GUAM
board of accountancy

March 18, 2019

35GL-19-0241
Speaker Tina Rose Muña Barnes

MAR 18 2019
Time 12:24 ( )AM (✓)PM
Received By: _____

2019 MAR 18 PM 1:00

Honorable Lourdes A. Leon Guerrero
Governor of Guam
Executive Chambers
P.O. Box 2950
Hagatña, GU 96910

Dear Governor Leon Guerrero:

In compliance with Public Law 31-233, Chapter XIII, Section 6, enclosed is the FY2019 – JANUARY Financial Statement for the Guam Board of Accountancy (the Board).

Please note that there were no outstanding prior year obligations as of January 31, 2019, and that the Board receives no funds from the US Federal Government or the Government of Guam. All Board funds are derived directly from CPA application, examination and licensing fees.

To wit, also enclosed is a graph of the Guam Computer Test Center (GCTC) paid (and/or taken) test events trending the changing demographics behind these revenues from inception to date. The decline in paid events due to international testing in Japan has been generally offset by candidates from Korea and China. There is, however, continued discussion by AICPA re: testing in China, that would again bring a directly proportional decline in GCTC surcharge revenues. Thus the Board continues funding the UOG Visiting Professor endowment annually, to its fullest ability.

If you need additional information, please contact us at your earliest convenience by calling 6470813 or emailing your request to: execdir@guamboa.org. Thank you.

Sincerely,

D. N. Sanford
Executive Director

Enclosures

cc: Honorable Tina Rose Muna Barnes
Speaker, 35th Guam Legislature

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0241

GUAM BOARD OF ACCOUNTANCY

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

Board Meeting – February 21, 2019

AGENDA

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V. ADJOURNMENT

GUAM BOARD OF ACCOUNTANCY

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

MINUTES OF MEETING

January 17, 2019

I. CALL TO ORDER:

The meeting was called to order at 4:06 p.m. by Chairman John Onedera. The meeting was held in the GBOA Conference Room.

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

II. APPROVAL OF MINUTES:

Motion was made by Francis Quinto Baba and seconded by Jennie Chiu to approve the Board minutes of December 20, 2018. There being no further discussion or objections, the motion carried.

III. NEW BUSINESS:

A. **GAEF Update:** Executive Director Dave Sanford updated the Board members on the Raymond James GAEF account summary for November/December 2018. The latest summary figures indicted a balance of $2,050,922 as of the end of December 2018. This figure included the $400,000 contribution to the Fund for FY 2019 and expenditures of approximately $130,000 on three summers of programs at UOG. Investment performance was 4.4% since inception.

He told the members that he had recently attended an Accounting Faculty Stakeholder Group meeting with Dr. Annette Santos, Dean of the School of Business and Public Administration, and other UOG faculty members. Curriculum was discussed and the issue of focusing on more critical accounting courses versus the courses being given now which were more introductory courses or below the 300-course level, 400 being the requirement. UOG students were now required to take and pass a placement exam before being allowed to take upper accounting courses

and Dave Sanford said he expressed to the members of the Group that if a student had the money to take the course, let them take the course as many times as they wanted to without having to take the placement exam. Also discussed was the Visiting Professor Program and Dr. Santos said they would contact Dr. Johnson and his wife, along with Dr. Ruben Avila, who had also expressed an interest in coming to Guam to participate in this Program. It had been agreed that the two previous professors that had participated in the three past summer programs, not be invited back again due to the ineffectiveness of the 2018 Summer Program and the need to bring someone that can stay for at least a semester, if not a full school year. Dave Sanford also requested that he be given a point of contact with the UOG person who would be responsible for the handling of the logistics for the Program.

The Board members discussed the Becker reimbursements and in lieu of offering to pay for the materials, the members all agreed to a policy that would offer to reimburse a student who is a Guam resident, a graduate of the UOG, who then passes the CPA exam and becomes a Guam licensed CPA. Reimbursement to the amount of $1500 and it was hoped that this would be become a more successful incentive than the previous policy which did not have much success.

B. Requests for Approval:

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

- **Requests for Credit/NTS Extensions:**

  - 1) **Mr. Hakam M H Hamayel** - requesting FAR extension due to his visa not being reissued and unable to sit for the exam. The Board agreed to grant him one window, up to May 2019.

  - 2) **Mr. Fahd Mohammed Suleman** – requesting score credit extension of Reg and Aud. Reg expires November 30, 2019 and Aud expires April 30, 2020. Mr. Suleman is requesting a score credit extension to May 2020 as he wants all his score credits to coincide with each other. In November he was given notice by his employer that he was to be terminated as of January 31, 019. His request was confusing, and it was determined that his extension request would give him over a year to complete his exams, and so Board members agreed to deny him his request and suggested that he study and take the exam before his current NTS expiration dates.

  - 3) **Mr. Ahmed Hosny Abdelbaky Aly** - requesting NTS extension to sit for Far, which expires on January 16, 2019. His reason being that his mother has cancer and he must care for her. He submitted medical

documentation and it was agreed by all Board members present to grant his NTS extension request to May 2019.

- **Applications for CPA Initial Certification and License to Practice:** Motion was made by Francis Quinto Baba and seconded by Jennie Chiu to approve the Applications for Initial Certification and License to Practice. There being no further discussion or objections, the motion carried. (Note: No. 41 on the listing, Mr. Manesh Sharma, had not yet made payment for his application and it was agreed that release of his License would be pending payment.)

IV. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **Proposed Changes to UAA Model Rules on Peer Review:** The goal of the changes was to make the Rules more closely reflect the current practice than the existing Model Rules do. Dave Sanford went over the highlights of the proposed changes. More important than title changes, the Rules being proposed contain basic definitions, recognition of the AICPA and State Societies as approved sponsoring organizations, requirement that non-AICPA members be allowed to participate in the AICPAs program, clarification of what needs to be done by a set date, guidance for the selection of Peer Review Oversight Committee members and required submissions to the State Board. Jurisdictions were requested to consider these rules in respect to their Board's current rules and consider whether the model rule would fit. Comments are due by June 2019, but Dave Sanford said he saw no reason to respond.

- **2018 Q4 CPA Exam Results:** Dave Sanford went over the Q4 2018 CPA exam result for Guam, which was basically unchanged, and the comparison with the overall statistics. The Guam low figures were still again attributed to the fact that Guam has foreign and non-English speaking candidates.

Also discussed:

- The financial statement for the month of December was presented to the Board members for their review and approval. Also presented to the Board for approval was the proposed FY2020 budget for submission to the Guam Legislature. Dave Sanford explained how he had arrived at his figures for the budget, total revenues at $895,000 with total expenditures the same. Motion was made by Todd Smith and seconded by Jennie Chiu to approve the FY2020 budget for submission to the Guam Legislature. The motion carried.

- With the resignation of Michele Santos as Assistant Executive Director and Licensing Administrator, Dave Sanford told the members he was looking into contracting with NASBA to relieve the current workload at the office with her leaving. He said he was working with Pat Hartman on what the cost would be and what they can provide and what

we would want them to handle for us, such as evaluating education relative to qualifying for licensure and accepting applications and payments. Dave Sanford also told the members that due to most of the credit card payments coming from foreign or non-domestic credit cards, he was having problems with finding someone to handle online payments with reasonable rates so this was another task that perhaps NASBA would be able to handle. He said NASBA currently handles 33 jurisdictions and we would be able to have them do whatever we needed them to handle to ease the workload volume with the absence of Micki. He expected to hear from NASBA in the following week or so.

- It was agreed that the yearly Election of Officers remained at status quo until such time as notified otherwise by the current Administration.

V. ADJOURNMENT:

There being no further discussion, motion was made and carried to adjourn the meeting at 5:42 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	GU18018489	1/2/2019	x	x			Abbas	Taha	Qatar
2	GU19019958	1/8/2019	x				Abdelwahab	Sherif Sobhy	Kuwait
3	GU17108271	1/16/2019		x			Abodesoky	Mansour	Saudi Arabia
4	GU190110074	1/28/2019			x		Abu Farhah	Sami	Saudi Arabia
5	GU19019951	1/2/2019	x	x			Ahamed	Mohammad	India
6	GU190210106	1/30/2019			x		Aizawa	Midori	Japan
7	GU17078097	1/9/2019			x	x	Ajoul	Omar	U.A.E.
8	GU18069091	1/24/2019	x	x			Akiba	Yuma	Japan
9	GU17068072	1/2/2019			x		Alananni	Hamza	U.A.E.
10	GU190110066	1/24/2019	x	x	x	x	Aldahray	Ayman	Saudi Arabia
11	GU17047887	1/3/2019	x				Alhamisy	Khaled	Saudi Arabia
12	GU15066250	1/18/2019		x	x		Ali Shabaan	Amr	U.A.E.
13	GU190110067	1/25/2019	x				Al-Majdalawi	Muawia	U.A.E.
14	GU16107407	1/22/2019			x		Almeatag	Osamah	Saudi Arabia
15	GU19011007	1/17/2019			x		Alnasr	Hussam	Jordan
16	GU16077134	1/23/2019	x			x	Aly	Mohamed	Canada
17	GU190210085	1/31/2019			x	x	Alzahrani	Mohammed	Alabama
18	GU17088134	1/4/2019		x			Alzamel	Faisal Ali	Saudi Arabia
19	GU17098253	1/2/2019			x		Anand	Ridhi	U.A.E.
20	GU17017721	1/7/2019	x				Ansari	Mohammad	India
21	GU18038772	1/11/2019	x				Aoe	Ayaka	Kentucky
22	GU14105880	1/30/2019	x	x	x		Aoki	Yoshitsugu	Japan
23	GU17118358	1/16/2019			x		Aratake	Naomi	Singapore
24	GU190110008	1/16/2019	x		x		Asahi	Marie	Japan
25	GU16067001	1/23/2019		x		x	Asami	Yoshinari	Mongolia
26	GU190110048	1/24/2019			x		Asano	Taisuke	Japan
27	GU17047915	1/7/2019				x	Bai	Bei	China
28	GU13065198	1/25/2019			x		Balauro	Marie Claire	Guam
29	GU17047912	1/16/2019			x		Banerjea	Debashis	Bahrain
30	GU190110009	1/14/2019	x				Banes	Kate Valerie	Guam
31	GU19019973	1/3/2019		x		x	Beeman	Sairam	U.A.E.
32	GU19019963	1/8/219		x	x		Bindra	Malkiat	India
33	GU18058920	1/28/2019	x				Boghdady	Mohamed	Saudi Arabia
34	GU190110071	1/28/2019		x	x		Borkatte	Anuradha	New York
35	GU18069102	1/10/2019	x				Cao	Yan	New York
36	GU19019955	1/7/2019	x	x			Chadha	Ridhima	India
37	GU190110041	1/17/2019		x	x	x	Chang	Chuting	Massachusetts
38	GU18018491	1/4/2019				x	Chang	Shu-Jui	Taiwan
39	GU17128420	1/10/2019	x				Chang	Tzu-Han	Taiwan
40	GU17128415	1/7/2019	x		x		Chao	Fu-Hsiang	Taiwan
41	GU17057952	1/14/2019	x				Chau	Ying Nam	Hong Kong
42	GU16107398	1/7/2019		x		x	Chen	Chia-Ping	Taiwan
43	GU190210107	1/29/2019	x	x	x	x	Chen	Xinyang	Virginia
44	GU11104429	1/24/2019	x	x	x	x	Chen	Lin-Chieh	Taiwan
45	GU190110006	1/18/2019		x	x		Cheng	Yilin	China
46	GU190110040	1/17/2019	x				Chittlangia	Suraj	India
47	GU190210101	1/29/2019		x	x		Chou	Yi-Hsuan	Taiwan
48	GU190110027	1/22/2019	x		x		Chou	Chi Keong	China
49	GU18089280	1/17/2019	x	x	x		Choudhary	Anisha	India
50	GU18099416	1/25/2019	x		x		Chu	Ting-Wei	Taiwan
51	GU190110028	1/22/2019	x		x		Chujo	Masayuki	Switzerland
52	GU18048890	1/9/2019				x	Datta	Sourav	India
53	GU18109634	1/10/2019		x			Dave	Narendrakumar	Pennsylvania
54	GU18079177	1/14/2019		x			Deng	Qiannan	Singapore
55	GU18018508	1/2/2019		x		x	Dong	Lin	China
56	GU17037813	1/28/2019		x			Dong	Wen	China
57	GU190110033	1/21/2019	x	x	x	x	Dsouza	Venesia	India
58	GU16117544	1/17/2019			x		El Huneidi	Ahmed	Kuwait
59	GU17108269	1/28/2019			x		Eladl	Tamer	Kuwait
60	GU18038786	1/2/2019		x			Elmetwalli	Ahmed	Qatar
61	GU17078121	1/22/2019			x		Endo	Kazuko	Hawaii
62	GU190110035	1/23/2019			x	x	Fan	Ching-Yun	Taiwan
63	GU19019956	1/8/2019	x		x		Fan	Xiaoyu	Japan
64	GU18038699	1/21/2019	x	x		x	Fernandes	Aisha	Kuwait
65	GU17118336	1/7/2019				x	Fernandes	Priston	India
66	GU190210098	1/31/2019	x	x	x	x	Fu	Jialin	Canada
67	GU19019957	1/7/2019		x	x		Fujii	Takuki	U.A.E.

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
68	GU09033398	1/4/2019		x	x		Funasaka	Masatoshi	Japan
69	GU19019983	1/14/2019			x		Fuse	Tomomi	Japan
70	GU18038769	1/29/2019	x	x	x		Gai	Wenjing	Illinois
71	GU190110020	1/14/2019		x	x		Guan	Xin	Pennsylvania
72	GU190110049	1/24/2019			x		Guan	Xintong	Pennsylvania
73	GU18079176	1/3/2019				x	Guo	Wei	Virginia
74	GU190210093	1/24/2019	x			x	Gupta	Nishu	India
75	GU19019970	1/4/2019	x	x	x	x	Gyoda	Tatsuya	Japan
76	GU190110050	1/24/2019	x	x	x	x	Halani	Payal	India
77	GU190110016	1/10/2019	x	x	x	x	Ham	Jimaela Anne	Saipan
78	GU14125941	1/14/2019			x		Hamdan	Khaled	U.A.E.
79	GU18058980	1/24/2019		x	x		Hashimoto	Takahiro	Japan
80	GU18028587	1/9/2019	x			x	Hata	Yasunori	Japan
81	GU190110079	1/23/2019			x		Hayashi	Daisuke	Japan
82	GU19019990	1/14/2019			x		Hayata	Tomomi	Japan
83	GU18058995	1/18/2019	x	x	x	x	He	Lixiangyi	Pennsylvania
84	GU19019979	1/14/2019		x	x		He	Sidan	New York
85	GU18018538	1/30/2019				x	Hirayama	Jun	Japan
86	GU18109639	1/29/2019	x				Honda	Tomoyuki	Japan
87	GU18089396	1/14/2019		x			Horiguchi	Yusuke	Japan
88	GU190110072	1/28/2019	x			x	Hu	Shan-hu	Taiwan
89	GU190110029	1/22/2019	x		x		Hu	Shao-Hsuan	Taiwan
90	GU18099569	1/11/2019		x			Huang	Hedan	China
91	GU18018524	1/29/2019			x	x	Huang	Jiancong	China
92	GU190110084	1/28/2019	x		x		Huang	Jing	China
93	GU15106494	1/28/2019				x	Huff	Robert	Texas
94	GU18028622	1/22/2019	x		x		Hwang	Sangwon	Japan
95	Initial	1/24/2019			x		Ichii	Seigo	Japan
96	GU15026068	1/8/2019		x	x		Inoue	Tetsuya	Japan
97	GU190110000	1/10/2019	x	x	x	x	Ishida	Kenta	Japan
98	GU16107433	1/8/2019		x	x		Ishikawa	Kazuomi	Japan
99	GU18109602	1/10/2019		x			Ishiwata	Ryota	Japan
100	GU190110083	1/28/2019	x		x		Ishiyama	Mai	Japan
101	GU18069050	1/31/2019				x	Iyer	Varun	U.A.E.
102	GU02111081	1/3/2019			x		Jesus	Duane	Guam
103	GU18069055	1/24/2019		x		x	Jhong	Chun-Fu	Taiwan
104	GU190110001	1/4/2019	x	x	x	x	Ji	Hongyu	China
105	GU18018499	1/22/2019		x			Jia	Xinping	California
106	GU19019991	1/11/2019			x	x	Joseph	Regimol	U.A.E.
107	GU18069036	1/23/2019	x		x		Juneja	Rahul	India
108	GU18038729	1/4/2019	x				Kagawa	Keisuke	Japan
109	GU190110015	1/16/2019			x		Kaimai	Tatsuya	Japan
110	GU17057969	1/9/2019			x		Kalra	Swathi	New York
111	GU190210105	1/29/2019	x		x		Kamiyama	Ryo	Japan
112	GU190110052	1/24/2019		x	x		Kanda	Hiroki	Japan
113	GU18058965	1/29/2019	x	x		x	Katsuya	Hiroki	Japan
114	GU19019987	1/14/2019	x		x		Kaur	Konica	India
115	GU19019972	1/9/2019			x		Kauuchi	Takami	New York
116	GU190210097	1/31/2019	x	x	x		Kawabata	Takemori	Japan
117	GU08053082	1/9/2019		x	x		Kawahara	Kazunari	Japan
118	GU190210104	1/30/2019	x	x	x	x	Kawakami	Daichi	Japan
119	GU190210146	1/31/2019	x	x	x	x	Khader	Bushra	India
120	GU19019969	1/4/2019	x	x	x	x	Kimura	Saki	Japan
121	GU19019962	1/8/2019		x	x		Kinoshita	Akihiro	Japan
122	GU12014519	1/9/2019	x	x	x	x	Kitamura	Ikuo	Japan
123	GU18079183	1/25/2019	x	x			Koiwai	Yuchi	Japan
124	GU18028612	1/14/2019				x	Kokubo	Hodaka	Japan
125	GU19019952	1/2/2019			x		Konda	Chiaki	Japan
126	GU17078077	1/9/2019		x	x		Koyama	Miho	Japan
127	GU19019976	1/9/2019	x	x	x	x	Koyanagi	Masashi	Japan
128	GU190110030	1/22/2019			x		Koyanagi	Takayuki	Japan
129	GU190110068	1/25/2019	x	x	x	x	Kubo	Naoya	Japan
130	GU190210096	1/31/2019	x		x		Kuboki	Masaya	Japan
131	GU16127643	1/30/2019				x	Kumar	Rakesh	Qatar
132	GU18089388	1/4/2019		x			Kyodo	Takaaki	Japan
133	GU19019980	1/9/2019	x		x		Laaw	Bernice	Guam
134	GU17088145	1/4/2019		x			Lagman	Danica	Guam

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
135	GU15106506	1/3/2019				x	Lai	Yiu Lun	Hong Kong
136	GU15096455	1/4/2019	x				Lam	Louisa	China
137	GU18018531	1/17/2019	x	x			Lasrado	Shaliet	India
138	GU190210114	1/23/2019		x	x		Lee	Chia-Yun	Taiwan
139	GU18018560	1/7/2019				x	Lee	Heng	Taiwan
140	GU190210087	1/29/2019	x	x	x	x	Lei	Chi Meng	China
141	GU19019961	1/8/2019	x			x	Li	Chun-Ta	Michigan
142	GU18079237	1/15/2019		x		x	Li	Danxian	Hong Kong
143	GU18079263	1/9/2019	x	x	x	x	Li	Jizhong	China
144	GU18069024	1/3/2019		x	x		Li	Mengmeng	China
145	GU16026716	1/8/2019	x			x	Li	Xiaoru	China
146	GU18099505	1/7/2019			x		Li	Guanying	China
147	GU190110082	1/28/2019		x	x		Lian	Yawei	Canada
148	GU190210088	1/22/2019	x	x	x	x	Liao	Chieh-Yu	Taiwan
149	GU190110073	1/28/2019	x		x		Liao	Pei-Ju	Taiwan
150	GU12094832	1/14/2019			x		Liao	Yen-Po	Taiwan
151	GU190110037	1/23/2019	x	x	x	x	Lin	Pei-Chen	California
152	GU18079257	1/8/2019	x		x		Lin	Po-Jen	Michigan
153	GU16127575	1/28/2019				x	Lin	Ting-Chun	Taiwan
154	GU18069094	1/23/2019	x				Liu	Meng	India
155	GU18129889	1/21/2019		x	x		Liu	Tong	Texas
156	GU18038662	1/9/2019				x	Liu	Yufan	China
157	GU18018516	1/3/2019	x				Liu	Zhen	China
158	GU190210094	1/30/2019	x	x	x	x	Lo	Yu-Sung	Taiwan
159	Initial	1/14/2019	x	x	x	x	Lu	Peipei	Maryland
160	GU15016009	1/17/2019		x	x		Lu	Xiaojun	China
161	GU17068074	1/14/2019				x	Lu	Yi-Fan	Taiwan
162	GU190210095	1/31/2019			x		Luo	Peining	China
163	GU18069028	1/2/2019				x	Luo	Yaoyao	China
164	GU18099509	1/14/2019	x	x		x	Ma	Lu	New York
165	GU18058997	1/18/2019	x	x	x	x	Ma	Yanning	Pennsylvania
166	GU19019997	1/10/2019			x		Machino	Kanako	Japan
167	GU15066249	1/8/2019	x				Manchanda	Aman	India
168	GU190110034	1/21/2019	x		x		Manchanda	Arzoo	India
169	GU19019968	1/4/2019		x	x		Mao	Yi-An	Taiwan
170	GU19019968	1/30/2019	x				Mao	Yi-An	Taiwan
171	GU19019975	1/9/2019		x	x		Maruyama	Ryosuke	Japan
172	GU12014529	1/16/2019	x		x		Matsubara	Masayuki	Japan
173	GU08023002	1/16/2019	x				Matsui	Kiyotada	Japan
174	GU18119755	1/10/2019		x			Matsumoto	Hideyuki	Illinois
175	GU16026708	1/4/2019		x			Matsunaga	Kaoru	Japan
176	GU16016646	1/24/2019	x		x		Matsushima	Yuka	Japan
177	GU17068048	1/18/2019			x		Medlock	Dajon	Kansas
178	GU18099422	1/14/2019		x			Mehta	Siddharth	India
179	GU18048901	1/4/2019	x	x	x		Melukote Vokkarane	Nityashree	India
180	GU18089366	1/14/2019	x		x		Menezes	Kalpesh	U.A.E.
181	GU18089370	1/14/2019		x	x		Menezes	Kim	U.A.E.
182	GU19019982	1/14/2019		x	x		Meng	Linghui	Japan
183	GU18119782	1/2/2019		x	x	x	Miao	Lishu	China
184	GU16056943	1/14/2019			x		Minagawa	Masaya	Japan
185	GU18089374	1/24/2019			x		Miyano	Matsuri	Japan
186	GU17128434	1/2/2019				x	Mohamed	Khaled	Egypt
187	GU18028592	1/24/2019			x		Mohammed Suleman	Fahd	Saudi Arabia
188	GU190210103	1/29/2019			x		Morooka	Nao	Japan
189	GU190110080	1/28/2019	x		x		Moustafa	Mohab	Egypt
190	GU16117533	1/8/2019	x			x	Mui	Wen Ian	Macau
191	GU17108259	1/30/2019		x			Muraki	Wakana	Japan
192	GU190210109	1/29/2019	x		x		Murali	Manikantan	India
193	GU18079221	1/4/2019	x		x		Nagaike	Shiho	Japan
194	GU18119740	1/22/2019		x	x		Naito	Hikaru	Japan
195	GU19019959	1/8/2019			x		Nakajima	Taiki	Japan
196	GU15066262	1/4/2019			x		Nakamura	Koji	Japan
197	GU190110069	1/25/2019			x		Nakamura	Sachiko	Japan
198	GU14115902	1/23/2019				x	Nakayama	Hayata	Japan
199	GU16127613	1/9/2019		x			Ngan	Chi Lee	Hong Kong
200	GU19019967	1/4/2019		x	x		Nishida	Kyoko	Japan
201	GU19019998	1/10/2019	x		x		Nishizawa	Akira	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
202	GU190110021	1/15/2019		x	x		Niu	Zihan	Canada
203	GU17088165	1/4/2019		x			Noda	Miyuki	Japan
204	GU18089379	1/23/2019	x			x	Noguchi	Norie	Japan
205	GU18048800	1/16/2019	x	x			Ogawa	Kazuki	Japan
206	GU190110017	1/21/2019	x		x		Oh	Joanna	Guam
207	GU17118356	1/31/2019		x		x	Oikawa	Yusuke	Japan
208	GU18048839	1/18/2019		x		x	Okubo	Yosuke	New York
209	GU16056978	1/29/2019	x	x	x		Ono	Satomi	Japan
210	GU190110036	1/23/2019	x		x		Onoguchi	Ayumi	Japan
211	GU190110014	1/16/2019			x		Osugi	Jun	Japan
212	GU18018469	1/7/2019	x				Patel	Parth	India
213	Initial	1/30/2019	x	x	x	x	Patel	Ritu Ketan	New Jersey
214	GU190110081	1/28/2019			x		Qi	Peipei	China
215	GU190110031	1/22/2019	x	x	x	x	Qiao	Risheng	China
216	GU19019986	1/14/2019		x	x		Qin	Xin	China
217	GU18059016	1/8/2019	x			x	Ramiya Sadaksharanathan	Lakshmi	U.A.E.
218	Initial	1/11/2019	x	x			Rokandla	Pranahitha	Canada
219	GU19019995	1/10/2019	x			x	Rui	Mengqian	Illinois
220	GU18089285	1/2/2019			x		Sadamitsu	Akinari	Japan
221	GU18058940	1/28/2019			x		Salah	Mohamed	Saudi Arabia
222	GU190110004	1/15/2019	x				Saleh	Mahmoud	Egypt
223	GU18069118	1/7/2019	x		x	x	Sathiyanarayanan	Shravan	India
224	GU17118357	1/14/2019	x				Sekiai	Hiroyuki	Japan
225	GU190110013	1/17/2019		x	x		Shen	Tong	China
226	GU16097300	1/8/2019			x		Shi	Ping	China
227	GU18089385	1/16/2019				x	Shibata	Haruka	California
228	GU17118370	1/7/2019	x			x	Shigehira	Toshimitsu	Japan
229	GU17037845	1/14/2019		x			Shigeta	Erika	Japan
230	Initial	1/8/2019		x	x		Shimizu	Yasuhiko	Japan
231	GU08069129	1/30/2019			x		Shiratori	Takuya	Japan
232	Initial	1/22/2019	x	x	x	x	Song	Ning	China
233	GU190210108	1/28/2019		x		x	Song	Shiwen	China
234	GU190210127	1/28/2019	x		x		Su	Dongyang	Illinois
235	GU190210110	1/29/2019	x		x		Sung	I-Hua	Taiwan
236	GU18018461	1/10/2019		x			Suzuki	Yuko	Japan
237	GU19019989	1/14/2019	x		x		Syed	Kashif	Pennsylvania
238	GU190110053	1/24/2019			x		Takahashi	Ayaka	Japan
239	GU190110012	1/16/2019		x	x		Takahashi	Naoki	Japan
240	GU190110026	1/22/2019	x	x	x		Takakura	Takehito	Japan
241	GU18109592	1/9/2019			x		Takamoto	Akira	Japan
242	GU17108279	1/9/2019		x			Takasu	Masaya	Japan
243	GU18099446	1/16/2019	x				Takeda	Wakana	Japan
244	GU17118350	1/3/2019			x		Tan	Yin	California
245	GU16036815	1/4/2019			x		Tanaka	Rie	Japan
246	GU19019960	1/8/2019		x	x		Tanaka	Yoshiaki	Japan
247	GU18069080	1/4/2019	x	x			Thyagarajan	Aparna	India
248	GU17047890	1/10/2019			x		Tian	Chen	China
249	GU18038770	1/28/2019	x	x			Toyama	Reika	Japan
250	GU19019999	1/10/2019	x		x		Toyozumi	Shinichi	Japan
251	GU18048050	1/9/2019		x			Tsai	Chia-Chen	Massachusetts
252	GU18079261	1/28/2019	x	x			Tsai	Yi-Chen	New York
253	GU12104863	1/4/2019	x				Tsunematsu	Mariko	Japan
254	GU19019988	1/14/2019	x	x	x	x	Ukai	Nao	Japan
255	GU18058993	1/10/2019		x		x	Venkatesh	Shilpa	India
256	GU19019992	1/11/2019			x		Verdadero	Rene	Bermuda
257	GU18089367	1/11/2019				x	Verdadero	Sofia	Bermuda
258	GU190210111	1/30/2019	x	x	x	x	Verma	Nikita	India
259	GU190210112	1/29/2019			x		Wakabayashi	Ryo	Japan
260	GU190110032	1/10/2019	x		x		Wan	Longhui	Texas
261	GU17037843	1/14/2019			x		Wang	Chenyuan	Massachusetts
262	GU19019993	1/8/2019		x	x		Wang	Fei	China
263	GU190110022	1/18/2019		x	x		Wang	Hanlu	China
264	GU18048830	1/28/2019				x	Wang	Hsin-Ping	Taiwan
265	GU190210090	1/28/2019	x			x	Wang	I-Ying	Taiwan
266	GU16127640	1/10/2019	x	x	x		Wang	Rui	Florida
267	GU18099476	1/4/2019	x		x		Wang	Xilun	China
268	GU17017666	1/8/2019		x			Wang	Xinshu	China

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
269	GU19019985	1/14/2019	x		x		Wang	Ying-Hsi	Taiwan
270	GU190110054	1/24/2019	x	x	x	x	Wang	Yitong	Japan
271	GU18038755	1/2/2019	x	x	x	x	Wang	Yutong	New York
272	GU190110018	1/21/2019	x		x		Wei	Che-Hung	Taiwan
273	Initial	1/7/2019		x	x		Wen	Emily Ann	China
274	GU18018535	1/29/2019		x		x	Wong	Chio Wa	New York
275	GU17118367	1/30/2019	x			x	Wong	Wai Leung	Hong Kong
276	GU14095822	1/29/2019				x	Wong	Yi-Ju	Taiwan
277	GU17068024	1/16/2019				x	Wong	Yuk Ping	Hong Kong
278	GU19019977	1/9/2019	x		x		Wu	Cheng-Han	Taiwan
279	GU19019971	1/8/2019			x		Wu	Kuan-Han	Taiwan
280	GU16107425	1/14/2019		x		x	Xie	Hanqiao	China
281	GU19019966	1/4/2019	x		x		Xie	Jia	China
282	GU16107349	1/28/2019	x				Xie	Jingting	China
283	GU190110043	1/24/2019		x	x		Xie	Xinxin	China
284	GU190210143	1/9/2019			x		Xu	Jingying	China
285	GU190210113	1/30/2019		x	x		Yamagata	Tasuku	Japan
286	GU19019978	1/9/2019			x		Yamanaka	Saori	Japan
287	GU19019974	1/9/2019		x	x		Yang	Hyejin	Japan
288	GU19019984	1/14/2019	x	x	x	x	Yang	Lina	Indiana
289	GU18079180	1/17/2019	x	x		x	Yang	Tianqi	China
290	GU190110003	1/14/2019	x	x	x	x	Yang	Ziqian	Illinois
291	GU18018518	1/16/2019			x		Yazakie	Atsushi	Japan
292	GU17088176	1/8/2019			x		Yokota	Ikuko	Japan
293	GU18058923	1/8/2019	x		x		Yokota	Naoki	Japan
294	GU18079160	1/29/2019			x		Yoshida	Hiroki	Japan
295	GU08073163	1/25/2019		x	x		Yoshida	Naoto	Japan
296	GU190110038	1/23/2019		x			Yousef	Ahmad	Jordan
297	GU190110038	1/23/2019		x			Yousef	Ahmad	Jordan
298	GU19019965	1/4/2019	x		x		Yugeta	Ryuji	Japan
299	GU18058913	1/22/2019	x	x		x	Yuzuriha	Kimio	Japan
300	GU190110005	1/18/2019			x		Zang	Xiaona	China
301	GU190210144	1/31/2019		x	x	x	Zhan	Zuishang	Illinois
302	Initial	1/28/2019	x	x	x	x	Zhang	Jiaxin	Arizona
303	GU190110070	1/25/2019	x	x	x	x	Zhang	Lingfei	Illinois
304	GU19019994	1/9/2019		x			Zhang	Tao	China
305	GU19019996	1/10/2019			x	x	Zhang	Xiangli	China
306	Initial	1/9/2019		x			Zhang	Yang	Canada
307	Initial	1/18/2019	x			x	Zhang	Yi	Illinois
308	GU17088164	1/7/2019			x	x	Zhang	Yu	China
309	GU18059006	1/18/2019	x	x		x	Zhang	Ziyue	Pennsylvania
310	GU190210100	1/30/2019	x		x		Zhao	Baoqing	Washington, DC
311	GU190110078	1/24/2019			x		Zhao	Hanyu	Canada
312	GU18099511	1/4/2019	x	x			Zhao	Xinjui	China
313	GU18058943	1/8/2019		x		x	Zhao	Yihan	Maryland
314	GU18059002	1/23/2019		x			Zhao	Zichun	Canada
315	GU190110023	1/18/2019		x			Zheng	Jiaqi	Florida
316	GU190210099	1/30/2019			x		Zheng	Qiong	China
317	GU18058975	1/18/2019		x	x	x	Zheng	Yawen	Illinois
318	GU18079272	1/29/2019			x		Zhou	Mi	Nebraska
319	Initial	1/21/2019	x				Zhou	Shuyi	Virginia
320	GU18048820	1/9/2019			x	x	Zhou	Yue	Canada
321	GU16087192	1/16/2019	x		x		Zhou	Ziwei	Texas
322	GU190210154	1/7/2019			x		Zhu	Hanxue	China
323	GU16067041	1/8/2019		x		x	Zhu	Yue	China
324	GU190110011	1/17/2019	x			x	Zhu	Linghuan	Illinois
325	GU18018457	1/15/2019	x				Zhuo	Kanglan	China
		Total	145	148	199	106			

Special Requests for Board Meeting of February 21, 2019

1. **Mr. Sayed Mohamed Fouad Hassan**
   Qatar

   Request for extension of AUDIT credit

   Exam Sections - AUD

   Credit Expires - July 31, 2019

   Mr.Hassan has yet to pass BEC and REG. He tried to take BEC in December 2018 and failed. He was also caring for his sick father at the time. His father has since passed away but it has been difficult for him.

   Recommendation: Board's discretion

Jessica Reyes

From: sayed fouad <sfouad_2010@hotmail.com>
Sent: Thursday, January 31, 2019 6:43 AM
To: Jessica Reyes
Subject: Re: Exam Evaluation
Attachments: Airline Ticket.pdf; Death Certificate.pdf; Medical report for Death Case.pdf; Medical Report.pdf

Hi Jessica,

Reference to our discussion below, attached are the following:

1) Medical report for my father illness describes his status.
2) Another medical report for the day of death (as my father was released from hospital before his death for few days and after that he went back to another hospital just spent 1 day after that death happen).
3) Death certificate.
4) My airline tickets which prove that I went from State of Qatar (the country i am working in it) to Egypt to stay besides my father and left him just on 9 December 2018 to take the exam on 10 December 2018.

Please let me know if you need and further documents or clarifications.

Thanks

From: Jessica Reyes <exammgr@guamboa.org>
Sent: Tuesday, January 22, 2019 12:41 AM
To: 'sayed fouad'
Subject: RE: Exam Evaluation

Sayed Hassan,
You will need to send documentation of your father's illness as well as a copy of the death certificate (translated in English).
I will let you know if it will go before the board during our board meeting in February for our board members to review it and determine if it will be approved.
Regards,

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

From: sayed fouad [mailto:sfouad_2010@hotmail.com]
Sent: Tuesday, January 22, 2019 7:44 AM
To: Jessica Reyes
Subject: Re: Exam Evaluation

Hi Jessica,

Good day to you!

I did the exam for BEC section last window exactly on 10 December 2018 and unfortunately I did not passed.

During the whole month of November 2018 my father was very sick and i have to be beside him to take care of him despite that i am working in state of Qatar and my home original country is Egypt but i stayed beside him during November and till 9 of December and left him to take my exam on 10 December. after finalizing the exam on 10 December 2018, I went back to Qatar to resume my work and unfortunately my father was passed away on 12 December 2018. So I have to travel to Egypt to stay beside with my family in the critical situation.

since the date of death on 12 December I tried to study well but i was not able to focus on the studying and also I have a lot of work as I am working as external auditor in KPMG Qatar and these days I have a very busy seasons and I do not have an ample time to study well and this will effect my to go for exam again in this days despite that I am planning to have exam in BEC for the second time on 28 of January 2019.

For the period starting from November 2018 till nowadays I face a lot of obstacles represented in my father illness and after that his death and I have to by in Egypt besides my family and to finalize some documents after my father death and I was not to neither go work In KPMG Qatar nor study and prepare for the exam well. taking into consideration that when I go back to KPMG Qatar to resume my work after the death I have a lot of work and a busy season and all of these effect my study.

According to all of these facts I need to inquire if I am eligible to take any excuse to extend my credit in Audit which will be expire next July.

Just last period was very difficult to me and it takes at least 3 months without any progress in my study. I need just to have an ample time to prepare well as now I am passed in Audit and FAR and actually I should finalize BEC as I planed in last December but unfortunately there were some of obstacles.

Taking into account that I am feel that the remaining period for my credit in Audit in my point of view is very short to pass in BEC and prepare well for REG.

Thank you for understanding this issue and waiting for usual support.

Regards.

From: Jessica Reyes <exammgr@guamboa.org>
Sent: Thursday, December 27, 2018 12:12 AM

Arab Republic of Egypt
Ministry of Health/Ministry of Interior
Civil Cases Authority

Group number:(17)

Printed Serial No.:

Death certificate

No. 0031402

Health Office: Zinhom
Governorate: Cairo

Deceased full name			Deceased gender	Mother's full name	Death place	Date of death in writing: 12/12/2018	
First name	Father name	Sure name					
Mohamed	Fouad	Hassan	Male	Zinab Ibrahim	Kasr Al-Aini	*Minute:* *Day:* *Month : December*	*Hour* *Date :* *Year: Two Thousand and Eighteen*

Date and place of birth:	Religion: Muslim	Residence	ID Card			Entry in civil register			
Age on death: 65 years	Profession: Retired	Imbaba	No.	issue	date	Town	quarters	No.	C.R. office
Marital status: Married	Nationality: Egyptian					Giza			

Entered in: Health Office: Zinhom registers. on: 12/12/2018, No.: 9932, Part: First
Issued on 16/12/2018
Certificate made by: ..... Signature: .....

In charge full name:
Signature:

Interpretation & Translation Intl., Bureau
Mohamed Abdelkawey
Accredited And Certified Translation
Tax.Card.no .674872703
Com.Reg.no.47061

ترجمة صحيحة مطابقة للأصل دون أدنى مسئولية على الجهة المترجمة "المكتب الدولي للترجمة" محمد عبد القوي.
TRUE AND AUTHENTIC TRANSLATION (INTERPRETATION & TRANSLATION INTERNATIONAL BUREAU) MOHAMED ABDEL KAWEY.
TRUE, ACCURATE, AUTHENTIC, AND COMPLETE TRANSLATION OF THE ORIGINAL DOCUMENT
INTERPRETATION & TRANSLATION INTERNATIONAL BUREAU) MOHAMED ABDEL KAWEY.
WITHOUT THE LEAST LIABILITY FROM OUR PART.
61, Road 206 – Degla – Maadi –Cairo – Phone/ Fax: +202 25211457

Interpretation & Translation
International Bureau
Mohamed AbdelKawey
[illegible] authentic, accurate & complete translation
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[illegible] from our part
[illegible] 61, Road 206, Degla, Maadi, Cairo, Egypt
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المكتب الدولي للتفسير و[illegible]
محمد عبد القوي
ترجمة صحيحة طبق الأصل دون [illegible]
[illegible]

المكتب الدولي للتفسير والترجمة
محمد عبد القوي
ترجمة معتمدة ومصادقة
س.ت : ٤٧٠٦١ ب.ض : ٦٧٤٨٧٢٧٠٣

13

as-salam

Medical Report

Patient Name	:	Mohamed Fouad Hasson Mohamed	
Medical Record No.	:	10683467	
Age : 66	Gender: Male		Floor: 7th
Date of Admission	:	10.11.2018	
Date of Discharge	:	05.12.2018	
Consultant's Name	:	Dr. Hussam Hosni Mahmoud El Sayed Chest	

Reason for Admission:
- Shortness of breath

History:
- **Present Illness:**

1. Condition started 2 months ago by gradual onset & progressive course of Dyspnea, orthopnea & paroxysmal nocturnal dyspnea with Productive cough of yellowish sputum, chest tightness & wheezes not responding to medical treatment so patient admitted from emergency department for further management
2. Patient known ischemic heart disease with pacemaker, diabetic

- **Past History:** CABG and pacemaker 1.5 years ago, coronary angiography 1 week ago, diabetic, chronic deep venous thrombosis, bilateral lower limbs
- **Family History:** irrelevant

Admission Examination Findings:
- BP: 130/80 mmHg - HR: 60 /min /regular - Temp: 36 °C -RR: 20/min
- SO2: 93on room air
- Generally: Good general condition
- Chest: harsh vesicular breathing with bilateral crepitation
- Heart: Normal S1,S2
- Abdomen: Lax
- Other: bilateral lower limb edema, scar of open heart surgery

Plan of management:
- **Investigations' plan:**
  - CBC , CRP , ESR
  - KFTs, LFTs
  - Sputum C/S
  - Chest x-ray
- **Treatment plan:**
  - IV broad-spectrum antibiotics (Tazocin), bronchodilators, inhaled steroids, mucolytics, symptomatic treatment, anti-ischemic measures

Laboratory Tests revealed:
- Labs: HbA1C: 6.2 %
- 13.11.2018: Hb: 11.6 , TLC: 8.5 , PLT: 194 , Creatinine: 1.2 , Na: 142 , K: 4
- 15.11.2018: troponin: Negative
- 17.11.2018: INR: 1
- Cardiac enzymes: negative

Radiological Investigations revealed:
- Chest x-ray: blocked bi c/p angles and veiling of lung bases and charged hilum
- Lower limb duplex: Bilateral chronic DVT
- Echocardiography: Ef: 57% , moderate to severe aortic regurge, mild mitral regurge, PASP: 59 mmHg

Corniche El-Nile, P.O. Box 388-Maadi -Cairo Tel : 5240250-Emergency :5240077-Fax :5240066

as-salam

Patient's Name	:	Mohamed Fouad Hassan Mohamed	Floor : 7th

- CT pulmonary angiography: negative for pulmonary embolism and left patchy area of consolidation, cardiomegaly and pleural effusion

Surgery Done or Other Procedure(S):
- None

Hospital Course:
- Patient was admitted to regular ward room from emergency
- Lab work up was done with results as mentioned above
- Chest x-ray was requested with results as mentioned above
- Medical treatment was started in the form of IV broad-spectrum antibiotics, bronchodilators, inhaled steroids, mucolytics& symptomatic treatment
- Cardiology consultation was done to Dr. Hossam Mansor as patient is known ischemic heart disease
- Previous mentioned investigations done with results as mentioned above
- Patient complained from chest pain and breathlessness so ECG and cardiac enzymes were done and were negative
- Patient developed bouts of tachycardia with chest pain so CT pulmonary angiongrahpy was done to exclude pulmonary embolism and was negative
- Cardiothoracic consultation was done and consultant advised to follow up on outpatient basis
- Patient's condition improved and was discharged on 05.12.2018

Final Diagnosis:
- Ischemic heart disease
- Diabetic
- Pulmonary hypertension
- CABG
- Left evolving pneumonia

Discharge Examination:
- BP:120/80 mmHg - HR:80/min - Temp:37°C - RR:12/min
- Generally: Good general condition
- Chest: harsh vesicular breathing
- Heart: Normal S1,S2
- Abdomen: Lax
- Other: No abnormality detected

Administered medications during hospitalization:
- Atrovent 500 Mcg/2Ml Udv 20S, METEREDINH, 1 AMP, Q8H
- Lasix 20Mg/2Ml Injection, INTRAVEN, 1 AMP, Q8H
- Tazocin 4.5G Injection, INTRAVEN, 1 VIA, Q6H
- Nexium 40Mg Ampule, INTRAVEN, 1 VIA, Q12H
- Pulmicort 0.25mg/ml Ampoule, METEREDINH, 2 AMP, Q12H
- Plavix 75Mg Tablets (14 Tab), ORAL, 1 TAB, DAILY
- ERALONER25, INTRAV.INF, 1 TAB, DAILY
- Janumet 50/1000mg Tablet (14 Tab), ORAL, 1 TAB, Q12H
- Pipratax 4.5Gm lijction, INTRAVEN, 1 VIA, Q6H
- Disflatyl Tab, ORAL, 1 TAB, Q8H
- Eucarbon Tablets, ORAL, 2 TAB, Q8H
- DILAtrol 25 Mg Tab., ORAL, 1 TAB, BID
- Clexane 60 Mg Syring, SUBCUTANEO, 1 SYR, BID
- Clexane 40 Mg syringe, SUBCUTANEO, 1 SYR, BID

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as-salam

Patient's Name	: Mohamed Fouad Hassan Mohamed	Floor : 7th

- Eucarbon Tablets, ORAL, 2 TAB, Q8H
- Minalax 5Mg Tab, ORAL, 1 TAB, Q8H
- Tritace 1.25mg Tab (7 Tab), ORAL, 1 TAB, DAILY
- Ator 20 Mg Tab., ORAL, 2 TAB, DAILY
- Nasonex 50Mcg Nasal Spray, INTRANASAL, 1 BT, BID

Discharge Instructions:
- Follow up Chest x-ray

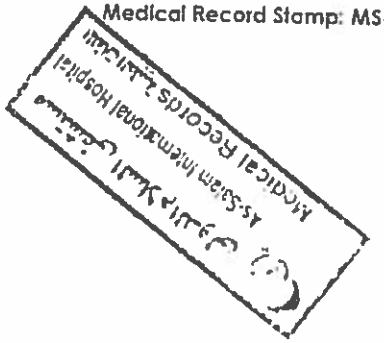
Follow-up recommendations:
- Follow up at outpatient clinic after 1 week
- Sick leave for 10 days

Signature: _____

Prepared by : _____

Stamp & Date: 05.12.2018

Medical Record Stamp: MS- Dr. Islam Taalb



Corniche El-Nile, P.O .Box 388-Maadi -Cairo Tel : 5240250-Emergency :5240077-Fax :5240066

Uniform CPA Examination Score Notice

SAYED HASSAN
25 C RING ROAD
DOHA, 4473
Qatar

1/21/2019

National Candidate ID:	814071
Jurisdiction:	Guam Board of Accountancy
Examination Section:	AUD - Auditing and Attestation
Examination Section ID:	6569376
Date Examination Section Taken:	1/8/2018

Score: 77 Result: PASS

Current Credit Status for Examination:

AUD	Credit	Expires	07/31/19
BEC	No Credit		
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

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):

MR SAYED MOHAMED FOUAD HASSAN
25 C RING ROAD
DOHA, 4473
Qatar

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
BEC	6871799	6871799	01/12/2019	07/11/2019
REG	6871810	6871810	01/12/2019	07/11/2019

National Candidate ID: 814071
Passport Name: SAYED MOHAMED FOUAD HASSAN

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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.

Review the CPA Exam Features and Functionality Video and take the Sample Tests at https://www.aicpa.org/becomeacpa/cpaexam/forcandidates/tutorialandsampletest.html.

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- 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

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2. **Ms. Qi Wang (Judith)**
Canada

Request for extension of NTS for FAR and REG

Exam Sections - FAR, REG(NTS expired 1/23/2019)

Extension requested to extend to May 31, 2019

Reason for Request - Applicant was scheduled to take the exam in January 2019 in New York but New York cancelled the exam due to "Operational Issues".

Recommendation: Approve. Grant extension of credit of exam scores to May 31, 2019.

Jessica Reyes

From: Judith Wang <judithwang04@gmail.com>
Sent: Thursday, January 24, 2019 4:20 AM
To: Jessica Reyes
Subject: Re: Appointment Cancellation

Hi Jessica,

Thanks for the email.

Prometric mentions that all tests between Jan 23 2019 to Jan 29 2019 have been cancelled due to their operational issue.

I hope they will be able to fix all the issues in January. I would like to reschedule my FAR test in February 2019.

Please kindly let me know if there is any other information needed.

Thank you,
Qi (Judith)

On Jan 22, 2019, at 6:39 PM, Jessica Reyes <exammgr@guamboa.org> wrote:

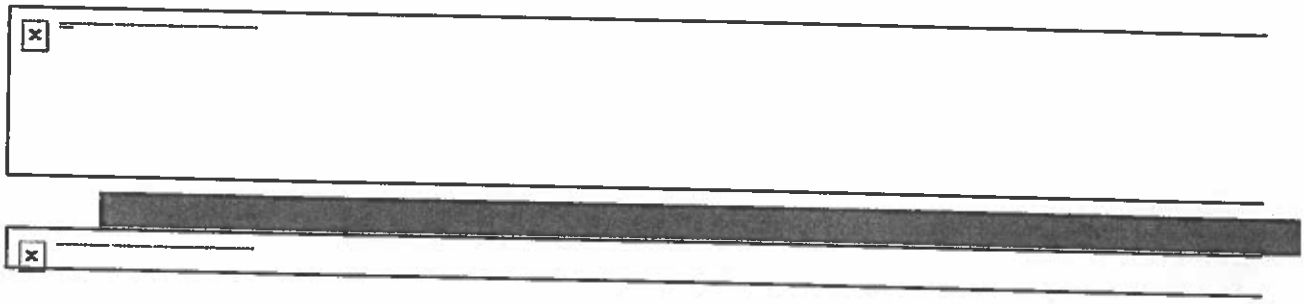
> Qi Wang,
> You may request for an NTS extension. The extension request will need to go before the board for approval.
> If so, let me know how long you would like the extension for and it will only be for FAR.
> The NTS for REG shows you did not sit for the exam.
> Regards,
> *Jessica Reyes*
> Exam Manager
> 335 S. Marine Corps Dr., Ste 101
> Tamuning, Guam 96913
> 671-647-0813 ext. 604
> exammgr@guamboa.org
>
> **From:** Judith Wang [mailto:judithwang04@gmail.com]
> **Sent:** Wednesday, January 23, 2019 5:48 AM
> **To:** exammgr@guamboa.org
> **Subject:** Fwd: Appointment Cancellation
>
> Hello,
>
> My scheduled test (Jan 23 2019) was cancelled by Prometric. Please see below email for reference.
> However, Jan 23 2019 is also the last day on my NTS document.

Could I still be able to reschedule the test in this special situation? I have sent two inquiries to Prometric, but haven't heard anything back from them yet.

Could you be able to assist?

Thank you,
Qi (Judith)

From: donotreply@prometric.com
Date: January 21, 2019 at 6:15:33 AM EST
To: judithwang04@gmail.com
Subject: Appointment Cancellation



To: QI WANG

Date: 1/21/2019 11:15:33 AM

Subject: **Appointment Cancellation** of computer-based FINANCIAL ACCOUNTING AND REPORTING, 0000000088632830

Your appointment for the computer-based **FINANCIAL ACCOUNTING AND REPORTING** has been cancelled.

Confirmation:	**0000000088632830**	Prometric Test Center: **# Buffalo - Tonawanda 3800 Delaware Ave Suite 106 Tonawanda , NEW YORK , 14217 , UNITED STATES**
Program:	**Uniform CPA Exam**	
Exam Code:	**FAR**	
	FINANCIAL ACCOUNTING AND REPORTING	
Exam Date:	**23 Jan 2019**	
Exam Time:	**12:30 PM**	

Prometric needs to cancel appointments due to unforeseen circumstances, e.g.: inclement weather, power outage, technical issues, etc. If this incident occurs, you will receive further

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MS QI WANG
92 PEBBLEHILL SQ.
TORONTO, M1S 2P9
Canada

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
FAR	6722085	6722085	07/24/2018	01/23/2019
REG	6722086	6722086	07/24/2018	01/23/2019

National Candidate ID: 811967

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3. **Mr. Tamer El Adl**
   Kuwait

   Request for extension of AUDIT Score

   Exam Section - AUD

   AUDIT Score expires on 10/31/2019

   Reason for Extension - He is requesting an extension of his AUDIT score for 3 months because it is his first time and NASBA delayed getting his exam score to him because of system development.

   Recommendation: Deny his request.

Jessica Reyes

From: Tamer El Adl <teladl@hajartower.com>
Sent: Sunday, January 27, 2019 4:28 PM
To: 'Jessica Reyes'
Subject: Audit - CPA - Score
Attachments: Tamer Eladl BEC.pdf

Dear Jessica,

Hope this Email finds You well, I Need your assistance to get me a way to send My Problem for concerned parties regarding Audit score and the validity period, as you Know we received Audit score after 3 month from exam date cause the system development for NASBA and this is the first exam for me and it was impossible to start to another part without making sure that I was successful in audit, but this wasted a lot of time. It implies that there are three months lost from the total time to finish the certificate in general. This is not fair, although in these days Candidates receive the results two weeks after the exam date and have the opportunity to determine their direction according to the results of the exam.

So please help me to apply for an extension of the validity period for Audit at least three months in order to complete the rest of the remaining parts, please help positively and understand the situation.

Your assistance would be highly appreciated.

Thanks & regards

السلام عليكم ورحمة الله وبركاته

Tamer El Adl, CMA,CFC,CertIFR.
Manager Finance Department
Hajar Tower Real Estate. Co.
تامـــر صالـح العـدل
مـديـــر الإدارة المـــالـــية
Tel : + 965 2 23 22 885 - Ext: 7604
Dir.: + 965 2 23 22 886
Fax: + 965 2 24 66 396
Mob. :+ 965 6 70 51 616
Email: teladl@hajartower.com

From: Jessica Reyes [mailto:exammgr@guamboa.org]
Sent: Thursday, December 13, 2018 1:15 AM
To: 'Tamer El Adl'
Subject: RE: BEC - CPA - Score

Uniform CPA Examination Score Notice

TAMER ELADL
SHARQ 26082
SAFAT
KUWAIT CITY, 13121
Kuwait

1/27/2019

National Candidate ID:	806672
Jurisdiction:	Guam Board of Accountancy
Examination Section:	AUD - Auditing and Attestation
Examination Section ID:	6516038
Date Examination Section Taken:	4/3/2018

Score: 75 Result: PASS

Current Credit Status for Examination:

AUD	Credit	Expires	10/31/19
BEC	Credit	Expires	05/31/20
FAR	No Credit		
REG	No Credit		

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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.

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Rev 201701

4. **Mr. Daman Molri**
India

Request for extension of NTS for AUD and REG

Exam Section - AUD, REG

NTS expires on March 31, 2019

Reason for Extension - Mr. Molri is suffering from back pain and is ordered to restrict movement and stay in bed. The pain is being managed by medication and therapy.
He is requesting an extension of his NTS.

Recommendation: Extend NTS to June 30, 2019.

Jessica Reyes

From:	Daman Molri <damanmolri@yahoo.com>
Sent:	Tuesday, February 12, 2019 3:23 PM
To:	Arleen E. Gay; Jessica Reyes; boardsec@guamboa.org; exammgr@guamboa.org; licensing@guamboa.org
Subject:	NTS Extension
Attachments:	Medical Certificate.pdf

Dear Sir/Mam,

With utmost respect, it is stated that I have been suffering from severe back pain, for the past few days and I have been strictly instructed by the doctor to take complete bed rest for at least a month and rely on the medication to make myself better.

Furthermore, travelling to a different country in the present circumstances will not be possible for me as I have to undergo regular check-up and physiotherapy sessions.

So, I request you to please extend my NTS for the next testing window so that I can schedule my exams in the upcoming months. My particulars are:-

National Candidate ID: 813612
NTS Section ID: 6778095 - FAR
NTS Section ID: 6778105 - REG

The granted request shall be highly appreciated.

Yours faithfully
Daman Molri

Enclosed: Medical report.

----- Forwarded message -----
From: CPAESREFUND <CPAESREFUND@nasba.org>
To: Daman Molri <damanmolri@yahoo.com>
Sent: Tuesday, 12 February, 2019, 3:40:29 AM IST
Subject: RE: (External) NTS Extension

Daman,

DR. APURV MEHRA

Vidya Jeevan

Ortho Pedics Super Speciality Centre

Aspiring To Serve Humanity



Dr. Apurv Mehra हड्डी व जोड़ विशेषज्ञ

MBBS (MAMC) MS Ortho (UCMS)
DNB Ortho, DIP SICOT Belgium
Fellowship in Computer Navigation Joint Replacements
from Germany Australia & Malaysia
Computer Navigation Joint Replacement
& Arthroscopy Surgeon
DMCR 1945

Dr. Taruna Mehra शिशु विशेषज्ञ

MBBS (MAMC), MD Pediatrics (MAMC)
Pediatric Nephrology Fellow (AIIMS)
Consultant Pediatric & Neonatology,
Pediatric Nephrologist
Ex Consultant Pediatric Nephrologist
Max Super Speciality Hospital Patparganj
DMCR 1946



Consultant Orthopedics & Joint Replacement Surgeon, Max Super Speciality Hospitals

Patient's Name:

Date: 08/02/2019

Age/Sex:

MEDICAL CERTIFICATE

Date:

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Mr. Daman Molri 28 yrs/Male is suffering from severe back ache. Patient is managed conservatively by Dr. Apurv Mehra, Orthopedic Consultant. Patient is advised complete bed rest and physiotherapy (Hot fomentation and Tens+Ultrasonic) for 4 weeks w.e.f. 08/02/2019 for his satisfactory recovery. He needs to restrict his movements.

Apurv

DR. APURV MEHRA
(MAMC) (UCMS)
DNB ORTHO, DIP SICOT (BELG UM)
DIRECTOR-VIDYA JEEVAN
ORTHO & PEDICS SUPER SPECIALITY CENTRE
WEBSITE - WWW.DRAPURV.COM

DR. APURV MEHRA
CONSULTANT ORTHOPAEDICS
COMPUTER NAVIGATION JOINT REPLACEMENT SURGEON &
ARTHROSCOPY SURGEON
DMC – R1945

Let's connect @ www.drapurv.com & vjortho14@gmail.com
Facebook: Apurv Mehra & Facebook Page:Apurv Mehra
Centre Timings: Monday to Saturday 09.00 am to 09.00 pm

For Appointments / Drugs Related Query : 8800222008 / 8800222014, 011-41512008

28, Vigyan Vihar, Near Yamuna Sports Complex (Gate No. 2), Delhi - 110092

The Uniform CPA Examination

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MR DAMAN MOLRI
BG-6/303-C PASCHIM VIHAR
DELHI
NEW DELHI, 110063
India

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6778080	6778080	10/01/2018	03/31/2019
FAR	6778095	6778095	10/01/2018	03/31/2019
REG	6778105	6778105	10/01/2018	03/31/2019

National Candidate ID: 813612
Passport Name: MOLRI, DAMAN

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5. **Ms. Qingqing Zeng**
Fujian, China

Request for extension of NTS for AUD and FAR

Exam Section - AUD, FAR

NTS expires on June 11, 2019

Reason for Extension - Ms. Zeng's VISA request was denied. She plans to resubmit her VISA request again. She is requesting an extension of her NTS to December 31, 2019.

Recommendation: Extend NTS to December 31, 2019.

Jessica Reyes

From: qingqinq <751496772@qq.com>
Sent: Monday, February 18, 2019 12:05 AM
To: Jessica Reyes
Subject: Re: RE: Applying for postponing my NTS
Attachments: 0217_1.jpg; 0217_2.jpg; 0217_3.jpg; DS160-Zeng Qingqing.pdf; Applicant details -Zeng Qingqing.pdf

Dear Sir or Madam,

My B1/B2 visa application to USA was refused by Consulate General of the USA (Guangzhou, China) on 1/7/2019.

At that time, the Visa officer only gave me the attached refused letter. They didn't give me the refused reasons.

The Visa application system shows the refused status. Related documents are attached.

I plan to resubmit my Visa apllication in nine months. Would you like to help me postpone my NTS expiry date to February 2020 ?

Best wishes,

Qinging Zeng

---------- Original ----------
From: Jessica Reyes <exammgr@guamboa.org>
Date: Thu,Feb 14,2019 5:55 AM
To: 'qingqinq' <751496772@qq.com>
Subject: Re: RE: Applying for postponing my NTS

Qingqing Zeng,

Please send us any documentation to show that your VISA has been rejected and let me know for how long would you like your extension.

Regards,

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

U.S. DEPARTMENT of STATE
CONSULAR ELECTRONIC APPLICATION CENTER

Online Nonimmigrant Visa Application (DS-160)

Confirmation

AA00SKBMUU

This confirms the submission of the Nonimmigrant visa application for:



Name Provided:	ZENG, QINGQING
Date Of Birth:	10 NOV 1989
Place of Birth:	PUTIAN, CHINA
Gender:	Female
Country/Region of Origin (Nationality) :	CHINA
Passport Number:	E32091574
Purpose of Travel:	BUSINESS/PERSONAL (B1/B2)
Completed On:	31 DEC 2018
Confirmation No:	**AA008KBMUU**

Location Selected:

GUZ
U.S. Consulate General Guangzhou
Consular Section
43 Hua Jiu Road, Zhujiang New Town
Tianhe District
Guangzhou, P.R.C. 510623

Version 01.05.02

THIS IS NOT A VISA

Note: Electronically submitting your DS-160 online application is the FIRST STEP in the visa application process. The next step is to review the internet page of the embassy or consulate where you plan to apply for your visa. Most visa applicants will need to schedule a visa interview, though some applicants may qualify for visa renewal. The embassy or consulate information may include specific local instructions about scheduling interviews, submitting your visa application, and other frequently asked questions.

YOU MUST BRING the confirmation page and the following document(s) with you at all steps during the application process:

Passport

You may also provide any additional documents you feel will support your case.

AA00SKBMUU

U.S. Department of State

NONIMMIGRANT VISA APPLICATION

Refused

Application ID or Case Number: **AA008KBMUU**

Case Created: 04-Jan-2019

Case Last Updated: 07-Jan-2019

Your application was refused. Please see the letter or other instructions you received at the interview.

For more information, please visit U.S. Consulate General Guangzhou.

Close

CONSULATE GENERAL OF THE UNITED STATES OF AMERICA
GUANGZHOU, CHINA
美国驻广州总领事馆

Dear Applicant:

This is to inform you that you have been found ineligible for a nonimmigrant visa under Section 214(b) of the U.S. Immigration and Nationality Act. A denial under Section 214(b) means that you were not able to demonstrate that your intended activities in the United States would be consistent with the classification of the nonimmigrant visa for which you applied.

While nonimmigrant visa classifications each have their own unique requirements, one requirement shared by many of the nonimmigrant visa categories is for the applicant to demonstrate that he/she has a residence in a foreign country which he/she has no intention of abandoning. Applicants usually meet this requirement by demonstrating that they have strong ties overseas that indicate that they will return to a foreign country after a temporary visit to the United States. Such ties include professional, work, school, family, or social links to a foreign country. You have not demonstrated that you have the ties that will compel you to return to your home country after your travel to the United States.

Today's decision cannot be appealed. However, you may reapply at any time. If you decide to reapply, you must submit a new application form and photo, pay the visa application fee again, and make a new appointment to be interviewed by a consular officer. If you choose to reapply, you should be prepared to provide information that was not presented in your original application, or to demonstrate that your circumstances have changed since that application.

Sincerely,

Consular Officer
Non-Immigrant Visa Unit
U.S. Consulate General Guangzhou

Doc. No. 35GL-19-0241.*

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MS QINGQING ZENG
ROOM 503, BUILDING 2, NO.229, HUDONG ROAD
GULOU DISTRICT, FUZHOU
FUJIAN, 350000
China

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6852597	6852597	12/12/2018	06/11/2019
FAR	6852634	6852634	12/12/2018	06/11/2019

National Candidate ID: 861293
Passport Name: ZENG, QINGQING

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- 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!

Jurisdiction Candidate ID	Application Date	Attendance Date	Candidate Exam Section ID	Last Name	First Name	Exam Section	P/F	Expires
GU17118391	2017-11-20	06/06/18	6551524	ABDALHAFEZ	MAHMOUD	AUD	P	12/31/2019
GU17118391	2017-11-20	04/03/18	6551525	ABDALHAFEZ	MAHMOUD	FAR	P	10/31/2019
GU16127636	2018-02-13	04/23/18	6603603	ABOKHAMEER	AHMED	AUD	P	10/31/2019
GU17027784	2018-03-05	05/10/18	6612609	ABOUELELLA	MOKBEL	AUD	P	11/30/2019
GU18048841	2018-04-11	05/28/18	6646841	Abu Falah	Sultan	FAR	F	
GU18038670	2017-09-05	06/07/18	6617816	Adachi	Yoshito	FAR	P	12/31/2019
GU18058916	2018-04-27	06/08/18	6660956	Adachi	Kazuhisa	AUD	P	12/31/2019
GU18058916	2018-04-27	05/20/18	6660958	Adachi	Kazuhisa	FAR	P	11/30/2019
GU16127593	2018-04-19	05/17/18	6651945	AGARWAL	NAMAN	AUD	F	
GU08028620	2018-02-15	05/07/18	6605930	AGUIB	WAEL	FAR	P	11/30/2019
GU14045631	2018-04-30	06/05/18	6659802	AHMED	EHAB	BEC	F	
GU18038667	2018-03-05	05/16/18	6617846	Ahmed	Tarek	AUD	P	11/30/2019
GU17078097	2018-03-20	05/31/18	6623203	AJOUL	OMAR	AUD	F	
GU17057946	2018-02-19	06/01/18	6614678	AKASHI	ATSUHIKO	AUD	P	passed all 4
GU16097292	2018-03-26	05/27/18	6631401	AL MHIMIDI	SUHEL	BEC	P	11/30/2019
GU17068072	2018-03-22	04/16/18	6627275	ALANANNI	HAMZA	BEC	P	10/31/2019
GU17128449	2018-04-24	06/05/18	6654482	ALI	MIR	BEC	P	12/31/2019
GU17128449	2018-02-16	05/24/18	6617819	ALI	MIR	FAR	P	11/30/2019
GU17078096	2018-01-12	06/06/18	6582577	ALMUSAYIB	SAIF	FAR	P	12/31/2019
GU16077134	2018-04-04	05/24/18	6650131	ALY	MOHAMAD	AUD	F	
GU16077134	2018-04-04	05/22/18	6650132	ALY	MOHAMAD	FAR	P	11/30/2019
GU17088134	2017-07-28	06/06/18	6464510	ALZAMEL	FAISAL	FAR	F	
GU16097257	2018-03-13	04/25/18	6619726	AMMOURI	AHMAD	BEC	P	passed all 4
GU17098253	2018-03-28	04/23/18	6633653	ANAND	RIDHI	REG	F	
GU17017721	2017-10-27	06/01/18	6535228	ANSARI	MOHAMMAD JUNAID	AUD	F	
GU17017721	2018-05-07	06/08/18	6664983	ANSARI	MOHAMMAD JUNAID	BEC	P	12/31/2019
GU18038772	2018-03-29	06/07/18	6633675	Aoe	Ayaka	FAR	P	12/31/2019
GU14105880	2017-10-13	04/16/18	6526172	AOKI	YOSHITSUGU	BEC	F	
GU14105880	2018-01-12	06/08/18	6614727	AOKI	YOSHITSUGU	FAR	F	
GU17037834	2017-09-07	04/14/18	6523255	AOYAMA	TERUYUKI	AUD	F	
GU16117496	2018-02-13	05/31/18	6603998	ARAI	RYOSUKE	BEC	F	
GU16117496	2018-02-13	04/28/18	6603999	ARAI	RYOSUKE	FAR	P	10/31/2019
GU16077154	2018-03-14	06/07/18	6620325	ATWA	KHALED	REG	P	passed all 4
GU13065198	2017-12-27	04/10/18	6568924	BALAURO	MARIE CLAIRE	REG	P	10/31/2019
GU14115892	2018-03-15	04/20/18	6620371	BARODI	MARQUELLE GRACE	FAR	F	
GU14115892	2018-03-15	05/30/18	6620370	BARODI	MARQUELLE GRACE	BEC	F	
GU17037820	2018-05-31	06/10/18	6680086	BATRA	SHIMAN	BEC	P	passed all 4
GU18018478	2018-03-23	04/18/18	6628778	BORJA	JORIZAIRA	AUD	F	
GU17068027	2018-04-17	05/23/18	6649100	CABADING	SHAICA KAMILLE	REG	F	
GU18028629	2018-01-29	06/05/18	6617590	CAI	YANYAN	FAR	P	12/31/2019
GU17088180	2018-03-27	04/20/18	6631393	CAO	RUI	AUD	F	
GU18038737	2018-03-16	05/24/18	6627383	Cao	Lin	FAR	F	
GU16097307	2018-03-23	04/13/18	6628777	CHAN	TIFFANY	REG	P	passed all 4
GU17017723	2017-02-28	04/30/18	6614719	CHANG	NAI-YUEN	FAR	F	
GU18018491	2018-03-29	06/06/18	6633655	CHANG	SHU-JUI	FAR	P	12/31/2019
GU18018574	2018-03-20	05/06/18	6627079	CHANG	QING	AUD	P	11/30/2019
GU18018574	2018-03-20	06/09/18	6627081	CHANG	QING	REG	P	12/31/2019
GU18018574	2018-03-20	04/15/18	6627080	CHANG	QING	FAR	P	10/31/2019
GU17118340	2017-10-17	04/06/18	6541617	CHAO	YU-WEI	AUD	P	10/31/2019
GU17118340	2017-10-17	04/03/18	6541618	CHAO	YU-WEI	FAR	P	10/31/2019
GU17128415	2017-12-04	04/04/18	6553758	CHAO	FU-HSIANG	AUD	F	
GU17128415	2017-12-04	04/03/18	6553759	CHAO	FU-HSIANG	FAR	F	
GU18038658	2018-02-28	05/08/18	6614736	Chawla	Neha	FAR	P	11/30/2019
GU18038658	2018-02-28	06/06/18	6614735	Chawla	Neha	BEC	P	12/31/2019
GU12104847	2018-01-22	05/19/18	6627059	CHEN	YI-JU	FAR	F	
GU16077122	2018-01-18	05/21/18	6646013	CHEN	YILING	AUD	F	
GU16077122	2018-01-18	05/22/18	6646014	CHEN	YILING	BEC	P	11/30/2019

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GU17057965	2018-03-19	06/08/18	6622418	CHEN	ZHAO-YU	REG	F	
GU17108323	2017-10-30	04/10/18	6535406	CHEN	SHIYI	FAR	F	
GU18018471	2017-12-01	05/11/18	6574552	CHEN	SSU-YU	BEC	P	11/30/2019
GU18018471	2018-03-21	06/10/18	6627136	CHEN	SSU-YU	FAR	P	12/31/2019
GU18018502	2018-01-08	05/11/18	6585469	CHEN	SSU-WEI	BEC	P	11/30/2019
GU18018502	2018-03-21	06/10/18	6627138	CHEN	SSU-WEI	FAR	P	12/31/2019
GU18018571	2018-01-29	05/10/18	6592704	CHEN	WAN-YU	AUD	F	
GU18018571	2018-01-29	05/07/18	6592706	CHEN	WAN-YU	FAR	P	11/30/2019
GU18018571	2018-01-29	05/08/18	6592707	CHEN	WAN-YU	REG	P	11/30/2019
GU18018571	2018-01-29	05/09/18	6592705	CHEN	WAN-YU	BEC	P	11/30/2019
GU18028590	2018-04-19	05/22/18	6651948	CHEN	YU-LIN	AUD	P	11/30/2019
GU18028590	2018-02-05	04/27/18	6600426	CHEN	YU-LIN	BEC	P	10/31/2019
GU18028636	2018-02-05	05/18/18	6617595	Chen	Yu-Ting	FAR	F	
GU18028636	2018-02-05	06/07/18	6617594	Chen	Yu-Ting	BEC	P	12/31/2019
GU18038691	2018-03-08	06/05/18	6618677	Chen	Chin-Wei	BEC	P	12/31/2019
GU18038731	2018-03-16	05/22/18	6627317	Chen	Pei-Yi	AUD	P	11/30/2019
GU18038731	2018-03-16	05/24/18	6627318	Chen	Pei-Yi	FAR	P	11/30/2019
GU18038734	2018-03-20	06/06/18	6627325	Chen	Yen-Rong	REG	P	12/31/2019
GU16097262	2017-10-27	04/16/18	6535212	CHENG	KUN-TA	REG	F	
GU17017733	2018-03-28	05/18/18	6632519	CHENG	KIM	REG	F	
GU17037878	2018-01-03	05/23/18	6572951	CHENG	CHIN-RUNG	BEC	F	
GU17037878	2018-01-03	05/25/18	6572952	CHENG	CHIN-RUNG	FAR	F	
GU17037878	2018-03-30	05/24/18	6634939	CHENG	CHIN-RUNG	REG	F	
GU18018511	2018-01-09	05/21/18	6585538	CHENG	CHIEN-CHUAN	FAR	F	
GU18018511	2018-01-09	05/22/18	6585537	CHENG	CHIEN-CHUAN	AUD	F	
GU18048793	2018-03-30	05/30/18	6641160	Cheng	Sidi	BEC	P	11/30/2019
GU15056215	2018-05-07	06/07/18	6664980	CHEUNG	VEANA	BEC	F	
GU17078086	2018-03-08	05/09/18	6618835	CHHABRA	AMANDEEP SINGH	FAR	P	11/30/2019
GU16087222	2018-03-12	05/14/18	6619657	CHIANG	MENG-CHE	REG	P	passed all 4
GU16087251	2018-03-23	06/05/18	6628776	CHIANG	PIN-YING	BEC	P	passed all 4
GU16117519	2018-03-26	06/08/18	6631414	CHIANG	CHIEH-JEN	REG	P	12/31/2019
GU17098232	2018-04-16	05/21/18	6649009	CHIN	WEI-YANG	AUD	P	11/30/2019
GU17098232	2018-04-16	05/22/18	6649010	CHIN	WEI-YANG	BEC	P	11/30/2019
GU16127571	2018-03-30	05/30/18	6635720	CHOPRA	VAIBHAV	BEC	P	11/30/2019
GU17057944	2018-03-27	05/18/18	6631548	CHUANG	CHEN-HUA	BEC	F	
GU17057944	2018-03-27	05/17/18	6631547	CHUANG	CHEN-HUA	AUD	F	
GU17128419	2017-12-05	04/04/18	6553470	CHUANG	CHIH-YI	AUD	P	10/31/2019
GU17128419	2017-12-05	04/03/18	6553471	CHUANG	CHIH-YI	FAR	P	10/31/2019
GU16036827	2018-02-14	06/04/18	6604399	CHUNG	YI	REG	F	
GU16036827	2018-02-14	06/05/18	6604398	CHUNG	YI	AUD	P	12/31/2019
GU16077104	2018-01-22	04/16/18	6586492	CHUNG	TIAN-HAU	REG	F	
GU18038735	2018-03-20	06/02/18	6627328	Chung	Hung-Chieh	REG	P	12/31/2019
GU18038735	2018-03-20	06/06/18	6627326	Chung	Hung-Chieh	BEC	P	12/31/2019
GU18038735	2018-03-20	06/04/18	6627327	Chung	Hung-Chieh	FAR	P	12/31/2019
GU18038663	2018-03-07	05/23/18	6614691	Daniel	JC Pearl	REG	F	
GU18038663	2018-03-07	04/23/18	6614690	Daniel	JC Pearl	AUD	P	10/31/2019
GU17118366	2017-11-16	05/21/18	6547349	DONG	ZHIYE	AUD	F	
GU16046879	2018-03-12	04/20/18	6619571	DUAN	LIJU	REG	F	
GU17108324	2018-03-19	05/31/18	6623241	EL GHALAYNI	ABDELAZIZ	AUD	P	11/30/2019
GU16117544	2018-05-03	05/28/18	6662644	EL HUNEIDI	AHMED	AUD	P	11/30/2019
GU17128422	2017-12-05	05/15/18	6554285	ELGEBALY	MOUSTAFA	FAR	P	11/30/2019
GU18038786	2018-03-30	05/13/18	6635783	Elmetwalli	Ahmed	FAR	P	11/30/2019
GU18038699	2018-02-02	05/28/18	6618830	Fernandes	Aisha	AUD	F	
GU18038699	2018-02-02	04/09/18	6618831	Fernandes	Aisha	BEC	F	
GU12014551	2017-10-23	05/11/18	6531284	FUJITA	MARIKO	BEC	F	
GU12014551	2017-10-23	05/14/18	6531285	FUJITA	MARIKO	FAR	F	
GU17118361	2018-01-18	06/03/18	6583981	FUJIWARA	SHUNICHI	AUD	F	

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GU15056183	2018-03-27	04/28/18	6631551	FUKUDA	DAI	FAR	P	passed all 4
GU18038709	2018-03-12	05/09/18	6619740	Gad	Walid	BEC	F	
GU17098211	2018-02-26	06/01/18	6614699	GAN	XIAOMAN	REG	P	12/31/2019
GU15066229	2018-03-26	06/08/18	6631397	GAO	CHENZHI	REG	P	passed all 4
GU17088199	2017-08-16	04/04/18	6491364	GAO	RUOXIN	FAR	F	
GU17118341	2017-11-06	05/07/18	6541622	GAO	QIANWEN	REG	F	
GU17118341	2018-05-08	06/07/18	6666364	GAO	QIANWEN	AUD	P	12/31/2019
GU17118341	2017-11-06	04/21/18	6541621	GAO	QIANWEN	BEC	P	10/31/2019
GU17128407	2017-11-22	04/13/18	6553043	GAO	YUZHE	AUD	P	10/31/2019
GU17128407	2017-11-22	05/31/18	6553044	GAO	YUZHE	BEC	P	11/30/2019
GU18028598	2018-02-07	04/19/18	6603158	GARCIA	JERRICHO	FAR	P	10/31/2019
GU16036768	2018-03-19	05/13/18	6622413	GHONIEM	AMIR	REG	F	
GU16036768	2018-03-19	06/06/18	6622412	GHONIEM	AMIR	AUD	P	12/31/2019
GU16087182	2018-03-23	06/06/18	6628774	GU	YINGYING	AUD	F	
GU16087182	2018-03-23	06/05/18	6628775	GU	YINGYING	FAR	F	
GU18058925	2018-04-13	06/06/18	6662832	Gu	Ping	AUD	P	12/31/2019
GU16107413	2018-04-23	05/31/18	6654441	GUBA	MARY GRACE	REG	F	
GU18038748	2018-03-26	05/26/18	6632471	Guo	Lingyan	BEC	P	11/30/2019
GU15116561	2018-03-22	06/06/18	6627266	GUPTA	DOLLY	FAR	F	
GU15116561	2018-03-22	05/10/18	6627265	GUPTA	DOLLY	BEC	P	11/30/2019
GU16127558	2018-04-19	05/27/18	6658598	GUPTA	GAURAV	AUD	P	passed all 4
GU17118395	2017-11-20	06/05/18	6551108	HADDAD	MU'TAZ	BEC	F	
GU14085774	2018-05-10	06/07/18	6666525	HANASAKI	TAKUYA	BEC	P	12/31/2019
GU16107420	2018-04-03	05/15/18	6636662	HASSAN	HANY	AUD	F	
GU17118364	2018-04-02	04/11/18	6636670	HASSAN	MAHMOUD	AUD	P	10/31/2019
GU17037864	2018-02-20	06/10/18	6614724	HASSANE	SAMI SAMIR	REG	P	12/31/2019
GU18058906	2018-01-11	06/07/18	6660784	Hayashi	Minami	FAR	F	
GU17037830	2017-09-22	04/03/18	6505078	HE	YING	REG	F	
GU17037830	2017-12-21	04/04/18	6564641	HE	YING	BEC	P	10/31/2019
GU15056191	2018-01-17	04/16/18	6583105	HIGASHI	DAISUKE	AUD	F	
GU17068066	2018-03-29	06/07/18	6633647	HSU	KAI-EN	AUD	P	passed all 4
GU17068066	2018-03-29	06/08/18	6633648	HSU	KAI-EN	BEC	P	passed all 4
GU17068066	2018-03-29	06/06/18	6633649	HSU	KAI-EN	FAR	P	passed all 4
GU18038665	2018-03-05	06/06/18	6617832	Hsu	Yi-Ping	REG	F	
GU18038665	2018-03-05	06/05/18	6617831	Hsu	Yi-Ping	BEC	F	
GU15066272	2018-03-16	05/30/18	6621105	HU	JING	AUD	F	
GU15066272	2017-12-27	05/29/18	6569714	HU	JING	REG	F	
GU16036832	2018-04-02	04/09/18	6636661	HUANG	HSIN-HUI	BEC	F	
GU16077099	2018-05-01	06/04/18	6659807	HUANG	YU-FEN	REG	P	passed all 4
GU16117551	2018-03-29	05/02/18	6633592	HUANG	YU-CHING	REG	P	passed all 4
GU17017689	2018-03-14	05/22/18	6620346	HUANG	KAI-CHI	FAR	F	
GU17017689	2018-03-14	05/21/18	6620345	HUANG	KAI-CHI	AUD	P	11/30/2019
GU17047913	2018-03-26	04/13/18	6631419	HUANG	YI-TING	REG	F	
GU17047913	2018-03-26	06/07/18	6631417	HUANG	YI-TING	BEC	P	12/31/2019
GU18018480	2017-12-27	05/24/18	6574590	HUANG	KUAN-JU	AUD	F	
GU18018480	2017-12-27	05/25/18	6574592	HUANG	KUAN-JU	FAR	F	
GU18018524	2018-03-29	06/05/18	6633656	HUANG	JIANCONG	FAR	F	
GU18038683	2018-01-03	05/24/18	6617860	Huang	Kuan-Chin	AUD	F	
GU18038683	2018-01-03	05/22/18	6617861	Huang	Kuan-Chin	FAR	F	
GU18038705	2018-03-13	06/07/18	6619733	Huang	Szu-Chien	BEC	P	12/31/2019
GU18038721	2018-03-20	05/17/18	6627280	Huang	Chi-Yo	AUD	P	11/30/2019
GU18038721	2018-03-20	05/14/18	6627282	Huang	Chi-Yo	FAR	P	11/30/2019
GU18048853	2018-04-17	05/30/18	6651991	Huang	Chih-Wei	FAR	F	
GU18048853	2018-04-17	05/29/18	6651989	Huang	Chih-Wei	AUD	F	
GU18048853	2018-04-17	05/31/18	6651990	Huang	Chih-Wei	BEC	P	11/30/2019
GU15106494	2018-03-29	05/25/18	6633646	HUFF	ROBERT	AUD	P	11/30/2019
GU18038657	2018-02-22	06/05/18	6614731	Husaini	Alina	BEC	F	

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GU18038657	2018-02-22	06/04/18	6614732	Husaini	Alina	FAR	F	
GU16077105	2017-07-10	06/06/18	6459607	HUSSAIN	KAMAL	REG	F	
GU16077105	2018-03-21	06/03/18	6627129	HUSSAIN	KAMAL	BEC	F	
GU16056939	2018-03-21	04/26/18	6627128	HUSSEIN	WALID	REG	F	
GU18038740	2018-03-21	05/20/18	6627390	Ida	Namiho	FAR	F	
GU18018464	2018-03-21	05/30/18	6627078	IKURA	DAICHI	REG	F	
GU18018464	2017-12-28	04/06/18	6571609	IKURA	DAICHI	AUD	P	10/31/2019
GU18018464	2018-03-21	06/08/18	6627077	IKURA	DAICHI	BEC	P	12/31/2019
GU18038739	2018-03-21	05/07/18	6627387	Ishikawa	Naoya	FAR	P	11/30/2019
GU18048828	2018-04-05	05/11/18	6646555	Ito	Kana	AUD	P	11/30/2019
GU18048828	2018-04-05	05/10/18	6646557	Ito	Kana	FAR	P	11/30/2019
GU17098213	2018-04-24	06/04/18	6654449	JABALIA	RITI	REG	F	
GU17098213	2018-04-24	06/06/18	6654448	JABALIA	RITI	BEC	P	12/31/2019
GU16046911	2018-03-15	04/23/18	6620374	JAMA	AHMED	AUD	F	
GU16046911	2017-12-27	06/07/18	6568926	JAMA	AHMED	BEC	P	12/31/2019
GU18038676	2018-03-05	06/06/18	6618637	Jia	Yuxi	AUD	F	
GU18038676	2018-03-05	04/16/18	6618640	Jia	Yuxi	REG	P	10/31/2019
GU18038676	2018-03-05	06/02/18	6618638	Jia	Yuxi	BEC	P	12/31/2019
GU18038676	2018-03-05	05/18/18	6618639	Jia	Yuxi	FAR	P	11/30/2019
GU16016627	2018-03-12	06/01/18	6619656	JIN	LINJIE	REG	F	
GU18018530	2018-01-12	04/30/18	6584972	JIN	XIA	FAR	P	10/31/2019
GU15126597	2018-03-07	06/07/18	6617694	KADOKURA	AKIHITO	REG	F	
GU14025523	2018-04-05	06/03/18	6639268	KADONO	KOZO	REG	P	passed all 4
GU18038729	2018-03-15	06/08/18	6627314	Kagawa	Keisuke	REG	F	
GU18038729	2018-03-15	05/13/18	6627313	Kagawa	Keisuke	FAR	F	
GU18038729	2018-03-15	06/01/18	6627312	Kagawa	Keisuke	BEC	F	
GU18038729	2018-03-15	05/27/18	6627311	Kagawa	Keisuke	AUD	F	
GU17098229	2018-03-19	05/08/18	6623206	KALFATE	DANIEL	REG	P	11/30/2019
GU17057969	2018-04-12	05/14/18	6646692	KALRA	SWATHI	REG	F	
GU17057969	2018-04-12	05/10/18	6646691	KALRA	SWATHI	BEC	F	
GU17098210	2018-03-14	04/28/18	6620363	KANDA	RYO	BEC	F	
GU16117527	2018-03-14	06/08/18	6620368	KANNO	SHO	REG	P	passed all 4
GU17037880	2018-04-20	05/27/18	6652154	KANO	RISA	FAR	F	
GU17017736	2017-11-17	04/10/18	6547113	KASTURI RENGARAJAN	DIVYA	AUD	F	
GU17017736	2018-03-27	05/10/18	6631392	KASTURI RENGARAJAN	DIVYA	REG	F	
GU17098252	2018-03-28	04/23/18	6633651	KATARE ANANTHARAMAKRISHNAN	PREEMNATH	REG	F	
GU13115417	2018-03-16	04/28/18	6621104	KATAYAMA	KEN	REG	F	
GU13115417	2018-03-28	04/22/18	6632516	KATAYAMA	KEN	BEC	P	10/31/2019
GU08053082	2019-04-19	06/08/18	6651943	KAWAHARA	KAZUNARI	FAR	F	
GU16097286	2017-10-16	06/07/18	6526137	KHALIL	MUHAMMAD	REG	F	
GU12024561	2018-01-18	05/06/18	6583984	KIHARA	MAKOTO	FAR	F	
GU15086382	2018-03-22	05/30/18	6627264	KO	NAI-FANG	AUD	F	
GU15086382	2017-12-27	05/29/18	6569709	KO	NAI-FANG	REG	F	
GU17108263	2017-12-29	04/23/18	6570506	KOIKE	KAZUAKI	BEC	P	passed all 4
GU17108263	2018-04-16	06/07/18	6649012	KOIKE	KAZUAKI	REG	P	passed all 4
GU18048809	2018-04-06	05/26/18	6642173	Kojima	Yuki	FAR	P	11/30/2019
GU18028612	2018-02-13	06/09/18	6606906	KOKUBO	HODAKA	BEC	P	12/31/2019
GU18028612	2018-02-13	04/14/18	6606907	KOKUBO	HODAKA	FAR	P	10/31/2019
GU18048823	2018-04-09	06/06/18	6646541	Konuma	Kenji	FAR	F	
GU18048849	2018-04-17	06/04/18	6650965	Kubo	Naoyuki	FAR	F	
GU17017709	2017-09-14	05/21/18	6495177	KUO	MEI-LIN	REG	F	
GU16087235	2017-11-27	04/10/18	6550694	KURIHARA	YUMIKO	BEC	P	passed all 4
GU16087235	2018-04-25	05/30/18	6656453	KURIHARA	YUMIKO	FAR	P	passed all 4
GU17108305	2017-10-17	04/17/18	6527770	LAI	LIANG-HSI	AUD	P	10/31/2019
GU17108305	2017-10-17	04/16/18	6527772	LAI	LIANG-HSI	FAR	P	10/31/2019
GU17068009	2018-01-29	04/30/18	6591308	LALIWALA	MILI	BEC	F	
GU15096455	2018-03-19	06/08/18	6622416	LAM	LOUISA	FAR	F	

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GU15096455	2018-03-19	06/07/18	6622417	LAM	LOUISA	REG	F	
GU17088140	2018-01-22	04/06/18	6586491	LAM	HOI HO	FAR	P	10/31/2019
GU17088140	2018-01-22	06/08/18	6586490	LAM	HOI HO	BEC	P	12/31/2019
GU18028634	2018-02-19	05/30/18	6617635	Lam	Wui Gee Carrie	REG	F	
GU15076323	2018-02-13	06/06/18	6603619	LAU	KIT YAN	FAR	F	
GU15106507	2017-12-11	05/14/18	6555892	LEE	JENNIFER	BEC	P	11/30/2019
GU17047933	2018-04-05	05/25/18	6639272	LEE	MING-HSUAN	AUD	F	
GU17047933	2018-04-05	06/01/18	6639274	LEE	MING-HSUAN	REG	F	
GU17047933	2018-04-05	05/29/18	6639273	LEE	MING-HSUAN	FAR	P	11/30/2019
GU17057967	2018-03-20	06/06/18	6623202	LEE	YUEH-HSIN	REG	P	12/31/2019
GU17078113	2018-03-21	06/06/18	6627131	LEE	I-CHIN	AUD	F	
GU17078113	2018-03-21	05/18/18	6627133	LEE	I-CHIN	FAR	P	11/30/2019
GU17098236	2018-02-14	05/22/18	6614682	LEE	I-MING	BEC	F	
GU17098236	2018-02-14	05/24/18	6614684	LEE	I-MING	REG	F	
GU17098236	2018-02-14	05/25/18	6614681	LEE	I-MING	AUD	P	11/30/2019
GU17098236	2018-02-14	05/21/18	6614683	LEE	I-MING	FAR	P	11/30/2019
GU17128412	2017-12-01	04/04/18	6553717	LEE	LI-CHIN	AUD	F	
GU17128412	2017-12-01	04/03/18	6553718	LEE	LI-CHIN	FAR	F	
GU18038664	2018-03-05	04/13/18	6617592	Lei	Lai I	FAR	F	
GU18048801	2018-01-26	06/07/18	6641178	Leu	Jia-Chun	AUD	F	
GU18048801	2018-01-26	04/12/18	6641180	Leu	Jia-Chun	FAR	P	10/31/2019
GU18048801	2018-01-26	05/14/18	6641179	Leu	Jia-Chun	BEC	P	11/30/2019
GU16067015	2018-03-23	05/25/18	6628772	LI	WEI	BEC	F	
GU16067015	2018-03-23	05/24/18	6628771	LI	WEI	AUD	P	11/30/2019
GU16067015	2018-03-23	05/23/18	6628773	LI	WEI	FAR	P	11/30/2019
GU16097260	2018-05-10	06/01/18	6666529	LI	MEIYING	REG	P	passed all 4
GU17027771	2018-02-05	04/13/18	6600030	LI	JIEJUN	REG	P	passed all 4
GU17027771	2018-04-23	05/02/18	6654442	LI	JIEJUN	AUD	P	passed all 4
GU17027771	2018-04-23	05/31/18	6654443	LI	JIEJUN	BEC	P	passed all 4
GU17057950	2018-03-05	06/06/18	6617701	LI	TIANXIANG	FAR	F	
GU17128430	2017-12-11	04/06/18	6572058	LI	RICONG	FAR	F	
GU17128430	2017-12-11	04/05/18	6572057	LI	RICONG	AUD	P	10/31/2019
GU18018537	2018-01-18	04/06/18	6587800	LI	QINGQIN	AUD	F	
GU18038690	2018-03-08	05/03/18	6618674	Li	Pei-Ying	FAR	F	
GU18038690	2018-03-08	05/02/18	6618672	Li	Pei-Ying	AUD	P	11/30/2019
GU18038768	2018-03-29	06/06/18	6633662	Liang	Zishang	AUD	P	12/31/2019
GU16077145	2018-04-06	05/24/18	6640041	LIAO	HSING-CHUN	AUD	F	
GU16087245	2018-03-09	05/14/18	6618849	LIAO	HSIN-KAI	REG	F	
GU16117493	2018-03-13	05/23/18	6619727	LIAO	TZU-CHI	REG	P	passed all 4
GU16117493	2018-04-30	05/22/18	6659794	LIAO	TZU-CHI	AUD	P	passed all 4
GU17128418	2017-12-05	04/04/18	6553788	LIAO	YUAN-HSIN	AUD	F	
GU17128418	2017-12-05	04/03/18	6553789	LIAO	YUAN-HSIN	FAR	F	
GU13095332	2018-03-13	05/04/18	6619664	LIN	YINGNING	REG	P	passed all 4
GU13095332	2018-03-13	06/06/18	6619663	LIN	YINGNING	BEC	P	passed all 4
GU16117482	2018-04-17	05/24/18	6650558	LIN	YING-JHEN	AUD	F	
GU16117482	2018-04-17	05/23/18	6650559	LIN	YING-JHEN	REG	P	11/30/2019
GU16117501	2017-12-27	05/03/18	6568310	LIN	HUI-TING	BEC	F	
GU16117501	2017-12-27	05/02/18	6568311	LIN	HUI-TING	FAR	P	11/30/2019
GU17047888	2017-12-11	05/19/18	6556562	LIN	CHUN-HSUAN	BEC	P	11/30/2019
GU17098234	2018-03-12	05/14/18	6619644	LIN	CHIA-YU	BEC	P	passed all 4
GU17108273	2017-12-27	04/11/18	6568342	LIN	LI-YU	FAR	F	
GU17108313	2018-03-12	05/08/18	6619651	LIN	CHIN-TING	REG	P	passed all 4
GU17108313	2017-12-01	04/11/18	6552251	LIN	CHIN-TING	AUD	P	passed all 4
GU18018459	2017-12-27	06/06/18	6571938	LIN	PEI-HSUAN	REG	F	
GU18018459	2017-12-27	05/01/18	6571937	LIN	PEI-HSUAN	FAR	P	11/30/2019
GU18018459	2017-12-27	06/07/18	6571936	LIN	PEI-HSUAN	BEC	P	12/31/2019
GU18018459	2017-12-27	04/30/18	6571935	LIN	PEI-HSUAN	AUD	P	10/31/2019

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GU18018466	2018-01-02	04/04/18	6574476	LIN	WEN-YI	AUD	P	10/31/2019
GU18018466	2018-01-02	04/03/18	6574477	LIN	WEN-YI	FAR	P	10/31/2019
GU18038681	2018-02-13	06/01/18	6618652	Lin	Shih-Yu	AUD	P	12/31/2019
GU18038681	2018-02-13	06/02/18	6618654	Lin	Shih-Yu	FAR	P	12/31/2019
GU18038777	2018-03-30	06/07/18	6635727	Lin	Yung-Chi	AUD	F	
GU18038777	2018-03-30	06/06/18	6635728	Lin	Yung-Chi	FAR	P	12/31/2019
GU17037819	2018-04-18	06/09/18	6650133	LING	WENHUI	BEC	P	12/31/2019
GU16046875	2018-03-23	04/30/18	6628785	LIU	XIN	AUD	P	passed all 4
GU17037826	2017-10-20	06/07/18	6531275	LIU	JING	AUD	P	12/31/2019
GU17037826	2017-10-20	04/30/18	6531276	LIU	JING	REG	P	10/31/2019
GU17047937	2018-04-18	06/02/18	6650134	LIU	FAN	REG	P	passed all 4
GU18018551	2018-01-23	05/30/18	6588476	LIU	HUIHAN	BEC	F	
GU18018557	2018-01-15	06/08/18	6591526	LIU	FEIYANG	FAR	F	
GU18018557	2018-01-15	04/02/18	6591525	LIU	FEIYANG	AUD	F	
GU18038714	2018-03-12	06/04/18	6619752	Liu	Chia-Ling	BEC	P	12/31/2019
GU17098215	2018-04-09	05/24/18	6642164	LU	PEIHONG	BEC	P	11/30/2019
GU17098215	2018-04-09	05/26/18	6642165	LU	PEIHONG	FAR	P	11/30/2019
GU18028637	2018-02-20	05/22/18	6617847	Lu	Yi-Chuan	AUD	P	11/30/2019
GU18028637	2018-02-20	05/23/18	6617848	Lu	Yi-Chuan	BEC	P	11/30/2019
GU18028637	2018-02-20	05/22/18	6617849	Lu	Yi-Chuan	FAR	P	11/30/2019
GU18038679	2018-03-05	05/08/18	6618641	Lu	Yen-Liang	AUD	F	
GU18038679	2018-03-05	05/07/18	6618642	Lu	Yen-Liang	BEC	P	11/30/2019
GU17108299	2018-04-04	05/21/18	6639318	LUO	JIUFEI	AUD	F	
GU18038656	2018-02-12	06/01/18	6614729	LUO	ZIHUI	BEC	P	12/31/2019
GU18038656	2018-02-12	04/24/18	6614728	LUO	ZIHUI	AUD	P	10/31/2019
GU17027805	2018-03-05	05/10/18	6620347	LUOSTARINEN	KELLY KAE LIH	AUD	F	
GU17027805	2018-03-05	05/11/18	6620349	LUOSTARINEN	KELLY KAE LIH	REG	F	
GU17027805	2018-03-05	05/09/18	6620348	LUOSTARINEN	KELLY KAE LIH	FAR	F	
GU17047901	2018-03-21	05/29/18	6627273	MA	WENWEN	FAR	F	
GU17047901	2018-03-21	05/30/18	6627271	MA	WENWEN	AUD	P	11/30/2019
GU18018546	2018-03-22	04/12/18	6627277	MA	YANYAN	BEC	F	
GU18038711	2018-03-12	05/31/18	6619742	Mahmoud	Ahmed	FAR	P	11/30/2019
GU17047897	2018-04-04	06/06/18	6639314	MALIK	SEEMA	FAR	F	
GU17037833	2018-04-04	06/06/18	6639271	MANGLA	MUKESH	FAR	P	12/31/2019
GU17128444	2017-12-19	06/05/18	6558813	MANSURI	SANA	REG	P	12/31/2019
GU17128444	2017-12-19	04/03/18	6558810	MANSURI	SANA	AUD	P	10/31/2019
GU17088191	2018-04-24	05/21/18	6654479	MAO	YIJIE	BEC	P	passed all 4
GU17088191	2018-01-19	04/02/18	6584930	MAO	YIJIE	REG	P	passed all 4
GU18018514	2018-01-11	04/23/18	6585399	MATSUDA	SHINICHIRO	FAR	F	
GU17017695	2018-04-09	06/06/18	6642160	MEHTA	VIRAJ	REG	F	
GU17017695	2018-04-09	05/31/18	6642159	MEHTA	VIRAJ	AUD	F	
GU17118382	2017-12-19	06/07/18	6561751	MENG	FAN-CHENG	REG	F	
GU17118382	2017-11-21	05/08/18	6549386	MENG	FAN-CHENG	FAR	F	
GU17118382	2017-11-21	05/01/18	6549385	MENG	FAN-CHENG	AUD	F	
GU17118382	2017-12-19	06/04/18	6561750	MENG	FAN-CHENG	BEC	F	
GU17118404	2018-04-24	06/06/18	6654455	MITTAL	MANISHA	REG	P	12/31/2019
GU16107390	2018-05-11	06/04/18	6667492	MIYAZAKI	RYO	AUD	F	
GU18018519	2018-01-12	06/05/18	6585597	MO	XUANHUA	AUD	P	12/31/2019
GU18018519	2018-01-12	06/06/18	6585598	MO	XUANHUA	FAR	P	12/31/2019
GU17108326	2017-10-23	04/26/18	6535395	MOHAMED	MOHAMED	AUD	F	
GU17128435	2018-04-06	04/28/18	6640050	MOTOYOSHI	RINTARO	AUD	F	
GU15015979	2018-03-28	05/01/18	6632517	NAGAMATSU	MIKA	BEC	P	passed all 4
GU15015979	2018-03-28	05/30/18	6632518	NAGAMATSU	MIKA	FAR	P	passed all 4
GU16097264	2018-03-20	04/06/18	6623195	NAKAE	YUKI	BEC	F	
GU16016622	2018-03-27	06/02/18	6631545	NAKAMURA	TAKAHIKO	BEC	F	
GU16016622	2018-03-27	05/10/18	6631546	NAKAMURA	TAKAHIKO	REG	F	
GU16016622	2018-03-27	06/09/18	6631544	NAKAMURA	TAKAHIKO	AUD	F	

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GU17128428	2017-12-11	06/08/18	6556570	NAKANO	AKIHIRO	BEC	F	
GU14115902	2017-10-25	04/28/18	6532152	NAKAYAMA	HAYATA	BEC	F	
GU14115902	2018-04-04	06/04/18	6639312	NAKAYAMA	HAYATA	FAR	F	
GU16067035	2017-11-28	05/02/18	6550695	NAMBA	YOSHIOMI	AUD	F	
GU18058902	2018-04-30	06/10/18	6660773	Nanami	Mamiko	FAR	P	12/31/2019
GU18048832	2018-04-12	05/31/18	6646819	Narasimhan	Badri Narayanan	BEC	P	11/30/2019
GU18048795	2018-04-03	05/31/18	6641162	Naroliwalla	Uchit	BEC	F	
GU18048795	2018-04-03	06/06/18	6641164	Naroliwalla	Uchit	REG	F	
GU17098207	2017-09-08	04/17/18	6493178	NAUSHAD	AFREEN	BEC	P	10/31/2019
GU16127622	2018-03-14	06/07/18	6620351	NAYUKI	HIROSHI	BEC	P	12/31/2019
GU16127622	2018-03-14	06/08/18	6620350	NAYUKI	HIROSHI	AUD	P	12/31/2019
GU15086394	2018-04-16	06/07/18	6654439	NG	SOI IAN	FAR	F	
GU17108266	2018-02-07	06/07/18	6612590	NG	KA LOK	AUD	F	
GU16127613	2018-02-07	04/09/18	6598868	NGAN	CHI LEE	FAR	F	
GU18038717	2018-01-30	05/25/18	6627142	Ning	Ken	FAR	P	11/30/2019
GU16117474	2018-02-13	06/03/18	6603610	NISHIOKA	SHIN	FAR	F	
GU17068069	2017-06-23	04/09/18	6440767	OCLIMA	MERYEIL	FAR	F	
GU17068069	2017-12-21	05/30/18	6564038	OCLIMA	MERYEIL	AUD	P	11/30/2019
GU14045666	2018-03-23	06/03/18	6628769	OGAHARA	KATSUSHI	BEC	F	
GU18048800	2018-04-04	06/09/18	6641174	Ogawa	Kazuki	AUD	F	
GU18048800	2018-04-04	06/08/18	6641176	Ogawa	Kazuki	FAR	F	
GU17118356	2017-09-29	04/28/18	6545071	OIKAWA	YUSUKE	FAR	F	
GU17128454	2017-12-21	04/19/18	6568923	OKADA	CLAYTON	FAR	F	
GU17128454	2017-12-21	06/05/18	6568922	OKADA	CLAYTON	AUD	P	12/31/2019
GU18058914	2018-04-27	06/08/18	6660870	Okada	Toshihiko	FAR	F	
GU08023013	2018-03-21	05/06/18	6627062	OKAZAKI	HIROSHI	REG	P	passed all 4
GU08023013	2018-01-11	05/27/18	6582335	OKAZAKI	HIROSHI	BEC	P	passed all 4
GU17078088	2017-06-27	04/07/18	6449042	ONO	YOSHIHIRO	REG	F	
GU16056954	2018-03-20	05/27/18	6623137	OSAWA	TAKAYUKI	REG	F	
GU16056954	2018-03-20	05/13/18	6623135	OSAWA	TAKAYUKI	AUD	F	
GU16056954	2018-01-02	05/06/18	6572144	OSAWA	TAKAYUKI	BEC	P	11/30/2019
GU15086364	2017-11-06	04/18/18	6539989	OVUMKAMALIL ANTONY	SUNIL	AUD	F	
GU15086364	2018-04-16	06/04/18	6649005	OVUMKAMALIL ANTONY	SUNIL	BEC	P	12/31/2019
GU17047906	2018-03-30	04/28/18	6634897	OYA	KAZUTAKA	AUD	P	passed all 4
GU16087190	2018-02-13	04/29/18	6644455	PAHWA	MANISHA	REG	P	10/31/2019
GU16036791	2018-01-09	05/25/18	6577656	PALERO	IRA MARIE	FAR	F	
GU16036791	2018-03-27	05/14/18	6631387	PALERO	IRA MARIE	AUD	P	11/30/2019
GU16127569	2018-01-11	05/26/18	6587823	PAN	YU	REG	P	11/30/2019
GU18038668	2018-03-02	06/09/18	6617853	Pan	Chang	FAR	P	12/31/2019
GU16127572	2018-04-20	06/08/18	6666995	PATHAK	POOJA	AUD	F	
GU16127572	2018-04-20	05/17/18	6666996	PATHAK	POOJA	REG	F	
GU16097328	2018-03-26	05/19/18	6631402	PEI	LI	REG	F	
GU13095324	2018-03-21	06/01/18	6627263	PENG	SHU-LI	REG	F	
GU12014522	2017-05-25	04/21/18	6417117	PI	YUNING	FAR	F	
GU16036759	2018-01-12	05/25/18	6585378	PIAO	CHUNHUA	BEC	P	11/30/2019
GU18028606	2018-02-12	05/04/18	6604037	PIMENTEL	LEO ANGELO	AUD	F	
GU17047931	2018-01-29	06/07/18	6594084	QAWASMEH	AHMAD	REG	F	
GU17047931	2018-03-27	04/30/18	6631407	QAWASMEH	AHMAD	BEC	F	
GU16117532	2018-03-12	04/09/18	6619665	QIAN	YUTIAN	AUD	F	
GU17027788	2018-04-05	05/25/18	6639269	QIAO	JIANNING	BEC	P	11/30/2019
GU17037815	2018-03-14	06/03/18	6620342	RADHAKRISHNAN	NITHYA	AUD	P	passed all 4
GU17037815	2018-03-14	05/31/18	6620343	RADHAKRISHNAN	NITHYA	FAR	P	passed all 4
GU17037815	2018-03-14	06/06/18	6620344	RADHAKRISHNAN	NITHYA	REG	P	passed all 4
GU16127578	2018-04-09	04/24/18	6642158	RAHMAN	FAISAL	BEC	P	10/31/2019
GU16117488	2017-09-12	04/05/18	6521416	RAMADAN	MAHMOUD	BEC	P	10/31/2019
GU161277641	2018-03-23	06/08/18	6628818	RAWAT	VIKAS	AUD	F	
GU161277641	2018-03-23	05/10/18	6628820	RAWAT	VIKAS	FAR	F	

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GU161277641	2018-03-23	05/18/18	6628819	RAWAT	VIKAS	BEC	F	
GU161277641	2018-03-23	05/29/18	6628821	RAWAT	VIKAS	REG	F	
GU17118339	2018-05-08	06/05/18	6666328	REODIQUE	MA SHARENA	AUD	P	12/31/2019
GU16026700	2018-03-22	05/19/18	6627269	REX	AUGUSTNE	FAR	P	passed all 4
GU16026700	2018-03-22	05/26/18	6627270	REX	AUGUSTNE	REG	P	passed all 4
GU16026700	2018-03-22	05/23/18	6627268	REX	AUGUSTNE	AUD	P	passed all 4
GU16026712	2017-09-26	04/05/18	6510537	SABRA	WALEED	AUD	P	10/31/2019
GU16127628	2017-12-28	06/08/18	6570129	SAITO	CHIHIRO	AUD	F	
GU16127628	2017-09-29	04/07/18	6512191	SAITO	CHIHIRO	REG	P	10/31/2019
GU13105397	2018-03-07	05/26/18	6617696	SAKAI	MASATSUGU	FAR	F	
GU18018532	2018-01-15	05/10/18	6587684	SAMA'NEH	ALI	FAR	F	
GU16036758	2018-04-02	06/08/18	6636590	SASAGURI	SEIGO	FAR	F	
GU12024586	2018-02-15	04/16/18	6605413	SATO	NAMI	BEC	F	
GU17017669	2018-03-12	06/06/18	6618839	SCHWAB	MARITES	AUD	P	12/31/2019
GU17017669	2018-03-12	05/02/18	6618840	SCHWAB	MARITES	FAR	P	11/30/2019
GU11114471	2018-03-30	05/25/18	6634895	SEKI	YOSHITAKA	REG	F	
GU17118357	2018-02-13	05/06/18	6603615	SEKIAI	HIROYUKI	FAR	F	
GU16127562	2018-03-12	05/31/18	6619572	SHAH	AASHNA	AUD	F	
GU16127562	2018-03-12	04/30/18	6619573	SHAH	AASHNA	REG	F	
GU17017682	2018-03-26	04/11/18	6631416	SHAH	NILAY	FAR	F	
GU17017682	2018-03-26	04/12/18	6631415	SHAH	NILAY	AUD	F	
GU16127656	2018-03-12	05/14/18	6619574	SHAHID	BILAL	REG	F	
GU16077164	2018-03-26	06/08/18	6631400	SHAN	YUFEI	AUD	P	passed all 4
GU18048826	2018-04-10	05/23/18	6646552	Shan	Jiamin	FAR	P	11/30/2019
GU18048826	2018-04-10	06/06/18	6646553	Shan	Jiamin	REG	P	12/31/2019
GU17118335	2018-02-07	05/11/18	6600031	SHEN	ZHAOHUI	AUD	F	
GU17118335	2018-05-08	06/05/18	6674152	SHEN	ZHAOHUI	FAR	P	12/31/2019
GU18048807	2018-04-06	05/17/18	6642170	Sheng	Jiaqi	FAR	P	11/30/2019
GU18048807	2018-04-06	06/09/18	6642169	Sheng	Jiaqi	BEC	P	12/31/2019
GU17037845	2018-03-14	06/08/18	6620369	SHIGETA	ERIKA	FAR	F	
GU13065180	2018-03-21	05/31/18	6627064	SHIMAMOTO	DAISUKE	BEC	F	
GU13065180	2018-03-21	05/01/18	6627065	SHIMAMOTO	DAISUKE	REG	F	
GU15076344	2018-05-18	06/09/18	6673237	SHUAIB	SAMER	REG	P	12/31/2019
GU17108275	2018-04-30	05/31/18	6659795	SINGAYAO	CRESCEL CZARINA	AUD	P	11/30/2019
GU17047920	2018-04-04	06/05/18	6639316	SINGH	SONAL	REG	P	12/31/2019
GU16097287	2018-02-07	05/13/18	6600057	SOMA	TETSUYA	AUD	P	11/30/2019
GU15106530	2017-11-16	05/02/18	6546282	SONG	YAN	BEC	F	
GU16026718	2018-03-26	06/01/18	6631412	SONG	YAN	REG	P	passed all 4
GU18038695	2018-03-07	05/30/18	6618693	Soni	Rikita	FAR	F	
GU18038712	2018-03-12	06/07/18	6619744	Stephen	Karoline	BEC	F	
GU18038712	2018-03-12	06/06/18	6619743	Stephen	Karoline	AUD	F	
GU16097316	2018-02-26	05/23/18	6614697	SU	YUQI	REG	P	passed all 4
GU16097316	2018-02-26	05/25/18	6614696	SU	YUQI	BEC	P	passed all 4
GU17037851	2018-05-21	06/03/18	6674146	SUBBIAH	SATHYA	BEC	P	12/31/2019
GU17128423	2018-03-21	05/27/18	6627076	SUGIHARA	KOTA	FAR	F	
GU17108267	2018-04-12	06/08/18	6646114	SUGIYAMA	YURIKO	BEC	P	12/31/2019
GU16117466	2017-12-21	05/29/18	6564637	SUN	CHING-HAN	REG	F	
GU17068001	2018-03-12	05/31/18	6619654	SUN	HE	FAR	F	
GU17068001	2018-03-12	05/30/18	6619653	SUN	HE	BEC	F	
GU18038684	2018-03-05	06/05/18	6618658	Sun	Yue	BEC	F	
GU18038684	2018-03-05	06/04/18	6618659	Sun	Yue	FAR	P	12/31/2019
GU18028641	2018-02-22	06/08/18	6617842	Suzuki	Takuya	AUD	F	
GU18038724	2018-03-20	05/14/18	6627299	Tai	Hsueh-Luo	AUD	F	
GU18038724	2018-03-20	05/17/18	6627301	Tai	Hsueh-Luo	FAR	F	
GU16117492	2018-05-03	06/04/18	6667493	TAIMA	SHUNSUKE	AUD	F	
GU16117492	2017-10-19	04/22/18	6531262	TAIMA	SHUNSUKE	BEC	F	
GU18038661	2018-03-01	04/16/18	6617837	Takahashi	Masaaki	FAR	F	

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GU17108276	2018-04-06	05/25/18	6640048	TAKASAKI	AYAKA	AUD	P	11/30/2019
GU17108279	2017-10-11	04/20/18	6527659	TAKASU	MASAYA	AUD	F	
GU17108279	2018-04-25	06/08/18	6656459	TAKASU	MASAYA	FAR	P	12/31/2019
GU17118369	2017-11-17	04/28/18	6548138	TAKATA	KOHEI	FAR	P	10/31/2019
GU18058912	2018-04-25	06/09/18	6660861	Takechi	Kana	AUD	F	
GU17098212	2018-03-14	04/15/18	6620367	TAKEHANA	MASARU	AUD	P	10/31/2019
GU14075745	2017-09-25	04/03/18	6510486	TAKUMA	MAKI	AUD	F	
GU17118350	2017-11-10	06/06/18	6544943	TAN	YIN	FAR	F	
GU17118350	2017-11-10	05/02/18	6544941	TAN	YIN	AUD	F	
GU15056182	2017-09-29	04/09/18	6513451	TANAAMI	DAISUKE	AUD	F	
GU16056974	2018-03-21	05/30/18	6661244	TANG	MITCHELL	AUD	P	11/30/2019
GU14065646	2018-05-11	06/10/18	6667491	TAWFIK	AHMED	REG	P	12/31/2019
GU16107376	2018-03-19	06/06/18	6622415	TAYYEM	AHMAD	AUD	F	
GU16107376	2018-03-26	04/24/18	6631403	TAYYEM	AHMAD	REG	P	10/31/2019
GU17068033	2018-03-13	06/05/18	6619667	TENG	HANG	BEC	P	12/31/2019
GU17078120	2018-03-09	06/04/18	6618844	TEO	BENJAMIN	AUD	P	12/31/2019
GU17078120	2018-03-09	06/07/18	6618845	TEO	BENJAMIN	FAR	P	12/31/2019
GU16107360	2018-02-12	05/27/18	6602648	TOJI	AYUMI	BEC	P	passed all 4
GU16107360	2018-04-02	04/15/18	6636591	TOJI	AYUMI	REG	P	passed all 4
GU18048821	2018-04-09	06/08/18	6646535	Tokita	Momoko	FAR	P	12/31/2019
GU17027764	2018-05-14	06/06/18	6670864	TOLANI	KOMAL	BEC	F	
GU18038743	2017-11-10	06/09/18	6627399	Tomihara	Yuko	FAR	F	
GU18048831	2018-03-30	06/07/18	6646817	Tong	Jingyu	BEC	F	
GU18038696	2018-03-07	05/13/18	6618696	Torii	Izumi	FAR	P	11/30/2019
GU18038770	2018-03-29	06/09/18	6633668	Toyama	Reika	FAR	P	12/31/2019
GU17017715	2018-05-08	06/01/18	6666361	TSAI	JUI-CHU	AUD	P	passed all 4
GU17057942	2018-05-03	05/17/18	6662645	TSAI	YI-CHUN	REG	P	passed all 4
GU15026039	2018-03-12	06/04/18	6619655	TSENG	PEI-TING	FAR	P	12/31/2019
GU17108298	2018-03-27	04/07/18	6631549	TSUKADA	YASUHIRO	AUD	P	passed all 4
GU17108298	2018-01-26	05/23/18	6589847	TSUKADA	YASUHIRO	BEC	P	passed all 4
GU15076301	2018-01-18	04/07/18	6583976	TSUKAI	KATSUYA	BEC	F	
GU15076301	2018-01-18	06/03/18	6583975	TSUKAI	KATSUYA	AUD	P	12/31/2019
GU10043946	2018-02-12	04/10/18	6602649	TSUKUDA	KENJI	AUD	F	
GU10043946	2018-03-23	06/10/18	6628781	TSUKUDA	KENJI	REG	P	12/31/2019
GU12104863	2018-04-09	06/05/18	6642155	TSUNEMATSU	MARIKO	AUD	F	
GU12104863	2018-04-09	06/07/18	6642156	TSUNEMATSU	MARIKO	BEC	F	
GU17037854	2018-03-15	04/13/18	6620431	UNNI	AKHIL	BEC	F	
GU14075753	2018-04-23	06/09/18	6654437	USHIO	SHUNSUKE	FAR	F	
GU14075753	2018-04-23	05/31/18	6654438	USHIO	SHUNSUKE	REG	F	
GU17068071	2017-06-28	04/04/18	6463881	VELASQUEZ	KATHERINE	FAR	F	
GU16117509	2018-04-09	05/29/18	6642157	WADHWANI	DIVYA	REG	F	
GU17017699	2017-12-27	05/20/18	6568934	WAGHDHARE	ATUL ARUN	AUD	F	
GU13045109	2018-03-12	06/06/18	6619649	WANG	CHIA-HUNG	REG	F	
GU13045109	2018-03-12	06/05/18	6619648	WANG	CHIA-HUNG	BEC	P	12/31/2019
GU16067009	2018-03-27	05/29/18	6631391	WANG	JINFU	FAR	P	passed all 4
GU16077088	2018-02-01	04/21/18	6596729	WANG	DAYUE	REG	F	
GU16077088	2018-02-01	04/23/18	6596728	WANG	DAYUE	BEC	F	
GU16117521	2018-03-26	06/08/18	6631405	WANG	YANI	AUD	F	
GU16117540	2018-03-05	06/07/18	6614402	WANG	YING	BEC	P	12/31/2019
GU16117540	2018-03-05	06/06/18	6614403	WANG	YING	REG	P	12/31/2019
GU17017666	2018-01-31	04/20/18	6605044	WANG	XINSHU	FAR	F	
GU17017667	2018-03-09	05/27/18	6618847	WANG	TUNFENG	REG	P	passed all 4
GU17027785	2018-04-02	06/01/18	6636664	WANG	SHAO-AN	REG	F	
GU17068056	2018-01-29	05/16/18	6592565	WANG	MING	BEC	F	
GU17088147	2018-03-14	06/08/18	6620339	WANG	PO-CHEN	AUD	F	
GU17118398	2017-11-28	05/23/18	6551564	WANG	JIA	AUD	P	11/30/2019
GU17118398	2017-11-28	05/22/18	6551565	WANG	JIA	FAR	P	11/30/2019

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GU18028651	2018-02-26	05/25/18	6614793	Wang	Hsiao-Hsuan	AUD	P	11/30/2019
GU18028651	2018-02-26	05/24/18	6614794	Wang	Hsiao-Hsuan	BEC	P	11/30/2019
GU18028651	2018-02-26	05/23/18	6614795	Wang	Hsiao-Hsuan	FAR	P	11/30/2019
GU16107370	2017-10-13	04/15/18	6523660	WATANABE	RYOJI	FAR	F	
GU16107370	2018-04-04	06/04/18	6639313	WATANABE	RYOJI	REG	P	12/31/2019
GU17108312	2017-10-19	04/06/18	6531609	WATANABE	HIKARU	FAR	F	
GU15096446	2018-05-21	06/10/18	6674145	WU	NIAN-XIN	FAR	P	12/31/2019
GU16097275	2018-03-23	06/06/18	6628786	WU	XUNING	AUD	F	
GU16117454	2018-03-05	05/29/18	6614677	WU	BENYUAN	AUD	P	passed all 4
GU17017691	2018-03-20	05/18/18	6623196	WU	YUN-CHING	REG	F	
GU17027766	2018-04-12	06/09/18	6646109	WU	SZU-CHIA	FAR	P	12/31/2019
GU17098208	2018-03-12	06/07/18	6619659	WU	YI-JU	BEC	F	
GU17098208	2018-03-12	06/04/18	6619658	WU	YI-JU	AUD	F	
GU17098208	2018-03-12	06/05/18	6619661	WU	YI-JU	REG	F	
GU17098208	2018-03-12	06/06/18	6619660	WU	YI-JU	FAR	F	
GU17108289	2018-01-10	04/03/18	6578629	WU	HSIN-JU	FAR	P	10/31/2019
GU17108289	2017-10-16	04/06/18	6527730	WU	HSIN-JU	BEC	P	10/31/2019
GU18048864	2018-04-18	06/06/18	6652063	Wu	Shih-Ting	BEC	P	12/31/2019
GU17068054	2018-03-07	05/29/18	6617687	XIAN	YILI	BEC	F	
GU17068054	2018-03-07	05/30/18	6617688	XIAN	YILI	REG	F	
GU18038703	2018-03-09	04/26/18	6619729	Xiao	Yao	REG	F	
GU17108265	2017-09-28	04/09/18	6515464	XIE	WEI	FAR	P	10/31/2019
GU18038756	2018-03-13	05/05/18	6632487	Xie	Qinling	BEC	F	
GU16117522	2018-04-16	05/22/18	6649006	XING	XIAOFANG	REG	P	11/30/2019
GU17068061	2018-03-12	05/09/18	6619652	XIONG	DANRUI	FAR	P	11/30/2019
GU16016658	2017-12-12	06/06/18	6556693	XU	MINFENG	BEC	F	
GU16016658	2018-03-23	06/05/18	6628782	XU	MINFENG	FAR	P	12/31/2019
GU16046903	2018-03-27	06/07/18	6631388	XU	XIAOQIAN	AUD	F	
GU16046903	2018-03-27	05/05/18	6631389	XU	XIAOQIAN	FAR	P	11/30/2019
GU16107408	2018-01-09	06/08/18	6577649	XU	JINGYI	FAR	F	
GU16127620	2017-10-02	04/23/18	6513734	XU	HUIYUAN	REG	F	
GU16127620	2017-10-02	04/24/18	6513733	XU	HUIYUAN	FAR	P	10/31/2019
GU17068008	2018-03-20	04/18/18	6627071	XU	DONGYUE	AUD	F	
GU18018507	2018-03-21	05/07/18	6627293	XU	HANZI	REG	P	11/30/2019
GU18018547	2017-11-17	05/10/18	6588465	XU	YAXI	BEC	P	11/30/2019
GU18048796	2018-03-19	06/06/18	6641165	Xu	Jing	BEC	F	
GU13075236	2018-03-26	06/08/18	6631395	YAMAGUCHI	TOMOHIRO	AUD	F	
GU13075236	2018-03-26	05/06/18	6631396	YAMAGUCHI	TOMOHIRO	REG	F	
GU15046127	2017-11-15	05/21/18	6545553	YAMAMOTO	SHOKO	REG	F	
GU16117484	2018-03-26	05/27/18	6631404	YAMAMOTO	DAISHI	AUD	F	
GU16117484	2017-09-29	04/07/18	6513456	YAMAMOTO	DAISHI	BEC	F	
GU16117484	2018-02-13	06/09/18	6603618	YAMAMOTO	DAISHI	FAR	F	
GU18038694	2018-03-07	05/13/18	6618689	Yamane	Shota	BEC	P	11/30/2019
GU18038694	2018-03-07	06/04/18	6618688	Yamane	Shota	AUD	P	12/31/2019
GU18038694	2018-03-07	04/14/18	6618690	Yamane	Shota	FAR	P	10/31/2019
GU18018522	2018-01-15	05/22/18	6582823	YAMAURA	ITTETSU	FAR	P	11/30/2019
GU18038757	2018-03-23	05/06/18	6632488	Yamazaki	Kohei	FAR	P	11/30/2019
GU15096442	2017-12-11	06/01/18	6556149	YANG	SHU-MIN	REG	F	
GU15096442	2017-12-11	06/09/18	6556148	YANG	SHU-MIN	BEC	P	12/31/2019
GU17037868	2018-03-14	04/28/18	6620366	YANG	SHU	AUD	F	
GU17128414	2018-03-12	04/05/18	6619662	YANG	SIJIA	BEC	P	passed all 4
GU17128414	2018-04-09	06/07/18	6642152	YANG	SIJIA	REG	P	passed all 4
GU18038072	2018-02-19	06/07/18	6617820	Yao	Jingyuan	AUD	P	12/31/2019
GU18038072	2018-02-19	04/26/18	6617823	Yao	Jingyuan	REG	P	10/31/2019
GU17088176	2018-03-28	06/08/18	6632528	YOKOTA	IKUKO	FAR	F	
GU14025543	2018-03-21	05/20/18	6627126	YONEYAMA	MAKOTO	FAR	F	
GU16087213	2018-04-19	06/09/18	6651944	YOSHIDA	DAI	REG	P	passed all 4

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GU18038669	2018-02-28	04/26/18	6617826	You	Yang	FAR	P	10/31/2019
GU17088170	2018-03-12	05/18/18	6619647	YU	JIE	REG	P	passed all 4
GU18058913	2018-04-27	06/05/18	6660867	Yuzuriha	Kimio	FAR	P	12/31/2019
GU16097339	2018-03-30	06/04/18	6634938	ZANG	LIWEI	REG	P	12/31/2019
GU16097339	2018-03-30	06/02/18	6634937	ZANG	LIWEI	FAR	P	12/31/2019
GU18048899	2018-04-13	06/06/18	6657599	Zhai	Guanghui	BEC	P	12/31/2019
GU16067025	2018-03-21	05/30/18	6627284	ZHANG	WENJUAN	AUD	P	passed all 4
GU16117523	2018-03-21	06/07/18	6627285	ZHANG	XIAOHE	REG	P	12/31/2019
GU17078105	2018-01-22	04/21/18	6586465	ZHANG	PEIFAN	BEC	F	
GU17098235	2018-04-05	05/30/18	6639275	ZHANG	CHI	REG	P	11/30/2019
GU18048833	2018-04-30	05/15/18	6661836	Zhang	Ye	BEC	F	
GU18048833	2018-04-30	05/16/18	6661835	Zhang	Ye	AUD	F	
GU16026702	2018-03-23	04/27/18	6628783	ZHAO	SHU	AUD	F	
GU16026702	2018-03-23	04/30/18	6628784	ZHAO	SHU	REG	P	10/31/2019
GU17078130	2017-12-27	04/16/18	6568329	ZHAO	LIANG	FAR	P	10/31/2019
GU17078130	2017-12-27	04/17/18	6568330	ZHAO	LIANG	REG	P	10/31/2019
GU17088152	2018-04-06	06/09/18	6640045	ZHAO	CHENGHAO	AUD	F	
GU17088152	2018-04-06	06/07/18	6640046	ZHAO	CHENGHAO	BEC	F	
GU17088152	2018-04-06	06/08/18	6640047	ZHAO	CHENGHAO	REG	P	12/31/2019
GU17108302	2017-10-17	04/20/18	6526802	ZHENG	WANYI	FAR	F	
GU18048820	2018-04-09	05/31/18	6646530	Zhou	Yue	AUD	P	11/30/2019
GU16067041	2017-10-17	04/06/18	6526141	ZHU	YUE	FAR	F	
GU16067041	2017-12-21	04/05/18	6564037	ZHU	YUE	AUD	P	10/31/2019
GU18018488	2017-12-28	04/03/18	6575674	ZHU	YAN	FAR	F	
GU18018488	2017-12-28	04/04/18	6575673	ZHU	YAN	AUD	F	
GU18038692	2018-03-08	04/19/18	6618680	Zhu	Sijia	AUD	P	10/31/2019
GU18038692	2018-03-08	06/01/18	6618683	Zhu	Sijia	REG	P	12/31/2019
GU18018457	2017-12-18	04/26/18	6571882	ZHUO	KANGLAN	BEC	P	10/31/2019
GU18018457	2017-12-18	04/27/18	6571883	ZHUO	KANGLAN	FAR	P	10/31/2019

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GU18048788	2018-03-30	2018-09-10	6636556	A	Rouna	FAR	F	
GU18048788	2018-03-30	2018-09-08	6636555	A	Rouna	BEC	F	
GU17118391	2018-05-14	2018-08-29	6670198	ABDALHAFEZ	MAHMOUD	BEC	P	02/29/20
GU17108271	2018-06-25	2018-08-28	6694748	ABODESOKY	MANSOUR	FAR	P	02/29/20
GU16127636	2018-02-13	2018-07-16	6603604	ABOKHAMEER	AHMED	BEC	P	01/31/20
GU17118390	2018-06-25	2018-08-30	6694751	ABOUELHASSAN	RIHAM	FAR	F	
GU18048841	2018-04-11	2018-08-02	6646842	Abu Falah	Sultan	REG	F	
GU16056919	2018-04-30	2018-07-12	6659793	ABURUB	QAIS	AUD	F	
GU18038670	2017-09-05	2018-07-06	6617814	Adachi	Yoshito	AUD	P	Pass all 4 parts
GU18038670	2017-09-05	2018-07-31	6617815	Adachi	Yoshito	BEC	P	Pass all 4 parts
GU18038670	2017-09-05	2018-08-31	6617817	Adachi	Yoshito	REG	P	Pass all 4 parts
GU18058916	2018-04-27	2018-09-10	6660959	Adachi	Kazuhisa	REG	P	Pass all 4 parts
GU18058916	2018-04-27	2018-09-01	6660957	Adachi	Kazuhisa	BEC	P	Pass all 4 parts
GU16127593	2018-07-26	2018-08-30	6726034	AGARWAL	NAMAN	AUD	F	
GU18069117	2018-06-15	2018-08-05	6694147	Aggarwal	Hemank	AUD	P	02/29/20
GU18069117	2018-06-15	2018-07-15	6694148	Aggarwal	Hemank	REG	P	01/31/20
GU18028620	2018-06-29	2018-09-05	6706531	AGUIB	WAEL	AUD	P	03/31/20
GU17078097	2018-07-03	2018-09-05	6707330	AJOUL	OMAR	AUD	F	
GU17078097	2018-03-20	2018-07-18	6623204	AJOUL	OMAR	REG	F	
GU18058977	2018-05-15	2018-08-05	6673248	Akemura	Tomoki	FAR	P	02/29/20
GU18069091	2018-06-11	2018-08-31	6691421	Akiba	Yuma	FAR	P	02/29/20
GU18069044	2018-06-05	2018-08-06	6684210	Al Ajami	Obada	FAR	P	02/29/20
GU15036114	2017-12-21	2018-07-01	6564039	AL KAMALI	AISHA	REG	F	
GU16097292	2018-03-19	2018-09-09	6622414	AL MHIMIDI	SUHEL	REG	F	
GU17068072	2018-03-22	2018-07-25	6627274	ALANANNI	HAMZA	AUD	P	01/31/20
GU18079189	2018-07-10	2018-08-29	6726297	Alburaiki	Faisal	REG	P	02/29/20
GU18018528	2018-05-29	2018-07-12	6678041	ALHEDAITHY	FAHAD	FAR	P	01/31/20
GU17128449	2018-07-05	2018-08-27	6707878	ALI	MIR	REG	F	
GU17128449	2017-02-17	2018-07-08	6684440	ALI	MIR	AUD	P	01/31/20
GU17078096	2018-03-05	2018-09-10	6614679	ALMUSAYIB	SAIF	AUD	P	03/31/20
GU18079270	2018-06-20	2018-09-10	6731046	ALMUTLAQ	OMAR	FAR	F	
GU18048837	2018-04-12	2018-07-31	6646832	Alqahtani	Abdulhadi	FAR	F	
GU17068035	2018-06-13	2018-07-19	6687624	AL-RAHAMNAH	OSAMA	AUD	F	
GU17078116	2018-03-28	2018-09-10	6632526	ALSALLUM	KHALID	FAR	F	
GU17088134	2018-07-03	2018-08-02	6707336	ALZAMEL	FAISAL	FAR	P	02/29/20
GU17098253	2018-03-28	2018-09-09	6633652	ANAND	RIDHI	FAR	F	
GU18038772	2018-03-29	2018-07-03	6633674	AOE	AYAKA	AUD	F	
GU18038772	2018-07-23	2018-09-07	6723934	AOE	AYAKA	REG	P	03/31/20
GU14105880	2018-07-05	2018-09-10	6713619	AOKI	YOSHITSUGU	BEC	F	
GU14105880	2018-02-28	2018-07-20	6614708	AOKI	YOSHITSUGU	AUD	F	
GU14105880	2018-07-05	2018-08-17	6713620	AOKI	YOSHITSUGU	FAR	P	02/29/20
GU18028611	2018-02-13	2018-08-17	6606903	AONO	MOTOKI	BEC	F	
GU18028611	2018-07-24	2018-09-06	6723960	AONO	MOTOKI	AUD	P	03/31/20
GU16117496	2018-07-06	2018-08-09	6707866	ARAI	RYOSUKE	BEC	F	
GU16117496	2018-07-06	2018-07-22	6707865	ARAI	RYOSUKE	AUD	F	

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GU16117496	2018-07-06	2018-09-10	6707867	ARAI	RYOSUKE	REG	F	
GU17118358	2018-01-10	2018-07-02	6578630	ARATAKE	NAOMI	BEC	F	
GU17098251	2018-04-04	2018-08-09	6639276	ARORA	MANVI	AUD	F	
GU16067001	2018-01-12	2018-07-02	6582580	ASAMI	YOSHINARI	REG	F	
GU18069037	2018-05-29	2018-07-02	6683548	Ashour	Moaz	REG	F	
GU18069037	2018-05-29	2018-08-05	6683547	Ashour	Moaz	BEC	F	
GU18048882	2018-04-24	2018-07-03	6656585	Bai	Yifan	BEC	F	
GU18048842	2018-04-16	2018-07-11	6649106	Bedair	Bassam	AUD	F	
GU18028621	2018-02-15	2018-07-19	6635963	BIN OTHMAN	MUATH	REG	F	
GU18058920	2018-04-30	2018-08-19	6661059	Boghdady	Mohamed	FAR	P	02/29/20
GU18018478	2017-12-27	2018-07-03	6572154	BORJA	JORIZAIRA	FAR	F	
GU16067051	2018-01-09	2018-07-11	6577645	BUCCAT	YUKARI	REG	F	
GU17088180	2018-06-29	2018-09-01	6706937	CAO	RUI	AUD	P	Pass all 4 parts
GU18069102	2018-06-11	2018-08-07	6693956	Cao	Yan	FAR	P	02/29/20
GU18018491	2018-06-13	2018-08-09	6687631	CHANG	SHU-JUI	REG	F	
GU18018491	2018-03-29	2018-08-08	6633654	CHANG	SHU-JUI	AUD	F	
GU18018491	2018-06-13	2018-08-10	6687630	CHANG	SHU-JUI	BEC	P	02/29/20
GU18018574	2018-07-18	2018-09-10	6718088	CHANG	QING	BEC	P	Pass all 4 parts
GU18038773	2018-03-29	2018-08-22	6634943	Chang	Chen-Chia	AUD	P	02/29/20
GU18038773	2018-03-29	2018-08-23	6634944	Chang	Chen-Chia	FAR	P	02/29/20
GU18058917	2018-04-27	2018-08-28	6660961	Chang	Chih-An	REG	F	
GU18058917	2018-04-27	2018-08-27	6660960	Chang	Chih-An	FAR	F	
GU18058973	2018-05-15	2018-08-29	6673256	Chang	Li-Chun	REG	F	
GU18079218	2018-04-12	2018-09-05	6728110	CHANG	MING-CHE	AUD	F	
GU18079218	2018-04-12	2018-09-04	6728111	CHANG	MING-CHE	FAR	P	03/31/20
GU17118340	2018-04-23	2018-08-28	6654454	CHAO	YU-WEI	REG	P	Pass all 4 parts
GU17118340	2018-04-23	2018-08-31	6654453	CHAO	YU-WEI	BEC	P	Pass all 4 parts
GU17128415	2018-05-02	2018-09-05	6660952	CHAO	FU-HSIANG	BEC	P	03/31/20
GU17128415	2018-05-02	2018-09-04	6660953	CHAO	FU-HSIANG	REG	P	03/31/20
GU17057952	2018-06-04	2018-07-10	6681986	CHAU	YING NAM	AUD	F	
GU18038658	2018-02-28	2018-09-09	6614734	Chawla	Neha	AUD	P	03/31/20
GU12104847	2018-01-22	2018-09-08	6627060	CHEN	YI-JU	REG	F	
GU16077122	2018-07-03	2018-08-13	6707491	CHEN	YILING	AUD	P	02/29/20
GU17067995	2018-07-23	2018-08-24	6723932	CHEN	WEI-CHUN	FAR	P	02/29/20
GU17088138	2018-02-21	2018-07-05	6618842	CHEN	XUETAO	FAR	F	
GU17118384	2018-03-27	2018-08-03	6631408	CHEN	YING-HSUAN	BEC	P	Pass all 4 parts
GU17118384	2018-03-27	2018-08-02	6631409	CHEN	YING-HSUAN	REG	P	Pass all 4 parts
GU18018471	2018-03-21	2018-07-17	6627137	CHEN	SSU-YU	REG	P	Pass all 4 parts
GU18018502	2018-03-21	2018-07-17	6627139	CHEN	SSU-WEI	REG	P	Pass all 4 parts
GU18018505	2018-07-24	2018-09-06	6723945	CHEN	SHIH-TUNG	REG	P	Pass all 4 parts
GU18018571	2018-07-05	2018-08-08	6707369	CHEN	WAN-YU	AUD	F	
GU18028590	2018-02-05	2018-07-01	6600428	CHEN	YU-LIN	REG	P	Pass all 4 parts
GU18028616	2018-03-05	2018-09-01	6614367	CHEN	WEI	FAR	F	
GU18028616	2018-03-05	2018-09-08	6614366	CHEN	WEI	BEC	P	03/31/20
GU18028636	2018-02-05	2018-07-23	6617596	Chen	Yu-Ting	REG	F	

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GU18028640	2018-02-19	2018-07-02	6617858	Chen	Hao	FAR	F	
GU18028640	2018-02-19	2018-09-01	6617856	Chen	Hao	AUD	F	
GU18028640	2018-02-19	2018-08-03	6617857	Chen	Hao	BEC	F	
GU18038685	2018-03-06	2018-07-22	6618664	Chen	Cailing	BEC	F	
GU18038691	2018-03-08	2018-08-31	6618676	Chen	Chin-Wei	AUD	F	
GU18038691	2018-03-08	2018-09-07	6618678	Chen	Chin-Wei	FAR	F	
GU18038691	2018-03-08	2018-07-10	6618679	Chen	Chin-Wei	REG	P	01/31/20
GU18038716	2018-03-14	2018-07-02	6620356	Chen	Hsuan-Yu	AUD	F	
GU18038716	2018-03-14	2018-07-03	6620357	Chen	Hsuan-Yu	FAR	P	01/31/20
GU18038728	2018-03-16	2018-07-18	6627309	Chen	Wan-Ping	BEC	F	
GU18038728	2018-03-16	2018-07-16	6627310	Chen	Wan-Ping	REG	P	01/31/20
GU18038734	2018-03-20	2018-08-24	6627322	Chen	Yen-Rong	AUD	P	Pass all 4 parts
GU18038734	2018-03-20	2018-07-23	6627324	Chen	Yen-Rong	FAR	P	Pass all 4 parts
GU18038734	2018-03-20	2018-09-10	6627323	Chen	Yen-Rong	BEC	P	Pass all 4 parts
GU18048799	2018-04-02	2018-07-30	6641172	Chen	Tingting	FAR	P	01/31/20
GU18048799	2018-04-02	2018-08-24	6641173	Chen	Tingting	REG	P	02/29/20
GU18048827	2018-02-12	2018-09-06	6646554	Chen	Yuqi	FAR	P	03/31/20
GU18048876	2018-04-20	2018-07-16	6654611	Chen	Po-Chian	AUD	P	01/31/20
GU18048876	2018-04-20	2018-09-01	6654612	Chen	Po-Chian	BEC	P	03/31/20
GU18048876	2018-04-20	2018-09-07	6654613	Chen	Po-Chian	FAR	P	03/31/20
GU18058955	2018-05-08	2018-08-27	6671419	Chen	Yu-Yin	FAR	F	
GU18058955	2018-05-08	2018-08-29	6671420	Chen	Yu-Yin	REG	F	
GU18058964	2018-05-10	2018-09-04	6671246	Chen	Bo-Xu	AUD	P	Pass all 4 parts
GU18058964	2018-05-10	2018-09-07	6671247	Chen	Bo-Xu	BEC	P	Pass all 4 parts
GU18058964	2018-05-10	2018-09-05	6671248	Chen	Bo-Xu	FAR	P	Pass all 4 parts
GU18058964	2018-05-10	2018-09-06	6671249	Chen	Bo-Xu	REG	P	Pass all 4 parts
GU18058985	2018-05-17	2018-07-30	6673280	Chen	Po-Jung	FAR	F	
GU18058985	2018-05-17	2018-08-02	6673279	Chen	Po-Jung	BEC	F	
GU18058985	2018-05-17	2018-07-31	6673281	Chen	Po-Jung	REG	F	
GU18058985	2018-05-17	2018-08-01	6673278	Chen	Po-Jung	AUD	F	
GU18069022	2018-05-31	2018-08-13	6682912	Chen	Wan-Ting	FAR	P	02/29/20
GU18069022	2018-05-31	2018-08-14	6682913	Chen	Wan-Ting	REG	P	02/29/20
GU18069023	2018-05-29	2018-08-22	6682914	Chen	Kuan-Chung	AUD	F	
GU18069023	2018-05-29	2018-08-20	6682916	Chen	Kuan-Chung	FAR	P	02/29/20
GU18069023	2018-05-29	2018-08-21	6682915	Chen	Kuan-Chung	BEC	P	02/29/20
GU18069105	2018-06-18	2018-09-05	6693846	Chen	Siyu	REG	P	03/31/20
GU18089335	2018-08-07	2018-09-10	6745340	CHEN	JUNYI	BEC	P	03/31/20
GU17017727	2018-04-20	2018-08-31	6652152	CHENG	HSUAN-LUNG	REG	F	
GU17017727	2018-04-20	2018-08-29	6652151	CHENG	HSUAN-LUNG	FAR	P	02/29/20
GU17017733	2018-07-03	2018-08-24	6707317	CHENG	KIM	REG	P	Pass all 4 parts
GU17037878	2018-07-03	2018-08-23	6706961	CHENG	CHIN-RUNG	FAR	F	
GU17037878	2018-07-03	2018-08-22	6706962	CHENG	CHIN-RUNG	REG	P	02/29/20
GU18038753	2018-03-06	2018-09-05	6632481	Cheng	Keyue	REG	P	03/31/20
GU18048793	2018-03-30	2018-09-09	6641161	Cheng	Sidi	FAR	F	
GU18058992	2018-05-21	2018-07-31	6675150	Cheng	Chih-Yu	REG	F	

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GU18058992	2018-05-21	2018-08-01	6675147	Cheng	Chih-Yu	AUD	F	
GU18058992	2018-05-21	2018-07-30	6675149	Cheng	Chih-Yu	FAR	F	
GU18058992	2018-05-21	2018-08-02	6675148	Cheng	Chih-Yu	BEC	P	02/29/20
GU18069046	2018-05-22	2018-09-07	6683557	Cheng	Hsiu-Yin	AUD	F	
GU18069046	2018-05-22	2018-08-17	6683558	Cheng	Hsiu-Yin	FAR	P	02/29/20
GU17078086	2018-03-08	2018-09-03	6618834	CHHABRA	AMANDEEP SINGH	AUD	F	
GU18079220	2018-06-23	2018-09-06	6724767	CHIA	YI-PONG	REG	P	03/31/20
GU16117519	2018-03-26	2018-09-07	6631413	CHIANG	CHIEH-JEN	AUD	P	Pass all 4 parts
GU18058942	2018-05-08	2018-07-23	6666559	Chiang	Yu-Chieh	AUD	P	01/31/20
GU18058979	2018-05-16	2018-07-27	6673258	Chiba	Yuji	FAR	F	
GU18038758	2018-03-21	2018-08-13	6632490	Chien	An-Chin	BEC	F	
GU18038758	2018-03-21	2018-08-14	6632492	Chien	An-Chin	REG	F	
GU18038758	2018-03-21	2018-08-15	6632491	Chien	An-Chin	FAR	P	02/29/20
GU17108308	2018-04-23	2018-07-23	6654452	CHIU	HO TAK	FAR	F	
GU18038719	2018-03-21	2018-08-01	6627221	Chiu	Yu-Chian	REG	F	
GU18038719	2018-03-21	2018-07-30	6627218	Chiu	Yu-Chian	AUD	F	
GU18038719	2018-03-21	2018-08-02	6627219	Chiu	Yu-Chian	BEC	F	
GU18038719	2018-03-21	2018-07-31	6627220	Chiu	Yu-Chian	FAR	F	
GU18038741	2018-03-21	2018-08-02	6627395	Chiu	Pin-Han	REG	F	
GU18038741	2018-03-21	2018-08-01	6627392	Chiu	Pin-Han	AUD	F	
GU18038741	2018-03-21	2018-07-31	6627394	Chiu	Pin-Han	FAR	F	
GU18038741	2018-03-21	2018-07-30	6627393	Chiu	Pin-Han	BEC	F	
GU18038704	2018-03-13	2018-09-01	6619731	Choi	Ssangwoo	REG	F	
GU17078131	2018-06-14	2018-09-05	6688666	CHOU	LING-FU	REG	P	03/31/20
GU17078131	2018-06-14	2018-09-06	6688665	CHOU	LING-FU	FAR	P	03/31/20
GU18058991	2018-05-21	2018-07-31	6674917	Chou	Yi-Fan	REG	P	Pass all 4 parts
GU18058991	2018-05-21	2018-08-01	6674914	Chou	Yi-Fan	AUD	P	Pass all 4 parts
GU18058991	2018-05-21	2018-08-02	6674915	Chou	Yi-Fan	BEC	P	Pass all 4 parts
GU18058991	2018-05-21	2018-07-30	6674916	Chou	Yi-Fan	FAR	P	Pass all 4 parts
GU18038674	2018-03-01	2018-08-02	6617830	Chu	Shao-Hua	REG	F	
GU18038674	2018-03-01	2018-08-01	6617827	Chu	Shao-Hua	AUD	F	
GU18038674	2018-03-01	2018-07-30	6617829	Chu	Shao-Hua	FAR	P	01/31/20
GU18038674	2018-03-01	2018-07-31	6617828	Chu	Shao-Hua	BEC	P	01/31/20
GU18058953	2018-05-09	2018-08-20	6667432	Chu	Chien-Yu	REG	P	Pass all 4 parts
GU18058953	2018-05-09	2018-08-22	6667429	Chu	Chien-Yu	AUD	P	Pass all 4 parts
GU18058953	2018-05-09	2018-08-21	6667430	Chu	Chien-Yu	BEC	P	Pass all 4 parts
GU18058953	2018-05-09	2018-08-23	6667431	Chu	Chien-Yu	FAR	P	Pass all 4 parts
GU17057944	2018-07-10	2018-09-07	6711172	CHUANG	CHEN-HUA	BEC	P	03/31/20
GU17128419	2018-04-26	2018-08-21	6656639	CHUANG	CHIH-YI	REG	P	Pass all 4 parts
GU17128419	2018-04-26	2018-08-22	6656638	CHUANG	CHIH-YI	BEC	P	Pass all 4 parts
GU16036827	2018-07-03	2018-08-28	6706950	CHUNG	YI	REG	F	
GU16077104	2018-07-03	2018-07-26	6706519	CHUNG	TIAN-HAU	REG	P	Pass all 4 parts
GU17037856	2018-07-03	2018-08-31	6706960	CHUNG	JYH-LUNG	FAR	P	02/29/20
GU18038735	2018-07-03	2018-08-23	6706938	Chung	Hung-Chieh	AUD	P	Pass all 4 parts
GU18038663	2018-06-05	2018-09-04	6682050	Daniel	JC Pearl	BEC	P	03/31/20

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GU18038663	2018-06-05	2018-07-23	6682051	Daniel	JC Pearl	FAR	P	01/31/20
GU17128445	2018-07-31	2018-08-21	6728806	DASH	SUJIT	REG	P	02/29/20
GU18058970	2018-05-07	2018-07-10	6673589	David	Reynald Carnilo	REG	P	01/31/20
GU17067999	2018-07-02	2018-07-19	6706931	DE GUZMAN	EDMEL	AUD	P	01/31/20
GU17068029	2018-06-25	2018-07-06	6694743	DELEON GUERRERO	JEFFREY	REG	P	01/31/20
GU18069076	2018-06-07	2018-09-07	6687994	Desai	Mudra	REG	P	03/31/20
GU18069076	2018-06-07	2018-08-11	6687992	Desai	Mudra	BEC	P	02/29/20
GU18028635	2018-02-22	2018-07-10	6617631	Deshmukh	Advait	AUD	F	
GU18028635	2018-02-22	2018-07-07	6617633	Deshmukh	Advait	FAR	F	
GU18028635	2018-02-22	2018-07-13	6617634	Deshmukh	Advait	REG	F	
GU18028635	2018-02-22	2018-07-16	6617632	Deshmukh	Advait	BEC	F	
GU17118368	2018-06-11	2018-07-24	6691990	DEWAN	NIVEDITA	AUD	P	01/31/20
GU16097326	2018-01-18	2018-07-09	6583985	DONG	YAYING	REG	F	
GU16097326	2018-07-13	2018-09-04	6726988	DONG	YAYING	FAR	F	
GU17037813	2018-03-14	2018-09-04	6620373	DONG	WEN	REG	F	
GU17037813	2018-03-14	2018-09-06	6620372	DONG	WEN	AUD	F	
GU1805900	2018-04-13	2018-07-26	6676910	Dsilva	Prashanth	BEC	F	
GU18038727	2018-03-16	2018-07-10	6627308	Du	Chunxia	FAR	F	
GU18038727	2018-03-16	2018-07-11	6627307	Du	Chunxia	AUD	F	
GU18058990	2018-05-21	2018-08-20	6687771	Du	Hongzhan	FAR	F	
GU16117544	2018-08-06	2018-09-04	6733985	EL HUNEIDI	AHMED	REG	F	
GU17128422	2018-06-29	2018-09-05	6706530	ELGEBALY	MOUSTAFA	BEC	P	03/31/20
GU18028584	2018-01-15	2018-08-07	6597367	ELHOSSARY	KAREEM	AUD	P	02/29/20
GU18038786	2018-03-30	2018-08-19	6635782	Elmetwalli	Ahmed	AUD	P	02/29/20
GU18038785	2019-02-19	2018-07-30	6635781	Elshamy	Hoda	REG	F	
GU17057951	2017-11-13	2018-07-03	6544084	ESMERO	MARIA ALLORA	REG	F	
GU18018561	2018-01-29	2018-07-26	6592585	FENG	YU	AUD	P	01/31/20
GU12014551	2018-07-06	2018-08-21	6707859	FUJITA	MARIKO	AUD	P	02/29/20
GU17118361	2018-07-03	2018-08-05	6707348	FUJIWARA	SHUNICHI	AUD	P	02/29/20
GU18079151	2018-06-26	2018-08-23	6706609	Fukuhara	Kyoko	REG	F	
GU18048789	2018-04-02	2018-07-01	6636678	Fukuyama	Kota	FAR	F	
GU18048896	2018-04-26	2018-07-01	6657595	Fukuzumi	Atsushi	AUD	F	
GU18048896	2018-04-26	2018-09-03	6657596	Fukuzumi	Atsushi	FAR	F	
GU18038769	2018-03-29	2018-08-29	6633664	Gai	Wenjing	AUD	F	
GU18079225	2018-07-16	2018-09-05	6724782	GAI	JIANDA	BEC	P	03/31/20
GU18079225	2018-07-16	2018-09-04	6724783	GAI	JIANDA	REG	P	03/31/20
GU17098211	2018-02-26	2018-07-21	6614698	GAN	XIAOMAN	BEC	P	Pass all 4 parts
GU17068064	2018-04-12	2018-08-21	6646112	GAO	RONGRONG	AUD	P	Pass all 4 parts
GU17068064	2018-04-12	2018-08-28	6646113	GAO	RONGRONG	REG	P	Pass all 4 parts
GU17128407	2018-06-06	2018-07-12	6684204	GAO	YUZHE	REG	P	Pass all 4 parts
GU17128407	2018-06-06	2018-09-10	6684203	GAO	YUZHE	FAR	P	Pass all 4 parts
GU18028598	2018-05-29	2018-07-27	6678043	GARCIA	JERRICHO	REG	P	01/31/20
GU16036768	2018-07-05	2018-08-14	6707560	GHONIEM	AMIR	REG	P	Pass all 4 parts
GU18058976	2018-05-15	2018-08-01	6673247	Ghopres	Mina	FAR	P	02/29/20
GU18038749	2018-03-26	2018-07-02	6632473	Gong	Ying	AUD	F	

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GU18038749	2018-03-26	2018-07-03	6632474	Gong	Ying	FAR	P	01/31/20
GU18048866	2018-04-17	2018-07-02	6652069	Gopi	Pooja	AUD	F	
GU17098206	2018-06-18	2018-08-15	6689745	GOYAL	SUNNY	REG	P	02/02/20
GU16087182	2018-07-03	2018-08-24	6707495	GU	YINGYING	REG	F	
GU16087182	2018-07-03	2018-08-22	6707493	GU	YINGYING	AUD	F	
GU16087182	2018-07-03	2018-08-20	6707494	GU	YINGYING	FAR	P	02/29/20
GU18018493	2017-10-25	2018-07-26	6577090	GU	AIXIN	AUD	P	01/31/20
GU18018493	2018-08-10	2018-09-07	6740357	GU	AIXIN	BEC	P	03/31/20
GU18058925	2018-04-13	2018-07-17	6662835	Gu	Ping	REG	P	Pass all 4 parts
GU18058925	2018-04-13	2018-07-20	6662834	Gu	Ping	FAR	P	Pass all 4 parts
GU18058925	2018-04-13	2018-07-18	6662833	Gu	Ping	BEC	P	Pass all 4 parts
GU17017732	2018-06-06	2018-08-30	6684200	GUAN	YONGXING	FAR	P	02/29/20
GU17017683	2018-07-13	2018-08-20	6714705	GUDMALIN	RUDD	FAR	P	Pass all 4 parts
GU18069127	2018-06-05	2018-08-29	6694906	Guo	Xiaojiao	AUD	P	02/29/20
GU18069127	2018-06-05	2018-08-31	6694909	Guo	Xiaojiao	REG	P	02/29/20
GU18079176	2018-07-05	2018-08-02	6712827	Guo	Wei	BEC	P	02/29/20
GU18079176	2018-07-05	2018-09-10	6712828	Guo	Wei	FAR	P	03/31/20
GU15116561	2018-07-27	2018-08-29	6726894	GUPTA	DOLLY	FAR	F	
GU18038759	2018-03-27	2018-08-03	6632571	Hamamura	Yushi	FAR	F	
GU17118348	2018-05-30	2018-08-24	6680090	HAMAOKA	RISA	AUD	F	
GU17118348	2018-05-30	2018-07-09	6680091	HAMAOKA	RISA	FAR	F	
GU18018472	2017-12-27	2018-07-06	6574556	HAN	JIAYIN	AUD	F	
GU14085774	2018-05-10	2018-08-31	6666526	HANASAKI	TAKUYA	REG	F	
GU18028609	2018-02-13	2018-08-27	6606874	HANAZAWA	YUICHIRO	REG	P	02/29/20
GU17037864	2018-07-23	2018-09-09	6723942	HASSANE	SAMI SAMIR	BEC	P	Pass all 4 parts
GU18058906	2018-07-10	2018-09-07	6711189	Hayashi	Minami	FAR	F	
GU16107423	2018-06-20	2018-09-05	6691206	HE	JING	BEC	F	
GU17037830	2018-07-03	2018-08-28	6706958	HE	YING	REG	P	Pass all 4 parts
GU18069139	2018-06-25	2018-09-05	6699595	He	Yifei	AUD	F	
GU18069139	2018-06-25	2018-09-06	6699597	He	Yifei	FAR	F	
GU17108286	2018-07-24	2018-09-07	6723956	HIOKI	KAI	BEC	P	03/31/20
GU18018538	2018-08-10	2018-08-27	6740580	HIRAYAMA	JUN	FAR	P	02/29/20
GU18058905	2018-05-01	2018-07-01	6660782	Hirayama	Naoko	FAR	P	01/31/20
GU17078081	2018-04-04	2018-07-15	6639317	HIROSE	SHINYA	BEC	P	01/31/20
GU18048875	2018-04-16	2018-07-19	6654609	Ho	Chiou-Ching	AUD	P	01/31/20
GU18048875	2018-04-16	2018-07-18	6654610	Ho	Chiou-Ching	FAR	P	01/31/20
GU18079156	2018-06-28	2018-08-24	6706618	Hsiao	Pao-Yuan	BEC	P	02/29/20
GU18079156	2018-06-28	2018-08-23	6706619	Hsiao	Pao-Yuan	REG	P	02/29/20
GU18069134	2018-06-22	2018-08-21	6699578	Hsieh	Ming-Fang	AUD	F	
GU18069134	2018-06-22	2018-08-22	6699580	Hsieh	Ming-Fang	FAR	F	
GU17068057	2018-04-23	2018-08-14	6654447	HSU	HSIAO-LING	REG	F	
GU17068057	2018-04-23	2018-08-15	6654446	HSU	HSIAO-LING	FAR	F	
GU18048794	2018-04-03	2018-07-03	6640060	Hsu	Shu-Yun	REG	F	
GU18048794	2018-04-03	2018-07-02	6640059	Hsu	Shu-Yun	AUD	F	
GU18079229	2018-07-17	2018-09-06	6724793	HSUEH	YU-SHAN	FAR	P	03/31/20

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GU15066272	2018-07-03	2018-08-20	6706916	HU	JING	REG	P	02/29/20
GU17128410	2018-05-02	2018-08-27	6660949	HU	JUI-CHEN	REG	F	
GU17128410	2018-05-02	2018-08-28	6660947	HU	JUI-CHEN	BEC	F	
GU17128410	2018-05-02	2018-08-29	6660948	HU	JUI-CHEN	FAR	F	
GU16036832	2018-07-10	2018-09-05	6711178	HUANG	HSIN-HUI	FAR	F	
GU16036832	2018-07-10	2018-09-04	6711177	HUANG	HSIN-HUI	BEC	F	
GU16127570	2018-04-25	2018-09-10	6655507	HUANG	PO-HAN	AUD	F	
GU17017689	2018-07-03	2018-07-23	6706957	HUANG	KAI-CHI	FAR	P	Pass all 4 parts
GU17037857	2018-07-05	2018-08-30	6707322	HUANG	YI-LING	REG	P	02/29/20
GU17047913	2018-03-26	2018-08-03	6631418	HUANG	YI-TING	FAR	P	Pass all 4 parts
GU17047913	2018-07-13	2018-08-22	6714706	HUANG	YI-TING	REG	P	Pass all 4 parts
GU17057970	2018-07-05	2018-08-26	6707873	HUANG	HSIN-YA	REG	F	
GU18028628	2018-01-29	2018-08-18	6607104	HUANG	QIAOYI	FAR	P	02/29/20
GU18038693	2018-03-08	2018-09-07	6618687	Huang	Kuan-Ting	REG	F	
GU18038693	2018-03-08	2018-09-05	6618684	Huang	Kuan-Ting	AUD	F	
GU18038693	2018-03-08	2018-09-06	6618686	Huang	Kuan-Ting	FAR	F	
GU18038693	2018-03-08	2018-09-04	6618685	Huang	Kuan-Ting	BEC	F	
GU18038705	2018-03-13	2018-09-10	6619732	Huang	Szu-Chien	AUD	F	
GU18038705	2018-03-13	2018-08-30	6619735	Huang	Szu-Chien	REG	P	02/29/20
GU18038705	2018-03-13	2018-07-28	6619734	Huang	Szu-Chien	FAR	P	01/31/20
GU18038721	2018-03-20	2018-08-23	6627283	Huang	Chi-Yo	REG	P	Pass all 4 parts
GU18038721	2018-03-20	2018-08-24	6627281	Huang	Chi-Yo	BEC	P	Pass all 4 parts
GU18038723	2018-03-20	2018-09-12	6627298	Huang	Chunxia	FAR	P	03/31/20
GU18048815	2018-04-06	2018-07-16	6642301	Huang	Yun-Hsuan	AUD	F	
GU18048815	2018-04-06	2018-07-18	6642302	Huang	Yun-Hsuan	FAR	F	
GU18058903	2018-04-30	2018-08-29	6660776	Huang	Lin-Chieh	BEC	F	
GU18058903	2018-04-30	2018-08-30	6660778	Huang	Lin-Chieh	REG	P	02/29/20
GU18058939	2018-05-07	2018-08-21	6666546	Huang	Jung	REG	F	
GU18058939	2018-05-07	2018-08-22	6666545	Huang	Jung	FAR	F	
GU18069039	2018-05-29	2018-08-29	6682923	Huang	Lo-Chieh	REG	F	
GU18069039	2018-05-29	2018-08-30	6682922	Huang	Lo-Chieh	FAR	P	02/29/20
GU18069092	2018-06-11	2018-08-09	6691425	Huang	Huo-Ling	REG	F	
GU18069092	2018-06-11	2018-08-06	6691422	Huang	Huo-Ling	AUD	F	
GU18069092	2018-06-11	2018-08-07	6691424	Huang	Huo-Ling	FAR	F	
GU18069092	2018-06-11	2018-08-08	6691423	Huang	Huo-Ling	BEC	P	02/29/20
GU15106494	2018-07-16	2018-09-07	6715967	HUFF	ROBERT	REG	F	
GU15106494	2018-06-25	2018-07-09	6694735	HUFF	ROBERT	FAR	F	
GU18038657	2018-02-22	2018-09-09	6614733	Husaini	Alina	REG	F	
GU18038657	2018-02-22	2018-09-06	6614730	Husaini	Alina	AUD	F	
GU16077105	2018-07-03	2018-08-28	6707306	HUSSAIN	KAMAL	REG	F	
GU16077105	2018-07-03	2018-08-27	6707305	HUSSAIN	KAMAL	BEC	P	02/29/20
GU16056939	2018-07-03	2018-08-05	6707490	HUSSEIN	WALID	REG	P	Pass all 4 parts
GU16056939	2018-08-09	2018-09-09	6740642	HUSSEIN	WALID	FAR	P	Pass all 4 parts
GU18038740	2018-07-05	2018-07-29	6707515	Ida	Namiho	FAR	P	01/31/20
GU18058974	2018-05-15	2018-07-06	6673241	Iinuma	Anna	FAR	F	

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GU18058974	2018-05-15	2018-09-10	6673240	Iinuma	Anna	BEC	F	
GU18069100	2018-06-12	2018-09-10	6693948	Iioka	Rina	BEC	P	03/31/20
GU18018464	2018-07-16	2018-08-15	6716019	IKURA	DAICHI	REG	P	Pass all 4 parts
GU18018496	2018-07-17	2018-09-06	6716972	IMAIZUMI	RYUNOSUKE	BEC	P	03/31/20
GU18038739	2018-03-21	2018-07-13	6627386	Ishikawa	Naoya	BEC	F	
GU18038701	2018-03-09	2018-07-09	6618851	Ismeal	Mohamed	FAR	F	
GU18048828	2018-04-05	2018-09-06	6646556	Ito	Kana	BEC	F	
GU18048828	2018-04-05	2018-08-29	6646558	Ito	Kana	REG	P	02/29/20
GU18069050	2018-06-01	2018-09-09	6683567	Iyer	Varun	BEC	P	03/31/20
GU18018529	2018-01-09	2018-07-15	6584958	IZUMI	CHIE	BEC	F	
GU18018529	2018-07-24	2018-09-10	6723958	IZUMI	CHIE	FAR	F	
GU16046911	2018-07-11	2018-08-14	6713244	JAMA	AHMED	AUD	F	
GU18089284	2018-08-03	2018-09-09	6734361	JANARTHANAM	MONESH	FAR	P	03/31/20
GU17057960	2018-01-22	2018-07-29	6587813	JHA	SURAJ	REG	F	
GU17057960	2018-07-16	2018-09-03	6716018	JHA	SURAJ	AUD	F	
GU17068005	2018-04-25	2018-09-06	6655512	JHANG	SIOU-RU	REG	P	Pass all 4 parts
GU17068005	2018-04-25	2018-09-07	6655511	JHANG	SIOU-RU	BEC	P	Pass all 4 parts
GU16127625	2018-07-16	2018-07-30	6716012	JHAVERI	ANIKA	BEC	F	
GU18069142	2018-06-25	2018-09-05	6699603	Ji	Xiang	AUD	F	
GU18069142	2018-06-25	2018-09-10	6699604	Ji	Xiang	BEC	P	03/31/20
GU18018530	2018-05-03	2018-09-05	6662648	JIN	XIA	REG	P	03/31/20
GU18018530	2018-05-03	2018-07-17	6662646	JIN	XIA	AUD	P	01/31/20
GU18058936	2018-05-04	2018-09-04	6665109	Jin	Meiyan	FAR	F	
GU18069146	2018-06-14	2018-08-08	6699613	Joseph	Andrew	FAR	P	02/29/20
GU18058961	2018-05-11	2018-09-01	6671239	Kabeya	Yusuke	REG	P	03/31/20
GU15126597	2018-03-07	2018-08-31	6617693	KADOKURA	AKIHITO	AUD	F	
GU18038729	2018-07-09	2018-08-18	6709789	Kagawa	Keisuke	AUD	F	
GU18038729	2018-07-09	2018-08-31	6709791	Kagawa	Keisuke	FAR	F	
GU18038729	2018-07-09	2018-08-24	6709790	Kagawa	Keisuke	BEC	P	02/29/20
GU18038729	2018-07-09	2018-09-10	6709792	Kagawa	Keisuke	REG	P	03/31/20
GU18079248	2018-07-25	2018-08-31	6726300	KAKISHITA	YUKINORI	FAR	P	02/29/20
GU18079248	2018-07-25	2018-09-04	6726298	KAKISHITA	YUKINORI	AUD	P	03/31/20
GU17098229	2018-03-19	2018-07-30	6623205	KALFATE	DANIEL	BEC	P	Pass all 4 parts
GU17098210	2018-03-14	2018-07-29	6620362	KANDA	RYO	AUD	F	
GU17098210	2018-03-14	2018-09-01	6620365	KANDA	RYO	REG	F	
GU17098210	2018-03-14	2018-07-01	6620364	KANDA	RYO	FAR	F	
GU18038688	2018-03-07	2018-09-01	6618670	Kaneda	Yoshiko	FAR	F	
GU17037880	2018-04-20	2018-07-08	6652153	KANO	RISA	AUD	F	
GU17037880	2018-07-05	2018-09-05	6707566	KANO	RISA	FAR	P	03/31/20
GU18058968	2018-05-14	2018-08-05	6673244	Kanzaki	Keita	FAR	P	02/29/20
GU18048852	2018-04-17	2018-09-07	6651986	Kasahara	Takafumi	BEC	P	03/31/20
GU18048852	2018-04-17	2018-07-27	6651987	Kasahara	Takafumi	FAR	P	01/31/20
GU17098252	2018-03-28	2018-09-09	6633650	KATARE ANANTHARAM	PREEMNATH	FAR	F	
GU13115417	2018-07-06	2018-09-10	6707862	KATAYAMA	KEN	REG	F	
GU18058965	2018-04-25	2018-08-17	6671251	Katsuya	Hiroki	FAR	P	02/29/20

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GU08053082	2018-07-12	2018-09-07	6713654	KAWAHARA	KAZUNARI	FAR	F	
GU18058909	2018-04-30	2018-07-01	6660856	Kawahara	Ai	FAR	P	01/31/20
GU18069025	2018-05-03	2018-08-30	6682930	Khanna	Parul	FAR	P	02/29/20
GU18069025	2018-05-03	2018-09-05	6682929	Khanna	Parul	BEC	P	03/31/20
GU18079228	2018-07-13	2018-09-04	6724787	KHERIA	SUMAN	AUD	F	
GU18079228	2018-07-13	2018-08-29	6724790	KHERIA	SUMAN	REG	F	
GU12024561	2018-07-24	2018-09-10	6723950	KIHARA	MAKOTO	FAR	F	
GU12024561	2018-06-05	2018-07-17	6682052	KIHARA	MAKOTO	BEC	F	
GU03111884	2018-01-11	2018-07-18	6582343	KIM	YOUNG SOO	BEC	F	
GU17047938	2018-03-16	2018-07-03	6654444	KIM	HA NEUL	BEC	P	01/31/20
GU15086382	2018-06-29	2018-08-29	6706517	KO	NAI-FANG	AUD	P	02/29/20
GU15086382	2018-06-29	2018-08-30	6706518	KO	NAI-FANG	REG	P	02/29/20
GU18048895	2018-04-26	2018-07-29	6657594	Kobayashi	Mieko	FAR	F	
GU18079183	2018-06-18	2018-09-10	6712844	Koiwai	Yuchi	REG	P	03/31/20
GU18048809	2018-04-06	2018-09-08	6642174	Kojima	Yuki	REG	P	03/31/20
GU18069074	2018-06-07	2018-08-16	6710141	Kojima	Masaya	AUD	F	
GU18069074	2018-06-07	2018-09-09	6710143	Kojima	Masaya	FAR	P	03/31/20
GU18028612	2018-07-09	2018-08-24	6709781	KOKUBO	HODAKA	AUD	F	
GU18058915	2018-04-27	2018-09-03	6660872	Kometani	Genta	AUD	P	03/31/20
GU18058915	2018-04-27	2018-07-01	6660873	Kometani	Genta	FAR	P	01/31/20
GU18069122	2018-06-20	2018-09-10	6694157	Konno	Sho	FAR	P	03/31/20
GU18048823	2018-07-10	2018-08-31	6711187	Konuma	Kenji	FAR	P	02/29/20
GU17078077	2017-12-28	2018-07-29	6570101	KOYAMA	MIHO	REG	P	01/31/20
GU16127592	2018-07-09	2018-08-16	6709778	KRISHNA MURTHY	VINITHA	FAR	F	
GU16127592	2018-05-07	2018-08-14	6664982	KRISHNA MURTHY	VINITHA	BEC	F	
GU18028650	2018-02-26	2018-08-06	6614790	Krishnamurthy Srinivasamurthy	Poornima	REG	F	
GU18028650	2018-02-26	2018-08-01	6614789	Krishnamurthy Srinivasamurthy	Poornima	FAR	F	
GU18028650	2018-02-26	2018-08-09	6614788	Krishnamurthy Srinivasamurthy	Poornima	BEC	P	02/29/20
GU18028650	2018-02-26	2018-08-02	6614787	Krishnamurthy Srinivasamurthy	Poornima	AUD	P	02/29/20
GU15126576	2018-07-19	2018-08-29	6723923	KU	YI-AN	REG	P	Pass all 4 parts
GU17088142	2018-03-19	2018-08-24	6627135	KUANG	ZHIMING	FAR	F	
GU12054706	2018-07-27	2018-09-07	6726954	KUNIYOSHI	TAKAYUKI	FAR	F	
GU17017709	2018-06-11	2018-09-10	6698270	KUO	MEI-LIN	AUD	F	
GU17017709	2018-06-11	2018-07-10	6698271	KUO	MEI-LIN	REG	F	
GU15106506	2018-04-26	2018-09-07	6664897	LAI	YIU LUN	AUD	F	
GU15106506	2018-04-26	2018-09-10	6664898	LAI	YIU LUN	BEC	P	03/31/20
GU17078111	2018-04-02	2018-08-30	6636669	LAI	SHR-YUN	REG	F	
GU17078111	2018-04-02	2018-08-30	6636668	LAI	SHR-YUN	AUD	F	
GU17108305	2018-04-23	2018-08-21	6654480	LAI	LIANG-HSI	BEC	P	Pass all 4 parts
GU17108305	2018-04-23	2018-08-20	6654481	LAI	LIANG-HSI	REG	P	Pass all 4 parts
GU18069089	2018-06-04	2018-09-07	6695286	Lai	Yan-Ting	REG	F	
GU18069089	2018-06-04	2018-09-08	6695284	Lai	Yan-Ting	BEC	F	
GU17068009	2018-03-28	2018-08-23	6632522	LALIWALA	MILI	AUD	F	
GU16097337	2018-05-01	2018-08-16	6659808	LALLA	VANSHA	AUD	F	
GU16097337	2018-05-01	2018-08-20	6659810	LALLA	VANSHA	REG	F	

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GU15096455	2018-08-10	2018-09-07	6740638	LAM	LOUISA	AUD	F	
GU15096455	2018-08-10	2018-09-06	6740641	LAM	LOUISA	REG	F	
GU17088140	2018-04-16	2018-09-07	6649105	LAM	HOI HO	REG	P	Pass all 4 parts
GU15076323	2018-03-26	2018-09-12	6631411	LAU	KIT YAN	AUD	F	
GU15086406	2018-03-21	2018-07-26	6627068	LEE	WEN-LING	REG	F	
GU15106507	2018-05-14	2018-08-27	6670861	LEE	JENNIFER	FAR	P	02/29/20
GU17047933	2018-07-13	2018-08-23	6714694	LEE	MING-HSUAN	REG	F	
GU17047933	2018-07-13	2018-08-21	6714693	LEE	MING-HSUAN	AUD	P	02/29/20
GU17057967	2018-03-20	2018-09-05	6623199	LEE	YUEH-HSIN	AUD	P	03/31/20
GU17057967	2018-03-20	2018-07-23	6623201	LEE	YUEH-HSIN	FAR	P	01/31/20
GU17078113	2018-03-21	2018-08-11	6627132	LEE	I-CHIN	BEC	P	Pass all 4 parts
GU17078113	2018-06-29	2018-09-10	6706523	LEE	I-CHIN	AUD	P	Pass all 4 parts
GU17128412	2018-05-02	2018-09-05	6660950	LEE	LI-CHIN	BEC	F	
GU17128412	2018-05-02	2018-09-04	6660951	LEE	LI-CHIN	REG	P	03/31/20
GU18018559	2018-01-26	2018-07-17	6591522	LEE	YU-LUN	BEC	P	01/31/20
GU18018559	2018-01-26	2018-07-19	6591521	LEE	YU-LUN	AUD	P	01/31/20
GU18018559	2018-01-26	2018-07-18	6591523	LEE	YU-LUN	FAR	P	01/31/20
GU18048863	2018-04-18	2018-08-16	6652058	Lee	Chia-Chun	AUD	P	Pass all 4 parts
GU18048863	2018-04-18	2018-08-13	6652059	Lee	Chia-Chun	BEC	P	Pass all 4 parts
GU18048863	2018-04-18	2018-08-15	6652060	Lee	Chia-Chun	FAR	P	Pass all 4 parts
GU18048863	2018-04-18	2018-08-14	6652061	Lee	Chia-Chun	REG	P	Pass all 4 parts
GU18058987	2018-02-15	2018-08-17	6674908	Lee	Hsin	AUD	F	
GU18058987	2018-02-15	2018-08-16	6674909	Lee	Hsin	FAR	P	02/20/20
GU18048801	2018-07-09	2018-08-03	6709784	Leu	Jia-Chun	REG	P	Pass all 4 parts
GU18048801	2018-07-09	2018-09-05	6709783	Leu	Jia-Chun	AUD	P	Pass all 4 parts
GU15026052	2018-06-13	2018-09-05	6710136	LI	LEI	AUD	F	
GU15026052	2018-06-13	2018-09-06	6710137	LI	LEI	FAR	F	
GU16067015	2018-07-03	2018-08-29	6706951	LI	WEI	BEC	P	Pass all 4 parts
GU16127642	2018-05-08	2018-08-23	6666360	LI	YU-HSIU	REG	P	Pass all 4 parts
GU17057950	2018-03-05	2018-07-02	6617700	LI	TIANXIANG	AUD	F	
GU17078124	2018-04-12	2018-08-08	6646439	LI	YIQIU	AUD	P	02/29/20
GU17108280	2018-04-25	2018-07-15	6656460	LI	CHENYANG	BEC	P	01/31/20
GU17118345	2018-05-07	2018-08-23	6664987	LI	YU-XIANG	BEC	F	
GU17118345	2018-05-07	2018-08-21	6664988	LI	YU-XIANG	REG	P	02/29/20
GU17118345	2018-05-07	2018-08-22	6664986	LI	YU-XIANG	AUD	P	02/29/20
GU17128430	2018-06-12	2018-09-05	6687628	LI	RICONG	BEC	F	
GU17128430	2018-06-12	2018-09-04	6687629	LI	RICONG	REG	P	03/31/20
GU18018537	2018-07-09	2018-08-06	6709787	LI	QINGQIN	AUD	F	
GU18018537	2018-01-18	2018-07-06	6587801	LI	QINGQIN	REG	P	01/31/20
GU18038690	2018-03-08	2018-08-24	6618675	Li	Pei-Ying	REG	F	
GU18038690	2018-03-08	2018-08-23	6618673	Li	Pei-Ying	BEC	P	02/29/20
GU18038690	2018-06-29	2018-08-22	6706532	Li	Pei-Ying	FAR	P	02/29/20
GU18038732	2018-03-19	2018-09-05	6627319	Li	Yuanjie	BEC	P	03/31/20
GU18038732	2018-03-19	2018-09-04	6627320	Li	Yuanjie	FAR	P	03/31/20
GU18038784	2018-03-30	2018-08-28	6635780	Li	Ming	FAR	F	

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GU18038784	2018-03-30	2018-08-27	6635779	Li	Ming	BEC	P	02/29/20
GU18048814	2018-03-05	2018-08-14	6642297	Li	Lillian	AUD	P	02/29/20
GU18048814	2018-03-05	2018-08-13	6642298	Li	Lillian	FAR	P	02/29/20
GU18048843	2018-04-13	2018-07-19	6649109	Li	Yicong	BEC	F	
GU18058907	2018-04-24	2018-07-12	6660785	Li	Meng	BEC	F	
GU18058908	2018-01-17	2018-08-11	6660854	Li	Wanming	FAR	F	
GU18079237	2018-07-19	2018-09-06	6724832	LI	DANXIAN	AUD	P	03/31/20
GU18079237	2018-07-19	2018-09-04	6724833	LI	DANXIAN	FAR	P	03/31/20
GU17047898	2018-07-16	2018-08-24	6716016	LIANG	JIAHENG	AUD	P	02/29/20
GU18038768	2018-03-29	2018-09-10	6633663	Liang	Zishang	FAR	P	03/31/20
GU18048860	2018-04-16	2018-08-22	6652048	Liang	Haoming	BEC	F	
GU18069072	2018-06-07	2018-09-07	6687985	Liang	Yanjing	REG	F	
GU18069072	2018-06-07	2018-07-30	6687984	Liang	Yanjing	FAR	P	01/31/20
GU16077145	2018-04-06	2018-09-08	6640042	LIAO	HSING-CHUN	REG	F	
GU16077145	2018-08-16	2018-09-09	6744267	LIAO	HSING-CHUN	AUD	F	
GU16087245	2018-06-28	2018-07-26	6697549	LIAO	HSIN-KAI	REG	P	Pass all 4 parts
GU17128418	2018-04-27	2018-08-21	6657589	LIAO	YUAN-HSIN	REG	F	
GU17128418	2018-04-27	2018-08-22	6657588	LIAO	YUAN-HSIN	BEC	P	02/29/20
GU16117482	2018-07-03	2018-08-23	6717572	LIN	YING-JHEN	AUD	P	Pass all 4 parts
GU16117501	2018-07-03	2018-08-29	6707496	LIN	HUI-TING	BEC	P	Pass all 4 parts
GU16127575	2018-05-17	2018-08-20	6671282	LIN	TING-CHUN	BEC	P	02/29/20
GU16127575	2018-05-17	2018-08-24	6671283	LIN	TING-CHUN	FAR	P	02/29/20
GU17047888	2018-04-12	2018-09-08	6646438	LIN	CHUN-HSUAN	REG	P	Pass all 4 parts
GU17108273	2018-06-29	2018-08-30	6706526	LIN	LI-YU	FAR	F	
GU17108273	2018-06-29	2018-08-29	6706525	LIN	LI-YU	AUD	F	
GU17128438	2018-05-29	2018-08-29	6678038	LIN	CHIEH-WEN	AUD	F	
GU17128438	2018-05-29	2018-08-28	6678040	LIN	CHIEH-WEN	REG	P	02/29/20
GU17128438	2018-05-29	2018-08-30	6678039	LIN	CHIEH-WEN	BEC	P	02/29/20
GU18018459	2018-07-05	2018-09-04	6707505	LIN	PEI-HSUAN	REG	P	Pass all 4 parts
GU18018466	2018-05-04	2018-08-22	6662846	LIN	WEN-YI	BEC	F	
GU18018466	2018-05-04	2018-08-21	6662847	LIN	WEN-YI	REG	P	02/29/20
GU18038680	2018-01-18	2018-07-10	6618648	Lin	Chang-Tai	AUD	F	
GU18038680	2018-01-18	2018-07-09	6618650	Lin	Chang-Tai	FAR	F	
GU18038680	2018-01-18	2018-07-11	6618651	Lin	Chang-Tai	REG	F	
GU18038680	2018-01-18	2018-07-12	6618649	Lin	Chang-Tai	BEC	F	
GU18038681	2018-02-13	2018-08-21	6618653	Lin	Shih-Yu	BEC	P	Pass all 4 parts
GU18038681	2018-02-13	2018-08-20	6618655	Lin	Shih-Yu	REG	P	Pass all 4 parts
GU18038708	2018-03-12	2018-09-01	6619739	Lin	Yen-Hsuan	REG	F	
GU18038708	2018-03-12	2018-09-08	6619738	Lin	Yen-Hsuan	BEC	P	03/31/20
GU18038777	2018-06-29	2018-08-29	6706567	Lin	Yung-Chi	REG	F	
GU18038777	2018-06-29	2018-08-27	6706565	Lin	Yung-Chi	AUD	F	
GU18038777	2018-06-29	2018-08-28	6706566	Lin	Yung-Chi	BEC	F	
GU18058927	2018-05-02	2018-07-30	6663248	Lin	Ying	FAR	F	
GU18058927	2018-05-02	2018-07-31	6663246	Lin	Ying	AUD	F	
GU18058927	2018-05-02	2018-08-01	6663249	Lin	Ying	REG	F	

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GU18058927	2018-05-02	2018-08-02	6663247	Lin	Ying	BEC	F	
GU18058972	2018-05-15	2018-08-30	6673253	Lin	Tin-Chun	AUD	F	
GU18058972	2018-05-15	2018-08-29	6673254	Lin	Tin-Chun	REG	F	
GU18079257	2018-06-21	2018-09-07	6726962	LIN	PO-JEN	REG	P	03/31/20
GU17037819	2018-07-03	2018-09-03	6707319	LING	WENHUI	REG	P	03/31/20
GU16127645	2018-04-09	2018-07-31	6642150	LIOU	WEI	BEC	F	
GU16127645	2018-04-09	2018-07-30	6642149	LIOU	WEI	AUD	P	01/31/20
GU18038662	2018-03-01	2018-08-30	6614689	Liu	Yufan	REG	F	
GU18038662	2018-03-01	2018-08-27	6614686	Liu	Yufan	AUD	P	02/29/20
GU18038662	2018-03-01	2018-08-29	6614688	Liu	Yufan	FAR	P	02/29/20
GU18038662	2018-03-01	2018-08-28	6614687	Liu	Yufan	BEC	P	02/29/20
GU17037826	2018-07-05	2018-09-06	6707564	LIU	JING	BEC	P	Pass all 4 parts
GU18018557	2018-04-23	2018-07-24	6654433	LIU	FEIYANG	REG	F	
GU18038714	2018-03-12	2018-08-27	6619753	Liu	Chia-Ling	FAR	P	Pass all 4 parts
GU18038714	2018-03-12	2018-07-07	6619751	Liu	Chia-Ling	AUD	P	Pass all 4 parts
GU18038714	2018-03-12	2018-09-10	6619754	Liu	Chia-Ling	REG	P	Pass all 4 parts
GU18038780	2018-03-02	2018-07-05	6635823	Liu	Fengli	BEC	P	Pass all 4 parts
GU18038780	2018-03-02	2018-07-02	6635822	Liu	Fengli	AUD	P	Pass all 4 parts
GU18038780	2018-03-02	2018-07-06	6635825	Liu	Fengli	REG	P	Pass all 4 parts
GU18038780	2018-03-02	2018-07-03	6635824	Liu	Fengli	FAR	P	Pass all 4 parts
GU18048846	2018-04-13	2018-07-02	6649117	Liu	Ziyi	BEC	F	
GU18069087	2018-05-31	2018-08-21	6692101	Liu	Zhi	FAR	P	02/29/20
GU18069099	2018-05-14	2018-08-02	6693839	Liu	Zunyu	FAR	F	
GU18079174	2018-07-05	2018-08-26	6712819	Liu	Jiayi	BEC	F	
GU18079184	2018-06-22	2018-08-30	6712845	Liu	Wei-Chen	AUD	P	02/29/20
GU18069144	2018-06-22	2018-08-20	6699609	Llanes	Olyca	AUD	P	02/29/20
GU16036837	2018-02-22	2018-09-06	6614694	LU	JIAYING	AUD	F	
GU17098215	2018-07-03	2018-08-02	6706968	LU	PEIHONG	AUD	P	02/29/20
GU18028637	2018-02-20	2018-09-07	6617850	Lu	Yi-Chuan	REG	P	Pass all 4 parts
GU18038679	2018-03-05	2018-09-06	6618644	Lu	Yen-Liang	REG	P	03/31/20
GU18038679	2018-03-05	2018-09-05	6618643	Lu	Yen-Liang	FAR	P	03/31/20
GU18048844	2018-04-13	2018-08-30	6649113	Lu	Zhangyu	FAR	P	02/29/20
GU18048844	2018-04-13	2018-08-31	6649112	Lu	Zhangyu	AUD	P	02/29/20
GU17108299	2018-07-23	2018-08-28	6727856	LUO	JIUFEI	FAR	F	
GU17108299	2018-07-23	2018-08-27	6727854	LUO	JIUFEI	AUD	P	02/29/20
GU18018534	2017-12-27	2018-07-26	6587790	LUO	YUSI	REG	F	
GU18018534	2017-12-27	2018-07-25	6587787	LUO	YUSI	AUD	P	01/31/20
GU18018534	2018-07-23	2018-09-08	6732019	LUO	YUSI	BEC	P	03/31/20
GU18038656	2018-07-06	2018-09-06	6711176	Luo	Zihui	REG	P	03/31/20
GU18069028	2018-05-14	2018-09-10	6682933	Luo	Yaoyao	BEC	P	03/31/20
GU18069028	2018-05-14	2018-08-21	6682932	Luo	Yaoyao	AUD	P	02/29/20
GU17057991	2017-12-27	2018-07-31	6569721	MA	JIANHONG	BEC	F	
GU17057991	2017-12-27	2018-07-30	6569722	MA	JIANHONG	FAR	F	
GU18058919	2018-04-30	2018-07-25	6660963	Mahajan	Naman	BEC	F	
GU18059012	2018-05-23	2018-08-27	6676935	Makita	Yuki	FAR	F	

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GU18069071	2018-06-06	2018-07-20	6687983	Makita	Yuki	FAR	P	01/31/20
GU17047897	2018-07-10	2018-09-09	6711182	MALIK	SEEMA	FAR	P	03/31/20
GU17037833	2018-07-06	2018-09-09	6711921	MANGLA	MUKESH	AUD	P	Pass all 4 parts
GU17128444	2018-06-29	2018-09-10	6706564	MANSURI	SANA	FAR	P	Pass all 4 parts
GU18018514	2018-07-17	2018-09-09	6716974	MATSUDA	SHINICHIRO	FAR	F	
GU08023002	2018-07-13	2018-08-27	6714695	MATSUI	KIYOTADA	AUD	F	
GU18048871	2018-04-19	2018-07-29	6654605	Matsuzaki	Naoyuki	BEC	F	
GU17017695	2018-07-23	2018-09-07	6723941	MEHTA	VIRAJ	REG	F	
GU17017695	2018-07-23	2018-09-04	6723940	MEHTA	VIRAJ	AUD	F	
GU18048901	2018-04-11	2018-08-15	6657616	Melukote Vokkarane	Nityashree	BEC	F	
GU17057981	2018-04-12	2018-07-24	6646111	MENG	ZI	AUD	P	Pass all 4 parts
GU17118382	2018-07-03	2018-07-21	6707352	MENG	FAN-CHENG	REG	F	
GU17118382	2018-07-03	2018-07-13	6707351	MENG	FAN-CHENG	AUD	F	
GU17118404	2018-07-13	2018-09-09	6717723	MITTAL	MANISHA	AUD	P	03/31/20
GU18028630	2018-02-08	2018-08-15	6607114	MIZUTA	TAKAYUKI	AUD	P	02/29/20
GU18018519	2018-07-06	2018-08-28	6726295	MO	XUANHUA	BEC	P	02/29/20
GU17108326	2018-07-05	2018-08-09	6707342	MOHAMED	MOHAMED	BEC	P	02/29/20
GU17128442	2017-12-18	2018-07-24	6558793	MOLRI	DAMAN	FAR	F	
GU17128442	2017-12-18	2018-07-28	6558794	MOLRI	DAMAN	REG	F	
GU17128442	2018-04-18	2018-09-04	6650136	MOLRI	DAMAN	AUD	F	
GU17128442	2018-04-18	2018-09-07	6650137	MOLRI	DAMAN	BEC	P	03/31/20
GU17068019	2018-06-13	2018-08-28	6718319	MONTINOLA	LAUREN	AUD	F	
GU17068019	2018-02-02	2018-07-02	6597347	MONTINOLA	LAUREN	REG	P	01/31/20
GU17088161	2018-03-15	2018-09-01	6620428	MORII	KENTO	BEC	F	
GU17128435	2018-04-06	2018-09-09	6640052	MOTOYOSHI	RINTARO	FAR	F	
GU17128435	2018-04-06	2018-07-08	6640051	MOTOYOSHI	RINTARO	BEC	F	
GU18018477	2017-12-27	2018-08-15	6574583	MOUSTAFA	MOHAMED	AUD	P	02/29/20
GU18069113	2018-06-18	2018-09-05	6694138	Mulukutla	Sundhar Srinivas	BEC	P	03/31/20
GU17108259	2018-07-05	2018-08-05	6707567	MURAKI	WAKANA	AUD	P	02/29/20
GU18069031	2018-05-30	2018-08-14	6683526	Murata	Asami	FAR	F	
GU18069078	2018-06-13	2018-09-07	6692006	Nabeshima	Atsushi	AUD	P	03/31/20
GU18069078	2018-06-13	2018-08-21	6692008	Nabeshima	Atsushi	FAR	P	02/29/20
GU14035572	2017-12-27	2018-07-16	6568928	NADAR	KUMARAVEL	AUD	F	
GU16097264	2018-07-09	2018-09-07	6709774	NAKAE	YUKI	BEC	P	Pass all 4 parts
GU13075222	2018-02-20	2018-09-07	6614721	NAKASUJI	MINORU	FAR	F	
GU14115902	2018-07-05	2018-08-20	6707558	NAKAYAMA	HAYATA	FAR	P	02/29/20
GU18069119	2018-06-19	2018-09-07	6694151	Nakayama	Keita	FAR	F	
GU16067035	2018-04-25	2018-07-22	6656451	NAMBA	YOSHIOMI	FAR	F	
GU16067035	2018-04-25	2018-08-16	6656450	NAMBA	YOSHIOMI	BEC	P	02/29/20
GU17098207	2017-09-08	2018-07-02	6493177	NAUSHAD	AFREEN	AUD	P	01/31/20
GU16127622	2018-07-06	2018-09-10	6707868	NAYUKI	HIROSHI	REG	P	Pass all 4 parts
GU17108266	2018-02-07	2018-09-04	6612591	NG	KA LOK	FAR	F	
GU16127613	2018-07-10	2018-09-04	6711181	NGAN	CHI LEE	FAR	F	
GU16127613	2018-02-07	2018-08-23	6598869	NGAN	CHI LEE	REG	F	
GU17098242	2018-04-24	2018-08-22	6654450	NI	LIN	AUD	P	Pass all 4 parts

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GU17098242	2018-04-24	2018-08-21	6654451	NI	LIN	REG	P	Pass all 4 parts
GU18038717	2018-01-30	2018-07-09	6627143	Ning	Ken	REG	P	Pass all 4 parts
GU18038717	2018-01-30	2018-08-14	6627140	Ning	Ken	AUD	P	Pass all 4 parts
GU18038717	2018-01-30	2018-09-10	6627141	Ning	Ken	BEC	P	Pass all 4 parts
GU18038774	2018-03-30	2018-07-29	6635723	Nishimura	Koki	FAR	F	
GU16117474	2018-06-26	2018-08-14	6694741	NISHIOKA	SHIN	AUD	F	
GU17068069	2018-07-02	2018-08-28	6706935	OCLIMA	MERYEIL	REG	F	
GU14045666	2018-01-30	2018-07-27	6592287	OGAHARA	KATSUSHI	REG	F	
GU18038706	2018-03-13	2018-09-07	6619737	Ogata	Kana	FAR	P	03/31/20
GU17118356	2018-08-10	2018-08-28	6740576	OIKAWA	YUSUKE	FAR	P	02/29/20
GU17118356	2018-05-11	2018-07-09	6667499	OIKAWA	YUSUKE	AUD	P	01/31/20
GU07042774	2018-04-12	2018-09-08	6650130	OKADA	KAORI	REG	F	
GU07042774	2018-04-12	2018-08-11	6650129	OKADA	KAORI	FAR	P	02/29/20
GU17128454	2018-07-03	2018-08-10	6707510	OKADA	CLAYTON	BEC	F	
GU18058914	2018-04-27	2018-09-07	6660868	Okada	Toshihiko	AUD	F	
GU18079240	2018-07-10	2018-09-06	6724965	OKAMOTO	KEN	AUD	F	
GU18079240	2018-07-10	2018-08-09	6724966	OKAMOTO	KEN	BEC	F	
GU18079240	2018-07-10	2018-08-07	6724967	OKAMOTO	KEN	FAR	F	
GU18048839	2018-04-12	2018-07-14	6646835	Okubo	Yosuke	AUD	F	
GU18048839	2018-04-12	2018-08-11	6646836	Okubo	Yosuke	FAR	F	
GU18079268	2018-07-30	2018-08-31	6729053	OKUSU	ERI	FAR	F	
GU17118363	2018-03-07	2018-08-29	6617695	OMI	KENJI	AUD	F	
GU17078088	2018-04-10	2018-08-05	6682753	ONO	YOSHIHIRO	BEC	F	
GU18069054	2018-05-31	2018-08-03	6683573	Osaki	Ryosuke	FAR	P	02/29/20
GU16056954	2018-07-10	2018-08-27	6711179	OSAWA	TAKAYUKI	AUD	P	02/29/20
GU16056954	2018-07-10	2018-09-10	6711180	OSAWA	TAKAYUKI	REG	P	03/31/20
GU15086364	2018-08-07	2018-09-10	6734771	OVUMKAMALIL ANTONY	SUNIL	AUD	P	Pass all 4 parts
GU18069042	2018-06-05	2018-08-18	6684205	Ozaki	Yuka	FAR	F	
GU16087190	2018-02-10	2018-08-27	6638315	PAHWA	MANISHA	AUD	F	
GU18048886	2018-04-16	2018-09-09	6656643	Pakhare	Shreya	BEC	F	
GU16036791	2018-07-03	2018-08-20	6707489	PALERO	IRA MARIE	FAR	P	Pass all 4 parts
GU16127569	2018-06-06	2018-09-10	6687620	PAN	YU	FAR	F	
GU17128437	2018-05-08	2018-09-06	6666367	PAN	SICHENG	BEC	F	
GU18038668	2018-03-02	2018-08-14	6617852	Pan	Chang	AUD	F	
GU18038754	2018-02-28	2018-09-06	6632482	Pan	Yijun	AUD	F	
GU18038754	2018-02-28	2018-07-11	6632483	Pan	Yijun	BEC	P	01/31/20
GU13095324	2018-06-28	2018-07-23	6697548	PENG	SHU-LI	REG	P	Pass all 4 parts
GU16036759	2018-05-08	2018-09-10	6666321	PIAO	CHUNHUA	REG	P	Pass all 4 parts
GU18048834	2018-04-12	2018-09-01	6646827	Pillai	Sidharth	REG	P	Pass all 4 parts
GU18048834	2018-04-12	2018-09-10	6646824	Pillai	Sidharth	AUD	P	Pass all 4 parts
GU18048834	2018-04-12	2018-08-25	6646826	Pillai	Sidharth	FAR	P	Pass all 4 parts
GU18048834	2018-04-12	2018-09-06	6646825	Pillai	Sidharth	BEC	P	Pass all 4 parts
GU18028606	2018-02-12	2018-08-13	6604038	PIMENTEL	LEO ANGELO	FAR	P	02/29/20
GU18038700	2018-03-09	2018-09-09	6618850	Ping	Yueming	FAR	F	
GU14065644	2018-06-07	2018-08-14	6691462	PRAKASH	PAYAL	FAR	F	

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GU18048894	2018-04-26	2018-08-30	6657591	Pu	Lin-Wei	BEC	P	02/29/20
GU18048894	2018-04-26	2018-09-10	6657590	Pu	Lin-Wei	AUD	P	03/31/20
GU18048894	2018-04-26	2018-09-07	6657592	Pu	Lin-Wei	FAR	P	03/31/20
GU17068003	2018-04-09	2018-07-09	6642162	PUTHIYA PURAYIL	MEGHANA	REG	F	
GU17068003	2018-04-09	2018-07-12	6642161	PUTHIYA PURAYIL	MEGHANA	BEC	P	01/31/20
GU17047931	2018-07-03	2018-09-09	6706929	QAWASMEH	AHMAD	BEC	F	
GU17047931	2018-07-03	2018-08-30	6706930	QAWASMEH	AHMAD	REG	P	02/29/20
GU16117532	2018-07-06	2018-08-24	6709777	QIAN	YUTIAN	AUD	P	Pass all 4 parts
GU17027788	2018-04-05	2018-07-13	6639270	QIAO	JIANNING	FAR	P	01/31/20
GU17108315	2018-04-04	2018-07-05	6639320	QUITUGUA	ANDRIANA	FAR	F	
GU16127578	2018-06-20	2018-07-30	6691207	RAHMAN	FAISAL	AUD	P	Pass all 4 parts
GU18059016	2018-05-08	2018-08-12	6678077	Ramiya Sadaksharanathan	Lakshmi Priya	FAR	P	02/29/20
GU16026678	2018-08-09	2018-09-10	6736535	RAZA	HASAN	AUD	F	
GU15096454	2018-04-23	2018-07-13	6654440	RIVERA	CHRISTIAN	BEC	P	01/31/20
GU18038781	2018-03-14	2018-08-18	6635826	Ruan	Xiao Xue	BEC	P	02/29/20
GU12014550	2018-04-02	2018-07-07	6636658	RUSSIN	YI	FAR	F	
GU16026712	2018-06-22	2018-09-10	6710874	SABRA	WALEED	FAR	P	Pass all 4 parts
GU16026712	2018-06-22	2018-08-02	6710875	SABRA	WALEED	REG	P	Pass all 4 parts
GU17068043	2018-05-15	2018-07-09	6673239	SACHDEVA	ROHAN	AUD	P	Pass all 4 parts
GU17068043	2018-04-16	2018-09-09	6649104	SACHDEVA	ROHAN	REG	P	Pass all 4 parts
GU16127628	2018-07-03	2018-09-10	6707314	SAITO	CHIHIRO	AUD	P	Pass all 4 parts
GU13105397	2018-03-07	2018-09-01	6617697	SAKAI	MASATSUGU	REG	F	
GU18038766	2018-03-28	2018-08-14	6632614	Sakai	Hiroyuki	FAR	F	
GU12094814	2018-04-05	2018-07-06	6639267	SAKUTA	MINAKO	FAR	P	01/31/20
GU17118337	2018-06-21	2018-08-02	6691989	SALAMA	MOHAMED	BEC	F	
GU16067027	2018-05-30	2018-07-01	6681263	SANJEEVI	ANBARASAN	AUD	F	
GU14095814	2017-12-19	2018-07-19	6558800	SANTOS	MARIE ANTONNETTE	REG	P	01/31/20
GU18079166	2018-06-28	2018-08-20	6712803	Sariya	Prachi	FAR	P	02/29/20
GU18079166	2018-06-28	2018-08-19	6712802	Sariya	Prachi	BEC	P	02/29/20
GU18069065	2018-05-31	2018-09-07	6684223	Sasakawa	Yuki	FAR	F	
GU18018548	2018-07-16	2018-08-29	6716022	SATHISH	KARTHIK	FAR	F	
GU18018548	2018-07-16	2018-08-06	6716020	SATHISH	KARTHIK	AUD	F	
GU18018548	2018-07-16	2018-08-30	6716021	SATHISH	KARTHIK	BEC	P	02/29/20
GU18069118	2018-06-18	2018-08-29	6694150	Sathiyanarayanan	Shravan	FAR	F	
GU18069118	2018-06-18	2018-09-03	6694149	Sathiyanarayanan	Shravan	BEC	P	03/31/20
GU12024586	2018-02-01	2018-07-15	6594079	SATO	NAMI	FAR	F	
GU17108295	2018-05-08	2018-09-10	6666362	SATO	YUKI	AUD	F	
GU17108295	2018-05-08	2018-09-03	6666363	SATO	YUKI	FAR	F	
GU17017669	2018-07-02	2018-08-20	6706921	SCHWAB	MARITES	REG	F	
GU17118357	2018-07-05	2018-08-18	6707509	SEKIAI	HIROYUKI	FAR	F	
GU17118357	2018-06-06	2018-09-01	6684134	SEKIAI	HIROYUKI	AUD	F	
GU17118357	2018-02-13	2018-07-29	6603614	SEKIAI	HIROYUKI	BEC	F	
GU18038763	2018-03-26	2018-07-12	6632608	Shah	Jignesh	BEC	F	
GU18038763	2018-03-26	2018-07-06	6632609	Shah	Jignesh	REG	F	
GU16127656	2018-06-28	2018-08-09	6697550	SHAHID	BILAL	REG	P	Pass all 4 parts

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GU18048826	2018-04-10	2018-09-08	6646551	Shan	Jiamin	BEC	P	Pass all 4 parts
GU18048826	2018-04-10	2018-08-25	6646550	Shan	Jiamin	AUD	P	Pass all 4 parts
GU18079157	2018-06-28	2018-08-23	6706620	Shao	Yiquan	AUD	F	
GU18079157	2018-06-28	2018-08-22	6706621	Shao	Yiquan	FAR	F	
GU16127567	2018-04-06	2018-07-06	6640044	SHEN	YILU	REG	F	
GU17078092	2018-05-30	2018-07-18	6681269	SHEN	CHUJUN	FAR	P	01/31/20
GU17078092	2018-05-30	2018-07-19	6681268	SHEN	CHUJUN	BEC	P	01/31/20
GU17118335	2018-02-07	2018-08-09	6600032	SHEN	ZHAOHUI	REG	F	
GU17118335	2018-07-05	2018-09-06	6707569	SHEN	ZHAOHUI	AUD	P	03/31/20
GU18048805	2018-04-05	2018-07-23	6641186	Shen	Yuqiang	BEC	P	01/31/20
GU18048805	2018-04-05	2018-07-12	6641187	Shen	Yuqiang	FAR	P	01/31/20
GU18089303	2018-08-06	2018-09-10	6736750	SHEN	XIAOJIE	BEC	P	03/31/20
GU18048807	2018-04-06	2018-07-07	6642168	Sheng	Jiaqi	AUD	P	Pass all 4 parts
GU18048807	2018-08-08	2018-08-28	6736290	Sheng	Jiaqi	REG	P	Pass all 4 parts
GU18038750	2018-03-26	2018-09-09	6632476	Shi	Le	FAR	F	
GU18038750	2018-03-26	2018-08-21	6632475	Shi	Le	BEC	P	02/29/20
GU17118370	2018-08-03	2018-09-09	6731988	SHIGEHIRA	TOSHIMITSU	FAR	P	03/31/20
GU17037845	2018-07-09	2018-08-21	6709780	SHIGETA	ERIKA	FAR	P	02/29/20
GU18079245	2018-07-06	2018-09-03	6724981	SHIMADA	TAKAYUKI	BEC	P	03/31/20
GU18079245	2018-07-06	2018-09-04	6724982	SHIMADA	TAKAYUKI	FAR	P	03/31/20
GU13065180	2018-03-21	2018-09-09	6627063	SHIMAMOTO	DAISUKE	AUD	F	
GU14065663	2018-02-13	2018-07-08	6603616	SHIMOICHI	TAKAAKI	FAR	P	01/31/20
GU18058984	2018-05-16	2018-08-03	6673277	Shinhori	Shu	FAR	P	02/29/20
GU08012966	2018-02-15	2018-08-31	6605416	SHINOHARA	TAKASHI	AUD	F	
GU08012966	2018-07-31	2018-08-23	6728804	SHINOHARA	TAKASHI	REG	P	02/29/20
GU8069129	2018-06-20	2018-08-31	6697634	Shiratori	Takuya	FAR	F	
GU16117491	2018-03-06	2018-08-28	6617698	SHU	CHI-WEI	FAR	P	Pass all 4 parts
GU15076344	2018-07-03	2018-07-30	6707294	SHUAIB	SAMER	BEC	P	Pass all 4 parts
GU15076344	2018-07-03	2018-07-22	6707295	SHUAIB	SAMER	FAR	P	Pass all 4 parts
GU17098249	2018-05-01	2018-09-06	6659814	SI	KENG HIN	AUD	P	Pass all 4 parts
GU17098249	2018-05-01	2018-09-04	6659815	SI	KENG HIN	REG	P	Pass all 4 parts
GU17047920	2018-04-04	2018-09-05	6639315	SINGH	SONAL	AUD	F	
GU17047920	2018-07-10	2018-09-10	6711171	SINGH	SONAL	BEC	P	03/31/20
GU18069038	2018-05-29	2018-08-27	6683550	Solanki	Chirag	BEC	F	
GU18069038	2018-05-29	2018-07-31	6683549	Solanki	Chirag	AUD	P	01/31/20
GU18048817	2018-04-05	2018-08-09	6646525	Soliman	Ahmed Mohamed Mekawy	AUD	F	
GU16097287	2018-03-09	2018-07-22	6618846	SOMA	TETSUYA	BEC	F	
GU15106530	2018-06-26	2018-07-09	6694736	SONG	YAN	FAR	F	
GU18038695	2018-03-07	2018-08-04	6618691	Soni	Rikita	AUD	F	
GU18038695	2018-03-07	2018-07-23	6618694	Soni	Rikita	REG	F	
GU18038695	2018-03-07	2018-08-18	6618692	Soni	Rikita	BEC	F	
GU17037851	2018-03-20	2018-09-10	6623197	SUBBIAH	SATHYA	FAR	F	
GU16077156	2018-08-06	2018-09-03	6733984	SUGITA	KOSUKE	FAR	P	03/31/20
GU16036764	2018-06-25	2018-08-28	6699136	SULEIMAN	AYATT	AUD	F	
GU16117466	2018-06-04	2018-07-06	6681983	SUN	CHING-HAN	REG	P	Pass all 4 parts

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GU16117466	2018-06-04	2018-07-05	6681982	SUN	CHING-HAN	AUD	P	Pass all 4 parts
GU17027765	2018-07-16	2018-09-03	6716013	SUN	RUOYING	AUD	P	03/31/20
GU18038678	2018-01-29	2018-09-10	6618647	Sun	Huimin	FAR	F	
GU18079165	2018-07-03	2018-09-10	6712799	Sun	Yajun	AUD	F	
GU18079165	2018-07-03	2018-08-05	6712801	Sun	Yajun	FAR	F	
GU18079197	2018-07-10	2018-09-07	6716054	Surapaneni	Siri Vandana	REG	P	03/31/20
GU18079197	2018-07-10	2018-08-29	6716053	Surapaneni	Siri Vandana	FAR	P	02/29/20
GU17108307	2018-03-21	2018-07-06	6627074	SUZUKI	YUKI	FAR	P	01/31/20
GU17108307	2018-03-21	2018-07-07	6627075	SUZUKI	YUKI	REG	P	01/31/20
GU18089327	2018-08-16	2018-09-08	6745080	TAI	YUNG-SHENG	AUD	F	
GU18059009	2018-05-22	2018-09-06	6676927	Takabatake	Michiko	AUD	F	
GU18059009	2018-05-22	2018-07-22	6676928	Takabatake	Michiko	FAR	F	
GU17068067	2018-03-28	2018-07-18	6632523	TAKAHASHI	HIDENORI	AUD	F	
GU18038661	2018-08-07	2018-08-27	6734776	Takahashi	Masaaki	FAR	P	02/29/20
GU17108276	2018-04-06	2018-08-21	6640049	TAKASAKI	AYAKA	BEC	P	02/29/20
GU17108279	2018-07-18	2018-09-07	6718082	TAKASU	MASAYA	REG	F	
GU17078127	2018-06-26	2018-07-27	6694746	TAKATA	NAOHIDE	FAR	P	01/31/20
GU17118369	2018-07-09	2018-08-27	6712325	TAKATA	KOHEI	AUD	F	
GU18058912	2018-04-25	2018-07-18	6660863	Takechi	Kana	FAR	F	
GU18058912	2018-04-25	2018-08-14	6660862	Takechi	Kana	BEC	F	
GU18069033	2018-08-15	2018-09-09	6744257	Takeda	Misa	FAR	F	
GU18069033	2018-05-29	2018-07-24	6683538	Takeda	Misa	AUD	F	
GU17098212	2018-01-02	2018-07-01	6572892	TAKEHANA	MASARU	BEC	P	01/31/20
GU18058904	2018-05-01	2018-09-09	6660779	Takenaka	Taku	AUD	P	03/31/20
GU18058904	2018-05-01	2018-07-01	6660780	Takenaka	Taku	FAR	P	01/31/20
GU18018521	2018-05-17	2018-07-01	6671285	TAMAI	NAOMI	FAR	P	01/31/20
GU17118350	2017-11-10	2018-07-30	6544942	TAN	YIN	BEC	P	01/31/20
GU18059004	2018-05-21	2018-09-04	6676919	Tan	Xiaojuan	FAR	F	
GU18059004	2018-05-21	2018-09-07	6676918	Tan	Xiaojuan	BEC	P	03/31/20
GU17068052	2018-06-18	2018-08-30	6689743	TANAG	MARC	REG	P	Pass all 4 parts
GU16036815	2018-03-21	2018-09-10	6627070	TANAKA	RIE	FAR	F	
GU16036815	2018-03-21	2018-08-05	6627069	TANAKA	RIE	BEC	F	
GU18058971	2018-05-15	2018-09-04	6673252	Tang	Hao-Chu	REG	F	
GU18069053	2018-06-01	2018-08-31	6683572	Tang	Shanya	FAR	P	02/29/20
GU14065646	2018-07-16	2018-09-10	6716010	TAWFIK	AHMED	AUD	P	Pass all 4 parts
GU16107376	2018-07-05	2018-09-05	6707563	TAYYEM	AHMAD	AUD	P	Pass all 4 parts
GU17068033	2018-03-13	2018-09-10	6619668	TENG	HANG	FAR	P	03/31/20
GU12104866	2018-05-21	2018-08-13	6674144	TERAWAKI	SHINICHI	FAR	F	
GU18048848	2018-04-17	2018-09-09	6650962	Thakur	Varunsingh	BEC	F	
GU18069080	2018-06-13	2018-08-29	6692012	Thyagarajan	Aparna	REG	F	
GU18069080	2018-06-13	2018-09-03	6692011	Thyagarajan	Aparna	BEC	F	
GU17098256	2018-05-22	2018-08-20	6674158	TODA	FUMIO	FAR	F	
GU17027764	2018-07-12	2018-08-29	6713657	TOLANI	KOMAL	BEC	F	
GU17027764	2018-05-14	2018-09-06	6670863	TOLANI	KOMAL	AUD	P	03/31/20
GU17078079	2018-05-14	2018-09-06	6670866	TOLANI	ASHISH	AUD	F	

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GU17078079	2018-05-14	2018-07-03	6670867	TOLANI	ASHISH	FAR	F	
GU18038696	2018-07-05	2018-09-07	6707513	Torii	Izumi	AUD	P	03/31/20
GU18038696	2018-03-07	2018-07-08	6618695	Torii	Izumi	BEC	P	01/31/20
GU18048050	2018-04-17	2018-08-07	6650959	Tsai	Chia-Chen	FAR	P	02/29/20
GU18048050	2018-04-17	2018-08-06	6650957	Tsai	Chia-Chen	AUD	P	02/29/20
GU18079261	2018-07-27	2018-09-06	6727041	TSAI	YI-CHEN	REG	P	03/31/20
GU16107427	2018-04-25	2018-08-13	6656454	TSUJIKAWA	HIROSHI	AUD	F	
GU16107427	2018-04-25	2018-09-07	6656455	TSUJIKAWA	HIROSHI	BEC	F	
GU18069081	2018-06-13	2018-07-20	6692065	Tsujimura	Misa	FAR	F	
GU18069081	2018-08-15	2018-09-06	6740651	Tsujimura	Misa	REG	P	03/31/20
GU15076301	2018-07-06	2018-07-29	6707863	TSUKAI	KATSUYA	BEC	F	
GU10043946	2018-07-03	2018-08-13	6706947	TSUKUDA	KENJI	AUD	F	
GU10043946	2018-07-03	2018-09-10	6706948	TSUKUDA	KENJI	FAR	P	03/31/20
GU12104863	2018-07-09	2018-09-10	6709768	TSUNEMATSU	MARIKO	BEC	F	
GU12104863	2018-07-09	2018-09-01	6709767	TSUNEMATSU	MARIKO	AUD	F	
GU16127639	2018-07-02	2018-09-03	6713645	UCHIDA	KEIICHIRO	AUD	P	Pass all 4 parts
GU18058962	2018-03-28	2018-07-29	6671241	Uchida	Mizuho	FAR	F	
GU16046878	2018-05-01	2018-07-20	6659806	UEHARA	SACHIE	FAR	F	
GU18079252	2018-07-25	2018-09-07	6726113	UENO	DAISUKE	FAR	F	
GU17037854	2018-07-16	2018-08-05	6716015	UNNI	AKHIL	BEC	F	
GU17037854	2018-01-03	2018-07-04	6572942	UNNI	AKHIL	REG	F	
GU15076296	2018-07-05	2018-08-05	6707559	UPADHYAYULA	BHARGAVI	AUD	F	
GU18028614	2018-07-12	2018-08-20	6716023	VARADARAJAN	SHYAM	FAR	F	
GU18028614	2018-01-22	2018-08-13	6605461	VARADARAJAN	SHYAM	AUD	F	
GU16117509	2018-07-23	2018-08-27	6723930	WADHWANI	DIVYA	REG	F	
GU18028651	2018-02-26	2018-08-15	6614796	Wang	Hsiao-Hsuan	REG	F	
GU13045109	2018-07-03	2018-09-08	6707290	WANG	CHIA-HUNG	REG	P	Pass all 4 parts
GU15046146	2018-05-14	2018-07-30	6670860	WANG	MENGZHU	REG	P	Pass all 4 parts
GU16077088	2018-07-03	2018-09-08	6706954	WANG	DAYUE	AUD	F	
GU16077088	2018-07-03	2018-09-10	6706955	WANG	DAYUE	FAR	F	
GU16089067	2018-06-04	2018-08-23	6687826	Wang	Yuan	FAR	F	
GU16089067	2018-06-04	2018-08-22	6687825	Wang	Yuan	BEC	F	
GU16089067	2018-06-04	2018-08-21	6687824	Wang	Yuan	AUD	P	02/29/20
GU16117540	2018-07-05	2018-08-17	6707308	WANG	YING	AUD	P	Pass all 4 parts
GU16117540	2018-07-05	2018-08-23	6707309	WANG	YING	FAR	P	Pass all 4 parts
GU17027785	2018-07-05	2018-08-24	6707497	WANG	SHAO-AN	REG	P	Pass all 4 parts
GU17037869	2018-07-05	2018-09-07	6707870	WANG	ZHAO	REG	F	
GU17068007	2018-06-28	2018-09-08	6707501	WANG	YING-CHU	FAR	F	
GU17068056	2018-01-29	2018-09-06	6592564	WANG	MING	AUD	F	
GU17068056	2018-07-05	2018-09-07	6707328	WANG	MING	BEC	F	
GU17078128	2018-03-12	2018-07-09	6619643	WANG	YIXIN	REG	F	
GU17078128	2018-03-12	2018-07-09	6619642	WANG	YIXIN	AUD	P	01/31/20
GU17088147	2018-03-14	2018-09-07	6620341	WANG	PO-CHEN	REG	F	
GU17088147	2018-03-14	2018-09-10	6620340	WANG	PO-CHEN	FAR	F	
GU17088147	2018-06-29	2018-09-05	6706524	WANG	PO-CHEN	AUD	P	03/31/20

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GU18018545	2018-07-30	2018-08-16	6728030	WANG	YUXIN	REG	F	
GU18018545	2018-01-19	2018-07-17	6587847	WANG	YUXIN	FAR	P	01/31/20
GU18038698	2018-03-02	2018-08-22	6618829	Wang	Jiahui	FAR	F	
GU18038698	2018-03-02	2018-08-23	6618828	Wang	Jiahui	BEC	P	02/29/20
GU18038755	2018-03-06	2018-07-05	6632486	Wang	Yutong	REG	F	
GU18038760	2018-03-27	2018-09-06	6632605	Wang	Fang-Yu	AUD	P	03/31/20
GU18038760	2018-03-27	2018-09-05	6632606	Wang	Fang-Yu	FAR	P	03/31/20
GU18048830	2018-04-11	2018-07-02	6646562	Wang	Hsin-Ping	AUD	F	
GU18048830	2018-04-11	2018-08-23	6646565	Wang	Hsin-Ping	REG	F	
GU18048830	2018-04-11	2018-07-03	6646563	Wang	Hsin-Ping	BEC	P	01/31/20
GU18048830	2018-04-11	2018-07-05	6646564	Wang	Hsin-Ping	FAR	P	01/31/20
GU18058945	2018-05-08	2018-08-28	6666569	Wang	Kaize	FAR	F	
GU18058945	2018-05-08	2018-08-21	6666568	Wang	Kaize	BEC	F	
GU18058960	2018-05-11	2018-09-07	6671237	Wang	Yufei	AUD	F	
GU18058982	2018-05-16	2018-09-06	6673274	Wang	Youjun	REG	P	03/31/20
GU18069068	2018-05-25	2018-08-24	6687977	Wang	Yat Ting	FAR	F	
GU18069145	2018-06-25	2018-08-23	6699611	Wang	Wenli	AUD	F	
GU18069145	2018-06-25	2018-08-22	6699612	Wang	Wenli	BEC	P	02/29/20
GU16107370	2018-07-05	2018-07-30	6707562	WATANABE	RYOJI	FAR	P	Pass all 4 parts
GU17108312	2018-05-08	2018-08-24	6666326	WATANABE	HIKARU	AUD	P	02/29/20
GU17128439	2018-07-18	2018-09-07	6718098	WATANABE	DAISUKE	AUD	F	
GU17128439	2018-07-18	2018-09-06	6718100	WATANABE	DAISUKE	FAR	F	
GU18058929	2018-04-24	2018-09-05	6662841	Wei	Li	FAR	F	
GU18069051	2018-05-25	2018-09-06	6683568	Wei	Qiyue	BEC	P	03/31/20
GU17128452	2018-04-16	2018-08-14	6649014	WENG	ZHAOYU	REG	P	Pass all 4 parts
GU17128452	2018-04-16	2018-08-13	6649013	WENG	ZHAOYU	BEC	P	Pass all 4 parts
GU18048813	2018-04-04	2018-08-30	6642295	Weng	Ching-Yen	REG	F	
GU18048813	2018-04-04	2018-08-29	6642292	Weng	Ching-Yen	AUD	F	
GU18048813	2018-04-04	2018-08-28	6642294	Weng	Ching-Yen	FAR	F	
GU18048813	2018-04-04	2018-08-27	6642293	Weng	Ching-Yen	BEC	F	
GU15096426	2018-01-16	2018-07-19	6582818	WONG	JENNIFER YANKAY	REG	P	Pass all 4 parts
GU15096426	2018-05-01	2018-07-27	6659804	WONG	JENNIFER YANKAY	FAR	P	Pass all 4 parts
GU18058999	2018-04-16	2018-07-16	6676798	Wong	Enoch	FAR	F	
GU18058999	2018-04-16	2018-07-17	6676796	Wong	Enoch	AUD	F	
GU18079214	2018-07-09	2018-08-28	6718218	Wong	Yat Fai	BEC	F	
GU15096446	2018-07-11	2018-08-27	6713622	WU	NIAN-XIN	REG	P	02/29/20
GU16097275	2018-06-29	2018-08-27	6706520	WU	XUNING	AUD	P	Pass all 4 parts
GU17017691	2018-07-03	2018-07-31	6706922	WU	YUN-CHING	REG	P	Pass all 4 parts
GU17027766	2018-04-12	2018-08-28	6646110	WU	SZU-CHIA	REG	P	Pass all 4 parts
GU17027766	2018-04-12	2018-07-23	6646108	WU	SZU-CHIA	AUD	P	Pass all 4 parts
GU17057990	2018-05-21	2018-09-06	6674149	WU	PEI-CHI	REG	F	
GU17057990	2018-05-21	2018-09-07	6674148	WU	PEI-CHI	BEC	F	
GU17057990	2018-05-21	2018-09-04	6674147	WU	PEI-CHI	AUD	F	
GU17108289	2018-04-24	2018-08-31	6655513	WU	HSIN-JU	AUD	P	02/29/20
GU18038707	2017-06-09	2018-09-06	6620359	Wu	Yu-Wei	BEC	F	

Jurisdiction Candidate ID	Application Date	Attendance Date	Candidate Exam Section ID	Last Name	First Name	Exam Section	P/F	Expires
GU18048864	2018-04-18	2018-09-10	6652062	Wu	Shih-Ting	AUD	F	
GU18048864	2018-04-18	2018-07-14	6652064	Wu	Shih-Ting	FAR	F	
GU18069121	2018-06-20	2018-08-24	6694154	Wu	Yen-Chen	BEC	P	02/29/20
GU18028645	2018-02-12	2018-07-03	6617639	Xia	Hao	FAR	F	
GU18028645	2018-02-12	2018-07-02	6617638	Xia	Hao	BEC	F	
GU18079246	2018-07-25	2018-08-24	6724985	XIA	YUQING	BEC	P	02/29/20
GU18048857	2018-04-05	2018-08-23	6652038	Xiang	Bao	BEC	P	02/29/20
GU18048857	2018-04-05	2018-08-21	6652039	Xiang	Bao	FAR	P	02/29/20
GU16127663	2018-07-16	2018-09-07	6715968	XIAO	HONGYING	AUD	P	Pass all 4 parts
GU17068061	2018-07-16	2018-09-10	6715969	XIONG	DANRUI	AUD	P	03/31/20
GU16016658	2018-07-03	2018-08-27	6706949	XU	MINFENG	BEC	P	Pass all 4 parts
GU16046903	2018-03-27	2018-09-10	6631390	XU	XIAOQIAN	REG	F	
GU16046903	2018-07-03	2018-08-23	6707301	XU	XIAOQIAN	AUD	P	02/29/20
GU16127620	2018-07-03	2018-08-27	6707312	XU	HUIYUAN	REG	F	
GU17037849	2018-04-03	2018-08-23	6636667	XU	SUYU	BEC	F	
GU17037849	2018-02-28	2018-08-24	6630325	XU	SUYU	AUD	F	
GU18018507	2018-03-21	2018-09-07	6627292	XU	HANZI	AUD	F	
GU18018507	2017-12-21	2018-07-21	6585564	XU	HANZI	FAR	P	01/31/20
GU18018541	2018-01-17	2018-07-21	6584979	XU	MIN	FAR	F	
GU18038782	2018-03-29	2018-08-24	6635777	Xu	Yue	FAR	P	02/29/20
GU18058967	2018-05-14	2018-08-30	6671254	Xu	Lihui	BEC	P	02/29/20
GU18058967	2018-05-14	2018-08-29	6671255	Xu	Lihui	FAR	P	02/29/20
GU18059011	2018-04-12	2018-07-23	6676934	Xue	Yansong	FAR	P	01/31/20
GU18038733	2018-03-20	2018-08-06	6627321	Yakata	Sachiko	FAR	F	
GU13075236	2018-07-05	2018-08-31	6707487	YAMAGUCHI	TOMOHIRO	AUD	F	
GU13075236	2018-07-05	2018-08-09	6707488	YAMAGUCHI	TOMOHIRO	REG	P	02/29/20
GU16077161	2018-03-30	2018-09-09	6634896	YAMAGUCHI	MARINA	FAR	F	
GU16117484	2018-07-09	2018-08-18	6709776	YAMAMOTO	DAISHI	REG	F	
GU16117484	2018-07-09	2018-09-07	6709775	YAMAMOTO	DAISHI	FAR	F	
GU18058994	2018-05-21	2018-09-03	6674935	Yamamoto	Minoru	FAR	P	03/31/20
GU18038694	2018-07-17	2018-09-06	6716975	Yamane	Shota	REG	P	Pass all 4 parts
GU18018522	2018-07-02	2018-09-10	6711175	YAMAURA	ITTETSU	BEC	P	03/31/20
GU13085280	2018-05-01	2018-09-09	6687770	YAMAZAKI	DAISUKE	FAR	F	
GU13085280	2018-05-01	2018-09-03	6687769	YAMAZAKI	DAISUKE	BEC	F	
GU18038757	2018-05-01	2018-09-07	6659816	Yamazaki	Kohei	BEC	P	03/31/20
GU18058941	2018-01-30	2018-08-07	6666537	Yan	Weiran	FAR	F	
GU15096442	2018-07-09	2018-09-10	6709769	YANG	SHU-MIN	REG	F	
GU17037868	2018-07-25	2018-09-03	6724820	YANG	SHU	AUD	F	
GU18048845	2018-04-13	2018-09-04	6649114	Yang	Chun-Kai	AUD	P	03/31/20
GU18048845	2018-04-13	2018-09-06	6649115	Yang	Chun-Kai	BEC	P	03/31/20
GU18048845	2018-04-13	2018-09-05	6649116	Yang	Chun-Kai	FAR	P	03/31/20
GU18069088	2018-06-11	2018-09-07	6691364	Yang	Kaijian	FAR	F	
GU18069088	2018-06-11	2018-09-10	6691363	Yang	Kaijian	BEC	F	
GU18079180	2018-04-05	2018-07-30	6712838	Yang	Tianqi	FAR	P	01/31/20
GU18038072	2018-02-19	2018-09-01	6617822	Yao	Jingyuan	FAR	P	Pass all 4 parts

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GU18038072	2018-02-19	2018-09-05	6617821	Yao	Jingyuan	BEC	P	Pass all 4 parts
GU18069138	2018-06-26	2018-09-05	6740320	Yassin Mohamed	Mahmoud	FAR	P	03/31/20
GU18058958	2018-05-10	2018-09-03	6667435	Yasuda	Takuya	FAR	P	03/31/20
GU18048855	2018-02-05	2018-09-08	6651997	Ye	Zhaofeng	AUD	P	Pass all 4 parts
GU18048855	2018-02-05	2018-08-27	6652000	Ye	Zhaofeng	REG	P	Pass all 4 parts
GU18048855	2018-02-05	2018-07-05	6651999	Ye	Zhaofeng	FAR	P	Pass all 4 parts
GU18048855	2018-02-05	2018-07-25	6651998	Ye	Zhaofeng	BEC	P	Pass all 4 parts
GU18069048	2018-05-23	2018-07-05	6683565	Ye	Yuanyuan	FAR	P	01/31/20
GU18069048	2018-05-23	2018-08-24	6683563	Ye	Yuanyuan	AUD	P	02/29/20
GU18069048	2018-05-23	2018-07-03	6683564	Ye	Yuanyuan	BEC	P	01/31/20
GU18058923	2018-05-02	2018-08-24	6662829	Yokota	Naoki	FAR	F	
GU18069084	2018-06-12	2018-09-10	6692097	Yokota	Yuki	FAR	F	
GU17027770	2018-03-28	2018-09-07	6632521	YOKOTE	MIKI	BEC	F	
GU14025543	2018-07-05	2018-07-30	6722074	YONEYAMA	MAKOTO	FAR	P	01/31/20
GU08073163	2018-05-02	2018-08-28	6660941	YOSHIDA	NAOTO	BEC	P	02/29/20
GU18079160	2018-07-02	2018-09-07	6712253	Yoshida	Hiroki	FAR	F	
GU16117457	2018-07-24	2018-09-07	6723954	YOSHIMURA	AYA	AUD	F	
GU17118385	2018-06-19	2018-08-05	6691216	YOSHIMURA	TAIKI	AUD	F	
GU18069035	2018-05-30	2018-08-10	6683541	Yoshino	Naruhiko	FAR	P	02/29/20
GU18069035	2018-05-30	2018-09-10	6683540	Yoshino	Naruhiko	BEC	P	03/31/20
GU18038669	2018-05-02	2018-09-10	6660955	You	Yang	REG	P	03/31/20
GU17057992	2018-05-30	2018-08-20	6680087	YU	MING-TING	AUD	F	
GU17057992	2018-05-30	2018-08-21	6680088	YU	MING-TING	BEC	F	
GU18048793	2018-03-29	2018-08-08	6640055	Yu	Bingbing	AUD	P	02/29/20
GU18048854	2018-04-17	2018-08-02	6651993	Yu	Shu-Han	AUD	F	
GU18048854	2018-04-17	2018-08-01	6651995	Yu	Shu-Han	FAR	P	02/29/20
GU18059008	2018-05-22	2018-09-03	6676926	Yu	Na	FAR	F	
GU16097339	2018-03-30	2018-08-30	6634936	ZANG	LIWEI	AUD	F	
GU11074335	2018-04-30	2018-07-06	6665915	ZHANG	JIBING	FAR	F	
GU16097338	2018-02-28	2018-07-28	6614706	ZHANG	SHANSHAN	FAR	P	Pass all 4 parts
GU16097338	2018-02-28	2018-08-03	6614707	ZHANG	SHANSHAN	REG	P	Pass all 4 parts
GU17078105	2018-05-22	2018-07-14	6674156	ZHANG	PEIFAN	AUD	F	
GU17078105	2018-01-22	2018-09-04	6586466	ZHANG	PEIFAN	FAR	P	03/31/20
GU17088164	2018-03-12	2018-07-27	6619646	ZHANG	YU	FAR	F	
GU17088164	2018-03-12	2018-07-26	6619645	ZHANG	YU	AUD	P	01/31/20
GU17098235	2018-06-08	2018-08-20	6684202	ZHANG	CHI	BEC	P	Pass all 4 parts
GU17118360	2018-08-01	2018-09-07	6730108	ZHANG	YANING	BEC	P	03/31/20
GU18028605	2018-02-09	2018-08-16	6604015	ZHANG	ZHENG	FAR	F	
GU18048804	2018-04-05	2018-07-16	6641184	Zhang	Lu	BEC	P	01/31/20
GU18069137	2018-06-14	2018-09-05	6699591	Zhang	Xuan	FAR	F	
GU16127661	2018-03-14	2018-07-06	6620324	ZHAO	MENGAN	REG	P	Pass all 4 parts
GU17017718	2018-03-13	2018-08-16	6619666	ZHAO	SHI HAN	FAR	P	02/29/20
GU17088152	2018-07-06	2018-09-06	6707874	ZHAO	CHENGHAO	AUD	P	Pass all 4 parts
GU17088152	2018-07-06	2018-09-07	6707875	ZHAO	CHENGHAO	BEC	P	Pass all 4 parts
GU18058943	2018-05-07	2018-07-31	6691759	Zhao	Yihan	FAR	P	01/31/20

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GU18038746	2018-02-05	2018-08-10	6627547	Zheng	Wei	REG	F	
GU18038746	2018-02-05	2018-08-07	6627545	Zheng	Wei	BEC	P	02/29/20
GU18038746	2018-02-05	2018-07-19	6627546	Zheng	Wei	FAR	P	01/31/20
GU18058975	2018-05-15	2018-07-25	6673245	Zheng	Yawen	BEC	F	
GU18069019	2018-04-26	2018-07-30	6681316	Zheng	Li	BEC	F	
GU18069019	2018-04-26	2018-08-01	6681315	Zheng	Li	AUD	F	
GU18069019	2018-04-26	2018-07-31	6681317	Zheng	Li	FAR	F	
GU18069019	2018-04-26	2018-08-02	6681318	Zheng	Li	REG	F	
GU18079212	2018-07-12	2018-09-07	6718214	Zheng	Jie	AUD	F	
GU16087192	2018-04-25	2018-08-25	6656528	ZHOU	ZIWEI	FAR	F	
GU16087232	2018-05-08	2018-09-07	6666323	ZHOU	MENGYUAN	REG	P	Pass all 4 parts
GU16087232	2018-05-08	2018-09-10	6666322	ZHOU	MENGYUAN	BEC	P	Pass all 4 parts
GU18048820	2018-04-09	2018-07-10	6646531	Zhou	Yue	BEC	P	01/31/20
GU18048851	2018-04-17	2018-09-10	6650967	Zhou	Nan	FAR	F	
GU18048851	2018-04-17	2018-08-05	6650966	Zhou	Nan	BEC	P	02/29/20
GU18048858	2018-04-16	2018-07-20	6652042	Zhou	Menglei	REG	P	01/31/20
GU15116569	2018-02-23	2018-07-06	6617682	ZHU	YU	AUD	P	01/31/20
GU15116569	2018-02-23	2018-07-05	6617684	ZHU	YU	FAR	P	01/31/20
GU15116569	2018-02-23	2018-07-03	6617683	ZHU	YU	BEC	P	01/31/20
GU18018488	2018-06-07	2018-08-29	6684137	ZHU	YAN	REG	F	
GU18018488	2018-06-07	2018-08-30	6684136	ZHU	YAN	BEC	F	
GU18018523	2018-01-08	2018-07-24	6587605	ZHU	YOUMING	AUD	F	
GU18018523	2018-01-08	2018-07-09	6587606	ZHU	YOUMING	BEC	F	
GU18038692	2018-03-08	2018-08-28	6618681	Zhu	Sijia	BEC	P	Pass all 4 parts
GU18038692	2018-03-08	2018-07-07	6618682	Zhu	Sijia	FAR	P	Pass all 4 parts
GU18038726	2018-03-19	2018-09-07	6627306	Zhu	Yanyi	FAR	P	03/31/20
GU18038726	2018-03-19	2018-09-06	6627305	Zhu	Yanyi	BEC	P	03/31/20
GU18048887	2018-04-17	2018-08-20	6695281	Zhu	Xiaoqing	BEC	P	02/29/20

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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. Kerry Cutting GUAM	Reinstatment Cert # 201 LTP Active Attest	Self Employed 2011 to present American Medical Center 2007-2010 Micronesian Hospitality 1997-2007				None	Approval - CPE Complete License expired since June 30 2015
2.	Ms. Na Han Bellevue, WA	Cert # 4022 LTP Active Attest	None presently Ernst & Young LLP Beijing 1/2014 to 8/2015 Man Wah Furniture 5/2018 to 9/2018		100% Audit Attest Services	Laura Jean Humbert Colorado Good Standing	None	Approval - currently holds an inactive license.
3.	Mr. Ahmad Mahmoud M. Aqleh Kuwait	Init Cert LTP Active Attest	Deloitte & Touche Al Wazzan & Co. 8/2010 to present	Univ of Petra	50% Audit Attest Services 20% Accounting Services 15% Financial Services 5% Tax/Tax Advisory Services 5% Consulting Skills 5% Mgmt Advis Services	Hazem Hassan Moursi Abdelaziz Guam Good Standing	None	Approval
4.	Ms. Tara Anne Blanken Curacao	Init Cert LTP Active Attest	KPMG Accounts Curacao 11/2014 to present	Hague University	100 % Audit Attest Services	Raylon Mattheeuw New Hampshire Good Standing	None	Approval
5.	Mr. Sujit Kumar Dash Tennessee	Init Cert LTP Active Attest	Deloitte & Touche LLP 10/2017 to present Deloitte & Touche AERS India 7/2012 to 10/2017	Ravenshaw College	100% Audit Attest Services	Christopher Marlow Tennessee Good Standing	None	Approval
6.	Mr. Hosam Hany Mahmoud K. Eissa Egypt	Init Cert LTP Active Attest	KPMG Hazem Hassan 12/2014 to present KPMG Al Fozan 11/2010 to 12/2014 Deloitte & Touche Saudi 10/2007 to 10/2010	Cairo University	100% Audit Attest Services	Ahmed Mohamed Colorado Good Standing	None	Approval
7.	Ms. Reem Amer M. Abu Farhah United Arab Emirates	Init Cert LTP Active Attest	Deloitte & Touche ME 10/2015 to present	Berzeit University	100% Audit Attest Services	Hussam M. Salilo New Hampshire Good Standing	None	Approval
8.	Mr. Muhammad Fathi M.S. Ghazi Doha, Qatar	Init Cert LTP Active Attest	AlMuftah Group 2/2009 to 11/2017 Gulf Agency Co. GAC 10/2005 to 1/2008	Alexandria Universiity	90% Accounting Services 10% Audit Attest Services	Norhan A.S. Gaya New Hampshire Good Standing	None	Approval
9.	Mr. Jie He China	Init Cert LTP Active Attest	Ernst & Young Shanghai 12/2015 to 8/2018 KPMG Advisors China 10/2014 to 11/2015	Indiana University	100% Audit Attest Services	Shuhan Dong Washington Good Standing	None	Approval
10	Mr. Tianlin Huang Wuxi, China	Init Cert LTP Active Attest	Ersnt & Young Shanghai 9/2017 to present	Nanjing Audit University	100% Audit Attest Services	Wei Liu New Hampshire Good Standing	None	Approval

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11.	Mr. Mostafa Nessim E. Ismail Cairo, Egypt	Init Cert LTP Active - Attest	Ernst & Young Egypt 1/2013 to present	British University	5% Accounting Services 10% Tax/Tax Advisory Services 10% Consulting Services 45% Audit Attest Services 20% Financial Services 10% Mgmt Advis Services	Mohammed A.M. El Shiekh Ali Guam Good Standing	None	Approval
12.	Mr. Man Kit Lam Macao, China	Init Cert LTP Active - Attest	Ernst & Young Macau 9/2018 to present Ernst & Young Auditores 10/2015 to 8/2018	Shanghai University of Finance & Economics	100% Audit Attest Services	Wai Chan Washington Good Standing	None	Approval
13.	Ms. Shuai Li Beijing, China	Init Cert LTP Active- Attest	Deloitte Touche Tohmatsu 9/2011 to 9/2015 Deloitte & Touche 9/2015 to 4/2017	Beijing Normal University	100% Audit Attest Serivces	Sijia Li California Good Standing	None	Approval
14.	Ms. Huiqiong Lu Shanghai	Init Cert LTP Active - Attest	Sunpower Group Corp 2/2016 to 8/2018 Deloitte Touche Tohmatsu 10/2006 to 12/2015	Fudun University	100% Audit Attest Services	LinLin Wu Guam Good Standing	None	Approval
15.	Ms. JC Pearl Recana Guam	Init Cert LTP Active -Attest	Deloitte & Touche LLP Guam 7/2017 to present Deloitte & Touche Marshall Islands 11/2013 to 7/2017	Silliman University	100% Audit Attest Services	Daniel Fitzgerald Guam Good Standing	None	Approval
16.	Mr. Fadi Tareq S. Saadeh Saudi Arabia	Init Cert LTP Active - Attest	Integrated Telecom Co. 3/2017 to present Al-Obeikan Indust. Group 12/2012 to 2/2017 Baker Tilly CPAs 12/2009 to 12/2012	An-Najah National University	70% Audit Attest Services 30% Tax Tax Advisory Services	Rami T. Alnagi New Hampshire Good Standing	None	Approval
17.	Mr. Kishan Vijay S. Sewrajsing Curacao	Init Cert LTP Active- Attest	Quality Consultancy N.V. 9/2015 to present KPMG Accts B.V. 11/2010 to 7/2015	Vrije University	75% Audit Attest Services 25% Accounting Services	Rocher Cyrus Colorado Good Standing	None	Approval
18.	Ms. Reetika Thakur India	Init Cert LTP Active - Attest	Ernst & Young GDS India 8/2012 to present	Panjab University	75% Audit Attest Services 25% Financial Services	Jeff Green Georgia Good Standing	None	Approval
19.	Mr. Hassam Zoughaib Beirut	Init Cert LTP Active - Attest	KPMG Lebanon 2/2014 to 12/2018	Lebanese American Univ Arts, Sciences, & Tech Univ	100% Audit Attest Services	Wissam Safwan New Hampshire Good Standing	None	Approval
20.	Mr. Siddharth Prakash Davey New York	Reinstatement Cert # 2289 LTP Active - Non Attest	Deloitte & Touche LLP 12/2018 to present 12/2014 to 11/2017				None	Approval - License expired 6/30/2018 CPE Complete

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21.	Mr. Kosuke Ushijima Tokyo, Japan	Reinstatement Cert # 1960 LTP Active -Non Attest	PricewaterhouseCoopers Japan 4/2016 to present KPMG Azsa 8/2014 to 3/2016 PricewaterhouseCoopers Japan 3/2013 to 7/2016				None	Approval- license expired 6/30/2016 CPE Complete
22.	Mr. Pankaj Agarwal India	Init Cert LTP Active- Non Attest	Accenture Solutions 12/2017 to present Keysight Technologies 10/2014 to 12/2017	Delhi University	30% Accounting Services 60% Tax Tax Advisory Services 10% Mgmt Advis Services	Stanley Torgersen Utah Good Standing	None	Approval
23.	Mr. Shailesh Agarwal India	Init Cert LTP Active- Non Attest	Deloitte & Touche AERS 5/2015 to present	Annamalai University	100% Accounting Services	Kent Francois Virginia Good Standing	None	Approval
24.	Ms. Himani Arora India	Init Cert LTP Active- Non Attest	Deloitte & Touche AERS 8/2016 to present	Univ of Delhi	100% Audit Attest Services	Kent Francois Virginia Good Standing	None	Approval
25.	Ms. Neeru Arora India	Init Cert LTP Activ – Non Attest	Deloitte & Touche AERS 8/2013 to present	Univ of Delhi	100% Audit Attest Services	Kent Francois Virginia Good Standing	None	Approval.
26.	Ms. Pamela G. Atallah Lebanon	Init Cert LTP Active-Non Attest	Deloitte & Touche Lebanon 6/2015 to present	Lebanese University	100% Tax Tax Advis Services	Farid Massoud New Hampshire Good Standing	None	Approval
27.	Ms. Samiksha Batra India	Init Cert LTP Active-Non Attest	Deloitte & Touche India 8/2016 to present	Delhi University	100% Audit Attest Services	Kent Francois Virginia Good Standing	None	Approval
28.	Ms. Sakshi Chawla India	Init Cert LTP Active-Non Attest	Deloitte & Touche AERS India 8/2016 to present	Delhi University	100% Audit Attest Services	Kent Francois Virginia Good Standing	None	Approval
29.	Ms. Xiaoya Chen Beijing, China	Init Cert LTP Active-Non Attest	Yin Hua Fund Mgmt Co. 3/2017 to 12/2018	Shanghai Univ of Fin and Econ Central South Univ	30% Accounting Services 10% Financial Services 10% Tax/Tax Advisory SErvices 30% Consulting Skills 20% Mgmt Advis Skills	Tairan Li Virginia Good Standing	None	Approval
30.	Mr. Atanu Das Oman	Init Cert LTP Active - Non Attest	Zubair Electric LLC 4/2016 to present United Can Co. 3/2014 to 3/2016	Univ of Calcutta	30% Accounting Services 20% Audit Attest Services 5% Financial Services 15% Tax/Tax Advisory Services 15% Consulting Services 15% Mgmt Advisory Services	Sanjeev Kumar Khera GUAM Good Standing	None	Approval
31.	Ms. Nivedita Dewan India	Init Cert LTP Active - Non Attest	HSBC Elec. Data Proc 3/2015 to 10/2017 HCL Technologies 3/2014 to 3/2015	Univ of Delhi	76% Accounting Services 14% Financial Services 10% Mgmt Advis Services	Varun Jain Colorado Good Standing	None	Approval

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32.	Ms. Rong Rong Gao Beijing, China	Init Cert LTP Active- Non Attest	Bei Gene Co. 2/2016 to present SOHU Com. 8/2014 to 1/2016 PricewaterhouseCoopers Beijing 10/2010 to 7/2014	Beijing Univ Univ of Int'l Bus & Econ Renmin Univ	30% Accounting Services 20% Financial Services 15% Tax/Tax Advisory Ser 20% Consulting Skills 15% Mgmt Advis Skills	ZhengQing Zhou Maine Good Standing	None	Approval
33.	Ms. Ying Guan China	Init Cert LTP Active- Non Attest	KPMG Advisory 4/2018 to present Mega Home LLC 2/2017 to 9/2017 Walt Disney World 1/2016 to 7/2016	Beijing Normal University Bentley Univ	100% Tax/Tax Advis Services	Yuan Cao Massachusetts Good Standing	None	Approval
34.	Ms. Ying Li China	Init Cert LTP Active - Non Attest	NET Ease 4/2016 to present KPMG Hangzhou 1/2006 to 4/2016	Shanghai Univ of Fin & Econ Guangdong Univ	60% Accounting Services 5% Audit Attest Services 10% Financial Services 5% Tax/Tax Advisory Services 10% Consulting Skills 10% Mgmt Advis Skills	Zhi Yuan Tian Washington Good Standing	None	Approval
35.	Ms. Ning Lu Hongzhou, China	Init Cert LTP Active- Non Attest	NET Ease 9/2016 to present KPMG Hongzhou 8/2014 to 6/2016	Xian University	70% Accounting Services 10% Audit Attest Services 10% Financial Services 10% Tax/Tax Advis Services	Zhiyuan Tian Washington Good Standing	None	Approval
36.	Ms. Xuanhua Mo China	Init Cert LTP Active - Non Attest	Xiangxin Financial Leasing 12/2018 to present Yinling Financial Leasing 7/2017 to 8/2018 Baker Tilly China 12/2014 to 6/2017	Shandong Jianzhu University	100% Audit Attest Services	Jie Zhu Washington Good Standing	None	Approval
37.	Mr. Mouath Jawad A. Nairohk United Arab Emirates	Init Cert LTP Active - Non Attest	Emaar Development 5/2014 to present	Mu'Tah University	80% Accounting Services 10% Audit/Attest Services 10% Mgmt Advisory Services	Waqas Idrees New Hampshire Good Standing	None	Approval
38.	Ms. Parul Sukhija India	Init Cert LTP Active- Non Attest	Deloitte & Touche AERS India 8/2014 to present	Delhi University Annanalai Univ	100% Audit Attest Services	Kent Francois Virginia Good Standing	None	Approval
39.	Ms. Rong Xue Shanghai, China	Init Cert LTP Active- Non Attest	Shanghai IDC Healthcare Co. 6/2015 to present Shanghai Jingxuan Catering Mgmt Co. 4/2014 to 5/2015	East China Normal University Shanghai Lixin Univ	20% Accounting Services 10% Audit Attest Services 20% Financial Services 10% Tax/Tax Advisory Services 10% Consulting Services 30% Mgmt Advisory Services	Yifan Zhang Washington Good Standing	None	Approval
40.	Ms. Yang Yu Nanjing, China	Init Cert LTP Active - Non Attest	Jing Yang Service Co. 7/2017 to 12/2018	Nanjing Audit Univ	60% Accounting Services 10% Audit Attest Services 10% Financial Services 10% Tax Advisory Services 5% Consulting Skills 5% Mgmt Advis Skills	Fen Fen Chen Guam Good Standing	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of February 21, 2019

41.	Ms. Rui Zhang Shanxi, China	Init Cert LTP Active - Non Attest	China Minsheng Banking Corp. 7/2017 to present	Xi'an Jiaotong Univ Univ of California	25% Accounting Services 25% Financial Services 25% Consulting Skills 25% Mgmt Advisory Skills	Zhifan Zhang Illinois Good Standing	None	Approval
42.	Mr. Liang Zhao China	Init Cert LTP Active - Non Attest	China Exam Bank 7/2010 to present	Beijing Foreign Studies Univ Tsinhua University	30% Accounting Services 5% Audit Attest Services 30% Financial Services 20% Tax/Tax Advis Services 5% Consulting Skills 10% Mgmt Advis Serv	Liang Zhen Dai New Hampshire	None	Approval
43.	Mr. An Chang Taiwan	Init Cert LTP Inactive	KPMG Deal Advisory Ltd 11/2018 to present	National Taiwan Univeristy			None	Approval
44.	Ms. Yu-Wei Chao Taiwan	Init Cert LTP Inactive	None presently	National Taiwan University			None	Approval
45.	Mr. Jung-Ting Chen Taiwan	Init Cert LTP Inactive	PricewaterhouseCoopers 2/2018 to present Deloitte Financial Advisory 12/2016 to 10/2017 PricewaterhouseCoopers 9/2012 to 11/2016	National Tsing Hua University National Central University			None	Approval
46.	Mr. Hsuan-Lung Cheng Taiwan	Init Cert LTP Inactive	Evermore Trading Corp 6/2017 to present DIODES Inc. 1/2010 to 2/2017	Monash University Fujen Catholic University			None	Approval
47.	Ms. I-Ting Chia Taiwan	Init Cert LTP Inactive	None Presently	National Chengchi University Michigan State University			None	Approval
48.	Ms. Chih-Yi Chuang Taiwan	Init Cert LTP Inactive	PricewaterhouseCoopers 9/2018 to present	Fu Jen Catholic University			None	Approval
49.	Ms. Yi Chung Taiwan	Init Cert LTP Inactive	KPMG Taiwan 9/2016 to present	National Chengchi University			None	Approval
50.	Mr. Samrat Dutta India	Init Cert LTP Inactive	DBS Bank 12/2016 to present Standard Chartered Bank 2/2015 to 12/2016 5/2004 to 6/2014	University of Mumbai			None	Approval
51.	Ms. Saiyi Gan Beijing, China	Init Cert LTP Inactive	China Nuclear Power Engineering Co. 7/20113 to present	Sichuan University Univ of Durham			None	Approval
52.	Mr. Kai-Han Huang Taiwan	Init Cert LTP Inactive	Taishin Securities Co. 11/2018 to present	National Taiwan University			None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of February 21, 2019

53.	Ms. Nai-Fang Ko Taiwan	Init Cert LTP Inactive	Yaishan International Bank 11/2015 to present J.P. Morgan Chase Bank 10/2013 to 10/2015	National Taiwan University			None	Approval
54.	Ms. I-Ming Lee Taiwan	Init Cert LTP Inactive	PricewaterhouseCoopers 9/2015 to present	Soochow University			None	Approval
55.	Ms. Chun-Hsuan Lin Taiwan	Init Cert LTP Inactive	Deloitte & Touche Taipei 11/2018 to present United Pacific Industries 11/2017 to 10/2018	Soochow University Ohio State University			None	Approval
56.	Ms. Chia-Ling Liu Taiwan	Init Cert LTP Inactive	None Presently	National Taiwan University Arizona State Univ			None	Approval
57.	Ms. Shu-Li Peng Taiwan	Init Cert LTP Inactive	Ernst & Young LLP 2/2013 to 8/2013 HSBC Taiwan 8/2014 to 7/2016	National Chengchi University National Changhua University			None	Approval
58.	Mr. Mahmoud Sobhu M.M. Ramadan Saudi Arabia	Init Cert LTP Inactive	Saudi Albitek Co. 1/2017 to present Saudi German Co. 2/2013 to 1/2017	Tanta University			None	Approval
59.	Mr. Tao Sun Beijing, China	Init Cert LTP Inactive	Zhong De Securities Ltd 11/2017 to present Network 1 Financial Securities 5/2014 to 9/2017	Rutgers University Shanghai Ocean Univ Shandong Univ of Econ & Fin			None	Approval
60.	Mr. Jie Yu China	Init Cert LTP Inactive	None Presently Honeywell China 3/2014 to 3/2017 Ernst & Young Shanghai 12/2009 to 2/2014	Univ of Nottingham Central Univ of Fin & Econ			None	Approval
61.	Mr. Xiaoyue Wu China	Init Cert LTP Active - Attest	Ernst & Young Shanghai 9/2017 to present 9/2017 to 9/2018	Nanjing Audit Univ	100% Audit Attest Services	Wei Liu New Hampshire Good Standing	None	Approval
62.	Ms. Jing Liu Beijing, China	Init Cert LTP Active - Attest	Ernst & Young Beijing 8/2018 - present Ernst & Young Beijing 10/2012 to 7/2018	Renmin Univ of China	13% Accounting Services 72% Audit/Attest Services 15% Financial Services	Fang Sun Alaska Good Standing	None	Approval
63.	Mr. Jamal J.M. Ibrahim Kuwait	Init Cert LTP Active Attest	Deloitte & Touche Al Wazzan 4/2010 to present PricewaterhouseCoopers Kuwait 7/2001 to 3/2010	Cairo University	20% Accounting Services 50% Audit/Attest Services 15% Financial Advisory Serv 5% Tax/Tax Advisory Services 5% Consulting Skills 5% Mgmt Advisory Skills	Hazem Hassan Moursi Abdelaziz Guam Good Standing	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of February 21, 2019

64.	Mr. Mahmoud Tarek Mostafa Mohamed Cairo	Init Cert LTP Active Attest	Exxon Mobil Egypt 11/2018 to present Ernst & Young Egypt 7/2013 to 10/2018	Cairo University	40% Accounting Services 50% Audit/Attest Services 10% Tax/Tax Advisory Services	Hatem Abdelhamid Hashem Hashem Guam Good Standing	None	Approval
65.	Mr. Ahmed Abdalla Mohamed Abdalla United Arab Emirates	Init Cert LTP Active-Non Attest	Ocidental Oil & Gas International LLC 4/2012 to present	Paris-Sorbonne University Abu Dhabi Benha University	100% Accounting Services	John Chaney Texas Good Standing	None	Approval
66.	Mr. Mohammed Mabioua Mohammed Canada	Reinstatement Cert # 2460 Active - Non Attest	Tax Physicians 1/2016 to present				None	Approval - CPE Complete. License expired on June 30, 2016

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Friday, February 01, 2019 10:36 PM
To: Arleen Gay
Cc: Michele Santos
Subject: FW: NASBA Quarterly Communications Pack
Attachments: 2019_January_Quarterly_Bundle.pdf

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

From: NASBA (info@nasba.org) [mailto:info@nasba.org]
Sent: Friday, February 1, 2019 1:00 AM
To: daves@stgguam.com
Subject: NASBA Quarterly Communications Pack

Read the January BOD Meeting Highlights, October Minutes & Focus Questions

NASBA
National Association of State Boards of Accountancy

Mission Driven - Member Focused



NASBA
QUARTERLY COMMUNICATIONS

JANUARY BOD HIGHLIGHTS | OCTOBER BOD MINUTES | FOCUS QUESTIONS | CPA EXAM RULE CHANGE

NASBA's Quarterly Communications Pack -
From the Board of Directors to You

To All Board of Accountancy Members and Executive Directors

Continuing our regular practice, we are emailing our *Quarterly Communications Pack* to you including:

- Highlights of the January 2019 Meeting of the Board of Directors
- Minutes of the October 2018 Meeting of the Board of Directors
- New Regional Directors' Focus Questions
- Focus Question Report
- Focus Question Executive Summary
- CPA Examination Rule Change Language

Please click on the buttons above to access each document, or click on the READ MORE links below to view it on your screen. In addition, NASBA has included a compiled pdf version available for download and print at the bottom of this email.

IMPORTANT: This information is sent to Board of Accountancy Members and Executive Directors and is not meant for additional publication or distribution.

Highlights of the January 2019 Meeting of the Board of Directors

Highlights of a duly called meeting of the Board of Directors of the National Association of State Boards of Accountancy, Inc., held on Friday, January 18, 2019 in Fort Myers, FL. READ MORE

Minutes of the October 2018 Meetings of the Board of Directors

Minutes of a duly scheduled meeting of the Board of Directors of the National Association of State Boards of Accountancy, Inc., held on Friday, October 26, 2018 and a duly scheduled meeting held on October 30, 2018 in Scottsdale, AZ. READ MORE

Regional Directors' Focus Questions for This Quarter

The Regional Directors thank you for your helpful responses to our past Focus Questions. We are looking for your Board's responses to the following questions by Thursday, April 11, 2019. Only one set of responses should be submitted per Board.

Please do not hesitate to call your Regional Director to discuss these questions or any other issues you feel NASBA should consider.

– Nicola Neilon, Chair - Committee on Relations with Member Boards

READ MORE

CPA Examination Rule Change Language

At the October 26, 2018 meeting of the National Association of State Boards of Accountancy's Board of Directors, on the recommendation of the Uniform Accountancy Act Committee, the following was approved for exposure for comment for a three-month period concluding on February 11, 2019.

The exposed rule is to prepare for continuous testing, which requires the elimination of testing windows currently necessary in the administration of the Uniform CPA Examination. As such change will take some time to accomplish, and Boards will be adopting this rule at different times, the language is constructed to clarify that this change will not go into effect until the state board and national examination systems are ready to support continuous testing.

Please consider the amended rule below and send your comments to:

Ed Barnicott – CBT Administration Committee Staff Liaison (ebarnicott@nasba.org) and Louise Haberman – UAA Committee Staff Liaison (lhaberman@nasba.org)

VIEW THE AMENDED RULE

Print Version

Click the button below to download the entire Quarterly Communications Pack in pdf format.

Download the Print Version

As always, we thank the Executive Directors for ensuring this information is distributed to all Board members. The Executive Directors' help is vital to our communications efforts.

Please do not hesitate to give your Regional Director a call if you have any questions.

This message, including any attachments, may contain confidential information intended for a specific individual. If you are not the intended recipient, please delete it. Any disclosure, copying or distribution of this message is strictly prohibited.

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

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To All Board of Accountancy Members and Executive Directors:

Continuing our regular practice, we are emailing our Quarterly Communications Pack to you including:

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The following pages include the contents of the quarterly bundle for download and print.

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NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY, INC.

Highlights of the Board of Directors Meeting

January 18, 2019 – Fort Myers, FL

At a duly called meeting of the Board of Directors of the National Association of State Boards of Accountancy, held on Friday, January 18, 2019 at the JW Marriott in Marco Island, Florida, the Board took the following actions:

- Unanimously approved the November NASBA financial statements as recommended by the Administration and Finance Committee and presented by Treasurer Jimmy E. Burkes (MS).

- Unanimously approved the appointment of J. Coalter Baker (TX) as a NASBA representative to the NASBA Center for the Public Trust's Board of Directors. Mr. Burkes also continues to serve on the CPT Board.

- Unanimously approved a motion to support the member Boards' efforts to enforce their laws and rules pertaining to the use of titles.

- Received a report from President and CEO Ken L. Bishop on NASBA's new agreement to outsource its IT operations to CGI. He explained this agreement is expected to enhance NASBA's IT capability and allow NASBA to have flexibility in IT capacity that it never was able to achieve with a fixed internal shop. Prior to entry into this agreement, CGI had assisted NASBA in the development of the Gateway System, the CPE Audit Service and other IT projects.

- Heard from Chair Janice L. Gray (OK) that she has appointed a task force to consider concerns raised by some State Boards relative to the 150-credit-hour education requirement. NASBA Vice Chair Laurie J. Tish (WA) has been appointed to chair the task force. A report is expected.

- Were informed by Chair Gray that a productive meeting with the members of the Public Company Accounting Oversight Board was held in November in Washington, D.C. She, President Bishop, Executive Vice President and COO Colleen K. Conrad, and Vice President – Information and Research Louise Dratler Haberman had met with the entire PCAOB, each of whom had been newly appointed within the year. Chair Gray also attended a meeting of the Accountancy Board of Ohio in December and joined many of the NASBA committees' conference calls.

- Learned from Executive Vice President Conrad about states' preparations for continuous testing for the Uniform CPA Examination. Boards have been asked to comment by February 11 on a proposed amendment to Model Rule 5-7 to accommodate the change.

- Received a summary from CPA Evolution Working Group Chair Catherine R. Allen (NY) of her group's efforts, including the outreach initiatives each member has conducted. Ms. Allen said the final report of the Working Group will be presented to the February AICPA/NASBA summit meeting and will offer some recommendations to ensure the future relevance of the CPA.

□ Were briefed by Senior Vice President and Chief Financial Officer Michael R. Bryant on the impact of the lower than projected number of CPA Examination testing applicants through the first part of the fiscal year and how NASBA management has taken steps to manage expenses in response to the associated revenue decline. Mr. Bryant noted that mission spending has exceeded the prior year's amount through the first four months. Additionally, NASBA is not intending to reduce mission spending to address the revenue decline. He also reported on the impact of the volatility of the stock market on NASBA's long-term investment portfolio.

□ Heard from Compliance Services Director and Chief Legal Officer Maria L. Caldwell regarding two major software applications that NASBA has and will be launching in 2019. Working with CGI, NASBA has created a new line of business called CPE Rules Engine Service. NASBA completed the first client implementation in December 2018 and has two more implementations scheduled for the first half of 2019. CGI is also assisting in the development of a new CPE Audit Service system that will provide a modern, scalable platform for use by Boards in auditing compliance with CPE rules. The new CPE Audit Service is to be introduced at the March 2019 Executive Directors Meeting. She also praised the new CGI arrangement and indicated that the timing could not have been better given the major IT initiatives NASBA currently has underway.

□ Learned from Compliance Assurance Committee Chair John F. Dailey, Jr., (NJ) about continuing efforts to have corrections made to the AICPA's guidance on peer review administration relative to qualifications for members of Peer Review Oversight Committees. Executive Vice President Conrad reported talks are ongoing with AICPA senior staff to revise the distributed guidance.

□ Received a report from Uniform Accountancy Act Committee Chair J. Coalter Baker on possible plans to form a joint UAA Committee/ Professional Ethics Executive Committee task force to continue examining how international standards on clients' noncompliance with laws and regulations (NOCLAR) could be applied in the U.S. to protect the public without harm to professionals.

□ Heard from Executive Directors Committee Chair Richard C. Carroll (KY) on plans for the March 26-28, 2019 Annual Conference for Executive Directors and Board Staff, to be held in San Antonio, TX. In recognition of the large number of State Board executive directors who were appointed this year, a new executive directors' orientation session is being scheduled in conjunction with the meeting.

□ Were informed by Legislative Support Committee Chair Nicola Neilon (NV) that a "Hike to the Hill" is under consideration, to educate elected officials on the public protection role of certified public accountants.

□ Learned from Education Committee Chair Stephanie M. Saunders (VA) that recommendations from the CPA Evolution Working Group and the 120/150 Task Force are being awaited before recommendations can be proposed by the Education Committee. The Committee is now focused on evaluating proposals received for NASBA's 2019 education research grants.

The next meeting of the NASBA Board of Directors will be held on April 26, 2019, in San Francisco, CA.

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

National Association of State Boards of Accountancy, Inc.
Meeting of the Board of Directors
October 26, 2018- Hyatt Regency, Scottsdale, AZ

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 (OH) at 9:00 a.m. on Friday, October 26, 2018 at the Hyatt Regency in Scottsdale, AZ.

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)
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
Stephanie M. Saunders, CPA (VA), Middle Atlantic Regional Director
Casey Stuart, CPA (TN), Southeast Regional Director

Executive Directors' Liaison
Randall A. 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
Daniel J. Dustin, Vice President – State Board Relations
Noel L. Allen, Esq., Outside Legal Counsel

Guests
Laurie J. Tish, CPA (WA), Vice Chair Nominee
A. Carlos Barrera, CPA (TX), Director-at-Large Nominee
Jack Anderson Bonner, Jr., CPA (TN), Southeast Regional Director Nominee
Faye D. Miller, CPA (ND), Central Regional Director Nominee
Michael H. Womble, CPA (NC), Middle Atlantic Regional Director Nominee
Richard C. Carroll, Esq. (KY), 2018-2019 Executive Directors Committee Liaison

3. Welcome

Chair Long welcomed those coming on to the Board and asked the incoming Board members to introduce themselves.

4. Approval of Minutes

Secretary W. Michael Fritz presented the minutes of the July 20, 2018 meeting of the Board of Directors. Mr. Fritz called for corrections and Ms. Gray noted a title correction. Mr. Fritz moved for acceptance of the minutes with the change to "Vice Chair." Mr. Emmons seconded and the minutes were unanimously approved.

5. Report of the Chair

Chair Long summarized the discussions held during the previous day's meeting of the Executive Committee. Topics were reviewed in preparation for today's Board meeting, including: federal initiatives, operational issues, the technology pathway, MRAs, 150/120 and peer review oversight.

Chair Long reported he had recently addressed the AICPA Council Meeting. He called on Dr. Ray Johnson to discuss the American Accounting Association meeting which he attended in August. Dr. Johnson noted there was heavy focus on technology at the AAA meeting, and on what is being done to integrate blockchain into the accounting curriculum.

Recalling the Regional Meetings, Chair Long said the message was received that the technology pathway then under consideration was not acceptable. However, other good ideas were gathered at those meetings. It was recognized that technology will affect the accounting profession. A joint group has been put together to work on this project including stakeholders with different perspectives. It is hoped that this new group will come back with a report for the AICPA/NASBA leadership summit in early February.

Names had been submitted to the AICPA for appointments to their committees; however, Mr. Long said he had not heard back from the Institute on those appointments.

6. CPT Election

Chair Long said he would like to nominate Donald H. Burkett to be chair of the NASBA Center for the Public Trust taking effect in January. Ms. Saunders seconded and all approved.

7. Report of the President

President and CEO Bishop and Executive Vice President and COO Colleen Conrad reported:

- As Nashville has one of the lowest unemployment rates, staff events have been held to let employees know NASBA is a special place to work, supporting staff retention. These activities included a summer picnic and sponsored charity events. Employees from Venezuela and Egypt recently became citizens and were honored.
- The relocation of NASBA's New York City office to the 26th floor of its building has been completed. It has been decorated in the same style as the Nashville headquarters. The Nashville headquarters redesign has worked out well and so has the new Guam facility.
- NASBA had a booth at the American Accounting Association's Annual Meeting in August, where it highlighted the CPT's ethics certification program as well as NASBA's CPA examination candidate performance books, ALL and CPT student chapters. The meeting had 3,500 attendees. Mr. Bishop credited Dr. Raymond Johnson and Dr. Carlos Johnson for increasing NASBA's relevance to the AAA.
- The membership of the Public Company Accounting Oversight Board has completely turned over. NASBA leaders will meet with the new board on November 27. PCAOB Member James Kaiser will speak at the NASBA Annual Meeting.
- There is a strong business nexus with the Chartered Accountants Australia/New Zealand and the state of California. President Bishop met with CAANZ CEO and the California Board. Mr. Bishop was the keynote speaker at the California Society's Annual Meeting.
- President Bishop also met with Kevin Prendergast, the chief executive of the Irish Auditing and Accounting Supervisory Authority (IAASA), and with CPA Ireland leaders. Because of legislative changes in Ireland, IAASA now is responsible for experience, CPE and other requirements that previously were under the control of the professional associations. IAASA supports IQAB's development of a mutual recognition agreement with CPA Ireland, similar to the existing one with the Chartered Accountants of Ireland.
- The Gateway connection to the states has been normalized and now NASBA is looking at minor enhancements. The rules engine project rolled out in spring 2018 and the first organization should be going live with it in November. The CPE Audit project is 82 percent completed and should be totally completed, on target, in March. Pilot testing with some State Boards is scheduled to start in December 2018. President Bishop said: "One of our very big swings is bringing IT to where we need it to be to move the organization forward."
- Wade Jewell has injected new energy into the NIES and AEQUO operations.
- A new customer service program was rolled out that calls for employees to "own the call" and "have a smile on your face," etc. A customer service week was held with the theme of "Customer Service is Our Super Power."
- The National Registry Summit was held September 24-26 focused on bringing quality into CPE. President Bishop said he is proud of what the Registry has accomplished.
- There are signs that the volume of CPA Examination sections applied for is rebounding to normal levels. As of January 1, the Examination will cover the new tax law. The continuous testing project is in full swing. NASBA has recently surveyed the State Boards to begin the

dialogue regarding what timing to switch to continuous testing might work, as many need to change rules and /or statute. Testing centers have been opened in Germany, England, Ireland and Scotland for citizens and residents of the EU, Norway, Switzerland, Russia and the United States. Talks continue about the possibility and logistics of testing in India.

- There has never been a more important time to have legislative support in place as anti-regulation threats exist. NASBA and AICPA are working together on this but are taking different approaches. President Bishop asked the Board members to quickly contact NASBA if such legislation appears in their jurisdiction.
- Trending issues for the Board's consideration include CPA evolution, 120 vs. 150 education requirements, and the updated NASBA strategic plan. A 10-person joint NASBA / AICPA working group, chaired by Catherine Allen, has been appointed to provide input to leadership on how the CPA profession might evolve in response to the need for enhanced skillsets related to technology and data analytics. Alfonzo Alexander is the group's facilitator.
- President Bishop said he was unhappy with what has happened in peer review, where there was an arbitrary launch of guidance by the AICPA Peer Review Board affecting and directly related to Boards of Accountancy. Discussions are going on to ensure contact is made on the oversight of peer review.
- Some Boards are asking about the education and experience requirements. Leadership wants to get the mood of all Boards of Accountancy on these issues.
- The Strategic Plan will be presented to the NASBA Board for their approval. The task force looking at the current plan was headed by Ted Long.
- The Fisk Trust in Nashville awarded the NASBA Center for the Public Trust $25,000 in recognition of its creative work as a not-for-profit organization. President Bishop congratulated the CPT for earning this award.

8. Report of the Vice Chair

Vice Chair Janice Gray reported those individuals selected for the 2018-19 NASBA committees had received letters announcing their appointments last week. She announced that every current State Board member who asked to be assigned to a committee was placed on one.

9. Report of the Administration and Finance Committee

Treasurer Jimmy Burkes referred the Board members to the Annual Report's respective pages 43 and 54 for fiscal 2018's Management Discussion and Analysis and audited financial statements. As of September 30 the investment return on long-term investments was approximately 5 percent for the trailing 12 months and 2.31 percent for the first three calendar quarters of 2018. The investment committee feels positively about these returns. October has seen a return to an in increasingly volatile market, Mr. Burkes noted.

NASBA's revenue was down $3.1 million for fiscal 2018 because of a drop in Examination –related revenue, which accounts for 88 percent of NASBA's operating revenue. Overall expenses were up 1 percent and mission-related spending was up 3.2 percent. The $300,000 increase in mission spending this year was almost exclusively in regulation and public protection.

Executive Vice President and Chief Financial Officer Michael Bryant summarized the components of the increase in NASBA's net assets of the two years presented in the audited

financial statements and gave a detailed explanation of the fiscal 2018 gain from the investment in affiliate. Mr. Burkes presented the five-year trends in mission-related services and net assets noting healthy positive increases in both.

Mr. Bryant gave a brief financial update for the current year, fiscal 2019, noting that NASBA overall was slightly positive to budget for the first two months of the year.

10. Report of the Audit Committee

Audit Committee Chair Maria E. Caldwell referred the Board members to page 52 of the Annual Report where the Audit Committee's report could be found. She said the Committee had discharged its responsibility as described more fully in the report included in the Board's materials. The independent auditors told the Audit Committee that NASBA's books are the cleanest they audit and that they feel management understands and performs its role well.

The Audit Committee had two areas of focus during the fiscal 2018 audit: (1) the gain from the investment in the equity affiliate, and (2) the presentation of the escrow funds in NASBA's financial statements. The Committee was satisfied with how both items were reflected in the financial reports. Some additional agreed upon audit procedures related to the escrowed funds have been requested for the fiscal 2019 audit.

Ms. Caldwell moved for the Board to accept the Executive Committee's approval of the opinion and audited financial statements for fiscal 2018. And acceptance of the auditor recommendation for the next fiscal year. Kent Smoll seconded. All approved.

11. Report of the Vice President of State Board Relations

Vice President for State Board Relations Daniel Dustin briefly explained his role to the Board: He is to be the advocate for State Boards. He works with the Executive Directors Committee, Uniform Accountancy Act Committee and the Relations with Member Boards Committee. Over the last three years he had been to State Board meetings in 47 jurisdictions. He plans to continue to try to visit 15-18 Boards each year, coordinating his visits with the Regional Directors. Mr. Dustin said he is concerned with the recent lack of participation by Boards in Connecticut, Iowa, Michigan and Puerto Rico. However, he is encouraged by the Boards in Delaware, Utah and Illinois having increased their involvement. Working with the Regional Directors, he will be able to identify which Boards to focus on, and can encourage Board members to aspire to involvement in NASBA.

Mr. Dustin said John Johnson takes the lead on legislative and governmental affairs. All states need to be concerned about the anti-regulatory environment now, as 18 states had anti-regulation legislation introduced. Mr. Dustin said he and Mr. Johnson are talking about creating a tool box for states to use if anti-regulation legislation is introduced in their jurisdiction. Working together, the AICPA, State CPA Societies, The Accountants Coalition, Boards of Accountancy and NASBA are supporting the Accountancy Stakeholders Work Group which includes James Corley (Arkansas Board), Ronald Gitz (LA Society), Nicola Neilon (NV Board), Tammy Velasquez (The Accountants Coalition) and Emily Walker (VA Society) and staff.

12. Report of the Compliance Assurance Committee

Compliance Assurance Committee (CAC) Chair John Dailey reported the Committee had completed their draft of the Model Rules related to peer review and had submitted them to the Uniform Accountancy Act Committee.

On August 2, the Peer Review Board (PRB) met and adopted changes to the PRB Handbook without exposure or comment from stakeholders. Changes to the Handbook's Chapter 3, which contains guidance on Peer Review Oversight Committees, have caused difficulty to many Boards. Subsequently, on September 24, the CAC met in Durham with the PRB, at which time the PRB said they had overreached with the Chapter 3 revisions and would pull it back. In October, AICPA Vice President James Brackens again said Chapter 3 would be pulled back and revised. This still has not happened.

Mr. Ross said a notice had gone out stating that the guidance would be recalled, but it would be in effect until revised language is approved.

Mr. Dailey believes NASBA needs to meet again with Mr. Brackens to clear up the situation. President Bishop said he had also spoken to AICPA Executive Vice President Sue Coffey and believed there would be an immediate pull back. It is part of the State Boards' responsibility to have oversight of the process, President Bishop agreed, and this cannot wait until January to be resolved. He noted that NASBA still wants uniformity throughout the U.S. but with adequate oversight.

13. Report from the Uniform Accountancy Act Committee

UAA Committee Chair Coalter Baker presented a change in the language of Model Rule 5-7(a)(2) that had been requested by the CBT Administration Committee and approved by the UAA Committee for distribution. This would enable candidates to have more flexibility in scheduling their testing. Mr. Baker made the motion to expose the proposed change for comment and Ms. Saunders seconded. Mr. Ross questioned when this change would take effect as it would be critical that the change happens in all states at the same time. Ms. Conrad said the continuous testing is expected to be ready by January 2020, but recognized that the switch could not be affected until the State Boards are uniformly ready. She agreed to work on non-substantive edits to the proposed change with Noel Allen and bring the revised language to the Board later in the day.

Several Boards have voiced eagerness to adopt this change. Mr. Baker withdrew his motion and Ms. Saunders withdrew her second.

Following a break, the revised language was presented. Mr. Baker made a motion to expose the language for comment. Mr. Reisig seconded. The Board approved exposing the proposed amendment for a 90-day period.

UAA Chair Baker next presented the Model Rules on peer review. He credited CAC Chair John Dailey for working on substantially changing the rules to give them more clarity and for staff liaison Rebecca Gebhardt for her important role in getting this project completed. Among the changes included are: 1- Defined sponsoring organization, administering entity and what peer review program should provide. 2- Made change to use the term "peer review" but states it fits under a "compliance assurance" program. 3- Clearly states what is subject to peer review. 4 –Requires peer review documents SHALL be submitted to the Board and could be done by Facilitated State Board Access. (The UAA Committee voted to place in the Rule that the documents had to be provided to the State Board.) 5- States that PROC members will have no conflict of interest (but it is up to the State Board to determine if such a conflict exists).

Mr. Baker said this proposal has gone through many hours of study and he made a motion to expose it for comment. Mr. Dailey seconded. Ms. Neilon pointed out a typographical error in 7-7b, which change Mr. Baker and Mr. Dailey agreed to correct and amended their motion. The Board then approved the exposure of the document. There was then additional discussion about the length and timing of the exposure period. Mr. Baker proposed the exposure period run from January 1, 2019 until June 28, 2019. Ms. Saunders seconded, and all agreed.

To educate the UAA Committee on NOCLAR (non-compliance with laws and regulations) by clients, Mr. Baker assembled an AICPA/NASBA UAA Committee meeting in Nashville September 12-13. He invited IESBA Chair Stavros Thomadakis, IESBA Technical Director Ken Siong, PEEC Chair Robert Denham, NASBA Ethics Committee Chair Catherine Allen and NASBA Legal Counsel Noel Allen to address the group. Mr. Baker said he was disappointed that the UAA Committee members were not more open-minded and he believes more work needs to be done on this topic.

Mr. Allen said there is a way to protect practitioners with a change to UAA Section 18. Ms. Saunders remarked that she thought the UAA Committee members were agreeable to a rule similar to Japan's version of the IESBA guidance that only covers attest services, but only with the necessary change in Section 18. Mr. Baker anticipates this discussion will continue.

Ms. Allen noted that the PCAOB has NOCLAR on their agenda. President Bishop said the agreement with AICPA was that NOCLAR would be considered by both the UAA Committee and PEEC.

Chair Long summarized the NASBA Board's discussion and told Mr. Baker there was no objection from the NASBA Board in moving ahead on NOCLAR in the way he believes is necessary.

14. Report of the Executive Directors' Committee

Executive Directors Committee Chair Randy Ross reported the Boards' executive directors are concerned about:

1-Still finding instances where the AICPA is bringing up taglines using "Association" rather than "Institute."

2-The AICPA is pushing CGMA again, despite their earlier agreement not to promote the credential to non- CPAs where the state's law would be in conflict.

3-New legislative sessions are including antiregulatory legislation.

4- ABV issue keeps coming up.

Mr. Ross thanked the Board for allowing him to serve as the executive directors' liaison this year.

15. Report of the Strategic Planning Task Force

As chair of the Strategic Planning Task Force, Mr. Long presented the 2018-2023 NASBA Strategic Plan for approval by the Board. The revised strategic plan includes changes intended to provide more clarity in several areas, expand NASBA's visibility and relevance, support state-based regulation and expand legislative and regulatory support. Additionally, a new emphasis on operational sustainability is included and a new objective in support of proactive and effective communication is added. Mr. Long thanked Ed Barnicott for serving as

the project's facilitator, going through five drafts of the plan. Ms. Saunders moved to accept the plan and Mr. Emmons seconded. All approved.

16. Report of the Diversity Committee

Diversity Committee Chair Maria Caldwell said the committee had been active this year. They had called up new State Board members and encouraged them to become active in NASBA. They had compared the minority population in each state with the composition of the State Accountancy Board. She said the Committee members are targeting those states where there is the most disparity between the Board's composition and the state's demographics.

17. Policy Discussion

Chair Long invited the Board members to discuss the direction in which they would like the new CPA evolution working group to go. Dr. Johnson said he had just returned from a meeting of the International Accounting Education Standards Board and they questioned when more technical skills will be driven via the Uniform CPA Examination and is the Examination becoming more nimble to change? Ms. Allen said the new working group that she chairs will keep the topic moving forward and will give recommendations to the supporting staff group and leadership.

It was noted that several Boards of Accountancy have recently raised the topic of 120 credits versus 150 credits of education for licensure. Chair Long asked the Board to discuss this issue. Board members noted the complexity of the issue, including the cost of the extra 30 credits, the quality and relevance of the course work, the new types of learning programs, the passing results, the potential barriers to entry, the reasoning and resources that went into creating the 150- credit requirement, the goals of the 150, etc. It was noted that the experience requirement was reduced when the education requirement was increased. Incoming Chair Gray agreed that the issue should be explored further during the upcoming year.

Questions were raised about the engagement software /practice monitoring software being developed by the AICPA.

18. Thanks to Retiring Board Members

Chair Long thanked retiring Board members Tyrone Dickerson, Raymond Johnson, Kent Smoll, Casey Stuart and Randy Ross for their service to the NASBA Board and the State Boards. He also thanked Telford Lodden, for his many years of service to the NASBA Board in leadership roles, including as Chair. Vice Chair Janice Gray thanked Chair Theodore Long for his service to the Board as well. Ms. Gray observed: "He has made a real commitment; he did not step back; he continues to do what he committed to." Chair Long thanked all for their support and characterized his health issues as "just a bump in the road."

19. Adjournment

Mr. Emmons moved to adjourn, and Mr. Smoll seconded. The meeting was adjourned at 3:30 p.m.

National Association of State Boards of Accountancy, Inc.

Meeting of the Board of Directors
October 30, 2018 - Hyatt Regency, Scottsdale, AZ

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 Janice L. Gray (OK) at 12:00 p.m. on Tuesday, October 30, 2018 at the Hyatt Regency in Scottsdale, AZ.

2. Report of Attendance

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

Officers
Janice L. Gray, Jr., CPA (OK) Chair
Laurie J. Tish, CPA (WA) Vice Chair
Theodore W. Long, Jr., CPA (OH), Past Chair

Directors-at-Large
J. Coalter Baker, CPA (TX)
A. Carlos Barrera, CPA (TX)
Jimmy E. Burkes, CPA (MS)
Maria E. Caldwell, CPA (FL)
John F. Dailey, Jr., CPA (NJ)
W. Michael Fritz, CPA (OH)
Sharon A. Jensen, CPA (MN)
Richard N. Reisig, CPA (MT)
Stephanie M. Saunders, CPA (VA)

Regional Directors
Catherine R. Allen, CPA (NY), Northeast Regional Director
J. Andy Bonner, CPA (TN), Southeast Regional Director
C. Jack Emmons, CPA (NM), Southwest Regional Director
Sheldon P. Holzman, CPA (IL), Great Lakes Regional Director
Faye D. Miller, CPA (ND), Central Regional Director
Nicola Neilon, CPA (NV), Mountain Regional Director
Katrina Salazar, CPA (CA), Pacific Regional Director
Michael H. Womble, CPA (NC), Middle Atlantic Regional Director

Richard Carroll, Esq. (KY) – 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
Noel L. Allen, Esq., Outside Legal Counsel

3. Election of Officers

Following an explanation of the election process by NASBA Chair Janice L. Gray, the 2018-19 NASBA Board of Directors took the following actions:

The Board unanimously re-elected Jimmy E. Burkes (MS) as NASBA Treasurer.

The Board unanimously re-elected W. Michael Fritz (OH) as NASBA Secretary.

4. Adjournment

The meeting was adjourned at 12:15 p.m. by Chair Gray.

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

From: Nicola Neilon - Chair, Committee on Relations with Member Boards

Re: Focus Questions

As Chair of the Committee on Relations with Member Boards, I would like to encourage all Boards to have their representatives participate in our Regional Conference Calls, and Executive Directors/ Board Staff and Legal Counsel Meetings. These events allow us to share some important information and gather insights for future decision-making.

We would like all Boards represented at the Executive Directors and Legal Counsel Meetings and scholarships are available for representatives of Boards that need assistance in sending a representative. Please contact Thomas Kenny (tkenny@nasba.org) for scholarship details.

We thank you for your helpful responses to our past Focus Questions. Your continued support helps keep NASBA an organization that responds to its member Boards. We are looking for your Board's responses to the following questions by Thursday, April 11, 2019.

Please do not hesitate to call your Regional Director to discuss these questions or any other issues you feel NASBA should consider. We look forward to hearing from you.

Sincerely,
Niki Neilon

Central Director – **Faye D. Miller** Phone: 701-557-5757 fmiller@bepc.com
Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota
Great Lakes Director –**Sheldon P. Holzman** Phone: 312-399-4378
sheldon@holzmancpa.com
Illinois, Indiana, Michigan, Ohio, Pennsylvania, Wisconsin
Middle Atlantic Director – **Michael H. Womble** Phone: 919-782-3444
mwomble@wopcpa.com
DC, Delaware, Maryland, North Carolina, South Carolina, Virginia, West Virginia
Mountain Director – **Nicola Neilon** Phone: 775-283-5555x102 nneilon@wealthcarecpas.com
Colorado, Idaho, Montana, Nevada, Utah, Wyoming
Northeast Director – **Catherine R. Allen** Phone: 631-849-2392 callen@auditconduct.com
Connecticut, Maine, Mass., New Hampshire, New Jersey, New York, Rhode Island, Vermont
Pacific Director – Katrina Salazar Phone: 916-230-9991 katrina.salazar@cba.ca.gov
Alaska, Arizona, California, CNMI, Guam, Hawaii, Oregon, Washington
Southeast Director – **J. Andy Bonner** Phone: 423-626-7261 abonnertn@me.com
Alabama, Florida, Georgia, Kentucky, Mississippi, Puerto Rico, Tennessee, Virgin Islands
Southwest Director – **C. Jack Emmons** Phone: 505-401-8132 cjackemmons@comcast.net
Arkansas, Louisiana, New Mexico, Oklahoma, Texas

REGIONAL DIRECTORS' FOCUS QUESTIONS

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 send your Board's responses to NASBA and your Regional Director by April 11, 2019.***

JURISDICTION _____ **DATE** _____

NAME OF PERSON SUBMITTING FORM _____

1. Reports of cybercrimes continue to appear in the news. During NASBA's 2018 Annual Meeting, NASBA Outside Legal Counsel Noel L. Allen told the audience, "Over 50 jurisdictions have data breach notification statutes and some jurisdictions are considering revisions to strengthen data laws." Published reports indicate that dozens of CPA firm have experienced data breaches in the last three years. Other professions, such as attorneys and health care professionals, have already adopted rules or interpretative guidance regarding their respective licensees' responsibilities for minimizing the risk of a data breach and for actions to take in the event of a breach.

Existing statutes, rules and standards regarding confidentiality, competency, and legal compliance might provide state boards with some ways to address CPA firm data breaches (or a failure to report) but these do not directly discuss data breaches.

(a) Do you believe that NASBA should explore this issue more?

_____ Yes

_____ (No)

In what areas could NASBA assist:

(b) Provide more education in this area?

_____Yes

_____No

(c) Create a compilation of jurisdictional similarities and differences?

_____ Yes

_____No

(d) Schedule a forum for additional discussion at Regional or Annual Meeting?

_____ Yes

_____No

(e) Other assistance (explain) _____

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

3. Can NASBA be of any assistance to your Board at this time?
   a. No. ____
   b. Yes. Please explain._____

4. 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):

Executive Summary
November 15, 2018 to January 7, 2019
Regional Directors' Focus Question Responses

37 Boards Responding

Alaska, Arizona, Arkansas, California, CNMI, Colorado, Guam, Hawaii, Idaho, Illinois BOE, Illinois DFPR, Iowa, Kansas, Louisiana, Maine, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, South Dakota, Tennessee, Texas, Utah, Vermont, Washington, Wyoming

1. **(a) Does your Board specify what courses qualify for the 150-hour requirement beyond the basic requirements in the UAA Model Rules?**
   Yes: CA, KS, LA, MS, NC, NE, NY, OH, OK, OR, TX, UT, VT, WY
   No: AK, AR, CO, GU, IA, ID, IL BOE, IL DFPR, ME, MN, MO, MT, ND, NM, NV, PA, SD, TN
   (b) Has your Board been asked to provide more specificity and, if so, how did your Board respond?
   No: AK, AR, AZ, CA, CNMI, CO, GU, HI, IA, ID, IL DFPR, KS, ME, MI, MN, MT, NC, ND, NE, NM, NV, NY, OH, OK, SD, TN, UT, WA, WY
   Yes: IL BOE, LA, MO, MS, PA, TX, VT

2 **(a) What process does your Board have for granting hardship exceptions for meeting CPE requirements?**
   Some Responses: Considered on Case-by-case basis: AR, CA, CO, IA, ID, LA, ME, MI, MS, MT, ND, NE, NM, NY, OH, PA, SD, TX, UT, VT, WY
   (b) Approximately how frequently are these requested?
   Some Responses: 10 or less a year: AR, CO, IA, ID, KS, LA, MI, MT, NE, NM, ND, NV, OH, SD, UT, WY; 15-30 – CA, NC; 50-MS; one or more a month: NY, OK.

3. **(a) Does your Board have the ability to influence the selection of Board Members?**
   Yes: CNMI, CO, IL BOE, KS, LA, NE, NY, OH, PA, SD; **No**: AK, AR, CA, IA, IL DFPR, MI, MN, MO, MS, MT, ND, OK, TX, UT, VT, WY
   (b) If yes, what have you done to increase the diversity of the membership of your Board?
   Sample Response: **NE** – Generally, they do not; however, requirements do not preclude them from recommending members. The Nebraska Society of CPAs usually provides possible Board members. Recently, the Nebraska Society President and the Executive Director met with a minority accounting association to assist in recruiting minority members. Overall, the Board's makeup has included diversity.

4. **What is happening in your jurisdiction that is important for other State Boards and NASBA to know about?**
   Some responses: **CA** – The California Board of Accountancy and its PROC are evaluating the sufficiency of the AICPA's peer reviewer population. **TN** – A few Board members are interested in revisiting the 150 hours.

5. **Can NASBA be of any assistance to your Board at this time?**
   Some responses: **LA** – We will be asking for a review of the Self-Evaluation Report we are preparing from John Johnson's area soon since this is a first for us. **ME** – The Board is considering changes to its work experience and measuring continuing education. **ND** – Help monitor our legislation. **PA** – Pennsylvania is interested in having the Wall Certificate program available to the initial licensees as we no longer issue wall certificates to licensees.

For details, see Regional Directors' Focus Questions Report.

CPA Examination Rule Change Language

At the October 26, 2018 meeting of the National Association of State Boards of Accountancy's Board of Directors, on the recommendation of the Uniform Accountancy Act Committee, the following was approved for exposure for comment for a three-month period concluding on February 11, 2019.

The exposed rule is to prepare for continuous testing, which requires the elimination of testing windows currently necessary in the administration of the Uniform CPA Examination. As such change will take some time to accomplish, and Boards will be adopting this rule at different times, the language is constructed to clarify that this change will not go into effect until the state board and national examination systems are ready to support continuous testing.

Please consider the amended rule on the following page and send your comments to:

Ed Barnicott – CBT Administration Committee Staff Liaison (ebarnicott@nasba.org) and Louise Haberman – UAA Committee Staff Liaison (lhaberman@nasba.org).

Current Version of Rule 5-7(a)(2)

~~(a) (2) Candidates cannot retake a failed Test Section(s) in the same testing window. A testing window is equal to a calendar quarter (January-March, April-June, July-September, October-December). Candidates will be able to test no less than two (2) months out of each testing window.~~

Proposed Change to Rule 5-7(a)(2)

Rule 5-7 – Retake and granting of credit requirements.

(a) A Candidate may take the required Test Sections individually and in any order. Credit for any Test Section(s) passed shall be valid for a period of eighteen (18) months and be calculated from the actual date the Candidate took that Test Section, without having to attain a minimum score on any failed Test Section(s) and without regard to whether the Candidate has taken other Test Sections.

(1) Candidates must pass all Test Sections of the examination within a rolling eighteen (18) month period, which begins on the date that the first Test Section(s) passed is taken.

(2)

(A) Subject to subsection 7(a)(2)(B), Candidates cannot retake a failed Test Section(s) in the same testing window. A testing window is equal to a calendar quarter (January-March, April-June, July-September, October-December). Candidates will be able to test no less than two (2) months out of each testing window.

(B) If the Board determines that the examination system changes necessary to eliminate the test window limitations have been implemented, subsection (A) will no longer be effective, and a Candidate can retake a Test Section once their grade for any previous attempt of that same Test Section has been released.

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Sunday, February 17, 2019 1:21 AM
To: Arleen Gay
Cc: Michele Santos
Subject: FW: Candidate Care Quarterly Report Q4 2018.pdf
Attachments: Candidate Care Quarterly Report Q4 2018.pdf.docx

ARLEEN,

Please include in next board meeting package. Thanks!

Dave

From: Kathy Love Scales (klovescales@nasba.org) [mailto:klovescales@nasba.org]
Sent: Saturday, February 16, 2019 6:58 AM
Subject: Candidate Care Quarterly Report Q4 2018.pdf

Good afternoon,

Attached is the quarterly report for Q4 2018.

Sincerely,

Kathleen Love Scales
NASBA Candidate Care Advocate

NASBA

National Association of State Boards of Accountancy

CANDIDATE CARE

QUARTERLY REPORT

October 1, 2018 – December 10, 2018

KATHLEEN LOVE SCALES, CANDIDATE CARE ADVOCATE

NASBA'S CANDIDATE CARE CONCERNS

18Q4

October 1-December 10, 2018

Category	18Q4
Summary of Candidate Care Concerns	
AICPA Test Content	7
Candidate Error	46
Confirmation of Attendance	5
Environment	81
Prometric Scheduling Issues	17
Prometric Site Issues	567
Technical/Software	115
Total	838

NASBA Candidate Care Concerns Table

This report summarizes activities and preparations for the CPA examinations which have taken place in the 4th quarter of 2018. It also presents concerns expressed by candidates during the testing window.

Paper and Pencils:

The word Continues to 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 continued to increase. The numbers are included in the "Prometric site issues" category in this report. Prometric is considering offering paper & pencil to all candidates to provide a fair testing experience. NASBA and the AICPA will be involved in this decision making.

Multiple Restarts

Candidates continue to report during their exams the computer crashes multiple times and need to be restarted as well as exam work station being relocated. 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 on-going which is and has been investigated by Prometric and AICPA. Prometric did deploy an update to address this issue. 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 within five days of their testing event. 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.

Environment

During this 18Q4 quarter, the number in this category increased due to Hurricane Michael, forest fires and inclement weather across the country.

New Gateway

NASBA has updated and improved the Gateway and National Candidate Database. A video of how to register your NASBA CPA Candidate Account is currently on the NASBA website to enable candidates to enhance in their personal ability to create their account. We have seen a mass reduction of this issue.

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, or candidatecare@ nasba.org **Kathleen Love Scales, Candidate Care Department, NASBA**

SHARE: Facebook/Twitter/linked-In/Email

Dave Sanford

From: NASBA Legislative and Governmental Affairs (info@nasba.org) <info@nasba.org>
Sent: Tuesday, February 5, 2019 1:00 AM
To: daves@stgguam.com
Subject: NASBA's Legislative E-news

Follow Up Flag: Follow up
Flag Status: Flagged

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**

February 2019

The Assault on Regulations in 2019

Over the last several years, multiple state legislatures have launched a crusade aimed at reducing, and in some instances eliminating, occupational oversight. Assisting them in the process are conservative think tanks, which have been drafting regulatory reform model policies under the banner of "limited government." These have made their way into a record number of bills filed in 2018.

The American Legislative Exchange Council (ALEC), Institute for Justice and Americans for Prosperity are just a few of the organizations sponsoring these efforts. For example, one of ALEC's hallmark legislative policies is "The Occupational Licensing Relief and Job Creation Act." This policy is aimed at removing licensure as a prerequisite to lawful occupation. It also advocates against the use of occupational regulations that, in the opinion of ALEC, reduce competition and increase prices to consumers.

SPOTLIGHT



In legislatures across the country, anti-regulatory groups are targeting professions and the licenses that define them. This is a fight worth having...and winning.

Author: John Johnson, Director, Legislative and Government Affairs

In 2019, the campaign by anti-regulatory forces continues with a number of bills already filed. For example, in West Virginia, HB 2697 was introduced on January 29, 2019 (similar legislation has been filed in Indiana – HB 1271). This bill would allow any non-licensed individual to enter into a "non-licensed disclosure" agreement with a potential client, allowing a non-CPA to work in a lawful occupation without an occupational license. NASBA sent a communication to all West Virginia CPAs to inform them of this pending legislation.



To gain a sense of our rapid-response work in regard to West Virginia's legislation, view NASBA's e-communication.

View NASBA's E-Communication

To read NASBA's Director of Governmental and Legislative Affairs' response to these arguments, click here; NASBA also invites stakeholders to read the recent Myths and Facts document on the anti-licensure debate for future interactions with fellow stakeholders and legislators.

Other Anti-regulatory Bills Filed in 2019

AZ HB 2231 – Defines "Less Restrictive Regulation" in order to clarify the provision found in Section 41-3502 D.

CA AB 193 – Requires a comprehensive review of all occupational licensing requirements and identifies unnecessary licensing requirements that "cannot be adequately justified."

CO HB 1117 - Current law requires the Department of Regulatory Agencies to analyze whether to begin or continue the regulation of a profession or occupation based on several factors. The bill elaborates on these factors and requires the department to find a present, significant and substantiated harm to consumers before recommending regulation. The bill further requires the department to recommend only the least restrictive regulation necessary to address the harm and to set guidelines for recommended regulation. influencers.

CLICK TO CONTINUE

READ MORE

RESOURCES

BOARD STATUTES

KEY PERSON CONTACT

NC DENTAL IMPACT

CONVENE & ADJOURN DATES

2017-18 LEGISLATION SIGNED INTO LAW

IN THE NEWS

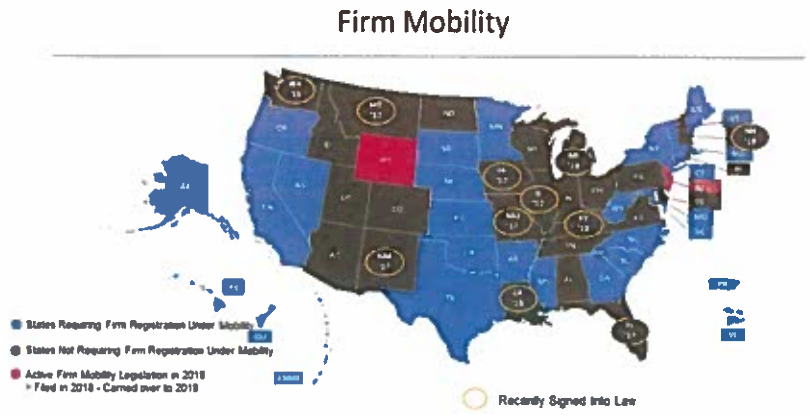
Grand Forks Herald

Scott Meyer: An Idea to Support Military in ND

Governor Ron DeSantis Announces "Florida Deregathon" Event

Wyoming Becomes First State to File Firm Mobility Legislation in 2019

In 2018, three states had firm mobility legislation signed into law – Michigan, Kentucky and New Hampshire. As of today, 25 jurisdictions have implemented firm mobility. With firm mobility legislation recently filed in Wyoming, and the legislation filed in New Jersey in 2018 being carried to its 2019 legislative session, there are currently two states with active legislation.



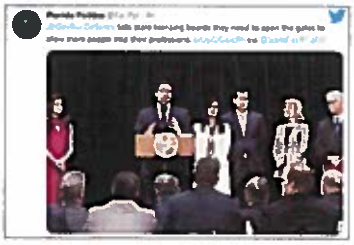
To view the New Jersey and Wyoming firm mobility legislation, click on the above **"LEGISLATION BY TOPIC"** link and then on the **"Firm Mobility"** button; you may also click on **"LEGISLATION BY JURISDICTION"** and then click on the jurisdiction within the map to see a list of legislative bills from the state.

Hawaii, South Dakota and Wyoming File Revised Definition of Attest Legislation

In May 2014, the Uniform Accountancy Act (UAA) revised the definition of attest to include any examination, review or agreed-upon procedure performed using the Statement on Standards for Attestation Engagements (SSAE). By the end of 2018, 50 jurisdictions had adopted the updated, comprehensive definition of attest.

With Attest legislation recently filed in Hawaii, South Dakota and Wyoming; and the legislation filed in New Jersey in 2018 being carried to its 2019 legislative session, there are currently four states with active legislation.

twitter

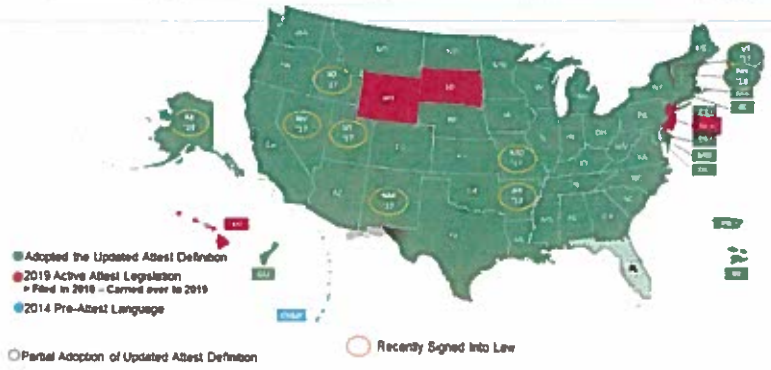


@GovRonDeSantis tells state licensing boards they need to open the gates to allow more people into their professions. http://bit.ly/2GdxcRh via @ScottFist #FlaPol

Clarion Ledger
PART OF THE USA TODAY NETWORK

Cut the Red Tape to Help Mississippi's Economy Grow Faster

Comprehensive Definition of Attest

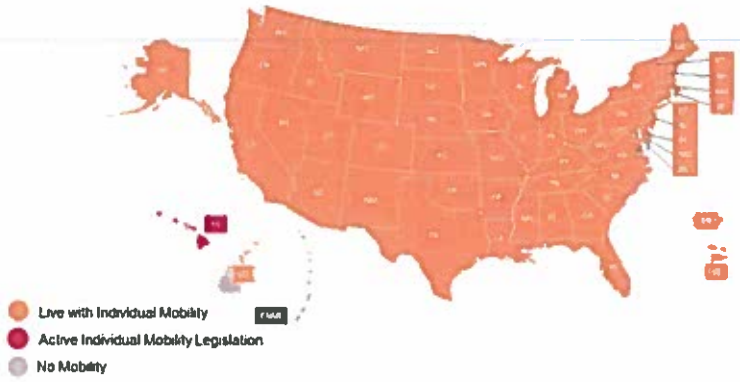


To view the Hawaii, New Jersey, North Dakota and Wyoming Attest legislation, click on the above **"LEGISLATION BY TOPIC"** link and then on the **"Attest"** button; you may also click on **"LEGISLATION BY JURISDICTION"** and then click on the jurisdiction within the map to see a list of legislative bills from the state.

Hawaii Files Individual Mobility Legislation

Currently, 53 U.S. jurisdictions have individual mobility based on acknowledging another jurisdiction being substantially equivalent. This means the jurisdictions have adopted a pathway to licensure based on the education, experience and examination requirements as set out in the Uniform Accountancy Act and accept out-of-state CPAs without those professionals having to obtain a reciprocal license or register in another state.

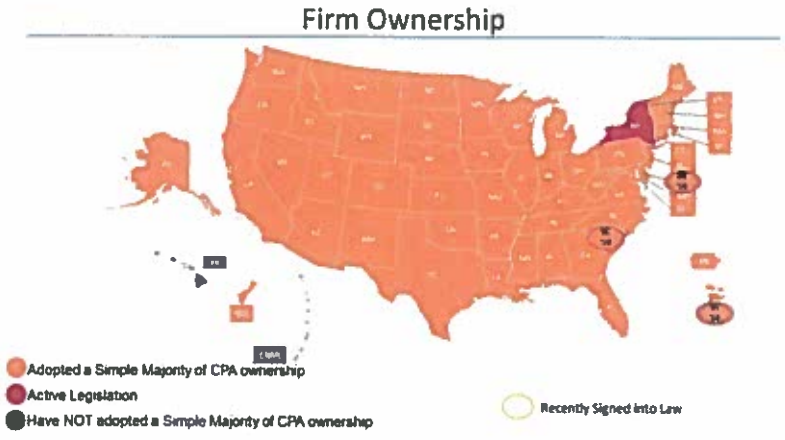
The two U.S. Boards of Accountancy that do not have individual mobility in place are Hawaii and the Central Northern Mariana Islands (CNMI).



To view the Hawaii Individual Mobility legislation, click on the above **"LEGISLATION BY TOPIC"** link and then on the **"Individual Mobility"** 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.

CPA Firm Ownership Legislation Filed in New York

Section 7(c) (1) of the Uniform Accountancy Act (UAA) outlines the guidelines for non-CPA firm ownership. The UAA requires CPAs to retain a majority stake of at least 51 percent in a firm, allowing for non-CPAs to own a minority stake. As of today, 52 jurisdictions allow non-CPAs to own a minority state in CPA firms. In addition to New York, Hawaii and CNMI are the other jurisdictions that have not adopted the UAA language allowing for non-CPAs to own a minority stake in a CPA firm.



To view the legislation filed in New York, click on the above **"LEGISLATION BY TOPIC"** link and then on the **"Firm Ownership"**

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 that state or territory.

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

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150 Fourth Avenue North Suite 700
Nashville, TN | 37219 United States

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

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Monday, February 18, 2019 6:21 PM
To: Arleen Gay; Michele Santos
Cc: 'Jessica Reyes'
Subject: FW: Uniform CPA Examination - 2019 CBT Fee Letter
Attachments: 2019 CBT Fee Letter - FINAL for distribution.pdf

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

From: Ed Barnicott (ebarnicott@nasba.org) [mailto:ebarnicott@nasba.org]
Sent: Friday, February 15, 2019 11:46 PM
To: Ed Barnicott <ebarnicott@nasba.org>
Cc: Colleen Conrad <cconrad@nasba.org>; Mike Decker <Mike.Decker@aicpa-cima.com>; Muth, Mark <Mark.Muth@prometric.com>
Subject: Uniform CPA Examination - 2019 CBT Fee Letter

Dear State Board Chair/President and Executive Director;

Attached please find the 2019 CBT Fee letter for the Uniform CPA Examination. Please contact me if you have any questions.

Regards,
Ed

Ed Barnicott
VP, Strategic Planning & Program Management
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Office: 615.880-4204
Cell: 615-440-9759
Fax: 615.880-4290
Email: ebarnicott@nasba.org
www.nasba.org

Our Mission: Enhance the effectiveness and advance the common interests of the Boards of Accountancy

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February 15, 2019

Dear State Board Chair/President and Executive Director:

This letter will officially communicate information regarding candidate fees for the Uniform CPA Examination ("Examination") during 2019, 2020, and 2021.

Prometric Fees

This is a COLA adjustment year for Prometric and, in line with the requirements of the Agreement, this is notice that the Prometric hourly fee beginning January 1, 2020 will increase $.37 to $20.94 per hour as a result of the COLA. Also, as a result of the COLA, the $6.12 security fee per exam section will increase to $6.23 beginning January 1, 2020.

AICPA Fees

AICPA does not anticipate a fee change in 2021.

NASBA Fees

NASBA does not anticipate a fee change in 2021.

Implementation Schedule

The following tables summarize the 2019-2021 fees.

Fee Schedule	NASBA Section Fee	AICPA Section Fee	Prometric Hourly Fee	Prometric Security Fee
2019	$20.00	$100.00	$20.57	$6.12
2020	$20.00	$100.00	$20.94	$6.23
2021	$20.00	$100.00	$20.94	$6.23
Candidate Cost by Section*	**AUD**	**REG**	**FAR**	**BEC**
2019	$208.40	$208.40	$208.40	$208.40
2020	$209.99	$209.99	$209.99	$209.99
2021	$209.99	$209.99	$209.99	$209.99

* Costs are for standard seat time.

Pat Hartman, Director, Client Services at NASBA will provide information on the implementation of the new fee schedule in May of this year.

Sincerely,

Michael Decker
AICPA Vice President,
Examinations

Mark Muth
Prometric Vice President,
Market Segments

Colleen K. Conrad
NASBA Executive Vice President
& Chief Operating Officer

Arleen E Gay

From:	Dave Sanford <daves@stgguam.com>
Sent:	Monday, February 18, 2019 10:35 PM
To:	Arleen Gay
Cc:	Michele Santos
Subject:	FW: Continuing prof. Ed
Attachments:	WK4CHRS#18-217 Approval LTR M. G. Suez-Sales.pdf

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

From: martha suez-sales (asia_1706@yahoo.com) [mailto:asia_1706@yahoo.com]
Sent: Wednesday, February 13, 2019 3:09 PM
To: Michele B. Santos <licensing@guamboa.org>
Cc: daves@stgguam.com
Subject: Re: Continuing prof. Ed

Hi Ms. Michele,
I am conducting a research study for my dissertation on the ethical awareness of tax practitioners and I was wondering, if the survey questionnaire could be forwarded to you for dissemination to licensed practitioners. I have attached the approval letter from UOG Institutional Research Board for your perusal.

Please let me know If I need to contact NASBA directly to get their permission.

Your attention to this matter is greatly appreciated.

Thanks and regards,

Martha

On Friday, January 18, 2019, 4:36:57 PM GMT+10, Michele B. Santos <licensing@guamboa.org> wrote:

Thank you

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

-----Original Message-----
From: Martha Suez-Sales [mailto:asia_1706@yahoo.com]
Sent: Tuesday, January 15, 2019 3:43 PM
To: licensing@guamboa.org
Subject: Continuing prof. Ed

Dear Michele,
Hope you're doing fine. Please find attached my CPEs for 2018. Please let me know if I need to turn in anything else.

UNIVERSITY OF GUAM
1952-2012

Committee on Human Research Subjects (CHRS)
Institutional Review Board

Peter R. Barcinas
IRB Chairperson
University of Guam
College of Natural and Applied Sciences, Cooperative Extension
Email: pbarcina@triton.uog.edu

Eloise Sanchez
Member
Guam Department of Education
Email: esanchez@gdoe.net

Dr. Ron McNinch
Member
University of Guam
School of Business and Public Administration
Email: govguam@gmail.com

Dr. Francis Dalisay
Member
University of Guam
College of Liberal Arts and Social Sciences
Email: fdalisay@gmail.com

Dr. Yoshito Kawabata
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Email:
kawabatay@triton.uog.edu

Dr. Kathryn M. Wood
Member
University of Guam
School of Nursing & Health Sciences
Email: kwood@triton.uog.edu

Dr. Andrea Blas
Member
University of Guam
College of Natural and Applied Sciences
Email: ablas@triton.uog.edu

Dr. Mary Jane Miller
Member
University of Guam
School of Education
Email: mjmiller@triton.uog.edu

Dr. Samir Ambrale Md., MPH.
Member
Medical Oncologist & Hematologist
Samir.Ambrale@FHPHealth.com

Date: January 25, 2019

TO: Martha G. Suez-Sales, Principal Investigator

FROM: Peter R. Barcinas
CHRS Committee Chair

UOG-CHRS Chair Signature

University of Guam
Committee on Human Research Subjects
APPROVED
JAN 25 2019
CHRS#: 18-217
Expiration Date: 01/24/2020
Reference Date: 01/25/2019

Title:	**Ethical Sensitivity of Experienced and Novice Practitioners**
CHRS#:	CHRS#18-217
IRB Review Date:	12/06/2018
Effective Date:	**January 25, 2019**
IRB Review Type:	Expedited Review
Review Category:	**Category 6 & 7**
IRB Review Action:	Approval

Dear Martha G. Suez-Sales:

The Institutional Review Board (IRB) of the University of Guam has approved your study. Your study meets the **Expedited review** under federal guidelines CFR 45, Part 46.110(a) requirements and poses no more than minimal risks to participants.

All participants will have their rights explained in the **Cover Letter**. Consent to take part in the survey will be obtained by the completion of an **Informed Consent Form** and this is appropriate for the study. Participants may withdraw at any time without penalty and no physical or emotional harm is expected to accrue to the participants. Sufficient precautions for this survey have been taken to protect the participants' anonymity; the confidentiality of data collected from all participants will be adequately protected.

Should any modifications or procedures change in your survey, please inform the IRB committee of those changes. The IRB will review the amended procedures prior to implementation. Should the project extend beyond a 1-year period, please submit an extension request.

Please refer to the assigned CHRS number in all communications related to your application and this approval.

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Tuesday, February 19, 2019 11:08 AM
To: Arleen Gay; Michele Santos
Subject: FW: NC Response to PR Exposure Draft
Attachments: NC Response to PR Exposure Draft.pdf

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

From: Bob Brooks (BobBrooks@nccpaboard.gov) [mailto:BobBrooks@nccpaboard.gov]
Sent: Tuesday, February 19, 2019 7:53 AM
Subject: NC Response to PR Exposure Draft

Please see the NC response to the Peer Review exposure draft regarding revisions to Chapter 3 of the AICPA Per Review Board Oversight Handbook for your information.

Robert N. Brooks
Executive Director

NC State Board of CPA Examiners
1101 Oberlin Road Suite 104
Raleigh, NC 27605
Direct: (919) 733-1425 Main: (919) 733-4222
Fax: (919) 733-4209
Email: rbrooks@nccpaboard.gov
Web: www.nccpaboard.gov
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Email correspondence to and from this address may be subject to the North Carolina Public Records Law and may be disclosed to third parties. Requests to Board employees or legal counsel for opinions concerning the applications of the Board's rules or statutes are discouraged. If ever an opinion is given it is non-binding on the Board. Applicants, licensees, and any other persons who act in reliance on such opinions do so at their own risk (21 NCAC 08B .0508).

North Carolina State Board of Certified Public Accountant Examiners

February 18, 2019

AICPA Peer Review Board
American Institute of Certified Public Accountants
220 Leigh Farm Road
Durham, North Carolina 27707-8110

Members of the AICPA Peer Review Board:

The AICPA Peer Review Board recently deferred its approval of revisions to Chapter 3 of the AICPA Oversight Handbook to provide additional time for state boards of accountancy to provide feedback. Chapter 3, entitled Confidentiality of Peer Review Information in the Regulatory Environment, provides guidance to be followed by the peer review program Administering Entities (AEs). The North Carolina State Board of CPA Examiners (Board) has reviewed the proposed changes and offers the following comments.

While the Board appreciates the fact that it is being given an opportunity to provide feedback for the proposed changes, it is concerning that state boards, as the entities charged with public protection and most impacted by these changes, were not engaged during the initial stages of the process.

The proposed language updates to Chapter 3 appear to be minimal and have no substantive changes to the content. Therefore, the Board does not object to the proposed changes. However, the more important matter discussed in Chapter 3 involves the transparency of the AICPA Peer Review Program (PR Program) and what type of information should be shared with state boards of accountancy. The stated purpose of the PR Program is the enhancement of the quality of accounting and auditing services by the CPA profession. The North Carolina Accountancy Act requires peer review for all registered firms performing attestation services and relies on information obtained through the peer review process to identify potential service quality issues with its registered firms.

The PR Program was originally designed to assist professionals in performing quality services and provide educational opportunities to address identified deficiencies. However, the perceptions and expectations of the PR Program have evolved over time. Governmental oversight agencies and other users of audited financial statements have come to rely on the results of the PR Program as an indicator of the quality of accounting and auditing services

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • Fax (919) 733-4209 • nccpaboard.gov
Doc. No. 35GL-19-0241.*

performed by CPA firms. For example, the Government Auditing Standards speak to the PR Program in addressing CPA firms' systems of quality control and assurance. The Board itself also utilizes the PR Program to help identify firms that may need an independent review to make sure that those firms are in compliance with the standards and rules adopted by the Board. Chapter 3 affirms that the AEs and the PR Program can disclose to state boards of accountancy only the following information:

1. The firm's name and address,
2. The firm's enrollment in the program,
3. The date of acceptance and period covered by the firm's most recently accepted peer review; and
4. If applicable, whether the firm's enrollment in the program has been dropped or terminated.

Any other information than what is identified above is considered confidential and "should not be provided to anyone except as permitted in this Chapter". The above information is process oriented and provides limited information as to the quality outcomes of firms' PR Program results. In Chapter 3, B. 5, specific firm peer review documents are identified that may be shared with state boards of accountancy, but only after firms authorize the AE to allow access to that information, that include:

1. Peer review report which has been accepted by the AE,
2. The firm's letter of response accepted by the AE (if applicable),
3. The acceptance letter from the AE,
4. Letter(s) accepting the documents signed by the firm with the understanding that the firm agrees to take any actions required by the AE, if applicable; and
5. Letter signed by the AE notifying the firm that required actions have been appropriately completed, if applicable.

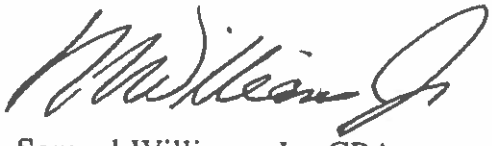
The above information speaks more to the firms' PR Program results and should readily be made available to all state boards of accountancy. This Board recommends that the AICPA Peer Review Board consider including this information as publicly available and disclosable to all state boards of accountancy upon request. This would be in addition to the processes already available through Facilitated State Board Access.

We are also aware of a concern of a potential conflict of interest and how state boards of accountancy perform oversight responsibilities to both the AEs and the PR Program activities from a regulatory perspective. The concern is whether state board of accountancy representative(s), who might also be involved in enforcement actions against CPAs and CPA

firms, should be allowed access to additional PR program information. While the role of the state board representative(s) is different when overseeing the PR Program activities versus determining whether a CPA firm requires some disciplinary action, the information necessary to make an informed decision is the same. Rather than restricting the flow of information due to a conflict of interest, the process should be transparent such that state boards of accountancy representative(s) have access to all information available to make informed, professional decisions. It should also be noted that information gathered from the PR Program related to CPA firm activities are just part of any evidence that state boards of accountancy would gather in reviewing a particular CPA firm's services.

The Board appreciates the AICPA Peer Review Board's efforts to improve the effectiveness of the peer review process by reviewing all aspects of the PR Program. The goal to improve the quality of CPA firms' accounting and auditing practices is one that is supported by this Board in its efforts to serve the public interest.

Sincerely,



L. Samuel Williams, Jr., CPA
President

DRN

My Accounts | Summary

BALANCE
$2,190,548.89

Assets: $2,190,548.89

UOGEF - Board of Accountancy xxxx1932 **$2,190,548.89**

DETAILS

Details

Change Since Last Statement:	1.78 %
Prior Statement:	$2,152,308.23
Prior Year End:	$2,050,922.23
Available Cash:	$44,049.87

As of 02/20/2019 03:36 PM ET

December 31, 2018 to January 31, 2019

RAYMOND JAMES®

UOGEF - Board of Accountancy Account Summary

Account No. 58101932 **Closing Value $2,152,308.23**

UOG ENDOWMENT FOUNDATION
303 UNIVERSITY DRIVE UOG STATION
ATTN: MELANIE MENDIOLA
BARRIGADA GU 96913

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

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

Investment Objectives

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

Activity

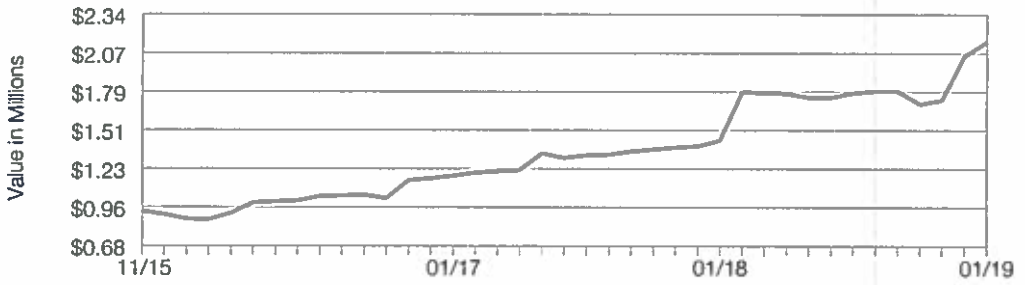
	This Statement	Year to Date
Beginning Balance	$ 2,050,922.23	$ 2,050,922.23
Deposits	$ 0.00	$ 0.00
Income	$ 1,001.16	$ 1,001.16
Withdrawals	$ 0.00	$ 0.00
Expenses	$ (5,862.40)	$ (5,862.40)
Change in Value	$ 106,247.24	$ 106,247.24
Ending Balance	$ 2,152,308.23	$ 2,152,308.23

Time-Weighted Performance

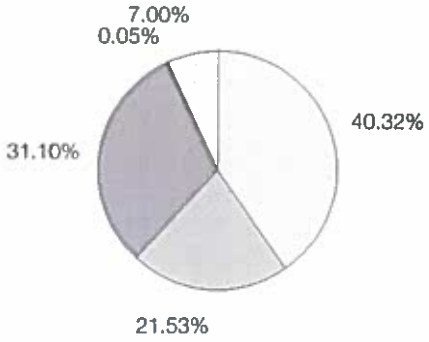
See Understanding Your Statement for important information about these calculations.

Performance Inception 11/12/15	YTD	2018	2017
	4.94%	(5.38)%	13.94%

Value Over Time



Asset Allocation Analysis



		Value	Percentage
US Equities	$	867,386.85	40.32%
Non-US Equities	$	463,510.93	21.53%
Fixed Income	$	669,459.47	31.10%
Real Estate & Tangibles	$	-	-
Alternative Investments	$	-	-
Non-classified	$	1,133.17	0.05%
Cash & Cash Alternatives*	$	150,817.81	7.00%

*Not all Cash & Cash Alternatives are liquid; $107,621.04 is embedded in investment products

Morningstar asset allocation information is as of 01/30/2019 (mutual funds & annuities) and 01/18/2019 (529s).

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		0.80%	$345.57
Goldman Sachs Bank USA	$43,196.77		
Raymond James Bank Deposit Program Total	**$43,196.77**		**$345.57**

Your bank priority state: NA

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

Cash & Cash Alternatives Total	**$43,196.77**		**$345.57**

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)
CHAMPLAIN MID CAP FUND ADVISOR CLASS N/L (CIPMX)	6,056.397	$111,932.53	$118,230.63	$18.220	**$110,347.55**			$(1,584.98) (1.42)%	$(7,883.08) (6.67)%
AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	4,833.553	$167,710.35	$189,204.93	$39.290	**$189,910.30**	2.18%	$4,132.69	$22,199.95 13.24%	$705.37 0.37%
DODGE & COX INCOME FUND N/L (DODIX)	13,508.040	$170,806.07	$182,912.42	$13.460	**$181,818.22**	2.96%	$5,376.20	$11,012.15 6.45%	$(1,094.20) (0.60)%
EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	5,697.173	$249,823.49	$276,800.87	$48.580	**$276,768.66**	1.55%	$4,278.58	$26,945.17 10.79%	$(32.21) (0.01)%
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	493.809	$85,211.38	$103,299.84	$197.170	**$97,364.32**	0.50%	$484.92	$12,152.94 14.26%	$(5,935.52) (5.75)%
LOOMIS SAYLES GROWTH FUND CLASS Y N/L - NATIXIS ADVISOR (LSGRX)	8,405.748	$99,757.03	$109,504.66	$15.510	**$130,373.15**	0.61%	$799.39	$30,616.12 30.69%	$20,868.49 19.06%

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)
METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)	17,272.504	$173,412.96	$183,210.62	$10.490	**$181,188.57**	2.69%	$4,870.85	$7,775.61 4.48%	$(2,022.05) (1.10)%
PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)	7,561.109	$72,816.02	$73,596.78	$9.740	**$73,645.20**	2.05%	$1,512.22	$829.18 1.14%	$48.42 0.07%
T. ROWE PRICE SMALL CAP VALUE FUND INVESTOR CLASS N/L (PRSVX)	2,459.963	$80,069.85	$108,334.04	$43.720	**$107,549.58**	0.39%	$418.19	$27,479.73 34.32%	$(784.46) (0.72)%
WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)	7,333.711	$74,627.03	$77,606.62	$10.280	**$75,390.55**	3.64%	$2,742.81	$763.52 1.02%	$(2,216.07) (2.86)%
Open-End Funds Total		$1,286,166.71	$1,422,701.41		**$1,424,356.10**	1.73%	$24,615.85	$138,189.39	$1,654.69
Mutual Funds Total			**$1,422,701.41**		**$1,424,356.10**	**1.73%**	**$24,615.85**		**$1,654.69**

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)	1,985.000		$108.495	$215,361.95	$107.460	**$213,308.10**	2.69%	$5,738.64	(0.95)%	$(2,053.85)
LOT 1	357.000[c]	11/13/2015	$108.565	$38,757.70	$107.460	$38,363.22	2.69%	$1,032.09	(1.02)%	$(394.48)
LOT 2	112.000[c]	11/23/2015	$108.717	$12,176.28	$107.460	$12,035.52	2.69%	$323.79	(1.16)%	$(140.76)
LOT 3	61.000[c]	12/01/2015	$108.700	$6,630.70	$107.460	$6,555.06	2.69%	$176.35	(1.14)%	$(75.64)
LOT 4	26.000	04/13/2016	$110.778	$2,880.24	$107.460	$2,793.96	2.69%	$75.17	(3.00)%	$(86.28)
LOT 5	286.000	08/16/2016	$112.460	$32,163.50	$107.460	$30,733.56	2.69%	$826.83	(4.45)%	$(1,429.94)
LOT 6	107.000	11/02/2016	$111.097	$11,887.35	$107.460	$11,498.22	2.69%	$309.34	(3.27)%	$(389.13)

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 7	212.000	05/15/2017	$108.910	$23,088.90	$107.460	$22,781.52	2.69%	$612.89	(1.33)%	$(307.38)
LOT 8	424.000	02/02/2018	$107.290	$45,490.92	$107.460	$45,563.04	2.69%	$1,225.78	0.16%	$72.12
LOT 9	64.000	02/23/2018	$106.640	$6,824.95	$107.460	$6,877.44	2.69%	$185.02	0.77%	$52.49
LOT 10	336.000	12/10/2018	$105.540	$35,461.41	$107.460	$36,106.56	2.69%	$971.38	1.82%	$645.15
ISHARES TR MIN VOL USA ETF (USMV)	2,669.000		$52.546	$140,244.50	$55.360	**$147,755.84**	2.01%	$2,962.59	5.36%	$7,511.34
LOT 1	1,797.000	11/14/2017	$51.839	$93,155.22	$55.360	$99,481.92	2.01%	$1,994.67	6.79%	$6,326.70
LOT 2	397.000	02/02/2018	$54.110	$21,481.63	$55.360	$21,977.92	2.01%	$440.67	2.31%	$496.29
LOT 3	149.000	02/23/2018	$52.479	$7,819.40	$55.360	$8,248.64	2.01%	$165.39	5.49%	$429.24
LOT 4	326.000	12/10/2018	$54.565	$17,788.25	$55.360	$18,047.36	2.01%	$361.86	1.46%	$259.11
ISHARES TR CORE MSCI EAFE (IEFA)	2,769.000		$58.920	$163,149.62	$58.680	**$162,484.92**	3.24%	$5,269.41	(0.41)%	$(664.70)
LOT 1	557.000[C]	11/13/2015	$54.729	$30,484.11	$58.680	$32,684.76	3.24%	$1,059.97	7.22%	$2,200.65
LOT 2	159.000[C]	11/23/2015	$55.808	$8,873.43	$58.680	$9,330.12	3.24%	$302.58	5.15%	$456.69
LOT 3	86.000[C]	12/01/2015	$56.245	$4,837.07	$58.680	$5,046.48	3.24%	$163.66	4.33%	$209.41
LOT 4	100.000	04/13/2016	$53.889	$5,388.90	$58.680	$5,868.00	3.24%	$190.30	8.89%	$479.10
LOT 5	151.000	11/02/2016	$53.649	$8,101.00	$58.680	$8,860.68	3.24%	$287.35	9.38%	$759.68
LOT 6	48.000	05/15/2017	$61.050	$2,930.40	$58.680	$2,816.64	3.24%	$91.34	(3.88)%	$(113.76)
LOT 7	429.000	11/14/2017	$64.469	$27,657.29	$58.680	$25,173.72	3.24%	$816.39	(8.98)%	$(2,483.57)
LOT 8	306.000	02/02/2018	$68.826	$21,060.80	$58.680	$17,956.08	3.24%	$582.32	(14.74)%	$(3,104.72)
LOT 9	116.000	02/23/2018	$66.995	$7,771.42	$58.680	$6,806.88	3.24%	$220.75	(12.41)%	$(964.54)
LOT 10	817.000	12/10/2018	$56.359	$46,045.20	$58.680	$47,941.56	3.24%	$1,554.75	4.12%	$1,896.36
VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)	650.000		$212.266	$137,972.88	$248.010	**$161,206.50**	1.91%	$3,079.05	16.84%	$23,233.62

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	$248.010	$1,984.08	1.91%	$37.90	33.22%	$494.77
LOT 2	140.000[c]	11/23/2015	$191.916	$26,868.24	$248.010	$34,721.40	1.91%	$663.18	29.23%	$7,853.16
LOT 3	85.000[c]	12/01/2015	$192.260	$16,342.10	$248.010	$21,080.85	1.91%	$402.65	29.00%	$4,738.75
LOT 4	66.000	04/13/2016	$189.990	$12,539.34	$248.010	$16,368.66	1.91%	$312.64	30.54%	$3,829.32
LOT 5	94.000	11/02/2016	$193.520	$18,190.87	$248.010	$23,312.94	1.91%	$445.28	28.16%	$5,122.07
LOT 6	32.000	05/15/2017	$220.650	$7,060.80	$248.010	$7,936.32	1.91%	$151.58	12.40%	$875.52
LOT 7	76.000	02/02/2018	$256.329	$19,481.00	$248.010	$18,848.76	1.91%	$360.01	(3.25)%	$(632.24)
LOT 8	30.000	02/23/2018	$250.350	$7,510.50	$248.010	$7,440.30	1.91%	$142.11	(0.93)%	$(70.20)
LOT 9	119.000	12/10/2018	$239.418	$28,490.72	$248.010	$29,513.19	1.91%	$563.70	3.59%	$1,022.47
Exchange-Traded Funds Total				$656,728.95		**$684,755.36**	2.49%	$17,049.69	4.27%	$28,026.41
Exchange-Traded Products Total				**$656,728.95**		**$684,755.36**	**2.49%**	**$17,049.69**	**4.27%**	**$28,026.41**

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

Portfolio Total $2,152,308.23

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

Log in to Client Access at https://www.raymondjames.com/clientaccess to view additional position details, filter, sort, or download up to 18 months of activity and see available delivery options for account documents.

RAYMOND JAMES®

Your Activity

UOGEF - Board of Accountancy Account No. 58101932

Activity Summary

Income

Type	This Statement	Year to Date
Dividends/Interest - 2018	$969.91	$969.91
Interest at RJ Bank Deposit Program	$31.25	$31.25
Total Income	**$1,001.16**	**$1,001.16**

Expenses

Type	This Statement	Year to Date
Fees	$(5,879.62)	$(5,879.62)
Mutual Fund Fee Credit	$17.22	$17.22
Total Expenses	**$(5,862.40)**	**$(5,862.40)**

Purchases

Type	This Statement	Year to Date
Reinvests	$(617.79)	$(617.79)
Total Purchases	**$(617.79)**	**$(617.79)**

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				$48,940.56	
01/02/2019	Income Purchase	Dividend/Interest - 2018 ‡ Reinvest	**METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)**	29.541	$10.38996	$438.47	$48,940.56	$.02543 per share x 17,242.963 shares
01/02/2019	Income Purchase	Dividend/Interest - 2018 ‡ Reinvest	**PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)**	13.837	$9.70007	$191.74	$48,940.56	$.02541 per share x 7,547.272 shares
01/02/2019	Income Purchase	Dividend/Interest - 2018 ‡ Reinvest	**WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)**	17.472	$10.10989	$252.34	$48,940.56	$.03449 per share x 7,316.239 shares
01/04/2019	Income	Dividend/Interest - 2018 ‡	**ISHARES TR MIN VOL USA ETF (USMV)**			$87.36	$49,027.92	$.03273 per share x 2,669.000 shares
01/11/2019	Expense	Mutual Fund Fee Credit	**Cash - Mutual Fund Fee Credit**			$17.22	$49,045.14	Mutual fund fee credit
01/16/2019	Expense	Fee	**Cash**			$(5,373.91)	$43,671.23	1Q Fees for CONSULTING
01/16/2019	Expense	Fee	**Cash**			$(505.71)	$43,165.52	1Q Fees for CONSULTING
01/31/2019	Income	Interest at RJ Bank Deposit Program	**Raymond James Bank Deposit Program**			$31.25	$43,196.77	

‡ According to IRS rules, this payment was constructively received last year, although it has been paid to you this year.

RAYMOND JAMES®

Your Activity (continued)

UOGEF - Board of Accountancy Account No. 58101932

Cash Sweep Activity Recap

Raymond James Bank Deposit Program

Date	Activity Type	Amount	Balance
12/31/2018	Beginning Balance		$48,675.80
01/02/2019	Transfer To	$264.76	$48,940.56
01/04/2019	Transfer To	$87.36	$49,027.92
01/11/2019	Transfer To	$17.22	$49,045.14

Date	Activity Type	Amount	Balance
01/16/2019	Transfer From	$(5,879.62)	$43,165.52
01/31/2019	Interest at RJ Bank Deposit Program	$31.25	$43,196.77

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GUAM BOARD OF ACCOUNTANCY

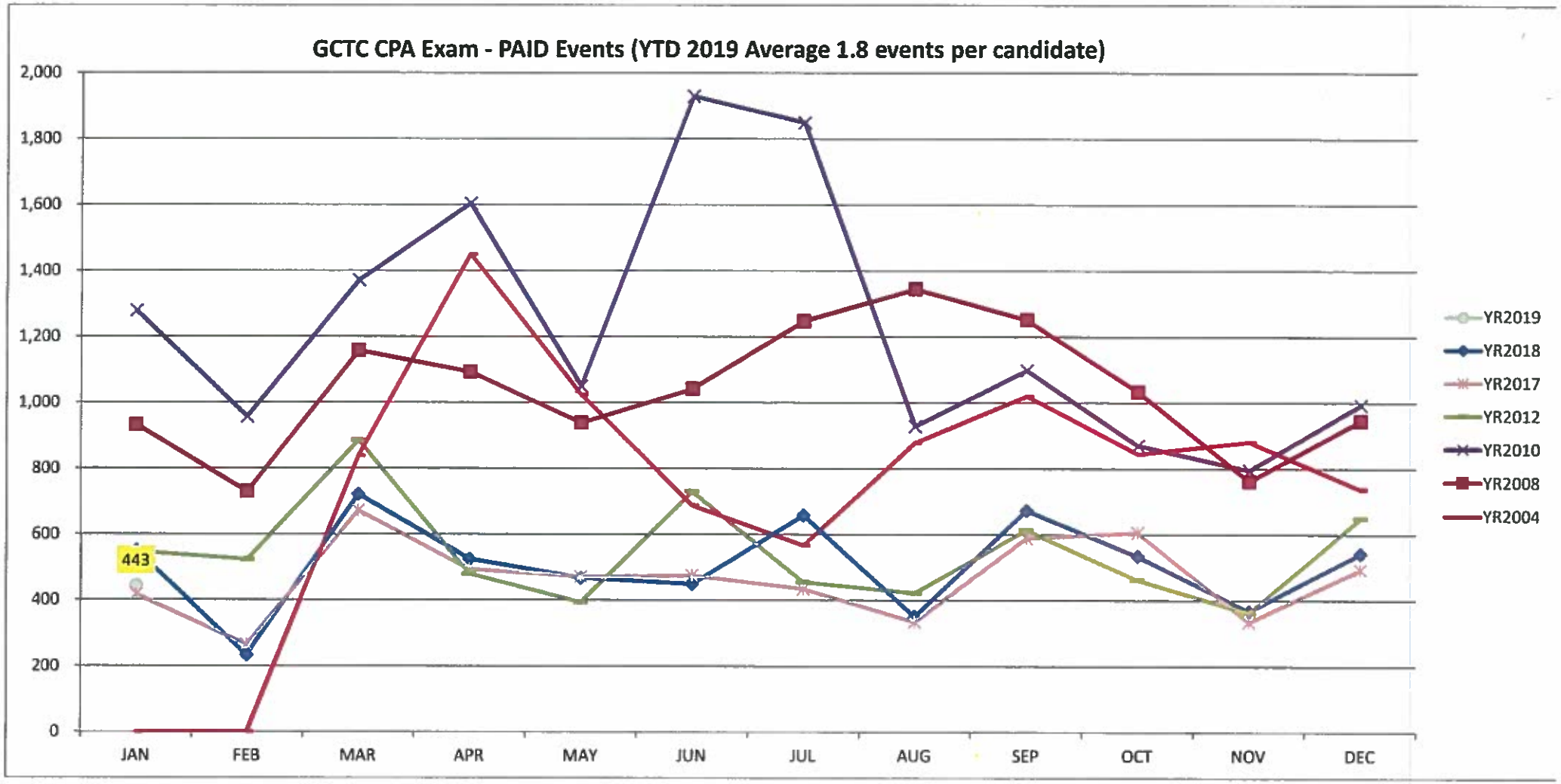
FY2019 Revenue, Expense and Fund Balance Summary w/History and FY2019 Budget

(Modified Accrual Basis: updated 2/21/2019 mbs/dns)

BUDGET CATEGORY Description	NOTES	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual YTD 1/31/2019	FY2019 Approved Budget
REVENUES SUMMARY							
Exam Application Fees		89,750	120,900	126,450	152,500	58,475	110,00
Guam Computer Test Center Administration Fees		411,320	518,185	444,500	420,560	132,090	450,00
Certification Fees		60,725	100,750	128,100	138,725	53,950	95,00
ndividual Licensing Fees		119,425	138,350	173,375	205,700	12,875	170,00
Firm Licensing Fees		5,675	5,450	5,350	5,450	0	5,00
Penalties/Miscellaneous Fees/Interest		16,762	12,302	18,320	22,556	5,954	
TOTAL REVENUES		**703,657**	**895,937**	**896,095**	**945,491**	**263,344**	**830,00**
220 Travel		0	0	0	0	0	
230 Contractual							
Administrative Services Contract		290,245	292,273	299,186	304,984	101,819	314,28
Legal Services Contract		0	0	0	0	0	
Copier Services		4,301	5,638	6,572	8,438	2,089	7,50
Education & Testing		0	2,596	0	0	0	20,00
Others (Publications, Dues, etc.)		14,200	14,200	15,544	15,240	0	16,00
Web/Database development & maintenance		0	66	0	0	0	15,00
233 Office Space		23,868	23,868	23,868	23,868	7,956	24,00
240 Supplies		11,363	14,426	18,788	19,865	3,973	18,00
250 Small Equipment		1,963	2,384	4,065	5,084	0	15,00
290 Miscellaneous							
Bank Charges		6,424	9,391	11,980	14,878	3,776	18,00
Postage		14,322	28,365	33,810	46,998	1,005	32,00
Training		0	5,014	0	0	0	10,00
Notices/Compliance Investigations/Others		2,882	2,672	1,010	610	125	
UOG Endowment Contribution		0	100,000	200,000	400,000	400,000	300,00
363 Telephone Services		0	0	0	0	0	
450 Capitalized Equipment		0	0	0	0	0	
TOTAL EXPENDITURES		**369,567**	**500,893**	**614,823**	**839,965**	**520,742**	**789,78**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		**334,090**	**395,043**	**281,272**	**105,526**	**(257,398)**	**40,22**
FUND BALANCE:							
Beginning	(1)	**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,827,791**	**1,827,79**
UOG Endowment Contribution Paid (PL 32-191)		(1,000,000)					
Ending		**1,045,950**	**1,440,993**	**1,722,265**	**1,827,791**	**1,570,393**	**1,868,01**
Consisting of:							
Cash - Bank of Guam (established FY2008)		**521,899**	**644,962**	**954,983**	**1,059,598**	**813,301**	
Cash - Time Certificates of Deposit		**501,505**	**751,505**	**752,261**	**752,261**	**752,261**	
Accounts Receivable-NASBA		**47,600**	**69,790**	**40,810**	**47,110**	**31,010**	
Accounts Payable		**(25,054)**	**(25,264)**	**(25,789)**	**(31,178)**	**(26,179)**	
Net Fund Balance		**1,045,950**	**1,440,993**	**1,722,265**	**1,827,791**	**1,570,393**	
Restricted Fund Balance		**1,045,950**	**1,070,000**	**1,108,000**	**1,141,000**	**1,190,000**	
Unrestricted Fund Balance		**0**	**370,993**	**614,265**	**686,791**	**380,393**	

NOTES:

1) During FY2019-Oct the Board paid $31,178 of prior year obligations, shown as FY2018 expenditures.
There are no outstanding prior year encumbrances as of 10/8/2018.



2/21/2019 - 5:56 AM

GUAM BOARD OF ACCOUNTANCY

FY2020 Budget adusted for Projected CPAES application processing cost/benefit

Updated 2-21-2019 dns

BUDGET CATEGORY Description	NOTES	FY2017 Actual	FY2018 Actual	FY2019 Actual Q1-Dec'18	FY2020 Approved Budget (1/17/2019 BOD Mtg)	CPAES Increase (Decrease)	FY2020 Projection w/CPAES
REVENUES SUMMARY							
Exam Application Fees		126,450	152,500	42,125	135,000	(55,000)	80,000
Guam Computer Test Center Administration Fees		444,500	420,560	100,450	430,000	0	430,000
Certification Fees		128,100	138,725	36,375	125,000	0	125,000
Individual Licensing Fees		173,375	205,700	7,475	200,000	0	200,000
Firm Licensing Fees		5,350	5,450	0	5,000	0	5,000
Penalties/Miscellaneous Fees		18,320	22,556	3,978	0	0	0
TOTAL REVENUES		896,095	945,491	190,403	895,000	(55,000)	840,000
220 Travel		0	0	0	0		0
230 Contractual							
Administrative Services Contract		299,186	304,984	72,570	330,000	(30,000)	300,000
Legal Services Contract		0	0	0	0	0	0
Copier Services		6,572	8,438	625	7,500	0	7,500
Education Support (Becker/UOG)		0	0	0	20,000		20,000
Others (Publications, NASBA Dues, etc.)		15,544	15,240	0	16,000	0	16,000
Web/Database development & maintenance		0	0	0	10,000	0	10,000
233 Office Space		23,868	23,868	5,967	24,000	0	24,000
240 Supplies		18,788	19,865	3,249	20,000	(5,000)	15,000
250 Small Equipment		4,065	5,084	0	10,000	0	10,000
290 Miscellaneous							
Bank Charges		11,980	14,878	2,760	18,000	(4,000)	14,000
Postage		33,810	46,998	1,015	32,000	(4,000)	28,000
Training		0	0	0	7,500	0	7,500
Notices/Compliance Investigations/Others		1,010	610	75	0	0	0
UOG Visiting Accounting Professor & Lecturer Program		200,000	400,000	400,000	400,000	0	400,000
363 Telephone Services		0	0	0	0	0	0
450 Capitalized Equipment		0	0	0	0	0	0
TOTAL EXPENDITURES		614,823	839,965	486,261	895,000	(43,000)	852,000
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		281,272	105,526	(295,859)	0	(12,000)	(12,000)
FUND BALANCE:							
Beginning		1,440,993	1,722,265	1,827,791	1,827,791		
Ending		1,722,265	1,827,791	1,531,932	1,827,791		
Consisting of:							
Cash - Bank of Guam (established FY2008)		954,983	1,059,598	768,540			
Cash - Time Certificates of Deposit		752,261	752,261	752,261			
Accounts Receivable-NASBA		40,810	47,110	31,010			
Accounts Payable		(25,789)	(31,178)	(26,179)			
Net Fund Balance		1,722,265	1,827,791	1,525,632			
Restricted		1,051,000	1,321,000	1,321,000			
Unrestricted		671,265	506,791	204,632			

COMMENTS

	Historical Units Oct-16 to Dec-18 27 months	Mean Units monthly	Median Units monthly	Mode Units monthly
Initial	2,699	100	101	111
Re-exam	3,726	138	124	114

Annualized Average

Initial	1,248	applicants
Re-exam	1,504	applicants
Total	2,752	applicants

Per Appl	Orig Bgt Applicants
$ 50	2,700

Average Board Fee	Estimated Board Fees	Estimated Applicants
	49,920	1,248
	30,080	1,504
29.07	80,000	

FEE ANALYSIS

	Board	CPAES	TOTAL
Initial Exam	40	160	200
Re-exam	20	80	100

See attached staffing analysis (260520 + 24000 + 3600)

Estimated decrease in office supplies usage

Estimated decrease re: credit card charges (135,000 ≈ 3%)

Estimated decrease?

CPA Exam Applications

Fees-$$	Initial	Re-exam	%%
<= 100	10	30	37.7%
<= 150	27	17	41.5%
<= 200	10	5	14.2%
> 200	6	1	6.6%

GUAM BOARD OF ACCOUNTANCY
Professional Licensing Board Administration Services
Proposed Staffing Pattern as of March 1, 2019
Revised per Guam Procurement Law Article 13, Wage and Benefit Determination

PROPOSED STAFFING COSTS **Under US DOL Wage Determination #2015-5693 REV (7) AREA: GU, ISLAND WIDE, Last Revised 7/30/2018**

Employee	Position	FTE	Equivalent Occupation Code & Title	US DOL WD Rate	US DOL WD Health & Welfare Benefits Rate	Annual Wage Rate	Annual Salaries & Wages	Employer's FICA Taxes	US DOL WD Health & Welfare + Sick Leave Benefits Cost	Worker's Comp Insurance Allowance	Estimated Total Annual Cost	Adjusted Annual US DOL WD Increase $$$	Adjusted Annu US DOL WD Increase %%?
)N Sanford	Executive Director	0.4	n/a	n/a	n/a	88,500.00	35,400.00	2,708.10	0.00	177.00	38,285.10	0.00	0.0
lew Hire	Office Assistant	1.0	01111 - General Clerk I	10.29	4.48	21,403.20	21,403.20	1,637.34	10,028.41	107.02	33,175.97	(31,407.08)	-48.6
AE Gay	Executive Administrator	1.0	01313 - Secretary III	19.20	4.48	39,936.00	39,936.00	3,055.10	10,643.20	199.68	53,833.98	1,909.68	3.7
IM Reyes	Examination Manager	1.0	14042 - Computer Operator II	16.26	4.48	33,820.80	33,820.80	2,587.29	10,440.34	169.10	47,017.54	2,359.18	5.3
\ Aflague	Applicant Services Representative	1.0	01311 - Secretary I	15.39	4.48	32,011.20	32,011.20	2,448.86	10,380.31	160.06	45,000.42	5,291.01	13.3
		4.4					162,571.20	12,436.70	41,492.26	812.86	217,313.01	(21,847.22)	-9.1

**Increases reflect change from existin contract labor rates

NOTES:
1. Rates and Benefits are per Federal Wage Determination No: 2015-5693 Rev (7) Area: Guam, Island Wide, Last revised: 7/30/2018
2. Benefits include 2 weeks paid vacation after 1 year, 4 weeks after 3 years, 1 hour sick leave per 30 hours worked, plus 10 paid holidays per year
3. Length of Service includes prior years of service for similar work at/for same facility with predecessor/successor contractor
4. Subject to increments based on annual revision of Wage Determination rates by U.S. Department of Labor
5. Employees will be paid the Federally mandated hourly benefits rate of $4.48, and may elect to participate in STG's standard group benefits coverage, which includes medical, vision and group life insurance coverage, at cost

	# of Months	Monthly Amount	Annual Amount
Existing Contract Labor Allowance (10/1/16)	12	23,890	286,680
Percent Increase in US DOL WD Rates & Benefits Allowance			-9.1%
Proposed Contract labor Cost	12	21,710	260,520

Overhead	30,180.99
	11.58%
GRT	13,026.00
	5.00%
Total	260,520