GUAM
board of accountancy

August 23, 2018

GL# 34-18-2242
Speaker Benjamin J.F. Cruz

AUG 23 2018
Time: 8:15 [ ] AM [ ] PM File No: 34-3012
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 meetings held on August 16, 2018. Should you have any questions, please call us at 647-0813 or email to: execdir@guamboa.org.

Please note: we did not have a meeting in July.

Sincerely,

Dave N. Sanford
Executive Director

Attachment: Electronic copy of August 16, 2018 Meeting

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

2018 AUG 23 AM 8:55

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2242

GUAM BOARD OF ACCOUNTANCY

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

Board Meeting – August 16, 2018

AGENDA

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V. ADJOURNMENT

GUAM BOARD OF ACCOUNTANCY
335 S. Marine Corps Drive, Suite 101, Tamuning, GU 96913

MINUTES OF MEETING

June 21, 2018

I. CALL TO ORDER:

The meeting was called to order at 4:11 p.m. by Chairman John Onedera. The meeting was held in the GBA Conference Room.

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

II. APPROVAL OF MINUTES:

Motion was made by Dafne Shimizu and seconded by Todd Smith to approve the Board minutes of May 17, 2018. There being no further discussion or objections, the motion carried.

III. NEW BUSINESS:

A. **GAEF Update:** The Raymond James Financial Summary as of April 30 to May 31st indicated an ending balance of $1.752M which was approximately a $25,000 decline from April. But Executive Director Dave Sanford explained that past records show that market declines never last for long and eventually rise back up to where they were before the decline, so he did not feel there was anything permanent in the loss and that one should remain fully invested in the stock.

Discussion was had on the proposed CPA review course that was agreed to be part of the Visiting Professorship Program and as had been discussed in previous meetings with UOG Standing Committee members. To date, nothing had been done and no information whatsoever had been given from the UOG on this Program that had been previously discussed at the Standing Committee meetings between UOG

Doc. No. 34GL-18-2242.

and Guam Board of Accountancy members. There has been no further action given regarding a MOA as the previous MOA had expired. No information by the UOG on the courses, enrollment or any other information has been had to date and the members expressed their frustration that no action had been taken as to what had been previously discussed in UOG/GBOA meetings. It was hoped that with the new incoming President of UOG that things would turn around. It was agreed to let the new President come in and settle in and then try to push the Program with the UOG to get back on track and allow the Visiting professorship Program to become what it was actually meant to do; promote and encourage and assist students who want to become CPAs. Jason Katigbak, CPA, and Dr. Billy Morehead were supposed to attend today's meeting and discuss the CPA review course; however, they did not show. No explanation was given.

B. Requests for Approval:

- **CPA Exam Applications:** Motion was made by Todd Smith and seconded by Dafne Shimizu to approve the CPA Exam Applications for the month of May 2018, as presented. There being no further discussion or objections, the motion carried.

- **Request for NTS Extension: Mr. Mohammed Said Tawfik Mostafa –** This was Mr. Mostafa's third request for extension of his NTS. The previous two approved extension requests were given in January and February of this year. Mr. Mostafa's wife had complications with her pregnancy and the baby was now said to be having complications which the members did not agree to appear as being extreme. Since the last two given extension approvals, Mr. Mostafa has not as yet taken the courses that he had previously been granted an extention for. It was agreed by the members present to deny his third request.

- **Applications for CPA Initial Certification and License to Practice:** Motion was made by Todd Smith and seconded by Dafne Shimizu to approve the Applications for Initial Certification and License to Practice. There being no further discussion or objections, the motion carried. Note: Applicant No. 18 on the listing, Mr. Qingyuan Zhao, was approved as active attest as opposed to active non-attest which was indicated on the listing presented to the members for approval.

IV. <u>GENERAL DISCUSSION/ANNOUNCEMENTS</u>:

Also discussed:

- The financial statement for the month of May was presented to the Board members for their review and approval. Dave Sanford told the members that the Test Center revenues were down somewhat from what was projected but we were still going to wind up with approximately, or

more, than $820,000 in revenues and end up with a net excess of somewhere between $30,000 and $50,000. As this was the Test Center's third quarter of the calendar fiscal year and our last quarter of our fiscal year, it was hoped that the Test Center revenues would pick up more with the next report. Expenses were fine.

- Also discussed was the last meeting of the Guam Society of CPAs and the presentation of AICPA's proposed alternate pathway by Jerry Filush. His alternate pathway presentation was identical, with minor changes, as was presented to Dave Sanford at the NASBA meetings. As there continued to be a lot of confusion and arguments against the idea of an alternate pathway, Dave Sanford told the members that this proposal would be the topic of discussion at the upcoming Regional Meeting and he would have more on the discussions at the next Board meeting.

- Dave Sanford told the members that beginning next year he will be the next President of the Guam Society of CPAs, and Guam would now have a voice at both the future AICPA Council meetings and NASBA meetings. He also said that at the Regional meeting he would talk to Mr. Ray Johnson regarding his plan to come to Guam, along with his wife, and teach possibly a semester course and hopefully improve on the existing Visiting Professorship Program.

V. ADJOURNMENT:

There being no further discussion, motion was made by Dafne Shimizu and seconded by Todd Smith to adjourn the meeting at 5:07 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	GU17108271	6/25/2018	x		x		Abodesoky	Mansour	Saudi Arabia
2	GU17118390	6/25/2018	x	x	x		Abouelhassan	Riham	Egypt
3	GU18069117	6/15/2018	x			x	Aggarwal	Hemank	India
4	GU18028620	6/29/2018	x				Aguib	Wael Ibrahim	Kuwait
5	GU18069091	6/11/2018		x	x		Akiba	Yuma	Japan
6	GU18079159	6/5/2018		x			Akisue	Shiho	Japan
7	GU18069044	6/5/2018			x		Al Ajami	Obada	Saudi Arabia
8	GU18079270	6/20/2018			x		Almutlaq	Omar	Saudi Arabia
9	GU17068035	6/13/2018	x	x			Al-Rahamnah	Osama	Jordan
10	GU17037834	6/19/2018		x	x	x	Aoyama	Teruyuki	Japan
11	GU18069112	6/21/2018			x		Azuma	Haruki	Japan
12	GU18079152	6/28/2018	x		x		Bat-Ulzii	Tamir	Mongolia
13	GU17088180	6/29/2019	x				Cao	Rui	Georgia
14	GU18069102	6/11/2018		x	x		Cao	Yan	New York
15	GU17088188	6/28/2018	x			x	Chang	Nai-Wen	Taiwan
16	GU18018491	6/13/2018		x		x	Chang	Shu-Jui	Taiwan
17	GU17057952	6/4/2018	x				Chau	Ying Nam	Hong Kong
18	GU16077127	6/1/2018	x			x	Chen	Yuan-Yi	Taiwan
19	GU18069046	6/4/2018	x		x	x	Chen	Yixin	Maryland
20	GU18048827	6/6/2018	x			x	Chen	Yuqi	Maryland
21	GU18079163	6/14/2018	x		x		Chen	Yu-Han	Texas
22	GU17057974	6/18/2018	x	x	x		Chen	Yi-Hsuan	Taiwan
23	GU18069136	6/14/2018	x	x	x	x	Chen	Po-Yu	Taiwan
24	GU18079150	6/26/2018		x	x		Chen	Yili	China
25	GU17108323	6/29/2018			x		Chen	Shiyi	China
26	GU18069101	6/11/2018	x	x	x	x	Chen	Nanchuan	Canada
27	GU18069105	6/18/2018			x	x	Chen	Siyu	Missouri
28	GU18069107	6/14/2018	x	x	x	x	Chen	Huei-Chen	China
29	GU18069077	6/7/2018	x	x	x	x	Chen	Pang-Yu	Taiwan
30	GU18018511	6/4/2018	x	x	x	x	Cheng	Chien-Chuan	Taiwan
31	GU18069043	6/5/2018	x	x	x	x	Cheng	Chun-Ting	Taiwan
32	GU16097262	6/20/2018		x		x	Cheng	Kun-Ta	Taiwan
33	GU18069063	6/1/2018	x			x	Chiang	Hsin-Ching	Taiwan
34	GU17078131	6/14/2018			x	x	Chou	Ling-Fu	Taiwan
35	GU18079153	6/28/2018	x		x		Chuluunbaatar	Selenge	Mongolia
36	GU18038663	6/5/2018		x	x		Daniel	JC Pearl	Guam
37	Initial	6/28/2018	x	x	x	x	Dave	Narendrakumar	India
38	GU17068029	6/25/2018			x	x	Deleon Guerrero	Jeffrey	Saipan
39	GU18079177	6/29/2018		x		x	Deng	Qiannan	Singapore
40	GU1809076	6/7/2018	x	x	x	x	Desai	Mudra	Texas
41	GU17118368	6/11/2018	x		x		Dewan	Nivedita	India
42	GU18069116	6/18/2018	x	x	x	x	Dutla	Bijoya	India
43	GU17128422	6/29/2018		x			Elgebaly	Moustafa	Kuwait
44	GU18069106	6/18/2018		x	x		Fan	Lianxiang	China
45	GU18079151	6/26/2018	x	x		x	Fukuhara	Kyoko	Japan
46	GU18079154	6/28/2018	x		x		Gan-Erdene	Tamir	Mongolia
47	GU17078082	6/11/2018	x			x	Gao	Yuan	China
48	GU17128407	6/6/2018			x	x	Gao	Yuzhe	Indiana
49	GU18079172	6/29/2018	x	x	x	x	Garg	Utsav	India
50	GU18079178	6/28/2018	x		x		Gayaam	Gundegmaa	Mongolia
51	GU17098206	6/18/2018			x	x	Goyal	Sunny	Washington
52	GU17088204	6/11/2018		x	x		Guan	Tianzhuo	China
53	GU17017732	6/6/2018			x		Guan	Yongxing	China
54	GU18069127	6/5/2018	x	x	x	x	Guo	Xiaojiao	China
55	GU18069141	6/25/2018		x	x		Guo	Xi	China
56	GU17118403	6/13/2018	x		x		Hamayel	Hakam	Palestine
57	Initial	6/22/2018			x		Hassan	Ahmed	U.A.E.
58	GU18069126	6/11/2018	x	x	x	x	He	Kunchao	New York
59	GU18069139	6/25/2018	x	x	x	x	He	Yifei	China
60	GU16107423	6/20/2018		x			He	Jing	China
61	GU18069149	6/26/2018			x		Hidaka	Kosuke	Japan
62	GU18069140	6/22/2018		x	x		Hou	Xinyue	Illinois
63	GU18079156	6/28/2018		x		x	Hsiao	Pao-Yuan	Taiwan
64	GU18069134	6/22/2018	x	x	x	x	Hsieh	Ming-Fang	China
65	GU18069092	6/11/2018	x	x	x	x	Huang	Huo-Ling	Taiwan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
66	GU15106494	6/25/2018			x		Huff	Robert	Texas
67	GU18069100	6/12/2018	x	x	x	x	Iioka	Rina	Japan
68	GU15126514	6/22/2018		x		x	Ilapakurty	Phanindra	Texas
69	GU18069135	6/25/2018	x	x	x	x	Inami	Takashi	New Jersey
70	GU18069075	6/6/2018			x		Ito	Daichi	Japan
71	GU18069050	6/1/2018	x	x			Iyer	Varun	U.A.E.
72	GU18069055	6/4/2018	x		x		Jhong	Chun-Fu	Taiwan
73	GU18069142	6/25/2018	x	x	x	x	Ji	Xiang	China
74	GU18069132	6/25/2018		x		x	Jia	Lu-Dao	Taiwan
75	GU18069123	6/11/2018		x			Jie	Hu	China
76	GU17037837	6/28/2018	x	x			Jing	Jin	China
77	GU18069146	6/14/2018			x		Joseph	Andrew	India
78	GU17118354	6/18/2018	x	x	x	x	Kallidaikurichi Hariharaputhran	Ramakrishnan	India
79	GU08053082	6/19/2018		x			Kawahara	Kazunari	Japan
80	GU18069093	6/8/2018		x	x		Ke	Qian	China
81	GU12024561	6/5/2018		x			Kihara	Makoto	Japan
82	GU15086382	6/29/2018	x			x	Ko	Nai-Fang	Taiwan
83	GU18069056	6/1/2018	x	x	x	x	Kobayashi	Tatsuya	Japan
84	GU18079183	6/18/2018	x		x	x	Koiwai	Yuchi	Japan
85	GU18069074	6/6/2018	x	x	x		Kojima	Masaya	Japan
86	GU18069057	6/4/2018	x		x		Kon	Yusuke	Japan
87	GU17118346	6/18/2018	x		x		Koni	Raji S.R.	Jerusalem
88	GU18069122	6/20/2018	x		x		Konno	Sho	Japan
89	GU18069073	6/6/2018		x	x		Kono	Takashi	Japan
90	GU17017709	6/11/2018	x			x	Kuo	Mei-Lin	California
91	GU18069124	6/22/2018				x	Kushwah	Dhirendra	Canada
92	GU18069089	6/4/2018	x	x	x	x	Lai	Yan-Ting	Taiwan
93	GU17078113	6/29/2018	x				Lee	I-Chin	New York
94	Initial	6/5/2018		x	x		Lee	Seung Soo	Japan
95	GU18038690	6/29/2018			x		Li	Pei-Ying	Taiwan
96	GU18069115	6/14/2018			x		Li	Yanlin	Pennsylvania
97	GU15026052	6/13/2018	x		x	x	Li	Lei	China
98	GU17128430	6/12/2018		x			Li	Ricong	China
99	GU18069072	6/7/2018			x	x	Liang	Yanjing	Illinois
100	GU16087245	6/28/2018				x	Liao	Hsin-Kai	Taiwan
101	GU18069131	6/25/2018	x	x			Liao	Chia-Yi	Taiwan
102	GU18079257	6/21/2018		x		x	Lin	Po-Jen	Taiwan
103	GU17108273	6/29/2018	x		x		Lin	Li-Yu	Taiwan
104	GU18038777	6/29/2018	x	x		x	Lin	Yung-Chi	Taiwan
105	GU18069062	6/1/2018			x		Liu	Botian	China
106	GU18079184	6/22/2018	x		x	x	Liu	Wei-Chen	Texas
107	GU18069094	6/8/2018		x	x		Liu	Meng	China
108	GU18069143	6/25/2018		x	x		Liu	Jia	China
109	GU18069144	6/22/2018	x			x	Llanes	Olyca	Guam
110	GU17068074	6/25/2018		x		x	Lu	Yi-Fan	Taiwan
111	GU18069130	6/25/2018	x	x	x	x	Lu	Te-Hsu	Taiwan
112	GU18069071	6/6/2018	x		x		Makita	Yuki	Indiana
113	GU16036762	6/1/2018		x			Malig	Lerissa Joy	Guam
114	GU17128444	6/29/2018			x		Mansuri	Sana	India
115	GU18069133	6/27/2018			x		Matsumoto	Yuki	Japan
116	GU18069058	6/1/2018	x		x		Mizuta	Yasushi	Japan
117	GU17068019	6/12/2018	x		x		Montinola	Lauren	Guam
118	GU18069113	6/18/2018		x		x	Mulukutla	Sundhar	U.A.E.
119	GU18069078	6/13/2018	x	x	x	x	Nabeshima	Atsushi	Japan
120	GU18069079	6/12/2018			x		Nabilsi	Ismail	Jordan
121	GU18069120	6/19/2018			x		Nakajima	Kenichi	Japan
122	GU18069119	6/19/2018			x		Nakayama	Keita	Japan
123	GU17108266	6/28/2018	x				Ng	Ka Lok	China
124	GU16117474	6/26/2018	x				Nishioka	Shin	Japan
125	GU17027778	6/13/2018			x		Okuda	Kentaro	Japan
126	Initial	6/27/2018	x	x	x	x	Olassery	Shamsudheen	Saudi Arabia
127	GU18079167	6/29/2018		x	x		Onaya	Yasushi	Japan
128	GU18069042	6/5/2018			x		Ozaki	Yuka	Japan
129	GU16127569	6/6/2018			x		Pan	Yu	California
130	GU13095324	6/28/2018				x	Peng	Shu-Li	Philippines

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
131	GU18069108	6/18/2018		x	x		Piao	Junlong	China
132	GU18028606	6/22/2018		x		x	Pimentel	Leo Angelo	Guam
133	GU14065644	6/6/2018	x	x	x	x	Prakash	Payal	U.A.E.
134	GU16127578	6/20/2018	x				Rahman	Faisal	Kuwait
135	GU18069095	6/11/2018	x		x		Sakuma	Ayaka	Singapore
136	GU17118337	6/21/2018		x			Salama	Mohamed	U.A.E.
137	GU18018532	6/28/2018			x		Sama'neh	Ali Abdallah	Saudi Arabia
138	GU15106476	6/20/2019	x	x	x	x	Santos	Clarabelle	Guam
139	GU18079166	6/28/2018		x	x		Sariya	Prachi	India
140	GU18069118	6/18/2018		x	x		Sathiyanarayanan	Shravan	India
141	GU17118357	6/6/2018	x			x	Sekiai	Hiroyuki	Japan
142	GU17027741	6/8/2018	x				Shah	Raj Pankajbhai	India
143	GU16127656	6/28/2018				x	Shahid	Bilal	Saudi Arabia
144	GU18069103	6/14/2018	x			x	Shang	Ray-Yin	France
145	GU18079157	6/28/2018	x		x		Shao	Yiquan	China
146	GU18069129	6/20/2018			x		Shiratori	Takuya	Japan
147	GU15106530	6/26/2018			x		Song	Yan	Japan
148	GU18069125	6/5/2018		x			Song	Jingling	China
149	GU18069041	6/5/2018			x		Sugano	Atsuko	Japan
150	GU16036764	6/25/2018	x				Suleiman	Ayatt	Germany
151	GU16117466	6/4/2018	x			x	Sun	Ching-Han	Taiwan
152	GU18069104	6/18/2018	x	x	x		Taher	Firas	Jerusalem
153	GU18069060	6/1/2018	x	x	x	x	Takagi	Akihiro	Japan
154	GU17078127	6/26/2018			x		Takata	Naohide	Japan
155	GU18079158	6/5/2018		x	x		Takeyama	Natsuki	Japan
156	GU18069147	6/18/2018		x	x		Tan	Yayu	Pennsylvania
157	GU17068052	6/18/2018				x	Tanag	Marc	Guam
158	GU18069070	6/6/2018		x	x		Tanaka	Ken	Japan
159	GU18069053	6/1/2018	x		x		Tang	Shanya	Pennsylvania
160	GU18079193	6/14/2018	x		x		Tang	Ko	Texas
161	GU18069114	6/15/2018	x	x			Teng	Yuchen	New Jersey
162	GU18069080	6/13/2018		x		x	Thyagarajan	Aparna	India
163	GU18079155	6/28/2018	x		x		Togosbold	Undraa	Mongolia
164	GU18069081	6/13/2018			x		Tsujimura	Misa	Japan
165	GU18069111	6/18/2018	x		x		Tulaskar	Mugdha	India
166	GU17037854	6/19/2018			x		Unni	Akhil	India
167	GU18069061	6/4/2018	x		x		Wang	Sy-Yeong	Taiwan
168	GU17118400	6/6/2018			x	x	Wang	Qi	Canada
169	GU18069128	6/25/2018			x		Wang	Xiaoshi	Canada
170	GU17068007	6/28/2018	x		x	x	Wang	Ying-Chu	California
171	GU18069145	6/25/2018	x	x			Wang	Wenli	China
172	GU18069147	6/26/2018			x	x	Wang	Yurong	China
173	GU17088147	6/29/2018	x				Wang	Po-Chen	Arizona
174	GU18069098	6/5/2018	x	x	x	x	Wang	Tao	China
175	GU18069069	6/7/2018		x	x		Wang	Mei	China
176	GU18069067	6/4/2018	x	x	x		Wang	Yuan	China
177	GU15116567	6/5/2018		x	x		Wei	Xin	China
178	GU17098248	6/28/2018	x		x		Wei	Yuan	China
179	GU17057959	6/20/2018	x		x		Wen	Jiayuan	China
180	GU18069121	6/20/2018	x	x	x		Wu	Yen-Chen	Japan
181	GU16097275	6/29/2018	x				Wu	Xuning	China
182	GU16107425	6/25/2018	x		x		Xie	Hangiao	China
183	GU16107408	6/29/2018			x	x	Xu	Jingyi	Japan
184	GU18018547	6/15/2018			x	x	Xu	Yaxi	California
185	GU15046127	6/12/2018			x		Yamamoto	Shoko	Japan
186	GU18069045	6/5/2018	x	x	x	x	Yang	Shu-Ching	Taiwan
187	GU18069082	6/13/2018	x	x	x	x	Yang	Zhizhi	China
188	GU17047904	6/19/2018		x	x		Yang	Xin	Texas
189	GU18069088	6/11/2018		x	x		Yang	Kaijian	China
190	GU18069138	6/25/2018	x	x	x		Yassin Mohamed	Mohmoud	Egypt
191	Initial	6/13/2018		x	x		Yasuda	Kazuharu	Japan
192	GU18069081	6/12/2018		x	x		Yokota	Yuki	Japan
193	GU18069110	6/14/2018			x		Yoshida	Naoaki	Germany
194	GU17118385	6/19/2018	x	x			Yoshimura	Taiki	Japan
195	GU18069097	6/5/2018			x		Yu	Lan	Pennsylvania

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
196	GU18069109	6/18/2018		x	x		Yu	Jin	China
197	GU16077120	6/25/2018	x			x	Zeng	Qiqi	China
198	GU18069137	6/14/2018		x	x		Zhang	Xuan	New York
199	GU17098235	6/8/2018		x			Zhang	Chi	China
200	GU17108302	6/5/2018		x		x	Zheng	Wanyi	Australia
201	GU18069083	6/12/2018			x		Zhi	Zhongmin	China
202	GU18018488	6/7/2018		x		x	Zhu	Yan	China
203	GU18069096	6/11/2018		x	x		Zhu	Xinghao	China
		Total	101	100	141	79			

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU17118391	7/3/2018				x	Abdalhafez	Mahmoud	Saudi Arabia
2	GU18079211	7/17/2018			x		Abdelhalim	Mai Fathy	Bahrain
3	GU16127636	7/3/2018				x	Abokhameer	Ahmed	Saudi Arabia
4	GU16127593	7/26/2018	x				Agarwal	Naman	India
5	GU18079256	7/25/2018	x	x	x	x	Aggarwal	Vrinda	India
6	GU17068073	7/26/2018			x		Aisu	Marina	New York
7	GU17078097	7/3/2018	x				Ajoul	Omar	U.A.E.
8	GU12024587	7/24/2018	x		x		Akamatsu	Taku	Japan
9	GU18079196	7/11/2018			x		Al Mousa	Abdulmajeed	Saudi Arabia
10	GU18079203	7/13/2018			x		Alafif	Rayan	Saudi Arabia
11	GU15116558	7/16/2018			x		Albasairi	Abdulrahman	Kuwait
12	GU17108282	7/17/2018			x		Alhuwayshan	Muqrin	Saudi Arabia
13	GU17128449	7/5/2018				x	Ali	Mir Junood	Saudi Arabia
14	GU18079274	7/23/2018			x		Alkhudhayr	Abdulaziz	Saudi Arabia
15	GU18079194	7/6/2018			x		Aly	Ahmed Hosny	Kuwait
16	GU16107348	7/3/2018			x		Aly	Hady Ahmed	U.A.E.
17	GU17088134	7/3/2018			x		Alzamel	Faisal	Saudi Arabia
18	GU18093222	7/30/2018		x		x	Amano	Yoshiaki	Japan
19	GU18079179	7/3/2018		x		x	Anand	Vaishali	India
20	GU18038772	7/23/2018		x		x	Aoe	Ayaka	Kentucky
21	GU14105880	7/5/2018		x	x		Aoki	Yoshitsugu	Japan
22	GU18028611	7/24/2018	x		x		Aono	Motoki	Japan
23	GU16117496	7/6/2018	x	x		x	Arai	Ryosuke	Japan
24	GU16067001	7/12/2018		x			Asami	Yoshinari	Japan
25	GU18079233	7/18/2018		x	x		Baba	Ryota	Japan
26	GU18079200	7/11/2018	x	x			Bansal	Vidisha	U.A.E.
27	GU15076296	7/5/2018	x				Bhargavi	Upadhyayula	Japan
28	GU18079254	7/26/2018			x		Chan	Mai Man	Hong Kong
29	GU18018515	7/25/2018	x	x		x	Chan	Ya-Wen	Taiwan
30	GU18018574	7/18/2018		x			Chang	Qing	Delaware
31	GU18079204	7/13/2018	x		x		Chatterjee	Ruchira	India
32	GU17128446	7/31/2018	x	x	x	x	Chaturvedi	Sameer	India
33	GU16077122	7/3/2018	x			x	Chen	Yiling	China
34	GU18038666	7/24/2018		x		x	Chen	Rui	China
35	GU18079236	7/19/2018	x	x	x	x	Chen	Ting	China
36	GU17067995	7/23/2018	x		x		Chen	Wei-Chun	Guam
37	GU18079195	7/11/2018			x		Chen	Youqi	Maryland
38	GU18018505	7/24/2018				x	Chen	Shih-Tung	Taiwan
39	GU18079232	7/17/2018	x		x		Chen	Yi-Chen	Taiwan
40	GU18018571	7/5/2018	x				Chen	Wan-Yu	Taiwan
41	GU17017733	7/3/2018				x	Cheng	Kim Sing	China
42	GU17037878	7/3/2018			x	x	Cheng	Chin-Rung	Taiwan
43	GU18079220	7/23/2018				x	Chia	Yi-Pong	Taiwan
44	GU18079210	7/16/2018	x	x	x	x	Chiu	Yi-Jung	Taiwan
45	GU17047928	7/2/2018		x	x		Chu	Hongmei	Hong Kong
46	GU17057944	7/10/2018		x			Chuang	Chen-Hua	Taiwan
47	GU18038735	7/3/2018	x				Chung	Hung-Chieh	Taiwan
48	GU16036827	7/3/2018				x	Chung	Yi	Taiwan
49	GU17037856	7/3/2018		x	x		Chung	Jyh-Lung	Taiwan
50	GU16077104	7/3/2018				x	Chung	Tian-Hau	Taiwan
51	GU17128445	7/31/2018			x	x	Dash	Sujit Kumar	Tennessee
52	GU17067999	7/2/2018	x	x		x	De Guzman	Edmel	Guam
53	GU16097326	7/13/2018			x	x	Dong	Yaying	Canada
54	GU18018508	7/18/2018	x		x		Dong	Lin	China
55	GU18079182	7/6/2018	x		x		Elesawee	Moustafa	Egypt
56	GU18089275	7/30/2018	x		x		Elgoany	Abdelhamid	Saudi Arabia
57	GU16127577	7/19/2018		x	x		Elkalaf	Hamza	Qatar
58	GU18038699	7/12/2018	x	x	x	x	Fernandes	Alsha	Kuwait
59	GU16077102	7/23/2018	x		x	x	Fu	Yu	China
60	GU12014551	7/6/2018	x		x		Fujita	Mariko	Japan
61	GU18079173	7/5/2018	x		x		Fujiwara	Hiromu	Japan
62	GU17118364	7/3/2018	x				Fujiwara	Shunichi	Japan
63	GU18079225	7/16/2018	x	x		x	Gai	Jianda	China
64	GU18079219	7/23/2018	x	x	x	x	Gao	Youyou	China
65	GU17088199	7/3/2018		x	x	x	Gao	Ruoxin	Florida

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
66	GU16036768	7/5/2018				x	Ghoniem	Amir Adel Ibrahim	U.A.E.
67	GU16087182	7/3/2018	x		x	x	Gu	Yingying	China
68	GU17017683	7/13/2018			x		Gudmalin	Rudd Emmanuel	Guam
69	GU18079176	7/5/2018	x	x	x	x	Guo	Wei	Virginia
70	GU16117477	7/12/2018	x				Gupta	Nidhi	U.A.E.
71	GU15116561	7/27/2018			x		Gupta	Dolly	U.A.E.
72	GU14125941	7/23/2018				x	Hamdan	Khaled	U.A.E.
73	GU18018472	7/18/2018		x			Han	Jiayin	Indiana
74	GU16107430	7/3/2018	x			x	Han	Chia-Chun	Taiwan
75	GU18079199	7/10/2018			x		Hara	Tomoyuki	Japan
76	GU17098247	7/5/2018	x		x		Hashmi	Syed Azhar	Saudi Arabia
77	GU17037864	7/23/2018		x			Hassane	Sami Samir	U.A.E.
78	GU18058906	7/10/2018	x		x		Hayashi	Minami	Japan
79	GU17037830	7/3/2018				x	He	Ying	China
80	GU17108286	7/24/2018		x			Hioki	Kai	Japan
81	GU17047893	7/3/2018	x	x	x	x	Ho	Tsai-Jung	Taiwan
82	GU18079253	7/26/2018	x	x	x	x	Hsieh	Cing-Yu	Taiwan
83	GU17108300	7/11/2018	x			x	Hsu	Wen-Hsin	Taiwan
84	GU16127648	7/19/2018		x	x		Hsu	Min-Chun	Taiwan
85	GU18079229	7/17/2018	x	x	x	x	Hsueh	Yu-Shan	Taiwan
86	GU15066272	7/31/2018	x			x	Hu	Jing	China
87	GU17057970	7/5/2018	x		x	x	Huang	Hsin-Ya	Arizona
88	GU18018524	7/10/2018			x	x	Huang	Jiancong	China
89	GU17088132	7/23/2018	x		x		Huang	Huang	China
90	GU18028628	7/19/2018	x	x		x	Huang	Qiaoyi	New York
91	GU17047913	7/13/2018				x	Huang	Yi-Ting	Pennsylvania
92	GU16036832	7/10/2018		x	x		Huang	Hsin-Hui	Taiwan
93	GU17017689	7/3/2018			x		Huang	Kai-Chi	Taiwan
94	GU18018480	7/3/2018		x		x	Huang	Kuan-Ju	Taiwan
95	GU14125948	7/23/2018			x		Huang	En-Ting	Taiwan
96	GU17037857	7/5/2018		x		x	Huang	Yi-Ling	Taiwan
97	GU18048815	7/31/2018		x		x	Huang	Yun-Hsuan	Taiwan
98	GU15106494	7/16/2018				x	Huff	Robert	Texas
99	GU16026707	7/19/2018	x	x	x		Hung	Kuo-Sen	Taiwan
100	GU16077105	7/3/2018		x		x	Hussain	Kamal	Saudi Arabia
101	GU16056939	7/3/2018				x	Hussein	Walid	Saudi Arabia
102	GU18038740	7/5/2018			x		Ida	Namiho	Japan
103	GU10074059	7/13/2018		x		x	Ikeda	Sho	Japan
104	GU18018464	7/16/2018				x	Ikura	Daichi	Japan
105	GU18079216	7/6/2018	x	x	x	x	Ilapakurty	Harsha	Texas
106	GU18018496	7/17/2018		x	x		Imaizumi	Ryunosuke	Japan
107	GU18079235	7/17/2018			x		Ishida	Ritsuko	Japan
108	GU13105363	7/24/2018			x		Ishii	Shintaro	Japan
109	GU18079202	7/12/2018	x		x		Ito	Tsubasa	Japan
110	GU18018529	7/24/2018	x		x	x	Izumi	Chie	Japan
111	GU16046911	7/11/2018	x				Jama	Ahmed Mohammed	U.A.E.
112	GU17057960	7/2/2018			x		Jha	Suraj Kishore	India
113	GU17057960	7/16/2018	x				Jha	Suraj Kishore	India
114	GU16127625	7/16/2018	x	x			Jhaveri	Anika	New Jersey
115	GU16016627	7/5/2018	x	x		x	Jin	Linjie	China
116	GU18038729	7/9/2018	x	x	x	x	Kagawa	Keisuke	Japan
117	GU18079248	7/25/2018	x	x	x	x	Kakishita	Yukinori	Hong Kong
118	GU18079209	7/13/2018			x		Kamishiro	Sayaka	Japan
119	GU13035088	7/18/2018	x	x	x	x	Kan	Chieh-Ling	Taiwan
120	GU17037880	7/5/2018		x	x		Kano	Risa	Japan
121	GU18079175	7/3/2018	x	x	x	x	Kao	Hui-Han	Taiwan
122	GU13115417	7/6/2018			x	x	Katayama	Ken	Japan
123	GU15066237	7/12/2018			x		Kato	Shinnosuke	Japan
124	GU18089279	7/18/2018		x	x		Kato	Marika	Japan
125	GU08053082	7/12/2018			x		Kawahara	Kazunari	Japan
126	GU18079228	7/13/2018	x	x	x	x	Kheria	Suman	India
127	GU12024561	7/24/2018			x		Kihara	Makoto	Japan
128	GU18079262	7/27/2018		x		x	Kim	Sang Moon	Japan
129	GU03111884	7/3/2018	x		x	x	Kim	Young Soo	Korea
130	Initial	7/30/2018	x	x	x	x	Kobayashi	Akiko	California

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
131	GU18079171	7/5/2018	x		x		Koga	Fumiaki	Japan
132	GU18028612	7/9/2018	x			x	Kokubo	Hodaka	Japan
133	GU18048823	7/10/2018			x		Konuma	Kenji	Japan
134	GU16127592	7/9/2018			x		Krishna Murthy	Vinitha	India
135	GU15126576	7/19/2018				x	Ku	Yi-An	Taiwan
136	GU16056947	7/30/2018			x		Kudo	Yumi	Japan
137	GU12054706	7/27/2018			x		Kuniyoshi	Takayuki	Japan
138	GU17088145	7/27/2018	x			x	Lagman	Danica	Guam
139	GU18089282	7/25/2018	x		x		Lai	Yu-Hao	Taiwan
140	GU18079266	7/27/2018			x		Lao	Zixuan	China
141	GU17108283	7/19/2018			x		Lee	Seong Bin	Saipan
142	GU18079170	7/3/2018	x		x		Lee	Yu-Chi	Taiwan
143	GU17047933	7/13/2018	x			x	Lee	Ming-Hsuan	Taiwan
144	GU17098236	7/3/2018		x		x	Lee	I-Ming	Taiwan
145	GU18018559	7/23/2018				x	Lee	Yu-Lun	Taiwan
146	GU17037835	7/25/2018	x		x	x	Lee	Yen-Ting	Taiwan
147	Initial	7/11/2018	x	x	x	x	Lee	Chi-Ting	Taiwan
148	Initial	7/5/2018		x	x		Lee	Hsuan-Hsuan	Taiwan
149	GU18079238	7/19/2018	x		x		Leu	Lok Man	Hong Kong
150	GU18048801	7/9/2018	x			x	Leu	Jia-Chun	Illinois
151	GU18079169	7/3/2018			x		Li	Xiangyi	Canada
152	GU18079237	7/19/2018	x		x		Li	Danxian	China
153	GU18079263	7/26/2018	x	x	x	x	Li	Jizhong	China
154	GU16067015	7/3/2018		x			Li	Wei	China
155	GU18018537	7/9/2018	x		x		Li	Qingqin	Japan
156	GU17047898	7/16/2018	x			x	Liang	Jiaheng	China
157	GU18079223	7/23/2018		x	x		Liang	Liping	China
158	GU11114452	7/5/2018	x		x		Liang	Chia-Chin	Texas
159	GU16117482	7/3/2018	x			x	Lin	Ying-Jhen	Taiwan
160	GU16117501	7/3/2018		x			Lin	Hui-Ting	Taiwan
161	GU12124953	7/23/2018				x	Lin	Li-Shuen	Taiwan
162	GU18079231	7/18/2018		x		x	Lin	Huei-Chin	Taiwan
163	GU18018459	7/5/2018				x	Lin	Pei-Hsuan	Taiwan
164	GU17037819	7/3/2018				x	Ling	Wenhui	China
165	GU18018516	7/13/2018	x	x		x	Liu	Zhen	China
166	GU18018551	7/3/2018	x	x	x	x	Liu	Huihan	China
167	GU17037826	7/5/2018		x			Liu	Jing	China
168	GU18079174	7/5/2018	x	x	x	x	Liu	Jiayi	New York
169	GU18079264	7/16/2018		x	x		Liu	Yiming	New York
170	GU18079271	7/30/2018			x		Liu	Yao	New York
171	Initial	7/30/2018	x		x		Liu	Chiaohsin	Taiwan
172	Initial	7/25/2018	x	x	x	x	Liu	Chueh-Tung	Taiwan
173	GU18079273	7/30/2018			x		Lou	Yuyang	China
174	GU17098215	7/3/2018	x			x	Lu	Peihong	Florida
175	GU18038677	7/3/2018	x				Lu	Yen-Liang	China
176	GU17108299	7/23/2018	x	x		x	Luo	Jiufei	China
177	GU18038656	7/6/2018				x	Luo	Zihui	New York
178	GU18018534	7/23/2018		x		x	Luo	Yusi	Pennsylvania
179	GU18018546	7/23/2016		x	x		Ma	Yanyan	New York
180	GU17047897	7/10/2018			x		Malik	Seema	India
181	GU17037833	7/6/2018	x				Mangla	Mukesh	India
182	GU12014529	7/13/2018			x	x	Matsubara	Masayuki	Japan
183	GU18018514	7/17/2018			x		Matsuda	Shinichiro	Japan
184	GU08023002	7/13/2018	x			x	Matsui	Kiyotada	Japan
185	GU17017695	7/23/2018	x			x	Mehta	Viraj	India
186	GU18079258	7/27/2018	x		x		Meng	Nan	China
187	GU17118382	7/3/2018	x			x	Meng	Fan-Cheng	Taiwan
188	GU18079243	7/23/2018	x		x		Mita	Mamoru	Japan
189	GU17118404	7/13/2018	x	x			Mittal	Manisha	India
190	GU18018519	7/5/2018				x	Mo	Xuanhua	China
191	GU17108326	7/5/2018	x	x			Mohamed	Mohamed Hassan	Egypt
192	GU18028592	7/12/2018	x				Mohammed Suleman	Fahd	Saudi Arabia
193	GU17018259	7/5/2018	x	x			Muraki	Wakana	Japan
194	GU14035572	7/23/2018		x			Nadar	Kumaravel	Qatar
195	GU18079221	7/23/2018		x	x		Nagaike	Shiho	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
196	GU18079269	7/30/2018				x	Nagumo	Yumi	Singapore
197	GU16097264	7/9/2018		x			Nakae	Yuki	Japan
198	GU16046899	7/9/2018	x	x	x	x	Nakajima	Ryosuke	Japan
199	GU16016622	7/9/2018		x		x	Nakamura	Takahiko	California
200	GU18079168	7/5/2018			x		Nakamura	Takeshi	Japan
201	GU15066262	7/13/2018	x		x		Nakamura	Koji	Japan
202	GU14115902	7/5/2018		x	x		Nakayama	Hayata	Japan
203	GU16127622	7/6/2018				x	Nayuki	Hiroshi	Japan
204	GU16127613	7/10/2018			x		Ngan	Chi-Lee	Hong Kong
205	GU18079267	7/30/2018			x		Nomura	Misato	Japan
206	GU17068069	7/2/2012		x		x	Oclima	Meryeil	Guam
207	GU09073555	7/17/2018			x	x	Oishi	Hiroyuki	Japan
208	GU17128454	7/3/2018		x	x	x	Okada	Clayton	Guam
209	GU18058914	7/5/2018			x		Okada	Toshihiko	Japan
210	GU18079240	7/10/2018	x	x	x	x	Okamoto	Ken	Japan
211	GU18079268	7/30/2018	x		x		Okusu	Eri	California
212	GU16056978	7/25/2018	x			x	Ono	Satomi	Japan
213	GU16056954	7/10/2018	x			x	Osawa	Takayuki	Japan
214	GU16036791	7/3/2018			x		Palero	Ira Marie	Guam
215	GU15096449	7/16/2018	x	x			Perez	Laurette	Guam
216	GU18079234	7/18/2018		x	x		Piao	Xianglan	Japan
217	GU16067019	7/5/2018				x	Pillai	Dinesh	U.A.E.
218	GU18079242	7/23/2018	x	x	x	x	Ponda	Vatsal	India
219	GU18079198	7/10/2018	x	x	x	x	Puntambekar	Rohit	India
220	GU17047931	7/3/2018		x		x	Qawasmeh	Ahmad	Jordan
221	GU16117532	7/6/2018	x				Qian	Yutian	China
222	GU17047908	7/3/2018	x		x		Qiu	Zhengye	Massachusetts
223	GU17128426	7/13/2018		x	x		Reale	Nao	Japan
224	GU16127628	7/3/2018	x				Saito	Chihiro	Japan
225	GU15066287	7/26/2018	x				Sarhan	Ali Mohamed	Bahrain
226	GU18079241	7/23/2018	x	x	x	x	Sasaki	Tomonari	Japan
227	GU18018548	7/16/2018	x	x	x		Satish	Karthik	India
228	GU12024586	7/5/2018		x			Sato	Nami	Japan
229	GU17017669	7/2/2018				x	Schwab	Marites	Guam
230	GU17118357	7/5/2018			x		Sekiai	Hiroyuki	Japan
231	GU17057956	7/30/2018		x		x	Sharma	Garima	India
232	GU17118335	7/5/2018	x				Shen	Zhaohui	Japan
233	GU18079224	7/18/2018	x	x	x		Shi	Yu	China
234	GU18038750	7/30/2018	x			x	Shi	Le	Massachusetts
235	GU17128409	7/18/2018	x			x	Shi	Huanda	China
236	GU17118401	7/23/2018	x			x	Shibata	Yoshitaru	Singapore
237	GU17037845	7/9/2018	x		x		Shigeta	Erika	Japan
238	GU18079245	7/6/2018	x	x	x	x	Shimada	Takayuki	Japan
239	GU14065663	7/18/2018	x	x			Shimoichi	Takaaki	Japan
240	GU17068060	7/17/2018			x		Shinohara	Kenjiro	Japan
241	GU08012966	7/31/2018				x	Shinohara	Takashi	Japan
242	GU18079227	7/13/2018	x		x		Shu	Xiao	China
243	GU15076344	7/3/2018		x	x		Shuaib	Samer Fawzi	U.A.E.
244	GU17047920	7/10/2018		x			Singh	Sonal	India
245	GU18079255	7/26/2018	x		x		Singh	Amandeep	India
246	Initial	7/10/2018	x	x	x	x	Srinivasan	Sushrith	U.A.E.
247	GU18079260	7/27/2018			x		Sugawara	Kenta	Japan
248	GU17108267	7/3/2018				x	Sugiyama	Yuriko	Japan
249	GU18079615	7/3/2018	x	x	x		Sun	Yajun	Japan
250	GU17027765	7/16/2018	x			x	Sun	Ruoying	Japan
251	GU18079197	7/10/2018		x	x	x	Surapaneni	Siri Vandana	India
252	GU18038724	7/5/2018	x		x		Tai	Hsueh-Luo	Taiwan
253	GU18079164	7/3/2018			x		Takahashi	Mariko	Japan
254	GU17108279	7/18/2018	x			x	Takasu	Masaya	Japan
255	GU17118369	7/9/2018	x	x			Takata	Kohei	Japan
256	GU18079250	7/24/2018		x	x		Takaya	Kenji	Japan
257	GU18058912	7/3/2018	x				Takechi	Kana	Japan
258	GU17118350	7/3/2018	x		x		Tan	Yin	California
259	GU18079259	7/27/2018		x	x		Tanabe	Kimika	Japan
260	GU18079230	7/17/2018			x		Taniguchi	Yumiko	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
261	GU17078083	7/30/2018	x			x	Tao	Biying	China
262	GU14065646	7/16/2018	x				Tawfik	Ahmed Ali	Saudi Arabia
263	GU16107376	7/5/2018	x				Tayyem	Ahmad yaser	Kuwait
264	GU17068033	7/30/2018	x		x		Teng	Hang	Canada
265	GU17027764	7/12/2018		x			Tolani	Komal	U.A.E.
266	GU18038696	7/5/2018	x			x	Torii	Izumi	Japan
267	GU18038770	7/24/2018				x	Toyama	Reika	Japan
268	GU18079261	7/27/2018			x	x	Tsai	Yi-Chen	New York
269	GU17047922	7/11/2018			x		Tseng	Wan-Shan	Taiwan
270	GU18079222	7/23/2018		x		x	Tseng	Yu-Chien	Taiwan
271	GU17047922	7/3/2018		x		x	Tseng	Wan-Shan	Taiwan
272	GU15076301	7/6/2018		x	x		Tsukai	Katsuya	Japan
273	GU10043946	7/3/201	x		x		Tsukuda	Kenji	Louisiana
274	GU12104863	7/9/2018	x	x			Tsunematsu	Mariko	Japan
275	GU18079163	7/2/2018	x				Uchida	Keiichiro	Japan
276	GU18079162	7/2/2018	x	x	x	x	Ueda	Yuki	New York
277	Initial	7/27/2018			x		Ueda	Sadharu	Singapore
278	GU18079252	7/25/2018			x		Ueno	Daisuke	Japan
279	GU17037854	7/16/2018		x			Unni	Akhil	India
280	GU18028614	7/12/2018			x		Varadarajan	Shyam	India
281	GU18018513	7/5/2018	x		x		Vijay	Vishal	U.A.E.
282	GU16117509	7/23/2018				x	Wadhwani	Divya	India
283	GU17068056	7/5/2018		x			Wang	Ming	Canada
284	GU17017666	7/3/2018			x		Wang	Xinshu	China
285	GU17118398	7/3/2018		x		x	Wang	Jia	China
286	GU18079226	7/16/2018			x		Wang	Wei	China
287	GU16097266	7/27/2018		x	x		Wang	Chiung-Yi	China
288	GU17088177	7/27/2018			x		Wang	Ying	China
289	GU16077088	7/3/2018	x		x		Wang	Dayue	China
290	GU18018545	7/3/2018				x	Wang	Yuxin	Indiana
291	GU17037843	7/3/2018			x	x	Wang	Chenyuan	Massachusetts
292	GU17118331	7/13/2018		x		x	Wang	Hsiao-Chuan	Taiwan
293	GU13045109	7/3/2018				x	Wang	Chia-Hung	Taiwan
294	GU17027785	7/5/2018				x	Wang	Shao-An	Taiwan
295	GU17037869	7/5/2018				x	Wang	Zhao	Texas
296	GU16117540	7/5/2018	x		x		Wang	Ying	Virginia
297	GU18018545	7/30/2018				x	Wang	Yuxin	Wisconsin
298	GU17128439	7/18/2018	x	x	x		Watanabe	Daisuke	Japan
299	GU16107370	7/5/2018			x		Watanabe	Ryoji	Japan
300	GU18079213	7/13/2018	x		x		Wong	Stanley	China
301	GU18079214	7/9/2018		x			Wong	Yat Fai	Hong Kong
302	GU18079251	7/24/2018	x	x	x	x	Wu	Jiabao	China
303	GU18079161	7/3/2018	x		x		Wu	Shao-Yu	Taiwan
304	GU15096446	7/11/2018	x			x	Wu	Nian-Xin	Taiwan
305	GU17098208	7/3/2018	x		x		Wu	Yi-Ju	Taiwan
306	GU18079205	7/16/2018			x	x	Wu	Ming-Hsuan	Taiwan
307	GU17017691	7/3/2018				x	Wu	Yun-Ching	Taiwan
308	GU18079246	7/25/2018	x	x	x	x	Xia	Yuqing	Indiana
309	GU18038703	7/19/2018	x	x		x	Xiao	Yao	Florida
310	GU16127663	7/16/2018	x				Xiao	Hongying	North Carolina
311	GU16107425	7/23/2018				x	Xie	Hanqiao	China
312	GU17068061	7/16/2018	x				Xiong	Danrui	China
313	Initial	7/17/2018			x	x	Xu	Zichao	California
314	GU16046903	7/3/2018	x	x			Xu	Xiaoqian	Canada
315	GU16127620	7/3/2018				x	Xu	Huiyuan	China
316	GU16016658	7/3/2018		x			Xu	Minfeng	China
317	GU18079217	7/6/2018		x	x		Xu	Weihua	Hong Kong
318	GU13075236	7/5/2018	x			x	Yamaguchi	Tomohiro	Japan
319	GU16117484	7/9/2018			x	x	Yamamoto	Daishi	Japan
320	GU16117484	7/27/2018	x	x			Yamamoto	Daishi	Japan
321	GU18038694	7/17/2018				x	Yamane	Shota	Japan
322	GU18018522	7/2/2018	x	x			Yamaura	Ittetsu	Missouri
323	GU18079247	7/25/2018	x		x		Yang	Yang	Illinois
324	GU17037868	7/25/2018	x			x	Yang	Shu	Japan
325	GU15096442	7/9/2018				x	Yang	Shu-Min	Taiwan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
326	GU17088194	7/10/2018		x	x		Yao	Lexin	China
327	GU18079181	7/9/2018	x	x	x	x	Yeh	Kwang-Shu	Taiwan
328	GU16107426	7/26/2018	x			x	Yin	Xiaoming	China
329	GU14025543	7/5/2018			x	x	Yoneyama	Makoto	Japan
330	GU18079160	7/2/2018		x	x		Yoshida	Hiroki	Japan
331	GU16117457	7/24/2018	x		x		Yoshimura	Aya	Japan
332	GU18079201	7/12/2018	x		x		Yu	Yixin	China
333	GU17088151	7/17/2018			x	x	Yu	Yen-Yu	Taiwan
334	GU18079208	7/16/2018	x	x	x	x	Yu	Ya-Hsuan	Taiwan
335	GU18079239	7/18/2018			x		Yuan	Hong	China
336	GU18079207	7/16/2018		x			Yue	Yangming	China
337	GU17098238	7/27/2018		x	x		Zhang	Jiarong	Japan
338	GU17078105	7/18/2018		x			Zhang	Peifan	Nebraska
339	GU16026702	7/13/2018	x		x		Zhao	Shu	China
340	GU17078130	7/3/2018	x				Zhao	Liang	China
341	GU16087209	7/17/2018	x	x	x	x	Zhao	Xiaohua	China
342	GU17088152	7/6/2018	x	x			Zhao	Chenghao	Japan
343	GU18079212	7/12/2018	x		x		Zheng	Jie	Texas
344	GU18079272	7/30/2018			x		Zhou	Mi	Nebraska
345	Initial	7/23/2018	x	x	x	x	Zhu	Zepu	China
346	Initial	7/23/2018		x	x		Zhu	Xinyue	New Jersey
347	GU16067041	7/3/2018			x	x	Zhu	Yue	China
348	GU18018457	7/3/2018	x			x	Zhuo	Kanglan	China
349	GU18079215	7/9/2018		x			Zou	Yu	Massachusetts
		Total	166	135	193	157			

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	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
1	Mr. Paul Y. Jeon Guam	Cert. # 2641 Firm Sole Proprietor	BCM LLC				None	Approval Licensed since 2016 Holds Active Attest License In Good Standing
2	Yoko Yasunaga Saipan	Initial Cert. Substantial Equiv. Active – Attest	Interpacific Resorts (Saipan) Corporation dba: PIC Saipan				Delaware Cert. #CC-0007591	Approval
3	Mr. Jared Andrada Guam	Cert. #3089 LTP Active – Attest	Ernst & Young LLP 05/2017 – Present BCM LLC 09/2015 – 05/2017	Univ. of Guam BBA	27% Accounting Services 55% Audit/Attest Service 18% Tax/Tax Advisory Services	John Onedera Guam Good Standing	Currently holds an Inactive License	Approval
4	Mr. Mohammad Ayyat Saudi Arabia	Initial Cert. LTP Active – Attest	Ernst & Young LLP Saudi Arabia 12/2014 – Present	Yarmouk Univ. Jordan BA	100% Audit/Attest Services	Mohammed Khdair NH Good Standing	None	Approval
5	Mr. Hesham Metwally Azab Egypt	Initial Cert. LTP Active – Attest	Saudi Printing & Packaging Co. 07/2012 – Present Elsewedy Electric 03/2007 – 06/2012 Civil Service Pension Fund 02/2006 – 02/2007	Ain Shams Univ. Egypt BA	30% Accounting Services 30% Audit/Attest Services 10% Financial Services 10% Tax/Tax Advisory Services 10% Consulting Skills 10% Mgmt. Advisory Services	Ahmed Rashwan CO Good Standing	None	Approval
6	Mr. Luay Baz Saudi Arabia	Initial Cert. LTP Active – Attest	Ernst & Young LLP Saudi Arabia 01/2017 – Present Talal Abu Ghazaleh International 06/2013 – 01/2017	American Univ. of Science & Tech. Lebanon BS	20% Accounting Services 80% Audit/Attest Services	Mustafa Sultan NH Good Standing	None	Approval
7	Mr. Thomas Borja California	Initial Cert. LTP Active – Attest	California Protons Cancer Therapy Center 12/2017 – Present Imperial Pacific International 06/2016 – 07/2017 Office of the Public Auditor 12/2013 – 06/2016	Western Governors Univ. Washington BS Bellevue College Washington AS	5% Accounting Services 90% Audit/Attest Services	David J. Blake CA Good Standing	None	Approval
8	Ms. Yu-Jiun Chen Taiwan	Cert. #2589 LTP Active – Attest	Ernst & Young LLP 10/2015 – 06-2018	National Taiwan Univ. BBA Univ. of Texas	100% Audit/Attest Services	Wen-Chi Lu CO Good Standing	Currently holds an Inactive License	Approval
9	Mr. Chao-Po Chou Texas	Cert. #2372 LTP Active – Attest	Ernst & Young LLP Texas 10/2017 – 06/2018 Ernst & Young LLP Taiwan 11/2014 – 10/2017	National Taiwan Univ. BBA	90% Audit/Attest Services 10% Tax/Tax Advisory Services	Yu-Hao Chang CO Good Standing	Currently holds an Inactive License	Approval

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10	Mr. Sushmit Roy Choudhury Telangana, India	Initial Cert. LTP Active – Attest	Deloitte & Touche AERS India 08/2013 – Present	Osmania Univ. MA Christ Univ.	100% Audit/Attest Services	Brian Meberg NY Good Standing	None	Approval
11	Mr. Lawrence Du Texas	Cert. #2405 LTP Active – Attest	Ernst & Young LLP Texas 09/2017 – Present Ernst & Young Taiwan 11/2014 – 09/2017	National Taiwan Univ. BBA Univ. of Texas at Dallas MS	100% Audit/Attest Services	Hang Zhou Texas Good Standing	Currently holds an Inactive License	Approval
12	Mr. Samer El Haddad Lebanon	Initial Cert. LTP Active – Attest	Deloitte & Touche Beriut 07/2012 – Present	Notre Dame Univ. – Louaize Lebanon BBA	100% Audit/Attest Services	Farid Massoud NH Good Standing	None	Approval
13	Mr. Faisal Ghunaim Jordan	Initial Cert. LTP Active – Attest	Ernst & Young Jordan 10/2017 – Present KPMG Jordan 08/2014 – 09-2017	Univ. of Jordan BA	100% Audit/Attest Services	Suleiman Al-Hamad NH Good Standing	None	Approval
14	Ms. Sunaina Gupta India	Initial Cert. LTP Active – Attest	Ernst & Young India 09/2014 – 06/2018	Univ. of Delhi BA	100% Audit/Attest Services	Jeffrey L Green GA Good Standing	None	Approval
15	Mr. Sa'd M.S. Habash United Arab Emirates	Initial Cert. LTP Active – Attest	Abu Dhabi Accountability Authority 05/2002 – Present Arab Bank, Jordan 04/2001 – 05/2002	Univ. of Jordan BA	100% Audit/Attest Services	Mahmoud Kamel Shahin CO Good Standing	None	Approval
16	Ms. Chih-Chen Hsu Taiwan	Initial Cert. LTP Active – Attest	JT Tobacco International Taiwan Corp. 01/2016 – Present Deloitte & Touche Taiwan 12/2013 – 01/2016	Univ. of Oregon BS Portland Community College AS	80% Audit/Attest Services 20% Tax/Tax Advisory Services	Sheau-Chi Wang FL Good Standing	None	Approval
17	Mr. Mohammed Nawaz Khan United Arab Emirates	Initial Cert. LTP Active - Attest	KPMG United Arab Emirates 11/2017 – Present Imam & Assoc. Chartered Accts. 04/2012 – 06-2014 Pest O Rest 01/2012 – 03/2012	Osmania Univ. BA	10% Accounting Services 50% Audit/Attest Services 1.5%Financial Advisory Services 35% Tax/Tax Advisory Services 3.5% Consulting Skills	Varun Jain CO Good Standing	None	Approval
18	Mr. Hoi Man Lou Macau	Initial Cert. LTP Active – Attest	Ernst & Young Macau 01/2016 – Present	The Chinese Univ. of HK BA	100% Audit/Attest Services	King To Bao IL Good Standing	None	Approval
19	Mr. Jie Lu China	Initial Cert. LTP Active – Attest	Deloitte Touche Tohmatsu China 01/2018 – Present BDO China CPA LLP 07/2015 – 01/2018	Saint Mary's Univ. BA Shanghai Univ. of Finance & Econ	100% Audit/Attest Services	Fang Tian MI Good Standing	None	Approval

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	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
20	Mr. Ahmed Mahmoud Egypt	Initial Cert. LTP Active – Attest	KPMG United Arab Emirates 02/2018 – Present Deloitte Egypt 11/2013 – 01/2018	Alexandria Univ. BA	100% Audit/Attest Services	Wafik Hanna IL Good standing	None	Approval
21	Mr. Mina Michael Egypt	Initial Cert. LTP Active – Attest	Deloitte Egypt 12/2013 – Present	Ain Shams Univ. BBA	100% Audit/Attest Services	Farid Samir Farid CO Good Standing	None	Approval
22	Mr. Ahmed Mohamed Saudi Arabia	Initial Cert. LTP Active – Attest	Sadara Chemical Co. 06/2013 – Present KPMG Al-Fozan & Partners 02/2011 – 05/2013	Cairo Univ. BA	90% Audit/Attest Services 5% Financial Advisory Services 5% Consulting Skills	Osman Abdelrahman MA Good Standing	None	Approval
23	Mr. Hosam Olama Jordan	Initial Cert. LTP Active – Attest	Deloitte & Touche Jordan 12/2014 – Present Ernst & Young Jordan 02/2014 – 11/2014	The Univ. of Jordan BA	100% Audit/Attest Services	Ahmad F Shtawi NH Good Standing	None	Approval
24	Ms. Alexander Pak New Jersey	Initial Cert. LTP Active – Attest	PricewaterhouseCoopers 03/2006 – Present	Kazakhstan Institute of Mgmt, Econ. & Strategic Research BBA	100% Audit/Attest Services	Erica J Chace NY Good Standing	None	Approval
25	Ms. Amrutha Ramakrishnan India	Cert. #2179 LTP Active – Attest	Deloitte & Touche AERS 08/2011 – Present	Univ. of Madras BA	100% Audit/Attest Services	Susan Klink MA Good Standing	Currently holds a Non-Attest License	Approval
26	Mr. Rami Ezzo Rhebani Syria	Initial Cert. LTP Active – Attest	Aman Holding Group 06/2018 – Present Ernst & Young Syria 06/2008 – 06/2017	Damascus Univ. BA	5% Accounting Services 90% Audit/Attest Services 5% Financial Advisory Services	Aman Alrassi NH Good Standing	None	Approval
27	Mr. Chirag Shah Florida	Initial Cert. LTP Active – Attest	Deloitte & Touche LLP Florida 08/2014 – Present Deloitte & Touche AERS 11/2010 – 07/2014	Gujarat Univ. BA, MA	100% Audit/Attest Services	David Freitas FL Good Standing	None	Approval
28	Mr. Dilip Shankar India	Cert. #2180 LTP Active – Attest	GTUS Shared Services Center India Pvt. Ltd. 12/2014 – Present Deloitte AERS India 08/2010 – 12/2014	Univ. of Madras BA	100% Audit/Attest Services	Rishabh Jain NH Good Standing	Currently holds a Non-Attest License	Approval
29	Ms. Marwa Soudah Jordan	Initial Cert. LTP Active – Attest	Ernst & Young Jordan 10/2014 – Present	Univ. of Jordan BA	100% Audit/Attest Services	Ahmad Mah'd Abu Asabeh NM Good Standing	None	Approval

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	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
30	Mr. David M. Sullivan New Jersey	Initial Cert. LTP Active – Attest	Mercadien, P.C, CPAs 08/2012 – Present	Rutgers BS Camden County College AS	100% Audit/Attest	Lee D. Boss NJ Good Standing	None	Approval
31	Mr. Di Wu China	Reinstatement LTP Active – Attest	Tencent Technology Co., Ltd. 10/2013 – Present Ernst & Young Shenzhen Br. 07/2011 – 10/2013 Ernst & Young Wuhan Br. 07/2008 – 07/2011	Wuhan Univ. BA	100% Audit/Attest Services	Yue Chen HI Good Standing	None	Approval
32	Ms. Yi Yang China	Initial Cert. LTP Active – Attest	PricewaterhouseCoopers Zongtian LLP 10/2016 – 03/2018	Bentley Univ. MS	100% Audit/Attest Services	Bing Wu NH Good Standing	None	Approval
33	Mr. Chintan Jagdish Acharya Dubai, UAE	Cert#2812 LTP - Active Non Attest	Tehodin Middle East 3/2013 to present Ecoscape Agricultural Consultants 3/2013 to 2/2018		90% Accounting Services 5% Audit/Attest Services 5% Tax/Tax Advisory Services	Laura Humbert Colorado Good Standing	None	Approval - changing from inactive.
34	Ms. Sukriti Bajaj Haryana, India	Init Cert LTP - Active Non Attest	Deloitte AERS India 8/2014 to present	University of Delhi	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
35	Ms. Kanika Bayanwala Telegana, India	Init Cert LTP- Active Non Attest	Deloitte AERS India 8/2009 to present	Lady Shri Ram College	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
36	Ms. Ishwinder Kaur Bhatia India	Init Cert LTP- Active Non Attest	Deloitte AERS India 7/2015 to present	University of Delhi	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
37	Ms. Ting Dai Guandong, China	Reinstatement Cert # 1990 LTP - Active Non Attest	Gyenmo Technologies 3/2016 to present Vision China Media 11/2009 to 3/2016 Ernst & Young 9/2006 to 5/2009				None	Approval - License expired 6/30/2016 CPE Completed
38	Mr. Vishnu Dhingra Haryana, India	Init Cert LTP- Active Non Attest	Deloitte AERS India 7/2015 to present	University of Delhi	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
39	Ms. Ashima Gujral Delhi, India	Init Cert LTP-Active Non Attest	Deloitte AERS India 8/2014 to present	University of Delhi	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
40	Mr. Suk Woo Han Seoul, Korea	Init Cert LTP-Active Non Attest	Global Consulting 9/2015 to present	Griffith University Australia OIBT Australia Kaywon University Korea KAIS	30% Accounting Services 70% Tax/Tax Advisory Serv	Gen Sekiguchi Washington Good Standing	None	Approval

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	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
41	Ms. Ambruthambica Jatla Telegana, India	Init Cert LTP- Active Non Attest	Deloitte AERS India 8/2012 to present	Christ University Annamalai University	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
42	Ms. Shivangi Kapoor Haryana, India	Init Cert LTP- Active Non Attest	Deloitte AERS India 8/2014 to present	University of Delhi Univ of N. Alabama	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
43	Ms. Ping Kuo Plano, Texas	Init Cert LTP- Active Non Attest	Howard Hughes Corp 1/2018 to present Lam, Po & Xu CPAs (Dallas) 4/2017 to 1/2018	University of Texas at Dallas National Central Univ Taiwan	60% Accounting Services 40% Tax/Tax Advisory Services	Yu-Ling Kao Texas Good Standing	None	Approval
44	Ms. Qiuxia Li Bejing, China	Init Cert LTP- Active Non Attest	Benewake (Beijing) Co. 8/2017 to present NS Focus Info Tech Co. 5/2016 to 7/2017	Ocean University Of Quingdao Shandong Economic University	20% Accounting Services 80% Tax/Tax Advisory Services	Dongjie Li Washington Good Standing	None	Approval
45	Mr. Vignesh M.Krishnaswamy India	Init Cert LTP- Active Non Attest	Deloitte AERS India 8/2014 to present	University of Madras	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
46	Mr. Mohamad Raed Mustafa Doha, Qatar	Cert # 3616 LTP- Active Non Attest	Deloitte & Touche Qatar 12/2014 to present	University of Houston Houston Comm College	100% Financial Services	Walid Slim New Hampshire Good Standing	None	Approval
47	Ms. Soi Han Ng New York	Init Cert LTP- Active Non-Attest	Arrow Electronics 3/2017 to present PricewaterhouseCoopers Macau 4/2014 to 12/2015 Tai Feng Bank Ltd 10/2012 to 3/2014	FuJen Catholic University	100% Accounting Services	AnneMarie Sferrazza New York Good Standing	None	Approval
48	Ms. Ami R. Panjabi Woodlands, CA	Init Cert LTP - Active Non-Attest	ICICI Bank (India) 5/2011 to 10/2016	Gaujarat University India ICAI	40% Accounting Services 30% Audit/Attest Services 30% Financial Services	Varun Jain Colorado Good Standing	None	Approval
49	Mr. Junaid Qazi Islamabad, Pakistan	Init Cert LTP - Active Non-Attest	VEON Global Services Pvt. Ltd. 11/2016 to present BGP Pakistan International 12/2011 to 10/2016	Allama Iqbal Open University	90% Accounting Services 5% Audit/Attest Services 5% Tax/Tax Advisory Services	Laura Humbert Colorado Good Standing	None	Approval
50	Ms. Furong Qi Tokyo, Japan	Init Cert LTP - Active Non-Attest	KPMG Azza LLC 3/2018 to present PricewaterhouseCoopers Aarata LLC 4/2017 to 2/2018	Henan University Teikyo University Meiji University	20% Audit/Attest Services 80% Financial Services	Huahui Wu Washington Good Standing	None	Approval
51	Ms. Shuchi Sharma India	Init Cert LTP - Active Non-Attest	Deloitte AERS India 7/2015 to present	University of Delhi	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
52	Mr. Jaya Singh Telegana, India	Init Cert LTP - Active Non-Attest	Deloitte AERS India 8/2012 to present	University of Pune	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval

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53	Ms. Ankan Singhal India	Init Cert LTP - Active Non-Attest	Deloitte AERS India 7/2015 to present	Delhi University	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
54	Mr. Kasuke Suzuki Tokyo, Japan	Init Cert LTP - Active Non-Attest	Ernst & Young (Tokyo) 4/2017 to present Mizuho Bank Ltd 4/2012 to 3/2017	Keio University Cal State East Bay	100% Tax/Tax Advisory Services	Toyoaki Miwa Guam Good Standing	None	Approval
55	Mr. Kei Takamura Chiba, Japan	Init Cert LTP - Active Non-Attest	Tokyo Century Corp 3/2016 to present Inabata & Company 7/2011 to 2/2016 Eisai Co. Ltd 6/2011 to 4/2005	Waseda University Cal State East Bay	20% Accounting Services 20% Financial Services 60% Management Advisory Services	Hirokazu Sasaki Washington Good Standing	None	Approval
56	Ms. Jasleen Kaur Walia Delhi, India	Init Cert LTP - Active Non-Attest	Deloitte AERS India 8/2013 to present	University of Delhi	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
57	Ms. Yuko Yoshida Tokyo, Japan	Cert# 1387 LTP - Active Non-Attest	Visionary International Accounting Firm 8/2016 to present Justnet Communications 5/2016 to 12/2016 Yoshida Yuko Tax Acctg Firm 4/2015 to present	Chuo University Cal State East Bay	80% Accounting Services 20% Tax/Tax Advisory Services	Toyoaki Miwa Guam Good Standing	None	Approval - changing from inactive.
58	Mr. Hasan Mohamed Hasan Abas Yusuf Bahrain	Init Cert LTP - Active Non-Attest	National Audit Office 10/2017 to present Electrical & Water Authority 12/2013 to 10/2017	University of Bahrain University of N. Alabama	100% Accounting Services	Yousif Ahmed Y.A. Al-sheen Colorado Good Standing	None	Approval
59	Ms. Jiehui Zhen Beijing, China	Init Cert LTP - Active Non-Attest	New China Life Insurance Company 7/2016 to present	Shanghai University of Finance & Economics University of International Business & Econ	80% Accounting Services 10% Audit/Attest Services 10% Financial Services	Rui Xu Washington Good Standing	None	Approval
60	Mr. Amgad Abdelmobdy Abdelaziz Saudi Arabia	Initial Cert. LTP Inactive	Etihad Etisalat – Mobily 06/2015 – Present Malomtia Qatar 03/2014 – 05/2015 Mobinil – Egypt 10/2007 – 03/2014	Cairo Univ. BA			None	Approval
61	Mr. Atsuhiko Akashi New Jersey	Initial Cert. LTP Inactive	Panasonic Corporation 04/2009 – Present	Yokohama National Univ. BA California State Univ. East Bay			None	Approval

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62	Mr. Hany Bahloul Saudi Arabia	Initial Cert. LTP Inactive	Arabian Ceramics Man. Co. 10/2014 – Present The National Co. for Fertilizer 08/2010 – 07/2014 Porcelain International 03/2009 – 07/2010	Alexandria Univ. BA			None	Approval
63	Ms. Yu-Chen Chang Taiwan	Initial Cert. LTP Inactive	None	National Chengchi Univ. BS			None	Approval
64	Ms. Mengmeng Chen China	Initial Cert. LTP Inactive	Dr. Love Pet Animal Hosp. 12/2017 – Present Beijing Jingdong Century Trading 08/2015 – 05/2017 PricewaterhouseCoopers Zhongtian LLP 10/2012 – 06/2014	The Univ. of New South Wales MA Victoria Univ. BA Dongfang College			None	Approval
65	Ms. Yun-Wen Chen Pennsylvania	Initial Cert. LTP Inactive	Deloitte Taiwan 07/2016 – Present	Lehigh Univ. MS Univ. of North Alabama			None	Approval
66	Ms. Pin-Ying Chiang Taiwan	Initial Cert. LTP Inactive	Everbooming Textile Co. 07/2017 – Present Standard Chartered Bank 08/2015 – 01/2017 PricewaterhouseCoopers 07/2010 – 08/2015	Univ. of Southampton BS Tamkang Univ. BBA			None	Approval
67	Ms. Meng-Hsuan Chien California	Initial Cert. LTP Inactive	Ying Wang & Co., CPAs 08/2017 – Present	Soochow Univ. BBA Ohio State Univ. MA			None	Approval
68	Mr. Mohanad Elfar Egypt	Initial Cert. LTP Inactive	Metlife Egypt 09/2018 – Present Deloitte Egypt 12/2011 – 09/2015	Helwan Univ. BBA			None	Approval
69	Ms. Luan Guo China	Initial Cert. LTP Inactive	Hengtai Securities Co. 01/2016 – Present Ernst & Young Hua Ming LLP 12/2014 – 12/2015 KPMG Hua Zhen LLP 09/2011 – 03/2013	Boston College MS China Foreign Affairs Univ. BA			None	Approval
70	Ms. Chia-Chun Han Taiwan	Initial Cert. LTP Inactive	None	National Cheng Kung Univ. BBA			None	Approval

Doc. No. 34GL-18-2242.

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of August 16, 2018

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
71	Mr. Chen-Fang Huang Taiwan	Initial Cert. LTP Inactive	LITEON Technology Corp. 03/2016 – Present Yuen Foong Shop 09/2014 – 03/2016 YFY Consumer Products Co 07/2010 – 09/2014	Massachusetts Institute of Technology MBA National Chengchi Univ. BS Shandong Univ.			None	Approval
72	Mr. Tse Huang Taiwan	Initial Cert. LTP Inactive	None	National Taiwan Univ. BBA			None	Approval
73	Mr. Yu-Ching Huang Taiwan	Initial Cert. LTP Inactive	None	National Cheng Kung Univ. BBA			None	Approval
74	Mr. Itaru Ishikawa Japan	Initial Cert. LTP Inactive	SMBC Trust Bank Ltd. 08/2016 – Present SYNNEX INFOTEC Corp. 04/2014 – 07/2016 NISSAY Asset Mgmt. Corp. 04/2007 – 03/2012	Keio Univ. BA California State Univ. East Bay			None	Approval
75	Ms. Kuniko Kameyama Japan	Initial Cert. LTP Inactive	Sumitomo Mitsi Banking Corp. 10/2017 – Present SMBC Trust Bank Ltd. 05/2015 – Present McDonalds Co. Ltd.(Japan) 12/2011 – 11/2014	The Univ. of Tokyo BA Bradley Univ.			None	Approval
76	Ms. Su Jin Kim Hong Kong	Cert. #353 Reinstatement Inactive	Citibank N.A. Hong Kong 11/2012 – Present Citibank Korea Inc. 08/2007 – 10/2012 PricewaterhouseCoopers 09/2000 – 12/2003	Sungkyunkwan Univ. BA Dongyang Univ.			None	Approval
77	Ms. Chia-Yu Lin Taiwan	Initial Cert. LTP Inactive	None	National Chengchi Univ. BS			None	Approval
78	Ms. Tzu-Yu Lin Taiwan	Initial Cert. LTP Inactive	Meala International Taiwan Ltd. 05/2018 – Present Tungyi International Co. 03/2016 – 04/2018 Nike Taiwan Ltd. 12/2013 – 03/2016	National Chengchi Univ. BS Johns Hopkins Univ. MBA			None	Approval

Doc. No. 34GL-18-2242.

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of August 16, 2018

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
79	Ms. Yanyi Liu Illinois	Initial Cert. LTP Inactive	Key Wealth Capital Co. Ltd. 09/2015 – Present PricewaterhouseCoopers 08/2005 – 12/2012	Sun Yat-Sen Univ. BA			None	Approval
80	Mr. Tomohisa Narasaki Japan	Initial Cert. LTP Inactive	Japan Post Co. Ltd. 04/2012 – Present	Chuo Univ. BA California State Univ. East Bay			None	Approval
81	Mr. Kenichi Takahashi Japan	Initial Cert. LTP Inactive	Sumitomo Mitsui Banking Corp. 10/2014 – Present	Keio Unvi. BA Kyoto Univ. MBA California State Univ. East Bay			None	Approval
82	Mr. Daisuke Takayama Japan	Initial Cert. LTP Inactive	Chiyoda Corp. 04/2007 – Present	Nagaoka Univ. of Technology BA, MA California State Univ. East Bay			None	Approval
83	Mr. Narashimhan Varadharajan United Arab Emirates	Initial Cert. LTP Inactive	DSA Group DMCC 04/2018 – Present The Kef Co. Ltd. 09/2009 – 03/2018 Emirates Techno Casting 03/2005 – 08/2009	Univ. of Madras BBA			None	Approval
84	Mr. Amit Vaze India	Initial Cert. LTP Inactive	M/S Sleek Boards Marketing Services LLP 11/2016 – Present Sleek Boards Inida LLP 03/2015 – 10/2016 M/S P.G. Bhagwat & Chartered Accountants 03/2011 – 02/2015	Univ. of Pune BA			None	Approval
85	Mr. Chih-Wei Wang Taiwan	Initial Cert. LTP Inactive	AIA International Ltd. Taiwan Br. 08/2015 – Present DeLicacy Industrial Co. Ltd. 11/2013 – 02/2015 Deloitte Taiwan 10/2009 – 11/2013	National Tsing Hua Univ. BA National Taipei Univ. MA Shandong Univ.			None	Approval
86	Ms. Wenjia Wei China	Initial Cert. LTP Inactive	Ernst & Young 02/2018 – Present PricewaterhouseCoopers 10/2015 – 02/2018	Univ. of Illinois at Urbana-Champaign BS			None	Approval

Doc. No. 34GL-18-2242.

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Tuesday, August 14, 2018 8:41 AM
To: Arleen Gay
Subject: FW: Candidate Care Q1 2018.pdf
Attachments: NASBA_Candidate Care Q1 2018.pdf.pdf

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

From: Kathy Love Scales (klovescales@nasba.org) [mailto:klovescales@nasba.org]
Sent: Saturday, June 30, 2018 12:19 AM
Subject: Candidate Care Q1 2018.pdf

Good morning,

Attached is the Q1 2018 Candidate Care Concerns Report.
Have a great Friday and an enjoyable weekend!

NASBA

National Association of State Boards of Accountancy

CANDIDATE CARE

QUARTERLY REPORT

JANUARY 1, 2018 – MARCH 10, 2018

KATHLEEN LOVE SCALES, CANDIDATE CARE ADVOCATE

NASBA'S CANDIDATE CARE CONCERNS

18Q1

January 1-March 10, 2018

Category	18Q1
Summary of Candidate Care Concerns	
AICPA Test Content	11
Candidate Error	26
Confirmation of Attendance	4
Environment	5
Prometric Scheduling issues	7
Prometric Site Issues	325
Technical/Software	43
Total	421

Paper and Pencils:

The word has spread through social media that candidates are permitted to request to use paper and pencils instead of the note boards and markers. During this testing window the number of candidates making these requests continue to increase. The numbers are included in the "Prometric site issues" category in this report.

Multiple Restarts:

Candidates continue to report during their exams the computer crashes multiple times and need to be restarted. They have indicated, this is a disruption in their inability to focus, causes extreme anxiety and is made for an unfair testing experience. The root of the problem is still being investigated between Prometric

and AICPA. NASBA's Candidate Care Department escalates any candidates who have reported two or more restarts to the weekly meeting of the NAP group. Any candidate with this issue is automatically offered a free retest. It is important for candidates to contact NASBA's Candidate Care Department to report such difficulties for them to receive the option of retesting. Candidates are given the option to wait for their score and if they do not pass to then retake it in the next testing window. Or, they can opt not to receive the score and retest in the current testing window.

New Gateway:

NASBA has updated and improved the Gateway and National Candidate Database. There were bumps in the road during the launch however, processing is going much smoother. Candidates are reporting issues with creating their NASBA SSO accounts however, staff have been resolving these daily. Kudos to our Communications Department alerting candidates through various social media avenues well in advance of the Gateway 2.0 implementation.

Kathleen Love Scales is NASBA's "new" Candidate Care Advocate. Her contact information is below.

As always we appreciate the opportunity to assist your CPA candidates. If you have any questions or concerns please call 615-880-4252 or Email klove@nasba.org **Kathleen Love Scales, Candidate Care Department, NASBA**

SHARE: FacebookTwitterlinkedInEmail .

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY, INC.

Highlights of the Board of Directors Meeting
July 20, 2018 – San Diego, CA

At a duly called meeting of the Board of Directors of the National Association of State Boards of Accountancy, Inc., held on Friday, July 20, 2018 at the Rancho Bernardo Inn in San Diego, California, the Board took the following actions:

□ Approved the Awards Committee's recommendations: Gaylen R. Hansen (CO) will be the recipient of the 2018 William H. Van Rensselaer Public Service Award; Harry O. Parsons (NV) will be the recipient of the 2018 NASBA Distinguished Service Award; and Susan L. Somers (KS) will be the recipient of the 2018 Lorraine P. Sachs Award for Executive Directors. The awards will be presented at the 2018 Annual Business Meeting on October 30.

□ Accepted the slate of NASBA 2018-2019 officers and directors selected by the Nominating Committee as presented by Nominating Committee Chair Telford A. Lodden (IA). The election of officers and directors will be held at the Annual Business Meeting.

□ Heard a summary of the Executive Committee's meeting from Chair Theodore W. Long, Jr. (OH). He congratulated the Regional Directors for their development and presentation of the successful 2018 NASBA Regional Meetings. In particular, he thanked them for encouraging the State Boards' feedback on the proposed technology pathway.

□ Reviewed and approved distribution to the member Boards of the Bylaws Committee's proposed Bylaws changes on the authorization of voting delegates, rescinding of nominees, communication of deadlines, and other matters as presented by Bylaws Committee Chair Katrina Salazar (CA). The changes will be sent to the member Boards and voted on at the Annual Business Meeting.

□ Received a report from President and Chief Executive Officer Ken L. Bishop on the comments received from NASBA volunteers on the proposed technology pathway. The Executive Committee had noted the Boards' desire to address the changes to the profession proactively, but the majority of volunteers did not believe the technology pathway, as described, was the correct response. Additional study is to be continued by staff and volunteers.

□ Heard a report from Committee on Relations with Member Boards Chair Stephanie M. Saunders (VA) that, based on comments received at the Regional Meetings from the member Boards and on other input from NASBA volunteers, the Regional Directors had determined to continue to offer two Regional Meetings in coming years.

- Learned from President Bishop that Wade A. Jewell, formerly executive director of the Virginia Board of Accountancy, will join the NASBA staff on August 1 as Director of NIES and President of AEQUO. President Bishop also announced the promotion of Thomas Kenny to Chief Communications Officer for NASBA and Ryan Hirsch to Vice President of the Center for the Public Trust.

- Accepted the May 2018 internal financial statements and approved NASBA's Fiscal 2019 consolidated operating and capital budgets as presented by Treasurer and Administration and Finance Committee Chair Jimmy E. Burkes (MS) and NASBA Senior Vice President and Chief Financial Officer Michael R. Bryant. The Board also approved the investment policy statement incorporating the changes proposed by the A&F Committee, as presented by Treasurer Burkes.

- Heard from NASBA Executive Vice President and Chief Operating Officer Colleen Conrad that information from the Wisconsin Board of Accountancy has been added to the Accountancy Licensee Database (ALD) and the Utah Board has signed a data sharing agreement as well. Both the Hawaii and Delaware Boards have approved participation in the ALD; however, the IT arrangements for those two jurisdictions have not yet been established. She also reported 27 jurisdictions now have CPE reciprocity and 25 jurisdictions have implemented firm mobility.

- Were notified by Reorganization Implementation Task Force Chair John Dailey (NJ) that the RITF appreciated the responses received from the American Institute of Certified Public Accountants to the Boards and the clarifying statements made by AICPA Executive Vice President Susan Coffey at the Regional Meetings. He encouraged the Boards to continue to monitor the activities promised by the AICPA to address any confusion created by the AICPA's reorganization, and advised the Boards to contact Executive Vice President Colleen Conrad should additional confusion or problems arise.

- Learned from Uniform Accountancy Act Committee Chair J. Coalter Baker (TX) that the AICPA/NASBA UAA Committee will be meeting with International Ethics Standards Board for Accountants (IESBA) Chair Stavros Thomadakis, a representative of the AICPA Professional Ethics Executive Committee and NASBA Ethics Committee Chair Catherine Allen (NY) on September 12-13 to learn about the issues surrounding ethics interpretations addressing NOCLAR (noncompliance with laws and regulations).

The next meeting of the NASBA Board of Directors will be held on October 26, 2018 in Scottsdale, Arizona.

Distribution: State Board Chairs/Presidents, Members and Executive Directors, NASBA Board of Directors, Committee Chairs and Staff Directors

National Association of State Boards of Accountancy, Inc.

Meeting of the Board of Directors
April 27, 2018 - Belmond Charleston Place, Charleston, SC

1. Call to Order

A meeting of the Board of Directors of the National Association of State Boards of Accountancy was called to order by Chair Theodore Long, Jr., at 9:00 a.m. on Friday, April 27, 2018 at the Belmond Charleston Place in Charleston, SC.

Chair Long welcomed Pacific Regional Director Katrina Salazar on the phone and explained that efforts were being made to ease the travel restrictions that prevented her from attending this meeting in person. President Bishop said NASBA would work within California's guidelines to ensure Ms. Salazar's ability to be present at the next meeting of the Board of Directors.

2. Report of Attendance

President and CEO Ken L. Bishop reported the following were present:

Officers
Theodore W. Long, Jr., CPA (OH), Chair
Janice L. Gray, CPA (OK) Vice Chair
Telford A. Lodden, CPA (IA), Past Chair
Jimmy E. Burkes, CPA (MS), Treasurer
W. Michael Fritz, CPA (OH), Secretary

Directors-at-Large
J. Coalter Baker, CPA (TX)
Maria E. Caldwell, CPA (FL)
John F. Dailey, Jr., CPA (NJ)
Tyrone E. Dickerson, CPA (VA)
Raymond N. Johnson, CPA (OR)
Rick Reisig, CPA (MT)
E. Kent Smoll, CPA (KS)

Regional Directors
Catherine R. Allen (NY), Northeast Regional Director
C. Jack Emmons, CPA (NM), Southwest Regional Director
Sheldon P. Holzman, CPA (IL), Great Lakes Regional Director
Sharon A. Jensen, CPA (MN), Central Regional Director
Nicola Neilon, CPA (NV), Mountain Regional Director
Katrina Salazar, CPA (CA), Pacific Regional Director (via conference call)
Stephanie M. Saunders, CPA (VA), Middle Atlantic Regional Director

Casey Stuart, CPA (TN), Southeast Regional Director
Randall Ross, CPA (OK), Executive Directors Committee Liaison

Staff
Ken L. Bishop, President and Chief Executive Officer
Colleen K. Conrad, CPA, Executive Vice President and Chief Operating Officer
Michael R. Bryant, CPA, Senior Vice President and Chief Financial Officer
Louise Dratler Haberman, Vice President - Information and Research
Thomas Kenny, Director - Communications
Troy Walker, CPA, Controller
Noel L. Allen, Esq., Outside Legal Counsel
Patricia Hartman, Director – Compliance Services

3. Approval of the Minutes

Secretary W. Michael Fritz presented the minutes of the January 12, 2018 meeting of the Board. With the addition of Director-at-Large Rick Reisig to the list of attendees, the minutes were unanimously approved on a motion by John F. Dailey, seconded by Tyrone E. Dickerson.

4. Report of the Chair

Chair Long reported he had moved the discussion of operational issues into the meeting of the Administration and Finance Committee and had focused the meeting of the Executive Committee on policy issues, rather than reporting. During the Executive Committee's meeting they spoke about peer review, the technology pathway, the Reorganization Impact Task Force's efforts, and conversations with the AICPA. These topics would be discussed further with the Board. He thanked the NASBA Committees for submitting their written activity reports in preparation for this Board meeting, noting that the activity reported on in the first period of 2018 had been low because of busy season.

In the last quarter, Chair Long reported he had attended the North American Summit in Mexico City, along with other representatives of NASBA, along with representatives of CPACanada, the AICPA and the Instituto Mexicano de Contadores Públicos. He participated in the signing of the mutual recognition agreement with the Institute of Chartered Accountants of Scotland. He attended the AICPA/NASBA leadership summit and listened to many NASBA committees' conference calls.

5. Report of the President

President Bishop and Vice President and COO Colleen Conrad reported:
• Financial Accounting Foundation President & CEO Terri Polley and Governmental Accounting Standards Board Chairman David A. Vaudt visited NASBA's Nashville offices, as did a group from the University of Tennessee.
• To be a good corporate citizen, charitable contributions are being made by NASBA to the Nashville community. This includes lending support to Big Brothers, Big Sisters, Adventure Science Center, Meals on Wheels and a local animal shelter.

• The new Guam testing center has opened, with a design scheme similar to the Nashville offices. In September, the New York NASBA office is scheduled to relocate to a different floor in the current building, and that will also have a similar design theme. AICPA's Professional Ethics Executive Committee and other outside groups have met in the new large meeting space in the Nashville headquarters, and additional groups are scheduled.
• Congratulations to the Executive Directors Committee and their Chair Randy Ross on having presented a great 36th Annual Conference for Executive Directors and Board Staff (March 13-15 in Destin, FL), including representatives from 22 State CPA Societies.
• The new Gateway system was launched on March 3, with a score release immediately following. For more than 90 percent of the candidates the release went well and was, in fact, ahead of schedule. Four Boards experienced a delay of a couple of hours for the score release and three had up to a 72-hour delay. Areas of initial challenges have been addressed.
• The CPE audit tool is on target for release in the spring of 2019. The rules engine service offering was completed in February. Contracts are now being signed for its use and implementation is underway.
• Outreach to the PCAOB staff has continued as new commissioners have been appointed. The PCAOB staff expressed interest in what NASBA was doing about NOCLAR. Conversations were held with incoming IFAC President Kevin Dancey and IESBA Chair Stavros Thomadakis. Ms. Conrad participated in the Monitoring Group's Washington, DC, roundtable session on standard setting. President Bishop observed that representatives of other professional bodies are reaching out to NASBA to develop relationships.
• Plans are underway to allow candidates to take the Uniform CPA Examination in specified Prometric testing centers in England, Germany, Ireland and Scotland. Such testing locations would be available to candidates from the United States and EU countries, plus Norway, Switzerland and Russia. Press releases containing specific information will be sent out when logistics are finalized.
• Exploration regarding the possibility of shifting to a continuous testing model for the Uniform CPA Examination is currently underway. If feasible, this would be responsive to the candidates' desire to test in June and December.
• NASBA and AICPA are working to support the Louisiana Board relative to pending legislation. Requests for help from other states have resulted in support from NASBA staff and, legal support from NASBA outside counsel.
• The Center for the Public Trust has established six new student chapters.
• The Missouri Board of Accountancy is using the CPT Ethics Certification Program for enforcement purposes and multiple other State Boards are considering similar applications.

6. Report of the Vice Chair

Vice Chair Janice Gray reported that she had listened to several of the committees' conference calls and attended both the international summit in January in Mexico City and the summit with the AICPA in February. She will hold her initial 2018-19 committee planning meeting May 16-18, hoping to finalize the new committee rosters by the end of August.

7. Report from Director of Client Services

Patricia Hartman, NASBA Director of Client Services, reported to the Board that CPA Examination Services now handles examination services for 32 Boards, and provides licensing services for 11. Over 50 Boards have approved the use of the NASBA International Evaluation Service, 20 of those approving NIES as the sole provider of such service.

The Gateway launch was generally successful, but Ms. Hartman said her team had learned they must have clearer communication with all stakeholders. The rewritten Gateway has addressed issues with data integrity, ensures greater data security, and provides better audit trails for making changes to any data. Overall, she has observed that the workflow in Client Services is now subject to more rigor. For the two weeks following the launch, candidate call volume was 2.5 times greater than normal. Phone capacity was increased to meet the demand and, subsequently, call volume has decreased and returned to normal levels.

In anticipation of expanding the availability of the Uniform CPA Examination into European test centers, Ms. Hartman reported her department is working with legal counsel to ensure the application process includes the required information on informed consent for all candidates applying to test in international locations.

8. Report of the Administration and Finance Committee

Treasurer Jimmy Burkes reported the Investment Committee met on April 25 and reviewed good results given the market's volatile performance in the first quarter. During the meeting, the Investment Committee began the annual process of reviewing the investment policy statement. Some changes are expected in order to better align the policy with the Uniform Prudent Management of Institutional Funds Act. Mr. Burkes indicated that additional changes in the policy structure may occur based on discussions that transpired during the Investment Committee's meeting. Any recommended changes will be presented to the NASBA Board for approval upon acceptance by the A&F Committee. NASBA's revenue was down for the first seven months because of lower volume on CPA testing and associated revenue, Mr. Burkes noted. However, he pointed out that expenses were also down as leadership is doing a good job of controlling costs. NASBA came out with a positive operating income for the first seven months of approximately $600,000. After including investment income of $1.6 million, the consolidated year-to-date net excess was $2.2 million.

After presenting a year-over-year Statement of Financial Position comparison to the Board, Chief Financial Officer and Senior Vice President Michael Bryant noted that it is going to be a challenge to achieve the fiscal operating budget this year. Last year, NASBA experienced a greater than anticipated revenue increase as a result of the then impending examination changes. Consequently, he continued, in the current year there has been a prolonged delay in attaining previous candidate volumes. This was amplified by score reporting delays during the first part of calendar 2018. However, he said NASBA leadership is confident that candidate volumes will return as supported by recent projections. President Bishop remarked that although the fiscal year will be below expectations, the calendar year will be more typical in terms of annual volumes.

Reporting on facilities, Mr. Bryant updated the Board on how capital expenditures compared to budget, particularly regarding the completed Guam relocation and the partial 8th floor build-out. Candidates are now using to the new Guam testing center, which has received positive candidate response due to the location and the upgrade of the facilities. The only negative reported at the new facility has been an issue with traffic noise which is being addressed and may require some small incremental leasehold improvements. NASBA was able to negotiate two extra months of free rent at the new facility due to it not being available to begin testing in January. Mr. Bryant summarized the facilities report by showing the Board recent pictures of the Guam and Nashville facilities.

Mission spending for the year is projected to be $10.3 million, which is unchanged from the budget, Mr. Bryant noted. President Bishop commented that, although revenue is down, planned mission spending has not been changed. He anticipates NASBA will set a record on mission spending this year.

On a motion by Mr. Burkes, seconded by Stephanie Saunders, the Board unanimously approved the A&F Committee's recommendation to accept the financial statements.

9. Report from the Executive Directors Committee

Executive Directors Committee Chair Randy Ross reported he is hearing from the State Boards' Executive Directors that there is still skepticism about the CGMA, how the peer review program's administrative entities revision was announced, and the significance of the AICPA's reorganization. The technology pathway is the top issue now for the executive directors, Mr. Ross said. There is interest in what the Reorganization Impact Task Force is learning.

Mr. Ross said he is talking with State Society Relations Committee Chair Stephanie Peters about the State Societies continuing to participate in the Executive Directors Conference in 2019.

10. Report of the International Qualifications Appraisal Board

IQAB Chair Sharon Jensen presented the mutual recognition agreement developed by IQAB with CPA Australia for the Board's approval. She explained that this is the first agreement to contain a limitation on the citizenship/legal residence of the covered credential holders. As the IQAB has done its due diligence on the CPA Australia credential holders' education, experience and examination for those coming through university programs in Australia and New Zealand, the IQAB members could not decide how to address those coming from university programs that were not substantially equivalent to those in the U.S. An additional element that IQAB considers is business culture/economic environment. While CPA Australia has a relationship with the regulators in Australia and New Zealand, it does not have a similar relationship with the many offshore regulators from where its credential holders come. When IQAB requires a letter of good standing, to ensure there are no enforcement actions against an individual, there is no clear path for obtaining this for the 27 percent of the CPA Australia members who come from outside those two countries.

Ms. Jensen reviewed the provisions of the proposed mutual recognition agreement. In New Zealand, US experience qualifies to obtain the right to do a public audit; however, in Australia only a portion of US experience would qualify. This would be an issue that would continue to be under discussion during the five-year term of the agreement, to be settled by the renewal date. President Bishop pointed out this is the type of gap that this new format of agreements underscores for resolution.

On a motion by Ms. Jensen, seconded by Raymond Johnson, the agreement was unanimously approved.

11. Report of the Diversity Committee

Diversity Committee Chair Maria Caldwell directed the Board's attention to the proposed questionnaire in their background binder. She asked the Board members to let her know if they felt additional questions needed to be answered.

Ms. Caldwell said the committee encourages including a reminder about the importance of diversity at every NASBA meeting. The goal is to open the door so that everyone can walk in. Chair Long added that everyone is responsible for the diversity issue.

12. Report of the Education Committee

Education Committee Chair Raymond Johnson reported the committee had reviewed 17 accounting education research grant applications and selected four to share in the $25,000 NASBA grant program. All four of the selected research projects deal with candidate pipeline issues. Dr. Johnson presented the four grant proposals and made a motion that all four be funded. This included:

- *Reading Ability and Success in Accounting Program* – Helen H. L. Choy, Drexel University, and Deirdre J. Derrick, American Board of Internal Medicine;
- *Giving Accounting a Second Chance: Factors Influencing Returning Students to Choose Accounting and Become CPAs* – Veena L. Brown and Amy C. Tegeler, both at the University of Wisconsin- Milwaukee;
- *An Examination of the De-Motivational Factors Inhibiting Hispanic Students' Participation in the CPA Exam* – Akinloye Akindayomi, Deborah Gonzalez and Linda G. Acevedo, all at the University of Texas Rio Grande Valley School of Accountancy;
- *Research Exploring Determinants of the Path to Becoming a Certified Public Accountant* – Bradrick Cripe, Ann Dzuranin, Linda Matuszewski, and Rebecca Shortridge, all at Northern Illinois University.

Tyrone Dickerson seconded the motion. The Board unanimously voted to accept the recommendations of the Education Committee to award the NASBA education research grants to the four research teams.

Dr. Johnson next brought the Board up-to-date on discussions being held with the AACSB. On April 16 the AACSB deans had voted by an overwhelming majority to approve new accreditation standards that had been worked on with NASBA's and the AICPA's input. Beginning next year, the AACSB's review visitations to the member schools will include

accounting practitioners, and there will be practitioner participation from the top to the bottom of the AACSB's governance, Dr. Johnson reported. There will also be more flexibility relating to faculty qualifications. There will be quality control over teaching modalities – determining if the faculty is delivering what they need to deliver.

Another change is the technology piece of the AACSB's accounting accreditation, Dr. Johnson stated. A piece on data analytics (what does it mean – text analysis, learning analytics, etc.) and four examples were added.

The AACSB standards now talk about developing "technological agility," the ability for students to be nimble to change as technology does. This could be delivered in the accounting or business program. About one-third of the candidates in the Uniform CPA Examination pipeline graduate from AACSB schools with accounting accreditation. The changes have tied the accounting school standards to the business school standards, which are also changing simultaneously in a positive way, Dr. Johnson commented.

He described a proposal to use NASBA's Executive Directors' portal to allow Boards of Accountancy to report on academic integrity issues encountered with schools. NASBA could serve as a clearing house to each of the three programmatic accrediting bodies' complaint processes. Dr. Johnson said he would report back to the Board on the progress of this proposal.

On the transcript transparency issues, Dr. Johnson said he has been dealing directly with the group responsible for transcripts and has received no answers. This is still a challenge.

13. Committee on Relations with Member Boards

Committee on Relations with Member Boards Chair Stephanie Saunders reported each of the Regional Directors had held a conference call with his or her Region in either January or February. She commended Mountain Regional Director Nicola Neilon and Southwest Regional Director Jack Emmons for having all their states respond to this quarter's Focus Questions.

Ms. Saunders said the talking points requested from the Executive Committee had worked out well and were helpful to the Regional Directors during their calls. They requested that similar talking points be prepared on issues for future calls, to ensure all Regional Directors are communicating the same information.

Plans for the June Regional Meeting include: giving those attending the new board member orientation sessions "homework" to prepare for the sessions; breaking up the "Not Quite Masterpiece Theatre" to get the new board members more involved; including a panel on diversity during the plenary session; and having a panel on sexual harassment to include electronic polling on the issues raised.

Chair Long said the Regional Directors would be provided with a brief summary of information relative to the Technology Pathway, to help them feel comfortable when speaking to their states about this proposal.

14. Report of the Compliance Assurance Committee and RITF

CAC Chair Jack Dailey reported that a major portion of the revised Model Rules on compliance assurance programs had been drafted by a joint CAC/UAA Committee task force. The one section that remains to be completed relates to PROCs.

Mr. Dailey, who also chairs the Reorganization Impact Task Force, reported he had been on a conference call with AICPA Vice President Mark Peterson and Ms. Conrad. NASBA received an initial draft response from the AICPA on April 26. On April 30 the RITF will hold a conference call with AICPA Vice President Sue Coffey and Mr. Peterson to discuss the draft response.

Ms. Conrad explained that the RITF is planning to share AICPA's response at the June NASBA Regional Meetings. The AICPA had been invited to be part of that presentation. Some of the contractual issues being raised in the posed questions are being resolved via calls between the AICPA and NASBA attorneys.

President Bishop reported that AICPA President Barry Melancon has agreed to meet with NASBA leaders via conference call to explain the AICPA's international strategies. Mr. Bishop said NASBA was surprised at some of the steps the AICPA is proposing to resolve some of the issues raised and he appreciates the AICPA's addressing these matters. President Bishop said he believes the information coming from the AICPA will give the Boards comfort.

15. Policy Discussion

Ms. Conrad outlined some of the core concepts of the proposed Technology Pathway to the CPA. The Board members asked questions about: who the target audience would be; would there be as much accounting education as currently required for the CPA; what would be the base line for certification; what would the core curriculum be; would the accountancy statute need to be opened; would those coming through the new pathway be able to sign audit reports; are other credentials already in the marketplace; is there a budget for marketing research; what has been the reaction of AICPA members to this proposal.

Stakeholder outreach is to continue through the AICPA/NASBA leadership summit meeting at the beginning of August and beyond. Ms. Conrad said a conference call with the Regional Directors prior to the Regional Meetings will be held to give them more details about the proposal to share during their Regional discussions.

Chair Long said the Board members would be kept updated on this project and all would receive information from this meeting to help them.

The Board then discussed the need for having an audit experience requirement. Differences among states' requirements were pointed out as well as what is being required internationally to sign audit reports. As the Technology Pathway is being discussed, it was thought this topic should also be addressed.

16. CPT Annual Meeting

The Board meeting was voted into recess to hold the Center for the Public Trust Board members' election. The NASBA Board unanimously approved the recommended candidates for

the CPT Board of Directors: Tommye Barie, Donald H. Burkett, Kevin James and Jeffrey P. Katz. The NASBA Board then went back into its session.

17. New Business

Treasurer Burkes reminded the Board that the CPT golf tournament will be held in Nashville on July 9 and he invited all to participate, or to just donate to the CPT.

18. Adjournment

There being no additional business, Coalter Baker moved to adjourn. Kent Smoll seconded and all moved to adjourn. The meeting was adjourned at 4:22 p.m.

REGIONAL DIRECTORS' FOCUS QUESTIONS

To State Board Chairs/Presidents, Members and Executive Directors:

The input received from our Focus Questions is reviewed by all members of NASBA's Board of Directors, committee chairs and executive staff and used to guide their actions. ***Please submit your Board's responses by October 16, 2018.***

GENERAL INFORMATION

Name of person submitting form: *

Dave Sanford

Board of Accountancy: *

Georgia State Board of Accountancy
Guam Board of Accountancy
Hawaii Board of Public Accountancy
Idaho State Board of Accountancy

Email: *

execdir@guamboa.org

QUESTIONS

1. Has legislation that seeks to deregulate professions been introduced in your state? If so, please give details.

- (●) No legislation proposed in my state.
- ( ) Yes.

Please explain below:

2. It has been mentioned that many colleges are bringing IT courses into their accounting programs.
(a) Can you identify any schools in your jurisdiction which have done so?

no

(b) Does your Board permit IT courses to be counted as accounting or business courses?

- ○ Accounting - Yes
- ○ Accounting - No
- ○ Business - Yes
- ◉ Business - No

(c) If so, are there additional criteria those courses must meet?

3. (a) As your rules are currently written, could your candidates take the Uniform CPA Examination continuously throughout the year?

- ◉ Yes.
- ○ No. Changes would be required.

(b) Can they only take sections once per window?

- ◉ Yes
- ○ No

4. What is happening in your jurisdiction that is important for other State Boards and NASBA to know about?

5. Can NASBA be of any assistance to your Board at this time?

- ◉ No
- ○ Yes. Please explain below.

6. NASBA's Board of Directors would appreciate as much input on the above questions as possible. How were the responses shown above compiled? Please check all that apply.

- ☐ Input only from Board Chair.
- ☐ Input only from Executive Director.
- ☐ Input only from Board Chair and Executive Director.
- ☑ Input from all Board Members and Executive Director.
- ☐ Input from some Board Members and Executive Director.
- ☐ Input from all Board Members.
- ☐ Input from some Board Members.
- ☐ Other (please explain).

If you answered Other, please explain below.

Submit

Contact Information

TOC

NASBA

BYLAWS
Amended October 31, 2017
Effective November 1, 2017
[with proposed amendments by Bylaws Committee as of June 21, 2018]

Doc. No. 34GL-18-2242.

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NASBA Bylaws

(As Amended 2017 NASBA + Pending Amendments as of 6/21/18)

ARTICLE I – Name

The name of this organization shall be the National Association of State Boards of Accountancy, Inc. (hereinafter, the "Association"). The location of the Association's principal office shall be within the continental United States as the Board of Directors shall determine.

ARTICLE II – Purpose

The purpose of the Association shall be to provide an organization to protect, promote, foster and advance the common interests and welfare of boards of accountancy of the various states of the United States, its territories and the District of Columbia. The Association shall provide a forum for the exchange of information and obtaining assistance in discharging such boards' responsibilities for the administration of public accountancy laws and for the protection of the public interest as it is affected by the practice of public accountancy. The Association shall also promote the general welfare of its members for the accomplishment of the objectives herein above set forth. The Association shall not be organized for profit or organized to engage in a regular business of a kind ordinarily carried on for profit or carry on any activities which are inconsistent with the exempt status of organizations described in Section 501(c)(6) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any successor law.

ARTICLE III – Membership

3.1 Member Boards.

3.1.1 The members of the Association shall be the boards, departments or instrumentalities confirmed by the Board of Directors as legally constituted by their respective states, territories and the District of Columbia of the United States of America to pass on the qualifications of, or to examine applicants for certification or licensure as, certified public accountants or similar licensed categories, or to regulate the practice of public accountancy within their jurisdiction.

3.1.2 Hereinafter the members of the Association shall be referred to as the "Member Boards." In a jurisdiction where there is more than one board, department or instrumentality as defined above, they collectively shall constitute a single Member Board under the provisions of these bylaws.

3.2 Delegates.

All duly appointed or elected individuals who are members of the Member Boards as determined by the respective Member Board's laws shall be Delegates of the Association. Delegates shall have the privilege of the floor and may propose motions, resolutions or other actions at all meetings of the Association and shall be eligible for service as Officers, Directors and members of committees of the Association.

3.3 Associates.

All former Delegates or persons who have been members of Member Boards shall be deemed Associates of the Association provided that their dues, established in accordance with these bylaws, have been paid in full for the current fiscal year. Associate Dues will not be assessed for past NASBA Chairs and currently serving members of the Board of Directors. Associates shall have the privilege of the floor and may propose motions, resolutions

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or other actions at all meetings of the Association and shall be eligible for service as Officers, Directors and members of committees within the limitations established by these bylaws.

ARTICLE IV - Board of Directors and Officers

4.1 Board of Directors.

The business and affairs of the Association shall be under the direction of a Board of Directors.

4.2 Composition of Board of Directors.

The Board of Directors shall be composed of a Chair, Vice Chair, Past Chair, nine Directors-at-Large and a Regional Director from each Region established in accordance with the provisions of Article V of these bylaws. The Board of Directors shall also include the President and Chair of the Executive Directors Committee as *ex officio* non-voting members as provided in Sections 4.4 and 8.8, respectively.

4.3 Officers and Duties.

The Officers of the Board of Directors shall be a Chair, Vice Chair, Past Chair, Secretary and Treasurer. The Officers of the Board of Directors shall have the duties set forth herein. The duties of Directors shall be such as usually are attached to such offices and such other duties consistent with the provisions of these bylaws, resolutions or actions of the Member Boards at the Annual Meeting or any special meeting, or as may be determined from time to time by the Board of Directors. All members of the Board of Directors must meet the fiduciary duties of careful and prudent judgment, adherence to organizational purpose and rules, and avoidance of conflicts of interest. Neither Officers of the Board of Directors nor Directors shall receive compensation for their services to the Association.

4.3.1 Chair.

The Chair, when present, shall preside at all meetings in accordance with the latest edition of *Robert's Rules of Order, Newly Revised*, interpret these bylaws, appoint all committees that will be active during his or her tenure as Chair, and serve as an *ex officio* non-voting member of all committees except the Nominating Committee. The Chair may also designate the Vice Chair to serve as an *ex officio* non-voting member of any standing or non-standing committee other than the Nominating Committee or the CPA Examination Review Committee.

4.3.2 Vice Chair.

The Vice Chair shall, in the absence of the Chair, exercise the duties of and possess all the powers of the Chair. The Vice Chair shall also serve as a member of the Administration and Finance Committee. The Vice Chair may also be designated by the Chair as an *ex officio* non-voting member of any other standing and non-standing Committee other than the Nominating Committee or the CPA Examination Review Committee.

4.3.3 Secretary.

The Secretary shall be elected by the Board of Directors from the Directors-at-Large as soon as practicable following the installation of the new Board of Directors at the Annual Meeting. The Secretary shall perform the duties usual and incidental to the office that are required to be performed by law, and shall be responsible for the minutes of the Board of Directors. The Secretary may delegate to the President and other staff the actual

performance of any or all of the office's appropriate duties and authorize the President or staff to sign under their respective titles the correspondence conducted by them.

4.3.4 Treasurer.

The Treasurer shall be elected by the Board of Directors from the Directors-at-Large as soon as practicable following the installation of the new Board of Directors at the Annual Meeting. The Treasurer shall be responsible for the activities of the Administration and Finance Committee, and shall serve as its chair.

4.3.5 Regional Directors.

Regional Directors shall be elected as provided in Article VII, and shall be responsible for communications with the Boards of Accountancy in the Regions which they represent and for presiding over Regional Meetings.

4.3.6 Past Chair.

The Past Chair shall serve as chair of the Nominating Committee in accordance with Article VII of these bylaws.

4.4 President.

A President shall be appointed by the Board of Directors and shall serve as the Chief Executive Officer of the Association. The President shall manage the affairs of the Association and have such duties and responsibilities as the Board of Directors shall determine. The President shall be salaried and shall report directly to the Chair who, with the consent and approval of the Executive Committee of the Board of Directors, will assign duties and powers in his or her areas of responsibility. The President shall employ and terminate staff, enter into routine contracts, and obtain legal consultation. The President shall also serve without additional compensation, in such other capacity relating to the business of the Association to which he or she may be elected or appointed by the Executive Committee of the Board of Directors. The President may be removed with or without cause by a resolution of the Board of Directors. The President shall serve as an *ex officio* non-voting member of the Board of Directors and shall not be counted in determining the total number of authorized Directors. The President shall be granted the privilege of the floor at all meetings of the Association and the Board of Directors.

4.5 Qualification, Terms and Limitations of Office.

4.5.1 The Vice Chair and Directors shall be elected in accordance with these bylaws during the Business Session at Annual Meeting of the Association. The Vice Chair shall serve as such from the adjournment of the Business Session at the Annual Meeting at which he or she is so elected until the adjournment of the Business Session at the next following Annual Meeting, at which time he or she shall become Chair and shall serve as such until the adjournment of the Business Session at the next following Annual Business Meeting, at which time he or she shall become Past Chair and shall serve as a Director of the Association in accordance with the provisions of Section 4.2 of these bylaws.

4.5.2 No incumbent shall be elected to succeed himself or herself in the offices of Chair or Vice Chair.

4.5.3 No Past Chair shall be eligible to be re-elected as an Officer or Director.

4.5.4 Beginning with the 2016 Annual Business Meeting, Directors-at-Large shall be elected for three-year terms and may serve a maximum of two complete terms.

4.5.5 Regional Directors shall be elected for one-year terms and may serve a maximum of three complete terms.

4.5.6 A person who has succeeded, acceded to, or been appointed to fill a vacancy (serve an unexpired term) shall not have that service counted in the limitation of terms that can be served, provided that in no event shall an individual be eligible for election or appointment to fill an unexpired term if the individual has already served two complete terms as a Director–at-Large. No individual shall be eligible for appointment to the Board of Directors to fill more than one unexpired term.

4.5.7 All members of the Board of Directors shall be Delegates or Associates. A simple majority of all members of the Board of Directors shall be Delegates at the time of or within six months of the Annual Business Meeting at which they are elected to their current office on the Board. For purposes of this section, the Immediate Past Chair shall be a delegate or associate but shall not be included in calculation of a majority.

4.5.8 All Regional Directors shall be Delegates at the time of or within six months prior to their election or appointment.

4.5.9 To be eligible to serve as Vice Chair, an individual must have served as a Director-at-Large or Regional Director for a minimum of two years, but need not be a current member of the Board of Directors at the time of his or her election.

4.6 Vacancies.

4.6.1 A vacancy in the Chair position shall be filled by the Vice Chair.

4.6.2 A vacancy in the Vice Chair position shall be filled pursuant to Section 7.2.3. If necessary, the Chair shall continue to serve until this process is complete.

4.6.3 A vacancy in the Past Chair position shall not be filled until after the end of the current Chair's term.

4.6.4 All other vacancies on the Board of Directors shall be filled by the Board of Directors, and all such appointees shall serve the unexpired term of their predecessors in office.

4.7 Regular Meetings of the Board of Directors.

Regular meetings of the Board of Directors shall be held prior to the Annual Meeting of the Association and at such other times as the Board of Directors may designate.

4.8 Special Meetings of the Board of Directors.

The Chair may call special meetings of the Board of Directors at such time and place as he or she shall determine. Alternatively, the Chair shall call such special meetings at such time and place as may be designated in a written request of five or more members of the Board of Directors.

4.9 Notice and Waiver.

4.9.1 Notice of any regular or special meeting of the Board of Directors shall be sent by mail, e-mail, facsimile, telephone or shall be delivered personally or by other appropriate means to each Member Board and to each member of the Board of Directors, at his or her mailing address, as shown in the official records of the

Association, at least 21 days before such meeting if notified by mail, or five days if notified by other methods. Such notice, as far as practicable, shall contain a statement of the agenda for such meeting.

4.9.2 Meetings held and actions taken without notice as provided in these bylaws shall be valid if each member of the Board of Directors entitled to notice: (1) attends the meeting without protesting lack of notice either before or when such meeting convenes; or (2) signs a written waiver of notice or a written consent to holding the meeting or an approval of the minutes of the meeting, either before or after the meeting; and (3) such written consents or approvals are filed with the records of the meeting.

4.10 Quorum.

A majority of the Board of Directors shall constitute a quorum for the transaction of business at any regular or special meeting of the Board of Directors. If a majority of Directors are not present at any meeting of the Board of Directors, the majority of the Directors present may adjourn the meeting to a stated time and place without further notice. The vote of a majority of Directors present and voting at any meeting at which there is a quorum shall be an act of the Board of Directors.

4.11 Telephone Meetings.

The Board of Directors or any committee of the Board of Directors may conduct its meetings by means of conference telephone or similar communications equipment provided that all persons participating in the meeting can communicate with one another, and participation in such a meeting shall constitute presence in person at such meeting.

4.12 Mail, E-mail, or Facsimile Ballot.

The Chair may submit any action to the Board of Directors for vote by mail, e-mail, facsimile ballot or other appropriate means, provided the subject matter has been previously reviewed and discussed by the Board of Directors. Only ballots returned in the prescribed time will be counted. Any action approved by a majority of the Board of Directors shall be an act of the Board of Directors and shall be recorded in the minutes of the Board of Directors.

4.13 Resignation or Removal.

4.13.1 Resignation.
Any Officer or Director may resign at any time by giving written notice to the Chair, the Secretary or the full Board of Directors. Such resignation shall take effect at the time specified therein or, if no time is specified, at the time of acceptance by the Chair, Secretary or Board of Directors.

4.13.2 Removal for Failure to Attend.
As a condition for election and service, any ~~Any~~ Officer or Director who shall fail to attend two consecutive regular meetings of the Board of Directors shall be automatically removed from the Board of Directors. The Board of Directors may waive such automatic removal if it shall by majority vote determine that such failure to attend was caused by sufficient circumstances to excuse such absence. The position of Officer or Director removed under this provision shall be filled in accordance with Section 4.6 of this Article.

4.13.3 Removal for Other Cause.
Any Officer or Director may be removed for any cause deemed sufficient as provided under Delaware law.

ARTICLE V - Regions

5.1 Purpose and Composition.

In order to establish closer communications between the Board of Directors and the Member Boards, as well as between Member Boards within geographical areas, and to assist the Association in achieving its stated purpose, all of the states, territories and the District of Columbia shall be divided into at least five, but not more than nine, geographical Regions. The names, number and composition of Regions shall be determined from time to time by the Board of Directors.

5.2 Representation.

A Regional Director shall be nominated and elected in accordance with Article VII of these bylaws to serve terms as provided in Section 4.5.5 to represent the Board of Directors within each Region and to perform such other duties as may be designated by the Board of Directors. Each Region shall, in accordance with Article VII, elect one Delegate or Associate as a member of the Nominating Committee to represent in person their Region on the Nominating Committee and one Delegate or Associate as an alternate to participate in person in the event that the member cannot attend the meeting.

5.3 Regional Meetings.

Each Region shall hold an Annual Regional Meeting not less than 60 days prior to the Association's Annual Meeting, at a time and place to be determined by the Board of Directors. The purposes of the Annual Regional Meeting are to facilitate communications, elect the members and alternates of the Nominating Committee pursuant to Article VII and to transact other business. Pursuant to Section 4.3.5, the Regional Director shall preside over a Regional Meeting. Unless the Regional Director is the Designated Voting Representative of a Member Board as described in Section 6.6.1 and 6.6.2, the Regional Director shall not have a vote at the Regional Meeting. In the event the Regional Director is unable to preside, the NASBA Chair shall designate a Delegate or Associate to preside.

ARTICLE VI - Meetings of the Association and Voting

6.1 Annual Meeting.

The Association shall hold an Annual Meeting at a time and place to be determined by the Board of Directors of the Association. The purposes of the Annual Meeting are to facilitate communications, elect the Vice Chair and Directors and to transact other business.

6.2 Special Meetings.

The Chair shall call special meetings of the Association when requested to do so by the Board of Directors or by at least one-third of the Member Boards on written application to the Chair, signed by the individual designated as the Presiding Officer of each of the said one-third of the Member Boards. Special meetings of the Association shall be held at such times and places as shall be designated by the Board of Directors.

6.3 Notice and Waiver.

6.3.1 Notice of each meeting of the Association or Regions shall be sent to each Member Board and to each Delegate and Associate at the mailing address shown in the official records of the Association at least 60 days

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before such meeting. Such notice, as far as practicable, shall contain a statement of the general business to be transacted. Notice of the Annual Meeting shall contain the report of the Nominating Committee as provided in Section 7.3.1.

6.3.2 Meetings held and actions taken without notice as provided in these bylaws shall be valid if each Member Board entitled to notice: (1) attends the meeting without protesting lack of notice either before or when such meeting convenes; or (2) signs a written waiver of notice or a written consent to holding the meeting or an approval of the minutes of the meeting, either before or after the meeting; and (3) such written consents or approvals are filed with the records of the meeting.

6.4 Quorum.

A quorum for the transaction of business at any meeting of the Association shall be one or more Designated Voting Representatives from a majority of Member Boards. A quorum for the transaction of business at any meeting of a Region shall be one or more Designated Voting Representatives from a majority of the Member Boards of such Region. In the absence of a quorum at an Annual Meeting, Regional Meeting or a special meeting, the majority of the Member Boards represented at such meeting may adjourn the meeting to a stated time and place without further notice.

6.5 Advisory Vote on Matters Related to Member Boards' Regulatory Responsibilities.

Any issue being deliberated by the Board of Directors or any committee, that is determined by the Board of Directors to have a material impact on the regulatory responsibilities of the Member Boards, shall be submitted to the Member Boards for their advisory vote. Such advisory vote should ordinarily be taken at an Annual Meeting. However, if the timing of an issue will not allow the advisory vote to be conducted at an Annual Meeting, the Chair may call a special meeting.

6.6 Voting.

6.6.1 Each Member Board shall be entitled to only one vote on any matter brought before the Association, and each Member Board in the Region shall be entitled to only one vote on any matter brought before any Regional Meeting, which vote shall be cast on behalf of such Member Board by its Designated Voting Representative ~~(Delegate, Associate or Executive Director of such Member Board)~~.

6.6.2 ~~Each Designated Voting Representative shall have written authorization from the Presiding Officer of the Member Board he or she represents in order to vote on behalf of such Member Board. A Member Board may name more than one Designated Voting Representative provided that only one vote shall be cast on behalf of such Member Board by its Designated Voting Representatives.~~ **The Presiding Officer of a Member Board, if present, shall be presumed to be the Designated Voting Representative. If the Presiding Officer is unable or unwilling to serve, the Member Board may authorize another Delegate, Associate or Executive Director from that State to serve as its Voting Representative. The Member Board may authorize successive alternate Voting Representatives to ensure that the Member Board's one vote may be cast. The authorization shall be in writing (including email) and may be issued by the Member Board's Presiding Officer or the next highest ranking Board Member available prior to or upon registration for the relevant meeting.**

6.6.3 Unless a greater vote is required by these bylaws for any action, a majority vote of all Member Boards shall be required to pass any motion or resolution of the Association.

6.7 Ballot Voting.

6.7.1 The Board of Directors, or a majority of the Member Boards of the Association present at any duly called meeting of the Association at which a quorum is present, may direct that the Chair of the Association submit any action to all Member Boards for their consent by mail, e-mail or facsimile, except that the election of the Vice Chair, Directors and members and alternates of the Nominating Committee may not be done by written consent, except in filling an interim vacancy of the Vice Chair.

6.7.2 The Member Boards will have 45 days to return their ballots.

6.7.3 Any action taken or approved in such a ballot by two-thirds of the Member Boards voting shall be a resolution of the Member Boards of the Association provided that the number of Member Boards approving such action shall constitute a majority of the Member Boards of the Association.

6.8 Rules of Order.

The rules of parliamentary procedure contained in the latest edition of *Robert's Rules of Order, Newly Revised*, shall govern all meetings of the Association, except as may be otherwise provided in these bylaws.

Article VII - Nominations and Elections

7.1 Nominating Committee Composition and Election.

The membership of the Nominating Committee shall consist of the Past Chair, who shall serve as Chair of the Nominating Committee, and one member from each Region elected as provided herein.

7.1.1 A Delegate or Associate is eligible for election to the Nominating Committee.

7.1.2 With the exception of the Past Chair, no member of the Nominating Committee may serve concurrently as a member of the Board of Directors and the Nominating Committee, and no member may be eligible for election to the Board of Directors through the entirety of his or her elected term on the Nominating Committee and through the adjournment of the next following Annual Meeting. For purposes of this subsection, an alternate of the Nominating Committee is not a member of the Committee unless and until he or she assumes office by replacing a member at one or more meetings for the purpose of deliberating upon or voting for nominees.

7.1.3 If the Past Chair cannot serve, or declines to serve, as Chair of the Nominating Committee, the Board of Directors shall appoint another Delegate or Associate to serve as Nominating Committee Chair so long as the person is ineligible to serve on the Board of Directors for the year following his or her service on the Nominating Committee.

7.1.4 Nominating Committee members shall be elected for two-year terms, and may serve two complete terms in succession plus any unexpired terms. The term begins immediately following the Business Session of the Annual Meeting. The terms of the Nominating Committee members shall be staggered so that half of the Regions hold elections each year.

7.1.5 The election of members and alternates of the Nominating Committee shall require a majority vote of the Member Boards in the Region represented at the Regional Meeting, provided a quorum is met.

7.1.6 At the Regional Meeting, each Region whose Nominating Committee member's term is expiring at the current year's Annual Meeting shall elect a member and an alternate of the Nominating Committee to represent its Region.

7.1.7 Each member and alternate must have (i) served at least two years on a state board of accountancy, (ii) attended at least one NASBA Regional Meeting and one NASBA Annual Meeting and (iii) served on a NASBA committee, board (e.g., Exam Review Board or International Qualifications Appraisal Board; "board" is not referring to member of Board of Directors) or task force.

7.1.8 If a Region's member and alternate are both unable to serve and the Nominating Committee will hold a meeting for the purpose of making nominations prior to that Region's next NASBA Regional Meeting, then an ad hoc committee consisting of one state board member from each Member Board in that Region shall meet to elect a member and alternate to serve for the unexpired terms of the former member and former alternate. Such meeting may be held telephonically.

7.1.9 If a Region fails to elect a member or an alternate as provided above, the Board of Directors shall appoint a member or an alternate to represent that Region on the Nominating Committee.

7.1.10 In the event of a deadlocked vote in a Region's election of its member or alternate on the Nominating Committee, the Regional Director shall convene an ad hoc meeting pursuant to Section 7.1.8 to elect the Region's member or alternate on the Nominating Committee. If the election pursuant to Section 7.1.8 has not been completed within thirty (30) days after the Annual Regional Meeting, the Region's Nominating Committee member and/or alternate shall be appointed by the Board of Directors pursuant to Section 7.1.9.

7.2 Responsibilities of Nominating Committee.

7.2.1 Obligation to Attend Nominating Committee Meetings in Person.

7.2.1.1 In view of the importance of each Region being represented in person at meetings of the Nominating Committee when the Committee is meeting for the purpose of deliberating upon or voting for nominees, the member or alternate must be in attendance at such meetings in order to participate and vote. The alternate shall reserve the Nominating Committee meeting dates so he or she can attend a meeting on short notice if the member cannot attend. In the event the member cannot attend the meeting, it shall be the responsibility of the member to notify the Nominating Committee Chair and the Region's alternate as soon as possible so the alternate can attend the meeting.

7.2.1.2 Members of the Nominating Committee who miss more than one meeting (for the purpose of deliberating upon or voting for nominees) during their term may not stand for re-election.

7.2.1.3 The responsibility of the alternate is to serve in person in the event the member cannot attend the meeting or is no longer a Delegate or Associate.

7.2.2 Annual Nominations.

Each year, the Nominating Committee will establish and communicate to the Member Boards, a nominating schedule including any deadlines for the submission of names of candidates seeking to be nominated for any of the offices to be elected at the Annual Meeting. Pursuant to that schedule, the ~~The~~ Nominating Committee shall nominate annually one qualified candidate for Vice Chair, three candidates for Directors-at-Large for those whose terms are expiring at the Annual Meeting, and one candidate for Regional Director from each Region. If the Vice Chair cannot serve as Chair, then the Committee also shall nominate a

candidate for Chair. The report of the Nominating Committee shall be submitted to the Chair and presented in accordance with the provisions of these bylaws.

7.2.3 Special Nomination for Vacancy of Vice Chair Position.

In the event of a vacancy in the Vice Chair position as described in Section 4.6.2, the Nominating Committee Chair shall promptly call a meeting of the Nominating Committee to nominate a candidate for Vice Chair. If administratively possible, the Vice Chair nominee will be presented with the other nominees for consideration at the Annual Meeting. If the timing is such that a vote cannot occur at the Annual Meeting, written ballots containing the name of the proposed candidate shall be sent promptly to the Presiding Officers of all Member Boards for voting as set forth in Section 6.7.

Section 7.2.4 Amendment of the Nominating Committee Report

The Nominating Committee in its sole discretion may reconsider and rescind said nomination with or without cause and nominate a different candidate. If said action would occur after the Nominating Committee's Report issued pursuant to Section 7.3.1 has been distributed with the notice of Annual Meeting as required in Section 7.3.2, then the Chair of the Nominating Committee may convene an emergency meeting of the Nominating Committee for the sole purpose of reconsidering, rescinding and replacing a Nominee for cause. Notice of this meeting will state that the meeting is being called to consider rescission of one or more nominations. Notwithstanding Section 7.2.1, for purposes of that meeting and that meeting only, one or more members or alternates of the Nominating Committee can participate without being physically present so long as a quorum is physically present. If the Nominating Committee votes to amend its Report, the Amended Nominating Committee Report shall be distributed to the Member Boards as soon as practicable. If the distribution of the Amended Report cannot occur more than 30 days prior to the annual meeting, then upon the written request of 5 or more Member Boards or upon the recommendation of the Nominating Committee, the election regarding any new nominee may be conducted in the same manner as provided in Section 7.2.3.

7.3 Nominations and Election Process.

7.3.1 At least 60 days preceding the date of the Annual Meeting of the Association, the Nominating Committee shall deliver to the Chair a report which shall include its Annual Nominations as described in Section 7.2.2.

7.3.2. The report shall be included with the notice of the Annual Meeting as described in Section 6.3, and shall be presented by the Nominating Committee during the Business Session at the Annual Meeting.

7.3.3 Nominations for any elected position, including a vacancy in the office of Vice Chair, may also be made by at least five Member Boards, if filed with the Chair at least **thirty (30)** ~~10~~ days prior to the Annual Meeting (or the due date set **pursuant to Section 7.2.3 and Section 6.7** for the mail ballots for Vice Chair **in the event of a vacancy**).

7.3.4 No nominations from the floor or otherwise will be recognized.

7.3.5 A majority vote of the Member Boards represented during the Business Session at the Annual Meeting (or by mail ballots for Vice Chair) shall constitute an election, provided a quorum is met.

ARTICLE VIII – Committees, Task Forces and Boards

8.1 Standing Committees.

The standing committees of the Association shall include the Executive Committee, the Nominating Committee, the Administration and Finance Committee, the Audit Committee, the CPA Examination Review Board and the Executive Directors Committee. Unless otherwise provided in these bylaws, the members and chairs of the standing and other committees or task forces are appointed by the Chair.

8.2 Executive Committee.

There shall be an Executive Committee composed of the Past Chair, the Chair, the Vice Chair, the Secretary and the Treasurer. The President shall serve as an *ex officio* non-voting member of the Executive Committee. The Executive Committee shall act for the Board of Directors between meetings of the Board. The Executive Committee (without the President) shall constitute the Compensation Committee. The Compensation Committee shall annually evaluate the performance and the compensation of the President. All actions taken by the Executive Committee and the Compensation Committee shall be presented to the Board of Directors for ratification at its next meeting.

8.3 Nominating Committee.

The election and duties of the Nominating Committee are described in Article VII. The Nominating Committee is not a committee of the Board of Directors.

8.4 Administration and Finance Committee.

The Administration and Finance Committee shall oversee and monitor the fiscal operations of the Association. The Treasurer shall serve as Chair of the Administration and Finance Committee.

8.5 Audit Committee.

The Audit Committee shall oversee the Association's annual financial statement audit and internal controls, and shall recommend to the Board of Directors the firm to perform the audit. The Audit Committee shall receive the annual audited financial statements and the auditor's report thereon, consider the items of internal accounting control that arise from the audit process, and make a recommendation regarding the annual audited financial statements and the auditor's report thereon, to the Board of Directors.

8.6 CPA Examination Review Board.

8.6.1 The CPA Examination Review Board ("ERB") shall: review, evaluate and report on the appropriateness of the policies and procedures utilized in the preparation, grading and administration of the Uniform CPA Examination and other examinations in general use by boards of accountancy for the licensing of certified public accountants; examine such records, and make such observations, inspections and inquiries as it deems necessary; and report annually to the boards of accountancy.

8.6.2 The Chair of the ERB may serve a two year term. During the first year of that term, the immediate past chair of the ERB will serve as Past Chair of the ERB. By the end of the first year of the ERB Chair's term, the Chair of the Board of Directors, subject to the approval of the Board of Directors, shall appoint a Vice Chair of ERB who will serve in the second year to the ERB Chair's term. A vacancy in the office of the Chair of the ERB shall be filled by the Vice Chair of the ERB. The Chair of the Board of Directors shall, subject to the

approval of the Board of Directors, also appoint other members of the ERB. The Board by Resolution may establish the minimum number of ERB members, terms of service and a method to stagger the terms.

8.7 Other Committees and Task Forces.

The Chair or the Board of Directors may appoint such other Committees and Task Forces as they deem desirable. Membership on such Committees and Task Forces may include, in addition to Delegates and Associates, executive directors and other persons with special expertise. Task Forces within a Committee may be appointed by the Committee Chair, provided the Task Force members have already been appointed by the NASBA Chair to the Committee.

8.8 Executive Directors Committee.

There shall be an Executive Directors Committee. Its members shall be appointed by the NASBA Chair from the executive directors (or the highest ranking staff member if another title is used by a State Board). The Executive Directors Committee shall operate pursuant to a Mission Statement developed by the Committee and approved by the Board of Directors. The Chair of the Executive Directors Committee shall serve as liaison to and as an *ex officio* non-voting member of the Board of Directors.

ARTICLE IX - Finances

9.1 Fiscal Year.

The fiscal year of the Association shall be from August 1 of one year to July 31 of the next succeeding year.

9.2 Dues.

The dues for each Member Board and for each Associate shall be determined by the Board of Directors and approved by the Member Boards at a regular Annual Meeting of the Association. The Board of Directors may waive, alter or amend unpaid dues of Member Boards. The dues of each Member Board shall be based on the number of persons regulated by that Member Board.

9.3 Other Fees.

The Board of Directors may establish such other fees for publications, programs and services as it shall deem appropriate, provided that no such fees or special assessments shall be levied if such fees or assessments impair the status of the Association under Section 501(c) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any successor law.

9.4 Audit.

The Board of Directors shall, for each fiscal year, appoint a licensed independent public accountant or licensed independent public accountants to express an opinion on the financial statements of the Association. The financial statements of the Association and the report of the auditor or auditors for each fiscal year shall be published for the information of the membership.

9.5 Contracts.

The Board of Directors may authorize the President, any Officer or Officers, agent or agents of the Association, to enter into any contract or execute and deliver any instrument in the name and on behalf of the Association and such authority may be general or confined to specific instances.

9.6 Checks, Drafts, etc.

All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Association shall be signed by such Officer or Officers, agent or agents of the Association and in such manner as shall from time to time be determined by the Board of Directors.

9.7 Indemnification.

The Association shall, to the fullest extent permitted under Delaware law, defend and/or indemnify any and all of its Directors or Officers or former Directors or Officers against expenses actually and reasonably incurred by them in connection with the defense of any action, suit or proceeding in which they or any of them are made parties, or a party, by reason of being or having been a Director or Officer of the Association.

9.8 Insurance.

The Association shall have the power to purchase and maintain insurance on behalf of any person who is or was an Officer, Director, President, committee member, or is serving at the request of the Association, against any liability incurred by such person in any such capacity, or arising out of that person's status as such, whether or not the Association would have the power to indemnify that person against such liability under this Article.

9.9 Dissolution.

The Association shall use its funds only to accomplish the purposes specified in these bylaws and no part of said funds shall inure, or be distributed, to the Member Boards of the Association. On dissolution of the Association, any funds remaining shall be distributed to one or more regularly organized and qualified charitable, education, scientific or philanthropic organizations to be selected by the Board of Directors.

ARTICLE X – Amendments

Any of these bylaws may be altered, amended or repealed, and new bylaws may be adopted by a two-thirds vote of Member Boards represented at any regular or special meeting by one or more Designated Voting Representatives, provided a quorum is present, and provided that the Member Boards approving such an amendment constitute a majority of the Member Boards of the Association. Proposed amendments to these Bylaws must be presented in writing to the Chair at least 60 days before the meeting at which they are to be voted upon; however, this requirement may be waived by the Chair or by a three-fourths vote of Member Boards represented at any regular or special meeting. Any amendments to these bylaws shall become effective on the first day following the Annual Business Meeting unless another day is specified.

Doc. No. 34GL-18-2242.

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Tuesday, August 14, 2018 8:41 AM
To: Arleen Gay
Subject: RE: NASBA's Legislative E-news

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

From: NASBA (info@nasba.org) [mailto:info@nasba.org]
Sent: Wednesday, August 1, 2018 1:00 AM
To: daves@stgguam.com
Subject: NASBA's Legislative E-news

Read the latest edition of NASBA's Legislative E-news

NASBA
National Association of State Boards of Accountancy

MISSION DRIVEN - MEMBER FOCUSED

LEGISLATIVE E-news

Your Guide to Legislation Impacting Accountancy Regulation

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

August 2018

Federal Legislation Filed to Protect Boards from Antitrust Damages

Congressman Mike Conaway (R-Texas) has introduced the "Occupational Licensing Board Antitrust Damages Relief and Reform Act" (H.R. 6515). The purpose of this important legislation is to address the practical antitrust law implications for state professional and occupational licensing boards affected by the Supreme Court's 2015 decision in North Carolina State Board of Dental Examiners v. Federal Trade Commission.

SPOTLIGHT



Doc. No. 34GL-18-2242.

We need your help to raise awareness of this bill and to encourage members of Congress to support it as we move forward in this Congress and if necessary the next.

The bill would shield state boards, board members and their staff members from damage awards stemming from private antitrust litigation. It would also allow both government enforcers and private plaintiffs to continue to sue for injunctive relief (and potentially recover attorneys' fees if successful). However, in order for a particular board to obtain the liability relief, the bill states that certain criteria must be met:

- For a new occupational licensing board, the board must have undergone a sunrise review,
- For existing boards, a periodic sunset review is required unless the occupation is licensed in at least 40 states,
- Boards must also meet two compositional criteria; specifically, that all board members must be selected by an officer of the state and the boards must have public representation.

The legislation also calls for a GAO study that will look at licensing reform, how states can conduct cost-benefit analyses through sunrise and sunset reviews, how states can implement greater portability, including for military veterans and spouses, and how licensing impacts low-income workers and those with criminal records.

This issue hits close to home for Congressman Conaway as he served for seven years as a member of the Texas State Board of Public Accountancy, with five of those years as the Board's presiding officer. In addition, he served as chair of the National Association of State Boards of Accountancy (NASBA), from 2002-2003. Similarly, as a licensed Texas CPA of more than 40 years, Congressman Conaway understands the significance of having licensed professionals serve on state boards.

The National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA) support this legislation, and both believe that a federal solution is necessary to ensure that current and prospective state board members are not deterred from serving, because they are uncertain as to any potential liability that could arise from their public service.

For those members and stakeholders who have a personal or professional relationship with a member of Congress, and are willing to reach out to educate him or her about the issue and the legislation, please contact John Johnson at jjohnson@nasba.org, or by calling 615.880.4232.

NASBA Submits Statement to US House Subcommittee on Occupational Licensing Reforms

The National Association of State Boards of Accountancy (NASBA), the American Institute of CPAs (AICPA), and a coalition of 16 other associations of state licensing boards and the associations of professionals regulated by those boards provided

So, what motivated this change in regulation, who does it affect and what are some of the concerns surrounding NOCLAR? NASBA Board of Directors member and owner of Audit Conduct, Catherine R. Allen, CPA, answered these questions and many others during a NASBAcast segment with Thomas Kenny, Director of Communications. Cathy has a specialized focus on ethics and institutional knowledge and is well-regarded within the accounting profession.

Click here to learn more about NOCLAR

RESOURCES

BOARD STATUTES

KEY PERSON CONTACT

NC DENTAL IMPACT

CONVENE & ADJOURN DATES

2017-18 LEGISLATION SIGNED INTO LAW

IN THE NEWS

HR DIVE

Lawmakers Urge States to Scrap Unnecessary Occupational Licensing

Doc. No. 34GL-18-2242.

a written statement to the House Subcommittee on Higher Education and Workforce Development for its hearing on June 20, 2018. The hearing was entitled "Occupational Licensing: Reducing Barriers to Economic Mobility and Growth." The committee sought to hear from several witnesses regarding how occupational licensing should be reformed.

In that statement, the group wrote: "State governments use occupational licensure to ensure the quality, safety, and integrity of the knowledge-based professions. Licensure and regulation promote high standards practice and effectuates the state's primary goal of protecting public health, safety, and welfare."

In a separate letter submitted to the House Subcommittee on Higher Education and Workforce Development, NASBA spoke specifically about the longevity of State Boards of Accountancy, their effective oversight of the accountancy profession and public protection, what Accountancy Boards do to protect the public, and how the accounting profession has successfully eliminated barriers for licensees to be able to offer services across state lines without the need for additional regulatory burdens.

Active Year for Anti-licensing and Anti-regulation Legislation

The American Legislative Exchange Council (ALEC), Institute for Justice and Americans for Prosperity are several prominent organizations advocate against the use of occupational regulations that serve to protect the public. For example, when enacting future occupational regulations, "The Occupational Licensing Relief and Job Creation Act" requires state legislatures to find real harm and select the least-restrictive regulation to address that harm. The Act also claims to protect entrepreneurs by shifting the burden to the government to show in court and administrative hearings that it is enforcing occupational laws for health-and-safety reasons, not solely as a barrier to entry. In addition to several bills filed in 2017 that carried over into 2018, 15 other states filed anti-regulatory legislation in 2018.

NASBA and the AICPA continue to work closely with State Boards of Accountancy and State CPA Societies in those jurisdictions where legislation is filed by providing counsel, responsive points and testimony submission with the attempt to soften or eliminate harmful and overreaching legislation.

To view the anti-regulatory legislation filed in 2017-18, click on the above "LEGISLATION BY TOPIC" link and then on the "Lawful Occupation" button; you may also click on "LEGISLATION BY JURISDICTION" and then click on the jurisdiction within the map to see a list of legislative bills from the state.

Daily Mail WV

Sen. Ed Gaunch: To Get More West Virginians Working, Look to Mississippi (seriously) (Daily Mail Opinion)

DAILY POST

Governor Signs Executive Order To Improve New Mexico's Occupational Licensing System

The News&Observer

In NC, Occupational Licensing is Excessive

GOVERNING
THE STATES AND LOCALITIES

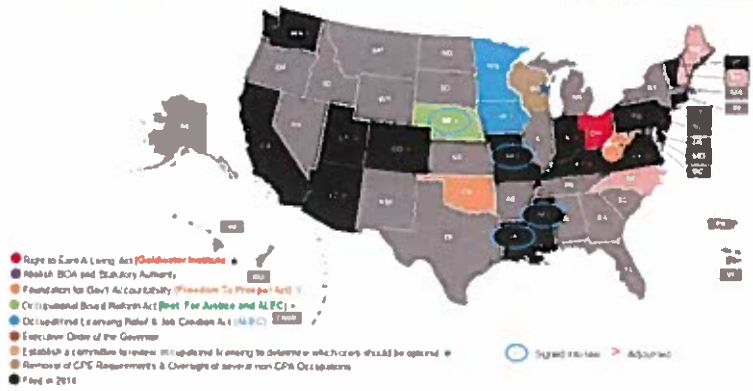
Job Licensing Requirements Need Serious Scrutiny

reason

Nebraska Just Passed a Major Occupational Licensing Reform Measure. Here's Why It Matters

Doc. No. 34GL-18-2242.

2017-18 Anti-Regulatory Activity



UAA Related Legislation

The Uniform Accountancy Act is designed to achieve several objectives, chief among them advancing the goal of uniformity. In 2018, legislation has been filed in a number of jurisdictions embracing the following UAA provisions:

- Expanding Mobility to include Firm Mobility
- The revised definition of "Attest"
- CPE Reciprocity - Allows a non-resident licensee seeking renewal of a certificate in New Mexico to meet the CPE requirement by fulfilling those requirements in the licensee's principal place of business

Firm Mobility

New Hampshire joins Kentucky and Michigan to have their Firm Mobility legislation signed into law in 2018.

Prior to the inclusion of firm mobility in the Uniform Accountancy Act (UAA) in 2014, 14 states had previously adopted the principle. Today, 25 jurisdictions have full firm mobility. The Massachusetts Firm Mobility legislation filed in 2017 is still active and has been carried over to its 2018 legislative session. To date, two state legislatures have active firm mobility legislation - New Jersey and Massachusetts.

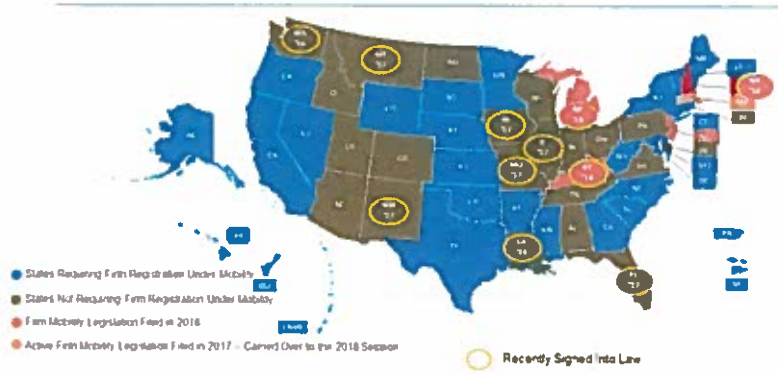
Pennsylvania's Governor Calls for Abolishing 13 Occupational Licenses

PLR

Deregulation Efforts More Likely in Republican States with Fewer Minorities

Doc. No. 34GL-18-2242.

Firm Mobility



Attest

New Hampshire Attest Legislation signed into law in 2018 joins 47 other bills that have adopted the updated comprehensive definition of attest, which included seven jurisdictions in 2017.

The Alaska Attest legislation filed in 2017 was carried over to 2018 and has passed out of both chambers, and now awaits Governor Walker's signature. To date, New Jersey is the only state legislature with active Attest legislation.

Comprehensive Definition of Attest

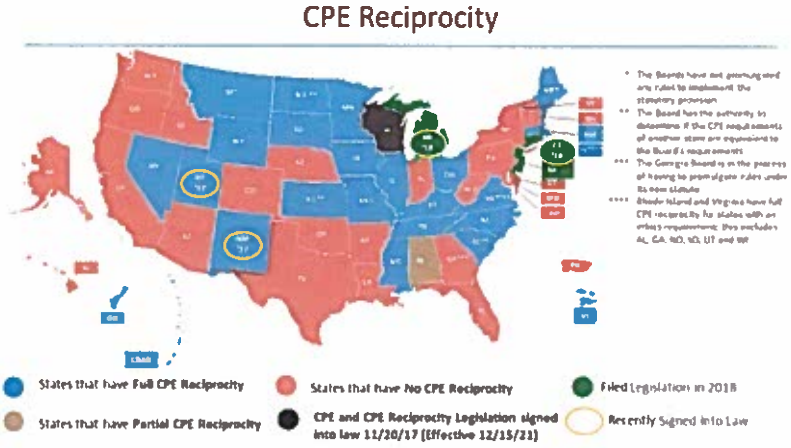


CPE Reciprocity

Connecticut joins Michigan to have their CPE Reciprocity legislation signed into law in 2018.

CPE Reciprocity allows for a nonresident licensee to meet the CPE requirements by meeting the CPE requirements in the state where his/her

principal place of business is located. As of today, 27 jurisdictions have CPE Reciprocity.



Stay Appraised of Legislation Signed into Law

As a majority of jurisdictions have adjourned their 2018 legislative session, NASBA has added under the "RESOURCES" section a quick-link to all legislation signed into law impacting the profession.

For additional information, contact John Johnson at jjohnson@nasba.org or 615.880.4232.

Follow us on our social media channels.

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

Share this email:

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Tuesday, August 14, 2018 12:08 PM
To: Arleen Gay
Subject: RE: 2nd qtr report
Attachments: GCTC_Summary_CY2018Q1.pdf; GCTC_Summary_CY2018Q2.pdf

ARLEEN – Please include in Board meeting package. Thanks! Dave

From: Randy Jung (rjung@nasba.org) [mailto:rjung@nasba.org]
Sent: Monday, July 9, 2018 10:56 AM
To: Dave Sanford <execdir@guamboa.org>
Subject: 2nd qtr report

Hello Dave,

Hafa Adai!

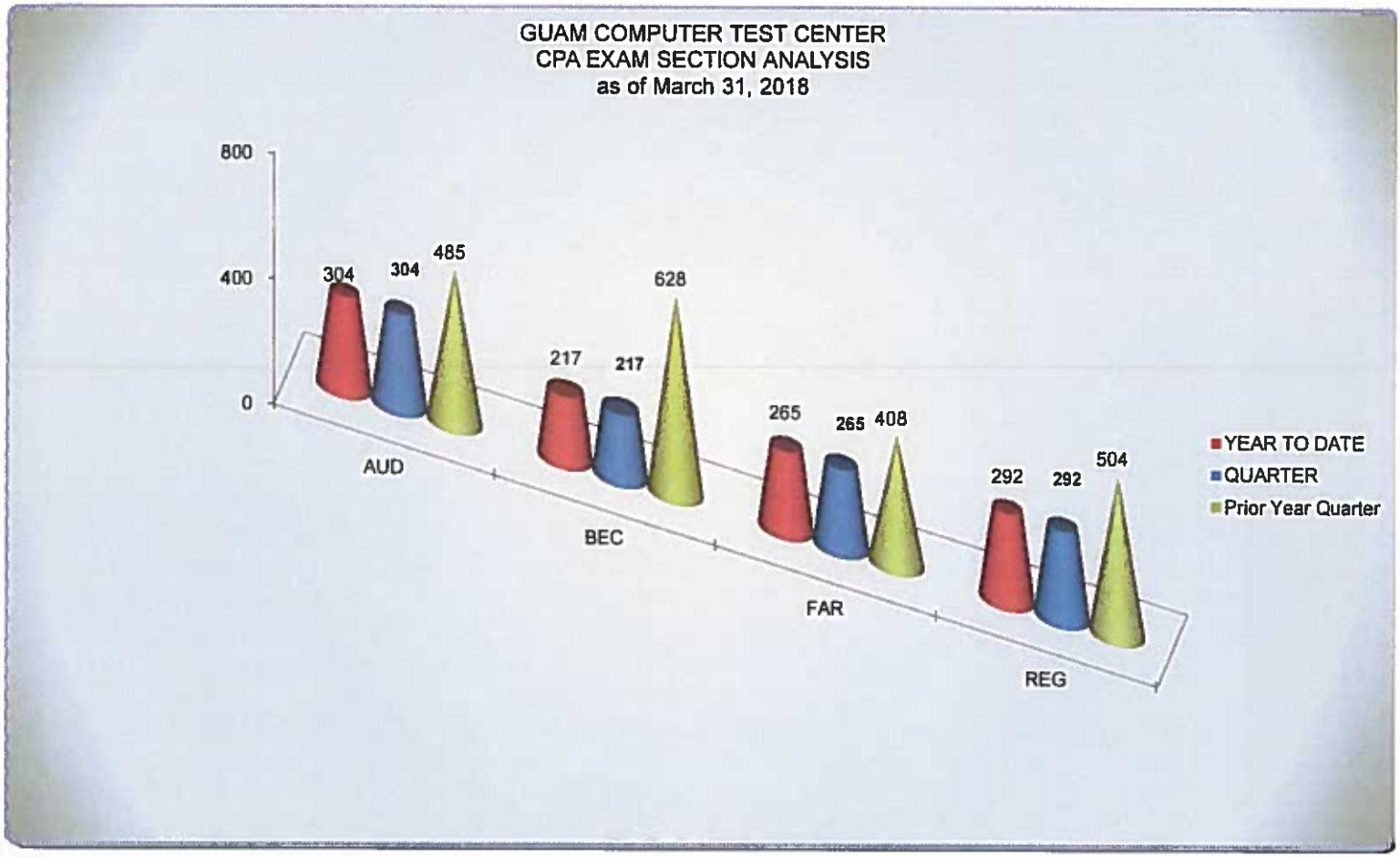
Attached is the 2nd Quarter report.

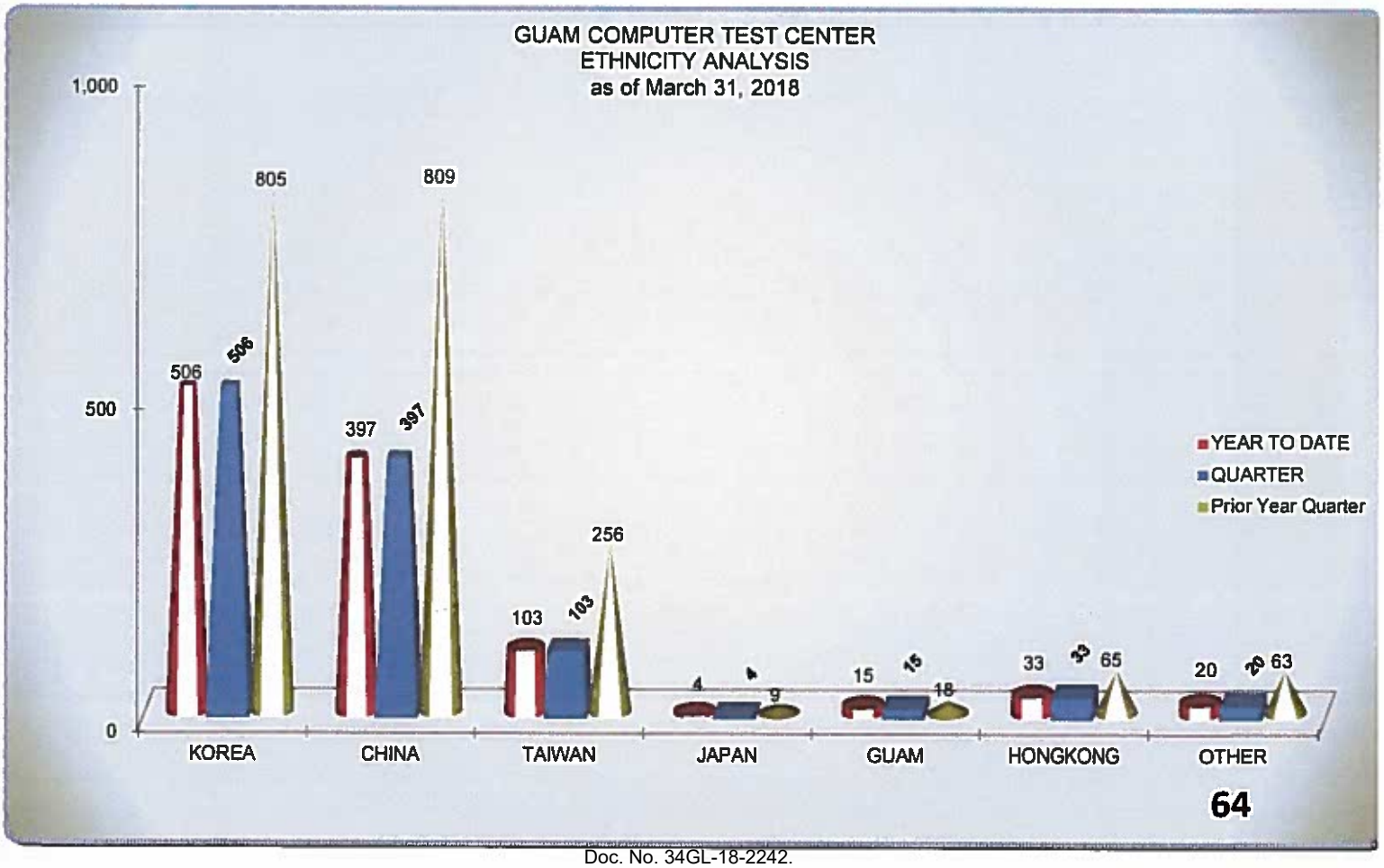
Thank you,

Randy Jung (정상문)
Manager, Guam Operations
- - - - - - - - - -
National Association of State Boards of Accountancy (NASBA)
Customer Service & Resource Center / Prometric Testing Center
GUAM FINANCE CENTER
674 Harmon Loop road 3rd floor ***Suite 312***
Dedeo, Guam 96929
- - - - - - - - - -
Phone: 671-475-5000
Fax: 671-300-7489
Email: rjung@nasba.org
www.nasba.org
www.prometric.com

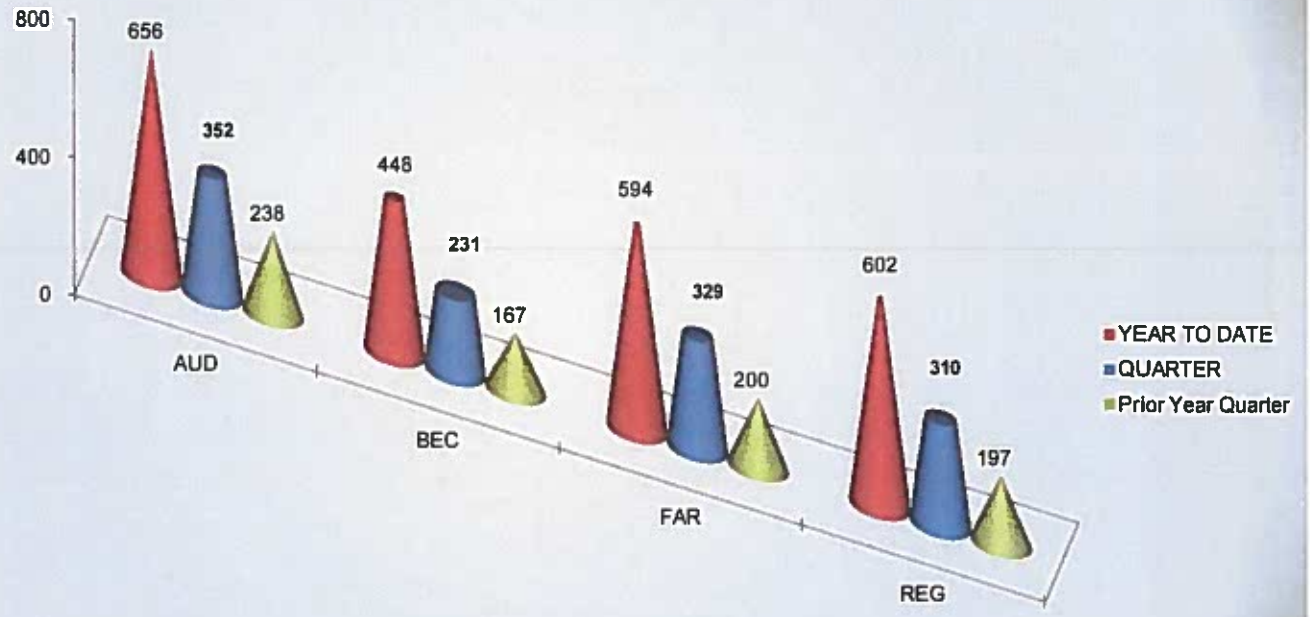
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NOTICE: This email message and all attachments transmitted with it may contain legally privileged and confidential information intended solely for the use of the addressee. If the reader of this message is not the intended recipient, you are hereby notified that any reading, dissemination, distribution, copying, or other use of this message or its attachments is strictly prohibited. If you have received this message in error, please notify the sender immediately by telephone (671-475-5000), and delete this message and all copies and backups thereof. Thank you.

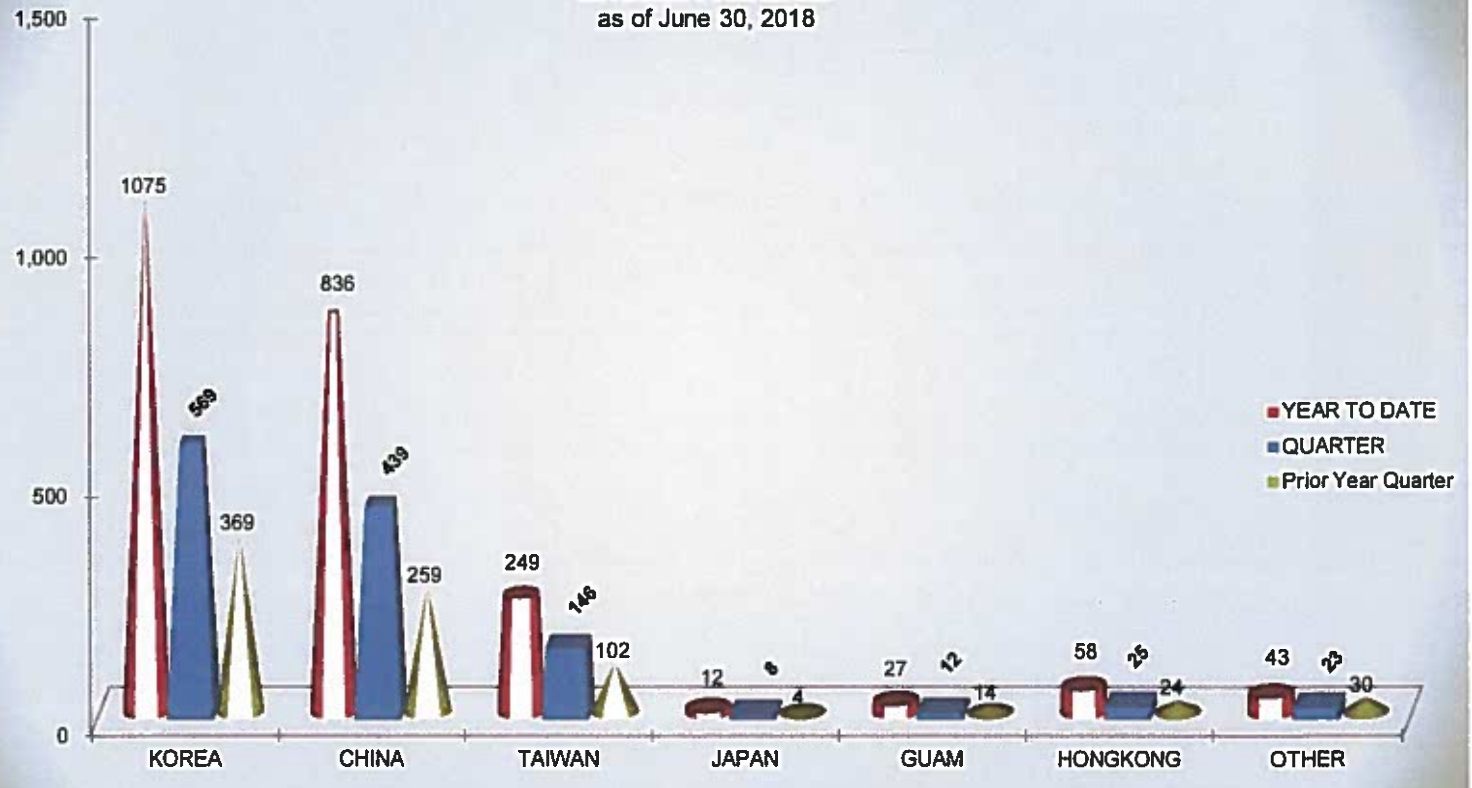

GUAM COMPUTER TEST CENTER
CPA EXAM SECTION ANALYSIS
as of March 31, 2018
800
400
0
304
304
485
217
217
628
265
265
408
292
292
504
AUD
BEC
FAR
REG
YEAR TO DATE
QUARTER
Prior Year Quarter


GUAM COMPUTER TEST CENTER
ETHNICITY ANALYSIS
as of March 31, 2018
1,000
500
0
506
506
805
397
397
809
103
103
256
4
4
9
15
15
18
33
33
65
20
20
63
KOREA
CHINA
TAIWAN
JAPAN
GUAM
HONGKONG
OTHER
YEAR TO DATE
QUARTER
Prior Year Quarter

GUAM COMPUTER TEST CENTER
CPA EXAM SECTION ANALYSIS
as of June 30, 2018



GUAM COMPUTER TEST CENTER
ETHNICITY ANALYSIS
as of June 30, 2018



August 15, 2018

1. Request to extend FAR Credit

Requestor: Mr. Kamal Abdelhamid Hussain
Exam Section: FAR credit will expire August 31, 2018
Saudi Arabia

Summary:
This applicant is requesting that his FAR Credit be extended for four months.
He will try and obtain a VISAs to take the exam where offered. He can take it in Bahrain, Kuwait, Lebanon or United Arab Emirates.

Recommendation:
He has not attempted to obtain the VISAs and he is expecting rejection. It's up to the Board to grant his request. I believe he should apply for the VISA and if rejected then, we can grant an extension. We do not know if he will be rejected. He was able to get FAR.

From: GBA Director [mailto:execdir@guamboa.org]
Sent: Thursday, July 12, 2018 08:01
To: Kamal Abdelhamid Korrany Hussain
Subject: RE: (External) Extend FAR credit

How much time do you need?

From: Kamal Abdelhamid Korrany Hussain [mailto:Hussainka@ALJ.COM]
Sent: Tuesday, July 10, 2018 1:26 AM
To: execdir@guamboa.org
Cc: exammgr@guamboa.org
Subject: FW: (External) Extend FAR credit

Dear Mr. Michele

Kindly you have any Update please for my request

Kamal Abdelhamid Hussain MBA,CMA
Accounts Manager
Finance

Abdul Latif Jameel MOTORS TOYOTA

T +966128550515 E hussainka@alj.com
F +966128555988 M +966541010621

Abdul Latif Jameel Retail Company Ltd
QATIF CENTER,
AL-QUDS Street,
AL QATIF, Kingdom of Saudi Arabia
PO Box: 116,
Postal Code: 31911

alj.com | toyota.com.sa

From: Kamal Abdelhamid Korrany Hussain
Sent: Tuesday, July 03, 2018 10:05
To: 'GBA Director'
Subject: FW: (External) Extend FAR credit

Dear Mr. Michele

Many thanks for your support , please find the attached

- **Attached#1** is My passport this Explains my Egyptian Nationality and you know the CPA exam is not available in Egypt
- **Attached#2** is MY residence document in Saudi Arabia also CPA exam not available in Saudi
- **Attached#3** is the printed today 03-Jul-2018 to showing current location for me inside Saudi Arabia
- **Attached#4** Explains the country in which it is available to take CPA exam (**Bahrain, Kuwait, Lebanon or United Arab Emirates**) as per the attached #1 and 2 I Not resident in any of them
- My main problem is obtaining a visa requires more time if the case of rejection from one of the four countries referred to above for re-submit again



Kamal Abdelhamid Hussain MBA,CMA
Accounts Manager
Finance

Abdul Latif Jameel MOTORS TOYOTA

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F +966128555988 M +966541010621

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AL QATIF, Kingdom of Saudi Arabia
PO Box: 116,
Postal Code: 31911

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From: GBA Director [mailto:execdir@guamboa.org]
Sent: Tuesday, July 03, 2018 02:02
To: Kamal Abdelhamid Korrany Hussain
Subject: RE: (External) Extend FAR credit

Dear Mr. Hussain,

Submit documentation to support your request if you wish the board to extend your FAR Credit.

Michele Santos

From: Kamal Abdelhamid Korrany Hussain [mailto:Hussainka@ALJ.COM]
Sent: Tuesday, July 03, 2018 3:50 AM
To: GBA Director
Cc: 'Ralia Gogue'
Subject: RE: (External) Extend FAR credit

Dears

Your Support Please

Kamal Abdelhamid Hussain MBA,CMA
Accounts Manager
Finance

Abdul Latif Jameel MOTORS TOYOTA

T +966128550515 E hussainka@alj.com
F +966128555988 M +966541010621

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AL QATIF, Kingdom of Saudi Arabia
PO Box: 116,
Postal Code: 31911

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From: Kamal Abdelhamid Korrany Hussain
Sent: Saturday, June 30, 2018 10:20
To: 'GBA Director'
Cc: 'Ralia Gogue'
Subject: RE: (External) Extend FAR credit

Dear

I need you know I take my Exam in foreign country in Bahrain, Kuwait, Lebanon or United Arab Emirates because this I need more time to get the VISA in most time I need submit VISA request More than one time until receive the VISA , I no need more extended time only Two or three months

Please Your Help

Kamal Abdelhamid Hussain MBA,CMA
Accounts Manager
Finance

Abdul Latif Jameel MOTORS TOYOTA

T +966128550515 E hussainka@alj.com
F +966128555988 M +966541010621

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QATIF CENTER,
AL-QUDS Street,
AL QATIF, Kingdom of Saudi Arabia
PO Box: 116,
Postal Code: 31911

alj.com | toyota.com.sa

From: Kamal Abdelhamid Korrany Hussain
Sent: Friday, June 29, 2018 04:53
To: GBA Director
Cc: 'Ralia Gogue'
Subject: RE: (External) Extend FAR credit

Dear
But as per the AICPA mention in AICPA website if the hold score for second and third quarter will impact to credit for any section this will be consider , I take the international Exam out of my country and I every time I need get Visa to Visit the foreign country To take the exam and the period from now 29-jun To 31-Aug may be not enough to issue my VISA i think this reason must be taken into account

Please your Support

I already denied

From: GBA Director [mailto:execdir@guamboa.org]
Sent: Friday, June 29, 2018 3:24 AM
To: Kamal Abdelhamid Korrany Hussain
Cc: 'Ralia Gogue'
Subject: RE: (External) Extend FAR credit

Dear Mr. Hussain,
Your case has been referred to me by Ms. Jessica Reyes.
I am sorry but we cannot extend your FAR credit. Your reasons are not within the Board's guidelines.
Thank you.
Michele Santos

From: Kamal Abdelhamid Korrany Hussain [mailto:Hussainka@ALJ.COM]
Sent: Friday, June 29, 2018 12:36 AM
To: execdir@guamboa.org
Subject: FW: (External) Extend FAR credit

Dear

My credit for FAR section will be expire at 31-Aug-2018 as per the attached I need extend my credit because I was take the REG exam in second quarter for 2018 and the score hold to end of quarter I will re take the exam for REG section in the next quarter at this time FAR credit becomes expire please note The change in date for Score release for Q-2 by hold all score till end of Jun-18 is the big impact on my credit because if I don't have time from now (actual date for score release) to 31-Aug-2018 date of expire credit for FAR section , please note if the score release in regular time No problem

Please I need your Support

Kamal Abdelhamid Hussain MBA,CMA
Accounts Manager
Finance

Abdul Latif Jameel MOTORS

TOYOTA

T +966128550515 E hussainka@alj.com
F +966128555988 M +966541010621

Abdul Latif Jameel Retail Company Ltd
QATIF CENTER,
AL-QUDS Street,
AL QATIF, Kingdom of Saudi Arabia
PO Box: 116,
Postal Code: 31911

alj.com | toyota.com.sa

From: Kathy Love Scales [mailto:klovescales@nasba.org]
Sent: Thursday, June 28, 2018 17:08
To: Kamal Abdelhamid Korrany Hussain
Subject: RE: (External) Extend FAR credit

You will need to request a credit extension from the GU Board of Accountancy.
Here is their contact info:

Guam Board of Accountancy

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

ARAB REPUBLIC OF
EGYPT

This Passport contains 52 Pages

Type/ Passport No./ A08260923

Full Name
KAMAL ABDELHAMID KORRANY HUSSAIN

Date of Birth 20/03/1983
Place of Birth CAIRO
Nationality EGYPTIAN
Sex M
Date of Issue 17/11/2012
Date of Expiry 18/11/2019
Issuing Office 10

EGYPT

P<EGYHUSSAIN<<KAMAL<ABDELHAMID<KORRANY<<<<<<

A08260923 2EGY8303202M1911172<<<<<<<<<<<<<<08

August 15, 2018

2. Request for extension of NTS for FAR

Requestor: Mr. Naoki Suefuji
Exam Section: FAR (exam score will expire in 8/14/2018)
Japan

Summary:
Mr. Suefuji is requesting an extension of his NTS for FAR. He was scheduled to take it on July 29 but a typhoon in the area caused all the flights to be cancelled. Verified that Typhoon Jongdari was in the area at this time.

Recommendation:
The typhoon was not expected and the NTS should be extended. He is requesting 30 days. I recommend 60 days or up until October 31, 2018.

Jessica Reyes

From: Suefuji Naoki <suefuji.naoki@gmail.com>
Sent: Saturday, July 28, 2018 1:13 PM
To: Jessica Reyes
Cc: exam@abitus.co.jp
Subject: Request for special reschedule because of natural disaster
Attachments: NTS AUD FAR.pdf; Appointment Reminder FAR.pdf

(2)

TO Guam Board of Accountancy Exam Manager,

Hello, hope this email finds you well.

I really appreciate if you would understand my misfortune and have consideration for a remedy for rescheduling just before the appointment date.
Specifically, I would like you to allow me to reschedule my appointment for FAR without additional expenditure, because of the following reasons:

- I got an appointment at 13:30 on July 29th at Tokyo test center (#8601), to which is ordinarily accessed by flight from where I live.
- However, unfortunately, because of the coming typhoon, the flight I booked (ANA3796) was canceled just now. No other transportation is available in time.
- I am eager to take the test as scheduled but have no other choice than rescheduling.

According to the bulletin and the reminder notice, I recognize that you may usually forfeit fees if any changes are made 24 hours or less prior to my appointment, however, this is just because of natural disaster. If necessary, I might be able to get the cancel certificate letter from the airline.

In addition, my NTS will expire soon on August 4th 2018, which would only give me very narrow window for rescheduling if permitted. Therefore, hopefully, extension of expiration period for some time (e.g. 30 days) would be really helpful to make the possible arrangement above workable.

Thank you for your understanding.

P.S. Please be aware that I copied this email to Abitus staff for subsequent support.

Truly yours,
Naoki Suefuji
Confirmation: 8860000000911469

typhoon Jongdari

Doc. No. 34GL-18-2242.

HURRICANE CENTRAL

Tropical Storm Jongdari Bringing Heavy Rain to Japan as it Continues on an Unusual Track After Devastating Floods and Record Heat

By Linda LamJuly 28 2018 04:30 PM EDTweather.com

01:0701:07

01:07

Where do Hurricanes Form in August?

Meteorologist Kait Parker takes a look at where hurricanes are born in August.

At a Glance

Heavy rainfall and strong winds are expected threats in central and western Japan into Monday.

Typhoon Jongdari made landfall in Mie Prefecture in Japan early Sunday.

This comes after record heat and devastating floods in Japan earlier this month.

Tropical Storm Jongdari is now dropping heavy rainfall in central Japan via an unusual path in the western Pacific following a busy month for Japan.

(MORE: Hurricane Central)

Jongdari made landfall occurred around 1 a.m. July 29, local time (12 p.m. July 28 Eastern time) in Mie Prefecture as the equivalent of a Category 1 hurricane with maximum sustained winds around 80 mph.

Heavy rainfall caused airlines to cancel or delay many flights in Japan Saturday. Evacuation orders and advisories have been issued in western Japan due to flooding concerns.

(MORE: Latest News in Japan | Japan's Epic Month in Weather)

Jongdari continues to weaken but remains a strong tropical storm.

Winds are increasing in parts of southern mainland Japan.

A complicated upper-level pattern has set Jongdari on this unusual path.

A strong upper-level low pulled Jongdari westward toward Japan and a ridge of high pressure will be to its northeast gave an assist to this track.

Jongdari will quickly weaken as it interacts with land early this week.

Potential impacts to Japan include heavy rainfall, flooding, landslides, strong winds and high surf.

The Uniform CPA Examination

Notice To Schedule (NTS)

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

You have been approved by Guam Board of Accountancy to take the following CPA Examination section(s):

NAOKI SUEFUJI
2-25-1-12 SUIZENJI
CHUO-KU
KUMAMOTO, XX 862-0950
JAPAN

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6592300	6592300	02/04/18	08/04/18
FAR	6592301	6592301	02/04/18	08/04/18

Passport Name: SUEFUJI, NAOKI
National ID: 0000000000817220

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

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

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

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

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

February 4, 2018

NAOKI SUEFUJI
2-25-1-12 SUIZENJI
CHUO-KU
KUMAMOTO, XX 862-0950
JAPAN

To Whom It May Concern:

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

AUD	02/04/18	08/04/18
FAR	02/04/18	08/04/18

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

差出人: donotreply@prometric.com
件名: Appointment Reminder
日付: 2018年7月27日 1:34
宛先: suefuji.naoki@gmail.com

To NAOKI SUEFUJI

JAPAN

Date 26 Jul 2018

Japan
Ochanomizu Sora City Academia 5F
4-6 Kanda Surugadai
Chuo-Ku
Tokyo 101-0062
JAPAN
Phone: 81 3 6204 9830
fax: 81 3 6204 9649

Subject: Confirmation of computer-based Financial Accounting and Reporting (Japan),#8860000000911469

Your appointment for the computer-based **Financial Accounting and Reporting (Japan)** is confirmed. Please find the confirmation details that follow:

Confirmation	**8860000000911469**
Program	**Uniform CPA Exam**
Exam Code	**FARJP**
	Financial Accounting and Reporting (Japan)
Exam Date	**29 Jul 2018**
Exam Time	**13:30**

Prometric Test Center: **# 8601**
8601, TOKYO, JAPAN#1
Ochanomizu Sola City Academia 5F,
4-6 Kanda Surugadai Chiyoda-ku
Telephone 03-3258-9151
TOKYO 101-0062
JAPAN

GLOBAL TEST CENTER SECURITY PROCEDURES

Prometric takes our role of providing a secure test environment seriously. During the check-in process, we inspect any and all eyeglasses, jewelry and other accessories to look for camera devices that could be used to capture exam content.

- You will be required to remove your eyeglasses for close visual inspection. These inspections will take a few seconds and will be done at check-in and again upon return from breaks before you enter the testing room to ensure you do not violate any security protocol.
- Jewelry outside of wedding and engagement rings is prohibited. Please do not wear other jewelry to the test center. Hair accessories, ties and bowties are subject to inspection. Please refrain from using ornate clips, combs, barrettes, headbands, tie clips, cuff links and other accessories as you may be prohibited from wearing them in to the testing room and asked to store them in your locker. Violation of security protocol may result in the confiscation of prohibited devices and termination of your exam.

IDENTIFICATION POLICY

The same form of your name must appear on your application, NTS, and on the identification you present at the test center.
You are required to present a valid, non-expired passport with a photo and signature. If your passport is not signed you will be required to present a secondary ID with a signature. Important: If you cannot present a valid, Government-issued Passport you will not be allowed to test. If the Passport is not issued by Japan, the United States, United Arab Emirates, Bahrain, Kuwait, Lebanon, Oman, Qatar, Egypt, Jordan , Saudi Arabia, Yemen, Brazil, Argentina, Venezuela, and Colombia, then you will also be required to present a National ID card (not a Driver's License), Alien Registration card (Japan), Residency Visa, or a NASBA-provided ID. All candidates must bring a valid hard copy of their Notice to Schedule (NTS) with them to their examination. Re-testers should double check to ensure they bring the correct NTS.
Please see your Can didate Bulletin for important information detailing what you are required to bring to the Test Center on the day of your test.

RESCHEDULE / CANCEL POLICY

After you have made an appointment for an examination section you may find it necessary to change or cancel an appointment. Be aware that you may be required to pay a reschedule fee or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation. Changes made 5 to 30 days prior to your appointment will be assessed a $35 fee. Changes made less than 5 days prior will be assessed $82.28. Note: Any changes made 24 hours or less prior to your appointment will forfeit your fees and you will need to reapply to your board of accountancy or its designated agency. Please see your Candidate Bulletin for more information.

ADDITIONAL INFORMATION

*** Did you know you can take a 30-minute "dry-run" of the test center experience prior to your exam day? Learn more about Prometric's Test Drive program at www.prometric.com/test-drive ***

August 15, 2018

3. Request for Extension of NTS for FAR and REG

Requestor: Ms. Bijoya Dutta
Exam Section: FAR, REG
India

Summary:
Ms. Dutta has all her 4 NTS' expiring January 8, 2019. She is requesting that two of her exams NTS' be extended. She claims her mother is ill and bedridden at this time.
A note from the Doctor is attached.

Recommendation:
Extend the NTS to March 30, 2019. We tried to check if she has scheduled any of her examinations. The GATEWAY is not showing anything scheduled.

Dr. Bharat Kumar Behera
M.S. Surgery
Asst. Professor
S.C.B. Medical College, Cuttack

Dr. Bharat Kumar Behera
M.S. Surgery
Asst. Professor
S.C.B. Medical College, Cuttack

Jessica Reyes

From: bijoya dutta <bijoya.dutta2@gmail.com>
Sent: Wednesday, August 01, 2018 5:03 AM
To: Jessica Reyes
Subject: Re: Urgent information Required
Attachments: NTSNCV.pdf; PHOTO-2018-07-31-11-14-01.jpg; PHOTO-2018-07-31-11-14-02.jpg

(3)

Hi Maam,

female

My mom is suffering from serious spine issue and she is is in complete bed rest for coming 3 months. In this scenario, I would not be able to write the exam before December. I would like to postpone my NTS to December. I am attaching the doctor prescription and the NTS.

Please review and let me know.

Thanks,
Bijoya

On Wed, Jul 25, 2018 at 3:57 AM, Jessica Reyes <exammgr@guamboa.org> wrote:

Bijoya,

Your family emergency must be a death or a severe illness. You will need to submit a doctor's note detailing the illness in English or you will need to submit a copy of a death certificate again in English. The family emergency must be and immediate family member. You will also need to let us know how long you would like us to postpone, send a copy of your NTS. From there we review it and let you know the outcome.

Regards,

Jessica Reyes

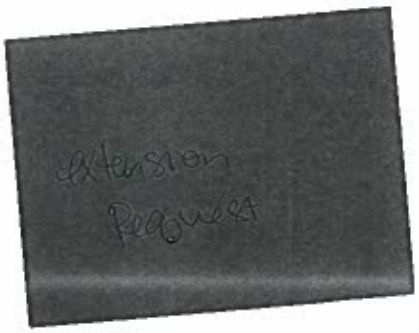
Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

exammgr@guamboa.org



From: bijoya dutta [mailto:bijoya.dutta2@gmail.com]
Sent: Wednesday, July 25, 2018 4:04 AM

To: Jessica Reyes
Subject: Re: Urgent information Required

Dear Maam,

Hope you are doing well!

I don't know how to put my situation. But after we talked last I have paid for my NTS to NASBA. I have got time to write by Jan 8th. But due to family emergency, I wont be able to write all 4 papers by that time.

Is there anyway we can postpone any two (preferably FAR AND Regulation) papers for later?

I know it might not be possible, but still I am asking with a hope if I hear anything positive.

Thanks,

Bijoya

On Fri, Jul 6, 2018 at 8:44 AM, bijoya dutta <bijoya.dutta2@gmail.com> wrote:

There has been a mistake in my understanding. My apologies for that. I thought that payment coupon is just for Audit. Now, I understand it was for all 4 papers.

I am fine with it. No change is required from your end.

As always thanks so much for your time.And my apologies for the confusion.

Bijoya

On Fri, Jul 6, 2018 at 3:33 AM, Jessica Reyes <exammgr@guamboa.org> wrote:

Bijoya,
You have applied for all 4 parts there for you will need to pay for all parts the payment cannot be broken up. If you want we can change the exam sections for only BEC because you haven't paid the payment coupon. Please let me know what you would like to do. Note that the change may take 3 weeks.
Regards,
Jessica Reyes
Exam Manager
335 S. Marine Corps Dr., Ste 101
Tamuning, Guam 96913
671-647-0813 ext. 604
exammgr@guamboa.org

-----Original Message-----
From: bijoya dutta [mailto:bijoya.dutta2@gmail.com]

Sent: Thursday, July 05, 2018 4:29 PM
To: Jessica Reyes
Subject: Re: Urgent information Required

Hi Maam,

Thank you for your time and quick response. It really mean a lot to me.
I could log in and create NASBA account.
However, I have two questions,

1. I see the payment coupon for Audit, but I want to write my BEC exam first. Is there any way it can be done?

2. What would be the procedure for other paper's ATT? Would I get ATT once I clear one paper?

Please see the snapshot, how is my NASBA account looks like now.

Please let me know, I would wait for your reply.

Many Thanks,
Bijoya

The Uniform CPA Examination

Notice To Schedule (NTS)

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

You have been approved by Guam Board of Accountancy to take the following CPA Examination section(s):

Bijoya Dutta
c/o-Debasish Gyose Atisha Bazar
Post-Chandini Chowk, Cuttack
Oidsha, 753002
India

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6694143	6694143	07/09/2018	01/08/2019
BEC	6694144	6694144	07/09/2018	01/08/2019
FAR	6694145	6694145	07/09/2018	01/08/2019
REG	6694146	6694146	07/09/2018	01/08/2019

National Candidate ID: 833638
Passport Name: Dutta, Bijoya

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

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

Take the Exam Tutorial and Sample Test at www.aicpa.org/cpaexam 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

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!

Updated: Jan 2017

July 15, 2018

Bijoya Dutta
c/o-Debasish Gyose Atisha Bazar
Post-Chandini Chowk, Cuttack
Oidsha, 753002
India

To Whom It May Concern:

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

AUD	07/09/2018	01/08/2019
BEC	07/09/2018	01/08/2019
FAR	07/09/2018	01/08/2019
REG	07/09/2018	01/08/2019

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

Updated: Jan 2017

August 15, 2018

4. Request for Extension of BEC credit

Requestor: Ms. Marites Venzon Schwab
Exam Section: BEC (credit expires 8/31/2018)
Guam

Summary:
Ms. Schwab is requesting an extension of her BEC Credit. She claims that the delays of the CPA Examination changes and dealing with her brother's illness and death caused her to fail and not pass the exam parts on time. She is scheduled to take the last exam REG on August 20, 2018.

Recommendation:
Deny her extension. The delays associated with the exam changes did not account for her failures. The death of her brother cannot be verified as he was in the P.I.

Jessica Reyes

From: Tes Venzon Schwab <tvenzon.sp16@gmail.com>
Sent: Monday, August 06, 2018 11:03 AM
To: Jessica Reyes
Subject: Letter of Appeal for BEC credit extension
Attachments: Appeal for BEC Extension.pdf; CPA Score Notice Jul 2018.pdf; FAR Aug 23 2017.pdf; FAR Dec 4 2017.pdf; Appointment Reminder REG CPA Exam Aug 20 2018.pdf

Good Day Jessica

Attached is my letter of appeal to the BOA and the relevant enclosures. Fingers crossed. Kindly acknowledge receipt.

Thanks for all your help.

Tes

Doc. No. 34GL-18-2242.

August 6, 2018

Board Members
Guam Board of Accountancy
335 South Marine Corps Drive, Suite 101,
Tamuning, GU 96913

Dear Ladies and Gentlemen of the Board:

I am writing to request the Board's kind consideration in extending my BEC pass credit. The credit expires on August 31, 2018. I ask due to the impact the score holds of 2017 had on my ability to schedule for testing and also in light of a personal tragedy.

The first part of my journey to pass the CPA exam began shortly before the extensive changes to the AICPA exam. I sat for BEC on the first quarter window on February 22, 2017. Fortunately, I passed on my first try.

Returning from an off island trip, I then proceeded to tackle FAR and started studying on April 2017. Scheduling the exam was challenging as this was the time that there was a 10-week delay of the score release for the last three quarters of 2017. Unlike the standard quicker test day-score release turnaround (about two weeks) in the previous quarters, the delay impacted my ability to schedule and factor in the opportunities for a possible retake. The retake, I believed, was a good possibility, with FAR being in my view, and shared by many others, as the most extensive as far as breadth of material is concerned. With that in mind, I also believed I needed more time to review. With fewer score release dates, even if I sat for the second and third quarters, I would not be able to find out if I passed FAR until either August 17 or September 22. Taking these factors into account, I first sat for this part on August 23, 2017.

Towards the last weeks of my review for FAR, I was also dealing with the news that my brother in the Philippines was in the hospital due to Stage 4 prostate cancer that had completely metastasized. I was further informed by family that he only had months to live. I was distracted by all this and considered postponing sitting for the exam and making the trip to see him instead. But I soldiered on at his request; he did not want me to postpone anything as important as the CPA exams on his account. I promised myself that as soon the exam was over I would fly to Manila to be with him. Unfortunately, my brother died on the same day as exam day. I also failed the exam.

Reeling from both events, I dusted myself off and scheduled for December 4, 2017. Unfortunately, right before Christmas, I found out, I failed. Despite the setback, I was still determined to achieve my goal. I scheduled myself for February 27, 2018. Yet another failure, but a score improved from the last time and a few points shy of passing.

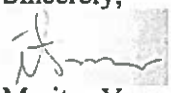
Buoyed by the improved score and my tenacity, I got back on the saddle. For the fourth time, I scheduled for FAR on May 2, 2018 and with much hope, scheduled AUD as well for June 6, 2018. To my great joy and relief, I found out on June 29, 2018 that I passed both.

I am now, hopefully, on the last part of my CPA exam journey. I am scheduled to sit for REG on August 20, 2018. I will not find out the results until September 11 and my BEC credit would already be expired by then. Hopefully, similar to BEC and AUD, I will pass on the first attempt.

If not, then I would truly appreciate it if the Board would grant me an extension on my BEC pass credit. This would give me some peace of mind and a bit of leeway in preserving the gains I have made. It might also save money and time, in that if granted an extension, I may not have to retake BEC right away should I fail my first attempt at REG, which I hope does not happen.

Thank you for all you do in the advancement of the accounting profession.

Sincerely,



Marites Venzon Schwab

Enclosures:
CPA Exam Score Notice (passed parts BEC, FAR & AUD)
Score Notices FAR (8/23/17, 12/4/17, 2/27/18 unavailable from NASBA SSO portal Grade 71)
Appointment Confirmation for REG

Uniform CPA Examination Score Notice

MARITES SCHWAB
PO BOX 4058
AGANA, 96932
Guam

7/2/2018

National Candidate ID:	773619
Jurisdiction:	Guam Board of Accountancy
Examination Section:	AUD - Auditing and Attestation
Examination Section ID:	6618839
Date Examination Section Taken:	6/6/2018

Score: 76 Result: PASS

Current Credit Status for Examination:

AUD	Credit	Expires	12/31/19
BEC	Credit	Expires	08/31/18
FAR	Credit	Expires	11/30/19
REG	No Credit		

You will receive separate score notices for each section of the examination you have taken. Each notice includes: examination identifying information (section name, section ID, and date); your score for that examination section; and the result (Pass/Fail).

Each notice also shows credit status for other examination sections you have taken. A credit status of ATTENDED indicates that your score information for that section has not been received. You will receive a separate notice for that section of the examination.

The score represents your overall performance on the identified examination section. Scores are reported on a numeric scale of 0-99, with 75 as the passing score. This scale does NOT represent "percent correct." A score of 75 indicates examination performance reflecting a level of knowledge and skills that is sufficient for the protection of the public.

On each of three examination sections Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Regulation (REG), the score includes multiple-choice questions and simulations. On the Business Environment and Concepts (BEC) examination section, the score includes multiple-choice questions, simulations, and written communications.

In each of AUD, FAR, and REG, the multiple-choice makes up 50% of the score and the simulations make up 50%. For BEC, the multiple-choice makes up 50% of the score, the simulations 35%, and the written communications 15%.

If you did not pass this examination section, performance information is provided on the back of this score notice. Please read the explanatory text carefully.

Contact your state accountancy board or its designee if you have any questions about your score or this notice. If you wish to re-take an examination section submit an application to your state accountancy board or its designee.

Rev.201701

Uniform CPA Examination Score Notice

MARITES V. SCHWAB
PO BOX 4058
AGANA, GU 96932

GUAM

9/20/17

Jurisdiction ID:	GU17017669
Jurisdiction:	Guam Board of Accountancy
Examination Section:	FAR - Financial Accounting and Reporting
Examination Section ID:	6372486
Date Examination Section Taken:	8/23/2017

Score: 66 Result: FAIL

Current Credit Status for Examination:

AUD	No Credit	
BEC	Credit	Expires 08/31/18
FAR	No Credit	
REG	No Credit	

You will receive separate score notices for each section of the examination you have taken. Each notice includes: examination identifying information (section name, section ID, and date); your score for that examination section; and the result (Pass/Fail).

Each notice also shows credit status for other examination sections you have taken. A credit status of ATTENDED indicates that your score information for that section has not been received. You will receive a separate notice for that section of the examination.

The score represents your overall performance on the identified examination section. Scores are reported on a numeric scale of 0-99, with 75 as the passing score. This scale does NOT represent "percent correct." A score of 75 indicates examination performance reflecting a level of knowledge and skills that is sufficient for the protection of the public.

On each of three examination sections Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Regulation (REG), the score includes multiple-choice questions and simulations. On the Business Environment and Concepts (BEC) examination section, the score includes multiple-choice questions, simulations, and written communications.

In each of AUD, FAR, and REG, the multiple-choice makes up 50% of the score and the simulations make up 50%. For BEC, the multiple-choice makes up 50% of the score, the simulations 35%, and the written communications 15%.

If you did not pass this examination section, performance information is provided on the back of this score notice. Please read the explanatory text carefully.

Contact your state accountancy board or its designee if you have any questions about your score or this notice. If you wish to re-take an examination section submit an application to your state accountancy board or its designee.

Candidate Performance Report

Financial Accounting and Reporting

What kind of information is in this report?

The performance display below shows your performance in each of the Content Areas of the Examination and your Overall Performance by item type. The percentages represent the relative weights of content in this section. The information below is based on your performance as compared to just-passing candidates (i.e. candidates with a total score between 75 and 80)

How should I interpret my performance?

While the total score on each CPA Exam section is highly reliable, extensively researched and validated, the same is not true for content area performance within the test sections. Therefore, please use caution in interpreting your content area performance.

First, each content area contains fewer questions than the total exam, so the results on a single content area are much less reliable than the total exam score. Second, candidates are administered a different set of items and a different number of items that cover different aspects of the content areas. Consequently, the content area performance should not be used to interpret areas of importance or emphasis when retaking a section.

The best strategy is to review ALL content areas of the CPA Exam section since the next time you take it you will again encounter a different number of items and different items that cover different aspects of the content areas.

Your Performance Compared to Passing Candidates*

by Content Area

Content Area	Weaker	Comparable	Stronger
I. Conceptual Framework, Standard-Setting and Financial Reporting (25 - 35%)		Comparable	
II. Select Financial Statement Accounts (30 - 40%)	Weaker		
III. Select Transactions (20 - 30%)			Stronger
IV. State and Local Governments (5 - 15%)	Weaker		

by Item Type

Item Type	Weaker	Comparable	Stronger
Multiple Choice (50%)		Comparable	
Simulations (50%)	Weaker		

***The comparable column is based on those candidates who scored between 75-80 on the examination section as a whole. For more information regarding how this comparison was calculated or how the examination is scored, please see the CPA Examination web site at www.aicpa.org/cpa-exam.**

Uniform CPA Examination Score Notice

MARITES V. SCHWAB
PO BOX 4058
AGANA, GU 96932

GUAM

12/19/17

Jurisdiction ID:	GU17017669
Jurisdiction:	Guam Board of Accountancy
Examination Section:	FAR - Financial Accounting and Reporting
Examination Section ID:	6523662
Date Examination Section Taken:	12/4/2017

Score: 64 Result: FAIL

Current Credit Status for Examination:

AUD	No Credit	
BEC	Credit	Expires 08/31/18
FAR	No Credit	
REG	No Credit	

You will receive separate score notices for each section of the examination you have taken. Each notice includes: examination identifying information (section name, section ID, and date); your score for that examination section; and the result (Pass/Fail).

Each notice also shows credit status for other examination sections you have taken. A credit status of ATTENDED indicates that your score information for that section has not been received. You will receive a separate notice for that section of the examination.

The score represents your overall performance on the identified examination section. Scores are reported on a numeric scale of 0-99, with 75 as the passing score. This scale does NOT represent "percent correct." A score of 75 indicates examination performance reflecting a level of knowledge and skills that is sufficient for the protection of the public.

On each of three examination sections Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Regulation (REG), the score includes multiple-choice questions and simulations. On the Business Environment and Concepts (BEC) examination section, the score includes multiple-choice questions, simulations, and written communications.

In each of AUD, FAR, and REG, the multiple-choice makes up 50% of the score and the simulations make up 50%. For BEC, the multiple-choice makes up 50% of the score, the simulations 35%, and the written communications 15%.

If you did not pass this examination section, performance information is provided on the back of this score notice. Please read the explanatory text carefully.

Contact your state accountancy board or its designee if you have any questions about your score or this notice. If you wish to re-take an examination section submit an application to your state accountancy board or its designee.

Candidate Performance Report

Financial Accounting and Reporting

What kind of information is in this report?

The performance display below shows your performance in each of the Content Areas of the Examination and your Overall Performance by item type. The percentages represent the relative weights of content in this section. The information below is based on your performance as compared to just-passing candidates (i.e. candidates with a total score between 75 and 80)

How should I interpret my performance?

While the total score on each CPA Exam section is highly reliable, extensively researched and validated, the same is not true for content area performance within the test sections. Therefore, please use caution in interpreting your content area performance.

First, each content area contains fewer questions than the total exam, so the results on a single content area are much less reliable than the total exam score. Second, candidates are administered a different set of items and a different number of items that cover different aspects of the content areas. Consequently, the content area performance should not be used to interpret areas of importance or emphasis when retaking a section.

The best strategy is to review ALL content areas of the CPA Exam section since the next time you take it you will again encounter a different number of items and different items that cover different aspects of the content areas.

Your Performance Compared to Passing Candidates*

by Content Area

Content Area	Weaker	Comparable	Stronger
I. Conceptual Framework, Standard-Setting and Financial Reporting (25 - 35%)	Weaker		
II. Select Financial Statement Accounts (30 - 40%)	Weaker		
III. Select Transactions (20 - 30%)	Weaker		
IV. State and Local Governments (5 - 15%)	Weaker		

by Item Type

Item Type	Weaker	Comparable	Stronger
Multiple Choice (50%)		Comparable	
Simulations (50%)	Weaker		

***The comparable column is based on those candidates who scored between 75-80 on the examination section as a whole. For more information regarding how this comparison was calculated or how the examination is scored, please see the CPA Examination web site at www.aicpa.org/cpa-exam.**

Gmail

Tes Venzon Schwab <tvenzon.sp16@gmail.com>

Appointment Confirmation

1 message

donotreply@prometric.com <donotreply@prometric.com> Tue, Jul 10, 2018 at 8:31 AM
To: tvenzon.sp16@gmail.com

To: MARITES SCHWAB
GUAM

North America

Date: 09 Jul 2018

Subject: Confirmation of computer-based **REGULATION (GUAM ONLY),#0000000088310148**

Your appointment for the computer-based REGULATION (GUAM ONLY) is confirmed. Please find the confirmation details that follow:

Confirmation:	0000000088310148
Program:	Uniform CPA Exam
Exam Code:	REGGU
	REGULATION (GUAM ONLY)
Exam Date:	20 Aug 2018
Exam Time:	12:30

Prometric Test Center: # 5503
Guam Finance Center, Harmon
Guam Finance Center
674 Harmon Loop Road
3rd floor Suit 312
Dededo, Guam GUAM 96929
GUAM

GLOBAL TEST CENTER SECURITY PROCEDURES

Prometric takes our role of providing a secure test environment seriously. During the check-in process, we inspect any and all eyeglasses, jewelry and other accessories to look for camera devices that could be used to capture exam content.

- You will be required to remove your eyeglasses for close visual inspection. These inspections will take a few seconds and will be done at check-in and again upon return from breaks before you enter the testing room to ensure you do not violate any security protocol.

- Jewelry outside of wedding and engagement rings is prohibited. Please do not wear other jewelry to the test center. Hair accessories, ties and bowties are subject to inspection. Please refrain from using ornate clips, combs, barrettes, headbands, tie clips, cuff links and other accessories as you may be prohibited from wearing them in to the testing room and asked to store them in your locker. Violation of security protocol may result in the confiscation of prohibited devices and termination of your exam.

IDENTIFICATION POLICY

The same form of your name must appear on your application, NTS, and on the identification you present at the test center. You are required to present two forms of identification, one of which must contain a recent photograph. Each form of identification must bear your signature and must not be expired. If you do not present acceptable identification, you will not be allowed to take your examination and you will forfeit all examination fees for that section. Please see your Candidate Bulletin for a list of valid identifications. All candidates must bring a valid hard copy of their Notice to Schedule (NTS) with them to their examination. Retesters should doublecheck to ensure they bring the correct NTS.

RESCHEDULE / CANCEL POLICY

After you have made an appointment for an examination section you may find it necessary to change or cancel an appointment. Be aware that you may be required to pay a reschedule fee or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation. Changes made 5 to 30 days prior to your appointment will be assessed a $35 fee. Changes made less than 5 days prior will be assessed $82.28. Note: Any changes made 24 hours or less prior to your appointment will forfeit your fees and you will need to

reapply to your board of accountancy or its designated agency. Please see your Candidate Bulletin for more information.

If you fail any section of the CPA examination, you may retake the section in a future testing window. You may not repeat any section within the same two-month testing window. Your Board of Accountany or its designee will provide you with information on how to retake a failed examination section when they send you your score report. Please see your Candidate Bulletin for more information.

DRIVING DIRECTIONS

From Antonio B.Won Pat International Airport

Head north towards route 10 A. Turn right at the 1st Cross street onto route 10A. Turn left to merge onto route 16. Turn right onto route 27. Destination will be on right

From Compadres Mall Bazaar 2

Walk west on route 27 towards route 16, destination will be on the left

ADDITIONAL INFORMATION

*** Did you know you can take a 30-minute "dry-run" of the test center experience prior to your exam day? Learn more about Prometric's Test Drive program at www.prometric.com/test-drive. ***

BIOMETRIC CONSENT

You have agreed to the Biometric Consent for this appointment. For additional information, please refer to the following webpage.

http://www.prometric.com/biometricconsent

Sincerely,

North America
Prometric
www.prometric.com

August 15, 2018

5. Request to extend BEC credit

Requestor: Ms. Yaying Dong
Exam Section: BEC Credit
Canada

Summary:
Ms. Dong was scheduled to take the exam at the Plattsburgh Prometric Center on March 5, 2018. A day before the exam she received a notice that the exam was cancelled due to the center being closed due to environmental issues. She is requesting an extension until November 26, 2018.

Recommendation:
Grant the extension. Delay was not her fault.

Jessica Reyes

From: Yaying Dong <yaying.dong@mail.mcgill.ca>
Sent: Tuesday, July 03, 2018 12:40 PM
To: exammgr@guamboa.org
Subject: First Exam Expiration Date Extension Request Due to Cancellation of Test Center-Plattsburgh
Attachments: IMPORTANT MESSAGE FROM PROMETRIC REGARDING YOUR SCHEDULED EXAM AT SITE .... (27.8 KB); FAR Confirmation-Yaying Dong.png

Extend BEC credit

Good morning Jessica,

Hope you had a great weekend and everything is good from your side.

Thank you for your time over the phone last week.

Further to our discussion, please find attached original cancellation e-mail from prometric center and my exam appointment confirmation e-mail as backup regarding the cancellation of my FAR exam scheduled on 2018.03.05 at Plattsburgh prometric center as discussed for your review.

NY

Considering that the exam cancellation was from test center's side resulting my FAR exam being delayed and it was such a short notice given from the test center, attached cancellation notice was on 2018.03.03 with only one day ahead from the scheduled exam date 2018.03.05, would it be possible from Guam Board of Accountancy to consider my request of extending my first exam's BEC expiry date due to my FAR exam being delayed?

At the time I was given the notice of my exam, I tried to make up for the cancellation as soon as I can because I have REG exam remained after my FAR exam and would love to attend the exam as soon as possible to give myself sufficient time to review REG and also get my score sooner for FAR so I could plan my exam review process accordinly in case I didn't do well. However, due to the shortage of available exam seats at Plattsburgh test center and the fact that I am currently working in Montreal, I am not able to make it sooner than earlier April to attend the exam. Rescheduling exam from 2018.03.05 to 2018.04.01 resulted a three month delay for the target score release date as the cut-off date was on 2018.03.10 for exam candidates to get score on 03.26...Would it be possible for Guam Board Accountancy to consider my request of extending my BEC exam expiry date from 2018/07/26 to 2018/11/26 given the situation? I would definitely appreicate you time and understanding and cherish the time given.

If you need any additional information regarding this, please do not hesitate to contact me.

Again, thanks and have a good day.

Sincerely,

Yaying Dong

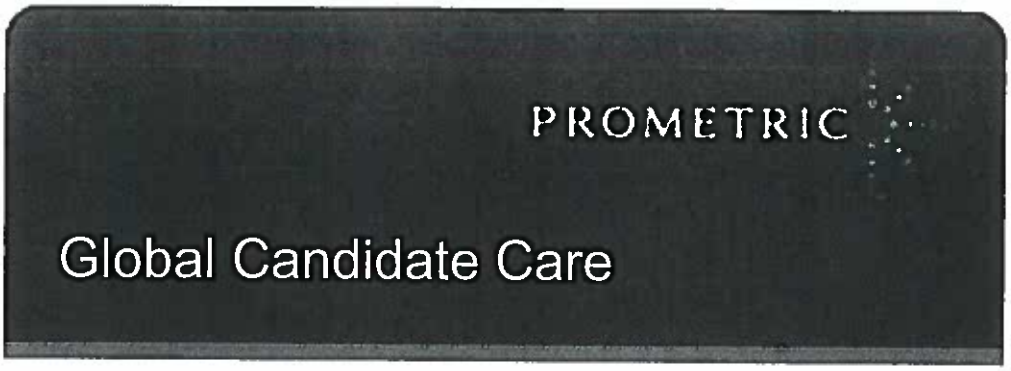
514 - 560 - 9392

Doc. No. 34GL-18-2242.

Jessica Reyes

From: Candidate Care <candidatecare@prometric.com>
Sent: Sunday, March 04, 2018 5:51 AM
To: Undisclosed recipients:
Subject: IMPORTANT MESSAGE FROM PROMETRIC REGARDING YOUR SCHEDULED EXAM AT SITE 4209 IN PLATTSBURGH, NY ON MARCH 5TH, 2018.

Importance: High



Dear Candidate,

Please be advised that your scheduled exam with Prometric has been cancelled as the site will be closed due to center environmental issues.

Please note that Prometric has cancelled you exam and your eligibility number or your scheduling number is now active.

You are required to go online at www.prometric.com to schedule a new appointment. Or call in to our Regional Registration Team to arrange for a new appointment. Contact details can be found on www.prometric.com\contactus.

For a testing window extension, please contact your respective client directly.

You will also receive an automated phone message in addition to this email.

Please ignore this message if you have successfully rescheduled or contacted the client.

While we do our very best to avoid any disruption to the appointments, but from time to time cancellation of an appointment is unavoidable. We

apologize for any inconvenience that this may cause you and wish to make the scheduling process as easy as possible.

Thank you for your business and best wishes on your exam!

Best regards,
Prometric

PLEASE DO NOT RESPOND TO THIS EMAIL.



You forwarded this message on 2018-03-03 10:41 PM

YAYING DONG
To: QUEBEC
CANADA

North America

Date: 03 Mar 2018 — exam date

Subject: Confirmation of computer-based **FINANCIAL ACCOUNTING AND REPORTING,#00000000086807479**

Your appointment for the computer-based FINANCIAL ACCOUNTING AND REPORTING is confirmed. Please find the confirmation details that follow:

Confirmation: 00000000086807479
Program: Uniform CPA Exam
Exam Code: FAR
FINANCIAL ACCOUNTING AND REPORTING
Exam Date: 05 Mar 2018
Exam Time: 12:30

Prometric Test Center: # 4209
Plattsburgh - Margaret Street
24 Margaret St.
Suite 1
Plattsburgh NEW YORK
12901
UNITED STATES

GLOBAL TEST CENTER SECURITY PROCEDURES
Prometric takes our role of providing a secure test environment seriously. During the check-in process, we inspect any and all eyeglasses, jewelry and other accessories to look for camera devices that could be used to capture exam content.

Doc. No. 34GL-18-2242.

August 15, 2018

6. Request for refund of exam fees paid to NASBA

Requestor: Ms. Rana Moustafa Ragab
Exam Section: AUD and FAR
United Arab Emirates

Summary:
Ms. Ragab is experiencing a high risk pregnancy and the doctor has recommended complete bed rest and possible admission to the hospital. She would like a refund of her fees paid to NASBA. Fees total $416.80.

Recommendation:
Advise NASBA to refund her fees.

Jessica Reyes

From: Jessica Reyes <exammgr@guamboa.org>
Sent: Wednesday, August 15, 2018 12:24 PM
To: 'rana moustafa'
Subject: RE: NTS fees refund request

It will be going before the board.
Once the board makes a decision we will email you.
Regards,

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

female

From: rana moustafa [mailto:ranamoustafa@live.com]
Sent: Wednesday, August 15, 2018 3:13 AM
To: Jessica Reyes
Subject: Re: NTS fees refund request

Hi Jessica ,
I'm waiting for your answer please

Get Outlook for iOS

From: rana moustafa <ranamoustafa@live.com>
Sent: Friday, August 10, 2018 2:47 PM
To: Jessica Reyes
Subject: Re: NTS fees refund request

Nasba replied to me that guam board have to look on the Nts refund request (Because the Guam Board of Accountancy does not allow Nasba to make decisions for their board.)
Please kindly send them approval for my refund request.
Thank you
Rana

Get Outlook for iOS

From: rana moustafa <ranamoustafa@live.com>
Sent: Friday, August 10, 2018 11:21 AM
To: Jessica Reyes
Subject: Re: NTS fees refund request

Do the guam board has a refund form i have to fill to get my exam fees refund due to my extreme medical emergency??

Get Outlook for iOS

From: Jessica Reyes <exammgr@guamboa.org>
Sent: Friday, August 10, 2018 3:18 AM
To: 'rana moustafa'
Subject: RE: NTS fees refund request

On the form itself it states to submit it to NASBA.

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

From: rana moustafa [mailto:ranamoustafa@live.com]
Sent: Friday, August 10, 2018 8:44 AM
To: Jessica Reyes
Subject: Re: NTS fees refund request

I did and they replied with that :

(You would need to send your ETP request through to the Guam Board of Accountancy. We do not review their requests for NTS Extensions.
NASBA CANDIDATE SERVICES)

I don't know what they are mean?

Get Outlook for iOS

From: Jessica Reyes <exammgr@guamboa.org>
Sent: Friday, August 10, 2018 2:33 AM
To: 'rana moustafa'
Subject: RE: NTS fees refund request

Rana Moustafa,
You will need to send this document to NASBA at the indicated address on the form.
Regards,
Jessica Reyes
Exam Manager
335 S. Marine Corps Dr., Ste 101
Tamuning, Guam 96913
671-647-0813 ext. 604

exammgr@guamboa.org

From: rana moustafa [mailto:ranamoustafa@live.com]
Sent: Friday, August 10, 2018 1:41 AM
To: exammgr@guamboa.org
Subject: NTS fees refund request

To whom it may concern,

I'm a CPA candidate , paid (AUD & FAR) exam fees to NASBA, and got my NTS on 07/09/2018.
Due to extreme medical emergency i will not be able to take any exams in the scheduled period.
Please find attached file for exception to NASBA policy form and my doctor's medical report.

Sincerely.

Rana moustafa

NASBA

EXCEPTION TO POLICY

The Exception to Policy Form and documentation must be received no later than thirty (30) days from the date of the extreme circumstance. Failure to submit the Exception to Policy Form and supporting documentation will deem request incomplete and will result in automatic denial of request. Candidates are advised that only one(1) Exception to Policy request can be submitted per Notice to Schedule. (NTS)

This form can be submitted to our office via mail, fax or email. M: 150 Fourth Ave. N, Suite 700, Nashville, TN 37219 or F: 615.312.3792 or E:cpaesrefund@nasba.org, or T:1-800-CPA-EXAM or 615-880-4250.

1.Jurisdiction: GUAM 2. Jurisdiction ID #: 821663

3. Name: Rana (FIRST) Moustafa (MIDDLE) Ragab (LAST)

4. Mailing Address: _____

4. Mailing Address: UAE (CITY) Abudhabi (STATE) 2732 (AIP CODE/POSTAL CODE) Khalifa city (COUNTRY)

5. Email: Ranamoustafa@live.com

6. Candidate/Bd is requesting: Partial refund of examination fees ✓ or NTS Extension ___

7. Candidate hardship: Death ___ Medical ✓ Military ___ VISA rejection ___

8. Application or Registration date: 07/09/2018 Section(s): AUD ✓ BEC ___ FAR ✓ REG ___

9. Current NTS Expiration Date: 01/08/2019

10. Are you currently scheduled with Prometric to take this examination section(s)? Yes ___ No ✓
If Yes, you are required to cancel this appointment prior to submission of this form.

11. Did you miss a scheduled appointment with Prometric because of your circumstances? Yes ___ No ✓
If Yes, you are considered a "NO SHOW" and this form is NOT applicable to you. Please contact our office.

Rana Moustafa
Candidate/Board Signature

8/8/2018
Date

OFFICE USE ONLY

Date email sent to candidate: _____ FT or RE Sections: A B F R Request Approved: Yes No

Refund Amount: $_____ New Expiration Date: _____

CPAES $_____ AUD Status: _____ CES# _____

AICPA $_____ BEC Status: _____ CES# _____

PROMETRIC $_____ FAR Status: _____ CES# _____

OTHER $_____ REG Status: _____ CES# _____

Total Refund $_____ Has Prometric been contacted? Yes No

Refund Mgr Sign: _____ NTS Mgr Sign: _____

Date Processed: _____ Date Submitted: _____

ميديكلينيك
MEDICLINIC

Date: 05/08/2018

Medical Report

File No: 100381011
Name: Rana Moustafa Hassan Ragab
Age: 29 years

The above named patient has high risk pregnancy .She came to our clinic, pregnant 12wks, with severe hyperemesis gravidarum, with vomiting and dehydration, she lost 7 Kgs from her weight. She feels weakness all the time. she had history of abortion at 4months in previous pregnancy & was adviced for cervical cerclage in current pregnancy .
The plane:
-Complete bed rest .
-Cervical cerclage operation for incompetent cx after 2wks
She was advised for admission in the hospital to get proper management
She need follow up of her pregnancy, to take frequent rest and to take medication.

Dr.Asrar Eladawy
Specialist Obs & Gynecology
Mediclinic Khalifa city A

MEDICLINIC ميديكلينيك

August 16, 2018

7. Request to take the REG in the same window.

Requestor: Ms. Dolly Gupta
Exam Section: REG
United Arab Emirates

Summary:
Ms. Gupta was scheduled to take REG on July 1 and was not allowed to because she did not have her passport. Her passport was taken at Immigration because she is trying to renew her residence VISA. She cannot reschedule her exam in the same window which is what she wants. She is requesting a new NTS to take the exam in this window.

Recommendation:
Grant her request. The circumstances were beyond her control. She would like to take the exam by the end of this month. It will take some coordination with NASBA to allow her to take the exam when she wants.

Jessica Reyes

From:	Dolly Gupta <dolly.gupta@hotmail.com>
Sent:	Sunday, July 01, 2018 3:51 PM
To:	exammgr@guamboa.org; cpaexam@nasba.org
Subject:	CPA exam on 1 July 2018
Attachments:	Dolly Gupta - NTS.pdf; Dolly Gupta - Emirates ID Renewal.pdf; Dolly Gupta - Emirates ID.jpg; Dolly Gupta - Visa Renewal Application.pdf

Respected Sir/Ma'am,

Good morning

Re: National Candidate ID 716516

I am an International CPA candidate, Dolly Gupta (National Candidate ID 716516). I had scheduled my CPA exam, REG Section today (1 July 2018) at 7:30 AM (Dubai Time) at Prometric Middle East Centre (Dubai). I reached the center at 6:45 am (Dubai Time). Unfortunately on reaching there, I was told I cannot sit for the exam due to the unavailability of my passport.

My passport is with the Immigration office of DUBAI/RAK (UAE) for residence visa renewal. This process has been delayed by the Immigration due to unforeseen circumstances and hence wasn't received on the pre-scheduled time. Due to which, I carried all the supporting documents and email communication copies with the Immigration office, including valid Emirates ID (which is a recognized ID proof in the UAE and is linked to the passport).

I tried to cancel my appointment through the prometric website since the day before but was not able to do so due to some website issue. I even tried calling them but nobody was reachable.

I would kindly like to request you to please consider above facts and allow me to reschedule my REG section within the same testing window. My current NTS is valid until 09/30/2018.

Please find attached following documents:
- Valid NTS
- Valid Emirates ID (valid till 10 July 2018)
- Emirates ID renewal
- Residence Visa renewal Application

In addition to that I have shown my valid Emirates ID, UAE Driving License and original passport of my sponsor (my father) at the prometric dubai centre.

Awaiting your prompt response.

Thank you for your support and cooperation.

Kind Regards,
Dolly Gupta

The Uniform CPA Examination

Notice To Schedule (NTS)

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

You have been approved by Guam Board of Accountancy to take the following CPA Examination section(s):

GUPTA, DOLLY
VILLA NO.411, POLO TOWNHOUSE
NAD AL SHEBA 1 (MEYDAN STREET) PO BOX 186906
DUBAI, , 186906
United Arab Emirates (the)

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
BEC	6627265	6627265	03/22/2018	09/21/2018
FAR	6627266	6627266	03/22/2018	09/30/2018
REG	6627267	6627267	03/22/2018	09/30/2018

National Candidate ID: 716516
Passport Name: GUPTA, DOLLY

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

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

Take the Exam Tutorial and Sample Test at www.aicpa.org/cpaexam 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

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!

Updated: Jan 2017

Acceptable Forms of Identification

The same version of your name must appear on your application, this Notice to Schedule and on the identification you present at the testing center. You must present two forms of identification at the testing center, one of which must include a recent photograph and your signature and be on the list of primary forms of identification below. The other identification must include your signature. Neither form of identification may be expired.

Primary Forms of Identification:

- Valid (not expired) government issued driver's license with photograph and signature. The license must be printed in English to the extent required to compare the name with the one on the NTS and to confirm validity.
- Valid (not expired) state identification card with a recent photograph and signature issued by one of the fifty U.S. states or by a U.S. territory. (Candidates who do not drive may have an identification card issued by the agency which also issues driver's licenses.)
- Valid (not expired) government issued passport with a recent photograph and signature.
- United States military identification card with a recent photograph and signature.

Secondary Forms of Identification:

- Additional government issued identification from the above list.
- Accountancy Board-issued identification.
- Valid credit card (with signature).
- Bank automated teller machine (ATM) card (with signature).
- Valid bank debit card (with signature)

The following are UNACCEPTABLE forms of identification:

- Draft classification card.
- Social Security card.
- Student identification card.
- United States permanent residency card (green card).

International Test Center Candidates:

- For primary ID, candidates MUST bring to the appointment a valid, non-expired Passport meeting specific country issuance criteria. If Passport is unsigned, a secondary ID is required (refer to the Candidate Bulletin for issuance and secondary ID details).

If the test center staff has questions about the identification presented, you may be asked for additional proof of identity. You may be refused access to an examination and forfeit the examination fee for that session if the staff believes that you have not proven your identity. Admittance to the test center and examination does not imply that your identification is valid or that your scores will be reported if subsequent investigations reveal impersonation or forgery.

Prohibited Items - Items that cannot be taken into the testing room include but are not limited to:

Books	Food or Beverage	Paper (not provided by Test Center)
Briefcase	Handbag/Backpack/Hip Pack	Pen/Pencil (not provided by Test Center)
Calculator/Portable Computer	Hat or Visor (except head coverings	Pencil Sharpener
Calculator Watch	worn for religious reasons)	Personal Digital Assistant or Electronic
Camera, Photographic or Scanning Device	Headsets or Audio Earmuffs (not	Devices
Cellular Phone	provided by Test Center)	Plastic Bag
Cigarette/Tobacco Product	Jewelry - Pendant Necklace or Large Earrings	Purse/Wallet
Container of any kind	Newspaper or Magazine	Radio/Transmitter/Receiver
Dictionary	Non-Prescription Sunglasses	Ruler/Slide Ruler
Earphone	Notebook	Study Material
Eraser	Notes in any written form	Tape/Disk Recorder or Player
Eyeglass Case	Organizer/Day Planner	Umbrella
	Outline	Watch
	Pager/Beeper	Weapon of any kind

Updated: Jan 2017

March 26, 2018

GUPTA, DOLLY
VILLA NO.411, POLO TOWNHOUSE
NAD AL SHEBA 1 (MEYDAN STREET) PO BOX 186906
DUBAI, , 186906
United Arab Emirates (the)

To Whom It May Concern:

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

BEC	03/22/2018	09/21/2018
FAR	03/22/2018	09/30/2018
REG	03/22/2018	09/30/2018

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

Updated: Jan 2017

قدم بتاريخ 10-06-2018
SUBMITTED ON 18:34

رقم الإيصال RECEIPT NO. 154258492

رقم العملية TRANSACTION NO. 167141471

إستمـارة تسجيـــل
REGISTRATION FORM

رقـــم الطلـــب
APPLICATION NUMBER

800220180610063466829

الهيئة الاتحادية للهوية والجنسية
FEDERAL AUTHORITY FOR IDENTITY & CITIZENSHIP

لمزيد من المعلومات FOR MORE INFORMATION www.ica.gov.ae

اتصل على CALL US ON 600 5 30003

15+

وافد EXPAT

الصلاحيات المقدمة للبطاقة ثلاث سنوات من تاريخ إصدار الإقامة
APPLIED CARD VALIDITY Three years of application date

الرسوم المدفوعة AMOUNT PAID AED 340.0

رقـم الهـاتف YOUR MOBILE
050-5598644

سيتم التواصل معك عن طريق رقم الهاتف المتحرك في حال وجود تعديل مطلوب وعند جاهزيه البطاقه للتسليم
We will contact you on this number in case of required modification and once your card is ready

إستلام البطاقة عن طريق / CARD DELIVERY THROUGH
صندوق بريد 186906، مكتب بريد الرقة، دبي
P.O.BOX 186906, Al Riqqa, Dubai

تجديد بطاقة الهوية
ID CARD RENEWAL

المتعامل لديه طلب قيد الإجراء مرتبط بتأشيرة الإقامة (جديد، تحديد، نقل كفالة). وهو مسجل مسبقا لدى هيئة الإمارات للهوية
Applicant has a residency visa application under processing (ex. visa issuance, renewal, transfer, etc) and has an existing record in Emirates Identity Authority's register.

تفادياً لإلغاء طلبك، الرجاء التقدم بطلب الإقامة خلال ١٠ أيام من تاريخ هذه الإستمارة
To avoid application cancellation, please make sure to apply for residence visa within 10 days of this application issuance.

الإسم NAME	دولي جوبتا Dolly Gupta				
الجنس GENDER	Female / أنثى	تاريخ الميلاد DATE OF BIRTH	23-03-1994	الجنسية NATIONALITY	الهند India
الرقم الموحد UNIFIED NUMBER	6894635	رقم جواز السفر PASSPORT NUMBER	J2540513	تاريخ انتهاء الجواز PASSPORT EXPIRY	12-12-2020
تاريخ انتهاء الإقامة RESIDENCY EXPIRY	10-07-2018	رقم الإقامة RESIDENCY NUMBER	601/2010/3/3672	رقم الهوية EMIRATES IDN	784199442865939
تاريخ إنتهاء البطاقة CARD EXPIRY	10-07-2018				

NEXT STEP

Your application is under processing

الإجراء التالي

الطلب قيدالإجراء

The application has been successfully submitted and currently under processing.

لقدتم تقديم الطلب بنجاح، الطلب قيد الإجراء وسيتم التواصل معك عند جاهزية البطاقة .أو في حال وجود استفسارات أو أي تعديلات مطلوبة على الطلب المقدم

RULES & REGULATIONS

- Please verify service type requested on the form (1st Time ID / Renewal - Reissuance / Replacement.)
- In case service type on the form is wrong, you will be informed of any fee top-up needed.
- Verify all personal information entered on the application form is correct.
- Verify both phone number and delivery option are correctly entered on the application form.
- Visit a typing center as soon as you are contacted to modify your application.
- Fee pertaining to typing centers is AED 30 only.
- In case additional fees are requested in typing centers, please contact us.
- Do not leave your passport at the typing center under any circumstances to avoid losses.
- Please keep the receipt attached to this application as proof of payment.
- When applying for ID Card Renewal or replacement, please verify the entered ID number & expiry date in your application.
- If you fail to collect your ID card after two weeks of receiving the notification, your ID card will be discarded.
- If you modified your application at a typing center different from the one you have previously visited, you will be subject to AED 5 typing fee.
- To enquire about the status of your application form, please contact us on 600530003 or visit our website: www.ica.gov.ae.
- Kindly bring along your original passport on the set date and time for your biometric appointment.
- Attention: if requested by ICA; your information should be reviewed and corrected within 14 days before the application is cancelled.

شروط وأحكام

- يرجى التأكد من نوع الخدمة المطلوبه (جديد / تحديد / بدل فاقد أو تالف).
- في حال احتيارك خدمة غير صحيحة، سيتم الإتصال بك لإستكمال الرسوم المقررة.
- تأكد من صحه بياناتك المدخله في استمارة التسجيل الإلكترونيه.
- تأكد من صحه رقم هاتفك المتحرك وطريقة الوصول المدخلين في الإستمارة.
- بادر لزيارة مكتب الطباعة في أسرع وقت بحال تم الإتصال بك للتعديل على استمارتك.
- الرسوم القانونيه لخدمات مكاتب الطباعه هي 30 درهما فقط لا غير.
- في حال طلب مكتب الطباعه رسوم إضافيه تزيد على الرسوم الرسميه إتصل بنا.
- لا تترك جواز سفرك لدى مكتب الطباعه تحت أي طرف تجنباً لإحتمال ضياعه.
- احتفظ بالإيصال المالي الذي بتنب قيامك بمعتته إستمارة التسجيل الإلكترونيه.
- الرجاء التأكد من صحه رقم الهويه وتاريخ انتهاء صلاحيتها في طلب التجديد أو الإستبدال.
- يتم إتلاف بطاقه الهويه في حال عدم مبادرة المتعامل لإستلام بطاقه خلال أسبوعين من تاريخ إخطاره.
- في حال تعديل الإستمارة بمكتب طباعة مختلف عن المكتب الذي تم فيه تقديم الطلب،يتوجب على العميل دفع خمسه دراهم رسوم خدمه طباعه.
- للإستفسار عن معاملة التسجيل ببطاقه الهويه، يرجى الإتصال على الرقم 600530003 أو زيارة الموقع الالكتروني للهيئة www.ica.gov.ae
- يرجى إحضار جواز السفر الأصلي عند زياره مراكز التسجيل لاستكمال البصمة والصورة.
- تنويه: في حال طلب منك مراجعه الهيئه لتصحيح بياناتك، فإنه لديك فتره 14 يوم للمراجعه فقط، وإلا سيتم الغاء الطلب بعد ذلك.

الطباعة بواسطة SUBMITTED BY Public User

تاريخ الطباعة PRINTED ON 18-06-2018 10:03

800220180610063466829

EXPO 2020 DUBAI, UAE HOST CITY

زايـــد ZAYED

Doc. No. 34GL-18-2242.



RAKEZ Government Services Department
Dependent Visa Application Form - Renewal

Transaction# SR-172521

rakez
RAS AL KHAIMAH ECONOMIC ZONE

1- Transaction Details:

Application Type: Renewal	Service Type: Normal	Residency Type: Investor / Partner	
Relation : Housewife / Children above 17	Medical Test:	Service Fee: AED 685	Deposit: AED 0.00

2- Dependent Details:

Full Name: Ms. DOLLY GUPTA	Date of Birth: 23-Mar-1994
Current Nationality: India	
Passport Number: J2540513	Passport Type: Normal Passport
Passport Issue Date: 13-Dec-2010	Passport Expiry Date: 12-Dec-2020
Passport Country of Issue: India	Passport Place of Issue: DUBAI
Place of Birth: JAIPUR	Country of Birth: India
Visa Issue Date: July 11, 2016	Visa Expiry Date: July 10, 2018
Mother's Name: ASHA GUPTA	Father's Name: PAVAN KUMAR GUPTA
Religion: Hindu	Sect:
Marital Status: Single	
Sponsored By: Father	Language Spoken: English,
Educational Qualification: B.Sc Comm. and Business Adm	Applicant's Contact Number: 00971505049877
Job Title / Position: STUDENT	Permanent Country : India
Outside Mobile Number: 00919820861725	Address Outside UAE: 2/650 JAWAHAR NAGAR, JAIPUR - 302004, INDIA

3- Sponsor's Details:

Sponsor's Full Name: PAVAN KUMAR GUPTA	Current Nationality: India
Residency File Number: 601/2010/7/0008629	Residency Expiry Date: 13-Dec-2020
Sponsor's Email: FOSTERTRADINGFZE@GMAIL.COM	Sponsor's Mobile: 00971505598644
Passport No: Z2525502	Passport Type: Normal Passport
Passport Expiry Date: 11-Mar-2023	Unified ID Number: 6872477
Job Title / Position: Mr.	

4- Company Details:

Company Name: Foster Trading FZE	License Number:
Contact Person Mobile: 00971505598644	Office Telephone Number: 0097172227066
Name of Authorized Signatory: PAVAN KUMAR GUPTA	Email ID: fostertradingfze@gmail.com
Company Number:	File Number: 145409



RAKEZ Government Services Department
Dependent Visa Application Form - Renewal

Transaction# SR-172521

5- Requirements:

- Online visa application form duly filled out and signed by the Sponsor
- Original passport of the applicant (must be valid for at least 6 months) In case the medical examination will be carried out by RAKEZ, one set of passport copy need to be submitted.
- One recent passport size, colour photographs with white background In case the medical examination will be carried out by RAKEZ, additional (2) passport size, colour photographs are required.
- Original medical report that is valid and issued by a government hospital in the UAE for applicant that Above 18 (applicable in case the medical examination was carried out by the client directly)
- Copy of Emirates ID application form (applicable in case the medical examination and Emirates ID processing was carried out by the client directly) In case the Emirates ID processing will be carried out by RAKEZ, the original / copy of the previous Emirates ID card should be submitted (if available).
- Undertaking letter in Arabic for the daughter above 17 years of age, stating that the daughter is single and reside with the family
- Attested Certificate from Ministry of Education to be submitted for the son above 17 years of age (Approval from Immigration required & will have only one year visa)
- Passport copy of the sponsor along with the residence visa. Copy of mother's passport with visa page if applying for child's visa & mother is not sponsored by the husband.
- Guarantee letter in case of Investor / Partner (to be issued by RAKEZ at applicable charges)
- Salary Certificate & Attested Employment Contract for Employees (to be issued by RAKEZ at applicable charges)
- Accommodation: Copy of the attested Tenancy Contract / Property Ownership Certificate (Acceptance of non-attested tenancy contract is subject to the Immigration's approval).
- Copy of latest utility bill
- Original Emirates ID Card for the Sponsor (will be scanned & returned back to Client .
- Original Deposit slip for Investor / Partner Family (to be Renewed by Immigration at applicable charges)

Notes:

- In case Sponsor has paid to RAK Immigration Family Deposit & Visa holders has overstayed in UAE , old deposit will not be refundable from RAK Immigration & new Deposit should be paid.
- In case Trade license is Expired, RAKEZ will not provide any services.
- For all types of Family Visa, Sponsor should be inside UAE, In case of any special case, Approval from Immigration should be taken first.
- In case of Applying for new visa / Renewal for Son above 18, Immigration approval required before processing application.

By signing below, I certify that all information given is true and correct to the best of my knowledge. I acknowledge that I am solely responsible for any additional fees that may be applicable in the event of errors. I acknowledge that RAKEZ reserves its full right to make any changes on the requirements, service fees, and/or the time frame of related processes without prior notice, in accordance to the rules and regulations applied by the relevant government authorities.

أنا الموقع أدناه، أقر بأن البيانات المذكورة أعلاه صحيحة وخالية من أي اخطاء، وعليه فإنني أتحمل المسؤولية الكاملة في حالة أي رسوم إضافية مترتبة على الأخطاء. كما أقر بأن هيئة مناطق رأس الخيمة الإقتصادية تحتفظ بكامل حقها في إجراء أي تعديلات في أياً من المتطلبات أو رسوم الخدمة أو الفترة الزمنية لإكمال الاجراءات دون تقديم إخطار مسبق، وذلك حسب اللوائح والأحكام المعمول بها من قبل الهيئات الحكومية ذات الصلة.

Signature and Stamp:

Date: 14/06/2018 00:49:37

GUAM BOARD OF ACCOUNTANCY

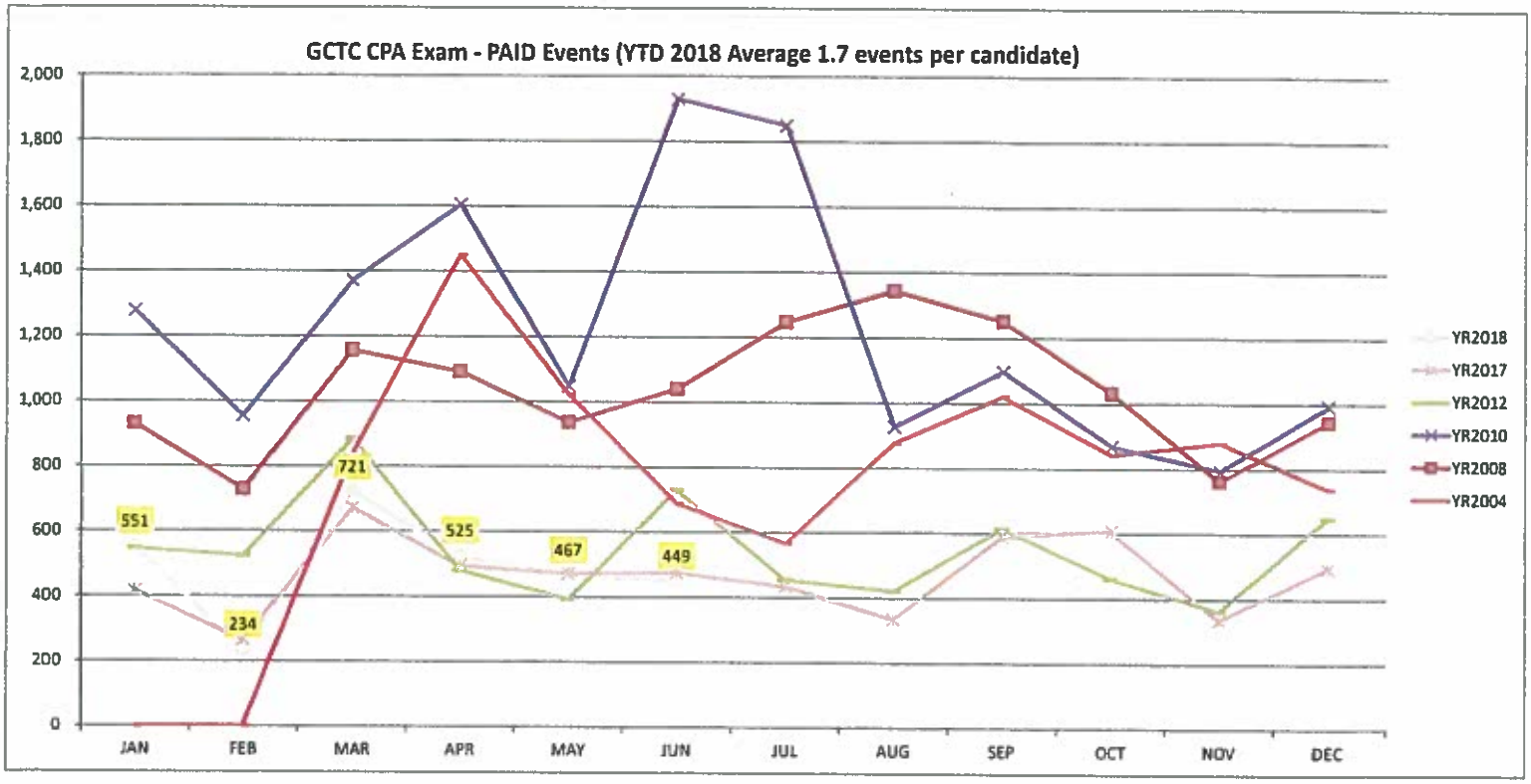
FY2018 Revenue, Expense and Fund Balance Summary w/History and FY2018 Budget

(Modified Accrual Basis: updated 8/16/18 mbs/dns)

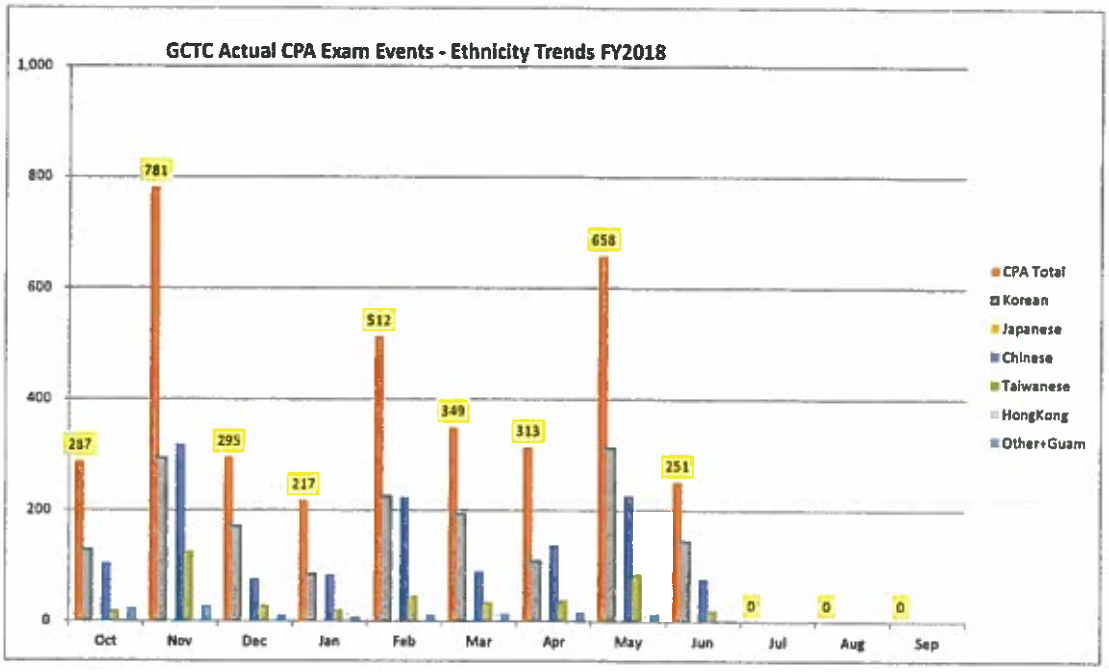
BUDGET CATEGORY Description NOTES	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual YTD 6/30/2018	FY2018 Approved Budget
REVENUES SUMMARY						
Exam Application Fees	80,300	89,750	120,900	126,450	101,850	100,000
Guam Computer Test Center Administration Fees	397,870	411,320	518,185	444,500	302,820	500,000
Certification Fees	54,200	60,725	100,750	128,100	100,525	72,000
Individual Licensing Fees	102,925	119,425	138,350	173,375	181,700	145,000
Firm Licensing Fees	5,325	5,675	5,450	5,350	3,875	5,000
Penalties/Miscellaneous Fees/Interest	9,560	16,762	12,302	18,320	12,503	0
TOTAL REVENUES	**650,180**	**703,657**	**895,937**	**896,095**	**703,273**	**822,000**
220 Travel	0	0	0	0	0	0
230 Contractual						
Administrative Services Contract	275,721	290,245	292,273	299,186	221,816	309,600
Legal Services Contract	0	0	0	0	0	0
Copier Services	6,136	4,301	5,638	6,572	6,339	7,500
Education & Testing	4,325	0	2,596	0	0	30,000
Others (Publications, Dues, etc.)	14,200	14,200	14,200	15,544	0	16,000
Web/Database development & maintenance	0	0	66	0	0	12,000
233 Office Space	23,868	23,868	23,868	23,868	17,901	24,000
240 Supplies	9,429	11,363	14,426	18,788	10,400	18,000
250 Small Equipment	1,319	1,963	2,384	4,065	4,980	5,000
290 Miscellaneous						
Bank Charges	5,392	6,424	9,391	11,980	9,360	18,000
Postage	15,266	14,322	28,365	33,810	46,142	32,000
Training	0	0	5,014	0	0	10,000
Notices/Compliance Investigations/Others	1,774	2,882	2,672	1,010	570	0
UOG Endowment Contribution	0	0	100,000	200,000	400,000	300,000
363 Telephone Services	0	0	0	0	0	0
450 Capitalized Equipment	0	0	0	0	0	0
TOTAL EXPENDITURES	**357,429**	**369,567**	**500,893**	**614,823**	**717,507**	**782,100**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**292,751**	**334,090**	**395,043**	**281,272**	**(14,234)**	**39,900**
FUND BALANCE:						
Beginning (1)	**1,419,109**	**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,722,265**
UOG Endowment Contribution Paid (PL 32-191)		**(1,000,000)**				
Ending	**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,708,031**	**1,762,165**
Consisting of:						
Cash - Bank of Guam (established FY2008)	**1,194,789**	**521,899**	**644,962**	**954,983**	**954,975**	
Cash - Time Certificates of Deposit	**501,505**	**501,505**	**751,505**	**752,261**	**752,261**	
Accounts Receivable-NASBA	**43,505**	**47,600**	**69,790**	**40,810**	**31,080**	
Accounts Payable	**(27,940)**	**(25,054)**	**(25,264)**	**(25,789)**	**(30,285)**	
Net Fund Balance	**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,708,031**	
Restricted Fund Balance	**1,039,000**	**1,045,950**	**1,051,000**	**1,051,000**	**1,321,000**	
Unrestricted Fund Balance	**672,860**	**0**	**389,993**	**671,265**	**387,031**	

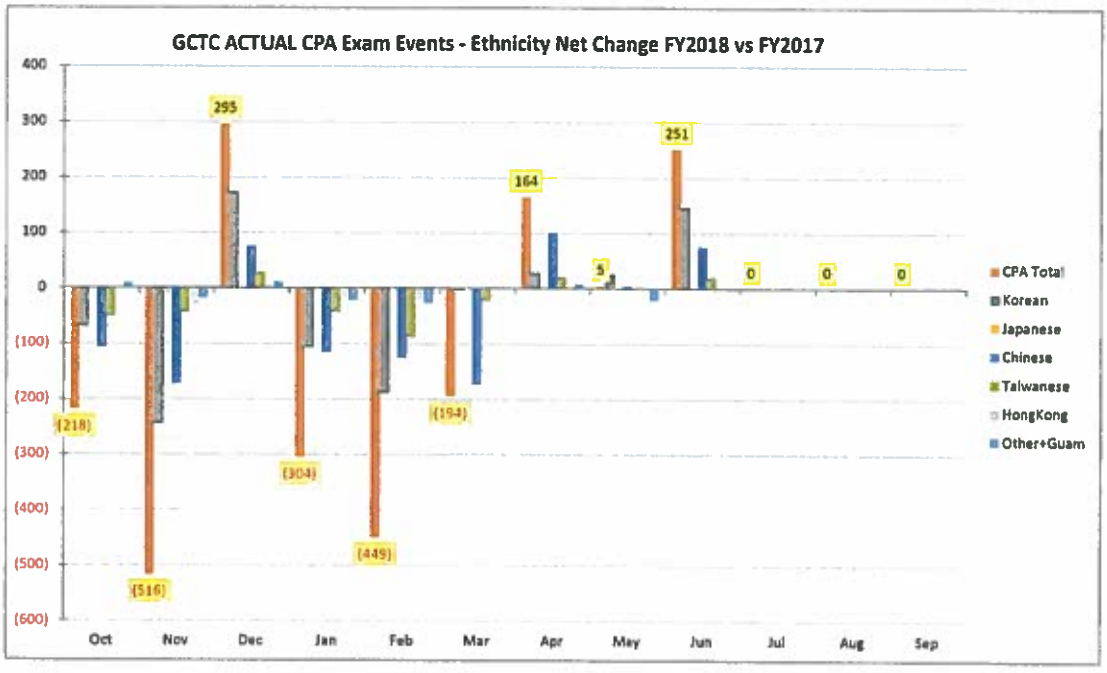
NOTES:

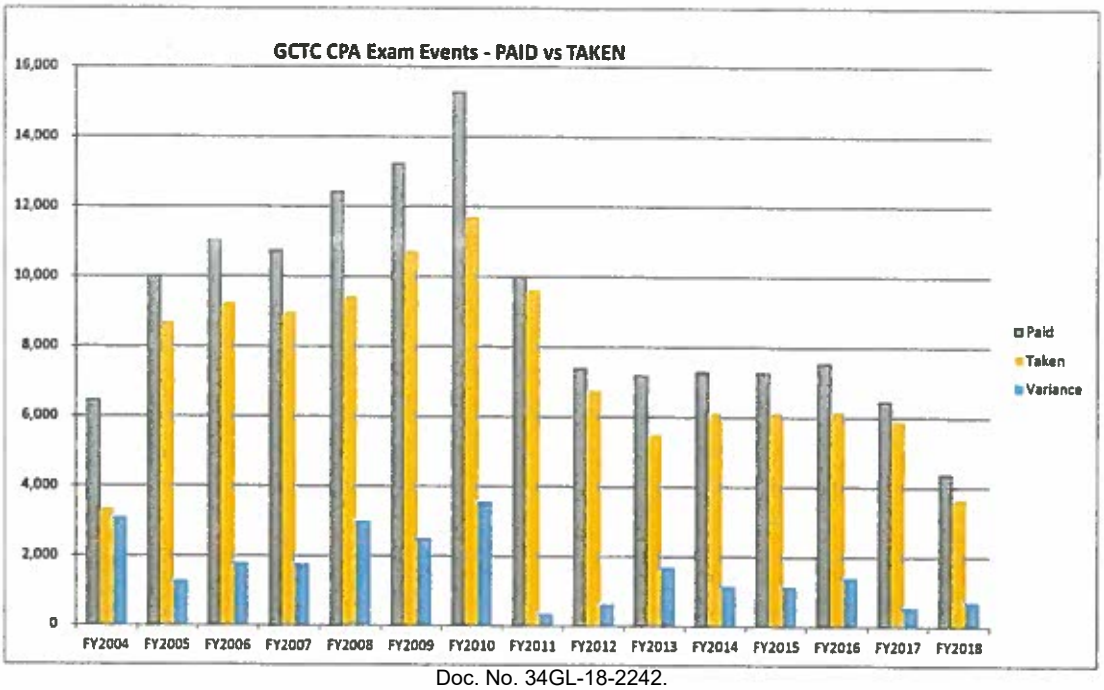
(1) During FY2018-Oct the Board paid $25,789 of prior year obligations, shown as FY2017 expenditures. There are no outstanding prior year encumbrances as of 10/7/2017.



6/16/2018 - 6:25 AM


GCTC Actual CPA Exam Events - Ethnicity Trends FY2018
1,000
800
600
400
200
0
287
781
295
217
512
349
313
658
251
0
0
0
Oct
Nov
Dec
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 FY2018 vs FY2017
400
300
200
100
0
(100)
(200)
(300)
(400)
(500)
(600)
(218)
(516)
295
(304)
(449)
(194)
164
5
251
0
0
0
Oct
Nov
Dec
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
FY2018
Paid
Taken
Variance

GUAM BOARD OF ACCOUNTANCY

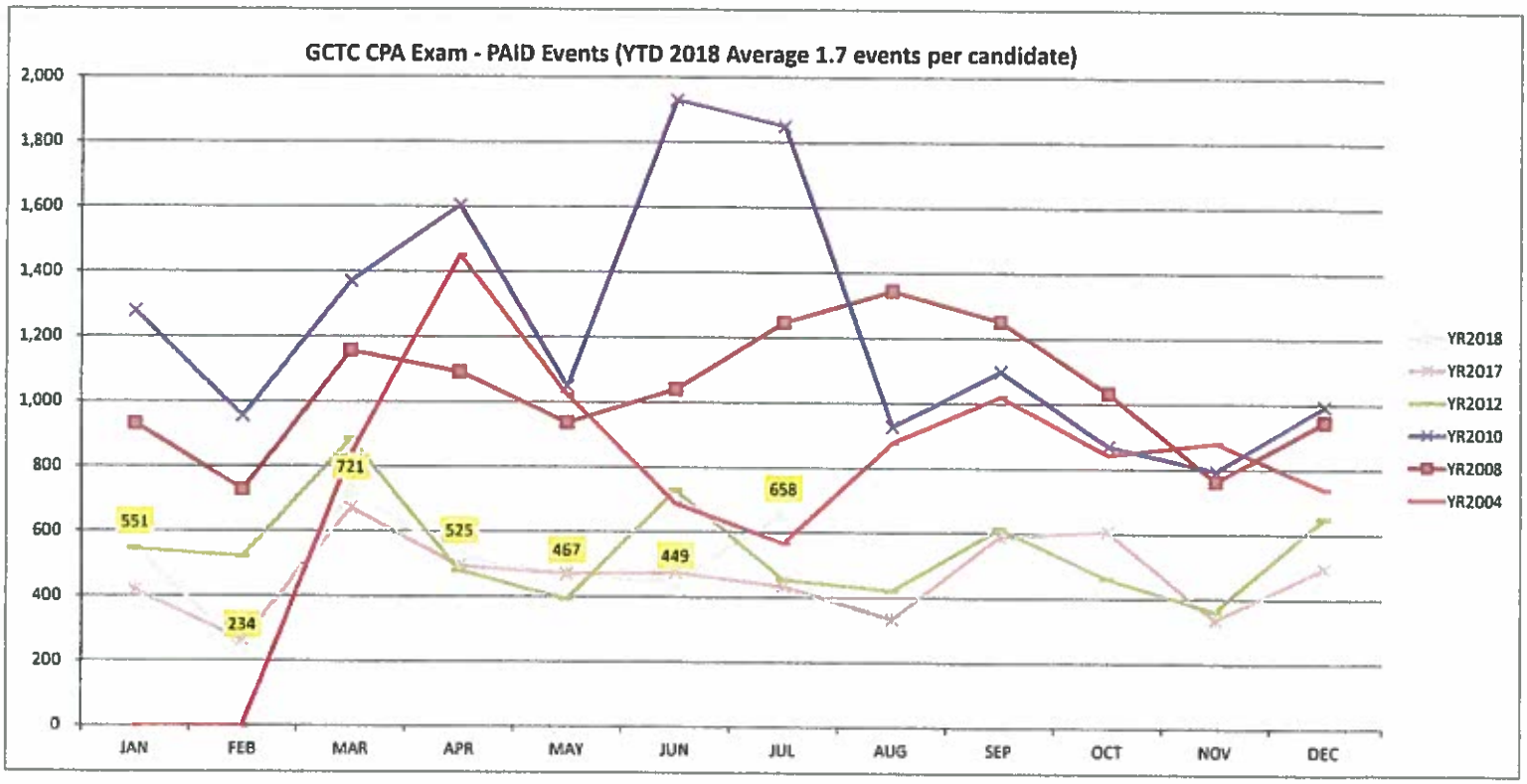
FY2018 Revenue, Expense and Fund Balance Summary w/History and FY2018 Budget

(Modified Accrual Basis: updated 8/16/18 mbs/dns)

BUDGET CATEGORY Description NOTES	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual YTD 7/31/2018	FY2018 Approved Budget
REVENUES SUMMARY						
Exam Application Fees	80,300	89,750	120,900	126,450	120,000	100,000
Guam Computer Test Center Administration Fees	397,870	411,320	518,185	444,500	348,880	500,000
Certification Fees	54,200	60,725	100,750	128,100	113,800	72,000
Individual Licensing Fees	102,925	119,425	138,350	173,375	200,600	145,000
Firm Licensing Fees	5,325	5,675	5,450	5,350	5,000	5,000
Penalties/Miscellaneous Fees/Interest	9,560	16,762	12,302	18,320	17,291	0
TOTAL REVENUES	**650,180**	**703,657**	**895,937**	**896,095**	**805,571**	**822,000**
220 Travel	0	0	0	0	0	0
230 Contractual						
Administrative Services Contract	275,721	290,245	292,273	299,186	246,006	309,600
Legal Services Contract	0	0	0	0	0	0
Copier Services	6,136	4,301	5,638	6,572	7,059	7,500
Education & Testing	4,325	0	2,596	0	0	30,000
Others (Publications, Dues, etc.)	14,200	14,200	14,200	15,544	0	16,000
Web/Database development & maintenance	0	0	66	0	0	12,000
233 Office Space	23,868	23,868	23,868	23,868	19,890	24,000
240 Supplies	9,429	11,363	14,426	18,788	12,640	18,000
250 Small Equipment	1,319	1,963	2,384	4,065	4,980	5,000
290 Miscellaneous						
Bank Charges	5,392	6,424	9,391	11,980	12,229	18,000
Postage	15,266	14,322	28,365	33,810	46,044	32,000
Training	0	0	5,014	0	0	10,000
Notices/Compliance Investigations/Others	1,774	2,882	2,672	1,010	570	0
UOG Endowment Contribution	0	0	100,000	200,000	400,000	300,000
363 Telephone Services	0	0	0	0	0	0
450 Capitalized Equipment	0	0	0	0	0	0
TOTAL EXPENDITURES	**357,429**	**369,567**	**500,893**	**614,823**	**749,418**	**782,100**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**292,751**	**334,090**	**395,043**	**281,272**	**56,154**	**39,900**
FUND BALANCE:						
Beginning (1)	**1,419,109**	**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,722,265**
UOG Endowment Contribution Paid (PL 32-191)		**(1,000,000)**				
Ending	**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,778,419**	**1,762,165**
Consisting of:						
Cash - Bank of Guam (established FY2008)	**1,194,789**	**521,899**	**644,962**	**954,983**	**1,010,382**	
Cash - Time Certificates of Deposit	**501,505**	**501,505**	**751,505**	**752,261**	**752,261**	
Accounts Receivable-NASBA	**43,505**	**47,600**	**69,790**	**40,810**	**46,060**	
Accounts Payable	**(27,940)**	**(25,054)**	**(25,264)**	**(25,789)**	**(30,285)**	
Net Fund Balance	**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,778,419**	
Restricted Fund Balance	**1,039,000**	**1,045,950**	**1,051,000**	**1,051,000**	**1,321,000**	
Unrestricted Fund Balance	**672,860**	**0**	**389,993**	**671,265**	**457,419**	

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.



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58101932

May 31 to June 29, 2018

RAYMOND JAMES®

UOGEF - Board of Accountancy Account Summary

Account No. 58101932 **Closing Value $1,750,922.95**

UOG ENDOWMENT FOUNDATION
1 UOG STATION
MANGILAO GU 96923

ASIA PACIFIC GROUP OF RJA
Raymond James & 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	$	1,752,059.72	$	1,399,330.77
Deposits	$	0.00	$	405,003.47
Income	$	11,313.85	$	19,530.19
Withdrawals	$	0.00	$	(42,538.26)
Expenses	$	32.22	$	(9,154.10)
Change in Value	$	(12,482.84)	$	(21,249.12)
Ending Balance	$	1,750,922.95	$	1,750,922.95
Purchases	$	(8,541.34)	$	(471,591.75)
Sales/Redemptions	$	0.00	$	101,595.65

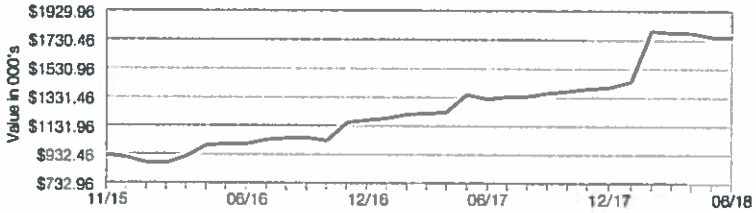
Time-Weighted Performance

See Understanding Your Statement for important information about these calculations.

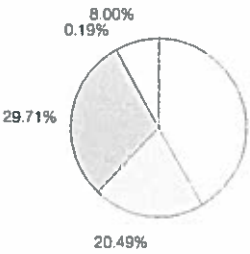
Performance Inception 11/12/15	This Quarter	YTD	2017	2016	Annualized Since 11/12/2015
	0.66%	(0.11)%	13.94%	7.76%	7.46%

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	$	728,242.84	41.61%
Non-US Equities	$	358,896.04	20.49%
Fixed Income	$	520,208.48	29.71%
Real Estate & Tangibles	$	-	-
Alternative Investments	$	-	-
Non-classified	$	3,411.74	0.19%
Cash & Cash Alternatives*	$	140,163.85	8.00%

*Not all Cash & Cash Alternatives are liquid; $106,689.14 is embedded in investment products

Morningstar asset allocation information as of 06/28/2018 (mutual funds & annuities) and 06/19/2018 (529s).

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

325916742-23-3 3Q4/2T35

RAYMOND JAMES®

Your Portfolio

UOGEF - Board of Accountancy Account No. 58101932

Cash & Cash Alternatives

Raymond James Bank Deposit Program ◊

Description (Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program ◊ - Selected Sweep Option		0.60%	$200.84
Goldman Sachs Bank USA	$33,474.71		
Raymond James Bank Deposit Program Total	**$33,474.71**		**$200.84**

Your bank priority state: NA

Participating banks recently added: American Express National Bank 04/02/2018

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

Cash & Cash Alternatives Total	**$33,474.71**		**$200.84**

Mutual Funds

Open-End Funds

Description (Symbol)	Quantity	Amount Invested	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Investment Gain or (Loss)	Cost Basis Gain or (Loss)
AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	2,628.903	$85,520.95	$97,750.74	$40.610	**$106,759.75**	2.06%	$2,195.13	$21,238.80 24.83%	$9,009.01 9.22%
DODGE & COX INCOME FUND N/L (DODIX)	11,098.513	$141,632.69	$150,826.56	$13.370	**$148,387.12**	2.80%	$4,161.94	$6,754.43 4.77%	$(2,439.44) (1.62)%
EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	3,941.145	$174,315.87	$195,062.77	$53.400	**$210,457.14**	0.93%	$1,962.69	$36,141.27 20.73%	$15,394.37 7.89%
JPMORGAN VALUE ADVANTAGE FUND CLASS L N/L (JVAIX)	2,262.333	$66,038.97	$68,984.54	$35.610	**$80,561.68**	1.27%	$1,027.10	$14,522.71 21.99%	$11,577.14 16.78%
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	352.493	$68,778.41	$76,008.58	$237.850	**$83,840.46**	0.43%	$359.54	$15,062.05 21.90%	$7,831.88 10.30%

Mutual Funds (continued)

Open-End Funds (continued)

Description (Symbol)	Quantity	Amount Invested	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Investment Gain or (Loss)	Cost Basis Gain or (Loss)
LOOMIS SAYLES GROWTH FUND CLASS Y N/L - NATIXIS ADVISOR (LSGRX)	6,713.989	$80,093.87	$83,451.33	$16.000	$107,423.82	0.51%	$547.86	$27,329.95 34.12%	$23,972.49 28.73%
METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)	14,346.138	$145,330.17	$153,007.24	$10.380	$148,912.91	2.30%	$3,428.73	$3,582.74 2.47%	$(4,094.33) (2.68)%
PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)	6,333.107	$61,609.44	$61,683.85	$9.730	$61,621.13	1.56%	$962.63	$11.69 0.02%	$(62.72) (0.10)%
T. ROWE PRICE SMALL CAP VALUE FUND INVESTOR CLASS N/L (PRSVX)	2,968.159	$105,244.36	$130,903.65	$51.170	$151,880.70	0.41%	$623.31	$46,636.34 44.31%	$20,977.05 16.02%
WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)	6,009.758	$62,549.85	$64,365.85	$10.240	$61,539.92	4.04%	$2,488.04	$(1,009.93) (1.61)%	$(2,825.93) (4.39)%
Open-End Funds Total		$991,114.58	$1,082,045.11		$1,161,384.63	1.53%	$17,756.97	$170,270.05	$79,339.52
Mutual Funds Total			$1,082,045.11		$1,161,384.63	1.53%	$17,756.97		$79,339.52

Exchange-Traded Products (ETPs)

Exchange-Traded Funds

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
ISHARES TR CORE US AGGBD ET (AGG)	1,649.000		$109.097	$179,900.54	$106.320	$175,321.68	2.46%	$4,315.43	(2.55)%	$(4,578.86)
LOT 1	357.000 [C]	11/13/2015	$108.565	$38,757.70	$106.320	$37,956.24	2.46%	$934.23	(2.07)%	$(801.46)
LOT 2	112.000 [C]	11/23/2015	$108.717	$12,176.28	$106.320	$11,907.84	2.46%	$293.09	(2.20)%	$(268.44)
LOT 3	61.000 [C]	12/01/2015	$108.700	$6,630.70	$106.320	$6,485.52	2.46%	$159.63	(2.19)%	$(145.18)

Exchange-Traded Products (ETPs) (continued)

Exchange-Traded Funds (continued)

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
LOT 4	26.000	04/13/2016	$110.778	$2,880.24	$106.320	$2,764.32	2.46%	$68.04	(4.02)%	$(115.92)
LOT 5	286.000	08/16/2016	$112.460	$32,163.50	$106.320	$30,407.52	2.46%	$748.43	(5.46)%	$(1,755.98)
LOT 6	107.000	11/02/2016	$111.097	$11,887.35	$106.320	$11,376.24	2.46%	$280.01	(4.30)%	$(511.11)
LOT 7	212.000	05/15/2017	$108.910	$23,088.90	$106.320	$22,539.84	2.46%	$554.78	(2.38)%	$(549.06)
LOT 8	424.000	02/02/2018	$107.290	$45,490.92	$106.320	$45,079.68	2.46%	$1,109.57	(0.90)%	$(411.24)
LOT 9	64.000	02/23/2018	$106.640	$6,824.95	$106.320	$6,804.48	2.46%	$167.48	(0.30)%	$(20.47)
ISHARES TR MIN VOL USA ETF (USMV)	2,343.000		$52.265	$122,456.25	$53.160	$124,553.88	1.86%	$2,319.57	1.71%	$2,097.63
LOT 1	1,797.000	11/14/2017	$51.839	$93,155.22	$53.160	$95,528.52	1.86%	$1,779.03	2.55%	$2,373.30
LOT 2	397.000	02/02/2018	$54.110	$21,481.63	$53.160	$21,104.52	1.86%	$393.03	(1.76)%	$(377.11)
LOT 3	149.000	02/23/2018	$52.479	$7,819.40	$53.160	$7,920.84	1.86%	$147.51	1.30%	$101.44
ISHARES TR CORE MSCI EAFE (IEFA)	1,952.000		$59.992	$117,104.42	$63.370	$123,698.24	2.97%	$3,673.66	5.63%	$6,593.82
LOT 1	557.000 [C]	11/13/2015	$54.729	$30,484.11	$63.370	$35,297.09	2.97%	$1,048.22	15.79%	$4,812.98
LOT 2	159.000 [C]	11/23/2015	$55.808	$8,873.43	$63.370	$10,075.83	2.97%	$299.22	13.55%	$1,202.40
LOT 3	86.000 [C]	12/01/2015	$56.245	$4,837.07	$63.370	$5,449.82	2.97%	$161.84	12.67%	$612.75
LOT 4	100.000	04/13/2016	$53.889	$5,388.90	$63.370	$6,337.00	2.97%	$188.19	17.59%	$948.10
LOT 5	151.000	11/02/2016	$53.649	$8,101.00	$63.370	$9,568.87	2.97%	$284.17	18.12%	$1,467.87
LOT 6	48.000	05/15/2017	$61.050	$2,930.40	$63.370	$3,041.76	2.97%	$90.33	3.80%	$111.36
LOT 7	429.000	11/14/2017	$64.469	$27,657.29	$63.370	$27,185.73	2.97%	$807.34	(1.71)%	$(471.56)
LOT 8	306.000	02/02/2018	$68.826	$21,060.80	$63.370	$19,391.22	2.97%	$575.66	(7.93)%	$(1,669.58)
LOT 9	116.000	02/23/2018	$66.995	$7,771.42	$63.370	$7,350.92	2.97%	$218.30	(5.41)%	$(420.50)
VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)	531.000		$206.181	$109,482.16	$249.510	$132,489.81	1.84%	$2,443.13	21.01%	$23,007.65

Exchange-Traded Products (ETPs) (continued)

Exchange-Traded Funds (continued)

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
LOT 1	8.000 [c]	11/13/2015	$186.164	$1,489.31	$249.510	$1,996.08	1.84%	$36.81	34.03%	$506.77
LOT 2	140.000 [c]	11/23/2015	$191.916	$26,868.24	$249.510	$34,931.40	1.84%	$644.13	30.01%	$8,063.16
LOT 3	85.000 [c]	12/01/2015	$192.260	$16,342.10	$249.510	$21,208.35	1.84%	$391.08	29.78%	$4,866.25
LOT 4	66.000	04/13/2016	$189.990	$12,539.34	$249.510	$16,467.66	1.84%	$303.66	31.33%	$3,928.32
LOT 5	94.000	11/02/2016	$193.520	$18,190.87	$249.510	$23,453.94	1.84%	$432.48	28.93%	$5,263.07
LOT 6	32.000	05/15/2017	$220.650	$7,060.80	$249.510	$7,984.32	1.84%	$147.23	13.08%	$923.52
LOT 7	76.000	02/02/2018	$256.329	$19,481.00	$249.510	$18,962.76	1.84%	$349.67	(2.66)%	$(518.24)
LOT 8	30.000	02/23/2018	$250.350	$7,510.50	$249.510	$7,485.30	1.84%	$138.03	(0.34)%	$(25.20)
Exchange-Traded Funds Total				$528,943.37		$556,063.61	2.29%	$12,751.79	5.13%	$27,120.24
Exchange-Traded Products Total				$528,943.37		$556,063.61	2.29%	$12,751.79	5.13%	$27,120.24

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

Portfolio Total **$1,750,922.95**

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

RAYMOND JAMES®

Your Activity

UOGEF - Board of Accountancy Account No. 58101932

Activity Summary

Deposits

Type	This Statement	Year to Date
Deposits	$0.00	$405,003.47
Total Deposits	**$0.00**	**$405,003.47**

Withdrawals

Type	This Statement	Year to Date
Withdrawals	$0.00	$(42,538.26)
Total Withdrawals	**$0.00**	**$(42,538.26)**

Purchases

Type	This Statement	Year to Date
Purchases	$0.00	$(457,536.92)
Reinvests	$(8,541.34)	$(14,054.83)
Total Purchases	**$(8,541.34)**	**$(471,591.75)**

Income

Type	This Statement	Year to Date
Capital Gains	$6,195.49	$6,543.88
Dividends - Taxable	$5,106.22	$12,318.68
Dividends/Interest - 2017	$0.00	$599.73
Interest at RJ Bank Deposit Program	$12.14	$67.90
Total Income	**$11,313.85**	**$19,530.19**

Expenses

Type	This Statement	Year to Date
Fees	$0.00	$(9,329.86)
Mutual Fund Fee Credit	$32.22	$175.76
Total Expenses	**$32.22**	**$(9,154.10)**

Sales / Redemptions

Type	This Statement	Year to Date
Sales	$0.00	$101,595.65
Total Sales/Redemptions	**$0.00**	**$101,595.65**

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				$30,669.98	
06/01/2018	Income	Dividend - Taxable	**PGIM HIGH YIELD FUND CLASS Z N/L (PHYZX)**			$101.60	$30,771.58	ON 0.0000 L3
06/01/2018	Income Purchase	Dividend - Taxable Reinvest	**METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)**	32.940	$10.41985	$343.23	$30,771.58	$.02398 per share x 14,313.198 shares
06/01/2018	Income Purchase	Dividend - Taxable Reinvest	**PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)**	7.632	$9.74973	$74.41	$30,771.58	$.01176 per share x 6,325.475 shares
06/01/2018	Income Purchase	Dividend - Taxable Reinvest	**WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)**	16.682	$10.3601	$172.82	$30,771.58	$.02880 per share x 5,993.096 shares

RAYMOND JAMES®

Your Activity (continued)

UOGEF - Board of Accountancy Account No. 58101932

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
06/07/2018	Income	Dividend - Taxable	ISHARES TR CORE US AGGBD ET (AGG)			$411.06	$31,182.64	$.24928 per share x 1,649.000 shares
06/14/2018	Income	Capital Gain	EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)			$6,195.49	$37,378.13	Long Term Capital Gain $1.61783 per share x 3,829.515 shares
06/14/2018	Purchase	Reinvest	EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	111.630	$55.50022	$(6,195.49)	$31,182.64	
06/14/2018	Income Purchase	Dividend - Taxable Reinvest	EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	2.779	$55.49478	$154.22	$31,182.64	$.04030 per share x 3,826.736 shares
06/18/2018	Income Purchase	Dividend - Taxable Reinvest	AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	13.527	$40.98913	$554.46	$31,182.64	$.21200 per share x 2,615.376 shares
06/25/2018	Income	Dividend - Taxable	ISHARES TR CORE MSCI EAFE (IEFA)			$2,247.71	$33,430.35	$1.15149 per share x 1,952.000 shares
06/27/2018	Withdrawal	Transfer Out	T. ROWE PRICE SMALL CAP VALUE FUND ADVISOR CLASS N/L (PASVX)	(2,988.351)		$0.00	$33,430.35	SHARE CLASS CONVERSION
06/27/2018	Deposit	Transfer In	T. ROWE PRICE SMALL CAP VALUE FUND INVESTOR CLASS N/L (PRSVX)	2,968.159		$0.00	$33,430.35	SHARE CLASS CONVERSION
06/28/2018	Income Purchase	Dividend - Taxable Reinvest	DODGE & COX INCOME FUND N/L (DODIX)	78.420	$13.35003	$1,046.91	$33,430.35	$.09500 per share x 11,020.093 shares
06/29/2018	Expense	Mutual Fund Fee Credit	Cash - Mutual Fund Fee Credit			$32.22	$33,462.57	Mutual fund fee credit
06/29/2018	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			$12.14	$33,474.71	

RAYMOND JAMES®

Cash Sweep Activity Recap

Raymond James Bank Deposit Program

Date	Activity Type	Amount	Balance
05/31/2018	Beginning Balance		$30,669.98
06/01/2018	Transfer To	$101.60	$30,771.58
06/07/2018	Transfer To	$411.06	$31,182.64
06/25/2018	Transfer To	$2,247.71	$33,430.35
06/29/2018	Transfer To	$32.22	$33,462.57
06/29/2018	Interest at RJ Bank Deposit Program	$12.14	$33,474.71

Future Payments

Future Cash Dividends ◊

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
ISHARES TR MIN VOL USA ETF	(USMV)	06/27/2018	07/02/2018	$680.78	$0.29056 per share x 2,343.000 shares
Future Cash Dividends Total				$680.78	

◊ Please see Future Payments on the Understanding Your Statement page.

Realized Capital Gains & Losses ○

Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	$0.00	$9.09
Short-Term Loss	$0.00	$(672.17)
Long-Term Gain	$0.00	$4,139.23
Long-Term Loss	$0.00	$(324.02)
Net Gain / Loss Total	$0.00	**$3,152.13**

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

MDL: 32591674Q180731H00000W00025
58101932

June 29 to July 31, 2018

RAYMOND JAMES®

UOGEF - Board of Accountancy Account Summary

Account No. 58101932 **Closing Value $1,780,959.24**

UOG ENDOWMENT FOUNDATION
1 UOG STATION
MANGILAO GU 96923

ASIA PACIFIC GROUP OF RJA
Raymond James & 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	$	1,750,922.95	$	1,399,330.77
Deposits	$	0.00	$	405,003.47
Income	$	2,336.87	$	21,867.06
Withdrawals	$	0.00	$	(42,538.26)
Expenses	$	(5,154.98)	$	(14,309.08)
Change In Value	$	32,854.40	$	11,605.28
Ending Balance	$	1,780,959.24	$	1,780,959.24
Purchases	$	(647.04)	$	(472,238.79)
Sales/Redemptions	$	0.00	$	101,595.65

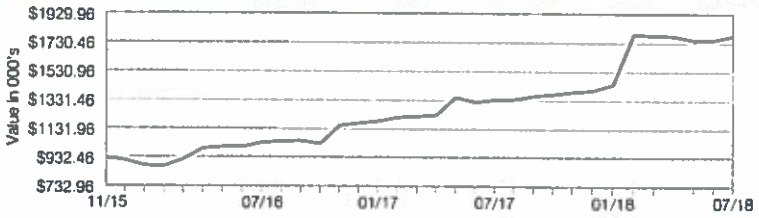
Time-Weighted Performance

See Understanding Your Statement for important information about these calculations.

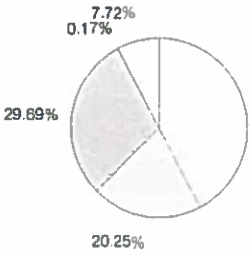
Performance Inception 11/12/15	YTD	2017	2016
	1.56%	13.94%	7.76%

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	$	750,676.36	42.17%
Non-US Equities	$	360,788.80	20.25%
Fixed Income	$	528,859.69	29.69%
Real Estate & Tangibles	$	-	-
Alternative Investments	$	-	-
Non-classified	$	3,054.21	0.17%
Cash & Cash Alternatives*	$	137,580.19	7.72%

*Not all Cash & Cash Alternatives are liquid; $107,570.63 is embedded in investment products

Morningstar asset allocation information is as of 07/30/2018 (mutual funds & annuities) and 07/19/2018 (529s).

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

32591674-23-1 3QW/2735

Doc. No. 34GL-18-2242.

RAYMOND JAMES®

Your Portfolio

UOGEF - Board of Accountancy Account No. 58101932

Cash & Cash Alternatives

Raymond James Bank Deposit Program ©

Description (Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program © - Selected Sweep Option		0.60%	$180.05
Goldman Sachs Bank USA	$30,009.56		
Raymond James Bank Deposit Program Total	**$30,009.56**		**$180.05**

Your bank priority state: NA

Participating banks recently added: American Express National Bank 04/02/2018

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

Cash & Cash Alternatives Total	**$30,009.56**		**$180.05**

Mutual Funds

Open-End Funds

Description (Symbol)	Quantity	Amount Invested	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Investment Gain or (Loss)	Cost Basis Gain or (Loss)
AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	2,628.903	$85,520.95	$97,750.74	$42.000	**$110,413.93**	1.99%	$2,195.13	$24,892.98 29.11%	$12,663.19 12.95%
DODGE & COX INCOME FUND N/L (DODIX)	11,098.513	$141,632.69	$150,826.56	$13.440	**$149,164.01**	2.79%	$4,161.94	$7,531.32 5.32%	$(1,662.55) (1.10)%
EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	3,941.145	$174,315.87	$195,062.77	$54.540	**$214,950.05**	0.91%	$1,962.69	$40,634.18 23.31%	$19,887.28 10.20%
JPMORGAN VALUE ADVANTAGE FUND CLASS L N/L (JVAIX)	2,262.333	$66,038.97	$68,984.54	$37.020	**$83,751.57**	1.23%	$1,027.10	$17,712.60 26.82%	$14,767.03 21.41%
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	352.493	$68,778.41	$76,008.58	$243.110	**$85,694.57**	0.42%	$359.54	$16,916.16 24.60%	$9,685.99 12.74%

Mutual Funds (continued)

Open-End Funds (continued)

Description (Symbol)	Quantity	Amount Invested	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Investment Gain or (Loss)	Cost Basis Gain or (Loss)
LOOMIS SAYLES GROWTH FUND CLASS Y N/L - NATIXIS ADVISOR (LSGRX)	6,713.989	$80,093.87	$83,451.33	$16.530	$110,982.24	0.49%	$547.86	$30,888.37 38.57%	$27,530.91 32.99%
METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)	14,379.568	$145,330.17	$153,354.24	$10.360	$148,972.32	2.36%	$3,522.99	$3,642.15 2.51%	$(4,381.92) (2.86)%
PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)	6,343.798	$61,609.44	$61,787.87	$9.750	$61,852.03	1.58%	$976.94	$242.59 0.39%	$64.16 0.10%
T. ROWE PRICE SMALL CAP VALUE FUND INVESTOR CLASS N/L (PRSVX)	2,968.159	$105,244.36	$130,903.65	$52.440	$155,650.26	0.40%	$623.31	$50,405.90 47.89%	$24,746.61 18.90%
WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)	6,028.901	$62,549.85	$64,561.87	$10.290	$62,037.39	4.06%	$2,520.08	$(512.46) (0.82)%	$(2,524.48) (3.91)%
Open-End Funds Total		$991,114.58	$1,082,692.15		$1,183,468.37	1.51%	$17,897.58	$192,353.79	$100,776.22
Mutual Funds Total			$1,082,692.15		$1,183,468.37	1.51%	$17,897.58		$100,776.22

Exchange-Traded Products (ETPs)

Exchange-Traded Funds

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
ISHARES TR CORE US AGGBD ET (AGG)	1,649.000		$109.097	$179,900.54	$106.060	$174,892.94	2.47%	$4,322.03	(2.78)%	$(5,007.60)
LOT 1	357.000 [C]	11/13/2015	$108.565	$38,757.70	$106.060	$37,863.42	2.47%	$935.70	(2.31)%	$(894.28)
LOT 2	112.000 [C]	11/23/2015	$108.717	$12,176.28	$106.060	$11,878.72	2.47%	$293.55	(2.44)%	$(297.56)
LOT 3	61.000 [C]	12/01/2015	$108.700	$6,630.70	$106.060	$6,469.66	2.47%	$159.88	(2.43)%	$(161.04)

Exchange-Traded Products (ETPs) (continued)

Exchange-Traded Funds (continued)

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct	Gain or (Loss)
LOT 4	26.000	04/13/2016	$110.778	$2,880.24	$106.060	$2,757.56	2.47%	$68.15	(4.26)%	$(122.68)
LOT 5	286.000	08/16/2016	$112.460	$32,163.50	$106.060	$30,333.16	2.47%	$749.61	(5.69)%	$(1,830.34)
LOT 6	107.000	11/02/2016	$111.097	$11,887.35	$106.060	$11,348.42	2.47%	$280.45	(4.53)%	$(538.93)
LOT 7	212.000	05/15/2017	$108.910	$23,088.90	$106.060	$22,484.72	2.47%	$555.65	(2.62)%	$(604.18)
LOT 8	424.000	02/02/2018	$107.290	$45,490.92	$106.060	$44,969.44	2.47%	$1,111.30	(1.15)%	$(521.48)
LOT 9	64.000	02/23/2018	$106.640	$6,824.95	$106.060	$6,787.84	2.47%	$167.74	(0.54)%	$(37.11)
ISHARES TR MIN VOL USA ETF (USMV)	2,343.000		$52.265	$122,456.25	$54.910	**$128,654.13**	1.80%	$2,319.57	5.06%	$6,197.88
LOT 1	1,797.000	11/14/2017	$51.839	$93,155.22	$54.910	$98,673.27	1.80%	$1,779.03	5.92%	$5,518.05
LOT 2	397.000	02/02/2018	$54.110	$21,481.63	$54.910	$21,799.27	1.80%	$393.03	1.48%	$317.64
LOT 3	149.000	02/23/2018	$52.479	$7,819.40	$54.910	$8,181.59	1.80%	$147.51	4.63%	$362.19
ISHARES TR CORE MSCI EAFE (IEFA)	1,952.000		$59.992	$117,104.42	$64.920	**$126,723.84**	2.90%	$3,673.66	8.21%	$9,619.42
LOT 1	557.000 [C]	11/13/2015	$54.729	$30,484.11	$64.920	$36,160.44	2.90%	$1,048.22	18.62%	$5,676.33
LOT 2	159.000 [C]	11/23/2015	$55.808	$8,873.43	$64.920	$10,322.28	2.90%	$299.22	16.33%	$1,448.85
LOT 3	86.000 [C]	12/01/2015	$56.245	$4,837.07	$64.920	$5,583.12	2.90%	$161.84	15.42%	$746.05
LOT 4	100.000	04/13/2016	$53.889	$5,388.90	$64.920	$6,492.00	2.90%	$188.19	20.47%	$1,103.10
LOT 5	151.000	11/02/2016	$53.649	$8,101.00	$64.920	$9,802.92	2.90%	$284.17	21.01%	$1,701.92
LOT 6	48.000	05/15/2017	$61.050	$2,930.40	$64.920	$3,116.16	2.90%	$90.33	6.34%	$185.76
LOT 7	429.000	11/14/2017	$64.469	$27,657.29	$64.920	$27,850.68	2.90%	$807.34	0.70%	$193.39
LOT 8	306.000	02/02/2018	$68.826	$21,060.80	$64.920	$19,865.52	2.90%	$575.86	(5.68)%	$(1,195.28)
LOT 9	116.000	02/23/2018	$66.995	$7,771.42	$64.920	$7,530.72	2.90%	$218.30	(3.10)%	$(240.70)
VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)	531.000		$206.181	$109,462.16	$258.400	**$137,210.40**	1.78%	$2,443.13	25.33%	$27,728.24

RAYMOND JAMES®

Your Portfolio (continued)

UOGEF - Board of Accountancy Account No. 58101932

Exchange-Traded Products (ETPs) (continued)

Exchange-Traded Funds (continued)

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
LOT 1	8.000 [c]	11/13/2015	$186.164	$1,489.31	$258.400	$2,067.20	1.78%	$36.81	38.80%	$577.89
LOT 2	140.000 [c]	11/23/2015	$191.916	$26,868.24	$258.400	$36,176.00	1.78%	$644.13	34.64%	$9,307.76
LOT 3	85.000 [c]	12/01/2015	$192.260	$16,342.10	$258.400	$21,964.00	1.78%	$391.08	34.40%	$5,621.90
LOT 4	66.000	04/13/2016	$189.990	$12,539.34	$258.400	$17,054.40	1.78%	$303.66	36.01%	$4,515.06
LOT 5	94.000	11/02/2016	$193.520	$18,190.87	$258.400	$24,289.60	1.78%	$432.48	33.53%	$6,098.73
LOT 6	32.000	05/15/2017	$220.650	$7,060.80	$258.400	$8,268.80	1.78%	$147.23	17.11%	$1,208.00
LOT 7	76.000	02/02/2018	$256.329	$19,481.00	$258.400	$19,638.40	1.78%	$349.67	0.81%	$157.40
LOT 8	30.000	02/23/2018	$250.350	$7,510.50	$258.400	$7,752.00	1.78%	$138.03	3.22%	$241.50
Exchange-Traded Funds Total				$528,943.37		**$567,481.31**	**2.25%**	$12,758.39	7.29%	$38,537.94
Exchange-Traded Products Total				**$528,943.37**		**$567,481.31**	**2.25%**	**$12,758.39**	**7.29%**	**$38,537.94**

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

Portfolio Total **$1,780,959.24**

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

RAYMOND JAMES®

Your Activity

UOGEF - Board of Accountancy Account No. 58101932

Activity Summary

Deposits

Type	This Statement	Year to Date
Deposits	$0.00	$405,003.47
Total Deposits	**$0.00**	**$405,003.47**

Withdrawals

Type	This Statement	Year to Date
Withdrawals	$0.00	$(42,538.26)
Total Withdrawals	**$0.00**	**$(42,538.26)**

Purchases

Type	This Statement	Year to Date
Purchases	$0.00	$(457,536.92)
Reinvests	$(647.04)	$(14,701.87)
Total Purchases	**$(647.04)**	**$(472,238.79)**

Income

Type	This Statement	Year to Date
Capital Gains	$0.00	$6,543.88
Dividends - Taxable	$2,320.23	$14,638.91
Dividends/Interest - 2017	$0.00	$599.73
Interest at RJ Bank Deposit Program	$16.64	$84.54
Total Income	**$2,336.87**	**$21,867.06**

Expenses

Type	This Statement	Year to Date
Fees	$(5,181.35)	$(14,511.21)
Mutual Fund Fee Credit	$26.37	$202.13
Total Expenses	**$(5,154.98)**	**$(14,309.08)**

Sales / Redemptions

Type	This Statement	Year to Date
Sales	$0.00	$101,595.65
Total Sales/Redemptions	**$0.00**	**$101,595.65**

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				$33,474.71	
07/02/2018	Income	Dividend - Taxable	**ISHARES TR MIN VOL USA ETF (USMV)**			$680.78	$34,155.49	$.29056 per share x 2,343.000 shares
07/02/2018	Income Purchase	Dividend - Taxable Reinvest	**METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)**	33.430	$10.37989	$347.00	$34,155.49	$.02419 per share x 14,346.138 shares
07/02/2018	Income Purchase	Dividend - Taxable Reinvest	**PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)**	10.691	$9.72967	$104.02	$34,155.49	$.01642 per share x 6,333.107 shares
07/02/2018	Income Purchase	Dividend - Taxable Reinvest	**WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)**	19.143	$10.23977	$196.02	$34,155.49	$.03262 per share x 6,009.758 shares

RAYMOND JAMES®

Your Activity (continued)

UOGEF - Board of Accountancy Account No. 58101932

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
07/03/2018	Income	Dividend - Taxable	**VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)**			$614.53	$34,770.02	$1.15731 per share x 531.000 shares
07/09/2018	Income	Dividend - Taxable	**ISHARES TR CORE US AGGBD ET (AGG)**			$377.88	$35,147.90	$.22916 per share x 1,649.000 shares
07/18/2018	Expense	Fee	**Cash**			$(4,740.02)	$30,407.88	3Q Fees for CONSULTING
07/18/2018	Expense	Fee	**Cash**			$(441.33)	$29,966.55	3Q Fees for CONSULTING
07/27/2018	Expense	Mutual Fund Fee Credit	**Cash - Mutual Fund Fee Credit**			$26.37	$29,992.92	Mutual fund fee credit
07/31/2018	Income	Interest at RJ Bank Deposit Program	**Raymond James Bank Deposit Program**			$16.64	$30,009.56	

Cash Sweep Activity Recap

Raymond James Bank Deposit Program

Date	Activity Type	Amount	Balance
06/29/2018	Beginning Balance		$33,474.71
07/02/2018	Transfer To	$680.78	$34,155.49
07/03/2018	Transfer To	$614.53	$34,770.02
07/09/2018	Transfer To	$377.88	$35,147.90

Date	Activity Type	Amount	Balance
07/18/2018	Transfer From	$(5,181.35)	$29,966.55
07/27/2018	Transfer To	$26.37	$29,992.92
07/31/2018	Interest at RJ Bank Deposit Program	$16.64	$30,009.56

RAYMOND JAMES®

Realized Capital Gains & Losses [C]

Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	$0.00	$9.09
Short-Term Loss	$0.00	$(672.17)
Long-Term Gain	$0.00	$4,139.23
Long-Term Loss	$0.00	$(324.02)
Net Gain / Loss Total	$0.00	**$3,152.13**

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

My Accounts | Summary

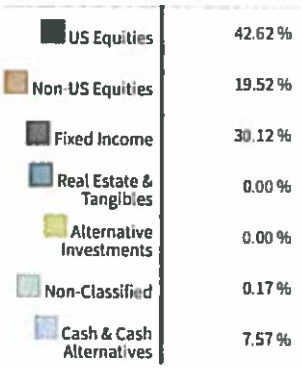
ACCOUNT SUMMARY

Account Name	Change Since Last Statement	Prior Statement	Prior Year End	Available Cash	Balance
				Assets - 1 accounts	
UOGEF - Board of Accountancy xxxx1932	(0.78 %)	$1,780,959.24	$1,399,330.77	$30,431.92	$1,766,996.41
SUB-TOTAL	(0.78 %)	$1,780,959.24	$1,399,330.77	$30,431.92	$1,766,996.41
TOTAL	(0.78 %)	$1,780,959.24	$1,399,330.77	$30,431.92	$1,766,996.41

Priced as of 8/16/2018 12:45 AM ET

SUMMARY ASSET ALLOCATION ANALYSIS





Morningstar Asset Allocation information as of August 15, 2018 (mutual funds and annuities) and July 19, 2018 (529s)

STOCK WATCHLIST

Priced as of 08/16/2018 12:45 AM ET

MY FINANCIAL ADVISOR

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Advisor Contact Page

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