GUAM board of accountancy

October 26, 2017

GL#34-17-1145
Speaker Benjamin J.F. Cruz

OCT 26 2017
Time: 12:00 [ ] AM [ ] PM File No.: 34-1094
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 October 19, 2017. Should you have any questions, please call us at 647-0813 or email to: execdir@guamboa.org.

Sincerely,

Dave N. Sanford
Executive Director

Attachment: Electronic copy of October 19, 2017 Meeting

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

2017 OCT 26 PM 1:47

tel.671.647.0813 • fax.671.647.0816
email.guamboa@guamboa.org • www.guamboa.org
Suite 101, 335 South Marine Corps Drive, Tamuning, GU 96913

1145

GUAM BOARD OF ACCOUNTANCY

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

Board Meeting – October 19, 2017

AGENDA

		Pages
I.	CALL TO ORDER	
II.	APPROVAL OF MINUTES – September 21, 2017	1-4
III.	OLD BUSINESS	
	A. Endowment Fund Update	
IV.	NEW BUSINESS	
	A. Requests for Approval	
	• CPA Exam Applications – September 2017	5-9
	• NTS Extension Request – Ms. Weng Ian Mui	10-16
	• Applications for Initial Certification & Licensure	17-24
	• Grades – April/May Window	25-40
V.	GENERAL DISCUSSION/ANNOUNCEMENTS	
	• NASBA Jurisdiction Reports 2017Q3	41-47
VI.	ADJOURNMENT	

GUAM BOARD OF ACCOUNTANCY

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

MINUTES OF MEETING

September 21, 2017

I. CALL TO ORDER:

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

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

II. APPROVAL OF MINUTES:

Motion was made by Todd Smith and seconded by Jennie Chiu to approve the Board minutes of August 17, 2017. There being no further discussion or objections, the motion carried.

III. OLD BUSINESS:

A. **Endowment Fund Update:** Executive Director Dave Sanford updated the members on the status of the Visiting Professor Program and status of the events that occurred with the two professors that resulted in their being hospitalized with the same illness. One was hospitalized here on Guam and the other on his way back to his home in the States. He said in spite of the events that occurred, the two professors expressed a desire to return. The professors did ask to be reimbursed for their hospital expenses that were not covered under their insurance. It was not clear as to whether it could be determined that swimming in the hotel pool was the cause of their illness and said that at this point it would be hard to prove, as the hotel pool has since gone extensive cleaning which would result in elimination of any proof that swimming in the pool was the cause of their illness. UOG is to write a letter to the hotel requesting them to contribute to the reimbursement to the professors, but it was felt that the request would not be favorable. Dave Sanford requested that when a response came back from the hotel, that we be given a copy for our records and then checks would be cut for reimbursement to the two professors for their deductibles, hospital treatments and

expenses. He estimated the cost to be around $8,000 each. Dean Annette Santos submitted an estimated budget for someone to come under the Visiting Professor Program and teach for a semester. He said UOG staff were currently in contact with Professor Raymond Johnson to negotiate an agreement. Dave Sanford told the members that a budget had been proposed for $75,000 to cover one semester for the professor.

IV. NEW BUSINESS:

A. Requests for Approval:

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

- **Requests for NTS Extensions:**

    - Ms. Wan-Yu Tsai – NTS will expire October 29, 2017. Her mother is hospitalized and in ICU with bilateral pneumonia complicated with septic shock and acute respiratory distress syndrome. She is requesting an extension of her NTS until February 2018. NASBA's Joe Tate suggested she should be granted an extension but said it was at the Board's discretion. All Board members present agreed to extend Ms. Tsai's request for extension until February, or one window.

- **Applications for CPA Initial Certification and License to Practice:** Motion was made by Jennie Chiu 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.

V. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **ACCA/Oxford Brooks University Applied Accounting Degree**: Discussion was had on the email from a Paul Wong asking the question that if he was an ACCA holder and worked together with Oxford Brookes University in England to develop a BS degree in applied accounting, would he be qualified to sit for the exam. Advice was requested from NASBA staff who replied that Guam currently only accepts professional education if completed via an academic pathway such as ICAI examinations and as they understood Guam's rules, ACCA is a professional body and their examinations are not acceptable towards the education requirements. ACCA has partnered with universities across the globe in order to have degrees issued for their study. In a written analysis prepared by Attorney Brenner Allen, Oxford Brookes University allows ACCA holders to complete coursework that does not entail the traditional amount of classroom time, reading assignments or

examinations and papers. Students may 'earn' the coursework listed on their transcripts via experiential learning where credit is granted for past or present work experience. Experiential learning in these instances is not equivalent to the externship or internship coursework accepted by the GBOA. No supervision, coursework requirements or grading is involved and despite the lack of requirements, the experiential learning coursework is portrayed in Oxford Brookes transcripts as equivalent to actual classroom coursework. Ms. Allen said it appears that the Guam Board can put together a strong argument that their Act and Rules require the rejection of non-classroom ACCA/Oxford Brookes coursework. She further stated that according to the Guam Board of Accountancy Rules, it appears that the GBOA could support the position that ACCA coursework obtained without classroom–based coursework cannot be accepted under Guam Law and Regulations. The Guam Board of Accountancy Act provides the Guam Board with the discretion to determine whether a candidate's educational credentials meet statutory requirements. Further, she cited sections that define semester credit hours as 'the conventional college semester credit hour' with college defined as a 'board recognized institution of higher education accredited by generally recognized accrediting organizations'. She concluded with advising that not only do Board Rules place limits on coursework obtained outside of classroom hours, there are also minimum standards set for what credit hour work may include. It was advised that a formally written policy be made with reference to this subject. The Executive Director said he would work on drafting up a policy for the members to review.

- **NASBA Jurisdiction Reports 2017Q2**: Dave Sanford went over the NASBA Jurisdiction Reports for 2017Q2, telling the members there were no surprises or real changes from previous reports and that we fell right in the middle of the other state jurisdictions. He again attributed our ratings to the fact that the majority of the Guam candidates are foreign, do not have English as their first language and that they tend to be older in age.

  Also discussed:

  - The members went over the GBOA Financial Report for the month of August, FY 2017. The month of August paid events were lowest ever but this was because of the new exam which was given in April and the delay in the score results. Dave Sanford said otherwise we were still doing okay relative to total revenues and expenses.

  - Dave Sanford said that previously, the staff increases had been based on the OMB surveys because there were no changes to the Wage and Determination surveys for almost seven years. A new Wage and Determination survey has now been released and he wanted to give the GBA staff an increase based on the new Wage and Determination survey. He explained that the wages had not changed during the last few years and that the staff had been getting what raises they did based on

the OMB surveys. He told the members he would work on the raises and circulate it to the members for their approval.

VI. ADJOURNMENT:

There being no further discussion, motion was made by Todd Smith and seconded by Jennie Chiu to adjourn the meeting at 5:05 p.m. The motion carried.

Respectfully submitted:

Arleen E. Gay
Recording Secretary

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU15076297	9/27/2017	x			x	Abdelmobdy	Amgad	Egypt
2	GU17027784	9/25/2017			x		Abouelella	Mokbel	U.A.E.
3	Initial	9/5/2017	x	x	x	x	Adachi	Yoshito	Japan
4	GU14045631	9/21/2017		x			Ahmed	Ehab Kadry	Kuwait
5	GU17057946	9/25/2017	x	x		x	Akashi	Atsuhiko	New Jersey
6	GU16097292	9/25/2017	x				Al Mhimidi	Suhel	Saudi Arabia
7	GU12024569	9/11/2017		x			Albader	Faisal	Kuwait
8	GU16107386	9/27/2017				x	Almousa	Abdulaziz	Saudi Arabia
9	GU16077134	9/19/2017			x		Aly	Mohamad	Canada
10	GU16097258	9/29/2017	x				Alzghoul	Ibrahim	Kuwait
11	GU17098253	9/28/2017			x	x	Anand	Ridhi	U.A.E.
12	GU17037834	9/7/2017	x	x	x		Aoyama	Teruyuki	Japan
13	GU17098251	9/22/2017	x	x	x	x	Arora	Manvi	India
14	GU16087217	9/11/2017		x			Azam	Bilal	U.A.E.
15	GU16097307	9/27/2017	x			x	Chan	Tiffany	Hong Kong
16	GU17047910	9/22/2017	x				Chang	Yu-Chen	Taiwan
17	GU16067010	9/28/2017				x	Chang	Ju-Hsien	Virginia
18	GU16127563	9/11/2017	x				Chen	Di	Canada
19	GU16067024	9/26/2017				x	Chen	Xue	China
20	GU16107388	9/27/2017				x	Chen	Liangqian	China
21	GU17057974	9/21/2017	x	x	x	x	Chen	Yi-Hsuan	Taiwan
22	GU16067016	9/25/2017				x	Chen	Meng-Yin	Taiwan
23	GU16077138	9/26/2017				x	Chen	Jung-Ting	Taiwan
24	GU16016640	9/26/2017	x			x	Cheng	Meng-Jung	Taiwan
25	GU17057939	9/26/2017		x		x	Cheng	Chao-En	Taiwan
26	GU15056215	9/20/2017	x		x		Cheung	Veana	China
27	GU16087222	9/1/2017			x		Chiang	Meng-Che	Taiwan
28	GU16087251	9/29/2017		x		x	Chiang	Pin-Ying	Taiwan
29	GU17037818	9/27/2017	x				Chien	Meng-Hsuan	Michigan
30	GU17098232	9/19/2017	x		x		Chin	Wei-Yang	Taiwan
31	GU16097288	9/25/2017			x	x	Chiu	Ching-Fen	Taiwan
32	GU11074332	9/13/2017				x	Choi	Lai Man	Macau
33	GU16036827	9/25/2017		x		x	Chung	Yi	Taiwan
34	GU16117550	9/21/2017		x		x	Ciou	Shu-Rong	Taiwan
35	GU17027790	9/5/2017	x			x	Colubio	Jessica	U.A.E.
36	GU17017690	9/25/2017				x	Dai	Yu	China
37	GU17067999	9/28/2017		x		x	De Guzman	Edmel Lexus	Guam
38	GU17068029	9/21/2017			x	x	Deleon Guerrero	Jeffrey	Saipan
39	GU16087177	9/1/2017				x	Deng	Ying	China
40	GU16026742	9/22/2017				x	Dief	Hany Gameel	Saudi Arabia
41	GU16046879	9/21/2017		x		x	Duan	Liju	China
42	GU16036790	9/29/2017	x			x	Duenas	Alexander	Guam
43	GU17108269	9/27/2017	x	x			Eladl	Tamer	Kuwait
44	GU16016671	9/7/2017				x	Elaskary	Ibrahim	Kuwait
45	GU17098246	9/22/2017	x		x		Eldahshan	Mustafa	Egypt
46	GU15066248	9/21/2017	x				Elshenawy	Amr Mohamed	Qatar
47	GU17098254	9/28/2017			x		Fan	Ziang	China
48	GU17098219	9/11/2017		x			Fan	Qingyun	Illinois
49	GU15056183	9/29/2017				x	Fukuda	Dai	Japan
50	GU15076307	9/22/2017		x	x		Fukunaga	Wataru	Japan
51	GU17098226	9/7/2017	x		x		Fukushima	Yoko	Japan
52	GU17098223	9/14/2017		x	x		Furue	Shota	Japan
53	GU17088198	9/1/2017		x	x		Gandhi	Ishan	India
54	GU17027752	9/20/2017			x	x	Gao	Jinghan	China
55	GU16036768	9/25/2017			x		Ghonim	Amir	U.A.E.
56	GU14025567	9/20/2017			x		Gianan	Donna	Guam
57	GU17098206	9/1/2017	x	x	x	x	Goyal	Sunny	India
58	GU17088204	9/5/2017		x	x		Guan	Tianzhuo	China
59	GU17088197	9/1/2017	x		x		Guo	Quanmin	China
60	GU17098221	9/6/2017	x	x			Hamoy	Joelsan	U.A.E.
61	GU17027758	9/20/2017	x		x		Han	Xiaoling	China

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
62	GU17098222	9/15/2017			x		Hanafusa	Yusuke	Japan
63	GU14085774	9/29/2017			x	x	Hanasaki	Takuya	Japan
64	GU17098245	9/26/2017	x	x	x	x	Hao	Fengju	Canada
65	GU17097821	9/19/2017	x	x			Haruyama	Yuichiro	Japan
66	GU17098247	9/26/2017	x	x	x		Hashmi	Syed Azhar	Saudi Arabia
67	GU17037864	9/15/2017			x		Hassane	Sami Samir	U.A.E.
68	GU17037862	9/11/2017	x			x	He	Yongshi	California
69	GU17037830	9/22/2017	x	x		x	He	Ying	China
70	GU16127621	9/20/2017			x		He	Chaoyi	Massachusetts
71	GU15096432	9/6/2017	x		x		Hirose	Yoshie	California
72	GU16087224	9/29/2017			x		Honda	Toshiko	Japan
73	GU14105877	9/29/2017	x		x		Hong	Hui-Heng	Taiwan
74	GU15066282	9/25/2017				x	Hoshide	Kanako	Japan
75	GU16097334	9/27/2017	x		x		Hsu	Yu-Ting	Taiwan
76	GU16036778	9/1/2017				x	Huang	Jiyue	China
77	GU16077066	9/20/2017	x				Huang	Kai-Jung	Taiwan
78	GU16117551	9/29/2017	x		x	x	Huang	Yu-Ching	Taiwan
79	GU16077111	9/1/2017	x	x			Hwang	Yuh-Hran	Taiwan
80	GU14065667	9/22/2017		x		x	Ibrahim Ahmed	Waleed	U.A.E.
81	GU17098241	9/25/2017			x		Ideguchi	Soshi	Japan
82	GU16077137	9/5/2017	x				Ie	Mitsuki	Australia
83	GU13125464	9/29/2017			x		Iijima	Hideyuki	Japan
84	GU17027749	9/25/2017	x	x	x	x	Iriarte	Bryan	Guam
85	GU16026732	9/14/2017				x	Ito	Megumi	Japan
86	GU17098213	9/11/2017	x		x		Jabalia	Riti	India
87	GU16046911	9/8/2017	x				Jama	Ahmed	U.A.E.
88	GU16046909	9/21/2017				x	Jang	Nian-Tsz	Taiwan
89	GU16087191	9/22/2017			x		Jhaveri	Hileri	India
90	GU15046164	9/18/2017		x		x	Jiang	Beiqi	China
91	GU14025523	9/1/2017		x		x	Kadono	Kozo	Japan
92	GU17098229	9/18/2017	x		x		Kalfate	Daniel	Lebanon
93	GU16097295	9/14/2017		x	x		Kamazuka	Mayuko	Japan
94	GU16117527	9/29/2017		x			Kanno	Sho	Japan
95	GU17098252	9/28/2017			x	x	Katare Anantharamakrishnan	Premnath	U.A.E.
96	GU13115417	9/29/2017		x		x	Katayama	Ken	Japan
97	GU16016639	9/29/2017	x	x		x	Kawabe	Yoshiaki	Japan
98	GU16107356	9/22/2017	x				Khandelwal	Sumit	India
99	GU16067002	9/25/2017				x	Khatab	Mohamed	Kuwait
100	GU06092666	9/8/2017			x	x	Kim	Jung Hwa	Guam
101	GU15096470	9/29/2017				x	Kitagawa	Hisako	Japan
102	GU16036834	9/20/2017				x	Kok	Chong Hang	China
103	GU17098255	9/28/2017			x	x	Koovakkattil	Benny	U.A.E.
104	GU13025020	9/6/2017		x			Kosugi	Takaaki	Japan
105	GU16127592	9/7/2017	x	x	x		Krishna Murthy	Vinitha	India
106	GU17017709	9/14/2017		x	x	x	Kuo	Mei-Lin	California
107	GU15106506	9/25/2017		x	x		Lai	Yiu Lun	Hong Kong
108	GU17068009	9/26/2017	x	x			Laliwala	Mili	New Jersey
109	GU15066252	9/12/2017	x		x	x	Lam	Chi Hou	China
110	GU16117459	9/21/2017	x			x	Lan	Wen-Shan	Taiwan
111	GU17108283	9/28/2017			x		Lee	Seong Bin	Saipan
112	GU15086406	9/12/2017		x		x	Lee	Wen-Ling	Taiwan
113	GU17098236	9/21/2017		x	x		Lee	I-Ming	Taiwan
114	GU16097296	9/25/2017	x			x	Lee	Chi-Yang	Taiwan
115	GU17027740	9/5/2017				x	Li	Silei	China
116	GU16067015	9/25/2017	x		x		Li	Wei	China
117	GU13095325	9/29/2017	x	x			Li	Tung	Hong Kong
118	GU17088201	9/5/2017			x		Li	Chih	Taiwan
119	GU16077157	9/11/2017		x		x	Li	Wei-Chia	Taiwan
120	GU17088202	9/22/2017		x			Li	Chih	Taiwan
121	GU16127642	9/25/2017	x		x	x	Li	Yu-Hsiu	Taiwan
122	GU17098240	9/22/2017		x	x		Liang	Yiyin	China

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
123	GU16077145	9/6/2017	x				Liao	Hsing-Chun	Colorado
124	GU16087245	9/21/2017			x	x	Liao	Hsin-Kai	Taiwan
125	Initial	9/13/2017			x		Lin	Chin-Ting	Louisiana
126	GU17098209	9/7/2017	x		x		Lin	Chia-Hung	Massachusetts
127	GU16077087	9/5/2017		x			Lin	Szu-Han	Taiwan
128	GU17098234	9/19/2017	x	x	x	x	Lin	Chia-Yu	Taiwan
129	GU17108273	9/12/2017				x	Lin	Li-Yu	Taiwan
130	GU17037819	9/28/2017			x		Ling	Wenhui	China
131	GU17057964	9/22/2017	x			x	Liu	Huan	China
132	GU16127659	9/21/2017	x		x	x	Liu	Kaiqi	New York
133	GU17098244	9/26/2017		x			Lu	Peng	Arizona
134	GU17098215	9/5/2017		x	x		Lu	Peihong	China
135	GU17057991	9/22/2017	x			x	Ma	Jianhong	China
136	GU16087230	9/22/2017	x				Ma	Zekang	Saipan
137	GU15056224	9/1/2017	x	x	x		Maeda	Junji	Japan
138	GU17098239	9/25/2017	x		x		Majzoub	Abdul	Saudi Arabia
139	GU17047897	9/22/2017				x	Malik	Seema	India
140	Initial	9/14/2017			x		Manoj	Kanoo	Saudi Arabia
141	GU12014529	9/29/2017		x		x	Matsubara	Masayuki	Japan
142	GU15116548	9/29/2017				x	Matsuki	Satoshi	Japan
143	GU14025540	9/1/2017	x	x			Matsuzaki	Masatake	Japan
144	GU17017695	9/20/2017	x			x	Mehta	Viraj	India
145	GU17057954	9/21/2017				x	Mei	Tzu-Ju	Taiwan
146	GU15086367	9/7/2017			x		Menon	Seetha	U.A.E.
147	GU16087175	9/6/2017		x			Miki	Yasufumi	Singapore
148	GU17098230	9/14/2017	x	x	x	x	Minami	Hiromasa	Japan
149	GU16097284	9/22/2017		x		x	Minami	Mitsunari	Japan
150	GU13055153	9/22/2017			x		Mir	Mouzam	India
151	GU03111954	9/29/2017				x	Misako	Sakairi	Japan
152	GU14095824	9/1/2017			x		Miyahara	Shoki	Japan
153	GU16087181	9/25/2017				x	Miyasaka	Masahiro	Singapore
154	GU17037817	9/29/2017	x		x		Mohamed	Ahmed	Saudi Arabia
155	GU16117475	9/14/2017	x	x	x		Moras	Jennifer	U.A.E.
156	GU17108259	9/29/2017			x		Muraki	Wakana	Japan
157	GU16016622	9/5/2017		x			Nakamura	Takahiko	California
158	GU17037823	9/6/2017		x			Nakanishi	Yuka	Japan
159	GU17108260	9/29/2017	x			x	Nakatsukasa	Saki	China
160	GU16016668	9/7/2017	x	x	x		Nakazato	Shunsuke	Japan
161	GU16056920	9/25/2017		x			Narasaki	Tomohisa	Japan
162	GU16127595	9/29/2017		x	x		Narita	Yukari	Japan
163	GU17098227	9/15/2017	x	x	x	x	Nashimoto	Kazuki	Japan
164	GU17098207	9/8/2017	x	x			Naushad	Afreen	India
165	GU17057963	9/22/2017			x	x	Naveed	Faiq	U.A.E.
166	GU16127622	9/29/2017		x			Nayuki	Hiroshi	Japan
167	GU16127613	9/25/2017			x	x	Ngan	Chi Lee	Hong Kong
168	GU17098242	9/25/2017		x	x		Ni	Lin	China
169	GU16026692	9/29/2017			x		Nihei	Kazuto	Japan
170	GU16117547	9/29/2017		x			Nonomura	Rie	Japan
171	GU15106488	9/29/2017				x	Nozaki	Rie	Japan
172	Initial	9/29/2017			x		Oikawa	Yusuke	Japan
173	GU14025566	9/29/2017	x	x			Okudaira	Yuji	Japan
174	GU16097274	9/18/2017				x	Orpe	Chinmay	India
175	GU16097274	9/26/2017	x				Orpe	Chinmay	India
176	GU17047906	9/29/2017	x	x		x	Oya	Kazutaka	Japan
177	GU15076347	9/19/2017	x			x	Pan	Ying	China
178	GU17057941	9/25/2017			x		Parikh	Sanjana	India
179	GU15076303	9/5/2017			x		Patel	Kalpesh	Missouri
180	GU16097328	9/22/2017			x		Pei	Li	Canada
181	GU16067019	9/13/2017	x		x	x	Pillai	Dinesh	U.A.E.
182	GU17098224	9/15/2017	x	x			Qin	Junping	China
183	GU16117488	9/12/2017			x		Ramadan	Mahmoud	Saudi Arabia

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
184	GU16026712	9/26/2017	x			x	Sabra	Waleed	Qatar
185	GU16127628	9/29/2017	x			x	Saito	Chihiro	Japan
186	GU16026745	9/25/2017	x				Sako	Toshiharu	Japan
187	GU16107401	9/29/2017		x			Sanada	Kei	Japan
188	GU16067027	9/14/2017	x			x	Sanjeevi	Anbarasan	U.A.E.
189	GU15126605	9/29/2017	x	x			Sawada	Jun	Japan
190	GU17088196	9/1/2017		x	x		Sekiguchi	Keisuke	Japan
191	GU16107432	9/7/2017	x	x	x	x	Shah	Rohan	India
192	GU17017738	9/25/2017		x			Shah	Hemadri	India
193	GU17088203	9/5/2017		x			Shao	Zhenzi	China
194	GU16117514	9/14/2017	x				Shao	Jingting	China
195	GU17057956	9/26/2017	x				Sharma	Garima	India
196	GU17017722	9/20/2017	x				Shen	Yixiao	China
197	GU17098229	9/15/2017	x				Shi	Lin	China
198	GU16097300	9/25/2017				x	Shi	Ping	China
199	GU16107436	9/11/2017	x	x			Shi	Keren	Japan
200	GU13065180	9/1/2017				x	Shimamoto	Daisuke	Japan
201	GU16117507	9/29/2017	x			x	Shimura	Ryoma	Japan
202	GU14075763	9/25/2017		x	x		Shinozaki	Saori	Japan
203	GU17098228	9/15/2017		x	x		Shiokawa	Kensaku	Japan
204	GU17098243	9/20/2017				x	Shulga	Oleksandr	Canada
205	GU17098249	9/27/2017		x	x		Si	Keng Hin	Macau
206	GU17017713	9/1/2017	x		x	x	Sodhi	Neha	India
207	GU16097287	9/14/2017		x		x	Soma	Tetsuya	Japan
208	GU16097287	9/29/2017	x				Soma	Tetsuya	Japan
209	GU17098216	9/13/2017		x			Su	Dan	China
210	GU16127574	9/27/2017			x	x	Su	Yu-Ju	Taiwan
211	GU17108267	9/14/2017		x	x		Sugyama	Yuriko	Japan
212	GU17088195	9/1/2017			x		Sun	Xuan	China
213	GU13125431	9/5/2017	x		x		Sun	Yanyun	China
214	GU17068001	9/25/2017	x		x	x	Sun	He	Wisconsin
215	GU16087215	9/29/2017	x			x	Takahashi	Kenichi	Japan
216	GU15086373	9/7/2017				x	Takayama	Daisuke	Japan
217	GU17098212	9/11/2017			x		Takehana	Masaru	Japan
218	GU14075745	9/25/2017	x	x			Takumi	Maki	Guam
219	GU15056182	9/14/2017			x		Tanaami	Daisuke	Japan
220	GU15056182	9/29/2017	x				Tanaami	Daisuke	Japan
221	GU16036815	9/7/2017				x	Tanaka	Rie	Japan
222	GU16036815	9/29/2017		x			Tanaka	Rie	Japan
223	GU16107422	9/20/2017	x		x	x	Tang	Linxue	China
224	GU16016644	9/20/2017			x	x	Tapia Mardones	Natalia	Canada
225	GU16087250	9/1/2017	x	x	x		Tawong	Irene	Taiwan
226	GU16107376	9/28/2017		x			Tayyem	Ahmad	Kuwait
227	GU17088205	9/6/2017		x	x		Terai	Lisa	Japan
228	GU16107360	9/25/2017		x		x	Toji	Ayumi	Japan
229	GU17108261	9/29/2017		x	x		Tomiyasu	Toshinori	Oklahoma
230	GU17098217	9/13/2017	x				Toquero	Ana Maria	Guam
231	GU15026039	9/13/2017			x		Tseng	Pei-Ting	Taiwan
232	GU16097323	9/25/2017				x	Tsui	Ching-Chih	Taiwan
233	GU16107427	9/7/2017		x		x	Tsujikawa	Hiroshi	Japan
234	GU10043946	9/12/2017		x			Tsukuda	Kenji	Louisiana
235	GU10043946	9/25/2017	x				Tsukuda	Kenji	Louisiana
236	GU16077158	9/25/2017	x				Tsukui	Hidetoshi	Japan
237	GU12104863	9/7/2017				x	Tsunematsu	Mariko	Japan
238	GU12104863	9/29/2017	x				Tsunematsu	Mariko	Japan
239	GU17017693	9/7/2017	x	x	x	x	Tsuru	Takenari	Japan
240	GU15076296	9/28/2017	x	x			Upadhyayula	Bhargavi	Japan
241	GU17027793	9/25/2017	x				Vidyarthi	Amrita	India
242	GU16127632	9/29/2017				x	Wakabayashi	Yuta	Japan
243	GU17017667	9/12/2017	x				Wang	Tunfeng	China
244	GU16117521	9/21/2017			x		Wang	Yani	China

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
245	GU17017667	9/21/2017			x		Wang	Tunfeng	China
246	GU16067009	9/25/2017			x	x	Wang	Jinfu	China
247	GU17057984	9/20/2017		x	x	x	Wang	Xuefei	Japan
248	GU16087221	9/22/2017				x	Wang	Chih-Wei	Taiwan
249	GU13045109	9/27/2017	x				Wang	Chia-Hung	Taiwan
250	GU17027785	9/27/2017				x	Wang	Shao-An	Taiwan
251	GU17098248	9/26/2017		x	x	x	Wei	Yuan	China
252	GU16067017	9/28/2017				x	Weng	Hung-I	Taiwan
253	GU16117454	9/1/2017				x	Wu	Benyuan	China
254	GU16026735	9/5/2017		x	x		Wu	Qiying	China
255	GU16117503	9/21/2017	x				Wu	Xiaotong	China
256	GU17108274	9/7/2017	x				Wu	Jingtian	China
257	GU17098208	9/8/2017	x	x	x	x	Wu	Yi-Ju	Taiwan
258	GU17017691	9/18/2017			x	x	Wu	Yun-Ching	Taiwan
259	GU17017691	9/20/2017	x				Wu	Yun-Ching	Taiwan
260	GU16077118	9/25/2017				x	Wu	Yu-Hsuan	Taiwan
261	GU16046897	9/26/2017	x		x		Wu	Kuan-Ni	Taiwan
262	GU17108265	9/28/2017	x		x		Xie	Wei	Newbraska
263	GU16016620	9/12/2017			x	x	Xin	Wen	U.A.E.
264	GU16117522	9/21/2017	x		x	x	Xing	Xiaofang	China
265	GU16107378	9/14/2017		x		x	Xu	Xiangge	Canada
266	GU16016658	9/20/2017			x		Xu	Minfeng	China
267	GU17108258	9/21/2017		x	x		Xu	Jin	China
268	GU14045650	9/15/2017		x		x	Yamada	Yuya	Australia
269	GU17027743	9/25/2017	x		x		Yamada	Takeshi	Japan
270	GU16117484	9/29/2017	x	x	x		Yamamoto	Daishi	Japan
271	GU17037868	9/29/2017	x				Yang	Shu	Japan
272	GU17088194	9/1/2017		x	x		Yao	Lexin	China
273	GU16046893	9/25/2017	x			x	Yar	Asfand	Pakistan
274	GU17098220	9/14/2017	x		x		Yen	Wen-Yuan	Illinois
275	GU14055684	9/29/2017				x	Yen	Jung-Hui	Taiwan
276	GU16107426	9/13/2017			x	x	Yin	Xiaoming	China
277	GU16117523	9/1/2017	x			x	Zhang	Xiaohe	China
278	GU16067025	9/5/2017	x				Zhang	Wenjuan	China
279	GU17098218	9/5/2017	x		x		Zhang	Xiaopei	China
280	GU17098231	9/18/2017	x	x			Zhang	Liangliang	China
281	GU17098235	9/5/2017	x			x	Zhang	Chi	China
282	GU17098238	9/25/2017		x	x		Zhang	Jiarong	Japan
283	GU14105849	9/29/2017	x	x	x	x	Zhao	Dong	China
284	GU16117545	9/19/2017	x		x	x	Zhao	Liu	Illinois
285	GU17108262	9/29/2017		x	x		Zheng	Zhou	China
286	GU16107412	9/25/2017				x	Zheng	Xuhui	Japan
287	GU16087241	9/5/2017			x		Zhong	Shan	Canada
288	GU16087232	9/11/2017		x		x	Zhou	Mengyuan	China
289	GU16097304	9/25/2017		x	x		Zhou	Shaoting	China
290	GU17017674	9/26/2017				x		Annu	India
		Total	124	109	132	132			

October 19, 2017

Request for extension of NTS:

1. Requestor: Ms. Weng Ian Mui
Macau

Exam Section: AUD & REG

Summary:
Ms. Mui's grandfather passed away and her grandmother needs to be taken care of. Her NTS expires November 20, 2017. She is requesting an extension to the end of February 2018.

Recommendation:
Allow this request for extension.

Jessica Reyes

From: Ceci M <bcm_fsf@hotmail.com>
Sent: Thursday, September 28, 2017 1:57 AM
To: exammgr@guamboa.org
Subject: Inquiry on NTS extension

Dear sir/madam,

Hope you are doing well.
This is Mui Weng Ian. I am writing to seek your approval to extend my NTS to the next testing window.

I have made an appointment for the REG and AUD examinations dated Nov 15 and Nov 17, 2017 respectively. However, my grandfather has just passed away and I need to take up the responsibility to look after my grandmother as she needs special attention. Could I extend my NTS to the next testing window, of which is going to expire on Nov 20, 2017 and defer the examination to next window?

My personal information is as follows:
Name: Ms. Mui Weng Ian
Passport: M0220937
Jurisdiction: Guam
NTS Section ID: AUD (6388714) and REG (6388715)
Tel: (+853) 6651-1251

Hope to hear from you soon.

Mui Weng Ian

Jessica Reyes

From: Ceci M <bcm_fsf@hotmail.com>
Sent: Saturday, September 30, 2017 2:42 PM
To: Jessica Reyes
Subject: Re: Inquiry on NTS extension
Attachments: death certificate translation.pdf; Death record.pdf; death certificate.jpg

Dear Jessica,

Please see the translated death certificate.
Thank you.

Regards,
Mui Weng Ian

From: Jessica Reyes <exammgr@guamboa.org>
Sent: Friday, September 29, 2017 5:41:29 AM
To: '?eci M'
Subject: RE: Inquiry on NTS extension

This death certificate will need to be translated to English.
Regards,
Jessica Reyes
Exam Manager
335 S. Marine Corps Dr., Ste 101
Tamuning, Guam 96913
671-647-0813 ext. 604
exammgr@guamboa.org

From: ?eci M [mailto:bcm_fsf@hotmail.com]
Sent: Friday, September 29, 2017 2:39 AM
To: Jessica Reyes
Subject: Re: Inquiry on NTS extension

Dear Jessica,

Enclosed please find the death certificate which was in simplied Chinese since my grandfather was living in the Guangdong Province, China. The authority was unable to provide an English version. I would like to schedule the exams in Feb 2018.

居民死亡医学证明（推断）书

第二联（公安部门保存）

行政区划代码 [ ][ ][ ][ ][ ][ ]

编号：[ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

死者姓名	关彬彩	性别	男	民族	汉
国家或地区	广东	年龄	87岁		
身份证件类别	身份证	证件号码	440620192910077656		
户住址	陈南虹华侨区胜利上行一巷3号				
出生日期	1929年10月7日	死亡日期	2017年8月18日		
死亡地点	家中	死亡原因	多器官衰竭		
家属姓名	关伟华	联系电话	18826033301		
与死者关系	父子				
家属住址或单位	陈南虹华侨区胜利上行3号				
医师/法医签名	郝	民警签名			
签发机构（医疗卫生机构/公安部门）盖章	2017年8月18日				
公安部门意见（盖章）	年 月 日				

注：①死者家属持此联到公安机关办理户籍注销手续；②无医师/法医及民警签字、签发机构及公安部门盖章无效。

广东省卫生计生委印制

Doc. No. 34GL-17-1145.*

Guan Bin: Death Record

English Translation

Registration no.	440000201 6315642
Surname and name:	Guan, Bin
Sex:	Male
Place of issue:	Zhongshan, Guangdong Province, China
Date of Birth:	7 October, 1929
Date of Death:	18 August, 2017
Age	88 years
Case of Death:	Multiple Organ Dysfunction Syndrome (MODS)
Registration date:	18 August, 2017
Signature of register	Zhongshan Shiqi Community Health Service Centre
Address of register:	113 Minsheng Rd, Zhongshan Shi, Guangdong Sheng, China, 528400

[!DATE!]

MUI , WENG IAN
RUA DA HARMONIA 37 EOF, POU LAI BL2, 2D
MACAU , Foreign Country
CHINA

To Whom It May Concern:

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

AUD	05/20/17	11/20/17
REG	05/20/17	11/20/17

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

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):
MUI , WENG IAN
RUA DA HARMONIA 37 EOF, POU LAI BL2, 2D
MACAU , Foreign Country

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6388714	6388714	05/20/17	11/20/17
REG	6388715	6388715	05/20/17	11/20/17

Passport Name: MUI, WENG IAN

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

Guam Board of Accountancy
Applications for Initial Certification and Licenses to Practice
Board Meeting of October 19, 2017
Page 1

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
1	Mr. Michael S. Sablan Guam	Reinstatement Cert # 1290 LTP Active Attest	Triple J Enterprises Aug 2008 to present CNMI Office of Public Auditor 12/2000 to 7/2008				None	Approval CPE complete
2	Mr. Mahmoud Hamdy H. Abdelhamid Saudi Arabia	Init Cert LTP Active Attest	KPMG Saudi Arabia 1/2017 to present Deloitte & Touche Saudi 9/2012 to 9/2016	Benha University BA	15% Accounting Serv 70% Audit Attest Serv 4% Financial Services 3% Tax/Tax Advisory 4% Consulting Skills 4% Mgmt Advis Skills	Sofyan Mahmoud Al Moughrabi New Hampshire Good Standing	None	Approval
3	Mr. Mohammed Alaa El-Din M.Elsheikh Ali Cairo, Egypt	Init Cert LTP Active Attest	Ernst & Young LLP(Egypt) 4/2017 to present KPMG Egypt 6/2015 to 4/2017	Menoufia University	100% Audit Attest	Anan Mohamed Gouda Colorado Good Standing	None	Approval
4	Mr. Saddam A.H. Alhumaikani Saudi Arabia	Init Cert LTP Active Attest	Alesayi Holding Co. 11/2016 to present PWC Saudi 8/2014 to 11/2016 Deloitte & Touche Saudi 2/2011 to 8/2014	American Univ of Sharjah	100% Audit Attest Services	Ali Alotaibi New Hampshire Good Standing	None	Approval
5	Mr. Ahmed Mohsen Sayed Aly Kuwait	Init Cert LTP Active Attest	E & Y Kuwait 12/2011 to present Mazars Mostapa Shawhi 11/2008 to 12/2011	Cairo University BA	100% Audit Attest Services	Hany Yakout New Hampshire Good Standing	None	Approval
6	Ms. Lin Chen Pasadena, CA	Init Cert LTP Active Attest	Hazens Investment 6/2017 to present T & L Hospitality 7/2015 to 1/2016 E & Y LLP Missouri 1/2014 to 6/2015	Shenzen Univ Washington Univ St. Louis So. Methodist Univ	100% Audit Attest Services	David C. Rogan Missouri Good Standing	None	Approval

17

Doc. No. 34GL-17-1145.*

Guam Board of Accountancy
Applications for Initial Certification and Licenses to Practice
Board Meeting of October 19, 2017
Page 2

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
7	Mr. Umar Farooq Washington, USA	Cert # 3382 LTP Active Attest	Western Safety Products Seattle 3/2016 to present Al-Futtaim Group 9/2012 to 6/2015 UAE Action International Services UAE 9/2009 to 8/2012	I	50% Audit Attest Services 40% Accounting Services 10% Mgmt Advis Services	Muhammad Habir Arshad Guam Good Standing	None	Approval – has non attest license, changing to active attest
8	Ms. Jie Fei China	Init Cert LTP Active Attest	Zhonghui CPAs LLP 6/2015 to present Deloitte Nanjing 7/2006 to 5/2015	Shanghai Univ of Fin & Econ Southeast University	90% Audit Attest Services 5% Financial Services 5% Consulting Services	Dong Wang New York Good Standing	None	Approval
9	Mr. Sahil Gupta India	Init Cert LTP Active Attest	E & Y India 11/2013 to present GenPact India 5/2011 to 11/2013	Univ of Auckland NZ Panjab Univ	100% Audit Attest Services	Robert Akright Colorado Good Standing	None	Approval
10	Mr. Ali Hussain Ebrahim Abbas Ishmaeel Bahrain	Init Cert LTP Active Attest	Bahrain Financing Co. 3/2017 to present KPMG Fakhro 2/2013 to 2/2017	Univ of Bahrain Univ of N.Alabama	100% Audit Attest Services	Mohamed A. E. AlQallat New Hampshire	None	Approval
11	Ms. Gauri Jain India	Init Cert LTP Active Attest	Deloitte & Touche AERS India 8/2014 to present	Univ of Delhi	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
12	Mr. Tomoya Kakimi Tokyo, Japan	Init Cert LTP Active Attest	BDO Sanyu & Co 10/2015 to 7/2015 Ogilvi & Mathel Japan 6/2014 to 9/2015 BDO Sanyu & Co 9/2011 to 5/2014	San Diego State University San Jose City College	2% Accounting Services 95% Audit Attest Services 3% Financial Services	Soichiro Kitano California Good Standing	None	Approval

Doc. No. 34GL-17-1145.*

Guam Board of Accountancy
Applications for Initial Certification and Licenses to Practice
Board Meeting of October 19, 2017
Page 3

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
13	Mr. Junichiro Narisawa Tokyo, Japan	Init Cert LTP Active Attest	OC & Associates K.K. Japan 5/2008 to present	Bond University Australia Gold Coast Inst of TAFE	81% Accounting Services 12% Audit Attest Services	Koichi Okamoto California Good Standing	None	Approval
14	Zhe Song Tokyo, Japan	Init Cert LTP Active Attest	Caterpillar East Japan 10/2016 to present E & Y ShinNihon 10/2013 to 3/2015	Sophia Univ Dongbei Caijing Univ	100% Audit Attest Services	Tairan Li Virginia Good Standing	None	Approval
15	Mr. Masafumi Takahashi Japan	Cert # 2967 LTP Active Attest	Deloitte Japan 8/2016 to present IBM Japan 4/2008 to 5/2015	Keio Univeristy Cal State East Bay	100% Audit Attest Services	Akinaga Ito New York Good Standing	None	Approval – has inactive license changing to active attest
16	Ms. Sut Kuan Woo Alhambra, CA	Init Cert LTP Active Attest	None PWC Macao 9/2010 to 12/2014	Monash Univ Univ of Melbourne	100% Audit Attest Services	Tsz Wai Simon Cheng New York Good Standing	None	Approval
17	Ms. Xiji Chen Tokyo, Japan	Init Cert LTP Active Non Attest	Booking.com Ltd Shanghai 2/2013 to 3/2015 Sony(China) Shanghai Branch 10/2012 to 1/2013	Shanghai Univ of Finance & Economics Shanghai Maritime Univ	40% Accounting Services 30% Tax/Tax Advis Services 30% Mgmt Advis Services	Tairan Li Virginia Good Standing	None	Approval
18	Mr. Zhaobin Gong Liaoning, China	Init Cert LTP Active Non Attest	Marubeni (Dalian) Trading Co. 8/2014 to present Bando Chemical Industries 4/2011 to 7/2014	Kobe University Dalian Univ of Foreign Language	40% Accounting Services 20% Financial Services 20% Tax/Tax Advis Services 20% Mgmt Advis Services	Jun Gao Virginia Good Standing	None	Approval

Doc. No. 34GL-17-1145.*

Guam Board of Accountancy
Applications for Initial Certification and Licenses to Practice
Board Meeting of October 19, 2017

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
19	Mr. Osamu Iwaki Chiba, Japan	Init Cert LTP Active Non Attest	Three C Consulting Co. 7/2012 to 7/2017	Keio Univ Cal State East Bay	20% Accounting Services 20% Financial Services 60% Consulting Skills	Toyoaki Miwa Guam Good Standing	None	Approval
20	Ms. Deepansha Kapoor India	Init Cert LTP Active Non Attest	Deloitte & Touche India 8/2014 to present	Univ of Delhi	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
21	Ms. JiYoung Lee Seoul, Korea	Init Cert LTP Active Non Attest	Deloitte Anjin LLC 9/2013 to present	Griffith University BA Seoul Nat'l Univ Hanyang Univ	50% Audit Attest Services 50% Tax/Tax Advis Services	Gen Sekiguchi Washington Good Standing	None	Approval
22	Mr. Hao Li Tokyo, Japan	Init Cert LTP Active Non Attest	LEOC Co. Ltd 10/2012 to present	Nankai Univ Changzhou Univ	30% Accounting Services 40% Financial Services 30% Mgmt Advis Services	Wenzhong Qin Washington Good Standing	None	Approval
23	Ms. Li Lin China	Init Cert LTP Active Non Attest	China National Pharmaceuticals Investments Co 8/2013 to 8/2017	Renmin Univ China Univ of Poli Sci Beijing Univ	40% Acctg Ser 20% Audit Attest Services 17% Financial Services 13% Tax/Tax Advisory Serv 2% Consulting Services 8% Mgmt Advis Services	Yuhua Hu Washington Good Standing	None	Approval
24	Ms. Tian Miao Beijing, China	Init Cert LTP Active Non Attest	None Presently Deloitte Beijing 6/2005 to 7/2014	Renmin Univ	100% Accounting Services	Wenzhong Qin Washington Good Standing	None	Approval

Doc. No. 34GL-17-1145.*

Guam Board of Accountancy
Applications for Initial Certification and Licenses to Practice
Board Meeting of October 19, 2017
Page 5

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
25	Mr. Walid M.N. Hassan Nawwar Egypt	Init Cert LTP Active Non Attest	Gottens Red Sea Saudi Co. 1/2010 to present	Zagazig Univ Charter Oak Univ	90% Acctg Ser 10% Tax/Tax Advis Services	Laura Jean Humbert Colorado Good Standing	None	Approval
26	Mr. Scott R. Nogajewski Castlerock, CO	Init Cert LTP Active Non Attest	Access Mgmt Services 11/2013 to present Dearborn Nat'l Life Insurance 8/2008 to 8/2013	Northern Illinois Univ Richard Daley College	100% Accounting Services	Laura Jean Humbert Colorado Good Standing	None	Approval
27	Ms. Swati Puri India	Init Cert LTP Active Non Attest	Deloitte & Touche AERS 8/2012 to present	Univ of Delhi	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
28	Mr. Subramaniam Raman Venkat India	Init Cert LTP Active Non Attest	Wells Fargo India Solutions 5/11/2009 to present	Univ of Calcutta ICAI	80% Accounting Services 5% Audit Attest Services 15% Tax Services	Laura Jean Humbert Colorado Good Standing	None	Approval
29	Ms. Sakshi Sanghi India	Init Cert LTP Active Non Attest	Deloitte AERS India 8/2012 to present	Univ of Delhi	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
30	Ms. Chesta Sarin India	Init Cert LTP Active Non Attest	Deloitte AERS India 82013 to present	Univ of Delhi Indira Ghandi Open University	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
31	Ms. Himani Sharma India	Init Cert LTP Active Non Attest	Deloitte AERS India 8/2013 to present	Delhi Univ India	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval

Doc. No. 34GL-17-1145.*

Guam Board of Accountancy
Applications for Initial Certification and Licenses to Practice
Board Meeting of October 19, 2017

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
32	Mr. Pui Sun Siu Hong Kong	Init Cert LTP Active Non Attest	CCB International Asset Mgmt Ltd 5/2014 to present HK Exchange & Cleaning Ltd. 1/2012 to 4/2014	HK Exam Authority Univ of HK Macquarie Univ RIGOS HK	20% Acctg Serv 10% Audit Attest Serv 30% Financial Serv 10% Tax Advis Serv 20% Consulting Serv 10% Mgmt Advis Serv	Stephen Yam Texas Good Standing	None	Approval
33	Ms. Hang Song Beijing, China	Init Cert LTP Active Non Attest	Taikang.com Insurance Co. 5/2016 to present Sunshine Properties & Casualty Co. 12/2014 to 5/2016	Jiangxi Univ of Fin & Econ Univ of Illinois	60% Acctg Serv 30% Financial Serv 10% Mgmt Adv Serv	Tairan Li Virginia Good Standing	None	Approval
34	Mr. Daisuke Ueto Chiba, Japan	Init Cert LTP Active Non Attest	MTG Co. Ltd 2/2014 to present Doh Tonbori Co 6/2012 to 1/2014	Univ of Tasmania Tasmanian Polytechnic UOG	100% Acctg Serv	Hirokazu Sasaki Washington Good Standing	None	Approval
35	Mr. Terrence White Mableton, GA	Init Cert LTP Active Non Attest	Axis Capital 2/2015 to present 6/2011 to 2/2015	Merehoux College Georgia State Univ	100% Audit Attest Serv	Shamus S. Young New York Good Standing	None	Approval
36	Ms. QianQian Wu Beijing, China	Init Cert LTP Active Non Attest	Deloitte & Touche Beijing 6/2015 to present Deloitte Touche Tohmatsu 9/2012 to 6/2015	Guangdong Univ of Foreign Studies Dongfang College	15% Accounting Serv 55% Financial Serv 10% Tax/Tax Advis Serv 15% Consulting Skills 5% Mgmt Advis Serv	Rong Hu Colorado Good Standing	None	Approval
37	Ms. Chih-Lin Yang Taiwan	Init Cert LTP Active Non Attest	Citigroup 6/2012 to present	National Taiwan Univ	100% Financial Serv	Julia Chien California Good Standing	None	Approval
38	Ms. Chao Zhang Beijing, China	Init Cert LTP Active Non Attest	Auto Navi Yunmap Tech 12/2016 to present Xaeda Education Group 4/2011 to 9/2016 E & Y Beijing 10/2008 to 3/2011	Univ of International Business & Economics	60% Acctg Services 10% Audit Attest Serv 10% Financial Serv 10% Tax Advis Serv 5% Consulting Serv 5% Mgmt Advis Serv	Wanru Ge Washington Good Standing	None	Approval

Doc. No. 34GL-17-1145.*

Guam Board of Accountancy
Applications for Initial Certification and Licenses to Practice
Board Meeting of October 19, 2017
Page 7

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
39	Mr. Kangming Zhang Shanghai, China	Init Cert LTP Active Non Attest	Marsh(China) Insurance Brokers 7/2017 to present Shanghai Zen Training & Consulting 8/2011 to 8/2016	Shanghai Univ of Int'l Business Nanjing University	20% Financial Services 5% Consulting Services 75% Mgmt Advis Serv	Tairan Li Virginia Good Standing	None	Approval
40	Ms. Ying-Ju Chen Taiwan	Cert # 1266 Reinstatement LTP Inactive	UBS Taiwan 2010 to present E & Y Taiwan 2004 to 2008				None	Approval
41	Mr. Akifusa Kanda Vietnam	Cert # 1746 Reinstatement LTP Inactive	Ad Asia Holdings 1/2017 to present Geniee Inc 7/2012 to 12/2016 KPMG Tax 3/2012 to 4/2012				None	Approval
42	Mr. Majd Ahmed Alam-El-Deen Qatar	Init Cert LTP Inactive	CAT Dealer 5/2013 to present United Iraqi Genl Ton 2/2012 to 4/2013	New York Inst of Technology			None	Approval
43	Ms. Ting-Wei Huang Taiwan	Init Cert LTP Inactive	KPMG Taipei 3/2017 to present Soonest Express 7/2016 to 2/2017 Thomson Reuters 1/2016 to 7/2016	Natl Taiwan Univ Univ of Texas at Dallas			None	Approval
44	Mr. Mohanad V.E. Khouri Jordan	Init Cert LTP Inactive	CNOOC Irag Ltd 11/2016 to present E & Y Jordan 11/2009 to 11/2016 BDO Jordan 8/2008 to 11/2009	Hashemite Univeristy			None	Approval
45	Mr. Shigekazu Kobayashi Japan	Init Cert LTP Inactive	Mizuho Bank 4/2009 to present	Chuo State University Cal State East Bay			None	Approval

Doc. No. 34GL-17-1145.*

Guam Board of Accountancy
Applications for Initial Certification and Licenses to Practice
Board Meeting of October 19, 2017
Page 8

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
46	Ms. I-Ting Lin Taiwan	Init Cert LTP Inactive	None	National Taiwan Univ City University of Hong Kong			None	Approval
47	Ms. Ting-Yun Lin Taiwan	Init Cert LTP Inactive	Dell Technology 8/2016 to present	National Taiwan University			None	Approval
48	Ms. Hui-Ju Sung Carrollton, TX	Init Cert LTP Inactive	Norman International Dallas 9/2017 to present	Univ of Texas at Dallas National Taiwan Univ			None	Approval
49	Yimin Wu Shanghai, China	Init Cert LTP Inactive	None	Shanghai Lixin Univ Shanghai Univ of Fin and Econ			None	Approval
50	Mr. Zhenzhong Zhang Wuhan, China	Init Cert LTP Inactive	Wuhan-Lear –DFM Auto Electronic 8/2017 to present Dongfeng Gettag Transmission Co. 10/2016 to 4/2017 Fawrecia Wuhan Auto Components System 2/2015 to 10/2016	Shanghai Univ of Fin & Econ			None	Approval

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU17027782	20170214	20170531	6337903	ABDELHADI	ABDELMONEIM	FAR	F	
GU17027761	20170209	20170515	6333689	ANMOL	AGRAWAL	AUD	P	Passed all 4
GU17027761	20170209	20170424	6333690	ANMOL	AGRAWAL	BEC	P	Passed all 4
GU17027761	20170209	20170525	6333691	ANMOL	AGRAWAL	FAR	P	Passed all 4
GU17027761	20170209	20170505	6333692	ANMOL	AGRAWAL	REG	P	Passed all 4
GU11124491	20170315	20170502	6358638	SHERILLOU	AGUON	AUD	P	11/30/2018
GU11124491	20170315	20170531	6358639	SHERILLOU	AGUON	REG	F	
GU10023849	20170330	20170530	6374757	ELOISA	AGUSTIN	BEC	P	Passed all 4
GU15015976	20170209	20170528	6332850	ATIQUE	AHMED	REG	P	Passed all 4
GU14045631	20170411	20170531	6385138	EHAB	AHMED	AUD	P	11/30/2018
GU16127658	20161222	20170424	6298088	MOHAMED	AHMED	FAR	F	
GU17047891	20170331	20170529	6378846	TAKAYA	AKAMATSU	FAR	P	11/30/2018
GU12024569	20170330	20170530	6374758	FAISAL	ALBADER	BEC	F	
GU16107402	20170417	20170515	6388660	ABDULAZIZ	ALBREAK	REG	P	11/30/2018
GU17017696	20170110	20170531	6309496	VON JAYLARR	ALCORAN	AUD	P	11/30/2018
GU17017696	20170110	20170428	6309498	VON JAYLARR	ALCORAN	FAR	F	
GU16117539	20161128	20170518	6265499	MOHAMED	ALI	FAR	F	
GU16127565	20161205	20170530	6270264	RAYAN	ALMOFADDA	REG	F	
GU17037825	20170228	20170508	6354218	SULAIMAN	ALREBDI	AUD	P	11/30/2018
GU16097258	20170405	20170426	6381178	IBRAHIM	ALZGHOUL	BEC	F	
GU14095843	20161019	20170414	6230022	JOAN ROCHELLE	AMAN	AUD	P	10/31/2018
GU14095843	20161019	20170414	6230023	JOAN ROCHELLE	AMAN	REG	F	
GU16097257	20170411	20170503	6386152	AHMAD	AMMOURI	BEC	F	
GU15076340	20170425	20170526	6394923	KAILI	ANDRIKE	REG	F	
GU17017721	20170124	20170424	6319182	MOHAMMAD JUNAID	ANSARI	AUD	F	
GU14105880	20170323	20170531	6367698	YOSHITSUGU	AOKI	AUD	F	
GU16046877	20170403	20170525	6379509	DIVYA	BATRA	AUD	P	Passed all 4
GU17037820	20170306	20170413	6350898	SHIMAN	BATRA	AUD	P	10/31/2018
GU17037820	20170403	20170531	6378835	SHIMAN	BATRA	FAR	P	11/30/2018
GU16127610	20161219	20170530	6289982	WEIYE	BI	AUD	F	
GU16046895	20161229	20170523	6296148	MINGYANG	CAI	AUD	P	11/30/2018
GU16046895	20161229	20170524	6296149	MINGYANG	CAI	REG	F	
GU16077113	20170221	20170412	6341352	YAN	CAO	REG	P	Passed all 4
GU16127588	20161209	20170530	6278760	RUIYAN	CEN	REG	P	Passed all 4
GU16117479	20161107	20170524	6245590	AHMAD	CHAABAN	FAR	F	
GU16117554	20161130	20170512	6265772	KA WAI	CHAN	AUD	F	
GU16117554	20161130	20170516	6265773	KA WAI	CHAN	BEC	F	
GU16117554	20161130	20170515	6265774	KA WAI	CHAN	FAR	F	
GU16117554	20161130	20170517	6265775	KA WAI	CHAN	REG	F	
GU17037844	20170317	20170523	6369346	PING	CHAN	AUD	F	
GU17037844	20170317	20170522	6369349	PING	CHAN	REG	F	

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16087237	20160819	20170519	6174660	WING	CHAN	AUD	F	
GU16087237	20160819	20170518	6174661	WING	CHAN	BEC	F	
GU16117500	20161115	20170525	6256156	CHIA-HSIANG	CHANG	AUD	F	
GU16117500	20161115	20170524	6256157	CHIA-HSIANG	CHANG	BEC	F	
GU16087252	20161213	20170523	6278342	HSIU-MING	CHANG	AUD	F	
GU16067010	20170117	20170511	6314523	JU-HSIEN	CHANG	AUD	P	1/30/2018
GU16087174	20161117	20170524	6255666	KENG IP	CHANG	REG	F	
GU17017668	20161230	20170530	6300128	YU-CHEN	CHANG	AUD	P	Passed all 4
GU17017668	20161230	20170505	6300130	YU-CHEN	CHANG	FAR	P	Passed all 4
GU16127644	20161228	20170515	6297962	CHUN-MAN	CHAO	AUD	F	
GU16127644	20161228	20170413	6297964	CHUN-MAN	CHAO	FAR	F	
GU17037839	20170315	20170523	6361929	GUNJAN	CHAUDHARY	AUD	F	
GU17037839	20170315	20170518	6361930	GUNJAN	CHAUDHARY	BEC	F	
GU17037839	20170315	20170521	6361931	GUNJAN	CHAUDHARY	FAR	F	
GU17037839	20170315	20170517	6361932	GUNJAN	CHAUDHARY	REG	F	
GU16056929	20170324	20170522	6368628	ANAN	CHEN	REG	P	11/30/2018
GU16127563	20170329	20170530	6373652	DI	CHEN	REG	P	11/30/2018
GU16077138	20161212	20170522	6278791	JUNG-TING	CHEN	FAR	P	11/30/2018
GU17017730	20170117	20170530	6321241	LU-TING	CHEN	BEC	P	11/30/2018
GU17017730	20170117	20170425	6321242	LU-TING	CHEN	FAR	P	10/31/2018
GU13085289	20170117	20170516	6313307	MEI-FANG	CHEN	AUD	F	
GU13085289	20170117	20170518	6313308	MEI-FANG	CHEN	BEC	F	
GU13085289	20170117	20170517	6313309	MEI-FANG	CHEN	FAR	F	
GU13085289	20170117	20170515	6313310	MEI-FANG	CHEN	REG	F	
GU16107418	20161020	20170425	6233474	PENG-JUN	CHEN	AUD	F	
GU16097311	20170501	20170530	6399513	SHARON	CHEN	AUD	P	11/30/2018
GU16117449	20161024	20170501	6240234	WEI-TING	CHEN	AUD	P	11/30/2018
GU16117449	20170406	20170504	6381183	WEI-TING	CHEN	FAR	F	
GU15116475	20170210	20170529	6334016	XIJI	CHEN	REG	P	Passed all 4
GU16067024	20161221	20170404	6289391	XUE	CHEN	AUD	P	10/31/2018
GU16067024	20161221	20170403	6289392	XUE	CHEN	FAR	P	10/31/2018
GU17037870	20170323	20170526	6373036	YEN-YU	CHEN	AUD	F	
GU17037870	20170323	20170523	6373038	YEN-YU	CHEN	FAR	F	
GU12104847	20170308	20170531	6352632	YI-JU	CHEN	REG	F	
GU17017727	20170123	20170511	6321227	HSUAN-LUNG	CHENG	AUD	P	11/30/2018
GU17017727	20170123	20170509	6321228	HSUAN-LUNG	CHENG	BEC	P	11/30/2018
GU16016640	20170306	20170421	6351811	MENG-JUNG	CHENG	AUD	F	
GU15116570	20170313	20170413	6356906	MIN-CHUNG	CHENG	REG	F	
GU17027769	20170206	20170524	6335864	WEN-LIN	CHENG	AUD	P	11/30/2018
GU16087222	20170322	20170522	6366899	MENG-CHE	CHIANG	BEC	P	11/30/2018
GU16087222	20170322	20170523	6366900	MENG-CHE	CHIANG	FAR	F	

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16087251	20160830	20170502	6180897	PIN-YING	CHIANG	AUD	P	11/30/2018
GU16117455	20160812	20170524	6240305	PO-HSUN	CHIANG	BEC	P	11/30/2018
GU16117455	20160812	20170525	6240306	PO-HSUN	CHIANG	FAR	F	
GU16117549	20170328	20170511	6374759	TSAI-HSIN	CHIU	AUD	P	11/30/2018
GU17017725	20170123	20170424	6321216	PO-YU	CHOU	FAR	P	10/31/2018
GU16087172	20170228	20170424	6346490	WEN PIN	CHU	AUD	F	
GU16067060	20170306	20170525	6354179	YI-CHEN	CHU	BEC	F	
GU16067060	20170306	20170524	6354180	YI-CHEN	CHU	FAR	F	
GU16117550	20161130	20170526	6264943	SHU-RONG	CIOU	AUD	P	11/30/2018
GU16117550	20170315	20170524	6362104	SHU-RONG	CIOU	BEC	F	
GU15116541	20160809	20170515	6157005	ISABELLA	CLAUSSEN	FAR	F	
GU15076346	20170301	20170412	6347334	DIVYA	DATTA	REG	P	Passed all 4
GU17017685	20170109	20170403	6307187	ERWIN	DAYAO	FAR	F	
GU16087177	20161212	20170530	6278353	YING	DENG	REG	F	
GU16117464	20161017	20170509	6242650	ZHEYU	DENG	FAR	P	11/30/2018
GU16117517	20161121	20170512	6258354	RAMON	DIAZ JR	AUD	F	
GU16117517	20161121	20170518	6258356	RAMON	DIAZ JR	FAR	F	
GU16117517	20161121	20170525	6258357	RAMON	DIAZ JR	REG	F	
GU16026742	20170310	20170521	6354709	HANY	DIEF	AUD	F	
GU17037813	20170130	20170526	6349635	WEN	DONG	BEC	P	11/30/2018
GU17037813	20170130	20170526	6349636	WEN	DONG	FAR	F	
GU16097326	20160926	20170401	6209601	YAYING	DONG	FAR	F	
GU16067056	20161212	20170526	6278325	ZIJIAN	DONG	AUD	F	
GU16067056	20161212	20170527	6278326	ZIJIAN	DONG	REG	P	11/30/2018
GU12014518	20170321	20170512	6364047	LUCKY LYN	DRIZA	FAR	F	
GU16036790	20170404	20170526	6379541	ALEXANDER	DUENAS	REG	F	
GU17047924	20170418	20170516	6394462	YASH	DUSEJA	AUD	P	11/30/2018
GU17047924	20170418	20170524	6394463	YASH	DUSEJA	BEC	P	11/30/2018
GU15046172	20161201	20170524	6266197	KOURTNEY	EAY	REG	F	
GU16016671	20170331	20170530	6377663	IBRAHIM	ELASKARY	REG	F	
GU16127577	20161116	20170522	6278680	HAMZA	ELKALAF	AUD	P	11/30/2018
GU17037865	20170323	20170517	6372960	MOHAMED	ELSAFTY	REG	F	
GU16107397	20161014	20170405	6231001	BOYU	FAN	AUD	F	
GU16107397	20161014	20170403	6231002	BOYU	FAN	BEC	F	
GU16107397	20161014	20170406	6231003	BOYU	FAN	FAR	F	
GU16107397	20161014	20170406	6231004	BOYU	FAN	REG	F	
GU17047923	20170417	20170515	6397401	WENXI	FAN	FAR	P	11/30/2018
GU16046892	20170410	20170530	6385168	MOHAMMAD OTHMAN	FAROUN	FAR	F	
GU16077116	20170213	20170519	6337076	WENG	FONG	AUD	F	
GU16077090	20170316	20170526	6359389	MARGIE	FRANCISCO	REG	P	11/30/2018
GU15056183	20170328	20170430	6372471	DAI	FUKUDA	BEC	P	10/31/2018

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16117531	20161123	20170531	6265415	FUTA	FUKUDA	FAR	F	
GU15076307	20161229	20170531	6296160	WATARU	FUKUNAGA	REG	P	11/30/2018
GU15076333	20170220	20170427	6340633	PAK HO KYO	FUNG	FAR	F	
GU15106518	20170330	20170522	6374761	MEENAKSHI	GANDHI	AUD	P	Passed all 4
GU15066229	20170331	20170530	6377640	CHENZHI	GAO	FAR	P	11/30/2018
GU16117529	20161123	20170531	6265409	GE	GAO	FAR	F	
GU17027752	20170203	20170415	6331161	JINGHAN	GAO	AUD	P	10/31/2018
GU16127615	20170327	20170412	6372439	DOSHIKAR	GEETHA GOPI	AUD	F	
GU16127615	20170327	20170504	6372440	DOSHIKAR	GEETHA GOPI	BEC	F	
GU16127615	20170327	20170530	6372441	DOSHIKAR	GEETHA GOPI	FAR	F	
GU16127615	20170327	20170512	6372442	DOSHIKAR	GEETHA GOPI	REG	F	
GU14025567	20170224	20170530	6343958	DONNA MYLEN	GIANAN	BEC	F	
GU15066285	20170110	20170526	6307182	DONITA ROSE	GIDUCOS	BEC	F	
GU16087182	20170323	20170530	6366908	YINGYING	GU	BEC	P	11/30/2018
GU16107413	20161020	20170417	6233446	MARY GRACE	GUBA	FAR	P	10/31/2018
GU17017683	20170106	20170428	6307175	RUDD	GUDMALIN	FAR	F	
GU16097340	20170307	20170511	6351307	ANKUR	GUPTA	AUD	P	11/30/2018
GU16097340	20160927	20170507	6212093	ANKUR	GUPTA	REG	F	
GU15116561	20161227	20170529	6313162	DOLLY	GUPTA	FAR	F	
GU16127585	20161209	20170528	6278736	POOJA	GUPTA	REG	F	
GU16117460	20170308	20170513	6352642	KAZUKI	HAMANA	AUD	P	11/30/2018
GU16117516	20161024	20170526	6262849	SHUTING	HAN	BEC	F	
GU16117516	20161024	20170525	6262850	SHUTING	HAN	REG	F	
GU17017719	20170306	20170426	6351310	YIXUAN	HAN	AUD	P	10/31/2018
GU14085774	20161031	20170430	6239967	TAKUYA	HANASAKI	AUD	P	10/31/2018
GU17037821	20170308	20170501	6354207	YUICHIRO	HARUYAMA	FAR	P	11/30/2018
GU16127621	20161220	20170420	6290068	CHAOYI	HE	AUD	F	
GU15056191	20170412	20170529	6386160	DAISUKE	HIGASHI	REG	F	
GU10043949	20170316	20170531	6359394	MIKI	HIRABAYASHI	REG	P	Passed all 4
GU16117478	20161103	20170523	6245243	ANNA	HIRANAKA	BEC	F	
GU16117478	20170403	20170522	6379518	ANNA	HIRANAKA	FAR	F	
GU16117478	20161103	20170523	6245245	ANNA	HIRANAKA	REG	F	
GU15096432	20170324	20170530	6368620	YOSHIE	HIROSE	AUD	F	
GU17017672	20161219	20170421	6301618	RAY-CHI	HO	FAR	P	10/31/2018
GU17017672	20161219	20170526	6301619	RAY-CHI	HO	REG	F	
GU16097290	20170410	20170505	6385175	SAO	HO	FAR	F	
GU10074084	20160929	20170403	6211978	MIWAKO	HORISAWA	FAR	P	10/31/2018
GU16077078	20170320	20170523	6361665	YING	HOU	AUD	F	
GU16077078	20170320	20170524	6361666	YING	HOU	FAR	F	
GU14045636	20170106	20170518	6303439	HSUAN	HSIEH	AUD	P	11/30/2018
GU14045636	20170106	20170519	6303440	HSUAN	HSIEH	BEC	F	

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16067054	20161028	20170530	6239037	MING-LIN	HSIEH	AUD	F	
GU16067054	20161028	20170531	6239038	MING-LIN	HSIEH	REG	F	
GU16097332	20160926	20170512	6209652	MINGYUE	HU	BEC	F	
GU16117469	20161104	20170502	6243381	CHEN-FANG	HUANG	AUD	P	11/30/2018
GU16117469	20161121	20170501	6257942	CHEN-FANG	HUANG	BEC	P	11/30/2018
GU17047892	20170323	20170523	6379340	CHING-CHI	HUANG	BEC	P	11/30/2018
GU17047892	20170323	20170522	6379342	CHING-CHI	HUANG	REG	F	
GU17027768	20170208	20170410	6335853	PO HSUN	HUANG	AUD	F	
GU17027768	20170208	20170522	6335856	PO HSUN	HUANG	REG	F	
GU16097302	20170314	20170526	6357677	PO-YAO	HUANG	AUD	P	Passed all 4
GU16097302	20170314	20170526	6357678	PO-YAO	HUANG	BEC	P	Passed all 4
GU16077099	20160525	20170407	6137383	YU-FEN	HUANG	BEC	P	10/31/2018
GU16077099	20160525	20170413	6137384	YU-FEN	HUANG	FAR	P	10/31/2018
GU16056939	20170314	20170413	6357686	WALID	HUSSEIN	BEC	F	
GU14065667	20161207	20170531	6276500	WALEED	IBRAHIM AHMED	REG	F	
GU16107344	20170323	20170531	6367701	SACHIKO	ICHIKAWA	AUD	P	11/30/2018
GU16077137	20170201	20170512	6326137	MITSUKI	IE	AUD	F	
GU16056953	20161128	20170529	6263008	SHINGO	INAMI	REG	P	Passed all 4
GU16107433	20161019	20170502	6236176	KAZUOMI	ISHIKAWA	FAR	F	
GU16117515	20161025	20170521	6262843	SHU	ISHIZAWA	AUD	P	Passed all 4
GU16117515	20161025	20170521	6262845	SHU	ISHIZAWA	FAR	P	Passed all 4
GU16026732	20161228	20170409	6296115	MEGUMI	ITO	AUD	P	10/31/2018
GU16026732	20161228	20170529	6296116	MEGUMI	ITO	REG	F	
GU16046911	20170420	20170531	6392882	AHMED	JAMA	AUD	F	
GU16036748	20161012	20170515	6251954	PRASANNA	JANASWAMY	AUD	P	11/30/2018
GU16036748	20161012	20170427	6251955	PRASANNA	JANASWAMY	FAR	F	
GU16127625	20161221	20170518	6289429	ANIKA	JHAVERI	AUD	F	
GU16127625	20161221	20170508	6289430	ANIKA	JHAVERI	BEC	F	
GU16127625	20161221	20170511	6289431	ANIKA	JHAVERI	FAR	P	11/30/2018
GU16127625	20161221	20170515	6289432	ANIKA	JHAVERI	REG	F	
GU15046164	20170323	20170428	6366911	BEIQI	JIANG	REG	F	
GU16016627	20161221	20170523	6308809	LINJIE	JIN	FAR	F	
GU16016627	20161221	20170525	6308810	LINJIE	JIN	REG	F	
GU16117546	20161129	20170530	6265754	FENG	JING	BEC	P	11/30/2018
GU16117546	20170317	20170531	6360282	FENG	JING	FAR	F	
GU14025523	20170124	20170430	6319148	KOZO	KADONO	FAR	P	10/31/2018
GU16117525	20161122	20170521	6258814	NORIAKI	KAJI	FAR	F	
GU15015975	20170417	20170529	6390317	KUNIKO	KAMEYAMA	FAR	P	11/30/2018
GU16026696	20170316	20170526	6359919	RYUNOSUKE	KANO	AUD	P	Passed all 4
GU17017736	20170131	20170526	6325386	DIVYA	KASTURI RENGARAJAN	AUD	F	
GU17017736	20170131	20170506	6325389	DIVYA	KASTURI RENGARAJAN	REG	F	

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16087210	20170328	20170521	6372470	TATSUYA	KATAOKA	REG	F	
GU13115417	20161128	20170521	6263707	KEN	KATAYAMA	REG	F	
GU14095830	20161206	20170514	6270257	YOHEI	KAWABE	FAR	F	
GU11124504	20161201	20170522	6266207	HIROKO	KAWADE	BEC	F	
GU15106520	20170418	20170531	6390313	TOMOYA	KAWAMOTO	AUD	F	
GU15106520	20170418	20170508	6390314	TOMOYA	KAWAMOTO	BEC	F	
GU11064292	20160819	20170424	6166464	HITOMI	KAWAMURA	AUD	F	
GU11064292	20160819	20170427	6166467	HITOMI	KAWAMURA	REG	F	
GU16026682	20170327	20170531	6371040	MASAYO	KEMMOCHI	BEC	F	
GU16107356	20161215	20170529	6280651	SUMIT	KHANDELWAL	REG	P	11/30/2018
GU16067002	20170427	20170515	6396913	MOHAMED	KHATAB	AUD	P	11/30/2018
GU15056206	20170510	20170526	6407874	SHAHZAD	KHURSHID	AUD	P	Passed all 4
GU14075748	20170322	20170501	6366897	CHRISTINA	KIM	FAR	P	11/30/2018
GU15066265	20170406	20170531	6381190	YUYA	KIMPARA	AUD	P	Passed all 4
GU15096470	20170320	20170530	6361649	HISAKO	KITAGAWA	AUD	P	11/30/2018
GU14025529	20170331	20170521	6377643	HIDEYA	KITAMAE	FAR	F	
GU12014519	20170308	20170513	6352644	IKUO	KITAMURA	AUD	F	
GU12014519	20170308	20170408	6352645	IKUO	KITAMURA	BEC	F	
GU15086382	20161019	20170530	6251405	NAI-FANG	KO	FAR	P	11/30/2018
GU16127579	20161118	20170531	6278622	RIO	KOBAYAKAWA	FAR	F	
GU16117543	20170404	20170522	6379523	YUMI	KOBAYASHI	FAR	F	
GU16016667	20170406	20170531	6381193	TAKAAKI	KOMA	AUD	P	11/30/2018
GU16107346	20170313	20170401	6358642	MADHURI	KOTHARI	AUD	P	Passed all 4
GU17037836	20170307	20170509	6357700	MEGHA	KOTHARI	AUD	P	Passed all 4
GU17037836	20170307	20170511	6357701	MEGHA	KOTHARI	BEC	P	Passed all 4
GU17037836	20170307	20170503	6357702	MEGHA	KOTHARI	FAR	P	Passed all 4
GU17037836	20170307	20170507	6357703	MEGHA	KOTHARI	REG	P	Passed all 4
GU16127592	20161214	20170502	6279515	VINITHA	KRISHNA MURTHY	BEC	F	
GU16127592	20161214	20170504	6279516	VINITHA	KRISHNA MURTHY	REG	P	11/30/2018
GU16046863	20170327	20170531	6372443	SAURABH	KUMAR	BEC	F	
GU16046863	20170327	20170417	6372444	SAURABH	KUMAR	REG	F	
GU17027791	20170217	20170522	6373626	BHAVYA	KUMARI	AUD	P	11/30/2018
GU15106473	20170331	20170521	6377644	HIRONORI	KUNII	REG	P	Passed all 4
GU12054706	20170412	20170515	6386172	TAKAYUKI	KUNIYOSHI	REG	F	
GU17017724	20170124	20170527	6320018	HSIAO-YING	KUO	REG	P	11/30/2018
GU16036819	20161031	20170515	6239063	I-CHUN	KUO	AUD	F	
GU16036819	20170323	20170516	6367703	I-CHUN	KUO	BEC	F	
GU16036819	20161031	20170515	6239065	I-CHUN	KUO	FAR	F	
GU16036819	20161031	20170516	6239066	I-CHUN	KUO	REG	F	
GU17017709	20170117	20170530	6314035	MEI-LIN	KUO	FAR	F	
GU16016677	20170404	20170527	6380315	PING	KUO	AUD	P	Passed all 4

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16016642	20170309	20170522	6353407	YO-SHING	KUO	AUD	F	
GU16016642	20170309	20170523	6353410	YO-SHING	KUO	FAR	F	
GU140255320	20170328	20170531	6372481	TERUYOSHI	KURAHASHI	REG	P	Passed all 4
GU10094175	20161219	20170530	6285605	ZIXIAN	LAI	FAR	P	11/30/2018
GU15096455	20170323	20170529	6371048	LOUISA	LAM	REG	F	
GU15076323	20170329	20170519	6379525	KIT YAN	LAU	AUD	F	
GU16097296	20170323	20170522	6378177	CHI-YANG	LEE	REG	F	
GU17037883	20170327	20170523	6376679	WU-SHUANG	LEE	AUD	F	
GU17037883	20170327	20170522	6376682	WU-SHUANG	LEE	REG	F	
GU17037835	20170313	20170525	6358122	YEN-TING	LEE	FAR	P	11/30/2018
GU16066986	20170324	20170508	6368634	DANYANG	LI	AUD	F	
GU16066986	20170227	20170515	6360312	DANYANG	LI	BEC	F	
GU16066986	20170227	20170501	6360313	DANYANG	LI	FAR	F	
GU16066986	20170105	20170421	6303162	DANYANG	LI	REG	F	
GU17027771	20170213	20170513	6336973	JIEJUN	LI	BEC	F	
GU16107410	20161020	20170421	6231298	LING	LI	FAR	F	
GU16097260	20170420	20170514	6392885	MEIYING	LI	FAR	P	11/30/2018
GU17027740	20170130	20170403	6337593	SILEI	LI	BEC	P	10/31/2018
GU17027740	20170130	20170531	6337594	SILEI	LI	REG	F	
GU16067015	20170323	20170530	6366912	WEI	LI	REG	P	11/30/2018
GU16097318	20160922	20170409	6208017	XIANG	LI	BEC	F	
GU16097318	20160922	20170402	6208018	XIANG	LI	FAR	F	
GU16056967	20170117	20170515	6313316	XINTONG	LI	REG	P	Passed all 4
GU16117468	20161101	20170430	6243359	YIHAN	LI	FAR	F	
GU17027777	20170213	20170525	6337058	YUN-ROU	LIANG	AUD	P	11/30/2018
GU16077145	20170327	20170531	6371055	HSING-CHUN	LIAO	FAR	P	11/30/2018
GU16127602	20170327	20170523	6392884	TZU-WEN	LIAO	AUD	P	Passed all 4
GU16127602	20161213	20170420	6279936	TZU-WEN	LIAO	FAR	P	Passed all 4
GU10104178	20161128	20170530	6263693	YUEH-PO	LIAO	FAR	F	
GU16127601	20161213	20170530	6279919	I-TING	LIN	AUD	P	Passed all 4
GU16127601	20161213	20170504	6279921	I-TING	LIN	FAR	P	Passed all 4
GU16097299	20160914	20170406	6207806	JUI-HSIN	LIN	AUD	F	
GU16097299	20160914	20170407	6207808	JUI-HSIN	LIN	FAR	F	
GU16046854	20170320	20170526	6361650	LI	LIN	REG	P	Passed all 4
GU15076338	20161222	20170426	6292060	NIEN TZU	LIN	AUD	F	
GU15116573	20170316	20170525	6359390	PIN-TZU	LIN	AUD	P	11/30/2018
GU15116573	20170316	20170526	6359391	PIN-TZU	LIN	REG	F	
GU16077087	20170403	20170531	6379510	SZU-HAN	LIN	BEC	F	
GU16066997	20161108	20170530	6247183	YUN-WEI	LIN	FAR	F	
GU16066997	20161108	20170531	6247184	YUN-WEI	LIN	REG	F	
GU16127645	20161214	20170522	6297981	WEI	LIOU	FAR	P	11/30/2018

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16127645	20161214	20170523	6297982	WEI	LIOU	REG	F	
GU17047937	20170331	20170531	6397578	FAN	LIU	AUD	P	11/30/2018
GU16087203	20160815	20170425	6164709	JEN-HSIANG	LIU	AUD	F	
GU16087203	20160815	20170424	6164711	JEN-HSIANG	LIU	FAR	F	
GU15106487	20161229	20170531	6296134	JIE	LIU	AUD	F	
GU15106487	20161229	20170502	6296135	JIE	LIU	BEC	F	
GU17037826	20170301	20170530	6354220	JING	LIU	AUD	F	
GU17037826	20170301	20170531	6354222	JING	LIU	FAR	P	11/30/2018
GU16127659	20161003	20170424	6298090	KAIQI	LIU	AUD	F	
GU17027772	20170213	20170505	6337035	SIYUAN	LIU	REG	P	11/30/2018
GU16077110	20170421	20170524	6393820	YUANFENG	LIU	AUD	P	11/30/2018
GU15106486	20161207	20170526	6278350	YU-NING	LIU	BEC	F	
GU17037863	20170323	20170510	6372942	YUNZI	LIU	AUD	F	
GU16016634	20170322	20170522	6366894	BIN	LU	AUD	P	11/30/2018
GU16016634	20170322	20170524	6366895	BIN	LU	BEC	P	11/30/2018
GU17027806	20170227	20170404	6349602	CHEN-YU	LU	AUD	F	
GU16036837	20161011	20170409	6222245	JIAYING	LU	FAR	F	
GU17027776	20170213	20170407	6337056	PENG-YANG	LU	REG	P	10/31/2018
GU15086375	20170523	20170531	6417753	QIANYI	LU	REG	F	
GU16097272	20170302	20170501	6348832	QIWEI	LU	FAR	P	11/30/2018
GU16077131	20160425	20170524	6146606	LISHENG	LUO	BEC	F	
GU16077131	20160425	20170523	6146607	LISHENG	LUO	FAR	F	
GU16097309	20170329	20170530	6373653	XINYI	LUO	AUD	F	
GU16087230	20160818	20170410	6168119	ZEKANG	MA	AUD	F	
GU16087230	20170403	20170530	6382128	ZEKANG	MA	REG	P	11/30/2018
GU17047897	20170407	20170528	6384411	SEEMA	MALIK	REG	F	
GU17037833	20170310	20170410	6356913	MUKESH	MANGLA	REG	P	10/31/2018
GU15076322	20161024	20170531	6233702	MAHMOUD	MANSY	AUD	P	11/30/2018
GU15116548	20161202	20170528	6267564	SATOSHI	MATSUKI	AUD	P	11/30/2018
GU16026708	20170424	20170508	6393997	KAORU	MATSUNAGA	BEC	F	
GU16107345	20160930	20170402	6213924	DAISUKE	MATSUOKA	REG	F	
GU17017695	20170313	20170405	6356908	VIRAJ	MEHTA	BEC	P	10/31/2018
GU17017695	20170313	20170408	6356909	VIRAJ	MEHTA	FAR	P	10/31/2018
GU15076351	20161129	20170412	6288501	KARAN	MIGLANI	AUD	F	
GU15076351	20161129	20170410	6288502	KARAN	MIGLANI	REG	F	
GU16087175	20161227	20170507	6297358	YASUFUMI	MIKI	BEC	F	
GU16127600	20161213	20170531	6279523	TAPAN	MINDA	AUD	P	Passed all 4
GU16127600	20161213	20170528	6279526	TAPAN	MINDA	REG	P	Passed all 4
GU15106489	20161228	20170523	6294702	NAOMI	MITSUDA	AUD	F	
GU17037841	20170316	20170430	6361572	NOBUTAKA	MIYOSHI	FAR	F	
GU16107389	20161012	20170514	6224505	RIEKO	MOCHIZUKI	FAR	F	

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16036813	20170425	20170523	6394921	HISHAM	MOHAMED EID	BEC	F	
GU16117475	20161103	20170507	6243123	JENNIFER	MORAS	AUD	F	
GU15096436	20170321	20170426	6369360	MICHAEL	MORCOS	FAR	F	
GU16016654	20170403	20170525	6378851	YUKARI	MORI	BEC	P	Passed all 4
GU16107416	20161021	20170526	6233449	ERIKO	MORITA	AUD	F	
GU16107416	20161021	20170514	6233450	ERIKO	MORITA	FAR	F	
GU16117533	20161128	20170530	6265444	WENG IAN	MUI	BEC	F	
GU15026065	20170505	20170530	6404743	KENJI	NAGAE	AUD	F	
GU15026065	20170505	20170515	6404744	KENJI	NAGAE	REG	F	
GU15015979	20170412	20170530	6386173	MIKA	NAGAMATSU	BEC	F	
GU14125919	20170331	20170416	6377647	FUMIHIKO	NAGASU	AUD	P	Passed all 4
GU17027762	20170210	20170511	6334648	YUQING	NAI	BEC	F	
GU15106532	20161201	20170528	6266203	KAZUTAKA	NAKAMURA	FAR	F	
GU15066262	20170412	20170528	6386831	KOJI	NAKAMURA	AUD	F	
GU15026028	20170207	20170519	6330324	SHINICHI	NAKAMURA	FAR	F	
GU16016622	20170327	20170427	6371041	TAKAHIKO	NAKAMURA	AUD	F	
GU16016622	20170327	20170530	6371042	TAKAHIKO	NAKAMURA	BEC	F	
GU14105864	20161109	20170508	6248983	YUICHIRO	NAKAMURA	FAR	F	
GU17037823	20170307	20170515	6354214	YUKA	NAKANISHI	AUD	P	11/30/2018
GU17037823	20170307	20170529	6354215	YUKA	NAKANISHI	BEC	F	
GU17037823	20170307	20170526	6354216	YUKA	NAKANISHI	FAR	P	11/30/2018
GU17037823	20170307	20170522	6354217	YUKA	NAKANISHI	REG	P	11/30/2018
GU16117490	20161007	20170531	6251991	KAZUO	NAKAUCHI	FAR	F	
GU16067000	20170317	20170531	6361433	MAYUMI	NAKAYA	FAR	F	
GU16056920	20170328	20170531	6372478	TOMOHISA	NARASAKI	BEC	F	
GU16127595	20161205	20170521	6279855	YUKARI	NARITA	FAR	F	
GU14125946	20170403	20170522	6378833	SOI HAN	NG	BEC	P	Passed all 4
GU16127613	20170405	20170509	6380035	CHI LEE	NGAN	BEC	F	
GU16117474	20161103	20170414	6243400	SHIN	NISHIOKA	AUD	F	
GU17047885	20170331	20170515	6378178	AKIKO	NODA	AUD	F	
GU16117547	20170323	20170521	6367706	RIE	NONOMURA	AUD	P	11/30/2018
GU15106488	20170221	20170525	6341354	RIE	NOZAKI	BEC	P	11/30/2018
GU15106488	20170221	20170417	6341355	RIE	NOZAKI	REG	F	
GU16117505	20161116	20170526	6254239	HARUMI	NOZAWA	FAR	F	
GU16127557	20161201	20170522	6267078	SUZUYO	OBATA	BEC	F	
GU14045666	20170217	20170430	6339198	KATSUSHI	OGAHARA	BEC	F	
GU14045666	20161206	20170416	6270284	KATSUSHI	OGAHARA	REG	F	
GU16066991	20170213	20170414	6335636	MASAYA	OGURA	AUD	P	Passed all 4
GU15076331	20160923	20170422	6203413	KOICHI	OISHI	FAR	F	
GU07042774	20170103	20170527	6301154	KAORI	OKADA	AUD	P	11/30/2018
GU16016609	20170110	20170403	6307160	YOSUKE	OKITA	BEC	P	Passed all 4

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU14025566	20170317	20170409	6361421	YUJI	OKUDAIRA	AUD	F	
GU17027751	20170206	20170417	6331159	KENJI	OKURA	BEC	F	
GU15036103	20170306	20170526	6351314	SUET CHING	ONG	REG	F	
GU16107415	20161020	20170515	6233082	MARIA GORETTI	OPARA	AUD	P	11/30/2018
GU16107341	20160930	20170414	6217701	SATOSHI	OSEKI	REG	F	
GU16026728	20170403	20170510	6379515	ABDELMOIZ	OSHI	AUD	F	
GU16117548	20161129	20170521	6265760	HARUNA	OTAKA	REG	F	
GU17047906	20170406	20170528	6388976	KAZUTAKA	OYA	BEC	F	
GU17047906	20170406	20170507	6388977	KAZUTAKA	OYA	FAR	P	11/30/2018
GU16127583	20161209	20170506	6278732	YI-CHIEH	PAI	AUD	F	
GU16036791	20170403	20170505	6379504	IRA MARIE	PALERO	REG	P	11/30/2018
GU16036784	20170214	20170403	6337582	SHIPIN	PAN	AUD	P	10/31/2018
GU16036784	20170214	20170508	6337584	SHIPIN	PAN	FAR	P	11/30/2018
GU16046862	20170124	20170529	6320455	TZU-CHUAN	PAN	REG	F	
GU15076347	20170421	20170530	6393818	YING	PAN	AUD	F	
GU15076347	20170421	20170528	6393819	YING	PAN	REG	F	
GU16077075	20160624	20170417	6128958	ZHIGANG	PAN	FAR	F	
GU17037852	20170320	20170515	6362541	SURABHI	PARAKH	AUD	F	
GU17037852	20170320	20170510	6362542	SURABHI	PARAKH	BEC	F	
GU17037852	20170320	20170521	6362543	SURABHI	PARAKH	FAR	F	
GU17037852	20170320	20170530	6362544	SURABHI	PARAKH	REG	F	
GU15076303	20170315	20170501	6358641	KALPESH	PATEL	REG	P	11/30/2018
GU17027748	20170130	20170506	6329275	ANU	PATHAK	BEC	F	
GU16127572	20170412	20170520	6386180	POOJA	PATHAK	BEC	P	11/30/2018
GU16127572	20170412	20170504	6386181	POOJA	PATHAK	REG	F	
GU13095324	20170313	20170523	6357690	SHU-LI	PENG	AUD	P	11/30/2018
GU13095324	20170313	20170522	6357691	SHU-LI	PENG	REG	F	
GU16016638	20170123	20170403	6318107	TA-CHUN	PENG	AUD	P	10/31/2018
GU16016638	20170123	20170404	6318108	TA-CHUN	PENG	REG	F	
GU16067019	20161223	20170525	6292520	DINESH	PILLAI	AUD	F	
GU17027745	20170202	20170505	6327039	NITIN	POOJARY	AUD	F	
GU17027745	20170202	20170508	6327040	NITIN	POOJARY	BEC	F	
GU17027745	20170202	20170501	6327041	NITIN	POOJARY	FAR	F	
GU17027745	20170202	20170515	6327043	NITIN	POOJARY	REG	F	
GU17037809	20170202	20170501	6349605	SHARMISHTHA	POOJARY	AUD	F	
GU17037809	20170202	20170508	6349606	SHARMISHTHA	POOJARY	BEC	F	
GU7037809	20170202	20170505	6349607	SHARMISHTHA	POOJARY	FAR	F	
GU17037809	20170202	20170515	6349608	SHARMISHTHA	POOJARY	REG	F	
GU17027808	20170227	20170518	6346488	FARVIS	PUTHIYA PARAMBINTAVIDA	AUD	F	
GU17047931	20170426	20170523	6397472	AHMAD	QAWASMEH	AUD	P	11/30/2018
GU16117532	20161017	20170526	6265438	YUTIAN	QIAN	FAR	P	11/30/2018

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16117488	20161108	20170524	6254163	MAHMOUD	RAMADAN	FAR	P	11/30/2018
GU17027759	20170208	20170516	6333678	SANJANA	RAO	AUD	F	
GU17027759	20170208	20170518	6333679	SANJANA	RAO	BEC	F	
GU17027779	20170213	20170526	6337070	SITENG	REN	AUD	F	
GU16127594	20170324	20170530	6371057	ADITEE	RUSTAGI	AUD	F	
GU17017707	20170117	20170410	6314019	NAOKO	SABURI	AUD	F	
GU16127628	20161118	20170409	6290109	CHIHIRO	SAITO	FAR	P	10/31/2018
GU16107367	20161007	20170502	6243485	MASAFUMI	SAITO	FAR	F	
GU03111954	20170328	20170522	6372482	MISAKO	SAKAIRI	AUD	P	11/30/2018
GU03111954	20170328	20170428	6372483	MISAKO	SAKAIRI	BEC	P	10/31/2018
GU16127627	20161116	20170529	6289436	KANA	SAKIMURA	BEC	P	11/30/2018
GU16026745	20170316	20170430	6359397	TOSHIHARU	SAKO	REG	P	10/31/2018
GU10053982	20170316	20170526	6359909	SHINSUKE	SAMIZO	FAR	P	Passed all 4
GU10053982	20170316	20170521	6359910	SHINSUKE	SAMIZO	REG	P	Passed all 4
GU16127560	20170411	20170510	6385136	SHARUN	SAMUEL	AUD	F	
GU16127560	20161128	20170516	6267570	SHARUN	SAMUEL	BEC	F	
GU16107401	20170406	20170523	6381202	KEI	SANADA	BEC	F	
GU16067027	20170113	20170409	6312290	ANBARASAN	SANJEEVI	FAR	P	10/31/2018
GU16107368	20170417	20170520	6388658	KUNDAVALLI	SARAOGI	AUD	P	11/30/2018
GU16107368	20170417	20170527	6388659	KUNDAVALLI	SARAOGI	BEC	P	11/30/2018
GU15066287	20170215	20170412	6338323	ALI	SARHAN	REG	F	
GU12024586	20170316	20170529	6359918	NAMI	SATO	BEC	F	
GU01111517	20170316	20170408	6359913	HIDEKI	SAWAI	AUD	P	Passed all 4
GU01111517	20170316	20170529	6359914	HIDEKI	SAWAI	BEC	P	Passed all 4
GU16127562	20161201	20170420	6269592	AASHNA	SHAH	AUD	F	
GU16127562	20161201	20170530	6269594	AASHNA	SHAH	FAR	F	
GU17017676	20170104	20170418	6305681	HARSHIL	SHAH	AUD	F	
GU17017676	20170104	20170416	6305682	HARSHIL	SHAH	BEC	P	10/31/2018
GU17017676	20170104	20170425	6305683	HARSHIL	SHAH	FAR	P	10/31/2018
GU17017676	20170104	20170420	6305684	HARSHIL	SHAH	REG	F	
GU17017738	20170427	20170524	6396907	HEMADRI	SHAH	BEC	F	
GU17027760	20170119	20170529	6333683	MITULKUMAR	SHAH	AUD	P	11/30/2018
GU17017682	20170321	20170501	6362548	NILAY	SHAH	BEC	P	11/30/2018
GU17017682	20170321	20170525	6362549	NILAY	SHAH	FAR	F	
GU17027744	20170130	20170502	6328579	PRIYANK	SHAH	AUD	P	11/30/2018
GU17027744	20170130	20170504	6328580	PRIYANK	SHAH	BEC	P	11/30/2018
GU17027744	20170130	20170426	6328581	PRIYANK	SHAH	FAR	F	
GU17027744	20170130	20170430	6328582	PRIYANK	SHAH	REG	P	10/31/2018
GU16107432	20161025	20170409	6236172	ROHAN	SHAH	AUD	F	
GU16107432	20161025	20170416	6236173	ROHAN	SHAH	BEC	F	
GU16107432	20161025	20170412	6236174	ROHAN	SHAH	FAR	F	

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16107432	20161025	20170420	6236175	ROHAN	SHAH	REG	F	
GU16127614	20161219	20170414	6288619	VIVEK	SHAH	FAR	F	
GU16127656	20161130	20170412	6297364	BILAL	SHAHID	AUD	F	
GU16127656	20161130	20170404	6297365	BILAL	SHAHID	FAR	P	10/31/2018
GU13095321	20170424	20170525	6394924	WESAM	SHALABY	AUD	F	
GU15036121	20170301	20170426	6348833	DOAA	SHASHAA	REG	F	
GU16127603	20161207	20170512	6281018	HAOQING	SHEN	AUD	P	11/30/2018
GU16127603	20161207	20170530	6281020	HAOQING	SHEN	FAR	F	
GU16036800	20170327	20170524	6371045	LEI	SHEN	AUD	P	11/30/2018
GU16036800	20170327	20170522	6371046	LEI	SHEN	REG	P	11/30/2018
GU16127567	20161206	20170522	6270287	YILU	SHEN	AUD	P	11/30/2018
GU16107436	20161024	20170502	6236180	KEREN	SHI	FAR	P	11/30/2018
GU17047899	20170410	20170524	6385513	CHIEN-AN	SHIH	FAR	P	11/30/2018
GU16117483	20161109	20170514	6249733	REO	SHIMA	AUD	F	
GU13065180	20161102	20170507	6241583	DAISUKE	SHIMAMOTO	REG	F	
GU14065663	20161219	20170531	6285594	TAKAAKI	SHIMOICHI	AUD	F	
GU14065663	20161219	20170531	6285595	TAKAAKI	SHIMOICHI	BEC	F	
GU16117507	20161116	20170515	6254246	RYOMA	SHIMURA	FAR	P	11/30/2018
GU15106472	20170403	20170513	6379506	MOONSU	SHIN	AUD	F	
GU15106472	20170403	20170526	6379507	MOONSU	SHIN	FAR	F	
GU14075763	20170331	20170531	6377654	SAORI	SHINOZAKI	REG	P	11/30/2018
GU16117491	20170327	20170526	6388439	CHI-WEI	SHU	AUD	P	11/30/2018
GU16117491	20161024	20170519	6254220	CHI-WEI	SHU	FAR	F	
GU16117491	20170327	20170522	6388440	CHI-WEI	SHU	REG	P	11/30/2018
GU16117498	20161107	20170515	6252586	JENNICA	SILVA	FAR	F	
GU17047920	20170418	20170530	6394457	SONAL	SINGH	REG	F	
GU17027780	20170124	20170530	6336627	BATU	SIQIN	AUD	P	11/30/2018
GU17027780	20170124	20170531	6336628	BATU	SIQIN	FAR	P	11/30/2018
GU16016669	20170314	20170531	6357679	PUI SUN	SIU	REG	P	Passed all 4
GU17017713	20170119	20170403	6315705	NEHA	SODHI	AUD	F	
GU17017713	20170119	20170409	6315706	NEHA	SODHI	BEC	P	10/31/2018
GU17017713	20170119	20170406	6315707	NEHA	SODHI	FAR	F	
GU17017713	20170119	20170412	6315708	NEHA	SODHI	REG	F	
GU16097287	20170414	20170528	6387329	TETSUYA	SOMA	BEC	F	
GU16026718	20160926	20170528	6208737	YAN	SONG	AUD	P	11/30/2018
GU16127638	20161223	20170524	6295500	MAN FONG	SOU	AUD	F	
GU16127638	20161223	20170522	6295501	MAN FONG	SOU	BEC	F	
GU16056970	20170207	20170516	6330323	SRIVIDHYA	SRINIVASAN	AUD	P	Passed all 4
GU14105873	20161017	20170522	6228018	XUETING	SUN	REG	F	
GU17017717	20170119	20170421	6316652	HUI-JU	SUNG	FAR	P	Passed all 4
GU17017717	20170119	20170526	6316653	HUI-JU	SUNG	REG	P	Passed all 4

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU15026033	20170331	20170514	6377655	KOSUKE	SUZUKI	BEC	P	11/30/2018
GU16117492	20170323	20170430	6367709	SHUNSUKE	TAIMA	FAR	F	
GU16077160	20170303	20170430	6349110	REIKO	TAKAGI	AUD	P	10/31/2018
GU16026741	20170316	20170530	6359916	HISAYOSHI	TAKAHASHI	BEC	F	
GU16087215	20160817	20170416	6164793	KENICHI	TAKAHASHI	AUD	F	
GU15026063	20170316	20170507	6359911	TAKUMI	TAKAHASHI	AUD	F	
GU15026063	20170316	20170521	6359912	TAKUMI	TAKAHASHI	BEC	F	
GU15126512	20161213	20170529	6278358	WAKANA	TAKAHASHI	REG	F	
GU09083615	20170313	20170529	6356900	KEI	TAKAMURA	REG	F	
GU15086373	20161223	20170530	6320457	DAISUKE	TAKAYAMA	AUD	P	11/30/2018
GU16036815	20170328	20170514	6372476	RIE	TANAKA	REG	F	
GU16036806	20161213	20170523	6278356	SHENG	TANG	AUD	P	Passed all 4
GU16066990	20161229	20170529	6296136	SHOHEI	TASAKA	AUD	F	
GU16107360	20170404	20170521	6379529	AYUMI	TOJI	AUD	P	11/30/2018
GU17027742	20170403	20170427	6378830	TARO	TOKAI	AUD	F	
GU17017715	20170119	20170506	6316538	JUI-CHU	TSAI	FAR	P	11/30/2018
GU17017684	20170411	20170531	6385144	PING HUNG	TSAI	AUD	P	11/30/2018
GU16067042	20170320	20170522	6373074	WAN-YU	TSAI	BEC	P	11/30/2018
GU17057942	20170424	20170526	6400712	YI-CHUN	TSAI	AUD	P	11/30/2018
GU17057942	20170424	20170525	6400714	YI-CHUN	TSAI	FAR	P	11/30/2018
GU17027783	20170215	20170525	6337905	TO	TSANG	AUD	F	
GU17027783	20170215	20170524	6337906	TO	TSANG	BEC	F	
GU17027783	20170215	20170522	6337907	TO	TSANG	FAR	F	
GU16127582	20161209	20170523	6278728	PIN-HUA	TSENG	AUD	F	
GU16127582	20161209	20170522	6278730	PIN-HUA	TSENG	FAR	F	
GU10043946	20170410	20170531	6385176	KENJI	TSUKUDA	BEC	F	
GU16077158	20170328	20170508	6372479	HIDETOSHI	TSUKUI	AUD	F	
GU12104863	20161228	20170528	6296111	MARIKO	TSUNEMATSU	REG	F	
GU16127639	20161101	20170522	6295502	KEIICHIRO	UCHIDA	BEC	P	11/30/2018
GU15126499	20170209	20170529	6332851	DAISUKE	UETO	REG	P	Passed all 4
GU17037854	20170310	20170415	6362539	AKHIL	UNNI	AUD	P	10/31/2018
GU17037854	20170310	20170522	6362540	AKHIL	UNNI	BEC	F	
GU15076296	20161116	20170422	6253514	BHARGAVI	UPADHYAYULA	BEC	F	
GU16127654	20161227	20170521	6297361	RIYAZ	USMAN	AUD	F	
GU16067058	20170220	20170401	6340631	AMIT	VAZE	AUD	P	10/31/2018
GU16067058	20170220	20170405	6340632	AMIT	VAZE	REG	F	
GU17027793	20170220	20170522	6341682	AMRITA	VIDYARTHI	BEC	P	11/30/2018
GU17027793	20170220	20170517	6341683	AMRITA	VIDYARTHI	FAR	P	11/30/2018
GU07012712	20161116	20170501	6255238	ARIANA	VILLAVERDE	AUD	F	
GU07012712	20161116	20170525	6255241	ARIANA	VILLAVERDE	REG	F	
GU17037824	20170307	20170515	6352646	PRANAV	VIPANI	AUD	F	

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU17037824	20170307	20170510	6352647	PRANAV	VIPANI	BEC	P	11/30/2018
GU17037824	20170307	20170521	6352648	PRANAV	VIPANI	FAR	F	
GU17037824	20170307	20170530	6352649	PRANAV	VIPANI	REG	F	
GU17037842	20170317	20170520	6361577	KUSHAGRA	VYAS	AUD	P	11/30/2018
GU17037842	20170317	20170527	6361578	KUSHAGRA	VYAS	BEC	P	11/30/2018
GU17037842	20170317	20170524	6361579	KUSHAGRA	VYAS	FAR	P	11/30/2018
GU17037842	20170317	20170531	6361580	KUSHAGRA	VYAS	REG	F	
GU17017699	20170112	20170521	6309501	ATUL ARUN	WAGHDHARE	AUD	F	
GU16056948	20170411	20170514	6385159	MAYUMI	WAKIZAKA	REG	F	
GU17037843	20170317	20170531	6361992	CHENYUAN	WANG	BEC	F	
GU17037843	20170317	20170505	6361993	CHENYUAN	WANG	FAR	F	
GU16107434	20161024	20170406	6236177	HONGYU	WANG	BEC	P	10/31/2018
GU16107434	20161024	20170407	6236178	HONGYU	WANG	FAR	P	10/31/2018
GU16127653	20161228	20170530	6298063	JOU-YU	WANG	AUD	P	Passed all 4
GU16127653	20161228	20170504	6298065	JOU-YU	WANG	FAR	P	Passed all 4
GU15056220	20161128	20170527	6265737	LEI	WANG	FAR	P	11/30/2018
GU14105857	20170418	20170426	6390310	QI	WANG	FAR	F	
GU16127640	20161227	20170531	6295508	RUI	WANG	AUD	F	
GU17027785	20170215	20170515	6339866	SHAO-AN	WANG	AUD	P	11/30/2018
GU17027785	20170215	20170516	6339868	SHAO-AN	WANG	FAR	P	11/30/2018
GU15126504	20161213	20170530	6278360	WEIHUI	WANG	REG	F	
GU16056932	20161107	20170525	6252011	XINYI	WANG	REG	P	Passed all 4
GU15076328	20170417	20170517	6397600	YU	WANG	AUD	P	11/30/2018
GU13085257	20170317	20170529	6361414	TOMOHIRO	WATANABE	AUD	P	Passed all 4
GU16127631	20161128	20170526	6292530	MENG HOU	WONG	BEC	P	11/30/2018
GU16127631	20161128	20170524	6292531	MENG HOU	WONG	REG	P	11/30/2018
GU16097322	20170327	20170531	6372923	DAYANG	WU	AUD	P	11/30/2018
GU16056925	20170109	20170415	6305690	JIAJIA	WU	FAR	F	
GU16046897	20161212	20170522	6278337	KUAN-NI	WU	AUD	F	
GU16046897	20161212	20170523	6278339	KUAN-NI	WU	REG	F	
GU16127596	20161212	20170516	6279880	QIANQIAN	WU	AUD	P	Passed all 4
GU16127596	20161212	20170516	6279882	QIANQIAN	WU	FAR	P	Passed all 4
GU16046907	20170123	20170523	6318106	TZU-YING	WU	REG	F	
GU16117503	20161115	20170525	6260525	XIAOTONG	WU	BEC	P	11/30/2018
GU16117503	20161115	20170425	6260526	XIAOTONG	WU	FAR	P	10/31/2018
GU15116553	20170331	20170526	6377661	YITING	WU	REG	P	Passed all 4
GU17017691	20161213	20170530	6308822	YUN-CHING	WU	FAR	F	
GU16107425	20161019	20170428	6233519	HANQIAO	XIE	AUD	F	
GU16107425	20170327	20170427	6372438	HANQIAO	XIE	FAR	F	
GU16107425	20170501	20170525	6399209	HANQIAO	XIE	REG	F	
GU16016620	20160615	20170417	6101534	WEN	XIN	REG	F	

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16107445	20161028	20170501	6239246	JINGYAN	XU	AUD	F	
GU16107445	20161028	20170422	6239248	JINGYAN	XU	FAR	F	
GU16016658	20170327	20170531	6371044	MINFENG	XU	FAR	F	
GU16117513	20161118	20170416	6257428	WENJUAN	XU	FAR	F	
GU16077114	20170213	20170525	6335625	YIFEN	XU	REG	P	Passed all 4
GU15116571	20170405	20170525	6380037	YING	XU	FAR	P	11/30/2018
GU15106533	20170406	20170530	6381212	NORIYUKI	YABE	REG	F	
GU14045650	20161027	20170531	6276561	YUYA	YAMADA	BEC	F	
GU13075236	20170327	20170430	6371051	TOMOHIRO	YAMAGUCHI	AUD	F	
GU16117484	20161101	20170507	6254142	DAISHI	YAMAMOTO	FAR	F	
GU16087202	20170403	20170526	6378853	TAKEHIRO	YAMAMOTO	AUD	F	
GU16087202	20170403	20170506	6378854	TAKEHIRO	YAMAMOTO	REG	F	
GU13085280	20170228	20170527	6349618	DAISUKE	YAMAZAKI	BEC	F	
GU16127637	20170322	20170419	6366903	CHIH-LIN	YANG	REG	P	Passed all 4
GU16107343	20160930	20170408	6213920	WEIJIA	YANG	FAR	F	
GU16016631	20170413	20170531	6387311	YUTONG	YANG	AUD	P	Passed all 4
GU16016631	20170413	20170504	6387312	YUTONG	YANG	REG	P	Passed all 4
GU17037861	20170317	20170521	6367694	TOMOKO	YASUI	FAR	F	
GU14065648	20161219	20170528	6285577	SHIGETO	YATABE	FAR	P	Passed all 4
GU17017731	20161219	20170415	6321246	PING	YEH	FAR	P	Passed all 4
GU17017731	20161219	20170522	6321247	PING	YEH	REG	P	Passed all 4
GU16107426	20161012	20170502	6233523	XIAOMING	YIN	BEC	P	11/30/2018
GU16107426	20161012	20170501	6233524	XIAOMING	YIN	FAR	F	
GU16127581	20161209	20170530	6278715	MIZUKA	YOSHIDA	BEC	F	
GU15096462	20170206	20170528	6329511	RYOSUKE	YOSHITOMI	AUD	F	
GU14035619	20170411	20170531	6385142	WEI-CHEN	YU	AUD	F	
GU17037858	20170322	20170421	6369399	FENGYI	ZENG	FAR	P	10/31/2018
GU13075234	20161130	20170522	6265761	ZHANZHAN	ZENG	FAR	F	
GU13075234	20170411	20170524	6385501	ZHANZHAN	ZENG	REG	F	
GU15086374	20170313	20170523	6356910	KANGMING	ZHANG	FAR	P	Passed all 4
GU15086374	20170313	20170525	6356911	KANGMING	ZHANG	REG	P	Passed all 4
GU11104434	20170315	20170530	6358634	LINLI	ZHANG	REG	P	Passed all 4
GU16067025	20161219	20170524	6285619	WENJUAN	ZHANG	AUD	F	
GU16067025	20170228	20170523	6346495	WENJUAN	ZHANG	BEC	P	11/30/2018
GU16107375	20161005	20170523	6221018	YIFANG	ZHANG	BEC	F	
GU15106526	20161228	20170526	6294691	ZHENZHONG	ZHANG	REG	P	Passed all 4
GU16127661	20161130	20170522	6297373	MENGAN	ZHAO	AUD	P	11/30/2018
GU10104192	20161128	20170524	6265675	DANLEI	ZHENG	FAR	P	11/30/2018
GU16087241	20170306	20170501	6350899	SHAN	ZHONG	AUD	P	11/30/2018
GU16127576	20161130	20170530	6278645	GONGXIAOPENG	ZHOU	AUD	P	11/30/2018
GU16097324	20161230	20170512	6299821	XIAOFENG	ZHOU	AUD	P	11/30/2018

Doc. No. 34GL-17-1145.*

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16117495	20161104	20170516	6254230	LI	ZHU	AUD	P	Passed all 4
GU16117495	20161104	20170517	6254233	LI	ZHU	REG	P	Passed all 4
GU16067041	20170412	20170509	6386182	YUE	ZHU	BEC	P	11/30/2018

Doc. No. 34GL-17-1145.*

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Friday, October 06, 2017 9:49 AM
To: Arleen Gay
Subject: FW: NASBA Jurisdiction Reports: Testing Windows 2017 Q-3
Attachments: Juris Summary 2017 Q-3.pdf; 2017 Q-3 OA.pdf; Guam 2017 Q-3.pdf

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

From: mwilkins@nasba.org -- Matthew Wilkins [mailto:mwilkins@nasba.org]
Sent: Friday, October 6, 2017 6:49 AM
To: daves@stgguam.com
Subject: NASBA Jurisdiction Reports: Testing Windows 2017 Q-3

Good Afternoon,

Attached are the consolidated reports of candidate performance on the Uniform CPA Examination for the third testing window of 2017. These reports are published at the end of each testing window and distributed as a service to the state boards of accountancy.

The two parts to each quarterly report is 1) an overall performance overview and 2) a jurisdiction specific report.

If you or your staff should have questions or recommendations feel free to contact our team at CPB@nasba.org.

Thank You,

Matthew Wilkins
Product Manager, NASBA Report

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

Office: 615.312.3806
Cell: 615.516.2307
Email: mwilkins@nasba.org
NASBA

Overall Statistics for Testing Window 2017 Q-3

Jurisdiction	Count Candidates	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Alabama	196	246	155	91	48.8%	70.4	30.6
Alaska	1,129	1,506	1,004	502	43.4%	68.6	29.9
Arizona	501	714	491	223	46.4%	69.6	29.6
Arkansas	235	336	222	114	46.1%	70.7	28.6
California	5,970	7,716	4,912	2,804	48.6%	70.0	29.2
Colorado	693	921	663	258	55.7%	73.2	28.2
Connecticut	574	715	485	230	47.7%	69.9	27.0
Delaware	223	300	212	88	52.7%	71.2	29.7
District of Columbia	97	128	81	47	38.3%	64.4	30.1
Florida	1,356	1,577	1,068	509	52.9%	72.0	29.9
Georgia	1,314	1,682	1,140	542	51.7%	71.8	28.5
Guam	562	855	610	245	44.0%	68.4	30.4
Hawaii	122	152	98	54	36.2%	67.1	29.4
Idaho	133	167	101	66	54.5%	71.9	31.6
Illinois	2,286	3,295	2,362	933	56.8%	73.4	26.4
Indiana	680	1,060	754	306	50.2%	71.0	26.8
Iowa	373	564	428	136	53.6%	72.2	25.6
Kansas	169	245	177	68	53.1%	72.2	27.7
Kentucky	416	532	352	180	48.5%	70.3	28.1
Louisiana	429	529	344	185	49.7%	70.9	29.0
Maine	505	746	527	219	48.9%	69.7	30.1
Maryland	727	882	547	335	43.8%	68.6	28.9
Massachusetts	1,456	2,022	1,431	591	57.9%	73.6	26.4
Michigan	1,089	1,479	1,046	433	54.2%	72.6	27.0
Minnesota	764	1,205	895	310	54.9%	72.9	25.6
Mississippi	206	254	144	110	33.1%	63.8	30.2
Missouri	736	1,104	890	214	61.9%	75.0	26.4
Montana	364	610	394	216	38.7%	65.6	27.3

Jurisdiction	Count Candidates	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Nebraska	132	203	142	61	61.6%	75.3	25.9
Nevada	164	223	133	90	45.7%	70.0	30.6
New Hampshire	579	748	371	377	38.1%	67.0	31.5
New Jersey	1,364	1,713	1,063	650	39.6%	67.1	28.2
New Mexico	148	181	114	67	42.5%	68.1	32.7
New York	5,796	7,612	5,006	2,606	49.1%	70.4	26.9
North Carolina	958	1,343	968	375	54.2%	72.7	27.7
North Dakota	134	194	142	52	57.7%	74.4	27.8
Ohio	1,272	1,879	1,298	581	53.0%	71.9	27.1
Oklahoma	369	546	356	190	52.4%	71.7	30.6
Oregon	427	593	428	165	52.3%	72.2	30.0
Pennsylvania	1,668	2,167	1,479	688	50.2%	70.7	26.6
Puerto Rico	269	291	160	131	29.9%	61.9	28.0
Rhode Island	75	92	49	43	51.1%	71.5	28.1
South Carolina	319	409	294	115	54.8%	73.2	27.6
South Dakota	68	94	69	25	63.8%	74.2	26.4
Tennessee	737	981	677	304	54.4%	72.4	27.9
Texas	2,806	3,677	2,471	1,206	52.1%	72.0	28.8
Utah	257	342	242	100	67.3%	76.7	29.4
Vermont	178	281	165	116	44.1%	67.6	27.6
Virginia	1,548	2,140	1,548	592	54.6%	72.7	28.1
Washington	1,304	1,722	1,183	539	50.9%	70.7	30.1
West Virginia	82	111	62	49	40.5%	69.7	28.6
Wisconsin	768	1,034	763	271	59.8%	74.9	26.7
Wyoming	43	55	29	26	58.2%	74.4	29.5

CPA Exam Performance: *All Jurisdictions*

2017 Q-3

Overall Performance

Unique Candidates	44,772
New Candidates	13,284
Total Sections	60,175
Passing 4th Section	6,509
Sections/Candidate	1.34
Pass Rate	50.7%
Average Score	71.1

Section Performance

	Sections	Score	% Pass
First-Time	40,745	72.1	55.2%
Re-Exam	19,430	69.0	41.4%
AUD	15,454	72.2	52.2%
BEC	11,927	74.2	55.4%
FAR	17,949	68.8	47.6%
REG	14,845	70.2	49.3%

Top 3 Jurisdictions

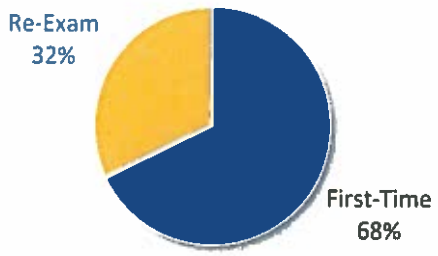
Most Candidates

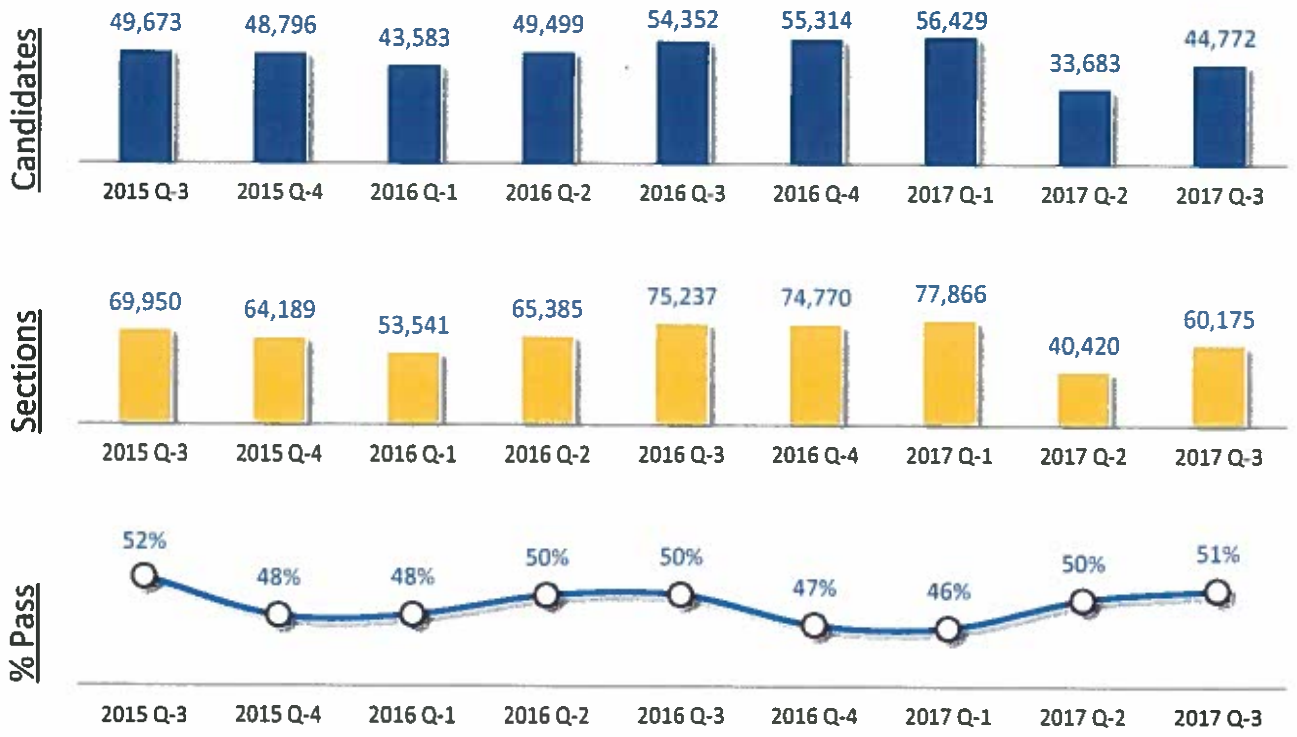
1. California	5,970
2. New York	5,796
3. Texas	2,806

Highest Pass Rate

1. Utah	67.3%
2. South Dakota	63.8%
3. Missouri	61.9%

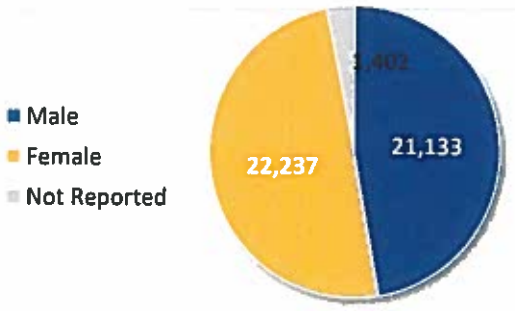
Exam Type by Percent





CPA Exam Performance: *All Jurisdictions*

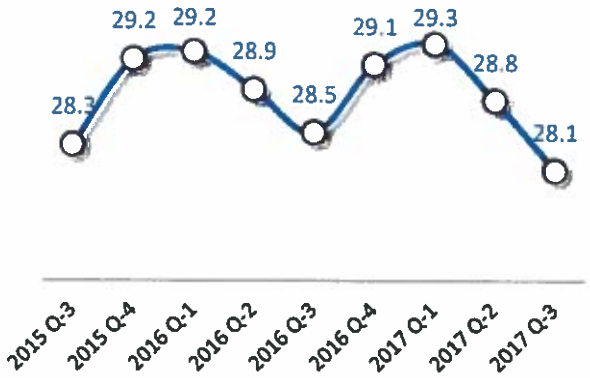
Demographics



Residency

Candidate Count	
In-State Address	33,599
Out-of-State Address	7,556
Foreign Address	3,617
% of Candidates	
In-State Address	75.0%
Out-of-State Address	16.9%
Foreign Address	8.1%

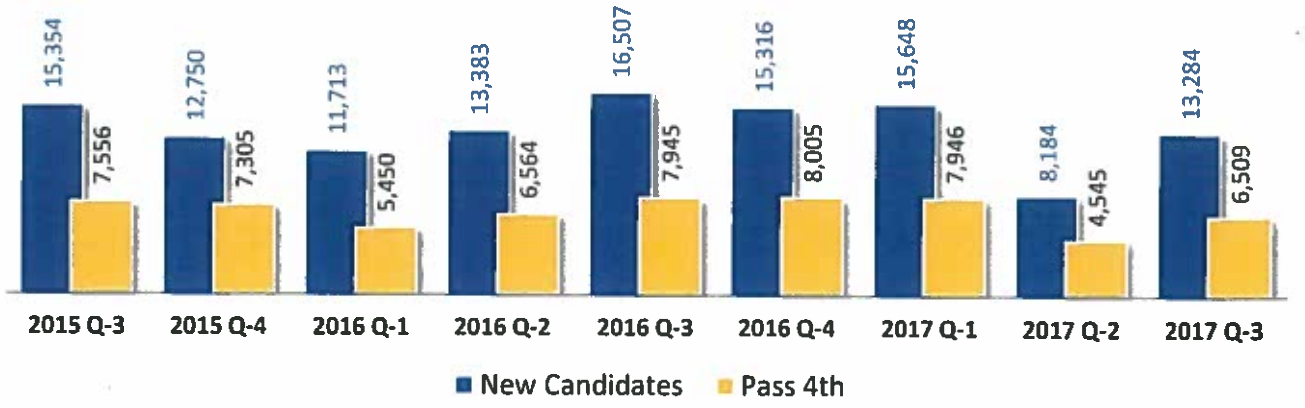
Average Age



Degree Type

Candidate Count	
Bachelor's Degree	30,570
Advanced Degree	7,583
Enrolled/Other	6,619
% of Candidates	
Bachelor's Degree	68.3%
Advanced Degree	16.9%
Enrolled/Other	14.8%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 Jurisdictions.
2. The demographic data related to Age, Gender and Degree Type is provided by the individual candidates and may not be 100% accurate.

2017 Q-3

CPA Exam Performance Summary: *2017 Q-3*

Guam

Overall Performance

Unique Candidates	562
New Candidates	176
Total Sections	855
Passing 4th Section	74
Sections/Candidate	1.52
Pass Rate	44.0%
Average Score	68.4

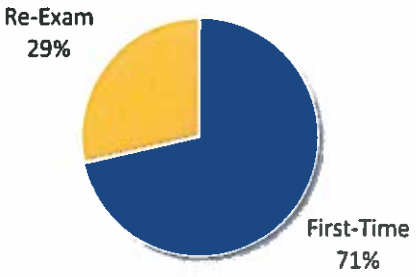
Section Performance

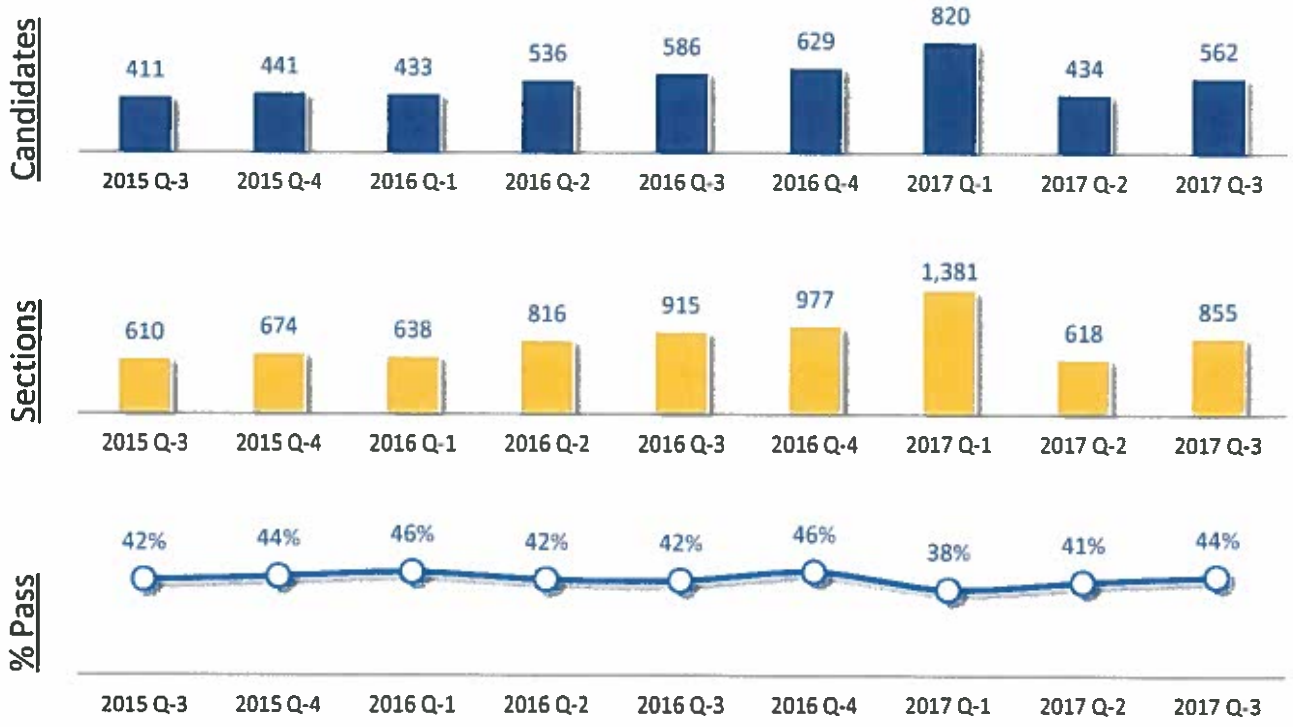
	Sections	Score	% Pass
First-Time	610	68.6	47.2%
Re-Exam	245	68.0	35.9%
AUD	245	70.8	48.2%
BEC	187	71.4	48.1%
FAR	232	67.0	42.7%
REG	191	64.1	36.1%

Jurisdiction Rankings (1 to 53)

Candidates	Sections
25	23
42	44
Pass Rate	Avg Score

Exam Type by Percent

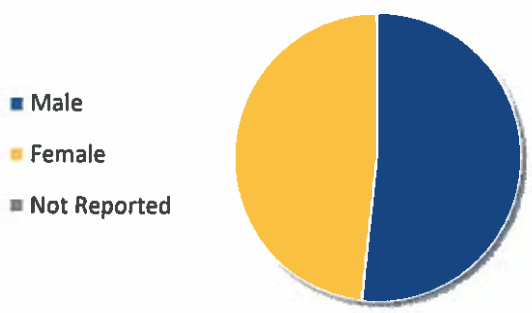




Doc. No. 34GL-17-1145.*

CPA Exam Performance Summary: *2017 Q-3*

Demographics



Male Candidates	290	51.6%
Female Candidates	271	48.2%
Not Reported	1	0.2%

Average Age	30.4
Age Rank	47

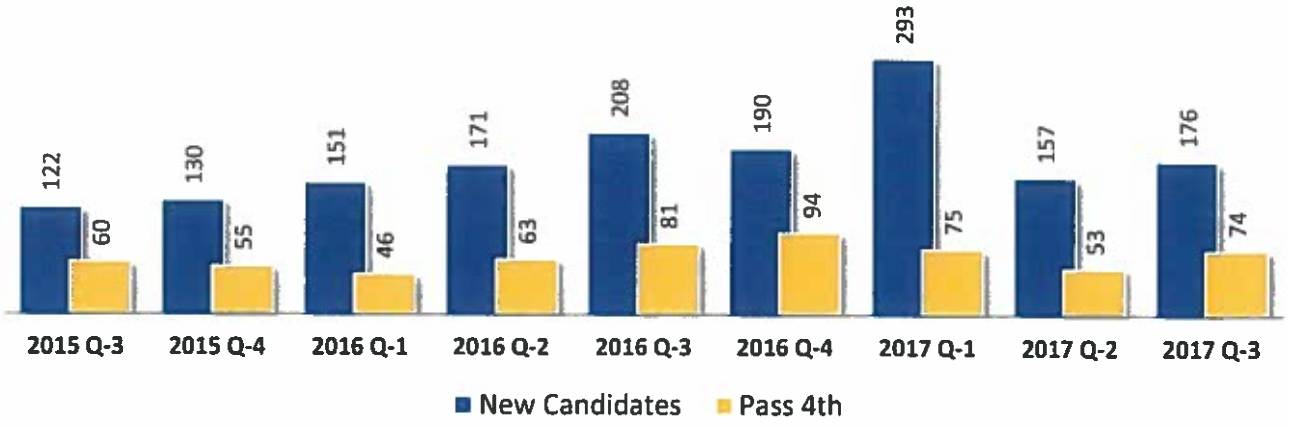
Residency

Candidate Count	
In-State Address	28
Out-of-State Address	92
Foreign Address	442
% of Candidates	
In-State Address	5.0%
Out-of-State Address	16.4%
Foreign Address	78.6%

Degree Type

Candidate Count	
Bachelor's Degree	512
Advanced Degree	37
Enrolled/Other	13
% of Candidates	
Bachelor's Degree	91.1%
Advanced Degree	6.6%
Enrolled/Other	2.3%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 Jurisdictions.
2. The demographic data related to Age, Gender and Degree Type is provided by the individual candidates and may not be 100% accurate.

Guam

Doc. No. 34GL-17-1145.*

July 31 to August 31, 2017

RAYMOND JAMES®

UOGEF - Board of Accountancy Account Summary

Account No. 58101932 **Closing Value $1,338,031.20**

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	$	**1,334,322.83**	$	**1,169,122.65**
Deposits	$	0.00	$	105,080.37
Income	$	854.15	$	15,363.63
Withdrawals	$	0.00	$	(54,493.72)
Expenses	$	29.92	$	232.45
Change in Value	$	2,824.30	$	102,725.82
Ending Balance	$	**1,338,031.20**	$	**1,338,031.20**
Purchases	$	(576.04)	$	(154,583.01)
Sales/Redemptions	$	0.00	$	86,730.21

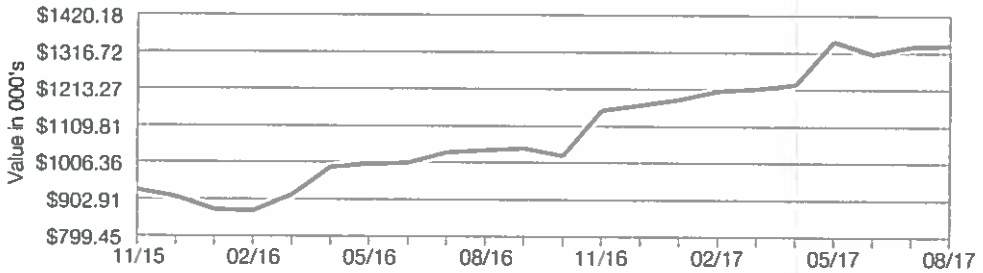
Time-Weighted Performance

See Understanding Your Statement for important information about these calculations.

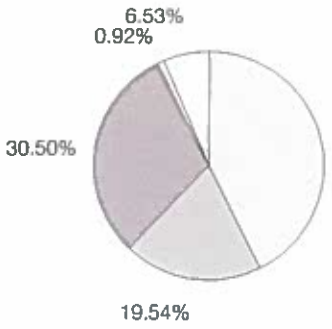
Performance Inception 11/12/15	YTD	2016	2015
	8.95%	7.76%	(1.47)%

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	$	568,507.64	42.51%
Non-US Equities	$	261,570.95	19.54%
Fixed Income	$	408,120.11	30.50%
Real Estate & Tangibles	$	-	-
Alternative Investments	$	-	-
Non-classified	$	12,374.65	0.92%
Cash & Cash Alternatives*	$	87,457.84	6.53%

*Not all Cash & Cash Alternatives are liquid; $63,945.08 is embedded in investment products

Morningstar asset allocation information is as of 08/31/2017 (mutual funds & annuities) and 08/17/2017 (529s).

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

Doc. No. 34GL-17-1145.*

GUAM BOARD OF ACCOUNTANCY

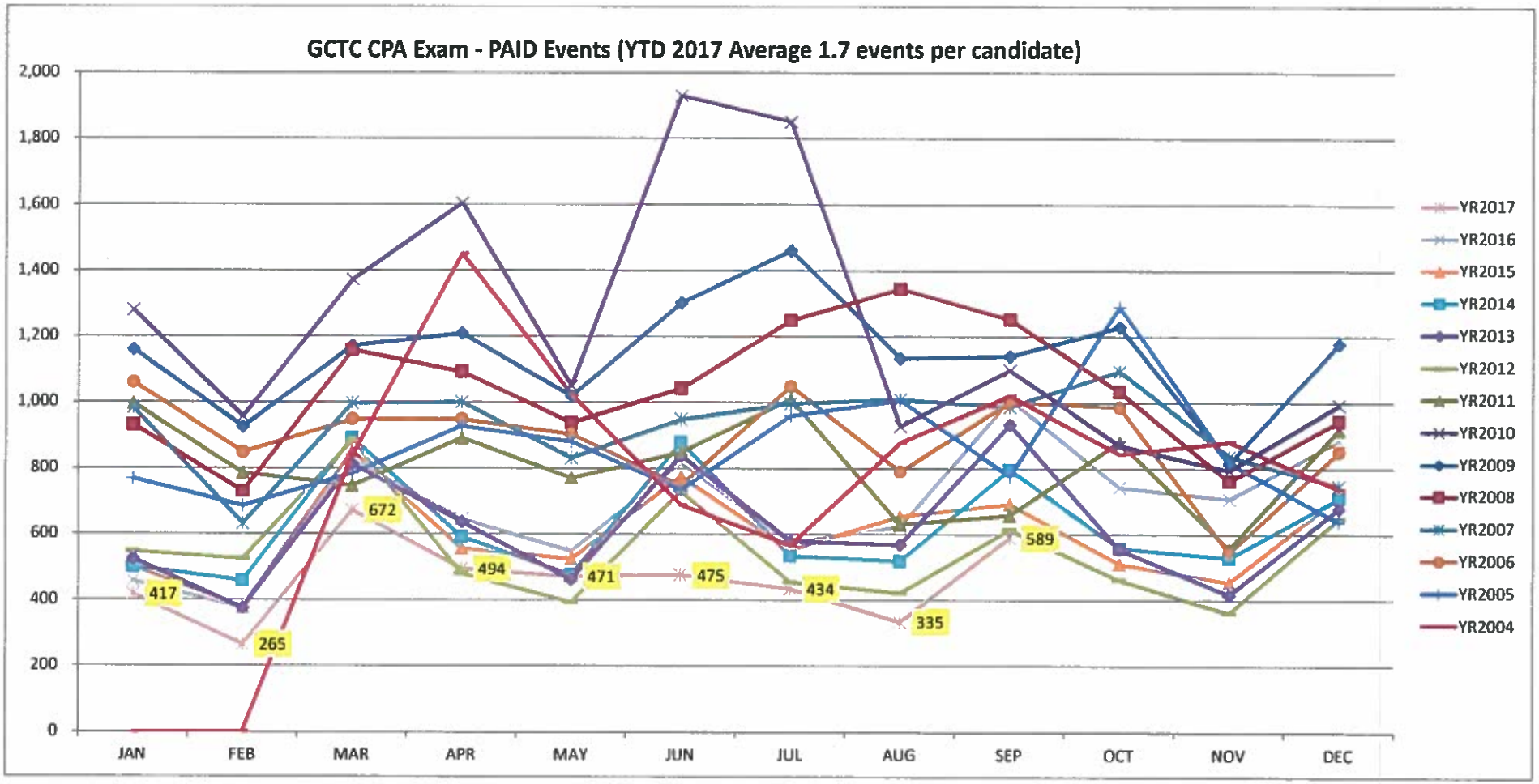
FY2017 Revenue, Expense and Fund Balance Summary w/History and FY2017 Budget

(Modified Accrual Basis: updated 10/18/17 mbs/dns)

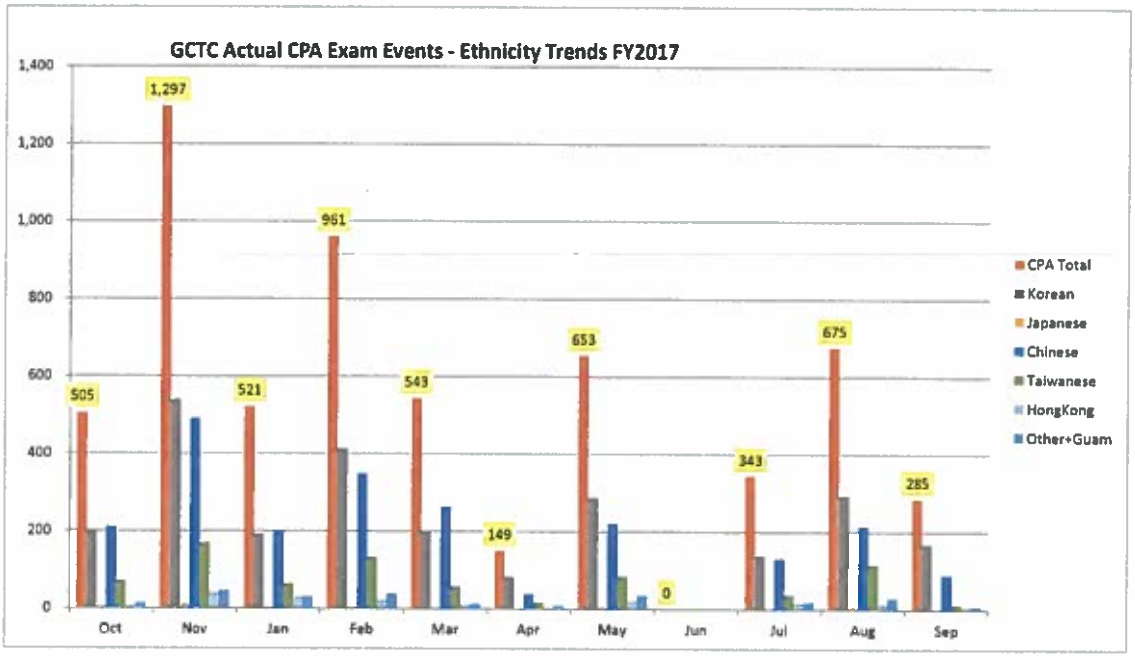
BUDGET CATEGORY Description	NOTES	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual YTD 9/30/2017	FY2017 Approved Budget
REVENUES SUMMARY							
Exam Application Fees		79,050	80,300	89,750	120,900	126,450	80,000
Guam Computer Test Center Administration Fees		391,490	397,870	411,320	518,185	444,500	500,000
Certification Fees		49,200	54,200	60,725	100,750	128,100	55,000
Individual Licensing Fees		87,100	102,925	119,425	138,350	173,375	120,000
Firm Licensing Fees		3,800	5,325	5,675	5,450	5,350	5,000
Penalties/Miscellaneous Fees/Interest		10,590	9,560	16,762	12,302	18,320	0
TOTAL REVENUES		**621,230**	**650,180**	**703,657**	**895,937**	**896,095**	**760,000**
220 Travel		0	0	0	0	0	0
230 Contractual							
Administrative Services Contract		274,867	275,721	290,245	292,273	299,186	295,000
Legal Services Contract		0	0	0	0	0	0
Copier Services		5,920	6,136	4,301	5,638	6,572	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	15,544	16,000
Web/Database development & maintenance		375	0	0	66	0	12,000
233 Office Space		23,868	23,868	23,868	23,868	23,868	24,000
240 Supplies		10,174	9,429	11,363	14,426	18,788	13,000
250 Small Equipment		2,907	1,319	1,963	2,384	4,065	5,000
290 Miscellaneous							
Bank Charges		4,784	5,392	6,424	9,391	11,980	7,000
Postage		11,990	15,266	14,322	28,365	33,810	20,000
Training		50	0	0	5,014	0	10,000
Notices/Compliance Investigations/Others		2,691	1,774	2,882	2,672	1,010	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**	**614,823**	**638,500**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		**261,505**	**292,751**	**334,090**	**395,043**	**281,272**	**121,500**
FUND BALANCE:							
Beginning	(1)	**1,157,604**	**1,419,109**	**1,711,860**	**1,045,950**	**1,440,993**	**1,440,993**
UOG Endowment Contribution Paid (PL 32-191)				(1,000,000)			
Ending		**1,419,109**	**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,562,493**
Consisting of:							
Cash - Bank of Guam (established FY2008)		**344,918**	**1,194,789**	**521,899**	**644,962**	**954,983**	
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**	**40,810**	
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**	**1,722,265**	
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**	**671,265**	

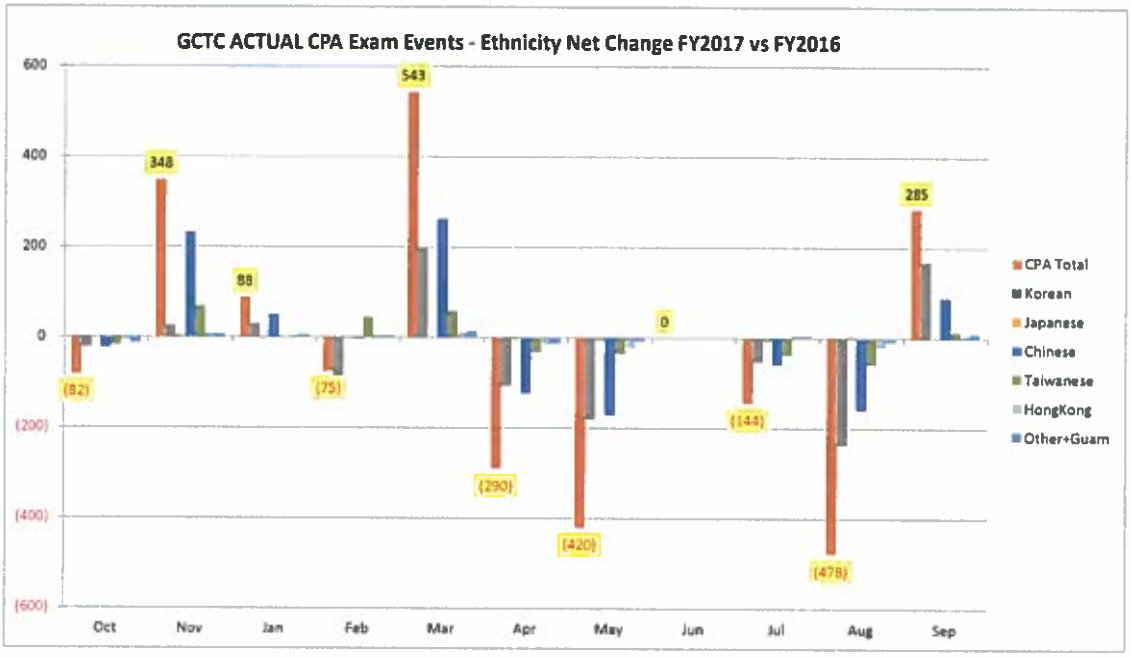
NOTES:

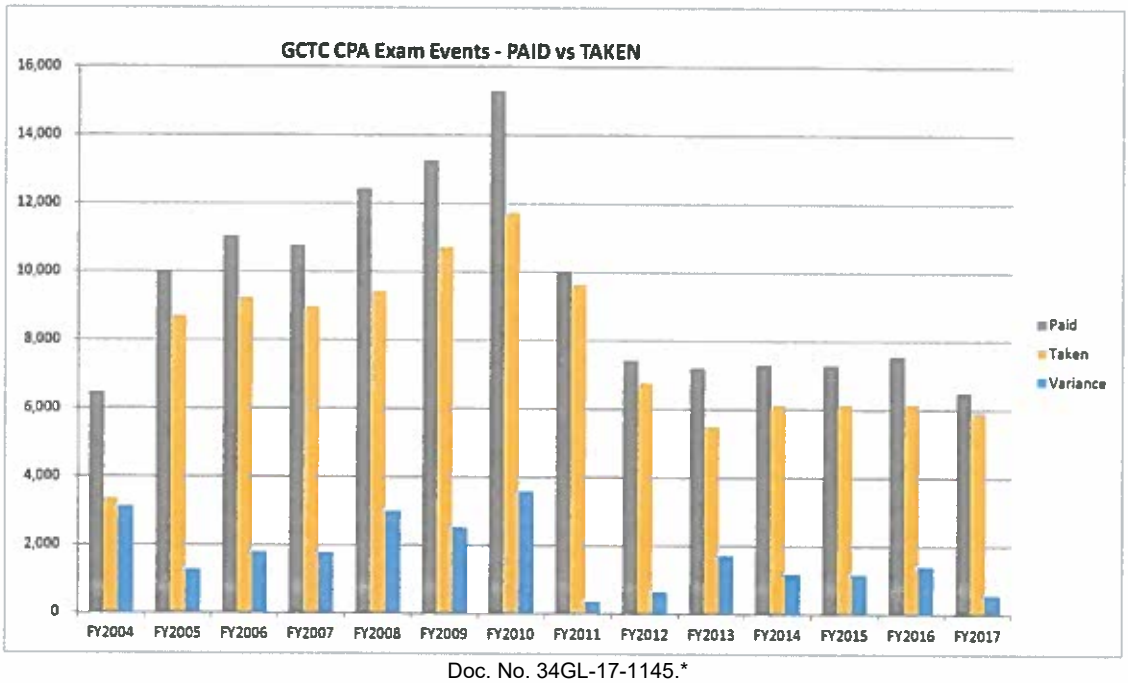
(1) During FY2018-Oct the Board paid $25,789 of prior year obligations, shown as FY2017 expenditures. There are no outstanding prior year encumbrances as of 10/7/2017.

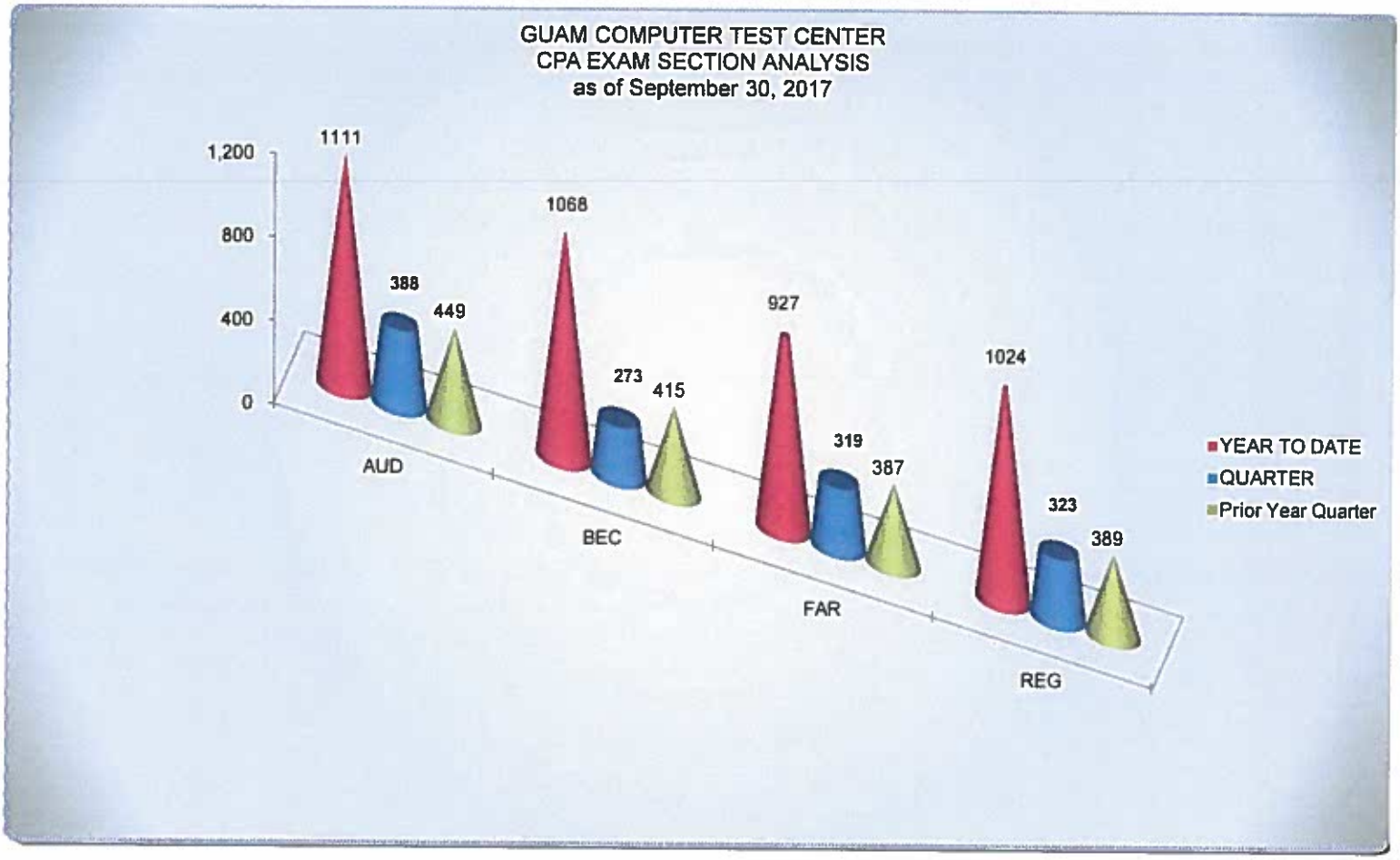


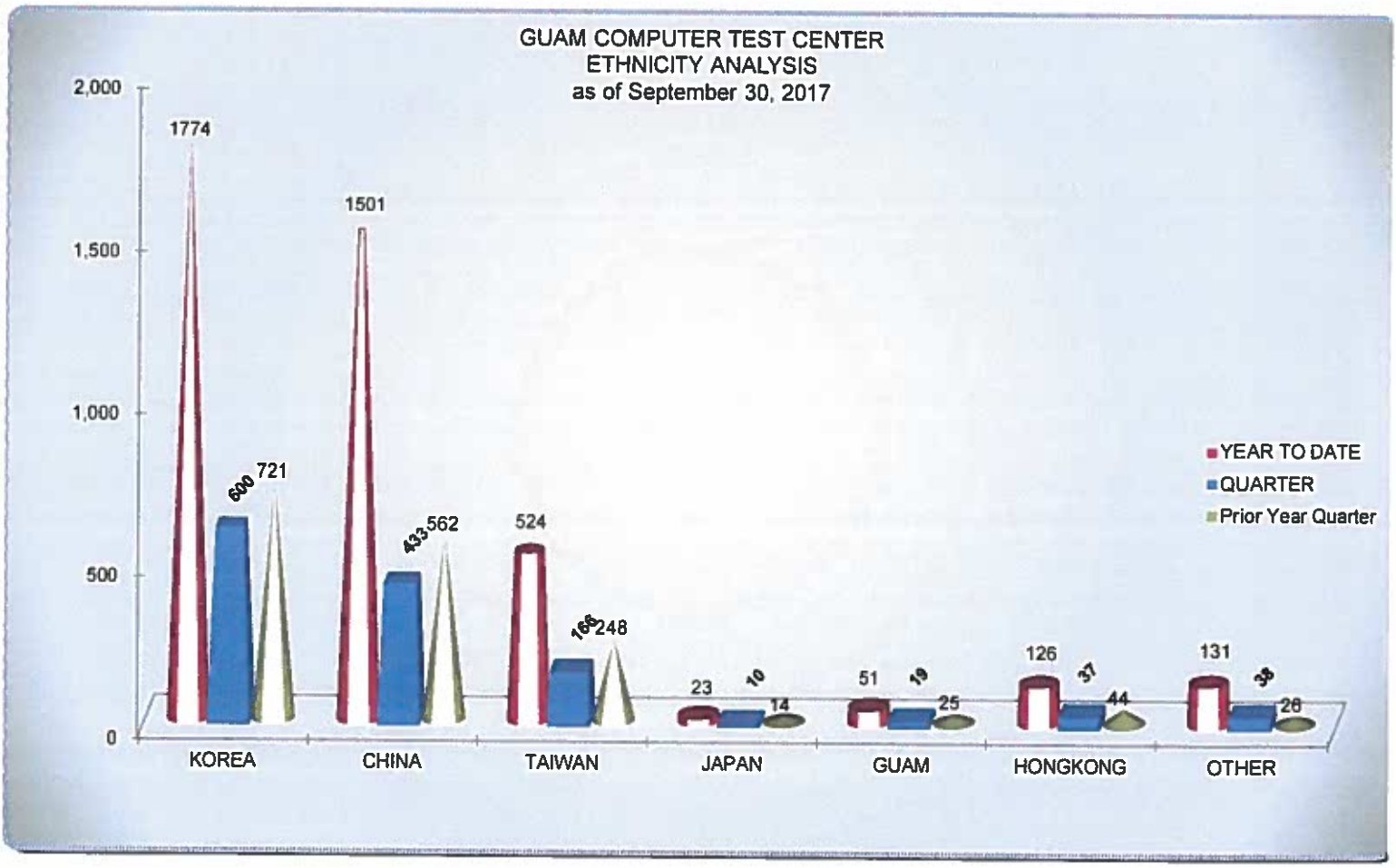
Doc. No. 34GL-17-1145.*


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
343
675
285
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
(144)
(478)
285
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
Paid
Taken
Variance


GUAM COMPUTER TEST CENTER
CPA EXAM SECTION ANALYSIS
as of September 30, 2017
1,200
800
400
0
1111
388
449
1068
273
415
927
319
387
1024
323
389
AUD
BEC
FAR
REG
YEAR TO DATE
QUARTER
Prior Year Quarter


GUAM COMPUTER TEST CENTER
ETHNICITY ANALYSIS
as of September 30, 2017
2,000
1,500
1,000
500
0
1774
600
721
1501
433
562
524
166
248
23
10
14
51
19
25
126
37
44
131
38
28
KOREA
CHINA
TAIWAN
JAPAN
GUAM
HONGKONG
OTHER
YEAR TO DATE
QUARTER
Prior Year Quarter