GU16127604	20161213	20170213	6281040	TSUNG-FANG	HUNG	BEC	P	8/31/2018
GU16016612	20160929	20170209	6211629	JAEWON	HUR	FAR	F	
GU16016612	20161206	20170112	6279539	JAEWON	HUR	AUD	F	
GU16016612	20161228	20170221	6294701	JAEWON	HUR	REG	F	
GU16077105	20160711	20170220	6132627	KAMAL	HUSSAIN	FAR	P	8/31/2018
GU16077105	20160711	20170222	6132626	KAMAL	HUSSAIN	BEC	F	
GU16056939	20161107	20170119	6246211	WALID	HUSSEIN	BEC	F	
GU16077111	20160714	20170302	6134364	YUH-HRAN	HWANG	BEC	F	
GU16077111	20160714	20170301	6134366	YUH-HRAN	HWANG	REG	F	
GU16117528	20161123	20170305	6263000	MOHAMED	IBRAHIM	AUD	P	9/30/2018
GU14065651	20161004	20170306	6214590	MOHAMED	IBRAHIM	BEC	F	
GU14065667	20161207	20170220	6276499	WALEED	IBRAHIM AHMED	BEC	F	
GU16107344	20160930	20170310	6217705	SACHIKO	ICHIKAWA	REG	P	9/30/2018
GU16036823	20161109	20170212	6248628	YUSUKE	IMASAKA	FAR	F	
GU15036094	20160727	20170128	6145451	MINAMI	IMOTO	AUD	F	
GU16016652	20161017	20170308	6231227	YUTAKA	INAGAKI	FAR	F	
GU16056953	20161128	20170121	6263007	SHINGO	INAMI	BEC	P	7/31/2018
GU14035606	20161011	20170310	6221619	ATSUSHI	INOUE	BEC	F	
GU15026064	20160705	20170115	6137622	SHIGENORI	INOUE	FAR	F	
GU16117515	20161025	20170205	6262846	SHU	ISHIZAWA	REG	P	8/31/2018
GU16117515	20161025	20170205	6262844	SHU	ISHIZAWA	BEC	P	8/31/2018
GU00051837	20160916	20170306	6195546	JUNICHIRO	ITO	REG	P	9/30/2018
GU00051837	20160916	20170308	6195545	JUNICHIRO	ITO	FAR	P	9/30/2018
GU16097281	20160907	20170228	6183553	MAKIKO	ITO	FAR	F	
GU16026732	20160916	20170227	6195743	MEGUMI	ITO	BEC	P	8/31/2018
GU16107414	20161020	20170205	6233073	SHINJI	ITO	FAR	P	8/31/2018
GU16107414	20161020	20170224	6233071	SHINJI	ITO	AUD	F	
GU16097256	20160831	20170303	6180970	MASAKI	IWAI	AUD	F	
GU16036783	20161011	20170310	6223526	BIJI	JACOB	FAR	P	Passed all 4
GU16127584	20161209	20170106	6278374	ASHOK	JAIN	BEC	P	7/31/2018
GU16097319	20160922	20170130	6208038	JAYESH	JAIN	FAR	P	Passed all 4
GU16097319	20160922	20170223	6208039	JAYESH	JAIN	REG	P	Passed all 4
GU16046911	20170116	20170306	6312295	AHMED	JAMA	REG	P	9/30/2018
GU16046911	20161014	20170105	6226667	AHMED	JAMA	BEC	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16046909	20160919	20170201	6195782	NIAN-TSZ	JANG	AUD	P	8/31/2018
GU16046909	20160919	20170201	6195784	NIAN-TSZ	JANG	REG	F	
GU16087179	20160804	20170105	6154176	YA-CHI	JANG	AUD	F	
GU16087179	20160804	20170310	6154178	YA-CHI	JANG	FAR	F	
GU16087179	20160804	20170112	6154179	YA-CHI	JANG	REG	F	
GU16087179	20160804	20170304	6154177	YA-CHI	JANG	BEC	F	
GU16107409	20161019	20170129	6231296	RAJESH	JAYAPRAKASH	FAR	F	
GU16036793	20161118	20170223	6267582	SHAHEEN	JHARIYA	AUD	P	8/31/2018
GU16087191	20161212	20170306	6280196	HILERI	JHAVERI	FAR	F	
GU16087191	20161212	20170224	6280197	HILERI	JHAVERI	REG	F	
GU15046164	20161221	20170310	6289397	BEIQI	JIANG	REG	F	
GU16036802	20161108	20170223	6247178	WEN	JIANG	FAR	P	Passed all 4
GU16036802	20161108	20170224	6247179	WEN	JIANG	REG	P	Passed all 4
GU16036802	20161108	20170225	6247177	WEN	JIANG	BEC	P	Passed all 4
GU16117546	20161129	20170301	6265755	FENG	JING	FAR	F	
GU16016661	20160718	20170109	6137616	MOH'D	KALOUTI	BEC	F	
GU16067048	20161214	20170222	6279513	SAJAL	KALRA	REG	P	Passed all 4
GU16097295	20160912	20170308	6197441	MAYUKO	KAMAZUKA	BEC	F	
GU15015975	20161230	20170306	6297394	KUNIKO	KAMEYAMA	FAR	F	
GU13115410	20161011	20170227	6221612	TAKUMI	KAMEYAMA	BEC	F	
GU16056924	20170124	20170309	6319146	AKIHIRO	KANAZAWA	FAR	F	
GU16117527	20161118	20170306	6258847	SHO	KANNO	FAR	P	9/30/2018
GU16026696	20170109	20170210	6305974	RYUNOSUKE	KANO	AUD	F	
GU16046876	20161207	20170303	6271277	YU-HAN	KAO	AUD	P	9/30/2018
GU16056936	20170119	20170216	6315192	ALAFFIYA	KAPADIA	REG	P	Passed all 4
GU16056936	20160922	20170110	6203400	ALAFFIYA	KAPADIA	BEC	P	Passed all 4
GU16056936	20160922	20170201	6203401	ALAFFIYA	KAPADIA	FAR	P	Passed all 4
GU16077086	20160705	20170302	6125523	KALANCHI	KARUNATHILLAKE	REG	F	
GU16077086	20160705	20170219	6125520	KALANCHI	KARUNATHILLAKE	AUD	F	
GU16077086	20160705	20170212	6125521	KALANCHI	KARUNATHILLAKE	BEC	F	
GU16077086	20160705	20170301	6125522	KALANCHI	KARUNATHILLAKE	FAR	F	
GU17017736	20170131	20170307	6325387	DIVYA	KASTURI RENGARAJAN	BEC	F	
GU16087210	20161107	20170310	6245559	TATSUYA	KATAOKA	REG	F	
GU13115417	20161228	20170305	6294692	KEN	KATAYAMA	BEC	F	
GU13115417	20161128	20170115	6263706	KEN	KATAYAMA	AUD	F	
GU15066237	20160630	20170129	6134344	SHINNOSUKE	KATO	BEC	F	
GU15066237	20161219	20170310	6285587	SHINNOSUKE	KATO	FAR	F	
GU15106514	20160929	20170309	6210388	SHUICHI	KATO	BEC	F	
GU15126502	20161116	20170306	6260637	TAKU	KATO	FAR	P	9/30/2018
GU16077162	20160725	20170219	6147063	MUTSUO	KATSUKI	FAR	F	
GU14095830	20161206	20170108	6270256	YOHEI	KAWABE	AUD	F	
GU16016639	20160907	20170301	6183620	YOSHIAKI	KAWABE	BEC	F	
GU16016639	20160907	20170129	6183621	YOSHIAKI	KAWABE	REG	F	
GU11124504	20160913	20170220	6191812	HIROKO	KAWADE	AUD	F	
GU11124504	20161201	20170310	6266208	HIROKO	KAWADE	REG	F	
GU15106520	20161228	20170307	6296120	TOMOYA	KAWAMOTO	AUD	F	
GU15106520	20161228	20170123	6296121	TOMOYA	KAWAMOTO	BEC	F	
GU11064292	20160819	20170228	6166466	HITOMI	KAWAMURA	FAR	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU11064292	20160819	20170130	6166465	HITOMI	KAWAMURA	BEC	F	
GU15036111	20160929	20170305	6210389	HITOSHI	KAWANO	BEC	F	
GU15036111	20160706	20170108	6125611	HITOSHI	KAWANO	FAR	F	
GU16117552	20161130	20170116	6265769	HARUKA	KAWASAKI	BEC	P	Passed all 4
GU16117552	20161130	20170228	6265771	HARUKA	KAWASAKI	REG	P	Passed all 4
GU16117552	20161130	20170106	6265768	HARUKA	KAWASAKI	AUD	P	Passed all 4
GU16117552	20161130	20170111	6265770	HARUKA	KAWASAKI	FAR	P	Passed all 4
GU16087195	20160811	20170205	6161095	SHOGO	KAWATA	FAR	P	8/31/2018
GU16087195	20160811	20170115	6161093	SHOGO	KAWATA	AUD	F	
GU16026682	20160916	20170310	6195774	MASAYO	KEMMOCHI	BEC	F	
GU16026682	20160916	20170109	6195773	MASAYO	KEMMOCHI	AUD	F	
GU16067002	20170117	20170306	6314031	MOHAMED	KHATAB	AUD	F	
GU15056206	20170221	20170309	6341356	SHAHZAD	KHURSHID	REG	P	9/30/2018
GU15056206	20170203	20170224	6331146	SHAHZAD	KHURSHID	AUD	F	
GU14075748	20161128	20170111	6263699	CHRISTINA	KIM	BEC	P	7/31/2018
GU14075748	20161103	20170302	6242212	CHRISTINA	KIM	REG	P	9/30/2018
GU14075748	20160701	20170103	6123133	CHRISTINA	KIM	AUD	F	
GU14075748	20161103	20170309	6242211	CHRISTINA	KIM	FAR	F	
GU16107364	20161004	20170223	6218897	HYO	KIM	REG	F	
GU06092666	20170111	20170228	6308812	JUNG HWA	KIM	REG	F	
GU06092666	20160920	20170227	6196816	JUNG HWA	KIM	AUD	F	
GU06092666	20170111	20170216	6308811	JUNG HWA	KIM	BEC	F	
GU03111879	20161222	20170131	6292055	NAYEON	KIM	BEC	P	7/31/2018
GU15066265	20161228	20170309	6296119	YUYA	KIMPARA	AUD	F	
GU15086369	20161017	20170307	6228013	YUKIO	KITABAYASHI	AUD	F	
GU15086369	20161017	20170224	6228015	YUKIO	KITABAYASHI	FAR	F	
GU15096470	20161207	20170308	6271269	HISAKO	KITAGAWA	REG	F	
GU15096470	20161222	20170206	6292056	HISAKO	KITAGAWA	AUD	F	
GU14025529	20161026	20170305	6235380	HIDEYA	KITAMAE	FAR	F	
GU12014519	20161202	20170121	6267557	IKUO	KITAMURA	AUD	F	
GU12014519	20161228	20170308	6294685	IKUO	KITAMURA	REG	F	
GU12014519	20161228	20170203	6294684	IKUO	KITAMURA	BEC	F	
GU15086382	20161019	20170228	6251404	NAI-FANG	KO	BEC	P	8/31/2018
GU09023359	20161003	20170127	6214581	KAZUNOBU	KOBAYASHI	FAR	F	
GU09023359	20161003	20170123	6214580	KAZUNOBU	KOBAYASHI	BEC	F	
GU16077073	20160705	20170121	6128929	YOSHITADA	KOBAYASHI	FAR	F	
GU16077073	20160705	20170106	6128928	YOSHITADA	KOBAYASHI	BEC	F	
GU16097255	20160831	20170228	6180969	YUKA	KOBAYASHI	FAR	P	8/31/2018
GU16117543	20161128	20170309	6265729	YUMI	KOBAYASHI	REG	F	
GU16117543	20161128	20170217	6265726	YUMI	KOBAYASHI	AUD	F	
GU16117543	20161128	20170228	6265727	YUMI	KOBAYASHI	BEC	F	
GU16117543	20161128	20170129	6265728	YUMI	KOBAYASHI	FAR	F	
GU16097282	20160907	20170225	6183093	PARUK	KOCHHAR	FAR	P	8/31/2018
GU15106504	20160815	20170205	6162957	ASAMI	KOGA	REG	F	
GU16056957	20161219	20170219	6285579	MASAKI	KOGO	REG	P	8/31/2018
GU16056957	20161219	20170206	6285578	MASAKI	KOGO	AUD	F	
GU16036834	20161128	20170103	6263006	CHONG HANG	KOK	FAR	P	7/31/2018
GU16036834	20161128	20170105	6263005	CHONG HANG	KOK	BEC	P	7/31/2018

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16016667	20160929	20170308	6210385	TAKAAKI	KOMA	AUD	F	
GU14095841	20161121	20170204	6257941	YUTA	KOMIYAMA	BEC	F	
GU14095841	20170103	20170310	6305674	YUTA	KOMIYAMA	FAR	F	
GU13025020	20161028	20170219	6239029	TAKAAKI	KOSUGI	BEC	F	
GU16117448	20161024	20170203	6239449	ISHITA	KOTAK	REG	P	Passed all 4
GU16117448	20161024	20170206	6239447	ISHITA	KOTAK	BEC	P	Passed all 4
GU16117448	20161024	20170214	6239448	ISHITA	KOTAK	FAR	P	Passed all 4
GU16117448	20161024	20170210	6239446	ISHITA	KOTAK	AUD	P	Passed all 4
GU16107346	20160926	20170218	6213926	MADHURI	KOTHARI	BEC	P	8/31/2018
GU16107346	20160926	20170224	6213928	MADHURI	KOTHARI	REG	P	8/31/2018
GU16107346	20160926	20170213	6213927	MADHURI	KOTHARI	FAR	P	8/31/2018
GU16107346	20160926	20170216	6213925	MADHURI	KOTHARI	AUD	F	
GU17017670	20170103	20170306	6301607	ASHWINI	KOTHAWADE	FAR	P	Passed all 4
GU17017670	20170103	20170303	6301606	ASHWINI	KOTHAWADE	BEC	P	Passed all 4
GU17017670	20170103	20170308	6301605	ASHWINI	KOTHAWADE	AUD	P	Passed all 4
GU17017670	20170103	20170310	6301608	ASHWINI	KOTHAWADE	REG	P	Passed all 4
GU15126576	20160915	20170108	6193025	YI-AN	KU	FAR	F	
GU16056947	20161011	20170303	6221615	YUMI	KUDO	FAR	F	
GU16127643	20161227	20170307	6296936	RAKESH	KUMAR	BEC	P	9/30/2018
GU16046863	20161109	20170131	6248636	SAURABH	KUMAR	BEC	F	
GU16046863	20161109	20170309	6248637	SAURABH	KUMAR	REG	F	
GU16117534	20161128	20170131	6262973	SUJITH	KUMAR	REG	F	
GU16117534	20161128	20170228	6262972	SUJITH	KUMAR	BEC	F	
GU15106473	20161116	20170219	6260583	HIRONORI	KUNII	REG	F	
GU12054706	20170124	20170303	6319149	TAKAYUKI	KUNIYOSHI	REG	F	
GU16036819	20161031	20170209	6239064	I-CHUN	KUO	BEC	F	
GU17017709	20170117	20170307	6314034	MEI-LIN	KUO	BEC	F	
GU16016677	20161206	20170308	6270279	PING	KUO	FAR	P	9/30/2018
GU16016677	20160725	20170107	6143045	PING	KUO	AUD	F	
GU16097312	20160921	20170228	6207992	WAN-TING	KUO	REG	P	Passed all 4
GU16097312	20160921	20170227	6207991	WAN-TING	KUO	FAR	P	Passed all 4
GU16016642	20160831	20170222	6178316	YO-SHING	KUO	AUD	F	
GU16016642	20160831	20170221	6178319	YO-SHING	KUO	REG	F	
GU16016642	20160831	20170224	6178318	YO-SHING	KUO	FAR	F	
GU16016642	20160831	20170221	6178317	YO-SHING	KUO	BEC	F	
GU140255320	20161215	20170310	6280658	TERUYOSHI	KURAHASHI	BEC	P	9/30/2018
GU140255320	20161215	20170307	6280659	TERUYOSHI	KURAHASHI	FAR	P	9/30/2018
GU140255320	20161215	20170303	6280660	TERUYOSHI	KURAHASHI	REG	F	
GU08023012	20160808	20170212	6157465	REO	KURAKATA	AUD	F	
GU13055169	20160908	20170310	6185098	HIROAKI	KURIHARA	REG	F	
GU13055169	20160908	20170115	6185097	HIROAKI	KURIHARA	BEC	F	
GU16087235	20160822	20170227	6174632	YUMIKO	KURIHARA	FAR	F	
GU15066251	20161219	20170102	6285613	DON	KURUVILLA	REG	P	Passed all 4
GU15066251	20170117	20170124	6313323	DON	KURUVILLA	FAR	P	Passed all 4
GU15106506	20170104	20170222	6312644	YIU LUN	LAI	REG	F	
GU15106506	20170104	20170221	6312642	YIU LUN	LAI	BEC	F	
GU15106506	20170104	20170224	6312643	YIU LUN	LAI	FAR	F	
GU10094175	20161114	20170104	6254227	ZIXIAN	LAI	BEC	P	7/31/2018

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU10094175	20161219	20170310	6285606	ZIXIAN	LAI	REG	F	
GU16097337	20160928	20170221	6212038	VANSHA	LALLA	BEC	P	8/31/2018
GU16097337	20160928	20170216	6212040	VANSHA	LALLA	REG	F	
GU16097337	20160928	20170203	6212039	VANSHA	LALLA	FAR	F	
GU16097337	20160928	20170207	6212037	VANSHA	LALLA	AUD	F	
GU15066252	20161118	20170228	6257430	CHI HOU	LAM	REG	F	
GU15096455	20161206	20170130	6270278	LOUISA	LAM	BEC	P	7/31/2018
GU15096455	20160923	20170303	6205913	LOUISA	LAM	FAR	F	
GU15096455	20161221	20170303	6292066	LOUISA	LAM	REG	F	
GU16087194	20160810	20170216	6159953	OI	LAM	REG	F	
GU16087194	20160810	20170217	6159951	OI	LAM	BEC	F	
GU16097271	20160906	20170210	6183058	WAI KIT	LAM	BEC	P	8/31/2018
GU16097271	20160906	20170208	6183057	WAI KIT	LAM	AUD	P	8/31/2018
GU16117459	20161031	20170224	6240334	WEN-SHAN	LAN	BEC	P	8/31/2018
GU16117459	20161031	20170225	6240335	WEN-SHAN	LAN	FAR	P	8/31/2018
GU16117459	20161031	20170225	6240336	WEN-SHAN	LAN	REG	F	
GU16117459	20161031	20170224	6240333	WEN-SHAN	LAN	AUD	F	
GU13075206	20160907	20170310	6184769	CHUI SIM	LAW	FAR	F	
GU15126580	20161006	20170224	6217297	ABBOTT	LEE	AUD	F	
GU16077081	20161109	20170210	6248618	CHAO-YI	LEE	BEC	P	8/31/2018
GU16077081	20161109	20170209	6248617	CHAO-YI	LEE	AUD	F	
GU16097296	20161212	20170217	6278373	CHI-YANG	LEE	BEC	P	8/31/2018
GU16097296	20160913	20170216	6207776	CHI-YANG	LEE	FAR	F	
GU15086401	20161223	20170227	6292527	PO-TING	LEE	REG	F	
GU15086406	20161209	20170222	6276495	WEN-LING	LEE	BEC	F	
GU16066986	20161128	20170310	6263009	DANYANG	LI	AUD	F	
GU16066986	20161005	20170126	6215888	DANYANG	LI	FAR	F	
GU16066986	20161005	20170217	6215887	DANYANG	LI	BEC	F	
GU16107437	20161024	20170224	6237149	FANG	LI	BEC	P	8/31/2018
GU16107437	20161024	20170223	6237150	FANG	LI	FAR	P	8/31/2018
GU15026052	20161212	20170222	6278336	LEI	LI	BEC	F	
GU16097311	20160926	20170303	6209641	LI	LI	REG	F	
GU16097260	20160901	20170303	6180974	MEIYING	LI	FAR	F	
GU16067015	20161212	20170301	6278349	WEI	LI	REG	F	
GU16046902	20161128	20170228	6263011	XIANGYI	LI	REG	P	8/31/2018
GU16046902	20161128	20170306	6263010	XIANGYI	LI	BEC	P	9/30/2018
GU16056967	20170117	20170130	6313315	XINTONG	LI	BEC	P	7/31/2018
GU16107392	20161011	20170223	6224515	YING	LI	BEC	P	8/31/2018
GU16107392	20161011	20170224	6224514	YING	LI	AUD	P	8/31/2018
GU16107392	20161011	20170222	6224516	YING	LI	FAR	P	8/31/2018
GU16107392	20161011	20170221	6224517	YING	LI	REG	F	
GU16097293	20160913	20170106	6211186	YI-PING	LI	REG	F	
GU16097293	20160913	20170103	6211183	YI-PING	LI	AUD	F	
GU16097293	20160913	20170105	6211185	YI-PING	LI	FAR	F	
GU16097293	20160913	20170104	6211184	YI-PING	LI	BEC	F	
GU17027777	20170213	20170309	6337059	YUN-ROU	LIANG	FAR	P	9/30/2018
GU16077145	20161202	20170306	6267562	HSING-CHUN	LIAO	BEC	P	9/30/2018
GU16077145	20160725	20170210	6147336	HSING-CHUN	LIAO	FAR	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16127602	20161213	20170203	6279935	TZU-WEN	LIAO	BEC	P	8/31/2018
GU16127602	20161213	20170216	6279937	TZU-WEN	LIAO	REG	P	8/31/2018
GU16127602	20161213	20170307	6279934	TZU-WEN	LIAO	AUD	F	
GU13025023	20161223	20170221	6293802	YI-WEN	LIAO	REG	P	8/31/2018
GU10104178	20161223	20170210	6292526	YUEH-PO	LIAO	BEC	P	8/31/2018
GU10104178	20161223	20170209	6292525	YUEH-PO	LIAO	AUD	F	
GU16036818	20160927	20170207	6210397	CHIH-AN	LIN	REG	P	Passed all 4
GU11094405	20161222	20170221	6295231	CHIN	LIN	BEC	F	
GU15126577	20161115	20170206	6253077	HSUAN	LIN	REG	P	Passed all 4
GU15126577	20161115	20170210	6253076	HSUAN	LIN	FAR	P	Passed all 4
GU15126577	20161115	20170213	6253075	HSUAN	LIN	AUD	P	Passed all 4
GU16117501	20161115	20170301	6256201	HUI-TING	LIN	AUD	P	9/30/2018
GU16117501	20161115	20170302	6256202	HUI-TING	LIN	BEC	F	
GU16117470	20161031	20170130	6243394	HUI-YING	LIN	BEC	F	
GU16127601	20161213	20170127	6279920	I-TING	LIN	BEC	P	7/31/2018
GU16127601	20161213	20170302	6279922	I-TING	LIN	REG	P	9/30/2018
GU16127573	20161104	20170301	6277192	JIAN	LIN	BEC	F	
GU16046854	20161003	20170224	6222931	LI	LIN	REG	F	
GU12124953	20160801	20170120	6148439	LI-SHUEN	LIN	BEC	F	
GU12124953	20160801	20170119	6148440	LI-SHUEN	LIN	REG	F	
GU15076338	20161007	20170302	6218859	NIEN TZU	LIN	REG	F	
GU15076338	20161110	20170301	6249719	NIEN TZU	LIN	FAR	F	
GU16056975	20161212	20170310	6278344	NI-YU	LIN	REG	P	Passed all 4
GU15116573	20161117	20170209	6255232	PIN-TZU	LIN	AUD	F	
GU15116573	20161117	20170210	6255233	PIN-TZU	LIN	REG	F	
GU16087186	20160805	20170103	6157458	QING	LIN	BEC	F	
GU16077087	20161128	20170116	6263677	SZU-HAN	LIN	BEC	F	
GU14025547	20160711	20170124	6137624	YAN-HSI	LIN	REG	F	
GU16117482	20161110	20170307	6249737	YING-JHEN	LIN	FAR	P	9/30/2018
GU16117482	20161110	20170306	6249738	YING-JHEN	LIN	REG	F	
GU13095332	20160321	20170114	6015246	YINGNING	LIN	FAR	P	7/31/2018
GU16066997	20161108	20170227	6247182	YUN-WEI	LIN	BEC	F	
GU16127645	20161214	20170209	6297979	WEI	LIOU	AUD	F	
GU16127645	20161214	20170210	6297980	WEI	LIOU	BEC	F	
GU16117489	20161108	20170213	6254214	CHENG-YU	LIU	AUD	F	
GU16117489	20161108	20170214	6254217	CHENG-YU	LIU	REG	F	
GU16117489	20161108	20170215	6254215	CHENG-YU	LIU	BEC	F	
GU16117489	20161108	20170216	6254216	CHENG-YU	LIU	FAR	F	
GU16087203	20160815	20170214	6164710	JEN-HSIANG	LIU	BEC	F	
GU16127659	20161003	20170308	6298091	KAIQI	LIU	BEC	P	9/30/2018
GU16117486	20161114	20170217	6254154	QI	LIU	FAR	F	
GU16117486	20161114	20170216	6254153	QI	LIU	BEC	F	
GU16117465	20161024	20170217	6242663	SHENG-HSUAN	LIU	REG	F	
GU16117465	20161024	20170216	6242662	SHENG-HSUAN	LIU	FAR	F	
GU15126489	20161221	20170308	6289395	SHIXIAO	LIU	AUD	F	
GU15126489	20161221	20170307	6289396	SHIXIAO	LIU	BEC	F	
GU16097277	20160826	20170307	6294235	TING	LIU	BEC	F	
GU15076342	20170207	20170309	6332565	XIAOJIA	LIU	BEC	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16046875	20161121	20170227	6257939	XIN	LIU	BEC	P	8/31/2018
GU16107446	20161024	20170308	6239255	YUE	LIU	BEC	F	
GU16117545	20161028	20170308	6265733	ZHAO	LIU	BEC	P	9/30/2018
GU16127591	20161212	20170206	6278767	RICHARD	LIZAMA	AUD	F	
GU16087233	20160819	20170106	6168091	HOI MAN	LOU	REG	P	Passed all 4
GU16066992	20170221	20170307	6341353	JONATHAN SHO	LOURENSZ	BEC	F	
GU16016634	20161227	20170309	6294679	BIN	LU	REG	F	
GU16016634	20161227	20170307	6294677	BIN	LU	AUD	F	
GU16016634	20161227	20170308	6294678	BIN	LU	BEC	F	
GU16036817	20160927	20170206	6207248	CHUN-WEI	LU	AUD	P	8/31/2018
GU16036817	20160927	20170207	6207249	CHUN-WEI	LU	REG	F	
GU13085267	20161128	20170304	6265752	JIANGJIANG	LU	AUD	F	
GU13085267	20161128	20170303	6265753	JIANGJIANG	LU	BEC	F	
GU16036837	20161130	20170106	6264937	JIAYING	LU	BEC	F	
GU16097272	20160906	20170130	6183422	QIWEI	LU	REG	P	7/31/2018
GU16097272	20160906	20170131	6183421	QIWEI	LU	BEC	P	7/31/2018
GU16117480	20161107	20170225	6246024	YI	LU	REG	F	
GU16117480	20161107	20170302	6246023	YI	LU	FAR	F	
GU16117480	20161107	20170227	6246021	YI	LU	AUD	F	
GU16117480	20161107	20170308	6246022	YI	LU	BEC	F	
GU16087231	20160817	20170105	6167799	MELODY	LUDWICK	AUD	F	
GU16097309	20160919	20170306	6207948	XINYI	LUO	BEC	P	9/30/2018
GU16107421	20161019	20170223	6233499	NING	LV	BEC	P	8/31/2018
GU16107421	20161019	20170224	6233498	NING	LV	AUD	P	8/31/2018
GU16107421	20161019	20170222	6233500	NING	LV	FAR	P	8/31/2018
GU16107421	20161019	20170221	6233501	NING	LV	REG	F	
GU16107342	20160930	20170105	6221629	JIAYI	MA	REG	F	
GU16107342	20160930	20170227	6221628	JIAYI	MA	FAR	F	
GU16107342	20160930	20170228	6221626	JIAYI	MA	AUD	F	
GU15126511	20161107	20170306	6264266	YAO	MA	REG	P	Passed all 4
GU16087230	20160818	20170310	6168120	ZEKANG	MA	BEC	P	9/30/2018
GU16107381	20161011	20170308	6290251	RAHUL	MADAN	BEC	P	9/30/2018
GU16107381	20161011	20170302	6290252	RAHUL	MADAN	REG	P	9/30/2018
GU16107431	20161025	20170118	6236170	SARA	MADBOULY	AUD	F	
GU17017708	20170117	20170307	6314024	VIDHYA	MAHADEVAN	BEC	P	9/30/2018
GU17017671	20170103	20170225	6309795	SATYA NARAYAN	MAHESHWARI	BEC	P	8/31/2018
GU16026711	20160909	20170205	6185102	YOKO	MAKINO	FAR	F	
GU16087234	20160822	20170126	6168079	NARESH	MALHOTRA	BEC	F	
GU16087234	20160822	20170131	6168080	NARESH	MALHOTRA	FAR	F	
GU15066249	20161221	20170110	6289393	AMAN	MANCHANDA	AUD	F	
GU15066249	20160916	20170221	6194138	AMAN	MANCHANDA	FAR	F	
GU16097333	20160927	20170227	6212000	DEAN VINCENT	MANGLONA	REG	P	8/31/2018
GU07062811	20161004	20170227	6215880	MARYANN	MANGLONA	REG	P	8/31/2018
GU14065718	20161010	20170103	6221080	NARAYANAN VINAY	MANJAPARA VENKITESWARAN	REG	P	7/31/2018
GU15076322	20161024	20170213	6233703	MAHMOUD	MANSY	FAR	P	8/31/2018
GU16036814	20161014	20170310	6228686	JIALIANG	MAO	REG	P	9/30/2018
GU12014529	20160727	20170128	6147370	MASAYUKI	MATSUBARA	AUD	F	
GU14015486	20161012	20170301	6223581	YASUHIRO	MATSUDA	AUD	P	Passed all 4

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU15116548	20161202	20170308	6267565	SATOSHI	MATSUKI	REG	F	
GU15116548	20160712	20170116	6132464	SATOSHI	MATSUKI	BEC	F	
GU13055173	20160810	20170212	6158674	JUN	MATSUMOTO	FAR	F	
GU16026708	20161222	20170110	6292039	KAORU	MATSUNAGA	AUD	F	
GU16026708	20160913	20170306	6191815	KAORU	MATSUNAGA	BEC	F	
GU16107345	20160930	20170106	6213922	DAISUKE	MATSUOKA	BEC	F	
GU16107345	20160930	20170219	6213923	DAISUKE	MATSUOKA	FAR	F	
GU15056213	20160916	20170219	6195711	KAZUHIDE	MATSUSHITA	AUD	P	Passed all 4
GU03051958	20160712	20170128	6132510	YOSHIKO	MATSUURA	FAR	F	
GU14025540	20160811	20170130	6159519	MASATAKE	MATSUZAKI	BEC	F	
GU16097283	20161228	20170123	6294688	KINSHUK	MEHTA	REG	P	Passed all 4
GU17017695	20170112	20170222	6309793	VIRAJ	MEHTA	FAR	F	
GU17017695	20170112	20170218	6309792	VIRAJ	MEHTA	BEC	F	
GU16117511	20161118	20170216	6257418	DEEPA	MENDON	BEC	F	
GU16117511	20161118	20170105	6257419	DEEPA	MENDON	REG	F	
GU16056971	20160520	20170107	6075441	WILSON	MENEZES	BEC	P	7/31/2018
GU16097284	20170110	20170306	6307164	MITSUNORI	MINAMI	AUD	F	
GU16127600	20161213	20170223	6279524	TAPAN	MINDA	BEC	P	8/31/2018
GU16127600	20161213	20170306	6279525	TAPAN	MINDA	FAR	P	9/30/2018
GU13055153	20161213	20170309	6278368	MOUZAM ALI	MIR	BEC	P	9/30/2018
GU13055153	20161213	20170125	6278367	MOUZAM ALI	MIR	AUD	F	
GU15106489	20161228	20170206	6294703	NAOMI	MITSUDA	FAR	F	
GU14095824	20161228	20170310	6294694	SHOKI	MIYAHARA	AUD	F	
GU16127657	20161229	20170308	6297368	MASAFUMI	MIYAKE	FAR	F	
GU16107390	20161012	20170206	6224511	RYO	MIYAZAKI	FAR	F	
GU15126500	20160908	20170309	6184767	SHOKO	MIYAZAKI	REG	F	
GU16107348	20161003	20170305	6217728	HADY	MOHAMED ALY	FAR	F	
GU16117475	20161103	20170112	6243125	JENNIFER	MORAS	REG	F	
GU16117475	20161103	20170309	6243124	JENNIFER	MORAS	BEC	F	
GU16016654	20161228	20170302	6294686	YUKARI	MORI	BEC	F	
GU14115907	20170214	20170309	6336617	TSUGUMI	MORITA	BEC	F	
GU15046138	20160722	20170130	6147353	MOHAMMED	MOSTAFA	FAR	F	
GU16117533	20161128	20170303	6265445	WENG IAN	MUI	REG	F	
GU15066281	20160726	20170129	6143630	YUOK	MUN	AUD	F	
GU15066281	20160726	20170121	6143631	YUOK	MUN	BEC	F	
GU14035572	20160906	20170228	6181930	KUMARAVEL	NADAR	REG	F	
GU15026065	20170105	20170215	6303165	KENJI	NAGAE	AUD	F	
GU15026065	20170105	20170129	6303166	KENJI	NAGAE	REG	F	
GU15015979	20161019	20170228	6239966	MIKA	NAGAMATSU	BEC	F	
GU14125919	20161228	20170306	6296106	FUMIHIKO	NAGASU	AUD	F	
GU15086371	20160817	20170221	6165991	SANDEEP	NAIR	FAR	F	
GU15086371	20160817	20170211	6165989	SANDEEP	NAIR	AUD	F	
GU15036095	20160914	20170219	6192995	SHOTO	NAITO	AUD	P	Passed all 4
GU15046151	20160929	20170115	6210395	HIDEO	NAKABAYASHI	FAR	F	
GU16097264	20160516	20170106	6182552	YUKI	NAKAE	AUD	F	
GU16097264	20160516	20170303	6182553	YUKI	NAKAE	FAR	F	
GU16046899	20161201	20170305	6266728	RYOSUKE	NAKAJIMA	AUD	F	
GU16046899	20161201	20170305	6266731	RYOSUKE	NAKAJIMA	REG	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16046899	20161201	20170309	6266730	RYOSUKE	NAKAJIMA	FAR	F	
GU16046899	20161201	20170309	6266729	RYOSUKE	NAKAJIMA	BEC	F	
GU15066262	20161017	20170305	6228008	KOJI	NAKAMURA	AUD	F	
GU15066262	20161017	20170115	6228009	KOJI	NAKAMURA	FAR	F	
GU12064731	20161222	20170210	6295245	SACHIE	NAKAMURA	BEC	P	8/31/2018
GU15026028	20161020	20170217	6230598	SHINICHI	NAKAMURA	AUD	F	
GU16016622	20161223	20170114	6293808	TAKAHIKO	NAKAMURA	FAR	P	7/31/2018
GU16016622	20161223	20170309	6293809	TAKAHIKO	NAKAMURA	REG	F	
GU16016622	20161223	20170225	6293806	TAKAHIKO	NAKAMURA	AUD	F	
GU16016622	20161223	20170204	6293807	TAKAHIKO	NAKAMURA	BEC	F	
GU14125947	20161219	20170219	6285598	HISATAKA	NAMAI	BEC	F	
GU16067035	20160928	20170306	6208722	YOSHIOMI	NAMBA	REG	F	
GU16067035	20160928	20170115	6208721	YOSHIOMI	NAMBA	BEC	F	
GU16066988	20161114	20170105	6251543	PRIYANKA	NANDA	AUD	F	
GU16066988	20161114	20170103	6251544	PRIYANKA	NANDA	REG	F	
GU16056920	20160916	20170305	6195746	TOMOHISA	NARASAKI	BEC	F	
GU16127595	20161205	20170305	6279854	YUKARI	NARITA	BEC	F	
GU14095842	20160505	20170213	6058849	TATSUHIKO	NEMOTO	FAR	P	8/31/2018
GU16056976	20161219	20170203	6285624	SHU ZHUANG	NEO	BEC	F	
GU15126488	20160825	20170111	6173816	KUAI U	NG	AUD	F	
GU15126488	20160825	20170110	6173818	KUAI U	NG	FAR	F	
GU14125946	20161116	20170104	6262890	SOI HAN	NG	AUD	P	7/31/2018
GU14125946	20170106	20170302	6303753	SOI HAN	NG	REG	P	9/30/2018
GU14125946	20170106	20170310	6303752	SOI HAN	NG	BEC	F	
GU16127613	20161212	20170224	6288634	CHI LEE	NGAN	REG	F	
GU16127613	20161212	20170223	6288633	CHI LEE	NGAN	BEC	F	
GU16026692	20161228	20170306	6296929	KAZUTO	NIHEI	AUD	P	9/30/2018
GU16026692	20161228	20170301	6296930	KAZUTO	NIHEI	FAR	F	
GU16117474	20161103	20170106	6243401	SHIN	NISHIOKA	FAR	F	
GU16016623	20160920	20170304	6196809	YIMEI	NIU	REG	F	
GU16016623	20160920	20170303	6196807	YIMEI	NIU	AUD	F	
GU16016623	20160920	20170302	6196808	YIMEI	NIU	BEC	F	
GU16127619	20161214	20170217	6290034	YU-CHI	NIU	REG	F	
GU14035610	20160907	20170127	6183619	HIROMI	NONAKA	REG	F	
GU14035610	20160907	20170129	6183618	HIROMI	NONAKA	BEC	F	
GU16117547	20161129	20170212	6264346	RIE	NONOMURA	FAR	P	8/31/2018
GU16117547	20161129	20170308	6264345	RIE	NONOMURA	BEC	F	
GU16097320	20160923	20170110	6208061	HYUMA	NOZAKI	REG	P	7/31/2018
GU16097320	20160923	20170209	6208058	HYUMA	NOZAKI	AUD	F	
GU15106488	20160921	20170130	6199334	RIE	NOZAKI	AUD	F	
GU14075766	20160812	20170213	6161101	SHIGENORI	OBATA	BEC	F	
GU16087169	20161116	20170129	6253513	SHINTARO	OCHI	FAR	F	
GU14045666	20161017	20170116	6228017	KATSUSHI	OGAHARA	BEC	F	
GU16066991	20161020	20170303	6230601	MASAYA	OGURA	BEC	P	9/30/2018
GU16066991	20161020	20170108	6230600	MASAYA	OGURA	AUD	F	
GU15066253	20160908	20170309	6184753	NAOYUKI	OGURA	REG	F	
GU15066253	20161116	20170212	6253511	NAOYUKI	OGURA	AUD	F	
GU15066253	20160928	20170205	6208735	NAOYUKI	OGURA	BEC	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU08023013	20160908	20170305	6184764	HIROSHI	OKAZAKI	AUD	F	
GU16016609	20170110	20170129	6307158	YOSUKE	OKITA	AUD	P	7/31/2018
GU14025566	20161228	20170227	6294705	YUJI	OKUDAIRA	REG	P	8/31/2018
GU14025566	20161228	20170116	6294704	YUJI	OKUDAIRA	AUD	F	
GU16107351	20161003	20170219	6220912	KANA	OKUMA	FAR	F	
GU15015998	20160728	20170131	6145911	MOHAMMED	OMAR	AUD	P	7/31/2018
GU15015998	20160728	20170309	6145912	MOHAMMED	OMAR	REG	F	
GU15036103	20161115	20170310	6253074	SUET CHING	ONG	BEC	F	
GU16107415	20161020	20170211	6233083	MARIA GORETTI	OPARA	FAR	P	8/31/2018
GU16097274	20170118	20170302	6314529	CHINMAY	ORPE	BEC	F	
GU16056954	20161207	20170220	6271271	TAKAYUKI	OSAWA	AUD	F	
GU16056954	20161207	20170307	6271273	TAKAYUKI	OSAWA	REG	F	
GU16056954	20161207	20170121	6271272	TAKAYUKI	OSAWA	BEC	F	
GU16056954	20161012	20170206	6222965	TAKAYUKI	OSAWA	FAR	F	
GU14105882	20161222	20170130	6292045	TAKUMA	OSAWA	AUD	F	
GU14105882	20160919	20170108	6195799	TAKUMA	OSAWA	FAR	F	
GU16107341	20160930	20170310	6217699	SATOSHI	OSEKI	BEC	F	
GU16107341	20160930	20170220	6217700	SATOSHI	OSEKI	FAR	F	
GU16026728	20161003	20170223	6221076	ABDELMOIZ	OSHI	AUD	F	
GU16056935	20161128	20170309	6263692	MOHAMED	OSMAN	FAR	P	9/30/2018
GU16056935	20161024	20170306	6233141	MOHAMED	OSMAN	BEC	F	
GU16117548	20161129	20170309	6265759	HARUNA	OTAKA	BEC	F	
GU15126678	20160809	20170219	6168735	YUKARI	OTANI	BEC	F	
GU15126678	20160809	20170205	6168734	YUKARI	OTANI	AUD	F	
GU15126678	20160809	20170129	6168736	YUKARI	OTANI	FAR	F	
GU12114899	20170105	20170309	6303175	KENTARO	OYAMA	REG	P	Passed all 4
GU16087190	20170105	20170306	6303182	MANISHA	PAHWA	BEC	P	9/30/2018
GU16107365	20161004	20170223	6218870	LORBEA	PALAMING	REG	P	8/31/2018
GU16036791	20161228	20170224	6294683	IRA MARIE	PALERO	BEC	P	8/31/2018
GU16036791	20160707	20170106	6128057	IRA MARIE	PALERO	REG	F	
GU16046862	20170124	20170310	6320454	TZU-CHUAN	PAN	BEC	P	9/30/2018
GU16046862	20160401	20170302	6034801	TZU-CHUAN	PAN	FAR	P	9/30/2018
GU15076347	20161128	20170307	6263686	YING	PAN	BEC	P	9/30/2018
GU15076347	20161128	20170305	6263687	YING	PAN	REG	F	
GU16127569	20161123	20170127	6277167	YU	PAN	BEC	F	
GU16077075	20160624	20170214	6128957	ZHIGANG	PAN	BEC	P	8/31/2018
GU15076312	20170105	20170302	6302988	KAVITA	PANJWANI	BEC	F	
GU16117451	20161024	20170102	6239450	GULSHAN	PARWANI	AUD	P	7/31/2018
GU16117451	20161024	20170104	6239451	GULSHAN	PARWANI	BEC	P	7/31/2018
GU15076303	20160930	20170109	6212103	KALPESH	PATEL	REG	F	
GU16127572	20161206	20170210	6276488	POOJA	PATHAK	FAR	P	8/31/2018
GU16127572	20161206	20170203	6276486	POOJA	PATHAK	AUD	F	
GU16127572	20161206	20170224	6276489	POOJA	PATHAK	REG	F	
GU16127572	20161206	20170216	6276487	POOJA	PATHAK	BEC	F	
GU16097328	20161219	20170304	6285608	LI	PEI	AUD	F	
GU16097328	20161219	20170220	6285609	LI	PEI	FAR	F	
GU13095324	20161107	20170117	6245557	SHU-LI	PENG	FAR	P	7/31/2018
GU13095324	20160826	20170214	6173836	SHU-LI	PENG	BEC	P	8/31/2018

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU13095324	20160826	20170215	6173838	SHU-LI	PENG	REG	F	
GU13095324	20161107	20170216	6245556	SHU-LI	PENG	AUD	F	
GU16087219	20160817	20170215	6164412	ZCHALYN	PERALTA	AUD	F	
GU15086398	20161101	20170310	6239955	DAWN GERALDINE	PILARCA	BEC	F	
GU16067019	20161223	20170307	6292521	DINESH	PILLAI	REG	F	
GU16036751	20161205	20170112	6269229	HEMANTH	PRABHU RATHNAKARA	FAR	P	Passed all 4
GU16087244	20160824	20170113	6173861	HIO IAN	PUN	REG	F	
GU16097268	20161228	20170309	6294707	FURONG	QI	AUD	P	Passed all 4
GU16097268	20160902	20170206	6181726	FURONG	QI	BEC	P	Passed all 4
GU16087254	20160826	20170131	6190957	WENYI	QIAN	FAR	P	7/31/2018
GU16087254	20160826	20170130	6190956	WENYI	QIAN	BEC	P	7/31/2018
GU16117532	20161017	20170206	6265437	YUTIAN	QIAN	BEC	P	8/31/2018
GU16117532	20161017	20170310	6265436	YUTIAN	QIAN	AUD	F	
GU16016636	20161227	20170309	6294669	ZHAOHUI	QIN	REG	P	Passed all 4
GU16016636	20161227	20170307	6294668	ZHAOHUI	QIN	AUD	P	Passed all 4
GU16127633	20161222	20170217	6295347	WENJUAN	QIU	BEC	F	
GU17017720	20170117	20170307	6318416	SANTHOSHKUMAR	RADHAKRISHNAN NAIR	BEC	F	
GU16127578	20161107	20170116	6278304	FAISAL	RAHMAN	REG	P	7/31/2018
GU161277641	20161221	20170228	6297915	VIKAS	RAWAT	REG	F	
GU161277641	20161221	20170216	6297914	VIKAS	RAWAT	FAR	F	
GU161277641	20161221	20170309	6297913	VIKAS	RAWAT	BEC	F	
GU16026678	20160201	20170306	5972170	HASAN	RAZA	AUD	F	
GU16077074	20161227	20170306	6294665	XIAOHUAN	REN	AUD	P	Passed all 4
GU16077074	20161227	20170307	6294666	XIAOHUAN	REN	REG	P	Passed all 4
GU15096438	20161219	20170113	6299829	NINO RHAEY	RESUENO	REG	P	Passed all 4
GU16026700	20161212	20170225	6278322	AUGUSTNE	REX	BEC	P	8/31/2018
GU16026700	20161212	20170221	6278323	AUGUSTNE	REX	FAR	F	
GU16026700	20161212	20170307	6278324	AUGUSTNE	REX	REG	F	
GU16026700	20161212	20170302	6278321	AUGUSTNE	REX	AUD	F	
GU16036838	20160316	20170301	6025773	ZOHA	RIAZ	AUD	F	
GU15096454	20161121	20170228	6257931	CHRISTIAN	RIVERA	AUD	F	
GU15096454	20161121	20170117	6257932	CHRISTIAN	RIVERA	BEC	F	
GU16107396	20161014	20170302	6258812	MOHAMMAD	RIZWAN	BEC	F	
GU16107396	20161014	20170125	6258811	MOHAMMAD	RIZWAN	AUD	F	
GU16127594	20161118	20170306	6279853	ADITEE	RUSTAGI	BEC	P	9/30/2018
GU16026712	20170113	20170309	6313301	WALEED	SABRA	BEC	P	9/30/2018
GU17017707	20170117	20170204	6314020	NAOKO	SABURI	BEC	P	8/31/2018
GU17017707	20170117	20170227	6314022	NAOKO	SABURI	REG	F	
GU16127628	20161118	20170307	6290108	CHIHIRO	SAITO	BEC	F	
GU16107367	20161007	20170310	6243484	MASAFUMI	SAITO	BEC	F	
GU13105397	20160915	20170107	6193027	MASATSUGU	SAKAI	FAR	F	
GU13105397	20160915	20170304	6193028	MASATSUGU	SAKAI	REG	F	
GU03111954	20161003	20170203	6220944	MISAKO	SAKAIRI	BEC	F	
GU03111954	20161215	20170310	6280661	MISAKO	SAKAIRI	AUD	F	
GU16127627	20161116	20170306	6289437	KANA	SAKIMURA	FAR	P	9/30/2018
GU16026745	20160919	20170219	6195795	TOSHIHARU	SAKO	REG	F	
GU16097259	20160901	20170305	6180397	AKANE	SAKUISHI	AUD	F	
GU16036833	20161213	20170109	6279852	AHMED	SALAMA	AUD	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU10053982	20161103	20170219	6265741	SHINSUKE	SAMIZO	REG	F	
GU16127560	20161128	20170103	6267571	SHARUN	SAMUEL	REG	P	7/31/2018
GU16107401	20161017	20170308	6231240	KEI	SANADA	AUD	F	
GU16107401	20161017	20170303	6231241	KEI	SANADA	BEC	F	
GU16036758	20170113	20170306	6312300	SEIGO	SASAGURI	FAR	F	
GU12024586	20170113	20170310	6312298	NAMI	SATO	AUD	P	9/30/2018
GU12024586	20161123	20170212	6259898	NAMI	SATO	BEC	F	
GU14065643	20161222	20170301	6292050	YOICHI	SAWABE	AUD	F	
GU14065643	20161003	20170212	6213948	YOICHI	SAWABE	BEC	F	
GU15126605	20161128	20170307	6263689	JUN	SAWADA	AUD	F	
GU15126605	20161128	20170309	6263690	JUN	SAWADA	BEC	F	
GU01111517	20161228	20170228	6294698	HIDEKI	SAWAI	AUD	F	
GU17017669	20170104	20170222	6301580	MARITES	SCHWAB	BEC	P	8/31/2018
GU14045623	20170105	20170310	6303183	KAZUHO	SENOO	FAR	P	9/30/2018
GU16127562	20161201	20170309	6269595	AASHNA	SHAH	REG	F	
GU16127562	20161201	20170217	6269593	AASHNA	SHAH	BEC	F	
GU17017738	20170130	20170302	6325427	HEMADRI	SHAH	FAR	F	
GU17017738	20170130	20170308	6325426	HEMADRI	SHAH	BEC	F	
GU17027760	20170119	20170304	6333684	MITULKUMAR	SHAH	REG	P	9/30/2018
GU17017682	20170105	20170217	6308780	NILAY	SHAH	REG	P	8/31/2018
GU17017682	20170105	20170203	6308777	NILAY	SHAH	AUD	F	
GU17017682	20170105	20170224	6308779	NILAY	SHAH	FAR	F	
GU17017682	20170105	20170210	6308778	NILAY	SHAH	BEC	F	
GU16127614	20161219	20170130	6288617	VIVEK	SHAH	AUD	F	
GU16127614	20161219	20170310	6288620	VIVEK	SHAH	REG	F	
GU16127614	20161219	20170216	6288618	VIVEK	SHAH	BEC	F	
GU16107393	20161013	20170112	6224528	JAI	SHAHANI	REG	P	Passed all 4
GU16107393	20161013	20170124	6224527	JAI	SHAHANI	FAR	P	Passed all 4
GU16107393	20161013	20170207	6224525	JAI	SHAHANI	AUD	P	Passed all 4
GU16107393	20161013	20170130	6224526	JAI	SHAHANI	BEC	P	Passed all 4
GU16056918	20161129	20170225	6264927	IRFAN HAROON	SHAIKH	AUD	F	
GU13095321	20161220	20170308	6288568	WESAM	SHALABY	BEC	F	
GU16077164	20160701	20170308	6148857	YUFEI	SHAN	BEC	P	9/30/2018
GU16127580	20161206	20170214	6278708	SHAN-SHAN	SHANG KUAN	REG	P	8/31/2018
GU16127580	20161206	20170213	6278706	SHAN-SHAN	SHANG KUAN	BEC	F	
GU16117514	20161027	20170306	6262841	JINGTING	SHAO	BEC	P	9/30/2018
GU16117514	20161027	20170310	6262842	JINGTING	SHAO	FAR	P	9/30/2018
GU15056207	20160906	20170112	6183630	MANISH	SHARMA	REG	P	7/31/2018
GU15056207	20160906	20170125	6183627	MANISH	SHARMA	AUD	F	
GU17027755	20170206	20170308	6331169	PRAKHAR	SHARMA	FAR	P	9/30/2018
GU16066987	20160523	20170122	6082683	PULKIT	SHARMA	BEC	P	7/31/2018
GU16066987	20160523	20170307	6082682	PULKIT	SHARMA	AUD	F	
GU16127655	20161228	20170303	6298074	SARIKA	SHARMA	REG	F	
GU16127655	20161228	20170227	6298073	SARIKA	SHARMA	FAR	F	
GU16127655	20161228	20170310	6298071	SARIKA	SHARMA	AUD	F	
GU16127655	20161228	20170306	6298072	SARIKA	SHARMA	BEC	F	
GU16067050	20160602	20170214	6112811	VARUN	SHARMA	FAR	F	
GU15036121	20161010	20170128	6221074	DOAA	SHASHAA	REG	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16016651	20160803	20170119	6152402	AMR	SHEHATA	BEC	P	7/31/2018
GU16127603	20161207	20170127	6281019	HAOQING	SHEN	BEC	P	7/31/2018
GU16127603	20161207	20170306	6281021	HAOQING	SHEN	REG	P	9/30/2018
GU16036800	20160826	20170227	6182643	LEI	SHEN	AUD	F	
GU16036800	20161230	20170303	6297400	LEI	SHEN	REG	F	
GU13025030	20161223	20170215	6293803	TING	SHEN	BEC	P	8/31/2018
GU16127567	20161206	20170225	6270288	YILU	SHEN	BEC	P	8/31/2018
GU17017722	20170125	20170310	6321686	YIXIAO	SHEN	BEC	P	9/30/2018
GU16077091	20160707	20170109	6130965	YU-FENG	SHEN	REG	F	
GU16077091	20160707	20170110	6130963	YU-FENG	SHEN	BEC	F	
GU15126593	20160812	20170119	6232148	HAILAN	SHI	AUD	F	
GU15126593	20160812	20170130	6232150	HAILAN	SHI	FAR	F	
GU15126593	20160812	20170109	6232149	HAILAN	SHI	BEC	F	
GU16107436	20161024	20170108	6236179	KEREN	SHI	AUD	F	
GU16097300	20160912	20170308	6207820	PING	SHI	REG	F	
GU16097300	20160912	20170310	6207819	PING	SHI	BEC	F	
GU16117512	20161118	20170205	6257420	KOICHIRO	SHIBASAKI	FAR	P	8/31/2018
GU16097297	20160914	20170305	6192446	YOSHIMITSU	SHIBATA	BEC	F	
GU16097297	20160914	20170212	6192447	YOSHIMITSU	SHIBATA	FAR	F	
GU16077136	20160722	20170206	6146619	MITSUYASU	SHIMADA	FAR	P	8/31/2018
GU13065180	20161102	20170108	6241582	DAISUKE	SHIMAMOTO	FAR	P	7/31/2018
GU14065663	20161219	20170212	6285597	TAKAAKI	SHIMOICHI	REG	P	8/31/2018
GU15126490	20160818	20170108	6165983	SHIZUKA	SHIMOKAWA	AUD	P	7/31/2018
GU16117507	20170105	20170115	6303190	RYOMA	SHIMURA	BEC	P	7/31/2018
GU15106472	20161017	20170310	6226911	MOONSU	SHIN	BEC	P	9/30/2018
GU15106472	20160808	20170210	6156956	MOONSU	SHIN	AUD	F	
GU15106472	20160808	20170130	6156957	MOONSU	SHIN	FAR	F	
GU16067007	20160920	20170212	6196814	KEISUKE	SHINKADO	BEC	P	Passed all 4
GU16067007	20160920	20170213	6196815	KEISUKE	SHINKADO	REG	P	Passed all 4
GU08012966	20160815	20170224	6162966	TAKASHI	SHINOHARA	FAR	P	8/31/2018
GU08012966	20160815	20170307	6162965	TAKASHI	SHINOHARA	BEC	F	
GU14075763	20161219	20170210	6285573	SAORI	SHINOZAKI	AUD	F	
GU14075763	20160916	20170306	6195749	SAORI	SHINOZAKI	BEC	F	
GU16117491	20161024	20170227	6254219	CHI-WEI	SHU	BEC	P	8/31/2018
GU16117491	20161024	20170228	6254218	CHI-WEI	SHU	AUD	F	
GU16117491	20161024	20170308	6254221	CHI-WEI	SHU	REG	F	
GU16117452	20161017	20170222	6240292	SHAN	SHU	FAR	P	8/31/2018
GU16117452	20161017	20170223	6240291	SHAN	SHU	BEC	P	8/31/2018
GU16117452	20161017	20170221	6240293	SHAN	SHU	REG	F	
GU16117452	20161017	20170224	6240290	SHAN	SHU	AUD	F	
GU16087212	20160816	20170306	6164782	YUN-CHUNG	SHU	REG	P	9/30/2018
GU16087212	20160816	20170304	6164781	YUN-CHUNG	SHU	FAR	P	9/30/2018
GU15076344	20161230	20170108	6297405	SAMER	SHUAIB	AUD	P	7/31/2018
GU16026693	20160926	20170215	6205918	ANANDHA RAMAKRISHNAN	SINGARAVELU	FAR	F	
GU16026693	20160926	20170118	6205916	ANANDHA RAMAKRISHNAN	SINGARAVELU	AUD	F	
GU16056962	20161221	20170206	6292518	GURPREET	SINGH	AUD	F	
GU16016669	20161219	20170215	6285607	PUI SUN	SIU	REG	F	
GU16097287	20161222	20170130	6292051	TETSUYA	SOMA	FAR	P	7/31/2018

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16097287	20160908	20170307	6185543	TETSUYA	SOMA	BEC	F	
GU16026718	20160926	20170224	6208739	YAN	SONG	FAR	P	8/31/2018
GU16056970	20160916	20170301	6194135	SRIVIDHYA	SRINIVASAN	REG	P	9/30/2018
GU16127605	20161215	20170126	6280665	SHEEBA	STANLEY	REG	F	
GU16127605	20161215	20170124	6280663	SHEEBA	STANLEY	AUD	F	
GU16127605	20161215	20170122	6280664	SHEEBA	STANLEY	BEC	F	
GU16127574	20161202	20170216	6277194	YU-JU	SU	BEC	P	8/31/2018
GU16127574	20161202	20170215	6277193	YU-JU	SU	AUD	F	
GU16097316	20160912	20170217	6234935	YUQI	SU	BEC	F	
GU16097316	20160912	20170215	6234934	YUQI	SU	AUD	F	
GU15056217	20161223	20170227	6295334	TAKAHIRO	SUGIMOTO	AUD	P	8/31/2018
GU15056217	20161223	20170228	6295335	TAKAHIRO	SUGIMOTO	BEC	F	
GU16077156	20160727	20170127	6145460	KOSUKE	SUGITA	AUD	F	
GU16067013	20160926	20170108	6207230	KARISHMA	SULTANIA	REG	P	Passed all 4
GU16067013	20160926	20170110	6207229	KARISHMA	SULTANIA	BEC	P	Passed all 4
GU16117466	20161031	20170130	6242685	CHING-HAN	SUN	BEC	P	7/31/2018
GU15026054	20161115	20170310	6253072	GUANNAN	SUN	FAR	F	
GU15026054	20161115	20170106	6253071	GUANNAN	SUN	BEC	F	
GU16087225	20160818	20170219	6168033	XIAOXIN	SUN	FAR	F	
GU16087225	20160818	20170205	6168032	XIAOXIN	SUN	BEC	F	
GU14105873	20170123	20170309	6318102	XUETING	SUN	AUD	P	9/30/2018
GU17017717	20170119	20170130	6316651	HUI-JU	SUNG	BEC	P	7/31/2018
GU17017717	20170119	20170303	6316650	HUI-JU	SUNG	AUD	P	9/30/2018
GU07062814	20170118	20170309	6313976	TAKAYA	SUWA	AUD	P	9/30/2018
GU15026033	20170221	20170310	6342301	KOSUKE	SUZUKI	FAR	P	9/30/2018
GU16087239	20160824	20170227	6172278	YUICHI	SUZUKI	FAR	F	
GU14065666	20161229	20170305	6296133	YUSUKE	SUZUKI	REG	F	
GU16087204	20160720	20170216	6164750	HUNG-YIN	TAI	FAR	P	8/31/2018
GU16087204	20161219	20170210	6285629	HUNG-YIN	TAI	AUD	F	
GU16127624	20161220	20170306	6290082	HIROYUKI	TAIMA	FAR	F	
GU16117492	20170117	20170217	6313312	SHUNSUKE	TAIMA	FAR	F	
GU16077160	20160727	20170129	6147438	REIKO	TAKAGI	AUD	F	
GU16026741	20160817	20170217	6164417	HISAYOSHI	TAKAHASHI	BEC	F	
GU16087215	20160817	20170128	6164795	KENICHI	TAKAHASHI	FAR	P	7/31/2018
GU16087215	20160817	20170228	6164794	KENICHI	TAKAHASHI	BEC	P	8/31/2018
GU16026683	20160907	20170129	6188317	SEIKO	TAKAHASHI	BEC	F	
GU16026683	20161209	20170308	6276494	SEIKO	TAKAHASHI	FAR	F	
GU16087214	20160817	20170308	6164791	TAKESHI	TAKAHASHI	REG	F	
GU16087214	20160817	20170305	6164790	TAKESHI	TAKAHASHI	BEC	F	
GU15026063	20161021	20170219	6231673	TAKUMI	TAKAHASHI	AUD	F	
GU14085788	20161223	20170306	6295332	KINGO	TAKAMI	FAR	F	
GU09083615	20161209	20170306	6276491	KEI	TAKAMURA	AUD	P	9/30/2018
GU16036825	20161103	20170108	6242209	YUKIO	TAKANO	FAR	F	
GU16056961	20161104	20170309	6243090	MIKI	TAKEKAWA	BEC	F	
GU16026684	20170124	20170310	6319143	SHOMA	TAKEMOTO	BEC	F	
GU16026684	20161005	20170224	6215882	SHOMA	TAKEMOTO	FAR	F	
GU08012965	20161114	20170215	6254228	WAKAKO	TAKIMOTO	BEC	F	
GU14075745	20161117	20170309	6255235	MAKI	TAKUMA	BEC	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU15126606	20160720	20170130	6146580	MITSUKO	TANAKA	BEC	F	
GU16036815	20160926	20170305	6206448	RIE	TANAKA	BEC	F	
GU16036815	20161222	20170127	6292044	RIE	TANAKA	REG	F	
GU16107422	20161019	20170119	6233502	LINXUE	TANG	BEC	P	7/31/2018
GU16107422	20161019	20170120	6233503	LINXUE	TANG	REG	F	
GU16036806	20161213	20170308	6278357	SHENG	TANG	REG	P	9/30/2018
GU16087168	20161026	20170305	6235378	TAKESHI	TANI	BEC	F	
GU16127556	20161201	20170121	6269578	SHUICHI	TANIGUCHI	FAR	F	
GU16127556	20161201	20170219	6269576	SHUICHI	TANIGUCHI	AUD	F	
GU16127556	20161201	20170205	6269577	SHUICHI	TANIGUCHI	BEC	F	
GU14125920	20161228	20170310	6294709	WATARU	TANIOKA	REG	P	Passed all 4
GU16016644	20160919	20170106	6195789	NATALIA	TAPIA MARDONES	BEC	P	7/31/2018
GU16066990	20161229	20170309	6296137	SHOHEI	TASAKA	REG	F	
GU16066990	20160831	20170303	6178312	SHOHEI	TASAKA	BEC	F	
GU14065646	20161222	20170309	6292068	AHMED	TAWFIK	FAR	P	9/30/2018
GU16087250	20161213	20170227	6278335	IRENE	TAWONG	REG	P	8/31/2018
GU16087250	20160830	20170303	6178300	IRENE	TAWONG	AUD	F	
GU16087250	20161213	20170228	6278334	IRENE	TAWONG	BEC	F	
GU16107376	20160701	20170308	6226586	AHMAD	TAYYEM	FAR	P	9/30/2018
GU16077151	20170104	20170227	6301149	YOSHIAKI	TERAURA	FAR	F	
GU12104866	20160916	20170227	6195713	SHINICHI	TERAWAKI	AUD	F	
GU12104866	20160916	20170106	6195714	SHINICHI	TERAWAKI	FAR	F	
GU15106513	20161020	20170224	6230595	HUA	TIAN	REG	P	Passed all 4
GU15106513	20161020	20170223	6230594	HUA	TIAN	BEC	P	Passed all 4
GU16107362	20160831	20170111	6220958	KA YEUNG	TO	FAR	P	7/31/2018
GU16107362	20160831	20170113	6220957	KA YEUNG	TO	AUD	F	
GU16107360	20170104	20170212	6301152	AYUMI	TOJI	FAR	P	8/31/2018
GU16107360	20161004	20170310	6216627	AYUMI	TOJI	AUD	F	
GU17027742	20170201	20170211	6328561	TARO	TOKAI	BEC	P	8/31/2018
GU17027742	20170201	20170308	6328560	TARO	TOKAI	AUD	F	
GU12094830	20161222	20170306	6292054	JUNICHIRO	TORIUMI	REG	P	Passed all 4
GU16067036	20160518	20170105	6109184	ALDEN	TORRES	AUD	P	7/31/2018
GU16067036	20160518	20170103	6109186	ALDEN	TORRES	FAR	P	7/31/2018
GU16036773	20160919	20170215	6195765	CHERNG-HORNG	TSAI	AUD	P	Passed all 4
GU15086408	20161230	20170221	6297407	CHIN-WEI	TSAI	BEC	F	
GU14115914	20170103	20170213	6299825	CHUN-LI	TSAI	AUD	P	Passed all 4
GU14115914	20170103	20170214	6299826	CHUN-LI	TSAI	REG	P	Passed all 4
GU17017715	20170119	20170217	6316539	JUI-CHU	TSAI	REG	P	8/31/2018
GU17017715	20170119	20170308	6316537	JUI-CHU	TSAI	BEC	P	9/30/2018
GU15126594	20160913	20170227	6191811	JULIE	TSAI	REG	F	
GU15126594	20161123	20170224	6259897	JULIE	TSAI	FAR	F	
GU17017684	20170109	20170228	6308788	PING HUNG	TSAI	BEC	P	8/31/2018
GU16067042	20160621	20170109	6123253	WAN-YU	TSAI	FAR	F	
GU15026039	20161204	20170210	6278968	PEI-TING	TSENG	FAR	F	
GU15026039	20161204	20170213	6278967	PEI-TING	TSENG	BEC	F	
GU16127582	20161209	20170228	6278731	PIN-HUA	TSENG	REG	F	
GU16127582	20161209	20170227	6278729	PIN-HUA	TSENG	BEC	F	
GU16097323	20161214	20170224	6279512	CHING-CHIH	TSUI	AUD	P	8/31/2018

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16097323	20160923	20170227	6209572	CHING-CHIH	TSUI	REG	F	
GU16097323	20160923	20170225	6209571	CHING-CHIH	TSUI	FAR	F	
GU11114459	20161005	20170307	6215886	TORU	TSUJIHARA	BEC	F	
GU16107427	20161018	20170108	6236117	HIROSHI	TSUJIKAWA	AUD	F	
GU16107427	20161018	20170219	6236118	HIROSHI	TSUJIKAWA	BEC	F	
GU15076301	20161114	20170129	6252026	KATSUYA	TSUKAI	BEC	F	
GU10043946	20161011	20170306	6221603	KENJI	TSUKUDA	BEC	F	
GU16077158	20161114	20170310	6252024	HIDETOSHI	TSUKUI	FAR	P	9/30/2018
GU16077158	20160728	20170130	6146626	HIDETOSHI	TSUKUI	REG	F	
GU12104863	20161228	20170306	6296110	MARIKO	TSUNEMATSU	FAR	P	9/30/2018
GU16036753	20161107	20170211	6249352	MIN	TU	AUD	P	8/31/2018
GU16117542	20161128	20170212	6265715	KYOKO	UDAGAWA	AUD	F	
GU11104415	20160719	20170203	6138118	KENJI	UEMURA	FAR	F	
GU17017716	20170118	20170310	6316608	TAKAYUKI	UEMURA	FAR	P	9/30/2018
GU15126499	20161128	20170123	6263688	DAISUKE	UETO	AUD	P	7/31/2018
GU15116550	20170103	20170303	6299824	SACHIKO	UMEHARA STUDDEN	BEC	P	Passed all 4
GU15116550	20170103	20170304	6299823	SACHIKO	UMEHARA STUDDEN	AUD	P	Passed all 4
GU16117537	20161128	20170301	6262990	KA KIT	UN	BEC	P	9/30/2018
GU16117537	20161128	20170301	6262991	KA KIT	UN	REG	P	9/30/2018
GU15076296	20161201	20170128	6266198	BHARGAVI	UPADHYAYULA	AUD	F	
GU14095833	20161202	20170309	6267560	VIJAYA RAGHAVAN SUDHEER	VALIYAPARAMBIL	BEC	F	
GU16056937	20161227	20170115	6294663	BIJEESH	VATTAPOYILIL	FAR	F	
GU16067058	20161212	20170104	6278346	AMIT	VAZE	FAR	P	7/31/2018
GU16067058	20161212	20170113	6278347	AMIT	VAZE	REG	F	
GU16067058	20161212	20170109	6278345	AMIT	VAZE	AUD	F	
GU16127612	20161215	20170222	6288592	VENKATANARAYANA	VENNA	AUD	F	
GU16127612	20161215	20170221	6288595	VENKATANARAYANA	VENNA	REG	F	
GU16127612	20161215	20170220	6288594	VENKATANARAYANA	VENNA	FAR	F	
GU16127612	20161215	20170219	6288593	VENKATANARAYANA	VENNA	BEC	F	
GU16097314	20160921	20170305	6201536	RESHMA	VIJ	BEC	P	9/30/2018
GU16097314	20160921	20170124	6201535	RESHMA	VIJ	AUD	F	
GU16117472	20161103	20170219	6243103	SAVITHA	VIJAYALEKSHMI	REG	F	
GU16117472	20161103	20170123	6243100	SAVITHA	VIJAYALEKSHMI	AUD	F	
GU16117472	20161103	20170206	6243101	SAVITHA	VIJAYALEKSHMI	BEC	F	
GU16097270	20160901	20170309	6181893	JOHN IVAN	VILLANUEVA	REG	F	
GU16097270	20161129	20170118	6264344	JOHN IVAN	VILLANUEVA	AUD	F	
GU07012712	20161116	20170301	6255239	ARIANA	VILLAVERDE	BEC	F	
GU16117509	20161116	20170227	6255685	DIVYA	WADHWANI	FAR	P	8/31/2018
GU16117509	20161116	20170301	6255684	DIVYA	WADHWANI	BEC	P	9/30/2018
GU17017699	20170112	20170226	6309502	ATUL ARUN	WAGHDHARE	BEC	P	8/31/2018
GU16127632	20161222	20170131	6295344	YUTA	WAKABAYASHI	FAR	P	7/31/2018
GU16127632	20161222	20170206	6295342	YUTA	WAKABAYASHI	AUD	F	
GU16127632	20161222	20170307	6295345	YUTA	WAKABAYASHI	REG	F	
GU16127632	20161222	20170227	6295343	YUTA	WAKABAYASHI	BEC	F	
GU16056948	20170104	20170224	6301581	MAYUMI	WAKIZAKA	REG	F	
GU15066266	20161229	20170131	6296762	YIWEN	WAN	REG	F	
GU15066266	20161012	20170130	6223570	YIWEN	WAN	AUD	F	
GU16087221	20161128	20170308	6263276	CHIH-WEI	WANG	BEC	P	9/30/2018

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16087221	20160818	20170309	6166754	CHIH-WEI	WANG	FAR	P	9/30/2018
GU16087221	20160818	20170310	6166755	CHIH-WEI	WANG	REG	F	
GU16077088	20160705	20170221	6130955	DAYUE	WANG	REG	F	
GU16077088	20160705	20170225	6130953	DAYUE	WANG	BEC	F	
GU13105371	20160802	20170117	6150610	HSIAO-TING	WANG	REG	P	Passed all 4
GU13105371	20160802	20170120	6150609	HSIAO-TING	WANG	FAR	P	Passed all 4
GU16127566	20161109	20170308	6270704	HUI	WANG	REG	F	
GU16127566	20161109	20170309	6270703	HUI	WANG	BEC	F	
GU16127653	20161228	20170214	6298066	JOU-YU	WANG	REG	P	8/31/2018
GU16127653	20161228	20170307	6298064	JOU-YU	WANG	BEC	P	9/30/2018
GU16117471	20161103	20170205	6243096	LI	WANG	AUD	F	
GU15046146	20161222	20170227	6292058	MENGZHU	WANG	FAR	F	
GU15046146	20161222	20170206	6292059	MENGZHU	WANG	REG	F	
GU16117530	20161123	20170227	6299332	MINQING	WANG	BEC	F	
GU16087167	20160801	20170104	6151074	NA	WANG	FAR	F	
GU16087167	20160801	20170103	6151072	NA	WANG	AUD	F	
GU16087167	20160801	20170105	6151073	NA	WANG	BEC	F	
GU16107366	20160929	20170308	6220973	PAI-HO	WANG	FAR	P	9/30/2018
GU16107366	20160929	20170310	6220972	PAI-HO	WANG	BEC	P	9/30/2018
GU16107366	20160929	20170307	6220971	PAI-HO	WANG	AUD	F	
GU16107366	20160929	20170309	6220974	PAI-HO	WANG	REG	F	
GU14105857	20161212	20170216	6295488	QI	WANG	BEC	P	8/31/2018
GU14105857	20161212	20170214	6295489	QI	WANG	FAR	F	
GU16127640	20161227	20170309	6295509	RUI	WANG	BEC	P	9/30/2018
GU17017667	20161216	20170222	6300104	TUNFENG	WANG	BEC	P	8/31/2018
GU16127617	20161219	20170223	6289986	TUNG	WANG	BEC	P	8/31/2018
GU15126504	20161213	20170224	6278359	WEIHUI	WANG	BEC	P	8/31/2018
GU16077077	20160629	20170105	6128961	XIAOCHUAN	WANG	AUD	F	
GU16077077	20160629	20170104	6128964	XIAOCHUAN	WANG	REG	F	
GU16077077	20160629	20170105	6128962	XIAOCHUAN	WANG	BEC	F	
GU16077077	20160629	20170106	6128963	XIAOCHUAN	WANG	FAR	F	
GU16016672	20161219	20170310	6285611	XIAODAN	WANG	REG	P	9/30/2018
GU16036779	20160930	20170222	6214586	XIAOTING	WANG	BEC	P	Passed all 4
GU16036779	20160930	20170221	6214587	XIAOTING	WANG	REG	P	Passed all 4
GU17017666	20161216	20170309	6300096	XINSHU	WANG	BEC	P	9/30/2018
GU16056932	20161219	20170112	6285572	XINYI	WANG	AUD	P	7/31/2018
GU16056932	20161107	20170309	6252010	XINYI	WANG	BEC	P	9/30/2018
GU16117521	20161116	20170309	6262967	YANI	WANG	BEC	P	9/30/2018
GU16117540	20161128	20170303	6265516	YING	WANG	REG	F	
GU16117540	20161128	20170302	6265514	YING	WANG	BEC	F	
GU16117497	20161101	20170130	6254234	YINGWEI	WANG	BEC	F	
GU16046912	20160912	20170223	6195744	ZHIFANG	WANG	BEC	F	
GU16046912	20160912	20170221	6195745	ZHIFANG	WANG	REG	F	
GU16056963	20160927	20170221	6207240	ZIJING	WANG	AUD	P	8/31/2018
GU16056963	20161110	20170222	6254144	ZIJING	WANG	BEC	P	8/31/2018
GU16077121	20161019	20170217	6230012	MAI	WATANABE	REG	F	
GU16077121	20161019	20170310	6230011	MAI	WATANABE	FAR	F	
GU16077121	20161019	20170225	6230010	MAI	WATANABE	BEC	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16077121	20160715	20170106	6138104	MAI	WATANABE	AUD	F	
GU16107370	20161007	20170115	6220991	RYOJI	WATANABE	BEC	P	7/31/2018
GU16107370	20161007	20170305	6220990	RYOJI	WATANABE	AUD	F	
GU13085257	20161205	20170213	6269217	TOMOHIRO	WATANABE	AUD	F	
GU15116567	20160805	20170208	6157439	XIN	WEI	BEC	F	
GU15116567	20160805	20170207	6157440	XIN	WEI	FAR	F	
GU14105869	20161209	20170109	6278354	CHEOK LAM	WONG	AUD	P	Passed all 4
GU15096451	20161005	20170214	6215890	CHI CHUNG	WONG	FAR	F	
GU15096451	20161005	20170217	6215889	CHI CHUNG	WONG	AUD	F	
GU15096451	20161005	20170209	6215891	CHI CHUNG	WONG	REG	F	
GU15096426	20161017	20170125	6226903	JENNIFER YAN KAY	WONG	AUD	P	7/31/2018
GU16097285	20160907	20170224	6183561	KA I	WONG	REG	F	
GU16107429	20160816	20170306	6236147	KATHERINE	WONG	REG	F	
GU16107429	20160816	20170307	6236146	KATHERINE	WONG	FAR	F	
GU16097278	20160906	20170113	6183467	SIN I	WONG	REG	F	
GU16107441	20161021	20170125	6238266	WENG KIM	WONG	FAR	F	
GU16077062	20160914	20170202	6193005	SUT KUAN	WOO	AUD	P	Passed all 4
GU16117454	20161024	20170309	6246010	BENYUAN	WU	FAR	P	9/30/2018
GU16117454	20161024	20170310	6246009	BENYUAN	WU	BEC	P	9/30/2018
GU16097322	20161223	20170310	6292519	DAYANG	WU	BEC	P	9/30/2018
GU16046897	20161212	20170217	6278338	KUAN-NI	WU	BEC	P	8/31/2018
GU16046897	20160913	20170216	6191801	KUAN-NI	WU	FAR	F	
GU16016618	20161220	20170210	6288539	PEI-WEN	WU	AUD	P	Passed all 4
GU16127596	20161212	20170302	6279883	QIANQIAN	WU	REG	P	9/30/2018
GU16127596	20161212	20170301	6279881	QIANQIAN	WU	BEC	P	9/30/2018
GU16026735	20170111	20170307	6308834	QIYING	WU	REG	F	
GU16026735	20170111	20170307	6308833	QIYING	WU	BEC	F	
GU17027766	20170213	20170310	6337595	SZU-CHIA	WU	BEC	P	9/30/2018
GU16046907	20160428	20170215	6084166	TZU-YING	WU	BEC	F	
GU16046907	20160428	20170217	6084165	TZU-YING	WU	AUD	F	
GU16097275	20170112	20170302	6309480	XUNING	WU	REG	P	9/30/2018
GU16097275	20160906	20170306	6183423	XUNING	WU	BEC	P	9/30/2018
GU16026686	20161014	20170310	6226646	YALI	WU	REG	P	9/30/2018
GU16026686	20161014	20170308	6226645	YALI	WU	AUD	F	
GU15116560	20161003	20170209	6214598	YIMIN	WU	BEC	P	Passed all 4
GU15116560	20161003	20170208	6214597	YIMIN	WU	AUD	P	Passed all 4
GU15116553	20160706	20170310	6133271	YITING	WU	REG	F	
GU17017691	20161213	20170210	6308821	YUN-CHING	WU	BEC	P	8/31/2018
GU17017691	20161213	20170301	6308820	YUN-CHING	WU	AUD	F	
GU15015997	20160718	20170211	6137619	LIANG	XI	FAR	F	
GU16127663	20161228	20170307	6298129	HONGYING	XIAO	BEC	P	9/30/2018
GU16107371	20160930	20170216	6220992	XIAO	XIAO	BEC	P	8/31/2018
GU16107371	20160930	20170217	6220993	XIAO	XIAO	FAR	F	
GU16107425	20161019	20170307	6233521	HANQIAO	XIE	FAR	F	
GU16107425	20161019	20170308	6233522	HANQIAO	XIE	REG	F	
GU16107425	20161019	20170310	6233520	HANQIAO	XIE	BEC	F	
GU16107349	20161003	20170228	6217731	JINGTING	XIE	BEC	P	8/31/2018
GU16107349	20161209	20170227	6276492	JINGTING	XIE	AUD	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16097327	20160926	20170106	6209626	PEIXUAN	XIE	FAR	P	7/31/2018
GU16097327	20160926	20170310	6209625	PEIXUAN	XIE	BEC	P	9/30/2018
GU16107445	20161028	20170120	6239249	JINGYAN	XU	REG	F	
GU16107445	20161028	20170106	6239247	JINGYAN	XU	BEC	F	
GU16107408	20170109	20170129	6305671	JINGYI	XU	BEC	F	
GU16016658	20161227	20170302	6294676	MINFENG	XU	FAR	F	
GU16026723	20160907	20170222	6184770	YING	XU	AUD	F	
GU15116571	20160906	20170310	6181918	YING	XU	FAR	F	
GU16107395	20161014	20170227	6230972	YINGLU	XU	AUD	F	
GU16107395	20161014	20170301	6230973	YINGLU	XU	BEC	F	
GU15106533	20160909	20170212	6185104	NORIYUKI	YABE	BEC	P	8/31/2018
GU15106533	20160909	20170307	6185103	NORIYUKI	YABE	AUD	P	9/30/2018
GU16036798	20161222	20170221	6292049	CHIYO	YAMADA	REG	F	
GU16077161	20160729	20170129	6147445	MARINA	YAMAGUCHI	BEC	F	
GU13075236	20170113	20170219	6312297	TOMOHIRO	YAMAGUCHI	FAR	P	8/31/2018
GU13075236	20170113	20170310	6312296	TOMOHIRO	YAMAGUCHI	BEC	P	9/30/2018
GU13075236	20160720	20170121	6139055	TOMOHIRO	YAMAGUCHI	AUD	F	
GU16117484	20161229	20170219	6296158	DAISHI	YAMAMOTO	BEC	F	
GU15046127	20160912	20170309	6188318	SHOKO	YAMAMOTO	FAR	F	
GU16087202	20161222	20170206	6292041	TAKEHIRO	YAMAMOTO	BEC	P	8/31/2018
GU16087202	20161222	20170309	6292042	TAKEHIRO	YAMAMOTO	REG	F	
GU16087202	20161222	20170203	6292040	TAKEHIRO	YAMAMOTO	AUD	F	
GU15086384	20161228	20170228	6294706	YUIKO	YAMAMOTO	BEC	P	Passed all 4
GU16067031	20161005	20170219	6215883	MASATO	YAMANOUCHI	FAR	F	
GU13085280	20170228	20170310	6349619	DAISUKE	YAMAZAKI	REG	F	
GU13105379	20161110	20170309	6249720	HITOSHI	YAMAZAKI	BEC	P	9/30/2018
GU15106525	20170104	20170302	6301143	BOKAI	YANG	AUD	F	
GU15106525	20170104	20170304	6301146	BOKAI	YANG	REG	F	
GU15106525	20170104	20170303	6301145	BOKAI	YANG	FAR	F	
GU15106525	20170104	20170301	6301144	BOKAI	YANG	BEC	F	
GU16127637	20161223	20170227	6295464	CHIH-LIN	YANG	BEC	P	8/31/2018
GU16127637	20161223	20170227	6295463	CHIH-LIN	YANG	AUD	P	8/31/2018
GU16127637	20161223	20170303	6295465	CHIH-LIN	YANG	FAR	P	9/30/2018
GU16077071	20160628	20170207	6128923	CHING-HSUEH	YANG	AUD	F	
GU16077071	20160628	20170206	6128924	CHING-HSUEH	YANG	BEC	F	
GU16097276	20160906	20170307	6307567	SHUANG	YANG	BEC	F	
GU15096442	20161013	20170304	6224006	SHU-MIN	YANG	REG	F	
GU15096442	20161013	20170130	6224004	SHU-MIN	YANG	AUD	F	
GU16107343	20160930	20170130	6213919	WEIJIA	YANG	AUD	F	
GU16127598	20161213	20170131	6279901	WEN	YANG	BEC	P	Passed all 4
GU16127598	20161213	20170211	6279903	WEN	YANG	REG	P	Passed all 4
GU16127598	20161213	20170307	6279902	WEN	YANG	FAR	P	Passed all 4
GU16127598	20161213	20170124	6279900	WEN	YANG	AUD	P	Passed all 4
GU10084117	20160721	20170228	6140889	XIAO NING	YANG	AUD	F	
GU10084117	20160721	20170309	6140890	XIAO NING	YANG	FAR	F	
GU16016655	20161014	20170131	6226660	YA-HUI	YANG	AUD	F	
GU16016655	20161014	20170130	6226662	YA-HUI	YANG	FAR	F	
GU16036804	20170223	20170306	6342694	YU-HSUAN	YANG	AUD	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16016631	20170206	20170310	6333264	YUTONG	YANG	FAR	P	9/30/2018
GU16016631	20161018	20170126	6231220	YUTONG	YANG	REG	F	
GU16016631	20161018	20170223	6231217	YUTONG	YANG	AUD	F	
GU16046893	20160421	20170118	6150224	ASFAND	YAR	BEC	P	7/31/2018
GU16046893	20160421	20170113	6150223	ASFAND	YAR	AUD	F	
GU14065648	20161219	20170227	6285576	SHIGETO	YATABE	AUD	P	8/31/2018
GU15056208	20161212	20170203	6278319	WING TUNG	YAU	REG	P	Passed all 4
GU16107447	20161021	20170309	6239274	HSIN-CHEN	YEH	REG	F	
GU16107447	20161021	20170307	6239271	HSIN-CHEN	YEH	AUD	F	
GU16107447	20161021	20170308	6239273	HSIN-CHEN	YEH	FAR	F	
GU16107447	20161021	20170310	6239272	HSIN-CHEN	YEH	BEC	F	
GU15096468	20160707	20170109	6128037	PEI-HSIN	YEH	REG	F	
GU15096468	20160707	20170110	6128035	PEI-HSIN	YEH	BEC	F	
GU17017731	20161219	20170204	6321245	PING	YEH	BEC	P	8/31/2018
GU17017731	20161219	20170303	6321244	PING	YEH	AUD	P	9/30/2018
GU14055684	20160729	20170117	6147061	JUNG-HUI	YEN	FAR	F	
GU14055684	20161118	20170118	6255662	JUNG-HUI	YEN	REG	F	
GU14025543	20161222	20170129	6292043	MAKOTO	YONEYAMA	BEC	P	7/31/2018
GU16087213	20160817	20170308	6164786	DAI	YOSHIDA	FAR	P	9/30/2018
GU16087213	20160817	20170309	6164787	DAI	YOSHIDA	REG	F	
GU16087213	20161219	20170227	6285600	DAI	YOSHIDA	AUD	F	
GU16087213	20160817	20170219	6164785	DAI	YOSHIDA	BEC	F	
GU08073163	20160912	20170110	6197342	NAOTO	YOSHIDA	BEC	F	
GU15066259	20160630	20170121	6123142	SOHICHIRO	YOSHIDA	BEC	F	
GU13035093	20161219	20170205	6285569	SORA	YOSHIDA	AUD	F	
GU13035093	20161219	20170130	6285571	SORA	YOSHIDA	REG	F	
GU16117457	20161031	20170212	6240313	AYA	YOSHIMURA	FAR	F	
GU16127662	20161228	20170309	6298104	RYO	YOSHIOKA	BEC	F	
GU15096462	20160715	20170115	6135225	RYOSUKE	YOSHITOMI	FAR	P	7/31/2018
GU15096462	20170206	20170305	6329512	RYOSUKE	YOSHITOMI	BEC	P	9/30/2018
GU16117481	20161108	20170309	6247824	TING	YU	FAR	P	9/30/2018
GU16117481	20161108	20170310	6247823	TING	YU	BEC	P	9/30/2018
GU16046842	20161019	20170123	6230034	YU	YU	BEC	P	7/31/2018
GU16046842	20161019	20170124	6230033	YU	YU	AUD	P	7/31/2018
GU16046842	20161019	20170125	6230035	YU	YU	REG	F	
GU14075735	20161110	20170306	6249725	LIANG	YUAN	AUD	F	
GU14075735	20161110	20170303	6249726	LIANG	YUAN	BEC	F	
GU14075735	20161110	20170310	6249727	LIANG	YUAN	FAR	F	
GU15036081	20161219	20170227	6285568	KA SHUEN	YUNG	AUD	P	Passed all 4
GU15036081	20161219	20170225	6285570	KA SHUEN	YUNG	REG	P	Passed all 4
GU16097339	20160929	20170307	6212084	LIWEI	ZANG	BEC	P	9/30/2018
GU16097339	20160929	20170308	6212085	LIWEI	ZANG	REG	F	
GU16077120	20160715	20170227	6138507	QIQI	ZENG	BEC	F	
GU15096421	20160923	20170117	6222926	YOU-TING	ZENG	BEC	F	
GU15096421	20160923	20170116	6222928	YOU-TING	ZENG	REG	F	
GU15096421	20160923	20170117	6222925	YOU-TING	ZENG	AUD	F	
GU15096421	20160923	20170116	6222927	YOU-TING	ZENG	FAR	F	
GU13075234	20161130	20170206	6265762	ZHANZHAN	ZENG	REG	F	

Doc. No. 34GL-17-0563.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16056960	20160721	20170215	6140869	CHI	ZHANG	REG	P	Passed all 4
GU16107411	20161012	20170308	6233413	HUIJUN	ZHANG	REG	F	
GU17017701	20161227	20170223	6313174	JIBING	ZHANG	BEC	F	
GU15086374	20161017	20170217	6226907	KANGMING	ZHANG	BEC	P	8/31/2018
GU15086374	20161017	20170221	6226909	KANGMING	ZHANG	REG	F	
GU15086374	20161017	20170214	6226908	KANGMING	ZHANG	FAR	F	
GU11104434	20160812	20170126	6162972	LINLI	ZHANG	REG	F	
GU16097338	20160929	20170222	6212049	SHANSHAN	ZHANG	BEC	P	8/31/2018
GU16097338	20160929	20170221	6212048	SHANSHAN	ZHANG	AUD	P	8/31/2018
GU16016610	20161229	20170307	6296140	SISI	ZHANG	BEC	P	9/30/2018
GU16067025	20161219	20170209	6285620	WENJUAN	ZHANG	BEC	F	
GU16107355	20160930	20170117	6220926	XUAN	ZHANG	AUD	F	
GU16107355	20160930	20170116	6220927	XUAN	ZHANG	BEC	F	
GU16107394	20161014	20170227	6232078	YAOMING	ZHANG	AUD	P	8/31/2018
GU16107394	20161014	20170301	6232081	YAOMING	ZHANG	REG	P	9/30/2018
GU16107394	20161014	20170302	6232080	YAOMING	ZHANG	FAR	P	9/30/2018
GU16046887	20170109	20170302	6308763	YIFAN	ZHANG	BEC	F	
GU16046874	20160415	20170104	6041230	ZHENLING	ZHANG	BEC	F	
GU12084788	20160426	20170217	6048348	ZHI ALSTON	ZHANG	REG	F	
GU12084788	20160426	20170110	6048347	ZHI ALSTON	ZHANG	BEC	F	
GU16077139	20160725	20170103	6146635	JING	ZHAO	FAR	F	
GU16077139	20160725	20170104	6146634	JING	ZHAO	BEC	F	
GU16127661	20161130	20170225	6297374	MENGAN	ZHAO	BEC	P	8/31/2018
GU16026702	20160808	20170131	6156948	SHU	ZHAO	BEC	P	7/31/2018
GU16026702	20160808	20170130	6156950	SHU	ZHAO	REG	F	
GU10104192	20161128	20170308	6265674	DANLEI	ZHENG	BEC	P	9/30/2018
GU16107412	20161018	20170105	6233066	XUHUI	ZHENG	AUD	F	
GU16107412	20161018	20170104	6233069	XUHUI	ZHENG	REG	F	
GU16107412	20161018	20170106	6233068	XUHUI	ZHENG	FAR	F	
GU16107412	20161018	20170103	6233067	XUHUI	ZHENG	BEC	F	
GU16127576	20161130	20170206	6278646	GONGXIAOPENG	ZHOU	BEC	P	8/31/2018
GU16127576	20161130	20170208	6278647	GONGXIAOPENG	ZHOU	FAR	P	8/31/2018
GU16107403	20161017	20170309	6231245	QIONGNA	ZHOU	BEC	P	9/30/2018
GU16097324	20161230	20170302	6299822	XIAOFENG	ZHOU	REG	F	
GU16077108	20160701	20170210	6133294	ZIWEI	ZHOU	REG	F	
GU16117495	20161104	20170308	6254231	LI	ZHU	BEC	P	9/30/2018
GU16117495	20161104	20170307	6254232	LI	ZHU	FAR	P	9/30/2018

Doc. No. 34GL-17-0563.*

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Saturday, May 13, 2017 9:27 AM
To: boardsec@guamboa.org; Michele Santos
Subject: FW: Board Report
Attachments: Candidate Care Concerns Q1 2017.pdf

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

From: pvernon@nasba.org -- Penny Vernon [mailto:pvernon@nasba.org]
Sent: Saturday, May 13, 2017 2:07 AM
Subject: FW: Board Report

Dear Executive Directors,

Please find attached the Candidate Care Report from NASBA's Candidate Care Department for the 17Q1 testing window.

Note: E-Mail is a non-secure method of communication. Please do not send personal/confidential information (Social Security number, credit card number, bank account information, etc.) via email as there is a risk involved with sending such information via non-secure communication method. Please contact us via phone or mail at the address indicated below.

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 1701

CANDIDATE CARE DEPARTMENT

JANUARY 1 – MARCH 10, 2017





PENNY VERNON, MANAGER



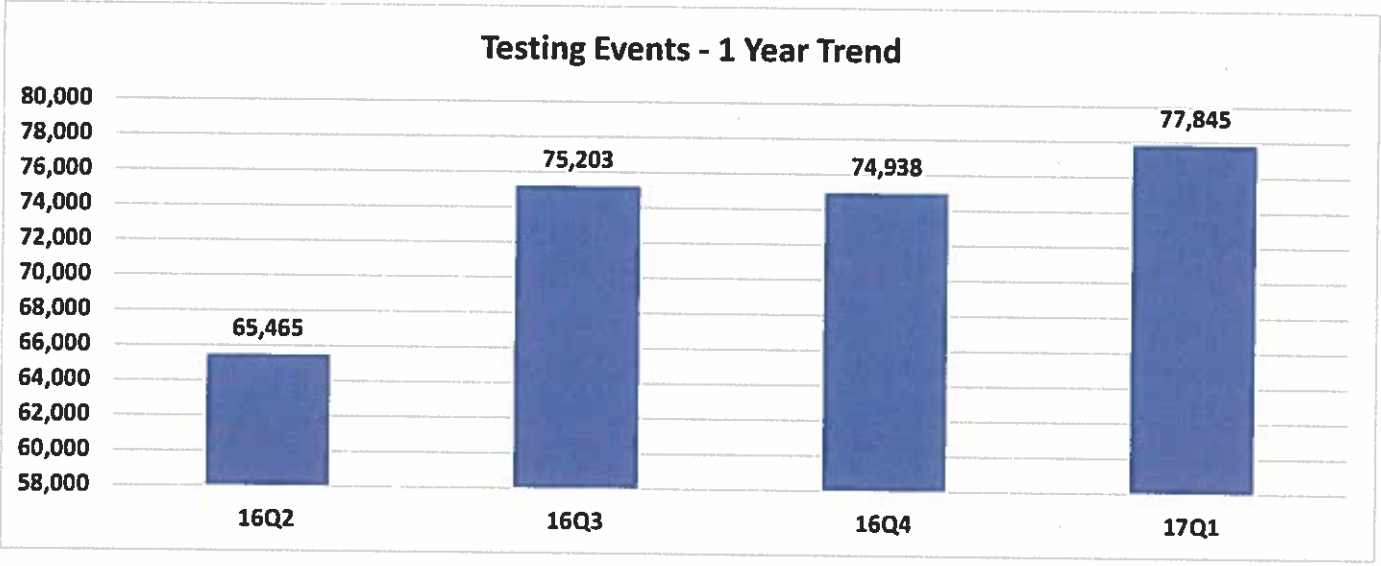


150 Fourth Avenue North, Suite 700 Nashville, TN 37219-2417 Tel 615/880-4200 fax 615/880-4290
Web www.nasba.org



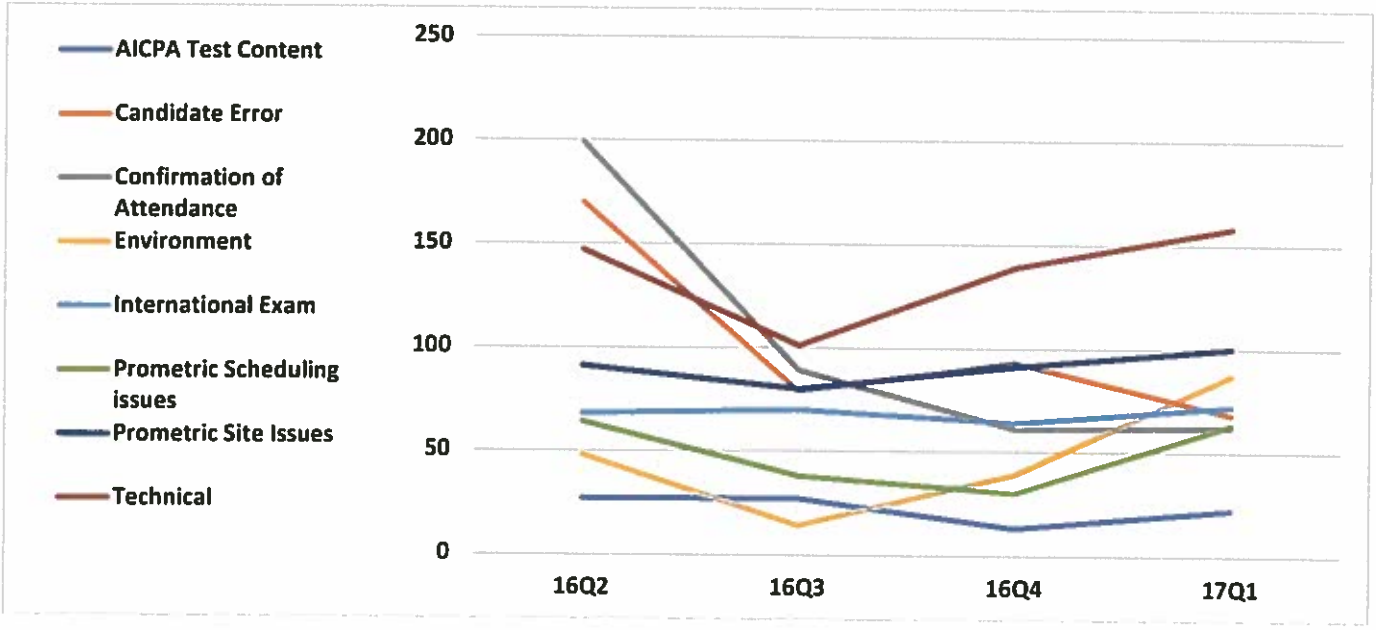
CANDIDATE CARE CONCERNS
17Q1
January 1-March 10, 2017

This report summarizes activities and preparations for the launching of the New Version of the CPA examination taking place on April 1st, 2017. It also presents concerns expressed by candidates during the testing window.



Mother Nature was kind to us during this winter testing window. Although there were a few storms which closed some test centers, candidates affected were rescheduled within the testing window and able to complete their examinations in a timely manner.

Category	16Q2	16Q3	16Q4	17Q1
Summary of Candidate Care Concerns				
AICPA Test Content	27	27	13	22
Candidate Error	170	79	93	68
Confirmation of Attendance	199	89	61	62
Environment	48	14	39	87
International Exam	68	70	64	72
Prometric Scheduling issues	64	38	30	63
Prometric Site Issues	91	80	91	100
Technical	147	101	139	158
Subtotal	814	498	530	632
*Coordinator Follow-Up	556	526	472	557
*CPAES & NCD	223	270	268	298
Total	1593	1294	1270	1487



The Customer Service Associates were kept extremely busy responding to candidate inquiries. The volume of calls to both the CPAES (800-CPA-EXAM) and the NCD (866-MY-NASBA) toll free numbers jumped from a total of 78,370 in 2015 to 95,296 in 2016. This was attributed to the increased volume of candidates taking the exam as well as an increase in the number of candidates who had questions regarding the New Version of the examination. At times when the volume was extremely high, coordinators from CPAES and NCD assisted the Customer Service Associates to provide the candidates with a reasonable wait time when calling NASBA.

During the 1st testing window of 2017 there were 527 candidates with testing accommodations who sat for 722 sections of the exam. Candidates with testing accommodations that include Flexible Breaks need to be reminded that they must use the break button to initiate a break. The break button is located to the right of the CPA Exam logo at the top of the computer screen. We had several candidates with the Flexible Break accommodation who took a break but did not hit the break button and so their exam timer continued to run.

The Candidate Bulletin was updated and published in January and placed on NASBA's website. The previous version was removed to prevent any confusion regarding changes that were made. Some of the important updates included informing candidates of the change in the time allotted to go through the introductory screens from 10 minutes to 5 minutes with a reminder that if they went over the time permitted that their tests would shut down and cannot be restarted. This would result in the necessity to apply and pay to receive a new NTS to take that section of the exam. Another important update included the outline of the content of each section as well as the increase in the number testlets and the amount of time to complete the sections.

Examination Length and Formats

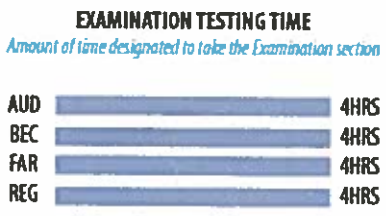
The Uniform CPA Examination is a 16-hour examination comprised of four sections, each four hours long: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR), and Regulation (REG). Each exam section is composed of five "testlets" or groups of test questions.

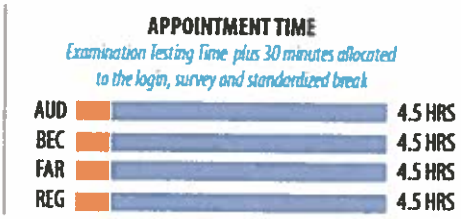
Section	Item Type	Item Weighting	Testlets
AUD	72 MCQ 8 TBS	50% 50%	1.) 36 MCQ 2.) 36 MCQ 3.) 2 TBS 4.) 3 TBS 5.) 3 TBS
BEC	62 MCQ 4 TBS 3 Written Communication	50% 35% 15%	1.) 31 MCQ 2.) 31 MCQ 3.) 2 TBS 4.) 2 TBS 5.) 3 Written Communication
FAR	66 MCQ 8 TBS	50% 50%	1.) 33 MCQ 2.) 33 MCQ 3.) 2 TBS 4.) 3 TBS 5.) 3 TBS
REG	76 MCQ 8 TBS	50% 50%	1.) 38 MCQ 2.) 38 MCQ 3.) 2 TBS 4.) 3 TBS 5.) 3 TBS

MCQ = Multiple Choice Question | TBS = Task-Based Simulation

APPOINTMENT TIME

The appointment time on your confirmation notice will reflect the examination testing time plus 30 minutes. The additional 30 minutes is allocated to the examination login, survey and the standardized break.





A webpage was launched specifically about the New Version to collect information about the exam and to keep it in one place. It includes the Candidate Bulletin, FAQs, Blueprints and much more.

A video was created highlighting what to expect with the changes of the Next Version and is also posted on NASBA's website.

- https://nasba.org/blog/2016/05/31/the-next-version-of-the-cpa-exam-a-quick-look-video/

The Communications Department hosted a Facebook Chat titled "The Next CPA Exam" in February of 2017.

The increase in the emails received by NASBA's Candidate Care Department was a result of information that candidates received regarding the late score release for the April/May testing window. Candidates expressed anger, concern, anxiety, and confusion about how this might affect their ability to move forward with completing their exam sections as well as concerns about the possibility of losing credit for passed parts.

NASBA has provided candidates with information as it has been received and is currently working with the Boards of Accountancy to be able to advise candidates on the decision reached by each Board regarding their policies concerning possible credit extensions.

We appreciate the opportunity to act as advocates for your CPA candidates.

Sincerely,

Penny Vernon,

Manager Candidate Care, NASBA

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Wednesday, May 17, 2017 9:27 AM
To: 'Arleen Gay'; 'Dafne Shimizu'; David Highsmith; 'Jennie Chiu (GU - Guam)'; 'John Onedera'; 'M. Francis Quinto'; 'Michele Santos'; 'Todd Smith'
Subject: FW: Use of Title Exposure Draft - Request for Written Comments
Attachments: UAARules_ExposureDraftSection142.pdf

ALL – changes re Firm mobility and the CGMA title are highlighted in attached pdf. Thanks!

ARLEEN – please include in Board meeting materials or have copies of attached available for discussion at tomorrow's meeting. Thanks!

Dave

From: info@nasba.org -- National Association of State Boards of Accountancy (NASBA) [mailto:info@nasba.org]
Sent: Wednesday, May 17, 2017 6:45 AM
To: daves@stgguam.com
Subject: Use of Title Exposure Draft - Request for Written Comments

If you're having trouble viewing this email, you may see it online.

Share this:

NASBA
National Association of State Boards of Accountancy
Mission Driven - Member Focused

Dear State Board Chairs, Executive Directors and Members,

The NASBA and AICPA Boards of Directors have voted to expose the attached proposed amendment to the Uniform Accountancy Act that would, if adopted by state legislatures, allow the use of *bona fide* management accounting titles with certain caveats and restrictions. NASBA continues to support the current UAA language and further believes that such other titles are already prohibited by certain provisions of the current version of the UAA. However, NASBA's Board is concerned that adoption or enforcement of those provisions has appeared less than uniform, leading some states to ask for the exposure of alternative language to provide context for further deliberation and consideration of the issue. Thus, as previewed by Ken Bishop at the 2016 Annual Meeting, NASBA has worked in good faith with AICPA to develop the attached language.

NASBA's Board believes that the proposed language should be thoroughly and transparently considered and vetted by our State Boards. By its decision to expose the language, the NASBA Board has not endorsed placing this or similar language into the UAA, as it awaits State Board input regarding including or not including this change.

We strongly urge all State Boards to provide written feedback regarding this exposure draft by submitting comment letters to lhaberman@nasba.org before the exposure period closes on September 30, 2017. Please let us know if we should consider including this language and, if we should, whether the proposed language is acceptable or you would suggest edits. The NASBA Board will carefully review all input received to gain a clear understanding of the State Boards' positions before it would decide to move forward with a final vote for or against inclusion of this concept in the UAA.

Please contact us if you have any questions regarding this exposure draft. We would greatly appreciate your thoughtful consideration of this very important matter.

Very truly yours,

Telford A. Loden, CPA
NASBA Chair

Ken L. Bishop
NASBA President & CEO

Review the Proposed Section 14: Unlawful Acts

NASBA | 150 Fourth Avenue North | Suite 700 | Nashville, TN | 37219-2417
Phone 615-880-4200 | Website: www.nasba.org

This email was sent to **daves@stgguam.com**. To ensure that you continue receiving our emails, please add us to your address book or safe list.

manage your preferences | **opt out** using **TrueRemove®**.

Got this as a forward? **Sign up** to receive our future emails.

SECTION 14

UNLAWFUL ACTS

(a) **Only licensees and individuals who have practice privileges under Section 23 of this Act may issue a report on financial statements of any person, firm, organization, or governmental unit or offer to render or render any attest or compilation service, as defined herein. This restriction does not prohibit any act of a public official or public employee in the performance of that person's duties as such; or prohibit the performance by any non-licensee of other services involving the use of accounting skills, including the preparation of tax returns, management advisory services, and the preparation of financial statements without the issuance of reports thereon. Non-licensees may prepare financial statements and issue non-attest transmittals or information thereon which do not purport to be in compliance with the Statements on Standards for Accounting and Review Services (SSARS).**

COMMENT: This provision, giving application to the definition of attest in Section 3(b) and report in Section 3(r) above, is the cornerstone prohibition of the Uniform Act, reserving the performance of those professional services calling upon the highest degree of professional skill and having greatest consequence for persons using attested information--namely, the audit function and other attest and compilation services as defined herein -- to licensees. It is so drafted as to make as clear and emphatic as possible the limited nature of this exclusively reserved function and the rights of unlicensed persons to perform all other functions. Consistent with Section 23, individuals with practice privileges may render these reserved professional services to the same extent as licensees.

This provision is also intended to extend the reservation of the audit function to other services that also call for special skills and carry particular consequence for users of such other services, albeit in each respect to a lesser degree than the audit function. Thus, reserved services include the performance of compilations and reviews of financial statements, in accordance with the AICPA's Statements on Standards for Accounting and Review Services, which set out the standards to be met in a compilation or review and specify the form of communication to management or report to be issued. Also reserved to licensees are attestation engagements performed in accordance with Statements on Standards for Attestation Engagements which set forth the standards to be met and the reporting on the engagements enumerated in the SSAEs. The subsection is intended to prevent issuance by non-licensees of reports or communication to management using that standard language or language deceptively similar to it. Safe harbor language which may be used by non-licensees is set out in Model Rule 14-2.

(b) **Licensees and individuals who have practice privileges under Section 23 of this Act performing attest or compilation services must provide those services in accordance with applicable professional standards.**

(c) No person not holding a valid certificate or a practice privilege pursuant to Section 23 of this Act shall use or assume the title "certified public accountant," or the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such person is a certified public accountant.

COMMENT: This subsection prohibits the use by persons not holding certificates, or practice privileges, of the two titles, "certified public accountant" and "CPA," that are specifically and inextricably tied to the granting of a certificate as certified public accountant under Section 6.

(d) No firm shall provide attest services or assume or use the title "certified public accountants," or the abbreviation "CPAs," or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such firm is a CPA firm unless (1) the firm holds a valid permit issued under Section 7 of this Act, and (2) ownership of the firm is in accord with this Act and rules promulgated by the Board.

COMMENT: Like the preceding subsection, this one restricts use of the two titles "certified public accountants" and "CPAs," but in this instance by firms, requiring the holding of a firm permit to practice unless they qualify for exemption as explained in Section 14(p). It also restricts unlicensed firms from providing attest services.

(e) No person shall assume or use the title "public accountant," or the abbreviation "PA," or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such person is a public accountant unless that person holds a valid registration issued under Section 8 of this Act.

COMMENT: This subsection, and the one that follows, reserve the title "public accountant" and its abbreviation in the same fashion as subsections (c) and (d) do for the title "certified public accountant" and its abbreviation. The two provisions would of course only be required in a jurisdiction where there were grandfathered public accountants as contemplated by Section 8.

(f) No firm not holding a valid permit issued under Section 7 of this Act shall provide attest services or assume or use the title "public accountant," the abbreviation "PA," or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such firm is composed of public accountants.

COMMENT: See the comments following subsections (d) and (e).

(g) No person or firm not holding a valid certificate, permit or registration issued under Sections 6, 7, or 8 of this Act shall assume or use the title "certified accountant," "chartered accountant," "enrolled accountant," "licensed accountant," "registered accountant," "accredited accountant," or any other title or designation likely to be confused with the titles "certified public accountant" or "public accountant," or use any of the abbreviations "CA," "LA," "RA," "AA," or similar abbreviation likely to be confused with the abbreviations "CPA" or "PA." The title "Enrolled Agent" or "EA" may only be used by individuals so designated by the Internal Revenue Service.

COMMENT: This provision is intended to supplement the prohibitions of subsections (c) through (f) on use of titles by prohibiting other titles that may be misleadingly similar to the titles specifically reserved to licensees or that otherwise suggest that their holders are licensed.

(h)(1) Non-licensees may not use language in any statement relating to the financial affairs of a person or entity which is conventionally used by licensees in reports on financial statements or any attest service as defined herein. In this regard, the Board shall issue safe harbor language non-licensees may use in connection with such financial information.

(2) No person or firm not holding a valid certificate, permit or registration issued under Sections 6, 7, or 8 of this Act shall assume or use any title or designation that includes the words "accountant," "auditor," or "accounting," in connection with any other language (including the language of a report) that implies that such person or firm holds such a certificate, permit, or registration or has special competence as an accountant or auditor, provided, however, that this subsection does not prohibit any officer, partner, member, manager or employee of any firm or organization from affixing that person's own signature to any statement in reference to the financial affairs of such firm or organization with any wording designating the position, title, or office that the person holds therein nor prohibit any act of a public official or employee in the performance of the person's duties as such.

COMMENT: This provision clarifies the language and titles that are prohibited for non-licensees. Like the preceding subsection, subsection (h)(2) of this provision is intended to supplement the prohibitions of subsections (c) through (f), by prohibiting other titles which may be misleadingly similar to the specifically reserved titles or that otherwise suggest licensure. In the interest of making the prohibition against the issuance by unlicensed persons of reports on audits, reviews, compilations and reports issued under SSAE as tight and difficult to evade as possible, there is also some overlap between this provision and the prohibitions in subsection (a). Safe harbor language is set out in Rule 14-2.

(i) No person holding a certificate or registration or firm holding a permit under this Act shall use a professional or firm name or designation that is misleading about the legal form of the firm, or about the persons who are partners, officers, members, managers or shareholders of the firm, or about any other matter, provided, however, that names

of one or more former partners, members, managers or shareholders may be included in the name of a firm or its successor. A common brand name, including common initials, used by a CPA Firm in its name, is not misleading if said firm is a Network Firm as defined in the AICPA Code of Professional Conduct ("Code") in effect July 1, 2011 and, when offering or rendering services that require independence under AICPA standards, said firm must comply with the Code's applicable standards on independence.

COMMENT: With regard to use of a common brand name or common initials by a Network Firm, this language should be considered in conjunction with Rules 14-1 (c) and (d), which provide further clarity and guidance.

(j) None of the foregoing provisions of this Section shall have any application to a person or firm holding a certification, designation, degree, or license granted in a foreign country entitling the holder thereof to engage in the practice of public accountancy or its equivalent in such country, whose activities in this State are limited to the provision of professional services to persons or firms who are residents of, governments of, or business entities of the country in which the person holds such entitlement, who performs no attest or compilation services as defined in this Act and who issues no reports as defined in this Act with respect to information of any other persons, firms, or governmental units in this State, and who does not use in this State any title or designation other than the one under which the person practices in such country, followed by a translation of such title or designation into the English language, if it is in a different language, and by the name of such country.

COMMENT: The right spelled out in this provision, of foreign licensees to provide services in the state to foreign-based clients, looking to the issuance of reports only in foreign countries, is essentially what foreign licensees have a right to do under most laws now in effect, simply because no provision in those laws restricts such a right. The foreign titles used by foreign licensees might otherwise run afoul of standard prohibitions with respect to titles (such as one on titles misleadingly similar to "CPA") but this provision would grant a dispensation not found in most laws now in force.

(k) No holder of a certificate issued under Section 6 of this Act or a registration issued under Section 8 of this Act shall perform attest services through any business form that does not hold a valid permit issued under Section 7 of this Act.

COMMENT: See the comments following Sections 6(a), 7(a) and 8.

(l) No individual licensee shall issue a report in standard form upon a compilation of financial information through any form of business that does not hold a valid permit issued under Section

7 of this Act unless the report discloses the name of the business through which the individual is issuing the report, and the individual:

(1) signs the compilation report identifying the individual as a CPA or PA,

(2) meets the competency requirement provided in applicable standards, and

(3) undergoes no less frequently than once every three years, a peer review conducted in such manner as the Board shall by rule specify, and such review shall include verification that such individual has met the competency requirements set out in professional standards for such services.

(m) Nothing herein shall prohibit a practicing attorney or firm of attorneys from preparing or presenting records or documents customarily prepared by an attorney or firm of attorneys in connection with the attorney's professional work in the practice of law.

(n)(1) A licensee shall not for a commission recommend or refer to a client any product or service, or for a commission recommend or refer any product or service to be supplied by a client, or receive a commission, when the licensee also performs for that client,

(A) an audit or review of a financial statement; or

(B) a compilation of a financial statement when the licensee expects, or reasonably might expect, that a third party will use the financial statement and the licensee's compilation report does not disclose a lack of independence; or

(C) an examination of prospective financial information.

This prohibition applies during the period in which the licensee is engaged to perform any of the services listed above and the period covered by any historical financial statements involved in such listed services.

(2) A licensee who is not prohibited by this section from performing services for or receiving a commission and who is paid or expects to be paid a commission shall disclose that fact to any

person or entity to whom the licensee recommends or refers a product or service to which the commission relates.

(3) Any licensee who accepts a referral fee for recommending or referring any service of a licensee to any person or entity or who pays a referral fee to obtain a client shall disclose such acceptance or payment to the client.

(o)(1) A licensee shall not:

(A) perform for a contingent fee any professional services for, or receive such a fee from a client for whom the licensee or the licensee's firm performs,

(i) an audit or review of a financial statement; or

(ii) a compilation of a financial statement when the licensee expects, or reasonably might expect, that a third party will use the financial statement and the licensee's compilation report does not disclose a lack of independence; or

(iii) an examination of prospective financial information; or

(B) Prepare an original or amended tax return or claim for a tax refund for a contingent fee for any client.

(2) The prohibition in (1) above applies during the period in which the licensee is engaged to perform any of the services listed above and the period covered by any historical financial statements involved in any such listed services.

(3) Except as stated in the next sentence, a contingent fee is a fee established for the performance of any service pursuant to an arrangement in which no fee will be charged unless a specified finding or result is attained, or in which the amount of the fee is otherwise dependent upon the finding or result of such service. Solely for purposes of this section, fees are not regarded as being contingent if fixed by courts or other public authorities, or, in tax matters, if determined based on the results of judicial proceedings or the findings of governmental agencies. A licensee's fees may vary depending, for example, on the complexity of services rendered.

COMMENT: Section 14(n) on commissions is based on Rule 503 of the AICPA Code of Professional Conduct. Section 14(o) on contingent fees is based on Rule 302 of the AICPA Code of Professional Conduct.

(p) **Notwithstanding anything to the contrary in this Section, it shall not be a violation of this Section for a firm which does not hold a valid permit under Section 7 of this Act and which does not have an office in this state to use the title "CPA" or "Certified Public Accountants" as part of the firm's name and to provide its professional services in this state, and licensees and individuals with practice privileges may provide services on behalf of such firms so long as the firm complies with the requirements of Section 7(a)(1)(C) or Section 7(a)(2), whichever is applicable. An individual or firm authorized under this provision to use practice privileges in this state shall comply with the requirements otherwise applicable to licensees in Section 14 of this Act.**

COMMENT: Section 14(p) has been added along with revisions to Sections 23 and 7, to provide that as long as an out-of-state firm complies with the requirements of Section 7(a)(1)(C) or 7(a)(2), whichever is applicable, it can do so through practice privileged individuals without a CPA firm permit from this state. The addition of the last sentence of this Section 14(p) makes certain other provisions of Section 14 that otherwise pertain only to "Licensees" (specifically, Sections 14 (h), (k), (l), (n), and (o)) directly applicable to individuals and firms which are exempt from licensing or permit requirements in this state.

(q)(1) Notwithstanding any other provision of law to the contrary, an individual may use an accounting designation that includes the word "management", conferred by a bona fide nationally recognized accounting organization such as the American Institute of CPAs, the Chartered Institute of Management Accountants or the Institute of Management Accountants, provided the designation does not purport to confer the right to perform audit, attest or compilation services as defined by any state or foreign jurisdiction.

(2) An individual using an accounting designation in accordance with the provisions in Section 14(q)(1), who does not also maintain a license or practice privilege, shall not:

(A) offer or render audit, attest or compilation services for the public, except under the supervision of a licensee operating within a CPA firm that holds a permit issued in this state or another state,

(B) offer or render tax services to the public, while using such a designation, except within a CPA firm that holds a permit issued in this state or another state,

(C) establish, participate in, or promote a business that markets itself by reference to a designation in 14(g)(1) and is not also a CPA firm that holds a permit issued in this state or another state.

(3) The Board may take such actions, as authorized in this Act, to prohibit the use of any accounting designation in this State that does not meet the criteria of this section.

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Wednesday, May 17, 2017 9:27 AM
To: 'Arleen Gay'; 'Dafne Shimizu'; David Highsmith; 'Jennie Chiu (GU - Guam)'; 'John. Onedera'; 'M. Francis Quinto'; 'Michele Santos'; 'Todd Smith'
Subject: FW: Title Language Exposure Draft

ALL – here's the NASBA/AICPA joint announcement...

ARLEEN – will include in materials or have copies for discussion at the meeting tomorrow.

Thanks!

Dave

From: info@nasba.org -- AICPA/NASBA UAA Committee [mailto:info@nasba.org]
Sent: Wednesday, May 17, 2017 4:15 AM
To: daves@stgguam.com
Subject: Title Language Exposure Draft

Review the new language on the use of titles

NASBA
National Association of State Boards of Accountancy

AICPA

NASBA AND AICPA REQUEST INPUT ON TITLE LANGUAGE

COMMENT LETTERS REQUESTED BY SEPTEMBER 30, 2017

Dear State Board and Society Members, Regulators, CPAs and other interested parties:

The AICPA and NASBA have been working to develop new language which, if adopted, would clearly allow non-CPAs to assume or use management accounting designations with certain caveats and restrictions. Recently there has been disagreement about what may or may not be prohibited under Section 14 of the Uniform Accountancy Act (http://www.aicpa.org/Advocacy/State/DownloadableDocuments/UAASeventhEdition.pdf) as it relates to the use of management accounting designations by non-CPAs including examples such as Chartered Global Management Accountants (CGMA) and Certified Management Accountants (CMA).

Section 14 (g) currently states:

> No person or firm not holding a valid certificate, permit or registration issued under Sections 6, 7, or 8 of this Act shall assume or use the title "certified accountant," "chartered accountant," "enrolled accountant," "licensed accountant," "registered accountant," "accredited accountant," or any other title or designation likely to be confused with the titles "certified public accountant" or "public accountant," or use any of the abbreviations "CA," "LA," "RA," "AA," or similar abbreviation likely to be confused with the abbreviations "CPA" or "PA." The title "Enrolled Agent" or "EA" may only be used by individuals so designated by the Internal Revenue Service.

Section 14(h) currently states:

> (1) Non-licensees may not use language in any statement relating to the financial affairs of a person or entity which is conventionally used by licensees in reports on financial statements or any attest service as defined herein. In this regard, the Board shall issue safe harbor language non-licensees may use in connection with such financial information.
> (2) No person or firm not holding a valid certificate, permit or registration issued under Sections 6, 7, or 8 of this Act shall assume or use any title or designation that includes the words "accountant," "auditor," or "accounting," in connection with any other language (including the language of a report) that implies that such person or firm holds such a certificate, permit, or registration or has special competence as an accountant or auditor, provided, however, that this subsection does not prohibit any officer, partner, member, manager or employee of any firm or organization from affixing that person's own signature to any statement in reference to the financial affairs of such firm or organization with any wording designating the position, title, or office that the person holds therein nor prohibit any act of a public official or employee in the performance of the person's duties as such.

NASBA and AICPA agree that it is in the profession's and the public's interest to have a model accountancy act. A disagreement in interpretation of Section 14 does not serve the profession or its regulators well.

In light of this, new UAA language that explicitly allows for the use of management accounting designations in both public accounting and in other ways if it meets certain important criteria is being exposed for consideration and comment. Both the AICPA and NASBA are eager to receive all stakeholders' input regarding the proposed language and concept.

After serious debate with differing viewpoints expressed, the AICPA/NASBA UAA Committee voted to bring this language to the Boards of Directors for them to approve exposing it for public comment. In April both the NASBA Board and the AICPA Board approved exposing the language publicly until September 30, 2017. The language under consideration is the new Section 14(q) which is double underscored at the end of this document.

Again, please note: This is not the end of the process, but an important step in gathering valuable feedback from stakeholders before deciding whether or not to make this UAA change.

After we hear from state boards, state societies, and other interested parties during the comment period, our procedure is to have the AICPA/NASBA UAA Committee reconvene and review those comments, incorporate any appropriate edits, and then make a final recommendation to the NASBA and AICPA Boards this fall regarding whether to adopt this language, a modified version, or return the topic to the AICPA and NASBA for further discussion.

The UAA Committee would appreciate receiving your input in the form of comment letters submitted by September 30, 2017 to lhaberman@nasba.org or sjolicoeur@aicpa-cima.com.

Sincerely,

J. Coalter Baker, CPA
Chair, NASBA UAA Committee

Debbie Lamert, CPA
Chair, AICPA UAA Committee

Review the Proposed Section 14: Unlawful Acts

National Association of State Boards of Accountancy
150 Fourth Avenue North | Suite 700 | Nashville, TN 37219-2417
Phone:615-880-4200 | Website: www.nasba.org

American Institute of Certified Public Accountants
220 Leigh Farm Road | Durham, North Carolina 27707-8110
Phone: 888.777.7077 | Website: www.aicpa.org

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150 Fourth Avenue North Suite 700
Nashville, TN | 37219 US

This email was sent to daves@stgguam.com.
To continue receiving our emails, add us to your address book.

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Thursday, May 18, 2017 7:16 AM
To: 'Arleen Gay'; David Highsmith; 'Jennie Chiu (GU - Guam)'; 'John. Onedera'; 'M. Francis Quinto'; 'Michele Santos'; 'Todd Smith'; 'dafne shimizu'; dmshimizu@staywellguam.com
Subject: FW: Follow up from ED Conference re: UAA Language for Use of Titles - Exposure Draft
Attachments: Letter to NASBA Leadership_04242017 from Oklahoma Board re Use of Titles.pdf

Importance: High

ALL:

For discussion later today...

ARLEEN – will have copies at the meeting.

thanks!

Dave

From: Wade.Jewell@boa.virginia.gov -- Jewell, Wade (BOA) [mailto:Wade.Jewell@boa.virginia.gov]
Sent: Thursday, May 18, 2017 12:30 AM
Subject: Follow up from ED Conference re: UAA Language for Use of Titles - Exposure Draft
Importance: High

Good day to everyone!

I am sending this out in response to the AICPA/NASBA UAA Committee Exposure Draft, followed by NASBA's email, regarding proposed language for Use of Titles in the UAA.

As we discussed in closed session at the conference in March, all Executive Director's in attendance at that time were opposed to NASBA/AICPA incorporating any change to the UAA that would allow for the use of management titles. I have included excerpts from my NASBA leadership letter to Ted Lodden and Ken Bishop at the bottom of this email.

I attended the NASBA Board meeting several weeks ago when the Board voted to expose this language to state boards. I had hoped that this proposed language would not make it out of the UAA Committee. However, based on the fact that the UAA Committee voted (close vote) to move this forward for NASBA and AICPA Board consideration for exposure, I believe that NASBA did the right thing to expose this to state boards. It's important for state boards to take an "official" position. I believe that if the majority of state boards respond to this exposure draft, the NASBA Board will move forward (Yes or No vote) with the majority opinion. That is my personal opinion, however.

I believe that it is VERY important for every state board to weigh in on this issue, regardless of your board's position on this issue. Please work with your board to ensure a formal response by the September 30, 2017 deadline. There will be considerable discussion about this topic at the Regional Meetings in June as well, to give state boards additional information/insights if needed.

I have also attached a copy of a letter from the Oklahoma Board sent to NASBA regarding this subject matter, although it was sent to NASBA prior to the release of the exposure draft.

Additionally, here are some facts/background information that may be helpful to share with your board:

1. The current language in the UAA under Section 14 deals with terms and titles that are confusing or misleading to the public.

2. Current UAA language in 14g, adopted by 42 Boards, bars the use of specific terms such as certified accountant, chartered accountant, registered accountant, accredited accountant or any other title "likely to be confused with certified public accountant or public accountant."

3. Current language in 14h, adopted by 31 Boards, bars the use of the terms accountant, auditor or accounting in connection with any other language that implies that such person or firm holds a certificate, permit or registration.

4. The proposed 14q carves out certain management designations that when used in accordance with the provisions of 14q would not be considered misleading or confusing.

5. NASBA encourages the Boards to respond to the exposure draft whether they are for, against or have alternative language. The NASBA board needs the State Boards to opine as to whether they want the management accountant language inserted in the UAA.

6. For those Boards that requested language for their states, this may provide them with the necessary uniform language.

7. All Boards are asked to consider the steps they can take to enforce their statutes and regulations in regards to "Use of Titles."

NASBA Leadership Letter following ED Conference:

"Promotion and implementation of the CGMA designation for non-CPAs"

This topic by far took up the majority of the conversation of Executive Directors. In short, Executive Directors in attendance unanimously opposed any change to UAA language that would allow for the use of management accounting titles (even with restriction). While Executive Directors have not yet seen such language, our concerns include that (1) having this language in the UAA would lend a veneer of credibility to the CGMA for non-CPAs and would therefore put pressure on states to adopt the language, even if there is no desire to do so; (2) once incorporated into the UAA, permitting the CGMA title for non-CPAs opens the door to other opposed titles, creating a "slippery slope" that pressures states into acting contrary to the public interest and public protection; and (3) via the UAA, NASBA is inadvertently providing an authoritative source that could be wielded by the AICPA and/or state societies interested in promoting management accounting titles to lobby for legislative changes throughout the country.

Executive Directors in attendance believe any such language permitting the use of management accounting titles should have initially been proposed by NASBA directly to state boards interested in such language and not part of a proposal to change the UAA, particularly since only a handful of states had apparently expressed interest in such changes to their statutes and regulations. Following a discussion of these outlier states with NASBA leadership, it appears that there may be a disconnect between some Executive Directors and their respective board members that must be addressed by the state boards, with NASBA assistance where possible.

It is our understanding that the proposed language has been approved by NASBA's UAA Committee, with a presentation of the language to be made to the NASBA Board next week. While the language has not been made public to date, it is the opinion of the Executive Directors present at the conference that NASBA has put the metaphorical cart before the horse by moving forward with a proposed UAA language change. However, knowing that the proposed language is

"moving forward", we look forward to eventually seeing the language and providing further comment when offered the opportunity."

If you can, please send a copy of your board's response to the exposure draft to all ED's!

Please let me know if you have any questions, or if I can assist in any way. I look forward to seeing many of you at the upcoming NASBA Regional Meetings.

Thanks.

Wade

Wade A. Jewell
Executive Director
Virginia Board of Accountancy
(804) 367-8540
(804) 527-4409 (fax)



RANDALL A. ROSS, CPA
EXECUTIVE DIRECTOR

MARY FALLIN
GOVERNOR

STATE OF OKLAHOMA
OKLAHOMA ACCOUNTANCY BOARD

April 24, 2017

NASBA
Attn: Ken Bishop
150 Fourth Ave.
North Suite 700
Nashville, TN 7219 2417

Dear Mr. Bishop:

The Oklahoma Accountancy Board (OAB) has closely followed the developments within the American Institute of Certified Public Accountants and its partnership with CIMA with regard to the use of titles. We are specifically referring to the use of Chartered Global Management Accountant (CGMA) as it relates to non-CPAs. At the OAB's regularly scheduled board meeting on April 21, 2017, the OAB discussed the possible addition of UAA language that would allow the use of the CGMA title. With all board members in attendance, the OAB voted unanimously to oppose this addition to the UAA and requested this communication be sent to you.

The OAB wishes to re-emphasize its position that Oklahoma Statutes do not allow the use of certain titles and specifically the title of CGMA in Oklahoma by non-CPAs. The use of any of the titles defined in our state statute must only be used by a firm or individual appropriately registered and licensed by the OAB. Therefore, the improper use of titles in our state by an unlicensed firm or individual would be viewed as representing to the public that the individual or firm is skilled in the knowledge, science and practice of accounting, auditing, taxation or other professional services. To allow these titles by non-CPAs could confuse the public and is contrary to the Board's mission of protecting the public.

We understand that certain states may wish to embrace the use of titles by non-registered firms and individuals, or are unable to stop the use of protected titles by non-CPAs and desire the development of uniform language to control or limit the use to Management Accountants. However, because this issue is controversial and divisive, we do not feel placing this type of language in the Uniform Accountancy Act (UAA) is appropriate at this time. It is our understanding that the majority of states have language similar to Oklahoma and will not allow the use of these types of titles in their states. By including language in the UAA allowing the use of currently impermissible titles, it fosters the appearance of tacit approval to allow the use of protected titles by non-CPAs. Our mission to protect the public could be impaired if confusing titles are allowed.

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We believe that some recommended language be provided for those few states that either are required to allow the use of these titles or those states that want to allow them. If at such time in the future a majority of states want to move away from protecting the use of titles by non-licensed and non-registered individuals then language can be exposed and brought forward for inclusion in the UAA at that time.

Respectfully,

Barbara A. Ley

Barbara A. Ley, CPA
Board Chair

CC: Oklahoma Accountancy Board
Randall Ross, CPA, Executive Director

GUAM BOARD OF ACCOUNTANCY

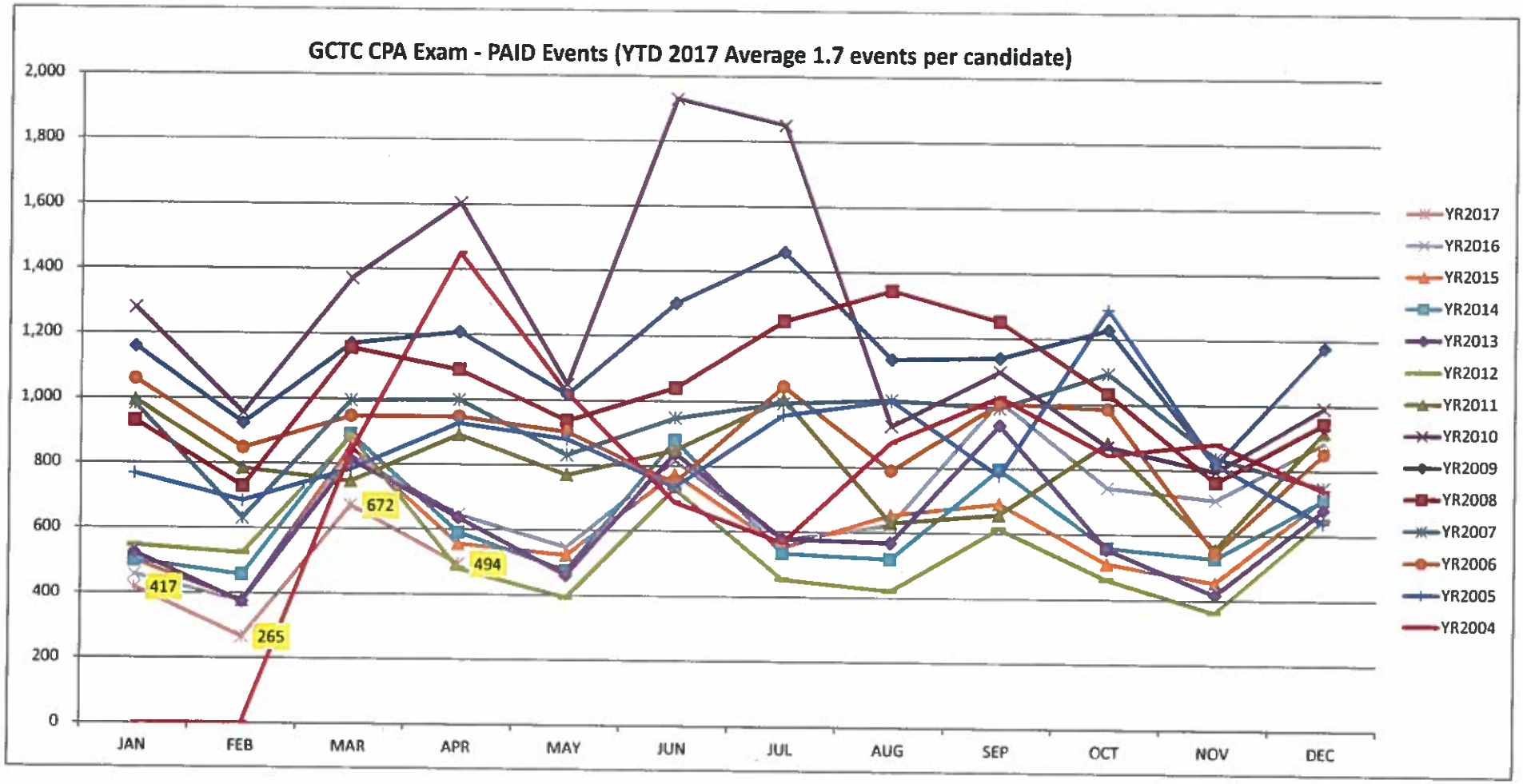
FY2017 Revenue, Expense and Fund Balance Summary w/History and FY2017 Budget

(Modified Accrual Basis: updated 5/17/17 mbs/dns)

BUDGET CATEGORY Description	NOTES	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual YTD 4/30/2017	FY2017 Approved Budget
REVENUES SUMMARY							
Exam Application Fees		79,050	80,300	89,750	120,900	77,650	80,000
Guam Computer Test Center Administration Fees		391,490	397,870	411,320	518,185	286,370	500,000
Certification Fees		49,200	54,200	60,725	100,750	72,975	55,000
Individual Licensing Fees		87,100	102,925	119,425	138,350	61,975	120,000
Firm Licensing Fees		3,800	5,325	5,675	5,450	1,450	5,000
Penalties/Miscellaneous Fees/Interest		10,590	9,560	16,762	12,302	7,776	0
TOTAL REVENUES		**621,230**	**650,180**	**703,657**	**895,937**	**508,196**	**760,000**
220 Travel		0	0	0	0	0	0
230 Contractual							
Administrative Services Contract		274,867	275,721	290,245	292,273	172,065	295,000
Legal Services Contract		0	0	0	0	0	0
Copier Services		5,920	6,136	4,301	5,638	3,700	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	304	16,000
Web/Database development & maintenance		375	0	0	66	0	12,000
233 Office Space		23,868	23,868	23,868	23,868	13,923	24,000
240 Supplies		10,174	9,429	11,363	14,426	9,159	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	5,611	7,000
Postage		11,990	15,266	14,322	28,365	14,373	20,000
Training		50	0	0	5,014	0	10,000
Notices/Compliance Investigations/Others		2,691	1,774	2,882	2,672	71	0
UOG Endowment Contribution		0	0	0	100,000	200,000	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**	**419,538**	**638,500**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		**261,505**	**292,751**	**334,090**	**395,043**	**88,658**	**121,500**
FUND BALANCE:							
Beginning	(1)	**1,157,604**	**1,419,109**	**1,711,860**	**1,045,950**	**1,440,993**	**1,529,652**
UOG Endowment Contribution Paid (PL 32-191)				(1,000,000)			
Ending		**1,419,109**	**1,711,860**	**1,045,950**	**1,440,993**	**1,529,652**	**1,651,152**
Consisting of:							
Cash - Bank of Guam (established FY2008)		**344,918**	**1,194,789**	**521,899**	**644,962**	**769,510**	
Cash - Time Certificates of Deposit		**1,055,496**	**501,505**	**501,505**	**751,505**	**752,261**	
Accounts Receivable-NASBA		**50,765**	**43,505**	**47,600**	**69,790**	**33,670**	
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**	**1,529,652**	
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**	**478,652**	

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-17-0563.*