GUAM board of accountancy

July 27, 2017

GL#34-17-775
Speaker Benjamin J.F. Cruz

JUL 27 2017
Time 1252 AM Rec No 34-697
Received By

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

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 July 20, 2017. Please note, we did not have a Board meeting during the month of June.

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 July 20, 2017 Meeting

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

2017 JUL 27 PM 1:16

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GUAM BOARD OF ACCOUNTANCY

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

Board Meeting – July 20, 2017

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GUAM BOARD OF ACCOUNTANCY

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

MINUTES OF MEETING

May 18, 2017

I. CALL TO ORDER:

The meeting was called to order at 4:13 p.m. by Chairman John Onedera. The meeting was held in the GBA Conference Room.

Members Present:	John Onedera, Chairman Todd Smith, Vice Chairman (Conference Call) Francis Quinto Baba, Secretary-Treasurer
Excused Absences:	Dafne Shimizu, Asst. Secretary-Treasurer Jennie Chiu, Member 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 Francis Quinto Baba and seconded Todd Smith to approve the Board minutes of April 20, 2017. There being no further discussion or objections, the motion carried.

III. NEW BUSINESS:

A. Requests for Approval:

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

- **Requests for NTS Extensions:**

  - 1) Toshiharu Igarashi – NTS expired May 6, 2017 and is requesting for extension until October 31, 2017. His reason being that he has a new baby in his family and finds it difficult to study, plus his company does not grant paternity leave. The Board members present were in agreement

that his reasons were not considered valid and they agreed to deny his request.

- 2) Ibrahim Mohamed Ibrahim Elaskary – NTS will expire on October 13, 2017 and he is requesting for an extension until January 31, 2018. His reason being that because the release of scores for the new exam will be delayed, he feels he will lose credits for other sections he has already passed. Because he did not test in the new exam window which would have made an allowance for the late scoring, and it appeared he wished to test in the following window, thus the extension request, the Board members present denied his request for extension.

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

- **Grades for January/February Window:** Motion was made by Francis Quinto Baba and seconded by Todd Smith to approve the grades for the January/February window. There being no further discussion or objections, the motion carried.

Some discussion was had on the fact that several candidates passed all four parts in the same window and the question arose as to how many of these candidates that passed all four parts went through one of the CPA education review course schools or attended a college or university. Dave Sanford was to highlight those candidates and Michele Santos was to give a recap for the next meeting so that the Board members could see how effective these schools were in getting passing scores for their candidates.

At this time and before member Todd Smith disconnected from the meeting, some discussion was had on the recent email Dave Sanford forwarded to the members regarding the proposed CGMA language on the use of titles and firm mobility. Todd Smith and the other members present all agreed that they had not had enough time to review the proposed changes and agreed to discuss it at the July meeting after all the members have had a chance to review the subject. Due date for submission of formal comments is September 30, 2017. (Note: at this time, Board member Todd Smith exits the meeting.)

IV. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **Candidate Care Concerns Q1-2017**: The Executive Director went over his highlighted sections of NASBA's Candidate Care Concerns for the first quarter of 2017. The chart indicated that while candidate error went down, technical errors

were up. He attributed this to the candidates taking the old exam and said hopefully the new revised version of the exam would show different stats with candidate errors going up and technical errors going down. Otherwise there was not much change from previous reports. The volume of calls increased as well as an increase in the number of candidates and he said this was probably due to this reporting period being the last window before the new exam kicks in. The Candidate Bulletin was updated and included all new information for candidates such as the changes to the time allotted to get through the introductory screens and that there was an increase in the number of testlets in each section. There was also an increase in the time allotted to take the tests. A video was created to help the candidate go through the new process and explains what to expect with the changes in the new version of the test. All this information is also posted on their website.

Also discussed:

- Dave Sanford gave a short update on the last Standing Committee meeting, saying discussion was on the two visiting professors that were again coming out; Dr. William Moorehead is to arrive at the end of May and stay through the first week of July and Dr. Mark Morgan is to arrive at the end of June and stay until the first week of August. Accommodations have already been made for the two which includes transportation. Dave Sanford said he made the point at this meeting that UOG needs to take control over this process of the visiting professorship program and while this was acknowledged by the UOG staff present at the meeting, a couple of the members of this Committee from the UOG were not in attendance. It was agreed that the stipend for the two visiting professors be increased to $5,000 from the original $3,000 paid last summer. Also there was some discussion on setting up a program to assist the local faculty in getting their Ph.D. It was estimated this would be costly ($30,000 to $50,000) and that we should first build up our principle in the Fund and then sometime in the future look towards funding something like this for the local faculty who are willing to participate.

- Presented at this time was the GBOA Financial Report for the month of April, FY 2017. Dave Sanford told the members that it was just a matter of time when GBA operating costs would be covered by the increasing revenues coming in from annual renewals and licensing fees and he said that most of the Testing Center's fees could be 'choked' into the Fund. Next year's budget will be increased to $300,000 towards the Fund. He also told the members that we should go ahead and make an additional TCD for $250,000. The Fund balance was now approximately $20,000 ahead of the total contribution and should increase in the following months.

- Some discussion again on the proposed changes to UAA with respect to allowing the use of bona fide management accounting titles with certain caveats and restrictions. The Executive Director said that at the recent Executive Directors' meeting, most were opposed to the new changes and saying they did not want the CGMA language because they felt it was misleading and confusing. Comments are due by the end of September and the Board agreed to submit a formal response opposing the changes after discussion on this by all members at the July meeting. Dave Sanford said that after the upcoming June Western Regional meeting, he should have a better idea of what is happening on the NASBA side.

- RFP Lease Agreement Update: The RFP for lease was awarded to STG and approved by the Board at the previous meeting. After some clarification as to the procedure to finalize the contract, it was agreed that the Chairman only needed to write a formal letter of acceptance to STG and prepare a summarization of the Board's decision for record purposes.

V. ADJOURNMENT:

There being no further discussion, the meeting was adjourned at 5:12 p.m.

Respectfully submitted:

Arleen E. Gay
Recording Secretary

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU16107391	5/9/2017			x		Abdo	Ahmed	Kuwait
2	GU17068006	5/30/2016	x	x	x	x	Agarwal	Akshay	India
3	GU17057946	5/1/2017	x		x		Akashi	Atsuhiko	New Jersey
4	GU17078098	5/26/2017			x		Al Hammouri	Leen	U.A.E.
5	GU17068018	5/30/2017		x	x		Al Qurashi	Ahmed	Texas
6	GU15106484	5/15/2017	x				Aldan	Skye Lynn	Saipan
7	GU17067996	5/5/2017		x		x	Alketbi	Bakhita	U.A.E.
8	GU16097292	5/30/2017	x	x			Almhimidi	Suhel	Saudi Arabia
9	GU17057962	5/12/2017	x		x		Amaya	Sher Eilyn	Nevada
10	GU16087198	5/8/2017	x			x	Bahloul	Hany	Saudi Arabia
11	GU15066273	5/15/2017	x		x		Cai	Ankang	China
12	GU16026704	5/15/2017	x			x	Cao	Zhu	North Carolina
13	GU17067994	5/30/2017			x		Chaaban	Nouar	Saudi Arabia
14	GU16087253	5/10/2017		x		x	Chang	Po-Yuan	Taiwan
15	GU17057952	5/4/2017			x	x	Chau	Ying Nam	Hong Kong
16	GU17067995	5/22/2017		x	x		Chen	Wei-Chun	Guam
17	GU12104847	5/17/2017		x			Chen	Yi-Ju	Ohio
18	GU16077098	5/1/2017	x				Chen	Wei-Tzu	Taiwan
19	GU16026713	5/11/2017			x		Chen	Chien-Hung	Taiwan
20	GU17057965	5/8/2017	x	x	x	x	Chen	Zhao-Yu	Taiwan
21	GU17057974	5/15/2017	x	x		x	Chen	Yi-Hsuan	Taiwan
22	GU17068013	5/30/2017	x	x	x	x	Chen	Wei-Chih	Taiwan
23	GU17017727	5/30/2017			x	x	Cheng	Hsuan-Lung	Taiwan
24	GU16077148	5/10/2017		x	x		Chiang	Li-Yun	Taiwan
25	GU16087251	5/17/2017			x		Chiang	Pin-Ying	Taiwan
26	GU16087222	5/26/2017	x			x	Chiang	Meng-Che	Taiwan
27	GU16036816	5/12/2017				x	Chiou	Ja-Jeu	Taiwan
28	GU16097288	5/26/2017		x			Chiu	Ching-Fen	China
29	GU16036769	5/11/2017		x	x		Cho	Chia-Ching	New York
30	GU16107404	5/31/2017	x	x	x	x	Chowdhury	Suddhabrata	Texas
31	GU17057947	5/2/2017			x	x	Dai	Yue	Canada
32	GU17017690	5/30/2017	x		x		Dai	Yu	China
33	GU16046860	5/30/2017				x	Ding	Ning	China
34	GU17057951	5/4/2017			x		Esmero	Maria Allora	Guam
35	GU17057980	5/10/2017	x	x	x	x	Farooq	Sikandar	New Jersey
36	GU17027758	5/30/2017	x				Han	Xiaoling	China
37	GU16077166	5/5/2017	x	x			Hsiao	Yao-The	New York
38	GU16097334	5/4/2017	x		x		Hsu	Yu-Ting	Taiwan
39	GU16097332	5/30/2017	x		x		Hu	Mingyue	China
40	GU17017697	5/10/2017	x		x	x	Huang	Ying-Chi	Illinois
41	GU16077099	5/8/2017				x	Huang	Yu-Fen	New York
42	GU17057966	5/8/2017	x		x		Huang	Li-En	Taiwan
43	GU16117551	5/18/2017	x		x	x	Huang	Yu-Ching	Taiwan
44	GU17057979	5/16/2017	x		x		Huang	Yu-Hsin	Taiwan
45	GU16117528	5/2/2017		x			Ibrahim	Mohamed	U.A.E.
46	GU10074059	5/5/2017	x				Ikeda	Sho	Japan
47	GU17057960	5/9/2017	x	x			Jha	Suraj	India
48	GU17068005	5/30/2017	x	x	x	x	Jhang	Siou-Ru	Taiwan
49	GU17057958	5/8/2017	x	x	x	x	Joshi	Bhanu	India
50	GU17057969	5/11/2017		x		x	Kalra	Swathi	India
51	GU17037880	5/26/2017	x				Kano	Risa	Singapore
52	GU17057975	5/15/2017	x				Kato	Yumi	Hong Kong
53	GU15126502	5/5/2017		x			Kato	Taku	Japan
54	GU15056206	5/11/2017	x				Khurshid	Shahzad	Illinois
55	GU16107364	5/15/2017	x		x		Kim	Hyo	Guam

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
56	GU17057955	5/8/2017		x	x		Kobayashi	Yutaka	Japan
57	GU16097255	5/15/2017	x				Kobayashi	Yuka	Japan
58	GU16056957	5/19/2017	x				Kogo	Masaki	Japan
59	GU17057943	5/1/2017	x	x	x	x	Kuo	Tzu-Ling	Taiwan
60	GU17068009	5/18/2017		x			Laliwala	Mili Viresh	New Jersey
61	GU16097271	5/22/2017			x	x	Lam	Wai Kit	China
62	GU16077081	5/3/2017	x			x	Lee	Chao-Yi	Taiwan
63	GU11104438	5/26/2017	x	x	x	x	Lee	Chia-Hsuan	Taiwan
64	GU16097296	5/30/2017			x		Lee	Chi-Yang	Taiwan
65	GU15026052	5/11/2017		x	x	x	Li	Lei	China
66	GU16107437	5/11/2017	x			x	Li	Fang	China
67	GU17068049	5/2/2017		x	x		Li	Dunxiu	China
68	GU17027740	5/1/2017	x		x		Li	Silei	Indiana
69	GU17027767	5/30/2017			x		Li	Jianqiang	Indiana
70	GU17057950	5/2/2017		x		x	Li	Tianxiang	Maryland
71	GU13025023	5/5/2017			x		Liao	Yi-Wen	Taiwan
72	GU16117482	5/1/2017	x	x		x	Lin	Ying-Jhen	Taiwan
73	GU16067032	5/10/2017			x	x	Lin	Wan-Ting	Taiwan
74	GU16127645	5/15/2017	x	x			Liou	Wei	Taiwan
75	GU17057964	5/8/2017		x	x		Liu	Huan	China
76	GU16087203	5/12/2017	x		x		Liu	Jen-Hsiang	China
77	GU16097265	5/19/2017	x			x	Liu	Jiayu	Illinois
78	GU17057957	5/8/2017		x			Lugue	Melissa	Guam
79	GU07062811	5/15/2017	x				Manglona	Maryann	Guam
80	GU15076322	5/8/2017		x		x	Mansy	Mahmoud	Saudi Arabia
81	GU17057948	5/1/2017	x	x	x	x	Maruf	Firas	Canada
82	GU17068050	5/30/2017	x	x	x	x	Mathew	Karthy	New York
83	GU15116548	5/8/2017		x		x	Matsuki	Satoshi	Japan
84	GU17057981	5/16/2017		x	x		Meng	Zi	Maryland
85	GU16097284	5/10/2017	x				Minami	Mitsunori	Japan
86	GU16087176	5/1/2017			x		Miyoshi	Hirokuni	Japan
87	GU17068019	5/26/2017	x	x	x	x	Montinola	Lauren	Guam
88	GU17068004	5/30/2017	x	x	x	x	Mora	Mahmoud	U.A.E.
89	GU17068000	5/22/2017	x	x			Muralla	Joy	U.A.E.
90	GU15026065	5/5/2017	x			x	Nagae	Kenji	Japan
91	GU15026028	5/22/2017			x		Nakamura	Shinichi	Japan
92	GU16066988	5/8/2017	x			x	Nanda	Priyanka	India
93	GU17057963	5/10/2017	x	x			Naveed	Faiq	U.A.E.
94	GU17057945	5/1/2017			x	x	Ogawa	Takayuki	Japan
95	GU17057971	5/12/2017			x	x	Ohmatsu	Kan	Japan
96	GU08023013	5/18/2017	x			x	Okazaki	Hiroshi	Japan
97	GU17057978	5/16/2017		x		x	Ono	Yuki	Japan
98	GU16107415	5/19/2017		x		x	Opara	Maria-Goretti	Canada
99	GU16056954	5/18/2017		x	x		Osawa	Takayuki	Japan
100	GU17047906	5/19/2017	x			x	Oya	Kazutaka	Japan
101	GU16067046	5/17/2017	x	x	x	x	Padmanabhan	Mahesh	U.A.E.
102	GU16107365	5/15/2017	x		x		Palaming	Lorbea	Guam
103	GU17038003	5/30/2017	x		x		Puthiya Purayil	Meghana	India
104	GU16087254	5/15/2017	x			x	Qian	Wenyi	China
105	GU17017720	5/17/2017		x			Radhakrishnam Nair	Santhoshkumar	U.A.E.
106	GU17068030	5/16/2017	x		x		Rao	Xin	China
107	GU16026712	5/4/2017				x	Sabra	Waleed	Qatar
108	GU17017707	5/19/2017				x	Saburi	Naoko	Pennsylvania
109	GU17068023	5/31/2017	x	x	x	x	Shah	Chirag	Florida
110	GU16117514	5/9/2017				x	Shao	Jingting	China

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
111	GU17057956	5/8/2017	x	x	x	x	Sharma	Garima	India
112	GU17068032	5/6/2017	x	x	x	x	Singh	Govind	U.A.E.
113	GU17057977	5/15/2017	x	x	x	x	Situ	Geng	New Zealand
114	Initial	5/15/2017			x		Soares	Wilson	Kuwait
115	GU17068051	5/24/2017	x	x	x	x	Sultana	Noorin	India
116	GU17068001	5/30/2017	x		x		Sun	He	Wisconsin
117	GU15116537	5/10/2017	x		x		Tao	Xun	China
118	GU16066990	5/10/2017		x		x	Tasaka	Shohei	Japan
119	GU12104866	5/22/2017			x		Terawaki	Shinichi	Japan
120	GU17057973	5/15/2017	x	x	x	x	Ting	Wei-Yang	Taiwan
121	GU15026026	5/5/2017		x	x		Wang	Yan	China
122	GU16046912	5/8/2017	x	x		x	Wang	Zhifang	China
123	GU16046846	5/12/2017	x		x	x	Wang	Qianwei	China
124	GU16117521	5/12/2017	x		x		Wang	Yani	China
125	GU16016672	5/16/2017			x		Wang	Xiaodan	China
126	GU16056963	5/26/2017				x	Wang	Zijing	China
127	GU17068007	5/31/2017	x	x	x	x	Wang	Ying Chu	Indiana
128	GU13045109	5/17/2017	x	x	x	x	Wang	Chia-Hung	Taiwan
129	GU16097266	5/18/2017			x	x	Wang	Chiung-Yi	Taiwan
130	GU17057959	5/9/2017		x	x		Wen	Jiayuan	China
131	GU16067017	5/11/2017	x	x	x	x	Weng	Hung-I	Taiwan
132	GU17057972	5/12/2017				x	Wong	Kwok Chi	Hong Kong
133	GU15096426	5/18/2017		x	x		Wong	Jennifer Yan Kay	Hong Kong
134	GU16016619	5/1/2017	x				Xiang	Lili	Hong Kong
135	GU16107425	5/1/2017				x	Xie	Hanqiao	China
136	GU16097327	5/17/2017	x			x	Xie	Peixuan	China
137	GU17068008	5/30/2017	x			x	Xu	Dongyue	Alabama
138	GU16107408	5/22/2017		x	x		Xu	Jingyi	Japan
139	GU17068002	5/22/2017	x	x	x	x	Yadav	Divya	India
140	GU16117484	5/18/2017	x	x			Yamamoto	Daishi	Japan
141	GU13085280	5/19/2017		x		x	Yamazaki	Daisuke	United Kingdom
142	GU14095810	5/5/2017			x	x	Yang	Luyi	China
143	Initial	5/5/2017		x			Yao	Yin	China
144	GU17057976	5/15/2017	x		x		Yonezawa	Takuya	Japan
145	GU16046842	5/11/2017				x	Yu	Yu	China
146	GU16117480	5/30/2017	x			x	Yu	Ting	China
147	GU17057953	5/5/2017	x	x	x	x	Yu	Kuan-Yi	Taiwan
148	GU16097338	5/26/2017			x	x	Zhang	Shanshan	China
149	GU17068010	5/30/2017	x		x		Zheng	Ke	Japan
150	GU16087232	5/26/2017	x				Zhou	Mengyuan	China
		Total	84	67	85	76			

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU16127593	6/26/2017	x			x	Agarwal	Naman	India
2	GU17068073	6/22/2017			x		Aisu	Marina	New York
3	GU17047891	6/29/2017		x		x	Akamatsu	Takaya	Japan
4	GU17068072	6/20/2017		x			Alananni	Hamza	U.A.E.
5	GU17017728	6/5/2017	x		x		Alanazi	Essa	Saudi Arabia
6	GU17068035	6/9/2017	x				Al-Rahamnah	Osawa	Jordan
7	GU16097258	6/5/2017	x				Alzghoul	Ibrahim	Kuwait
8	GU17068021	6/9/2017	x	x	x	x	Amira	Shimon	New York
9	GU16097257	6/6/2017	x				Ammouri	Ahmad	Kuwait
10	GU17068036	6/13/2017	x	x	x	x	Aquino	Ma. Chariesse	Ireland
11	GU16067001	6/14/2017	x		x		Asami	Yoshinari	Japan
12	GU17068055	6/15/2017		x	x		Bi	Chunyan	China
13	GU17068027	6/1/2017	x	x	x	x	Cabading	Shaica	Guam
14	GU12014511	6/21/2017			x		Chatouaki	El Mehdi	Japan
15	GU17078076	6/19/2017		x	x	x	Chen	Qianchang	Canada
16	GU16107418	6/9/2017	x	x	x	x	Chen	Peng-Jun	China
17	GU16067057	6/2/2017				x	Chen	Mengmeng	China
18	GU17078091	6/9/2017			x		Chen	Shijia	New Jersey
19	GU17068039	6/19/2017			x	x	Chen	Yu-Shiang	Taiwan
20	GU16056980	6/22/2017			x	x	Chen	Wan-Ling	Taiwan
21	GU16107398	6/29/2017	x	x		x	Chen	Chia-Ping	Taiwan
22	GU16067016	6/9/2017				x	Chen	Meng-Yin	Taiwan
23	Initial	6/9/2017		x	x		Chen	Dian-Sheng	Taiwan
24	GU17027769	6/30/2017			x	x	Cheng	Wen-Lin	North Carolina
25	GU17078087	6/30/2017	x	x	x	x	Cheng	Fang-Hsuan	Taiwan
26	GU16097262	6/8/2017			x		Cheng	Kun-Ta	Taiwan
27	GU17068065	6/22/2017	x		x		Chia	I-Ting	Michigan
28	GU16016643	6/8/2017			x	x	Cho	Amy	Guam
29	GU16127571	6/5/2017	x	x	x		Chopra	Vaibhav	India
30	GU16016614	6/1/2017		x	x		Chung	Fei-Ju	Taiwan
31	GU12044659	6/21/2017		x	x	x	Das	Atanu	Oman
32	GU17067999	6/1/2017		x			De Guzman	Edmel	Guam
33	GU17068029	6/12/2017	x		x		DeLeon Guerrero	Jeffrey	Saipan
34	GU16087177	6/2/2017	x				Deng	Ying	China
35	GU17068063	6/19/2017		x	x		Do	Minh Ngoc	California
36	GU16097326	6/20/2017	x				Dong	Yaying	Canada
37	GU17068028	6/8/2017			x		El-Alami	Samar	Canada
38	GU16087205	6/19/2017				x	Elsayed	Khaled	Saudi Arabia
39	GU17068040	6/19/2017	x	x	x	x	Gandhi	Prashant	U.A.E.
40	GU17068064	6/19/2017	x	x	x		Gao	Rongrong	China
41	GU15066229	6/12/2017	x			x	Gao	Chenzhi	Japan
42	GU16117529	6/12/2017	x			x	Gao	Ge	Massachusetts
43	GU16036768	6/16/2017			x		Ghonim	Amir Adel	U.A.E.
44	GU16127611	6/8/2017	x		x		Goel	Mohit	India
45	GU16036820	6/6/2017	x				Goradia	Arjun	India
46	GU17078084	6/30/2017		x	x		Goyal	Abhinav	India
47	GU16087182	6/5/2017			x		Gu	Yingying	China
48	GU17078078	6/20/2017		x			He	Ziyang	China
49	GU16087224	6/21/2017	x	x	x	x	Honda	Toshiko	Japan
50	GU17068066	6/26/2017	x	x	x	x	Hsu	Kai-En	Taiwan
51	GU17068057	6/22/2017	x	x			Hsu	Hsiao-Ling	Taiwan
52	GU17068058	6/15/2017			x	x	Hsu	Fang-Yu	Taiwan
53	GU17068038	6/13/2017	x	x	x	x	Hsu	Wen-Lan	Taiwan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
54	GU15066272	6/19/2017	x			x	Hu	Jing	China
55	GU16117535	6/27/2017		x	x		Hu	Panjun	China
56	GU15066243	6/22/2017	x	x	x	x	Hu	Yu-Tzu	Taiwan
57	GU14045632	6/14/2017	x	x	x	x	Hu	Guei-Hau	Taiwan
58	GU16016657	6/23/2017			x		Huang	Lidan	China
59	GU16016657	6/30/2017	x			x	Huang	Lidan	China
60	GU16036832	6/14/2017	x	x		x	Huang	Hsin-Hui	Taiwan
61	GU16016652	6/8/2017	x		x		Inagaki	Yutaka	Japan
62	GU13105363	6/22/2017			x		Ishii	Shintaro	Japan
63	GU16046911	6/15/2017		x			Jama	Ahmed	U.A.E.
64	GU16036748	6/29/2017				x	Janaswamy	Prasanna	Maryland
65	GU12024580	6/6/2017	x	x	x	x	Jin	Hong	China
66	GU16117546	6/26/2017	x				Jing	Feng	China
67	GU17068016	6/2/2017	x			x	Khatri	Muhammed	U.A.E.
68	GU06092666	6/1/2017	x	x			Kim	Jung Hwa	Guam
69	GU16016667	6/8/2017		x			Koma	Takaaki	Japan
70	GU17078077	6/30/2017	x	x	x	x	Koyama	Miho	Japan
71	GU17068062	6/21/2017	x	x	x	x	Kunisaki	Hiroyuki	Japan
72	GU16087235	6/26/2017			x		Kurihara	Yumiko	Japan
73	GU17078085	6/30/2017	x	x	x	x	Lai	Ching-Heng	Taiwan
74	GU17068031	6/9/2017	x		x		Lee	Chung-Wei	Taiwan
75	Initial	6/8/2017	x	x	x	x	Lei	Chi Meng	China
76	GU16107392	6/5/2017				x	Li	Ying	China
77	GU16067015	6/5/2017			x		Li	Wei	China
78	GU17027777	6/6/2017		x		x	Liang	Yun-Rou	Alabama
79	GU16087245	6/13/2017	x	x			Liao	Hsin-Kai	Taiwan
80	GU16087186	6/15/2017	x	x	x		Lin	Qing	China
81	GU17068015	6/5/2017	x		x	x	Lin	Hao-Yu	Taiwan
82	GU17027772	6/19/2017	x		x		Liu	Siyuan	Texas
83	GU15066260	6/20/2017			x	x	Loi	Cheng I	China
84	GU17068041	6/16/2017			x	x	Lu	Tao	China
85	GU16107421	6/6/2017				x	Lu	Ning	China
86	GU16036817	6/21/2017				x	Lu	Chun-Wei	Taiwan
87	GU17068074	6/29/2017	x		x		Lu	Yi-Fan	Taiwan
88	GU17068012	6/2/2017		x	x		Luxi	Peng	China
89	GU16087187	6/5/2017			x		Ma	Jie	Michigan
90	GU16107381	6/6/2017	x		x		Madan	Rahul	India
91	GU15066249	6/27/2017	x		x		Manchanda	Aman	India
92	GU16036814	6/12/2017	x				Mao	Jialiang	China
93	GU08023002	6/8/2017		x	x		Matsui	Kiyotada	Japan
94	GU17068024	6/16/2017	x		x		Matsuoka	Daisuke	Japan
95	GU17068048	6/15/2017			x		Medlock	Dajon	Kansas
96	GU15106489	6/1/2017		x			Mitsuda	Naomi	Japan
97	GU16087176	6/22/2017				x	Miyoshi	Hirokuni	Japan
98	GU17068014	6/5/2017		x			Mu	Yiqiu	U.A.E.
99	GU16046899	6/15/2017		x		x	Nakajima	Ryosuke	Japan
100	GU14095842	6/26/2017	x				Nemoto	Tatsuhiko	Japan
101	GU16127613	6/23/2017			x		Ngan	Chi Lee	Hong Kong
102	GU16087183	6/28/2017		x	x		Nie	Yanji	China
103	GU16117474	6/9/2017	x	x	x		Nishioka	Shin	Japan
104	GU15106488	6/8/2017	x				Nozaki	Rie	Japan
105	GU17068069	6/26/2017	x		x		Oclima	Meryeil	Guam
106	GU15066253	6/8/2017	x	x		x	Ogura	Naoyuki	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
107	GU16127583	6/16/2017		x	x	x	Pai	Yi-Chieh	South Carolina
108	GU16127569	6/5/2017	x	x	x	x	Pan	Yu	Indiana
109	GU15076312	6/20/2017	x		x		Panjwani	Kavita	Saudi Arabia
110	GU16117451	6/15/2017			x	x	Parwani	Gulshan	India
111	GU17068068	6/26/2017	x	x	x	x	Patil	Aniket	India
112	Initial	6/2/2017					Qi	Jue	Hong Kong
113	GU17068037	6/14/2017		x		x	Qin	Da	China
114	GU15036119	6/19/2017	x	x	x	x	Ramani	Swaminathan	U.A.E.
115	GU16127623	6/21/2017	x		x		Rawat	Abhishek	India
116	GU16127594	6/9/2017				x	Rustagi	Aditee	New Jersey
117	GU17068043	6/16/2017	x	x	x		Sachdeva	Rohan	India
118	GU03111954	6/30/2017				x	Sakairi	Misako	Japan
119	GU16107401	6/14/2017			x	x	Sanada	Kei	Japan
120	GU14095814	6/19/2017	x		x		Santos	Marie Antonette	Guam
121	GU16127562	6/6/2017		x		x	Shah	Aashna	California
122	GU17068075	6/29/2017	x	x	x	x	Shah	Ronak	India
123	GU17017738	6/16/2017			x		Shah	Hemadri	India
124	GU17027760	6/16/2017		x	x		Shah	Mitulkumar	India
125	GU16066987	6/23/2017	x			x	Sharma	Pulkit	U.A.E.
126	GU17017722	6/27/2017			x		Shen	Yixiao	China
127	GU17047899	6/7/2017	x			x	Shih	Chien-An	California
128	GU16077136	6/1/2017	x	x		x	Shimada	Mitsuyasu	Japan
129	GU14065663	6/14/2017			x		Shimoichi	Takaaki	Japan
130	GU15126490	6/16/2017		x	x		Shimokawa	Shizuka	Japan
131	GU16117507	6/8/2017	x				Shimura	Ryoma	Japan
132	GU17068059	6/21/2017		x	x		Shinkeya	Koichi	Japan
133	GU17068060	6/21/2017			x		Shinohara	Kenjiro	Japan
134	GU16117452	6/6/2017	x			x	Shu	Shan	China
135	GU17068047	6/15/2017	x	x			Shyamraj	Rupa	U.A.E.
136	GU16026693	6/19/2017	x				Singaravelu	Anandha	Bahrain
137	GU16056962	6/29/2017	x				Singh	Gurpreet	India
138	GU13085277	6/6/2017		x			Sinha	Digvijay	U.A.E.
139	GU16016669	6/13/2017				x	Siu	Pui Sun	China
140	GU16097287	6/16/2017	x				Soma	Tetsuya	Japan
141	GU17068020	6/6/2017	x			x	Sood	Kanav	India
142	GU07062814	6/21/2017				x	Suwa	Takaya	Japan
143	GU17068067	6/26/2017	x		x		Takahashi	Hidenori	Japan
144	Initial	6/26/2017	x		x		Takata	Naohide	Japan
145	GU17068052	6/7/2017	x	x	x	x	Tanag	Marc	Guam
146	GU16107422	6/27/2017	x		x	x	Tang	Linxue	China
147	GU16016644	6/30/2017			x		Tapia Mardones	Natalia	Canada
148	GU17068033	6/8/2017		x		x	Teng	Hang	Canada
149	GU17068044	6/16/2017	x		x		Tsujita	Yoko	Japan
150	GU17017716	6/20/2017		x			Uemura	Takayuki	Japan
151	GU17068022	6/13/2017	x	x	x	x	Ujjainkar	Ravindra	India
152	GU17037854	6/16/2017			x	x	Unni	Akhil	India
153	GU17068071	6/28/2017	x	x	x	x	Velasquez	Katherine	Guam
154	GU16077165	6/28/2017			x	x	Verma	Maneesh	India
155	GU16097314	6/30/2017	x			x	Vij	Reshma	India
156	GU17017699	6/15/2017			x	x	Waghdhare	Atul Arun	U.A.E.
157	GU17068056	6/19/2017	x	x	x	x	Wang	Ming	Canada
158	GU17068042	6/19/2017	x	x			Wang	Lin	China
159	GU17017667	6/27/2017			x	x	Wang	Tunfeng	China

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
160	GU17068025	6/2/2017	x	x	x		Wang	Ying	China
161	GU16127640	6/28/2017				x	Wang	Rui	Florida
162	GU17068024	6/12/2017	x	x	x	x	Wong	Yuk Ping	Hong Kong
163	GU15096466	6/23/2017	x		x	x	Wu	Ting-Chen	California
164	GU16097322	6/9/2017				x	Wu	Dayang	California
165	GU16117503	6/5/2017	x			x	Wu	Xiaotong	China
166	GU17068070	6/28/2017	x	x	x	x	Wu	Chao-Ying	Taiwan
167	GU17017691	6/13/2017	x				Wu	Yun-Ching	Taiwan
168	GU16046897	6/8/2017			x		Wu	Kuan-Ni	Taiwan
169	Initial	6/9/2017					Wu	Yu-Wei	Taiwan
170	GU17068054	6/20/2017		x		x	Xian	Yili	China
171	GU16117522	6/26/2017		x	x	x	Xing	Xiaofang	China
172	GU17068061	6/20/2017		x	x		Xiong	Danrui	China
173	GU16117550	6/5/2017				x	Xiou	Shu-Rong	Taiwan
174	GU17068011	6/2/2017		x	x		Xu	Ting	China
175	GU17067998	6/1/2017	x	x	x	x	Xu	Ying	China
176	GU1601658	6/1/2017	x			x	Xu	Minfeng	China
177	GU16026715	6/23/2017	x		x		Yang	Shu-Ping	Taiwan
178	GU17068026	6/12/2017	x		x		Yang	Yu-Hui	Taiwan
179	GU17067997	6/1/2017	x	x	x		Yen	Ta-Wei	Indiana
180	GU17027770	6/21/2017		x		x	Yokote	Miki	Japan
181	GU17068046	6/15/2017	x	x	x	x	Yu	Le	Japan
182	GU16046896	6/23/2017	x			x	Yuen	Chun Kit	Hong Kong
183	GU17068053	6/19/2017		x		x	Zhang	Weiyi	Canada
184	GU16107444	6/20/2017	x	x	x	x	Zhang	Mo	China
185	GU16046850	6/30/2017		x		x	Zhang	Zhenxing	China
186	GU16067025	6/28/2017				x	Zhang	Wenjuan	China
187	GU17068045	6/13/2017		x	x		Zhang	Le	China
188	GU17068034	6/9/2017		x	x		Zhang	Lian	China
189	GU16107394	6/6/2017		x			Zhang	Yaoming	China
190	GU16056983	6/30/2017		x			Zhao	Han	Canada
191	Initial	6/28/2017		x	x		Zhao	Liang	China
192	GU10104192	6/5/2017	x			x	Zheng	Danlei	Washington
193	GU16087192	6/21/2017				x	Zhou	Ziwei	Texas
194	GU17068017	6/5/2017	x	x	x	x	Zubair	Muhammad	U.A.E.
		Total	100	88	115	96			

July 20, 2017

Request for extension of NTS:

1. Requestor: Mohamed Ahmed S. M. Khatab — Exam Section: AUD & REG
   Kuwait

Summary:
Mr. Khatab's father passed away July 7, 2017
His NTS expires July 18, 2017. and he is requesting an extension until August 31, 2017.

Recommendation:
Allow his request for extension until the end of November 2017.

2. Requestor: Ying Xu — Exam Section: REG

Summary:
Ying Xu requests to extend his NTS for REG

Recommendation:
Applicant did not provide medical documents needed to handle his request.
He has a virus which makes him very ill. We have no proof of this.
Secondly, he does not indicate the time he would like his NTS extended to.
Third, he is requesting the his score for BEC which expires on July 31, 2017 be extended because he is sick.

Jessica Reyes

From: mohammed Khattab <mohammed_khattab7@yahoo.com>
Sent: Friday, July 14, 2017 8:16 AM
To: Jessica Reyes
Subject: Re: Extension or New NTS
Attachments: Death of certificate.pdf; NTS Aud and Reg.PDF; Passport.jpg

Dear

Please find attached as per your request (Death of certificate - translated, my passport and NTS).

Please mention that I already used NTS for **audit**, my request to extend NTS for **Regulation** to be the end of **current** test window to avoid miss it.

Appreciate for your help

Thanks in advance
Mohammed Khattab, CMA

On Wednesday, July 12, 2017 1:26 AM, Jessica Reyes <exammgr@guamboa.org> wrote:

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

From: Jessica Reyes [mailto:exammgr@guamboa.org]
Sent: Wednesday, July 12, 2017 8:31 AM
To: 'mohammed Khattab'
Subject: RE: Extension or New NTS

Mohammed Khattab
May you please send your legal name, a copy of the death certificate (translated) and your NTS.
Please send these documents as soon as possible.
Regards,

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

From: mohammed Khattab [mailto:mohammed_khattab7@yahoo.com]
Sent: Tuesday, July 11, 2017 10:29 PM
To: exammgr@guamboa.org
Cc: admin@guamboa.org
Subject: Extension or New NTS

Dear Sir,

Due to unforeseen circumstances I am not able to set for the exam on or before 18/07/2017 as per my NTS (copy attached) , since my father passed away , My family needs my full attention at present. Therefore, it would be highly appreciated if you can extend my latest day of NTS to be during August 2017 considering that I passed FAR and it will be expired 31-March-2018 and would like to set for the exam on this window and not missed it.

Please, Even if you will cost me another fees for NTS

Thanks in advance
Mohammed Khattab,CMA

Arab Republic of Egypt
Interior Ministry
Civil Status Sector

Death Certificate

National Number: 2 540 10 1 15 00 896

Deceased Details:

Name Ahmed Sabry Mohamed Khatab Elsayed

Gender : Male **Religion**: Muslim

Nationality: Egyptian **Mother's Name :** Nema Soliman Saqar

Marital Status : Married

Death Details:

Date of Death : Seventh of July of the year two thousand, and seventeen

Place of Death : Kafr El Sheikh

Birth Details:

Age at Death :62 Years, 6 Months , 6 Days .

Place of Birth:

Health center : Bela Almokhtar **Register No. :** 298

Civil Register : Bela **Register Date. :** 07/07/2017

Issuance Register: Kafr El Sheikh Data **Date of Issue:** 09/07/2017

Serial No.: 68105846

Signed and Stamped

- Annexed by the official seal of Arab Republic of Egypt
- Annexed by the stamp of dean of police / Tarek Abulaal

The Uniform CPA Examination

Notice To Schedule (NTS)

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):

MOHAMED AHMED SABRY MOHAMED KHATAB
KHITAN, AREA NO.6, SALEM ALMAZIN ST.
BUILD 46, NO.12, FLOOR 3
KHITAN, XX
KUWAIT

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6314031	6314031	01/18/17	07/18/17
REG	6314032	6314032	01/18/17	07/18/17

Passport Name: MOHAMED AHMED SABRY MOHAMED KHATAB

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 your state board of accountancy or its designee 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.

January 18, 2017

MOHAMED AHMED SABRY MOHAMED KHATAB
KHITAN, AREA NO.6, SALEM ALMAZIN ST.
BUILD 46, NO.12, FLOOR 3
KHITAN, XX
KUWAIT

To Whom It May Concern:

This will confirm that MOHAMED AHMED SABRY MOHAMED KHATAB has applied to take the Uniform CPA Examination as a Guam Board of Accountancy candidate.
They are eligible to take the following examination:

AUD	01/18/17	07/18/17
REG	01/18/17	07/18/17

This letter may be used for documentation purposes when applying for a visa. Any questions regarding the validity of this letter should be addressed to Guam Board of Accountancy.

Sincerely,

Guam Board of Accountancy

جمهورية مصر العربية

ARAB REPUBLIC OF EGYPT

يشمل هذا الجواز ٥٢ صفحة

This Passport contains 52 Pages

P EGY A15052629

محمد أحمد صبري محمد خطاب

Full Name
MOHAMED AHMED SABRY MOHAMED KHATAB

Date of Birth	Place of Birth	Nationality	Sex
27/09/1983	KAFRELSHIKH	EGYPTIAN	M

Date of Issue	Date of Expiry
18/04/2015	17/04/2022

Issuing Office
AA

Profession: ENG. OF COM

P<EGYKHATAB<<MOHAMED<AHMED<SABRY<MOHAMED<<<<

A150526292EGY8309271M2204178<<<<<<<<<<<<<<00

Jessica Reyes

From: Arleen E Gay <guamboa@guamboa.org>
Sent: Friday, July 14, 2017 8:26 AM
To: Jessica Reyes
Subject: FW: Extending Exam Application
Attachments: 微信图片_20170713203214.jpg

Arleen E Gay
boardsec@guamboa.org
Guam Board of Accountancy
(671)647-0813 x 602

From: xu annie [mailto:anniexuying@hotmail.com]
Sent: Thursday, July 13, 2017 10:48 PM
To: guamboa@guamboa.org
Subject: Extending Exam Application

Dear Guam Board of Accountancy,
I am a candidate with BEC credit expiring between July 1 and September 31 2017.

AUD	Credit	Expires 11/30/17
BEC	Credit	Expires 07/31/17

I have already attended FAR exam in May, also has scheduled REG in July as welll as was preparing for this exam.
Unfortunately I was hit by a very serious virus infection, causing strong inflammatory reaction with constant severe cough, vomit and high fever up to 39.5 centigrade(103.1 degree F.). I was sent to hosptial yesterday midnight for emergency and now is staying at hosptial for hospital treatment.
It seems impossible for me to take flight and then attend July exam as scheduled. A Chinese training school is handling exam applicaiton affairs for me. It told me there's a credit extending possible chance but need to apply to BOA case by case.
Based on this unforeseen disease, may I apply to postpone my REG test latest to next quarter and extend BEC credit effective?
I am very very sorry to have to apply this exceptional application, and also， for any inconvenience it caused.
Look forward to your guidance.
Attached are some hospital treatment receipts, sorry, only has Chinese version.

Ying Xu

厦门前埔医院 №0022804

住院病人预缴金收据

住院号:

兹收到	区 内科病房	床位	病员预缴	020420
人民币(大写)	捌佰元整(¥800)		徐燕	

第一联：存根

单

厦门前埔医院住院费用日清单

姓名：徐燕　住院号：020420　科室：内科病房　床号：45　日期从 2017-07-12 到 2017-07-12

项目编码	费用项目名称	规格或说明	数量	单位	单价	金额	医保比例
000008	普通病房床位费 4人及以上间		1	床日	80	80.00	甲类药
000030	II级普通护理		1	次	10	10.00	甲类药
000111	静脉输液	连续输液第一组起每组只收2元	1	组	2	2.00	甲类药
000802	静脉输液		1	组	5	5.00	甲类药
000928001	肌肉注射		1		2.5	2.50	甲类药
001577	糖化血红蛋白测定	各种电泳学方法	1	项	80	80.00	甲类药
102613	肺炎支原体血清学试验	荧光探针法	1	项	50	50.00	甲类药
103115	常规药敏定性试验		1	每种	55	55.00	甲类药
106645	一次性输液器		1	支	66	0.66	甲类药
107458	一次性注射器(20ml)	20ml.	2	支	.52	1.04	甲类药
108033	一次性注射器(1ml/2ml/5ml)		1	支	.20	0.20	甲类药
342228	一般细菌培养及鉴定		1		50	50.00	甲类药
357804	常规生化全套检查		1		130	120.00	乙类药
358474	住院诊察费	(二级)	1		22	22.00	甲类药

☆ 此表仅供参考，最后以医保中心结算为准

金额合计：520.48　　东计金额：520.48　　打印时间：2017-07-13 00:06:49

Doc. No. 34GL-17-0775.*

住院证明

Hospitalization Certificate

患者徐颖患急性支气管炎于 2017/7/12 夜间入院治疗至今 7 天时间。

Patient Ying Xu was diagnosed acute bronchitis and was hospitalized for treatment from July 12.2017 night. It's 7 days till now.

主管医生：傅丽清

Physician in charge:

厦门前埔医院

Qianpu Hospital Xiamen City, Fujian,China

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):
XU , YING
807#, 14, WENXINGDONG YILI, QIANPU SOUTH, SIMING DISTRICT
XIAMEN, FUJIAN , Foreign Country 361008

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
FAR	6380037	6380037	04/06/17	10/06/17
REG	6380038	6380038	04/06/17	10/06/17

Passport Name: XU, YING

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 TAKE THE EXAM WITHOUT THIS DOCUMENT!

Acceptable Forms of Identification

[!DATE!]

XU , YING
807#, 14, WENXINGDONG YILI, QIANPU SOUTH, SIMING DISTRICT
XIAMEN, FUJIAN , Foreign Country 361008
CHINA

To Whom It May Concern:

This will confirm that XU , YING has applied to take the Uniform CPA Examination as a Guam Board of Accountancy candidate.
They are eligible to take the following examination:

FAR	04/06/17	10/06/17
REG	04/06/17	10/06/17

This letter may be used for documentation purposes when applying for a visa. Any questions regarding the validity of this letter should be addressed to Guam Board of Accountancy .
Sincerely,

Guam Board of Accountancy

Candidate Juris	NID	Candidate Crd Sts	Appl Juris	JID	Name	Appl #	CES Sts	CES	CESID	Attend Date	Credit Date	Credit Exp Date	CES Crd sts
GU	76950	ADDED	GU	GU14045666	OGAHARA,KATSUSHI	2562685	SRC	AUD	6178315	20161009	20161009	20180430	ADC
GU	76950	ADDED	GU	GU14045666	OGAHARA,KATSUSHI	2670291	ATN	BEC	6339198	20170430	00000000	00000000	
GU	76950	ADDED	GU	GU14045666	OGAHARA,KATSUSHI	2307817	SRC	FAR	5784727	20151004	20151004	20170430	ADC
GU	76950	ADDED	GU	GU14045666	OGAHARA,KATSUSHI	2623676	ATN	REG	6270284	20170416	00000000	00000000	
GU	89074	INITIAL	GU	GU15026063	TAKAHASHI,TAKUMI	2683640	ATN	AUD	6359911	20170507	00000000	00000000	
GU	89074	INITIAL	GU	GU15026063	TAKAHASHI,TAKUMI	2683640	ATN	BEC	6359912	20170521	00000000	00000000	
GU	89074	INITIAL	GU	GU15026063	TAKAHASHI,TAKUMI	2411072	SRC	FAR	5938268	20160214	20160214	20170831	ADC
GU	91072	LOST	GU	GU01111517	SAWAI,HIDEKI	2683641	ATN	AUD	6359913	20170408	00000000	00000000	
GU	91072	LOST	GU	GU01111517	SAWAI,HIDEKI	2683641	ATN	BEC	6359914	20170529	00000000	00000000	
GU	91072	LOST	GU	GU01111517	SAWAI,HIDEKI	2308891	SRC	FAR	5786414	20151101	20151101	20170531	ADC
GU	91072	LOST	GU	GU01111517	SAWAI,HIDEKI	2491236	SRC	REG	6063791	20160702	20160702	20180131	ADC
GU	447008	ADDED	GU	GU10023849	AGUSTIN,ELOISA	2362221	SRC	AUD	5868037	20151117	20151117	20170531	ADC
GU	447008	ADDED	GU	GU10023849	AGUSTIN,ELOISA	2693492	ATN	BEC	6374757	20170530	00000000	00000000	
GU	447008	ADDED	GU	GU10023849	AGUSTIN,ELOISA	2362221	SRC	FAR	5868038	20160229	20160229	20170831	ADC
GU	447008	ADDED	GU	GU10023849	AGUSTIN,ELOISA	2549216	SRC	REG	6156951	20161123	20161123	20180531	ADC
GU	455873	ADDED	GU	GU10043949	HIRABAYASHI,MIKI	2369037	SRC	AUD	5877855	20160112	20160112	20170731	ADC
GU	455873	ADDED	GU	GU10043949	HIRABAYASHI,MIKI	2583239	SRC	BEC	6208732	20161129	20161129	20180531	ADC
GU	455873	ADDED	GU	GU10043949	HIRABAYASHI,MIKI	2369037	SRC	FAR	5877856	20160113	20160113	20170731	ADC
GU	455873	ADDED	GU	GU10043949	HIRABAYASHI,MIKI	2683335	ATN	REG	6359394	20170531	00000000	00000000	
GU	457489	LOST	GU	GU10053982	SAMIZO,SHINSUKE	2289051	SRC	AUD	5754414	20151129	20151129	20170531	ADC
GU	457489	LOST	GU	GU10053982	SAMIZO,SHINSUKE	2492030	SRC	BEC	6065253	20160724	20160724	20180131	ADC
GU	457489	LOST	GU	GU10053982	SAMIZO,SHINSUKE	2683639	ATN	FAR	6359909	20170526	00000000	00000000	
GU	457489	LOST	GU	GU10053982	SAMIZO,SHINSUKE	2683639	ATN	REG	6359910	20170521	00000000	00000000	
GU	509042	ADDED	GU	GU12024569	ALBADER,FAISAL	2524912	SRC	AUD	6118168	20160810	20160810	20180228	ADC
GU	509042	ADDED	GU	GU12024569	ALBADER,FAISAL	2693493	ATN	BEC	6374758	20170530	00000000	00000000	
GU	509042	ADDED	GU	GU12024569	ALBADER,FAISAL	2329365	SRC	FAR	5818972	20151125	20151125	20170531	ADC
GU	509042	ADDED	GU	GU12024569	ALBADER,FAISAL	2593225	SRC	REG	6224002	20161207	20161207	20180630	ADC
GU	529054	ADDED	GU	GU11104434	ZHANG,LINLI	2333725	SRC	AUD	5825835	20151118	20151118	20170531	ADC
GU	529054	ADDED	GU	GU11104434	ZHANG,LINLI	2552834	SRC	BEC	6162970	20161207	20161207	20180630	ADC
GU	529054	ADDED	GU	GU11104434	ZHANG,LINLI	2552834	SRC	FAR	6162971	20161103	20161103	20180531	ADC
GU	529054	ADDED	GU	GU11104434	ZHANG,LINLI	2682825	ATN	REG	6358634	20170530	00000000	00000000	
GU	536057	INITIAL	GU	GU12014519	KITAMURA,IKUO	2678802	ATN	AUD	6352644	20170513	00000000	00000000	
GU	536057	INITIAL	GU	GU12014519	KITAMURA,IKUO	2678802	ATN	BEC	6352645	20170408	00000000	00000000	
GU	536057	INITIAL	GU	GU12014519	KITAMURA,IKUO	2390185	SRC	FAR	5908576	20160227	20160227	20170831	ADC
GU	536057	INITIAL	GU	GU12014519	KITAMURA,IKUO	2700636	NTS	REG	6386171	00000000	00000000	00000000	
GU	543331	ADDED	GU	GU12024586	SATO,NAMI	2652660	SRC	AUD	6312298	20170310	20170310	20180930	ADC
GU	543331	ADDED	GU	GU12024586	SATO,NAMI	2683643	ATN	BEC	6359918	20170529	00000000	00000000	
GU	543331	ADDED	GU	GU12024586	SATO,NAMI	2356315	SRC	FAR	5859752	20160112	20160112	20170731	ADC
GU	543331	ADDED	GU	GU12024586	SATO,NAMI	2552829	SRC	REG	6162960	20161128	20161128	20180531	ADC
GU	612216	ADDED	GU	GU13085257	WATANABE,TOMOHIRO	2684606	ATN	AUD	6361414	20170529	00000000	00000000	
GU	612216	ADDED	GU	GU13085257	WATANABE,TOMOHIRO	2410229	SRC	BEC	5937019	20160221	20160221	20170831	ADC
GU	612216	ADDED	GU	GU13085257	WATANABE,TOMOHIRO	2410229	SRC	FAR	5937020	20160530	20160530	20171130	ADC

Candidate Juris	NID	Candidate Crd Sts	Appl Juris	JID	Name	Appl #	CES Sts	CES	CESID	Attend Date	Credit Date	Credit Exp Date	CES Crd sts
GU	612216	ADDED	GU	GU13085257	WATANABE,TOMOHIRO	2516812	SRC	REG	6105398	20160829	20160829	20180228	ADC
GU	613802	ADDED	GU	GU13085280	YAMAZAKI,DAISUKE	2539049	SRC	AUD	6140883	20160804	20160804	20180228	ADC
GU	613802	ADDED	GU	GU13085280	YAMAZAKI,DAISUKE	2676906	ATN	BEC	6349618	20170527	00000000	00000000	
GU	613802	ADDED	GU	GU13085280	YAMAZAKI,DAISUKE	2417833	SRC	FAR	5948424	20160131	20160131	20170731	ADC
GU	613802	ADDED	GU	GU13085280	YAMAZAKI,DAISUKE	2725651	NTS	REG	6426775	00000000	00000000	00000000	
GU	631996	ADDED	GU	GU14025529	KITAMAE,HIDEYA	2600668	SRC	AUD	6235379	20161127	20161127	20180531	ADC
GU	631996	ADDED	GU	GU14025529	KITAMAE,HIDEYA	2345231	SRC	BEC	5843478	20160214	20160214	20170831	ADC
GU	631996	ADDED	GU	GU14025529	KITAMAE,HIDEYA	2695227	ATN	FAR	6377643	20170521	00000000	00000000	
GU	631996	ADDED	GU	GU14025529	KITAMAE,HIDEYA	2525998	SRC	REG	6119887	20161008	20161008	20180430	ADC
GU	639351	ADDED	GU	GU14035619	YU,WEI-CHEN	2699966	ATN	AUD	6385142	20170531	00000000	00000000	
GU	639351	ADDED	GU	GU14035619	YU,WEI-CHEN	2334094	SRC	BEC	5826334	20160204	20160204	20170831	ADC
GU	639351	ADDED	GU	GU14035619	YU,WEI-CHEN	2334094	SRC	FAR	5826335	20160526	20160526	20171130	ADC
GU	639351	ADDED	GU	GU14035619	YU,WEI-CHEN	2699966	NTS	REG	6385143	00000000	00000000	00000000	
GU	640650	LOST	GU	GU14045636	HSIEH,HSUAN	2646542	ATN	AUD	6303439	20170518	00000000	00000000	
GU	640650	LOST	GU	GU14045636	HSIEH,HSUAN	2646542	ATN	BEC	6303440	20170519	00000000	00000000	
GU	640650	LOST	GU	GU14045636	HSIEH,HSUAN	2401279	SRC	REG	5924579	20160219	20160219	20170831	ADC
GU	649027	ADDED	GU	GU14065648	YATABE,SHIGETO	2634190	SRC	AUD	6285576	20170227	20170227	20180831	ADC
GU	649027	ADDED	GU	GU14065648	YATABE,SHIGETO	2380309	SRC	BEC	5894295	20160112	20160112	20170731	ADC
GU	649027	ADDED	GU	GU14065648	YATABE,SHIGETO	2634190	ATN	FAR	6285577	20170528	00000000	00000000	
GU	649027	ADDED	GU	GU14065648	YATABE,SHIGETO	2562684	SRC	REG	6178314	20161023	20161023	20180430	ADC
GU	656369	INITIAL	GU	GU14075763	SHINOZAKI,SAORI	2695234	NTS	AUD	6377652	00000000	00000000	00000000	
GU	656369	INITIAL	GU	GU14075763	SHINOZAKI,SAORI	2695234	NTS	BEC	6377653	00000000	00000000	00000000	
GU	656369	INITIAL	GU	GU14075763	SHINOZAKI,SAORI	2398982	SRC	FAR	5921207	20160226	20160226	20170831	ADC
GU	656369	INITIAL	GU	GU14075763	SHINOZAKI,SAORI	2695234	ATN	REG	6377654	20170531	00000000	00000000	
GU	662298	LOST	GU	GU14095830	KAWABE,YOHEI	2460907	SRC	BEC	6014662	20160530	20160530	20171130	ADC
GU	662298	LOST	GU	GU14095830	KAWABE,YOHEI	2623656	ATN	FAR	6270257	20170514	00000000	00000000	
GU	663945	LOST	GU	GU14095843	AMAN,JOAN ROCHELLE	2597153	ATN	AUD	6230022	20170414	00000000	00000000	
GU	663945	LOST	GU	GU14095843	AMAN,JOAN ROCHELLE	2329362	SRC	BEC	5818964	20151027	20151027	20170430	ADC
GU	663945	LOST	GU	GU14095843	AMAN,JOAN ROCHELLE	2329362	SRC	FAR	5818965	20151026	20151026	20170430	ADC
GU	663945	LOST	GU	GU14095843	AMAN,JOAN ROCHELLE	2597153	ATN	REG	6230023	20170414	00000000	00000000	
GU	665626	ADDED	GU	GU14105857	WANG,QI	2423077	SRC	AUD	5956220	20160213	20160213	20170831	ADC
GU	665626	ADDED	GU	GU14105857	WANG,QI	2641060	SRC	BEC	6295488	20170216	20170216	20180831	ADC
GU	665626	ADDED	GU	GU14105857	WANG,QI	2703203	ATN	FAR	6390310	20170426	00000000	00000000	
GU	665626	ADDED	GU	GU14105857	WANG,QI	2641060	NTS	REG	6295490	00000000	00000000	00000000	
GU	667156	ADDED	GU	GU14105873	SUN,XUETING	2656617	SRC	AUD	6318102	20170309	20170309	20180930	ADC
GU	667156	ADDED	GU	GU14105873	SUN,XUETING	2528038	SRC	BEC	6123145	20160827	20160827	20180228	ADC
GU	667156	ADDED	GU	GU14105873	SUN,XUETING	2415752	SRC	FAR	5945227	20160225	20160225	20170831	ADC
GU	667156	ADDED	GU	GU14105873	SUN,XUETING	2595893	ATN	REG	6228018	20170522	00000000	00000000	
GU	671106	ADDED	GU	GU14125919	NAGASU,FUMIHIKO	2695230	ATN	AUD	6377647	20170416	00000000	00000000	
GU	671106	ADDED	GU	GU14125919	NAGASU,FUMIHIKO	2410243	SRC	BEC	5937041	20160221	20160221	20170831	ADC
GU	671106	ADDED	GU	GU14125919	NAGASU,FUMIHIKO	2574988	SRC	FAR	6196812	20161114	20161114	20180531	ADC
GU	671106	ADDED	GU	GU14125919	NAGASU,FUMIHIKO	2298733	SRC	REG	5770695	20151003	20151003	20170430	ADC

Doc. No. 34GU120775

Candidate Juris	NID	Candidate Crd Sts	Appl Juris	JID	Name	Appl #	CES Sts	CES	CESID	Attend Date	Credit Date	Credit Exp Date	CES Crd sts
GU	674473	ADDED	GU	GU15015976	AHMED,ATIQUE	2493405	SRC	AUD	6067495	20160710	20160710	20180131	ADC
GU	674473	ADDED	GU	GU15015976	AHMED,ATIQUE	2581293	SRC	BEC	6205922	20161208	20161208	20180630	ADC
GU	674473	ADDED	GU	GU15015976	AHMED,ATIQUE	2330335	SRC	FAR	5820417	20160118	20160118	20170731	ADC
GU	674473	ADDED	GU	GU15015976	AHMED,ATIQUE	2666173	ATN	REG	6332850	20170528	00000000	00000000	
GU	674474	LOST	GU	GU15015979	NAGAMATSU,MIKA	2603616	SRC	AUD	6239965	20161124	20161124	20180531	ADC
GU	674474	LOST	GU	GU15015979	NAGAMATSU,MIKA	2700638	ATN	BEC	6386173	20170530	00000000	00000000	
GU	674474	LOST	GU	GU15015979	NAGAMATSU,MIKA	2700638	NTS	REG	6386174	00000000	00000000	00000000	
GU	679998	ADDED	GU	GU15026065	NAGAE,KENJI	2712181	ATN	AUD	6404743	20170530	00000000	00000000	
GU	679998	ADDED	GU	GU15026065	NAGAE,KENJI	2384799	SRC	BEC	5900809	20151125	20151125	20170531	ADC
GU	679998	ADDED	GU	GU15026065	NAGAE,KENJI	2605092	SRC	FAR	6242208	20161129	20161129	20180531	ADC
GU	679998	ADDED	GU	GU15026065	NAGAE,KENJI	2712181	ATN	REG	6404744	20170515	00000000	00000000	
GU	684600	ADDED	GU	GU15036121	SHASHAA,DOAA	2263055	SRC	AUD	5712222	20151001	20151001	20170430	ADC
GU	684600	ADDED	GU	GU15036121	SHASHAA,DOAA	2502225	SRC	BEC	6082078	20161208	20161208	20180630	ADC
GU	684600	ADDED	GU	GU15036121	SHASHAA,DOAA	2502225	SRC	FAR	6082079	20160828	20160828	20180228	ADC
GU	684600	ADDED	GU	GU15036121	SHASHAA,DOAA	2676424	ATN	REG	6348833	20170426	00000000	00000000	
GU	687503	ADDED	GU	GU15046164	JIANG,BEIQI	2413618	SRC	AUD	5942094	20160525	20160525	20171130	ADC
GU	687503	ADDED	GU	GU15046164	JIANG,BEIQI	2275157	SRC	BEC	5731886	20151026	20151026	20170430	ADC
GU	687503	ADDED	GU	GU15046164	JIANG,BEIQI	2516889	SRC	FAR	6105583	20161208	20161208	20180630	ADC
GU	687503	ADDED	GU	GU15046164	JIANG,BEIQI	2688268	ATN	REG	6366911	20170428	00000000	00000000	
GU	690861	ADDED	GU	GU15056206	KHURSHID,SHAHZAD	2714121	ATN	AUD	6407874	20170526	00000000	00000000	
GU	690861	ADDED	GU	GU15056206	KHURSHID,SHAHZAD	2288526	SRC	BEC	5753551	20160517	20160517	20171130	ADC
GU	690861	ADDED	GU	GU15056206	KHURSHID,SHAHZAD	2288526	SRC	FAR	5753552	20160206	20160206	20170831	ADC
GU	690861	ADDED	GU	GU15056206	KHURSHID,SHAHZAD	2671550	SRC	REG	6341356	20170309	20170309	20180930	ADC
GU	698852	LOST	GU	GU15076296	UPADHYAYULA,BHARGAVI	2612681	ATN	BEC	6253514	20170422	00000000	00000000	
GU	699076	INITIAL	GU	GU15076307	FUKUNAGA,WATARU	2692009	NTS	AUD	6372473	00000000	00000000	00000000	
GU	699076	INITIAL	GU	GU15076307	FUKUNAGA,WATARU	2681555	NTS	BEC	6356899	00000000	00000000	00000000	
GU	699076	INITIAL	GU	GU15076307	FUKUNAGA,WATARU	2361052	SRC	FAR	5866278	20160229	20160229	20170831	ADC
GU	699076	INITIAL	GU	GU15076307	FUKUNAGA,WATARU	2641549	ATN	REG	6296160	20170531	00000000	00000000	
GU	701802	LOST	GU	GU15076338	LIN,NIEN TZU	2638759	ATN	AUD	6292060	20170426	00000000	00000000	
GU	701803	ADDED	GU	GU15076340	ANDRIKE,KAILI	2488144	SRC	AUD	6058844	20160525	20160525	20171130	ADC
GU	701803	ADDED	GU	GU15076340	ANDRIKE,KAILI	2363149	SRC	BEC	5869383	20160104	20160104	20170731	ADC
GU	701803	ADDED	GU	GU15076340	ANDRIKE,KAILI	2706095	NTS	FAR	6394922	00000000	00000000	00000000	
GU	701803	ADDED	GU	GU15076340	ANDRIKE,KAILI	2706095	ATN	REG	6394923	20170526	00000000	00000000	
GU	701923	ADDED	GU	GU15076351	MIGLANI,KARAN	2636256	ATN	AUD	6288501	20170412	00000000	00000000	
GU	701923	ADDED	GU	GU15076351	MIGLANI,KARAN	2330885	SRC	BEC	5821232	20151008	20151008	20170430	ADC
GU	701923	ADDED	GU	GU15076351	MIGLANI,KARAN	2330885	SRC	FAR	5821233	20151001	20151001	20170430	ADC
GU	701923	ADDED	GU	GU15076351	MIGLANI,KARAN	2636256	ATN	REG	6288502	20170410	00000000	00000000	
GU	702167	ADDED	GU	GU15076346	DATTA,DIVYA	2566008	SRC	AUD	6183631	20170105	20170105	20180731	ADC
GU	702167	ADDED	GU	GU15076346	DATTA,DIVYA	2331631	SRC	BEC	5822460	20151006	20151006	20170430	ADC
GU	702167	ADDED	GU	GU15076346	DATTA,DIVYA	2331631	SRC	FAR	5822461	20151001	20151001	20170430	ADC
GU	702167	ADDED	GU	GU15076346	DATTA,DIVYA	2675527	ATN	REG	6347334	20170412	00000000	00000000	
GU	704010	ADDED	GU	GU15086374	ZHANG,KANGMING	2338751	SRC	AUD	5833338	20160125	20160125	20170731	ADC

Doc. No. 3MG-5117-0075

Candidate Juris	NID	Candidate Crd Sts	Appl Juris	JID	Name	Appl #	CES Sts	CES	CESID	Attend Date	Credit Date	Credit Exp Date	CES Crd sts
GU	704010	ADDED	GU	GU15086374	ZHANG,KANGMING	2595116	SRC	BEC	6226907	20170217	20170217	20180831	ADC
GU	704010	ADDED	GU	GU15086374	ZHANG,KANGMING	2681562	ATN	FAR	6356910	20170523	00000000	00000000	
GU	704010	ADDED	GU	GU15086374	ZHANG,KANGMING	2681562	ATN	REG	6356911	20170525	00000000	00000000	
GU	704389	ADDED	GU	GU15086375	LU,QIANYI	2340030	SRC	AUD	5835434	20151105	20151105	20170531	ADC
GU	704389	ADDED	GU	GU15086375	LU,QIANYI	2488145	SRC	BEC	6058845	20160608	20160608	20171231	ADC
GU	704389	ADDED	GU	GU15086375	LU,QIANYI	2340030	SRC	FAR	5835435	20151104	20151104	20170531	ADC
GU	704389	ADDED	GU	GU15086375	LU,QIANYI	2720095	ATN	REG	6417753	20170531	00000000	00000000	
GU	710528	ADDED	GU	GU15106472	SHIN,MOONSU	2696388	ATN	AUD	6379506	20170513	00000000	00000000	
GU	710528	ADDED	GU	GU15106472	SHIN,MOONSU	2595118	SRC	BEC	6226911	20170310	20170310	20180930	ADC
GU	710528	ADDED	GU	GU15106472	SHIN,MOONSU	2696388	ATN	FAR	6379507	20170526	00000000	00000000	
GU	710528	ADDED	GU	GU15106472	SHIN,MOONSU	2370871	SRC	REG	5880582	20160122	20160122	20170731	ADC
GU	710641	ADDED	GU	GU15106473	KUNII,HIRONORI	2371112	SRC	AUD	5880933	20160215	20160215	20170831	ADC
GU	710641	ADDED	GU	GU15106473	KUNII,HIRONORI	2486652	SRC	BEC	6056531	20160515	20160515	20171130	ADC
GU	710641	ADDED	GU	GU15106473	KUNII,HIRONORI	2371112	SRC	FAR	5880935	20151116	20151116	20170531	ADC
GU	710641	ADDED	GU	GU15106473	KUNII,HIRONORI	2695228	ATN	REG	6377644	20170521	00000000	00000000	
GU	710971	ADDED	GU	GU15106487	LIU,JIE	2641533	ATN	AUD	6296134	20170531	00000000	00000000	
GU	710971	ADDED	GU	GU15106487	LIU,JIE	2641533	ATN	BEC	6296135	20170502	00000000	00000000	
GU	710971	ADDED	GU	GU15106487	LIU,JIE	2372497	SRC	FAR	5882886	20151127	20151127	20170531	ADC
GU	710971	ADDED	GU	GU15106487	LIU,JIE	2430757	SRC	REG	5968118	20160411	20160411	20171031	ADC
GU	713731	ADDED	GU	GU15106518	GANDHI,MEENAKSHI	2693495	ATN	AUD	6374761	20170522	00000000	00000000	
GU	713731	ADDED	GU	GU15106518	GANDHI,MEENAKSHI	2383143	SRC	BEC	5898394	20160227	20160227	20170831	ADC
GU	713731	ADDED	GU	GU15106518	GANDHI,MEENAKSHI	2383143	SRC	FAR	5898395	20151130	20151130	20170531	ADC
GU	713731	ADDED	GU	GU15106518	GANDHI,MEENAKSHI	2516726	SRC	REG	6105265	20170109	20170109	20180731	ADC
GU	715905	INITIAL	GU	GU15116548	MATSUKI,SATOSHI	2621943	ATN	AUD	6267564	20170528	00000000	00000000	
GU	715905	INITIAL	GU	GU15116548	MATSUKI,SATOSHI	2712541	NTS	BEC	6405358	00000000	00000000	00000000	
GU	715905	INITIAL	GU	GU15116548	MATSUKI,SATOSHI	2391780	SRC	FAR	5910908	20160222	20160222	20170831	ADC
GU	715905	INITIAL	GU	GU15116548	MATSUKI,SATOSHI	2712541	NTS	REG	6405359	00000000	00000000	00000000	
GU	716477	ADDED	GU	GU15116553	WU,YITING	2534197	SRC	AUD	6133270	20161209	20161209	20180630	ADC
GU	716477	ADDED	GU	GU15116553	WU,YITING	2393803	SRC	BEC	5913884	20160604	20160604	20171231	ADC
GU	716477	ADDED	GU	GU15116553	WU,YITING	2393803	SRC	FAR	5913885	20160212	20160212	20170831	ADC
GU	716477	ADDED	GU	GU15116553	WU,YITING	2695238	ATN	REG	6377661	20170526	00000000	00000000	
GU	717140	ADDED	GU	GU15116570	CHENG,MIN-CHUNG	2524112	SRC	AUD	6116969	20160816	20160816	20180228	ADC
GU	717140	ADDED	GU	GU15116570	CHENG,MIN-CHUNG	2395943	SRC	BEC	5917017	20160216	20160216	20170831	ADC
GU	717140	ADDED	GU	GU15116570	CHENG,MIN-CHUNG	2395943	SRC	FAR	5917018	20160215	20160215	20170831	ADC
GU	717140	ADDED	GU	GU15116570	CHENG,MIN-CHUNG	2681559	ATN	REG	6356906	20170413	00000000	00000000	
GU	717257	ADDED	GU	GU15116571	XU,YING	2449936	SRC	AUD	5998058	20160526	20160526	20171130	ADC
GU	717257	ADDED	GU	GU15116571	XU,YING	2396426	SRC	BEC	5917712	20160121	20160121	20170731	ADC
GU	717257	ADDED	GU	GU15116571	XU,YING	2696768	ATN	FAR	6380037	20170525	00000000	00000000	
GU	717257	ADDED	GU	GU15116571	XU,YING	2696768	NTS	REG	6380038	00000000	00000000	00000000	
GU	717274	ADDED	GU	GU15116475	CHEN,XIJI	2515803	SRC	AUD	6103754	20161007	20161007	20180430	ADC
GU	717274	ADDED	GU	GU15116475	CHEN,XIJI	2396448	SRC	BEC	5917749	20160129	20160129	20170731	ADC
GU	717274	ADDED	GU	GU15116475	CHEN,XIJI	2396448	SRC	FAR	5917750	20160523	20160523	20171130	ADC

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Candidate Juris	NID	Candidate Crd Sts	Appl Juris	JID	Name	Appl #	CES Sts	CES	CESID	Attend Date	Credit Date	Credit Exp Date	CES Crd sts
GU	717274	ADDED	GU	GU15116475	CHEN,XIJI	2666937	ATN	REG	6334016	20170529	00000000	00000000	
GU	723808	ADDED	GU	GU16016654	MORI,YUKARI	2571691	SRC	AUD	6191808	20161208	20161208	20180630	ADC
GU	723808	ADDED	GU	GU16016654	MORI,YUKARI	2696010	ATN	BEC	6378851	20170525	00000000	00000000	
GU	723808	ADDED	GU	GU16016654	MORI,YUKARI	2429743	SRC	FAR	5966504	20160225	20160225	20170831	ADC
GU	723808	ADDED	GU	GU16016654	MORI,YUKARI	2571691	SRC	REG	6191809	20161101	20161101	20180531	ADC

Date Fri, 7 Jul 2017 15:19:18 +0000
From cmays@nasba.org
To "daves@stgguam.com" <daves@stgguam.com>
Subject Credit Expiration Report for 17Q2 - GU
Attachments Credit Expiration Review GU.xlsx (23KB)

Attached is a list of candidates that attended during 17Q2 and have credit in other examination sections. The highlighted rows are the exam sections that credit will expire if the candidate does not pass the section attended during 17Q2.
Below are descriptions of some of the column headings on the report.

Column Heading	Description
Candidate Juris	Candidate File Jurisdiction
NID	National Identification Number
Candidate Credit Status	Overall Candidate Credit Status
Appl Juris	Application Jurisdiction
Name	Candidates Name
CES Sts	Candidate Exam Section Status, ATN-Attended SRC-Scored NTS-Notice to Schedule
CES	Candidate Exam Section
CESID	Candidate Exam Section Identification Number
Credit Exp Date	Credit Expiration Date
CES Crd Sts	Candidate Exam Section Credit Status, ADC-Credit Blank-No Credit

Please review the report and contact me if you have any questions.

Chris Mays
Associate Director, Client Services
- - - - - - - - - -
National Candidate Database
A division of NASBA
150 Fourth Avenue North, Suite 700
Nashville, TN 37219
- - - - - - - - - -

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www.nasba.org

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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.

For detailed information about what to expect on the day of your test visit Prometric's website at www.prometric.com; select the CPA link; and select "Prepare for Test Day" at top of the page.

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Doc. No. 34GL-17-0775.*

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of July 20, 2017

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
1	Mr. Chih-Kuo Chang Taiwan	Cert # 1677 Reinstatement Active - Attest	Ernst & Young Taiwan 10/2009 to 11/2011 Chung Hwa Picture Tubes 4/2012 to present				None	Approval - CPE Completed License expired 6/30/2014
2	Mr. Yingrui Zhang Beijing, China	Cert # 1546 Reinstatement Active-Attest	Xinyuan Real Estate Co. 8/2012 to present Beijing Guohua Real Estate Co. 7/2010 to 7/2012 Beijing Legend House 4/2009 to 6/2010				None	Approval - CPE Completed License expired 6/30/2012
3	Mr. Ali Abdulmahdi H.H. Aljabori Bahrain	Init Cert LTP Active - Attest	KPMG Fakhro 10/2013 to present	Univ of Bahrain BA Ahlia University Univ of N. Alabama	100% Audit/Attest Services	Sayed Hasan Ali Al-Alalawi New Hampshire Good Standing	None	Approval
4	Mr. Khaled M.A. Al Nuziely Saudi Arabia	Init Cert LTP Active - Attest	Dr. Moh'd Fida Bahjatt CPAs & Consultants 1/2015 to present Deloitte & Touche Saudi Arabia 2/2008 to 2/2014 KPMG Yemen 1/2005 to 6/2007	Sana'a University BA	30% Accounting Services 20% Audit/Attest Services 30% Financial Services 10% Consulting Skills 10% Mgmt Advis Services	Khalid M.F. Bahjatt New Hampshire Good Standing	None	Approval
5	Mr. Issam Ousama Ajoul Dubai, UAE	Init Cert LTP Active - Attest	Ernst & Young Dubai 10/2012 to present	American University , Dubai BA	100% Audit/Attest Services	Ashraf W. Abusharkh Ohio Good Standing	None	Approval
6	Ms. Chen-Ju Chen Houston, TX	Init Cert LTP Active -Attest	GBH CPAs P.C. 1/2016 to present Canady & Canady P.C. 7/2015 to 1/2016 Intelli EPI 9/2014 to 7/2015	National Taiwan University Univ of Texas at Dallas	100% Audit/Attest Services	David Grossman Texas Good Standing	None	Approval
7	Ms. Ko-Chen Chen Taiwan	Init Cert LTP Active - Attest	PricewaterhouseCoopers Taiwan 2/2012 to present	National Dong Hwa Univ National Chang Hsing Univ National Tsing Hua Univ BA, MBA	20% Audit/Attest Services 10% Financial Services 50% Tax/Tax Advisory Serv 20% Consulting Skills	Yun Liu Guam Good Standing	None	Approval
8	Mr. Brett Cronk Florida	Init Cert LTP Active - Attest	Deloitte Florida 7/2012 to present Deloitte South Africa 1/2009 to 4/2012 Telesure Group Services 1/2007 to 12/2008	Univ of Johannesburg BA	100% Audit/Attest Services	Jose A. Rementeria Florida Good Standing	None	Approval

Doc. No. 34GL-17-0775.*

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
9	Mr. Michael L. Gervais Florida	Init Cert LTP Active - Attest	BDO USA LLP 2/2015 to Present Preferred Personnel Solutions 6/2012 to 2/2015	Kennesaw State University BA	100% Audit/Attest Services	Ernesto Saumell Florida Good Standing	None	Approval
10	Ms. Stephany Goyla Miami, Florida	Init Cert LTP Active-Attest	BDO USA LLP (Florida) 9/2013 to present BDO Dutch Caribbean 2/2009 to 9/20013	University of Netherland Antilles BA University of Curacao	100% Audit/Attest Services	Ian Shapiro Florida Good Standing	None	Approval
11	Mr. Ehab Fawzi M.S. Hirsch United Arab Emirates	Init Cert LTP Active - Attest	Ernst & Young LLP UAE 10/2014 to present Kareem Logistics 02/2002 to 9/2014	University of Jordan BA	10% Accounting Services 90% Audit/Attest Services	Ahmad Abu Asabeh New Mexico Good Standing	None	Approval
12	Ms. Diana Kamakh Lebanon	Init Cert LTP Active - Attest	Deloitte & Touche Beirut 9/2013 to present	Rafik Hariri University BA	100% Audit/Attest Services	Farid Massoud New Hampshire Good Standing	None	Approval
13	Mr. Don Martin Kuruvilla India	Init Cert LTP Active - Attest	Ernst & Young India 2/2017 to present Jazeera Airways Kuwait 5/2011 to 1/2017	Mahatma Gandhi University BA	70% Accounting Services 20% Audit/Attest Services 10% Tax/Tax Advis Services	Reeba Ann Thomas Guam Good Standing	None	Approval
14	Mr. Jun Liang Beijing, China	Init Cert LTP Active -Attest	Channel Soft Technology Beijing 1/2008 to present Ernst & Young Beijing 2003 to 2008	Central Univ of Finance & Economics BA Jiangsu University Shandong University	20% Accounting Services 10% Audit/Attest Services 30% Financial Services 10% Tax/Tax Advis Services 10% Consulting Skills 20 Mgmt Advisory Services	Li Zhong Maine Good Standing	None	Approval
15	Ms. Anusha B. Menon United Arab Emirates	Init Cert LTP Active - Attest	PricewaterhouseCoopers Dubai 12/2014 to present Deloitte Haskins & Sells LLP 3/2011 to 11/2014	University of Mumbai BA, MA	100% Audit/Attest Services	Whitney Beck Texas Good Standing	None	Approval
16	Mr. Ahmad Mussa Israel	Init Cert LTP Active - Attest	Deloitte & Touche Palestine 3/2016 to present Mar Elias Monestary Rest. 9/2010 to 2/2016	Bethlehem University BA	100% Audit/Attest Services	Munther Jeries Albandak New Hampshire Good Standing	None	Approval

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	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
17	Mr. Nabil Seifeddine London, UK	Init Cert LTP Active - Attest	Glaxo, Smith, Kline (GSK) 9/2016 to present Taysuna Ltd. 6/2015 to 8/2016 Ernst & Young UAE 3/2011 to 4/2015	Lebanese University BA	100 % Audit/Attest Services	Ahmed Mustafa Al Dali New Hampshire Good Standing	None	Approval
18	Mr. Anton Sobrovin Dallas, TX	Init Cert LTP Active-Attest	Ernst & Young LLP Texas 8/2013 to present Ernst & Young Russa 10/2010 to 7/2013	Institution of International Law and Economics	100% Audit/Attest Services	William Mueger New York Good Standing	None	Approval
19	Mr. Ahmed Moh'd A.M. Taha United Arab Emirates	Init Cert LTP Active - Attest	Deloitte & Touche ME 9/28/2014 to present	American University of Sharjah BS	100% Audit/Attest Services	Mohammad I. Al Fuqaha New Hampshire Good Standing	None	Approval
20	Ms. Doha Assem Y. Tantawy United Arab Emirates	Init Cert LTP Active - Attest	Ernst & Young LLP Dubai 9/2014 to present	American University of Sharjah BA	100% Audit/Attest Services	Ashraf Wahid Abu-Sharkh Ohio Good Standing	None	Approval
21	Mr. Yusuke Usui Tokyo, Japan	Init Cert LTP Active - Attest	Mazars WB Audit Corporation 12/2015 to present	Rikkyo University BA Cal State East Bay	90% Audit/Attest Services 10% Financial Services	Emmanuel Thierry New Hampshire Good Standing	None	Approval.
22	Ms. Kristina M. Wiggins Tampa, Florida	Init Cert LTP Active - Attest	PricewaterhouseCoopers Florida 3/2014 to present Rooms to Go (Florida) 5/2013 to 3/2014 PricewaterhouseCoopers LLP Florida 9/2012 to 4/2013	Nova Southeastern Univ MA University of Miami BA	100% Audit/Attest Services	Jason McIntyre Florida Good Standing	None	Approval
23	Mr. Cheng-Yen Wu Taiwan	Init Cert LTP Active - Attest	KPMG Taiwan 9/1999 to present	Chung Yuan Christian University BBA	20% Accounting Services 65% Audit/Attest Services 15% Management Advis Services	An-Chih Cheng Guam Good Standing	None	Approval
24	Mr. Mohamed Adel A. F. Youssef Saudi Arabia	Init Cert LTP Active - Attest	KPMG Saudi Arabia 3/2014 to present Tagi-Talal Abu Ghazala 3/2012 to 3/2014 Tax Councilor Office Egypt 5/2009 to 3/2012	Alexandria University BA	100% Audit/Attest Services	Mohammad Al Qasem New Hampshire Good Standing	None	Approval.

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	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
25	Mr. Mohammad Zawahra United Arab Emirates	Init Cert LTP Active - Attest	Odeh & Co. CPAs (UAE) 4/2016 to 6/2017	Keller Graduate School of Mgmt MBA Bethlehem University BA	5% Accounting Services 80% Audit./Attest Services 5% Financial Services 10% Consulting Skills	Ahmed Odeh Missouri Good Standing	None	Approval
26	Mr. Krishnakumar Krishna Iyer Dubai, United Arab Emirates	Cert # 2490 LTP Active- Non Attest	ARJ Holdings LLC 8/1997 to present		70% Accounting Services 20% Audit/Attest Services	Laura Jean Humbert Colorada Good Standing (NASBA)	None	Approval - holds an inactive license changing to active.
27	Mr. Renedgardo S. Merencillo Pohnpei, FSM	Cert # 1331 Reinstatement Active Non Attest	FSM National Govt Dept of Finance & Admin 10/2015 to present Pohnpei State Govt 8/2008 to 12/2011				None	Approval - CPE completed
28	Mr. Abd Almuti Rizk Almuzaini Kuwait	Init Cert LTP Active Non Attest	Mobile Telecomm Co. Kuwait 5/2011 to present	Concordia University BA	100% Accounting Services	Laura Jean Humbert Colorado Good Standing (NASBA)	None	Approval
29	Mr. Nitish B. Pawan Bajaj India	Init Cert LTP Active Non Attest	Deloitte & Touche AERS India 8/2012 to present	Madras University BA	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
30	Mr. Ho Yin Chan Hong Kong	Init Cert LTP Active Non Attest	Securities & Futures Commission 7/2004 to 5/2017 Deloitte & Touche Tohmatsu 1/2001 to 6/2004	Univ of Hong Kong MA Chinese Univ of Hong Kong BA RIGOS	100% Audit/Attest Services	Stephen Yam Texas Good Standing	None	Approval
31	Mr. Hung-Tin Chen Houston, TX	Init Cert LTP Inactive	Weatherford International Place 10/2015 to present	Soochow University BA Univ of Texas, Dallas MA			None	Approval - was applying for an active non attest license but verifier had an expired license.
32	Ms. Tianbing Du Beijing, China	Init Cert LTP Active Non Attest	Postal Savings Bank of China 12/2014 to present People's Bank of China 8/2009 to 11/2014	Beijing Univ of Technology BA Tsinghua University MA	100% Audit/Attest Services	Huiping Zhong Texas Good Standing	None	Approval

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	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
33	Mr. Sandeep Goyla United Arab Emirates	Init Cert LTP Active Non Attest	Mubadala Development Company 6/2011 to present	University of Delhi	45% Accounting Services 30% Financial Services 5% Tax/Tax Advisory Serv 20% Mgmt Advisory Serv	Cyrus Balsara Illinois Good Standing	None	Approval
34	Mr. Kengo Higashimura Saitama, Japan	Init Cert LTP Active Non Attest	Deloitte & Touche Tohmatsu LLC 1/2017 to present Abitus Inc. 7/2013 to 12/2016	University of Tokyo BA Cal State East Bay	45% Audit/Attest Services 55% Financial Services	Toyoaki Miwa Guam Good Standing	None	Approval
35	Mr. Fumiyasu Hikichi Kanagawa, Japan	Init Cert LTP Active Non Attest	Deloitte Tohmatsu Tax Co. 8/2014 to 5/2017	Kyoto University BA	80% Accounting Services 20% Tax/Tax Advisory Serv	Sumiko Saito Greer North Carolina Good Standing	None	Approval
36	Ms. Xiaoan Huang Suzhou, China	Init Cert LTP Active Non Attest	Krones Machinery 12/2015 to present He Nuo Group 9/2015 to 12/2015 Shanghai Zhaogang Netcom 5/2015 to 8/2015	Qingdao University BA	80% Financial Services 20% Consulting Services	Yifei Wang Massachusetts Good Standing	None	Approval
37	Mr. Paruk Kochar India	Init Cert LTP Active Non Attest	None Currently PricewaterhouseCoopers India 4/2012 to 4/2015 SND & Co. India 5/2015 to 1/2017	University of Delhi	100% Audit/Attest Services	Varun Jain Colorado Good Standing	None	Approval
38	Ms. Mo Li Beijing, China	Init Cert LTP Active Non Attest	Sohu. Com Inc 10/2010 to present PricewaterhouseCoopers China 8/2005 to 10/2010	China Foreign Affairs University BA	30% Accounting Services 10% Financial Services 50% Tax/Tax Advisory Serv 10% Mgmt Advisory Services	Yang Wang Guam Good Standing	None	Approval
39	Mr. Xin Li Beijing, China	Init Cert LTP Active Non Attest	Zhongzhi Capital Mgmt 6/2013 to present SinoChem Oil Ltd. 6/2010 to 6/2013 KPMG China 6/2007 to 6/2010	Shandong Finance Institute BA Capital University of Econ & Business MA Shanghai Univ of Fin & Econ	50% Accounting Services 20% Tax/Tax Advis Services 30% Mgmt Advis Services	Yue He Pennsylvania Good Standing	None	Approval

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	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
40	Ms. Bingjie Luo Illinois, USA	Init Cert LTP Active Non Attest	SPI Global Servies 11/2016 to present Alan D. Lasko & Assoc PC 8/2016 to 10/2016 Blaige & Co. 11/2015 to 8/2016	Loyola University Southwestern University of Finance and Economics	100% Accounting Services	Huiping Zhong Texas Good Standing	None	Approval
41	Ms. Sunakshi Mohindra India	Init Cert LTP Active Non Attest	Deloitte & Touche AERS India 8/2013 to present	University of Delhi	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
42	Mr. Mukundan Lakshmi Narayanan Bahrain	Init Cert LTP Active Non Attest	Bahrain Defence Force 4/2009 to present	University of Madras	80% Accounting Services 20% Consulting Skills	Laura Jean Humbert Colorado Good Standing	None	Approval
43	Ms. Zhiying Peng Shanghai, China	Init Cert LTP Active Non Attest	Cardinal Health Pharmaceuticals 7/2013 to present Siemens Ltd 3/2008 to 7/2013	Fudan University BA, MA Shanghai Univ of Finance and Economics	100% Accounting Services	Siwen Fan Virginia Good Standing	None	Approval
44	Mr. Jason Pinto India	Init Cert LTP Active Non Attest	Deloitte AERS India 8/2015 to present	Bangalore University BA	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
45	Ms. Priya Ramesh United Arab Emirates	Init Cert LTP Active Non Attest	Consilium Middle East FZC 5/2006 to present JC Middle East FZC 2/2004 to 3/2006	Bangalore University BA,MA	80% Accounting Services 10% Audit/Attest Services 2% Financial Services 8% Mgmt Advis Services	Laura Jean Humbert Colorado Good Standing	None	Approval
46	Mr. Praveen Alwin Sequeira United Arab Emirates	Init Cert LTP Active Non Attest	Gourmet Gulf Co. LLC 8/2015 to present Al Owais Enterprises 10/2013 to 2/2015 Thani Investments LLC 3/2011 to 9/2013	Mumbai University Bangalore University	100% Accounting Services	Murari Balachandran New Hampshire Good Standing	None	Approval

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	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
47	Mr. Amandeep Singh India	Init Cert LTP Active Non Attest	Deloitte & Touche Assurance & Enterprise Risk Services 8/2012 to present	University of Delhi India	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
48	Ms. Parul Singh India	Init Cert LTP Active Non Attest	Deloitte Touche AERS India 8/2012 to present	University of Delhi India	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
49	Ms. Qing Tian Shanghai, China	Init Cert LTP Active Non Attest	General Electric China 2/2015 to present	Florida State University MA China Institute of Industrial Relations	60% Accounting Services 20% Financial Services 10% Tax/Tax Advisory Services 10% Consulting Skills	Yu Sun New York Good Standing	None	Approval
50	Mr. Kiran Kumar Vakkalagadda New Jersey, USA	Init Cert LTP Active Non Attest	Deloitte & Touche NY 11/2015 to present Deloitte & Touche India 4/2007 to 10/2015	Acharya Nagarjuna University BA Annamalai University	100% Audit/Attest Services	Sandeep Gupta New York Good Standing	None	Approval
51	Ms. Xiaoting Wang Shanghai. China	Init Cert LTP Active Non Attest	Caterpillar Remanufacturing 9/2014 to present Doosan Portable Power 4/2012 to 8/2014 LIDA Union Acctg Firm 7/2008 to 7/2011	Shanghai University of Finance & Economics	100% Accounting Services	Anthony Scott Edmonds North Carolina Good Standing	None	Approval
52	Ms. Guangda Xu Hong Kong	Init Cert LTP Active Non Attest	PricewaterhouseCoopers HK 11/2015 to present Cuiwang Township 5/2015 to 9/2015 Bank of Nova Scotia 5/2014 to 9/2014	University of Toronto	10% Audit/Attest Services 70% Financial Services 20% Consulting Services	Stephen Yam Texas Good Standing	None	Approval
53	Ms. Jinghua Xu Beijing, China	Init Cert LTP Active Non Attest	Netgear Networking Tech Ltd. 11/2014 to present HOK International Beijing 9/2013 to 9/2014 CERE Property Mgmt Services 8/2012 to 8/2013	Beijing Forestry University BA, MA	100% Accounting Services	Ke Wang Guam Good Standing	None	Approval

Doc. No. 34GL-17-0775.*

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
54	Ms. Ka Shuen Yung Hong Kong	Init Cert LTP Active Non Attest	Darwin Rhodes (HK) 10/2017 to present Deloitte Advisory HK 9/2014 to 6/2016	Hong Kong Polytechnic Univ BA	100% Tax/Tax Advisory Serv	Stephen Yam Texas Good Standing	None	Approval
55	Mr. Jingyun Zhang Zhejiang, China	Init Cert LTP Active Non Attest	NetEase 9/2011 to present KPMG Hangzhou 8/2006 to 9/2011	Zhejiang University BA Shanghai University of Financial & Economics	80% Accounting Services 10% Financial Services 10% Tax/Tax Advisory SErvices	Zhiyuan Tian Washington Good Standing	None	Approval
56	Ms. Wanqiu Zhang Beijing, China	Init Cert LTP Active Non Attest	Sinasteel Corporation 1/2012 to present	University of International Business & Economics Central University of Finance & Economics	10% Accounting Services 5% Audit/Attest Services 35% Financial Services 10% Tax/Tax Advis Services 50% Mgmt Advis Services	Huiping Zhong Texas Good Standing	None	Approval
57	Ms. Yinghui Zhang Illinois, USA	Init Cert LTP Active Non Attest	None Currently Ernst & Young Georgia 2/2016 to 2/2017	Zhejiang University BA University of Georgia	50% Tax/Tax Advis Services 50% Consulting Skills	Shani Washington Georgia/California Good Standing	None	Approval
58	Ms. Xiaopan Zhou Beijing, China	Init Cert LTP Active Non Attest	Sohu Comm Inc. 4/2012 to 3/2017 Qihou 360 Tech Co. 6/2011 to 4/2012 PricewaterhouseCoopers Beijing 8/2003 to 6/2010	Capita University of Econ and Business	15% Accounting Services 70% Audit Attest Services 10% Financial Services 5% Tax/Tax Advisory Serv	Hao Liang Hawaii Good Standing	None	Approval
59	Mr. Hiroshi Yoshida Tokyo, Japan	Cert # 1598 Reinstatement Inactive	Comodo Soluntions Co. 10/2013 to present Japen Open Systems Co. 4/2013 to 9/2013				None	Approval - license expired 6/30/2012
60	Mr. Eapen Abraham Dubai, United Arab Emirates	Init Cert LTP Inactive	Netizency FZ LLC 5/2015 to present Al Ghaith & Co. 5/2009 to 3/2015	Mahatma Gandhi Univ Univ of Kerala Shiraji University			None	Approval

Doc. No. 34GL-17-0775.*

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
61	Mr. Ali Shawqe Ali Olabi Jordan	Init Cert LTP Inactive	Grant Thornton Jordan 6/2008 to present	Philadelphia University			None	Approval
62	Mr. Kai-Yu Chan Taiwan	Init Cert LTP Inactive	None Listed	Soochow University			None	Approval
63	Ms. Ya-Wen Chang Taiwan	Init Cert LTP Inactive	PChome Interpay Inc. 9/2016 to present PChome Store Inc. 10/2012 to 9/2016 KPMG 9/2010 to 9/2012	National Taiwan University			None	Approval
64	Ms. Chieh-Yu Chen Taiwan	Init Cert LTP Inactive	Taipei Exchanges 6/2014 to present	National Taiwan University			None	Approval
65	Mr. Hsuan-Ching Chen Taiwan	Init Cert LTP Inactive	Pricewaterhouse Coopers Taiwan 2/2010 to 2/2015	National Chung Cheng University			None	Approval
66	Ms. Wan-Chi Chen Taiwan	Init Cert LTP Inactive	None Listed	Taipei University Tunghai University			None	Approval
67	Ms. Wan-Ying Hsieh Taiwan	Init Cert LTP Inactive	None Listed	National Taiwan University Univ of Texas at Dallas			None	Approval
68	Ms. Sandhya K. Iyer Qatar	Init Cert LTP Inactive	First Leasing Co. 1/2014 to present First Gulf Bank 7/2012 to 6/2013 HSBC Bank ME 10/2006 to 7/2012	Shri Chinai College Univ of Mumbai Advance Law College			None	Approval

Doc. No. 34GL-17-0775.*

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
69	Ms. Biji Mary Jacob Braintree, MA	Init Cert LTP Inactive	None presently CA. S. Kumar India 11/2012 to 7/2014	Pt. Ravishankar Shukla Univ BA, MA			None	Approval
70	Ms. Wan-Chin Kuo Taiwan	Init Cert LTP Inactive	Taishin International Bank 7/2015 to present Deloitte & Touche Taiwan 9/2014 to 7/2015	Tamkang University Univ of Texas at Dallas			None	Approval
71	Ms. Yi-Syuan Li Taiwan	Init Cert LTP Inactive	None Listed	National Chengchi University			None	Approval
72	Ms. Ni-Yu Lin Taiwan	Init Cert LTP Inactive	None Listed	National Chengchi Univ Univ of Texas at Dallas			None	Approval
73	Mr. Abdulrahman R.I. Mustafa Saudi Arabia	Init Cert LTP Active Non Attest	Saudi Research & Marketing Group 4/2012 to present PricewaterhouseCoopers Saudi Arabia 1/2008 to 4/2012	University of Jordan	100% Accounting Services	Rami M. Wahdan New Mexico Good Standing	None	Approval
74	Mr. Keisuke Shinkado Osaka, Japan	Init Cert LTP Inactive	Sony Global Business Services 11/2016 to present TTA Business Services 2/2015 to 4/2016	Ritsumeikan University BA Cal State East Bay			None	Approval
75	Mr. Mohamed Hassan M. Hamed Kuwait	Init Cert LTP Active Attest	Ernst & Young Kuwait 11/2013 to present KPMG Egypt 1/2010 to 9/2013	Cairo University	100% Audit/Attest Services	Hany Ibrahim Yakout New Hampshire Good Standing	None	Approval
76	Mr. Ahmad Moh'd Ali Taher Almustafa Saudi Arabia	Init Cert LTP Active Attest	Ernst & Young Saudi Arabia 2/2012 to present Al Amawli & Albulkhair CPAs 10/2009 tp 2/2012	Hashemite University BA	100% Audit/Attest Services	Mohammed A. Khdair New Hampshire Good Standing	None	Conditional Approval - pending receipt of education evaluation.
77	Mr. Bashar Rizeq S. Abu Sba' Saudi Arabia	Init Cert LTP Active Attest	Ernst & Young Saudi Arabia 12/2014 to present Tala Abu Ghazalehh & Co 4/2013 to 11/2014	University of Jordan	100% Audit/Attest Services	Mohammed A. Khdair New Hampshire Good Standing	None	Approval
78	Ms. Zenglin Jiang Beijing, China	Init Cert LTP Active Attest	KPMG Beijing 10/2015 to present	NanKai University BA George Washington Univ	100% Audit/Attest Services	Yu Duan Maine Good Standing	None	Approval

Doc. No. 34GL-17-0775.*

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Friday, June 23, 2017 2:48 AM
To: boardsec@guamboa.org
Cc: Michele Santos
Subject: FW: Member Disciplinary and Firm Drop and Terminations Notices

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

From: Susan.Coffey@aicpa-cima.com -- Susan Coffey [mailto:Susan.Coffey@aicpa-cima.com]
Sent: Tuesday, June 20, 2017 12:41 AM
Subject: Member Disciplinary and Firm Drop and Terminations Notices

It is the practice of the AICPA to notify state boards of accountancy when an AICPA member has been disciplined for failure to comply with the AICPA's Code of Professional Conduct (Code) or when a firm's enrollment in the AICPA Peer Review Program (Program) has been dropped or terminated. The Code provides principles, rules and interpretations that govern AICPA members in their professional conduct. The goal of the Program is to promote quality in the accounting and auditing services provided by CPA firms (and individuals).

As previously described in my e-mail of June 17, 2016, this e-mail is part of a new process to provide you with relevant information that is useful and actionable. Member disciplinary actions for failure to comply with the Code are included on Attachment 1 to this e-mail. Firms whose enrollment in the Program was dropped or terminated due to non-cooperation are provided on Attachments 2 and 3, respectively.

The city and/or state listed within the attachments represents the firm's main or home office according to AICPA's most recent records. This is not necessarily the only state in which the individual or firm may be licensed or registered.

We believe a robust enforcement program is critical to effective regulation of the profession and encourage you to take appropriate action in these matters. If you have any questions about the information contained in this communication or have related enforcement information, please contact Peter DelVecchia for Professional Ethics-related matters via e-mail at pdelvecchia@aicpa.org or Lisa Joseph for Peer Review-related matters via e-mail at ljoseph@aicpa.org, or via mail at 220 Leigh Farm Road, Durham, NC 27707. Please note that in order to provide you detailed information about specific cases, we will need the written permission of the individual or firm.

Regards,

Susan S. Coffey, CPA, CGMA
Executive Vice President — Public Practice
Association | AICPA | CIMA
T: +1.212.596.6197 | e-fax: +1.919.419.5251 | Assistant: +1.212.596.6070
susan.coffey@aicpa-cima.com
AICPA Member Service: 888.777.7077 or service@aicpa.org
CIMA: cimaglobal.com/Contact-us/

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Tuesday, May 23, 2017 10:04 AM
To: boardsec@guamboa.org
Cc: Michele Santos
Subject: FW: Nevada Response to Peer Review Evolution
Attachments: Nevada Response to Peer Review Evolution.pdf

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

From: viki@nvaccountancy.com -- Viki Windfeldt [mailto:viki@nvaccountancy.com]
Sent: Tuesday, May 23, 2017 7:53 AM
To: 'Leona Johnson' <ljohnson@nasba.org>; 'James Brackens' <James.Brackens@aicpa-cima.com>; 'Beth Thoresen' <bthoresen@aicpa.org>; jdaileyjr2@comcast.net
Subject: Nevada Response to Peer Review Evolution

Please find attached Nevada's response to the AICPA Peer Review Evolution proposal.
Let me know if I can provide any further clarification or information.

cc: State Boards of Accountancy

Viki A. Windfeldt
Executive Director
Nevada State Board of Accountancy
1325 Airmotive Way #220
Reno NV 89502
(775) 786-0231
(775) 786-0234 Fax
viki@nvaccountancy.com

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NEVADA STATE BOARD OF ACCOUNTANCY
1325 AIRMOTIVE WAY, SUITE 220, RENO, NEVADA, 89502 • 775-786-0231 FAX 775-786-0234
WEBSITE: WWW.NVACCOUNTANCY.COM • E-MAIL: CPA@NVACCOUNTANCY.COM

May 22, 2017

Beth Thoresen, Director
AICPA Peer Review Program
AICPA
220 Leigh Farm Road
Durham, NC 277-7-8110

Dear Ms. Thoresen,

Our Board has reviewed the AICPA's supplemental discussion paper entitled *"Proposed Evolution of Peer Review Administration: A discussion paper seeking input from state CPA societies and state boards of accountancy – Revised January 2017."* This letter contains the Board's observations and comments in response thereto.

The Board acknowledges and appreciates the AICPA's response to many of its previous suggestions and the amendments that were subsequently made to the model. The Board's principal concerns with the revised model continues to be (1) the increased cost for smaller firms to participate, (2) excessive penalties for administrative non-compliance, and (3) the apparent conflict of interest caused by the AICPA having oversight of the peer review process and allowing it to have its own AE.

Excessive costs. The Board continues to be concerned with the increased cost for smaller firms to participate, including costs caused by the model that the Board believes are unnecessary. For example, the Board believes that the requirement for the AE to employee a CPA full-time is unnecessary. The administration of a peer review program itself does not require the knowledge of a CPA. The Board also believes that it would be easier to recruit a knowledgeable non-CPA administrator than a CPA to perform these functions. In addition, the peer review program already has many levels of CPA oversight including:

1. CPA member of the RAB
2. CPA Technical Reviewer
3. CPA members of Society Boards and Executive Committees

As you know, the peer review process begins with a CPA reviewer interacting with CPAs from the subject firm. Subsequently, a CPA is involved in each of the various levels of technical oversight, including receiving the RAB's final approval.

Many states rely on smaller CPA firms to conduct peer reviews, particularly in rural areas. The Board believes that increased costs would reduce the number of smaller firms willing to do peer reviews, further increasing costs to subject firms.

Excessive penalties. Based on discussions with our state society, the proposed penalties seem excessive and could place the AE in a financially compromised position. The Board believes there should be consequences for administrative failures but that the objective can be accomplished with smaller penalties, particularly for non-repetitive failures.

Conflict of interest. The Board believes that the appearance of conflict of interest is inherent in the model because it charges the AICPA with oversight of the process but also allows it to have its own AE primarily for practitioners who do not wish to be members of the AICPA. Objectivity and independence is the cornerstone of the profession. The model should not violate these fundamentals.

The Board encourages efforts to improve the effectiveness of peer review process while achieving efficiencies through the elimination of unnecessary administration and related costs.

Let me know if I can provide additional clarification regarding the above information.

Sincerely,

Viki A. Windfeldt
Executive Director

cc: John F. Dailey, Jr., CPA, Chair
NASBA Compliance Assurance Committee

Members, Nevada State Board of Accountancy

GUAM BOARD OF ACCOUNTANCY

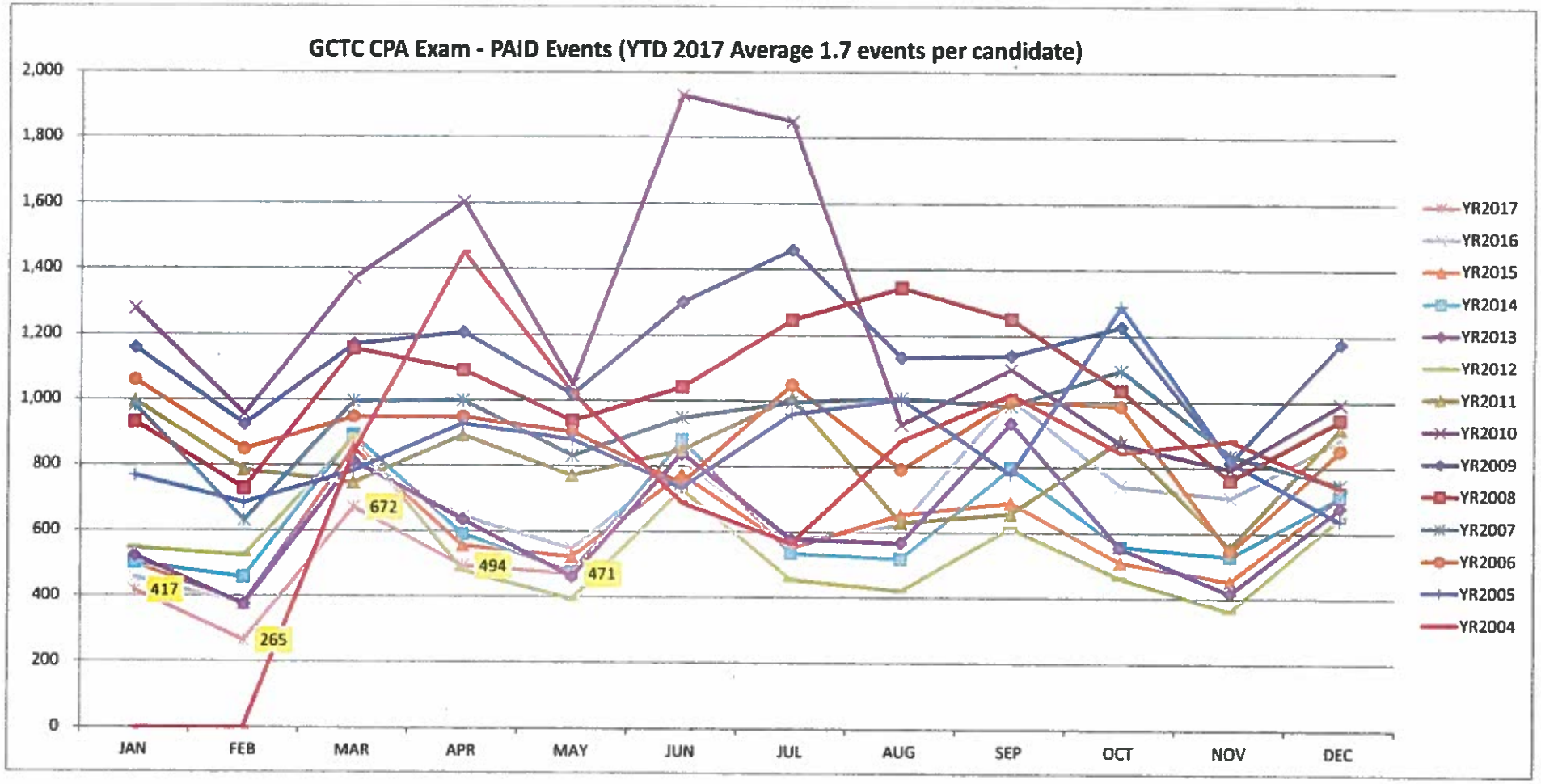
FY2017 Revenue, Expense and Fund Balance Summary w/History and FY2017 Budget

(Modified Accrual Basis: updated 7/18/17 mbs/dns)

BUDGET CATEGORY Description NOTES	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual YTD 5/31/2017	FY2017 Approved Budget
REVENUES SUMMARY						
Exam Application Fees	79,050	80,300	89,750	120,900	86,200	80,000
Guam Computer Test Center Administration Fees	391,490	397,870	411,320	518,185	318,290	500,000
Certification Fees	49,200	54,200	60,725	100,750	82,925	55,000
Individual Licensing Fees	87,100	102,925	119,425	138,350	88,275	120,000
Firm Licensing Fees	3,800	5,325	5,675	5,450	1,625	5,000
Penalties/Miscellaneous Fees/Interest	10,590	9,560	16,762	12,302	8,728	0
TOTAL REVENUES	**621,230**	**650,180**	**703,657**	**895,937**	586,043	**760,000**
220 Travel	0	0	0	0	0	0
230 Contractual						
Administrative Services Contract	274,867	275,721	290,245	292,273	195,865	295,000
Legal Services Contract	0	0	0	0	0	0
Copier Services	5,920	6,136	4,301	5,638	4,249	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	15,912	24,000
240 Supplies	10,174	9,429	11,363	14,426	12,335	13,000
250 Small Equipment	2,907	1,319	1,963	2,384	3,805	5,000
290 Miscellaneous						
Bank Charges	4,784	5,392	6,424	9,391	6,671	7,000
Postage	11,990	15,266	14,322	28,365	21,806	20,000
Training	50	0	0	5,014	208	10,000
Notices/Compliance Investigations/Others	2,691	1,774	2,882	2,672	923	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**	462,078	**638,500**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**261,505**	**292,751**	**334,090**	**395,043**	123,966	**121,500**
FUND BALANCE:						
Beginning (1)	**1,157,604**	**1,419,109**	**1,711,860**	**1,045,950**	1,440,993	**1,564,959**
UOG Endowment Contribution Paid (PL 32-191)			(1,000,000)			
Ending	**1,419,109**	**1,711,860**	**1,045,950**	**1,440,993**	1,564,959	**1,686,459**
Consisting of:						
Cash - Bank of Guam (established FY2008)	**344,918**	**1,194,789**	**521,899**	**644,962**	**806,567**	
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**	**31,920**	
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**	**1,564,959**	
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**	**513,959**	

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-17-0775.*

GUAM BOARD OF ACCOUNTANCY

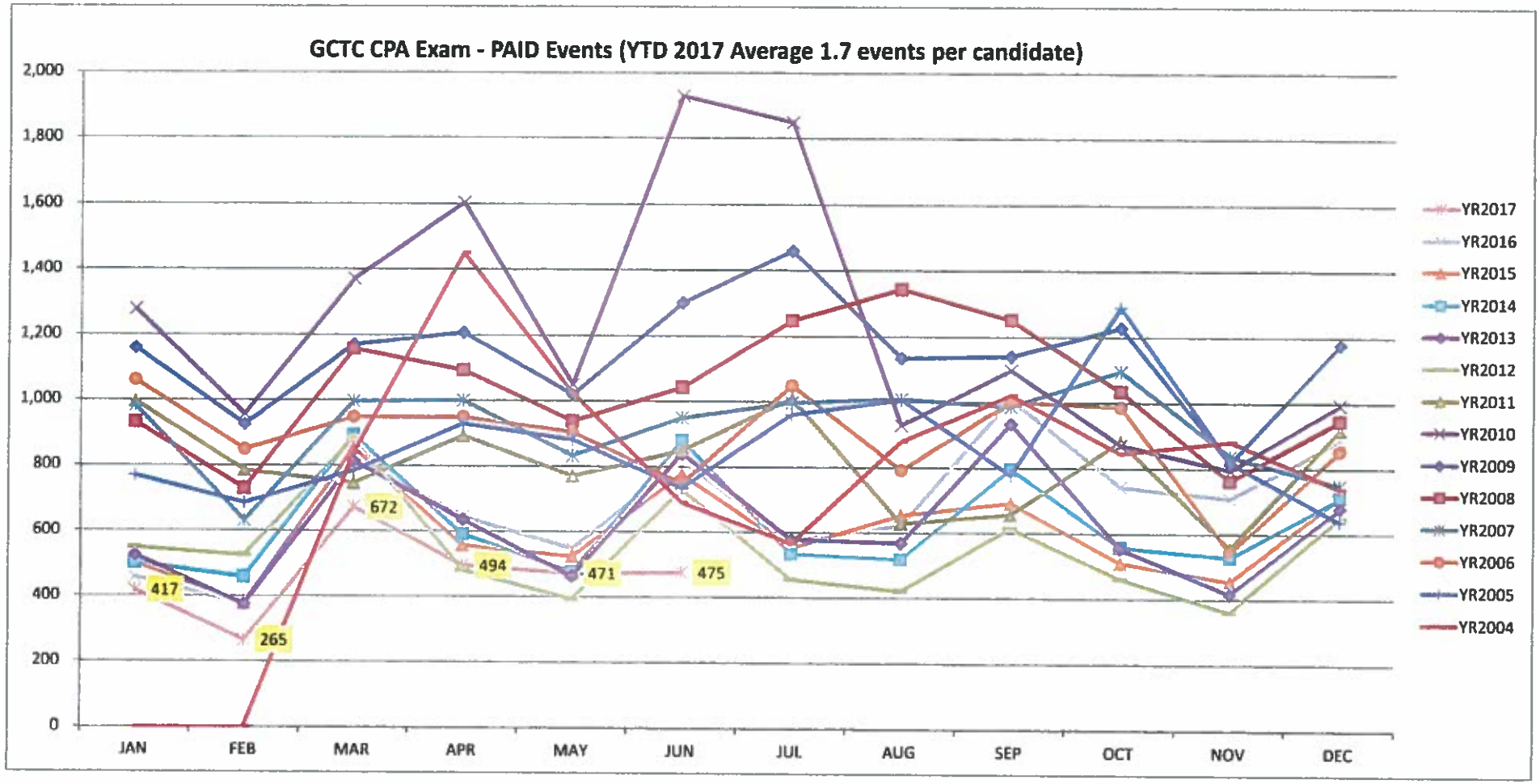
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(Modified Accrual Basis: updated 7/19/17 mbs/dns)

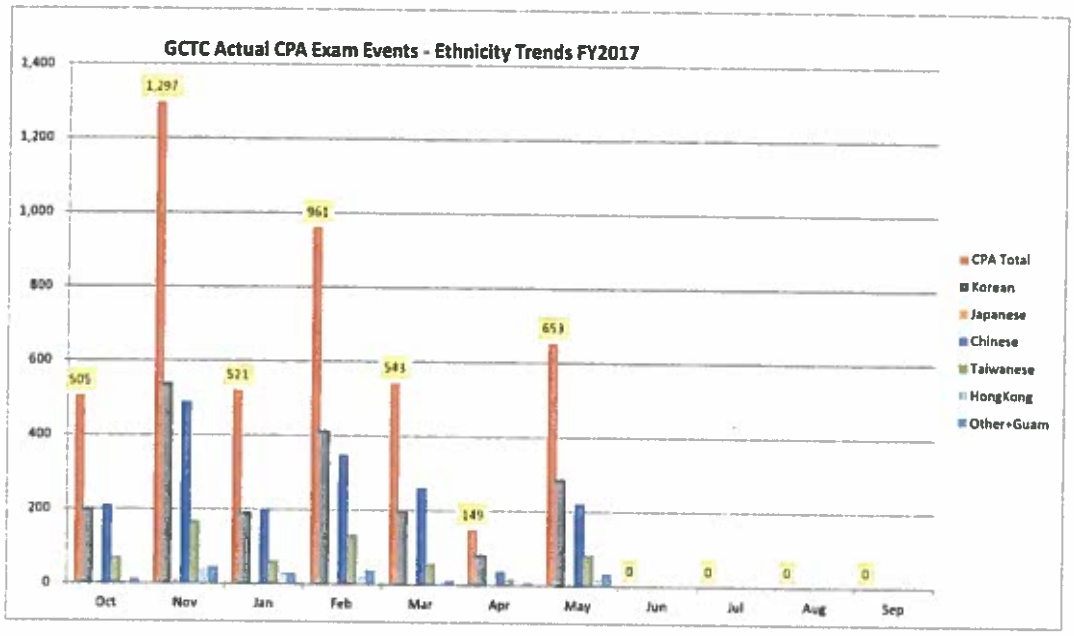
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230 Contractual							
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250 Small Equipment		2,907	1,319	1,963	2,384	3,805	5,000
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FUND BALANCE:							
Beginning	(1)	**1,157,604**	**1,419,109**	**1,711,860**	**1,045,950**	1,440,993	**1,651,684**
UOG Endowment Contribution Paid (PL 32-191)				(1,000,000)			
Ending		**1,419,109**	**1,711,860**	**1,045,950**	**1,440,993**	1,651,684	**1,773,184**
Consisting of:							
Cash - Bank of Guam (established FY2008)		**344,918**	**1,194,789**	**521,899**	**644,962**	**892,522**	
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Unrestricted Fund Balance		**350,109**	**672,860**	**0**	**389,993**	**600,684**	

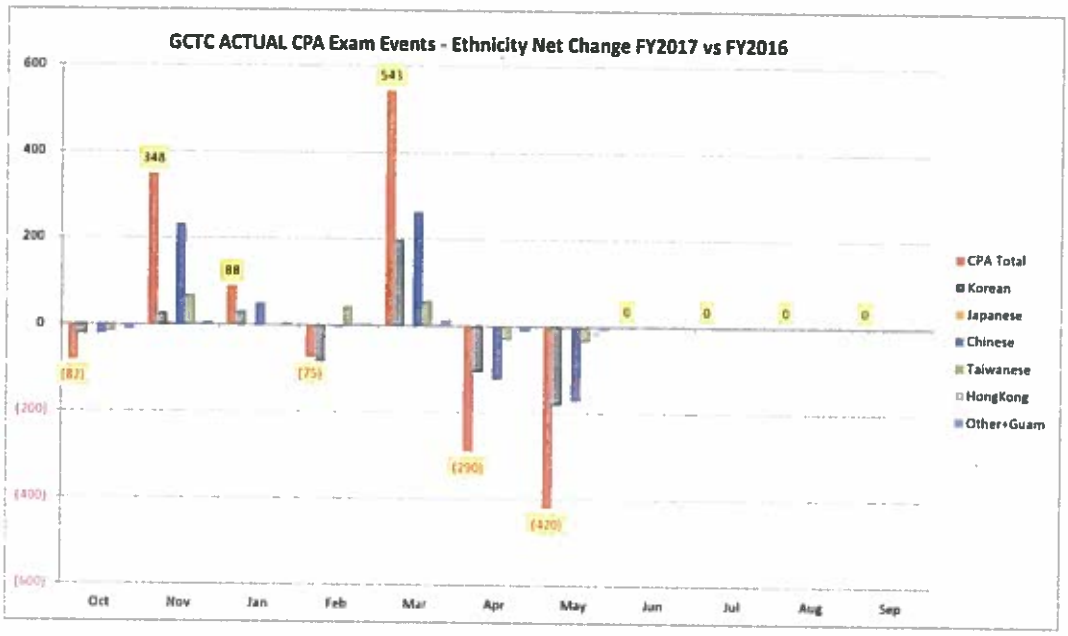
NOTES:

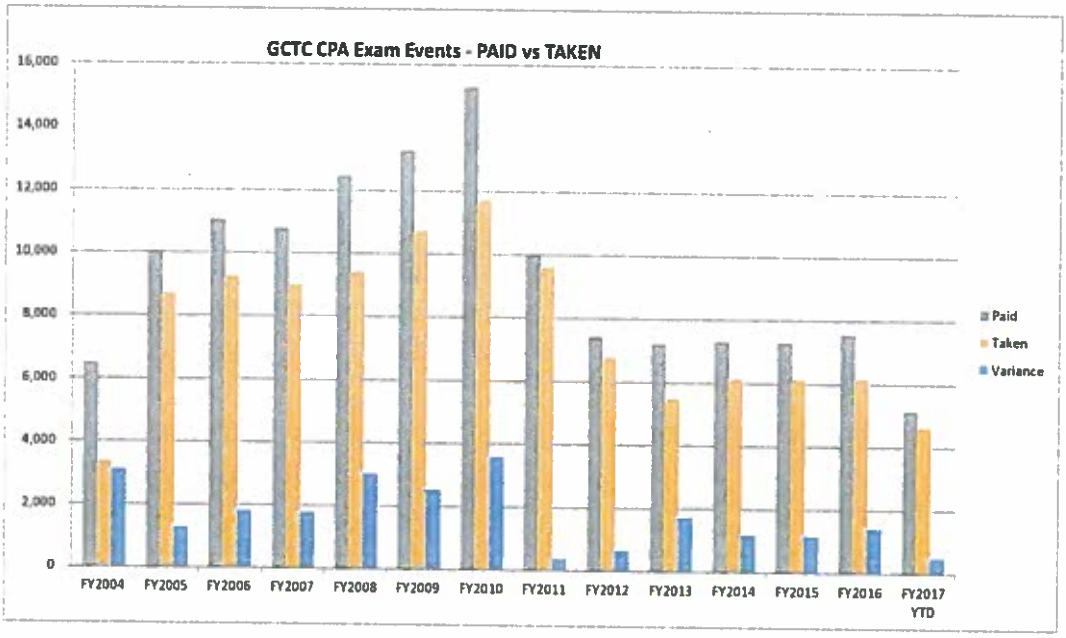
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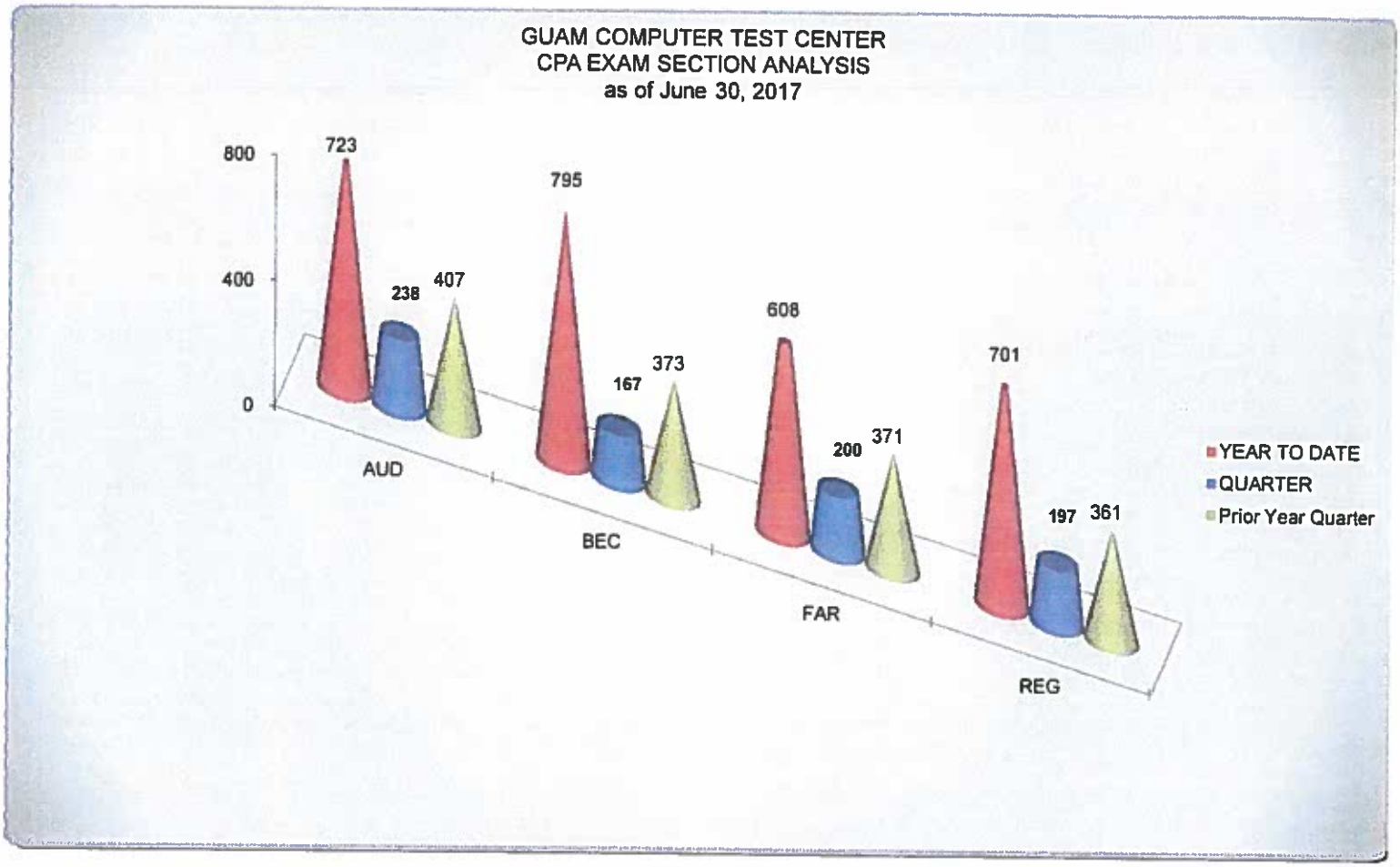


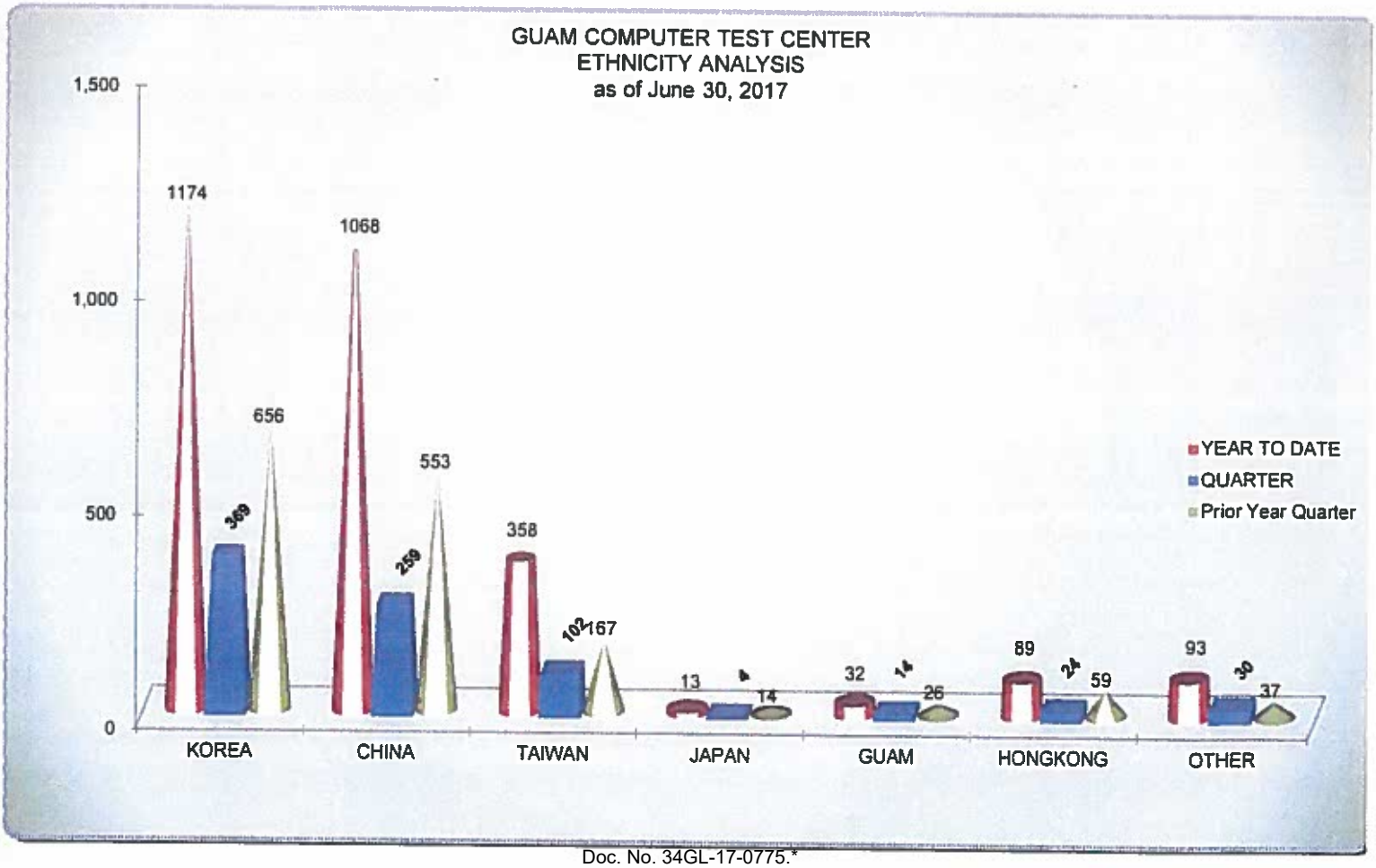
Doc. No. 34GL-17-0775.*


GCTC Actual CPA Exam Events - Ethnicity Trends FY2017
1,400
1,200
1,000
800
600
400
200
0
505
1,297
521
961
543
149
653
0
0
0
0
Oct
Nov
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
CPA Total
Korean
Japanese
Chinese
Taiwanese
HongKong
Other+Guam


GCTC ACTUAL CPA Exam Events - Ethnicity Net Change FY2017 vs FY2016
600
400
200
0
(200)
(400)
(600)
(82)
348
88
(75)
543
(290)
(420)
0
0
0
0
Oct
Nov
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
CPA Total
Korean
Japanese
Chinese
Taiwanese
HongKong
Other+Guam


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


GUAM COMPUTER TEST CENTER
CPA EXAM SECTION ANALYSIS
as of June 30, 2017
800
400
0
723
238
407
795
167
373
608
200
371
701
197
361
AUD
BEC
FAR
REG
YEAR TO DATE
QUARTER
Prior Year Quarter


GUAM COMPUTER TEST CENTER
ETHNICITY ANALYSIS
as of June 30, 2017
1,500
1,000
500
0
1174
369
656
1068
259
553
358
102
167
13
4
14
32
14
26
89
24
59
93
30
37
KOREA
CHINA
TAIWAN
JAPAN
GUAM
HONGKONG
OTHER
YEAR TO DATE
QUARTER
Prior Year Quarter

May 31 to June 30, 2017

RAYMOND JAMES®

UOGEF - Board of Accountancy Account Summary

Account No. 58101932 **Closing Value $1,314,994.49**

UOG ENDOWMENT FOUNDATION
1 UOG STATION
MANGILAO GU 96923

ASIA PACIFIC GROUP OF RJA
RaymondJames & Associates, Inc.
450 ROUTE 8 | STE. 300 | MAITE, GU 96910 | (671) 969-5000
http://raymondjames.com/guam-branch/| Daniel.A.Roland@RaymondJames.com

Raymond James Client Services | 800-647-SERV (7378)
Monday - Friday 8 a.m. to 9 p.m. ET
Online Account Access | raymondjames.com/investoraccess

Investment Objectives

Primary: Growth with a medium risk tolerance and a time horizon exceeding 10 years.

Activity

		This Statement		Year to Date
Beginning Balance	$	**1,348,553.65**	$	**1,169,122.65**
Deposits	$	80.37	$	105,080.37
Income	$	7,575.27	$	13,527.41
Withdrawals	$	(43,129.12)	$	(50,453.34)
Expenses	$	29.93	$	173.70
Change in Value	$	1,884.39	$	77,543.70
Ending Balance	$	**1,314,994.49**	$	**1,314,994.49**
Purchases	$	(5,306.26)	$	(107,225.69)
Sales/Redemptions	$	41,138.91	$	41,138.91

Time-Weighted Performance

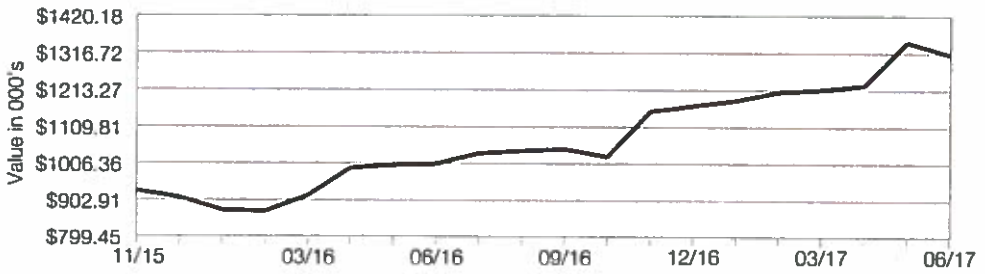
See Understanding Your Statement for important information about these calculations.

Performance Inception 11/12/15

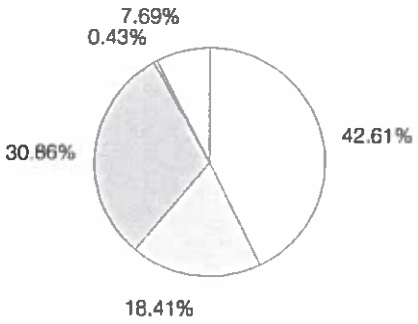
This Quarter	YTD	2016	2015	Annualized Since 11/12/2015
2.95%	7.08%	7.76%	(1.47)%	8.18%

Excludes some limited partnerships, unpriced securities and annuity history prior to the annuity being linked to the account.

Value Over Time



Asset Allocation Analysis



		Value	Percentage
US Equities	$	560,059.40	42.61%
Non-US Equities	$	242,140.38	18.41%
Fixed Income	$	405,928.53	30.86%
Real Estate & Tangibles	$	-	-
Alternative Investments	$	-	-
Non-classified	$	5,709.40	0.43%
Cash & Cash Alternatives*	$	101,156.78	7.69%

*Not all Cash & Cash Alternatives are liquid; $73,732.59 is embedded in investment products

Morningstar asset allocation information is as of 06/29/2017 (mutual funds & annuities) and 06/19/2017 (529s).

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Account carried by Raymond James & Associates Inc
Member New York Stock Exchange/SIPC

Cash & Cash Alternatives

Raymond James Bank Deposit Program ☆

Description (Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program ☆ - Selected Sweep Option		0.15%	$41.13
Goldman Sachs Bank USA	$27,424.19		
Raymond James Bank Deposit Program Total	**$27,424.19**		**$41.13**

Your bank priority state: NA

☆ Please see the Raymond James Bank Deposit Program on the Understanding Your Statement page.

Cash & Cash Alternatives Total	**$27,424.19**		**$41.13**

Mutual Funds

Open-End Funds

Description (Symbol)	Quantity	Amount Invested	Total Cost Basis	Price	Value	Est. Income Yield	Est. Annual Income	Investment Gain or (Loss)	Cost Basis Gain or (Loss)
AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	2,028.718	$65,872.06	$72,629.64	$38.920	**$78,957.70**	2.18%	$1,720.35	$13,085.64 19.87%	$6,328.06 8.71%
DODGE & COX INCOME FUND N/L (DODIX)	8,120.762	$105,139.30	$110,150.28	$13.750	**$111,660.48**	2.89%	$3,223.94	$6,521.18 6.20%	$1,510.20 1.37%
EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	3,167.672	$140,572.92	$149,815.67	$51.820	**$164,148.76**	1.63%	$2,676.68	$23,575.84 16.77%	$14,333.09 9.57%
JPMORGAN VALUE ADVANTAGE FUND CLASS L N/L (JVAIX)	1,822.547	$51,460.30	$52,937.58	$33.630	**$61,292.26**	1.37%	$838.37	$9,831.96 19.11%	$8,354.68 15.78%
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	262.611	$51,190.37	$55,052.09	$224.100	**$58,851.13**	0.53%	$309.62	$7,660.76 14.97%	$3,799.04 6.90%
LOOMIS SAYLES GROWTH FUND CLASS Y N/L - NATIXIS ADVISOR (LSGRX)	5,580.862	$63,781.94	$65,053.83	$14.100	**$78,690.15**	0.48%	$376.71	$14,908.21 23.37%	$13,636.32 20.96%

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Mutual Funds (continued)

Open-End Funds (continued)

Description (Symbol)	Quantity	Amount Invested	Total Cost Basis	Price	Value	Est. Income Yield	Est. Annual Income	Investment Gain or (Loss)	Cost Basis Gain or (Loss)
METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)	10,436.824	$107,465.28	$112,253.51	$10.650	$111,152.18	1.97%	$2,191.73	$3,686.90 3.43%	$(1,101.33) (0.98)%
PRUDENTIAL HIGH YIELD FUND CLASS Z N/L (PHYZX)	16,438.923	$79,584.02	$86,998.78	$5.570	$91,564.80	6.36%	$5,819.38	$11,980.78 15.05%	$4,566.02 5.25%
T. ROWE PRICE SMALL CAP VALUE FUND ADVISOR CLASS N/L (PASVX)	3,009.170	$107,857.26	$129,034.37	$46.450	$139,775.95	0.58%	$812.48	$31,918.69 29.59%	$10,741.58 8.32%
Open-End Funds Total		$772,923.45	$833,925.75		$896,093.41	2.01%	$17,969.26	$123,169.96	$62,167.66
Mutual Funds Total			$833,925.75		$896,093.41	2.01%	$17,969.26		$62,167.66

Exchange-Traded Products (ETPs)

Exchange-Traded Funds

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Est. Income Yield	Est. Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
ISHARES TR CORE US AGGBD ET (AGG)	1,197.000		$109.852	$131,493.01	$109.510	$131,083.47	2.39%	$3,138.53	(0.31)%	$(409.54)
LOT 1	393.000 [c]	11/13/2015	$108.565	$42,666.04	$109.510	$43,037.43	2.39%	$1,030.41	0.87%	$371.39
LOT 2	112.000 [c]	11/23/2015	$108.717	$12,176.28	$109.510	$12,265.12	2.39%	$293.65	0.73%	$88.84
LOT 3	61.000 [c]	12/01/2015	$108.700	$6,630.70	$109.510	$6,680.11	2.39%	$159.94	0.75%	$49.41
LOT 4	26.000	04/13/2016	$110.778	$2,880.24	$109.510	$2,847.26	2.39%	$68.17	(1.15)%	$(32.98)
LOT 5	286.000	08/16/2016	$112.460	$32,163.50	$109.510	$31,319.86	2.39%	$749.86	(2.62)%	$(843.64)
LOT 6	107.000	11/02/2016	$111.097	$11,887.35	$109.510	$11,717.57	2.39%	$280.54	(1.43)%	$(169.78)
LOT 7	212.000	05/15/2017	$108.910	$23,088.90	$109.510	$23,216.12	2.39%	$555.84	0.55%	$127.22

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Exchange-Traded Products (ETPs) (continued) ↗

Exchange-Traded Funds (continued)

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Est. Income Yield	Est. Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
ISHARES TR CORE MSCI EAFE (IEFA)	1,162.000		$55.037	$63,953.38	$60.890	**$70,754.18**	2.56%	$1,811.56	10.63%	$6,800.80
LOT 1	618.000 [c]	11/13/2015	$54.729	$33,822.58	$60.890	$37,630.02	2.56%	$963.46	11.26%	$3,807.44
LOT 2	159.000 [c]	11/23/2015	$55.808	$8,873.43	$60.890	$9,681.51	2.56%	$247.88	9.11%	$808.08
LOT 3	86.000 [c]	12/01/2015	$56.245	$4,837.07	$60.890	$5,236.54	2.56%	$134.07	8.26%	$399.47
LOT 4	100.000	04/13/2016	$53.889	$5,388.90	$60.890	$6,089.00	2.56%	$155.90	12.99%	$700.10
LOT 5	151.000	11/02/2016	$53.649	$8,101.00	$60.890	$9,194.39	2.56%	$235.41	13.50%	$1,093.39
LOT 6	48.000	05/15/2017	$61.050	$2,930.40	$60.890	$2,922.72	2.56%	$74.83	(0.26)%	$(7.68)
VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)	854.000		$190.111	$162,355.02	$222.060	**$189,639.24**	1.89%	$3,575.70	16.81%	$27,284.22
LOT 1	437.000 [c]	11/13/2015	$186.164	$81,353.67	$222.060	$97,040.22	1.89%	$1,829.72	19.28%	$15,686.55
LOT 2	140.000 [c]	11/23/2015	$191.916	$26,868.24	$222.060	$31,088.40	1.89%	$586.18	15.71%	$4,220.16
LOT 3	85.000 [c]	12/01/2015	$192.260	$16,342.10	$222.060	$18,875.10	1.89%	$355.90	15.50%	$2,533.00
LOT 4	66.000	04/13/2016	$189.990	$12,539.34	$222.060	$14,655.96	1.89%	$276.34	16.88%	$2,116.62
LOT 5	94.000	11/02/2016	$193.520	$18,190.87	$222.060	$20,873.64	1.89%	$393.58	14.75%	$2,682.77
LOT 6	32.000	05/15/2017	$220.650	$7,060.80	$222.060	$7,105.92	1.89%	$133.98	0.64%	$45.12
Exchange-Traded Funds Total				$357,801.41		**$391,476.89**	2.18%	$8,525.79	9.41%	$33,675.48
Exchange-Traded Products Total				**$357,801.41**		**$391,476.89**	**2.18%**	**$8,525.79**	**9.41%**	**$33,675.48**

↗ Please see the Exchange-Traded Products on the Understanding Your Statement page.

Portfolio Total $1,314,994.49

[c] Cost basis for these tax lots/securities will be supplied to the IRS on Form 1099-B.

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RAYMOND JAMES®

Your Activity

UOGEF - Board of Accountancy Account No. 58101932

Activity Summary

Deposits

Type	This Statement	Year to Date
Deposits	$0.00	$105,000.00
Transfers In	$80.37	$80.37
Total Deposits	**$80.37**	**$105,080.37**

Withdrawals

Type	This Statement	Year to Date
Withdrawals	$(43,129.12)	$(50,453.34)
Total Withdrawals	**$(43,129.12)**	**$(50,453.34)**

Purchases

Type	This Statement	Year to Date
Purchases	$0.00	$(97,737.66)
Reinvests	$(5,306.26)	$(9,488.03)
Total Purchases	**$(5,306.26)**	**$(107,225.69)**

Income

Type	This Statement	Year to Date
Capital Gains	$2,986.27	$3,063.33
Dividends - Taxable	$4,586.63	$9,862.88
Dividends/Interest - 2016	$0.00	$590.82
Interest at RJ Bank Deposit Program	$2.37	$10.38
Total Income	**$7,575.27**	**$13,527.41**

Expenses

Type	This Statement	Year to Date
Mutual Fund Fee Credit	$29.93	$173.70
Total Expenses	**$29.93**	**$173.70**

Sales / Redemptions

Type	This Statement	Year to Date
Sales	$41,138.91	$41,138.91
Total Sales/Redemptions	**$41,138.91**	**$41,138.91**

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Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				$27,035.09	
06/01/2017	Income Purchase	Dividend - Taxable Reinvest	**METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)**	18.036	$10.67975	$192.62	$27,035.09	$.01795 per share x 10,733.010 shares
06/01/2017	Income Purchase	Dividend - Taxable Reinvest	**PRUDENTIAL HIGH YIELD FUND CLASS Z N/L (PHYZX)**	84.788	$5.59996	$474.81	$27,035.09	$.02821 per share x 16,833.726 shares
06/07/2017	Income	Dividend - Taxable	**ISHARES TR CORE US AGGBD ET (AGG)**			$283.08	$27,318.17	$.23015 per share x 1,230.000 shares
06/08/2017	Sale/ Redemption	Sale	**DODGE & COX INCOME FUND N/L (DODIX)**	(210.843)	$13.84997	$2,920.17	$30,238.34	

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
06/08/2017	Sale/ Redemption	Sale	LOOMIS SAYLES GROWTH FUND CLASS Y N/L - NATIXIS ADVISOR (LSGRX)	(328.400)	$14.15998	$4,650.14	$34,888.48	
06/08/2017	Sale/ Redemption	Sale	T. ROWE PRICE SMALL CAP VALUE FUND ADVISOR CLASS N/L (PASVX)	(77.261)	$45.93999	$3,549.37	$38,437.85	
06/08/2017	Sale/ Redemption	Sale	CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	(10.312)	$224.48506	$2,314.89	$40,752.74	
06/12/2017	Withdrawal	Withdrawal	Cash			$(43,129.12)	$(2,376.38)	*TRF TO 2926N637
06/12/2017	Sale/ Redemption	Sale	ISHARES TR CORE US AGGBD ET (AGG)	(33.000)	$109.840	$3,624.64	$1,248.26	
06/12/2017	Sale/ Redemption	Sale	VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)	(26.000)	$223.4801	$5,810.35	$7,058.61	
06/12/2017	Sale/ Redemption	Sale	ISHARES TR CORE MSCI EAFE (IEFA)	(46.000)	$62.280	$2,864.81	$9,923.42	
06/12/2017	Sale/ Redemption	Sale	EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	(122.710)	$52.97009	$6,499.96	$16,423.38	
06/12/2017	Sale/ Redemption	Sale	AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	(73.104)	$39.12015	$2,859.84	$19,283.22	
06/12/2017	Sale/ Redemption	Sale	METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)	(314.222)	$10.68998	$3,359.03	$22,642.25	
06/12/2017	Sale/ Redemption	Sale	PRUDENTIAL HIGH YIELD FUND CLASS Z N/L (PHYZX)	(479.591)	$5.600	$2,685.71	$25,327.96	
06/12/2017	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			$0.96	$25,328.92	
06/15/2017	Income	Capital Gain	EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)			$2,986.27	$28,315.19	Long Term Capital Gain $.96019 per share x 3,110.089 shares
06/15/2017	Purchase	Reinvest	EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	57.583	$51.86027	$(2,986.27)	$25,328.92	

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Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
06/15/2017	Income Purchase	Dividend - Taxable Reinvest	EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	9.083	$51.85951	$471.04	$25,328.92	$.15190 per share x 3,101.006 shares
06/19/2017	Income Purchase	Dividend - Taxable Reinvest	AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	10.603	$39.17098	$415.33	$25,328.92	$.20580 per share x 2,018.115 shares
06/21/2017	Deposit	Transfer In	Cash			$80.37	$25,409.29	ACATS Funds received from MORGAN STANLEY
06/26/2017	Income	Dividend - Taxable	ISHARES TR CORE MSCI EAFE (IEFA)			$1,121.02	$26,530.31	$.96473 per share x 1,162.000 shares
06/29/2017	Income	Dividend - Taxable	VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)			$862.54	$27,392.85	$1.01000 per share x 854.000 shares
06/29/2017	Income Purchase	Dividend - Taxable Reinvest	DODGE & COX INCOME FUND N/L (DODIX)	55.642	$13.76999	$766.19	$27,392.85	$.09500 per share x 8,065.120 shares
06/30/2017	Expense	Mutual Fund Fee Credit	Cash - Mutual Fund Fee Credit			$29.93	$27,422.78	Mutual fund fee credit
06/30/2017	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			$1.41	$27,424.19	

Cash Sweep Activity Recap

Raymond James Bank Deposit Program

Date	Activity Type	Amount	Balance
05/31/2017	Beginning Balance		$27,035.09
06/07/2017	Transfer To	$283.08	$27,318.17
06/08/2017	Transfer To	$13,434.57	$40,752.74
06/12/2017	Transfer To	$27,704.34	$68,457.08
06/12/2017	Transfer From	$(43,129.12)	$25,327.96
06/12/2017	Interest at RJ Bank Deposit Program	$0.96	$25,328.92
06/21/2017	Transfer To	$80.37	$25,409.29

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Cash Sweep Activity Recap (continued)

Raymond James Bank Deposit Program (continued)

Date	Activity Type	Amount	Balance
06/26/2017	Transfer To	$1,121.02	$26,530.31
06/29/2017	Transfer To	$862.54	$27,392.85
06/30/2017	Transfer To	$29.93	$27,422.78
06/30/2017	Interest at RJ Bank Deposit Program	$1.41	$27,424.19

Realized Capital Gains & Losses

Long Term

Description (Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	73.104 C	11/13/2015	$2,584.96	06/07/2017	$2,859.84	10.63%	$274.88
DODGE & COX INCOME FUND N/L (DODIX)	210.843 C	11/13/2015	$2,842.16	06/07/2017	$2,920.17	2.74%	$78.01
EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	122.710 C	11/13/2015	$5,784.55	06/07/2017	$6,499.96	12.36%	$715.41
ISHARES TR CORE US AGGBD ET (AGG)	33.000 C	11/13/2015	$3,582.65	06/07/2017	$3,624.64	1.17%	$41.99
ISHARES TR CORE MSCI EAFE (IEFA)	46.000 C	11/13/2015	$2,517.54	06/07/2017	$2,864.81	13.79%	$347.27
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	10.312 C	11/13/2015	$2,171.91	06/07/2017	$2,314.89	6.58%	$142.98
LOOMIS SAYLES GROWTH FUND CLASS Y N/L - NATIXIS ADVISOR (LSGRX)	328.400 C	11/13/2015	$3,733.91	06/07/2017	$4,650.14	24.53%	$916.23
METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)	314.222 C	11/13/2015	$3,381.03	06/07/2017	$3,359.03	(0.65)%	$(22.00)
PRUDENTIAL HIGH YIELD FUND CLASS Z N/L (PHYZX)	479.591 C	11/13/2015	$2,517.85	06/07/2017	$2,685.71	6.66%	$167.86
T. ROWE PRICE SMALL CAP VALUE FUND ADVISOR CLASS N/L (PASVX)	77.261 C	11/13/2015	$3,476.74	06/07/2017	$3,549.37	2.08%	$72.63

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Realized Capital Gains & Losses (continued) [O]

Long Term (continued)

Description (Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)	26.000 [C]	11/13/2015	$4,840.26	06/07/2017	$5,810.35	20.04%	$970.09
Net Long-Term Gain / Loss Total			$37,433.56		$41,138.91	9.90%	$3,705.35

[O] Please see Cost Basis on the Understanding Your Statement page.

Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	$0.00	$0.00
Short-Term Loss	$0.00	$0.00
Long-Term Gain	$3,727.35	$3,727.35
Long-Term Loss	$(22.00)	$(22.00)
Net Gain / Loss Total	$3,705.35	**$3,705.35**

[C] Cost basis for these tax lots/securities will be supplied to the IRS on Form 1099-B.

Doc. No. 34GL-17-0775.*