GUAM
board of accountancy

2019 MAY -6 PM 2:21 KC

May 3, 2019

35GL-19-0484
Speaker Tina Rose Muña Barnes
MAY 6 2019
Time 1:57 AM/PM
Received By:

Honorable Lourdes A. Leon Guerrero
Governor of Guam
Executive Chambers
POB 2950
Hagatña, GU 96932

Dear Governor Leon Guerrero:

In compliance with Public Law 31-233, Chapter 8, Title 5GCA, Section 38, §8113.1, attached is an electronic copy of minutes, agenda and other attachments to our Board meeting held on April 25, 2019. Should you have any questions, please call us at 647-0813 or email to: execdir@guamboa.org.

Sincerely,

Dave N. Sanford
Executive Director

Attachment: Electronic copy of April 25, 2019 Meeting

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

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

0484

GUAM
board of accountancy

May 3, 2019

Honorable Lourdes A. Leon Guerrero
Governor of Guam
Executive Chambers
POB 2950
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cc: Honorable Tina Rose Muna Barnes
Speaker, 35th Guam Legislature

GUAM BOARD OF ACCOUNTANCY

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

Board Meeting – April 25, 2019

AGENDA

			Pages
I.	CALL TO ORDER		
II.	APPROVAL OF MINUTES – March 19, 2019		1-3
III.	NEW BUSINESS		
	A.	GAEF Update	4-11
	B.	Requests for Approval	
		• CPA Exam Applications – March 2019	12-17
		• NTS Extensions	
		1) Mr. Mohd Fauzan Usmani	18-25
		2) Mr. Khaled Ahmed Ismail Ezzat Mohamed	26-35
		3) Mr. Zepu Zhu	36-43
		4) Mr. Ho Wai Timothy Tsang	44-49
		5) Ms. Abhishek Rawat	50-56
		• Applications for Initial Certification & Licensure	57-67
IV.	GENERAL DISCUSSION/ANNOUNCEMENTS		
		• FY2019 March Financial Statement	68-71
V.	ADJOURNMENT		

GUAM BOARD OF ACCOUNTANCY

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

MINUTES OF MEETING

March 19, 2019

I. CALL TO ORDER:

The meeting was called to order at 4:27 p.m. by Chairman John Onedera. The meeting was held in the GBOA Conference Room.

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

II. APPROVAL OF MINUTES:

Motion was made by Jennie Chiu and seconded by Francis Quinto Baba to approve the Board minutes of February 21, 2019. There being no further discussion or objections, the motion carried.

III. NEW BUSINESS:

A. **GAEF Update:** The Raymond James Asset Growth figures as of March 15, 2019, indicated an ending market value of $2.2M with fees taken at the first quarter at approximately $5,800.00. Executive Director Dave Sanford told the members that we were paying about $20,000 to $22,000 a year in fees, but at $172,756 to the good so we were still doing okay in line with our investment plan. Also reviewed was the actual Jan 31 through Feb 28 statement, which showed all the details from inception to date and indicating a 7.21% performance rating.

Dave Sanford discussed his March 7 Standing Committee meeting saying that it was probably the best meeting held so far and that all persons concerned were in attendance. Dean Santos presented a recap of the professors that she had contacted for the upcoming classes and courses they are expected to be teaching in order to prepare for the December 2020 date when the educational requirements will increase to 150 hours for licensure. Also discussed was the designation of a logistics coordination person for the visiting professors and that the focus would be on improving the comfort of the visiting professors, making an inspection checklist for lodgings, travel, providing of cell phones and other amenities. One person is to be

designated as the contact person and the budgeting and financing would be handled by the Acting Director of the Endowment Fund.

Also discussed was Endowment Fund Board member David John's request to use the funds designated for the Visiting Professor Program for the debt service of the SBPA Building which housed the accounting programs. The Endowment Fund Committee had requested a meeting with Dave Sanford and Chair John Onedera in attendance to discuss their request but both were unavailable at the time requested. It was agreed by all members that this was not the intended purpose of the GBOA contributions and Dave Sanford said he did forward an email with the original agreement between GBOA and the Endowment which specifies exactly what the contributions were to used for. Also discussed was the possibility of purchasing a condo vs renting to house the visiting professors and that it could also be utilized by UOG for other visitors they may have.

B. Requests for Approval:

- **CPA Exam Applications:** Motion was made by Jennie Chiu and seconded by Francis Quinto Baba to approve the CPA Exam Applications for the month of February 2019, as presented. There being no further discussion or objections, the motion carried.

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

IV. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **NASBA's Legislative E-News:** NASBA's Legislative E-News included information on anti-regulation which Dave Sanford said would not affect us and CPE reciprocity for Arizona and New Jersey, now making it 29 jurisdictions that have reciprocity which would allow a CPA who holds a license outside their home jurisdiction to only have to meet the CPE requirements in their home jurisdiction to practice beyond their jurisdiction.

- **CPE Audit Service – Fact Sheet/FAQ:** Erin Buchanan of NASBA provided additional information relative to the CPE Audit Service whereby a licensee would be able to upload CPE documentation online. Outlined was a fact sheet that included background, solution, participating boards, service features and licensee benefits. The platform is configured to allow licensees to enter their CPE coursework evaluation and documentation, track their compliance with their CPE requirements and then submit that information to their Board staff if selected for audit. The service is offered as a benefit of NASBA membership to Boards of Accountancy at no additional charge. There is to be a session on this audit service at the upcoming Executive Directors' meeting which Dave will be attending. It is hoped that we will

be able to use this service by the second part of this year, hopefully by July. Also included were frequently asked questions and answers for information purposes.

- Dave also gave a short update on the upcoming service to be provided by NASBA with respect to the applications to sit for the exam. He said they were still reviewing and processing the data given to them. Pat Hartman had suggested that a limitation be given on the number of evaluation services accepted and it was suggested that only three evaluation services be allowed in order to avoid a lot of disparity. It was agreed that only NIES, FACS and ERES would be acceptable. Dave is to put this on our website to be effective by June 15 when the fee change takes effect. He will also revise the application forms and place all this information on the front page of the website.

- **Staffing Pattern Change – Supplemental Agreement No. 2:** Dave Sanford went over the proposed staffing pattern change one more time and explained what exactly was being proposed. He said that essentially the labor cost was being reduced by 9.1% and explained his reasoning and how he arrived at his figures for the change.

  Also discussed:

  - The financial statement for the month of February was presented to the Board members for their review and approval. Dave Sanford told the members that we will probably break even in terms of our revenue and while it looks like the Test Center may fall short approximately $75,000 of the budgeted $450,000, the other fees will compensate for that. He said we may show a little bit of different numbers in terms of total volume but the net should still remain the same.

    Dave told the members he was leaving and planned to be back by the end of April. And that we should plan an early May meeting as he would have to go off island again for an AICPA Council meeting. He also mentioned that Pat Hartman would be coming to Guam with her colleague and was requesting for a good time. As soon as he knows his final plans, he will let the members know what the scheduling would be for both the meetings and Pat Hartman's visit.

V. ADJOURNMENT:

There being no further discussion, motion was made by Francis Quinto Baba and seconded by Jennie Chiu to adjourn the meeting at 5:38 p.m. The motion carried.

Respectfully submitted:

Arleen E. Gay
Recording Secretary

Asset Growth

Begin Date: Account Inception
End Date: Previous Business Day
Fees: Gross of Fees

	QTD 3/31/2019 4/22/2019	YTD 12/31/2018 4/22/2019	Inception 11/12/2015 4/22/2019
Beginning Market Value	**$2,228,290.12**	**$2,050,922.21**	**$668,085.07**
Contributions/ Withdrawals	($6,356.66)	($12,176.37)	$1,201,180.57
Ending Market Value	**$2,252,812.50**	**$2,252,812.50**	**$2,252,812.50**
Investment Results	$30,879.03	$214,066.65	$383,546.86

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Value Over Time and Asset Growth charts are for informational purposes only and are intended to be used as part of a complete portfolio review with your financial advisor. For additional information, view the performance disclosures.

February 28 to March 29, 2019

RAYMOND JAMES®

UOGEF - Board of Accountancy Account Summary

Account No. 58101932 **Closing Value $2,228,290.12**

UOG ENDOWMENT FOUNDATION
303 UNIVERSITY DR
MANGILAO GU 96913-1800030

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

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

Investment Objectives

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

Activity

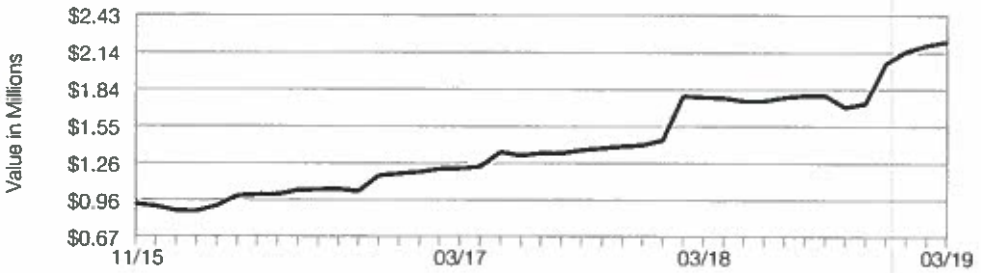
		This Statement		Year to Date
Beginning Balance	$	2,198,882.65	$	2,050,922.23
Deposits	$	0.00	$	0.00
Income	$	5,562.29	$	8,062.75
Withdrawals	$	0.00	$	0.00
Expenses	$	22.41	$	(5,819.71)
Change in Value	$	23,822.77	$	175,124.85
Ending Balance	$	2,228,290.12	$	2,228,290.12

Time-Weighted Performance

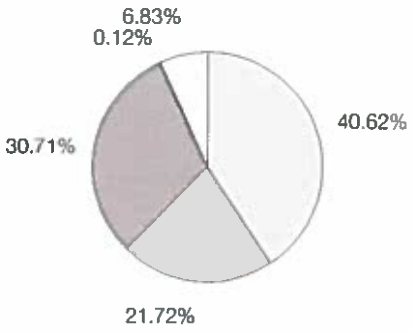
See Understanding Your Statement for important information about these calculations.

Performance Inception 11/12/15	This Quarter	YTD	2018	2017	Annualized Since 11/12/2015
	8.65%	8.65%	(5.38)%	13.94%	6.67%

Value Over Time



Asset Allocation Analysis



		Value	Percentage
US Equities	$	904,744.42	40.62%
Non-US Equities	$	483,998.19	21.72%
Fixed Income	$	684,388.28	30.71%
Real Estate & Tangibles	$	-	-
Alternative Investments	$	-	-
Non-classified	$	2,857.26	0.12%
Cash & Cash Alternatives*	$	152,301.96	6.83%

*Not all Cash & Cash Alternatives are liquid; $106,084.24 is embedded in investment products

Morningstar asset allocation information is as of 03/28/2019 (mutual funds & annuities) and 03/19/2019 (529s).

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

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%	$369.74
Goldman Sachs Bank USA	$46,217.72		
Raymond James Bank Deposit Program Total	**$46,217.72**		**$369.74**

Your bank priority state: NA

Participating banks recently added: NexBank 03/01/2019; Texas Capital Bank 03/01/2019

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

Cash & Cash Alternatives Total	**$46,217.72**		**$369.74**

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	$19.250	**$116,585.64**			$4,653.11 4.16%	$(1,644.99) (1.39)%
AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	4,859.537	$167,710.35	$190,255.74	$40.660	**$197,588.77**	2.12%	$4,198.64	$29,878.42 17.82%	$7,333.03 3.85%
DODGE & COX INCOME FUND N/L (DODIX)	13,617.055	$170,806.07	$184,398.30	$13.640	**$185,736.63**	3.03%	$5,623.84	$14,930.56 8.74%	$1,338.33 0.73%
EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	5,697.173	$249,823.49	$276,800.87	$50.830	**$289,587.30**	1.48%	$4,278.58	$39,763.81 15.92%	$12,786.43 4.62%
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	493.809	$85,211.38	$103,299.84	$198.180	**$97,863.07**	0.50%	$484.92	$12,651.69 14.85%	$(5,436.77) (5.26)%
LOOMIS SAYLES GROWTH FUND CLASS Y N/L - NATIXIS ADVISOR (LSGRX)	8,405.748	$99,757.03	$109,504.66	$16.580	**$139,367.30**	0.57%	$799.39	$39,610.27 39.71%	$29,862.64 27.27%

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)	17,346.405	$173,412.96	$183,985.00	$10.640	**$184,565.75**	2.78%	$5,134.54	$11,152.79 6.43%	$580.75 0.32%
PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)	7,596.036	$72,816.02	$73,937.18	$9.760	**$74,137.31**	2.37%	$1,754.68	$1,321.29 1.81%	$200.13 0.27%
T. ROWE PRICE SMALL CAP VALUE FUND INVESTOR CLASS N/L (PRSVX)	2,459.963	$80,069.85	$108,334.04	$44.940	**$110,550.74**	0.38%	$418.19	$30,480.89 38.07%	$2,216.70 2.05%
WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)	7,375.790	$74,627.03	$78,038.48	$10.260	**$75,675.61**	3.75%	$2,839.68	$1,048.58 1.41%	$(2,362.87) (3.03)%
Open-End Funds Total		$1,286,166.71	$1,426,784.74		**$1,471,658.12**	1.73%	$25,532.46	$185,491.41	$44,873.38
Mutual Funds Total			**$1,426,784.74**		**$1,471,658.12**	**1.73%**	**$25,532.46**		**$44,873.38**

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 CORE U.S. AGGREGATE BOND ETF (AGG)	1,985.000		$108.495	$215,361.95	$109.070	**$216,503.95**	2.70%	$5,855.75	0.53%	$1,142.00
LOT 1	357.000[c]	11/13/2015	$108.565	$38,757.70	$109.070	$38,937.99	2.70%	$1,053.15	0.47%	$180.29
LOT 2	112.000[c]	11/23/2015	$108.717	$12,176.28	$109.070	$12,215.84	2.70%	$330.40	0.32%	$39.56
LOT 3	61.000[c]	12/01/2015	$108.700	$6,630.70	$109.070	$6,653.27	2.70%	$179.95	0.34%	$22.57
LOT 4	26.000	04/13/2016	$110.778	$2,880.24	$109.070	$2,835.82	2.70%	$76.70	(1.54)%	$(44.42)
LOT 5	286.000	08/16/2016	$112.460	$32,163.50	$109.070	$31,194.02	2.70%	$843.70	(3.01)%	$(969.48)

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 6	107.000	11/02/2016	$111.097	$11,887.35	$109.070	$11,670.49	2.70%	$315.65	(1.82)%	$(216.86)
LOT 7	212.000	05/15/2017	$108.910	$23,088.90	$109.070	$23,122.84	2.70%	$625.40	0.15%	$33.94
LOT 8	424.000	02/02/2018	$107.290	$45,490.92	$109.070	$46,245.68	2.70%	$1,250.80	1.66%	$754.76
LOT 9	64.000	02/23/2018	$106.640	$6,824.95	$109.070	$6,980.48	2.70%	$188.80	2.28%	$155.53
LOT 10	336.000	12/10/2018	$105.540	$35,461.41	$109.070	$36,647.52	2.70%	$991.20	3.34%	$1,186.11
ISHARES TR MIN VOL USA ETF (USMV)	2,669.000		$52.546	$140,244.50	$58.800	**$156,937.20**	1.89%	$2,967.93	11.90%	$16,692.70
LOT 1	1,797.000	11/14/2017	$51.839	$93,155.22	$58.800	$105,663.60	1.89%	$1,998.26	13.43%	$12,508.38
LOT 2	397.000	02/02/2018	$54.110	$21,481.63	$58.800	$23,343.60	1.89%	$441.46	8.67%	$1,861.97
LOT 3	149.000	02/23/2018	$52.479	$7,819.40	$58.800	$8,761.20	1.89%	$165.69	12.04%	$941.80
LOT 4	326.000	12/10/2018	$54.565	$17,788.25	$58.800	$19,168.80	1.89%	$362.51	7.76%	$1,380.55
ISHARES TR CORE MSCI EAFE (IEFA)	2,769.000		$58.920	$163,149.62	$60.770	**$168,272.13**	3.13%	$5,269.41	3.14%	$5,122.51
LOT 1	557.000[C]	11/13/2015	$54.729	$30,484.11	$60.770	$33,848.89	3.13%	$1,059.97	11.04%	$3,364.78
LOT 2	159.000[C]	11/23/2015	$55.808	$8,873.43	$60.770	$9,662.43	3.13%	$302.58	8.89%	$789.00
LOT 3	86.000[C]	12/01/2015	$56.245	$4,837.07	$60.770	$5,226.22	3.13%	$163.66	8.05%	$389.15
LOT 4	100.000	04/13/2016	$53.889	$5,388.90	$60.770	$6,077.00	3.13%	$190.30	12.77%	$688.10
LOT 5	151.000	11/02/2016	$53.649	$8,101.00	$60.770	$9,176.27	3.13%	$287.35	13.27%	$1,075.27
LOT 6	48.000	05/15/2017	$61.050	$2,930.40	$60.770	$2,916.96	3.13%	$91.34	(0.46)%	$(13.44)
LOT 7	429.000	11/14/2017	$64.469	$27,657.29	$60.770	$26,070.33	3.13%	$816.39	(5.74)%	$(1,586.96)
LOT 8	306.000	02/02/2018	$68.826	$21,060.80	$60.770	$18,595.62	3.13%	$582.32	(11.71)%	$(2,465.18)
LOT 9	116.000	02/23/2018	$66.995	$7,771.42	$60.770	$7,049.32	3.13%	$220.75	(9.29)%	$(722.10)
LOT 10	817.000	12/10/2018	$56.359	$46,045.20	$60.770	$49,649.09	3.13%	$1,554.75	7.83%	$3,603.89

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)
VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)	650.000		$212.266	$137,972.88	$259.540	**$168,701.00**	1.97%	$3,320.20	22.27%	$30,728.12
LOT 1	8.000[c]	11/13/2015	$186.164	$1,489.31	$259.540	$2,076.32	1.97%	$40.86	39.41%	$587.01
LOT 2	140.000[c]	11/23/2015	$191.916	$26,868.24	$259.540	$36,335.60	1.97%	$715.12	35.24%	$9,467.36
LOT 3	85.000[c]	12/01/2015	$192.260	$16,342.10	$259.540	$22,060.90	1.97%	$434.18	34.99%	$5,718.80
LOT 4	66.000	04/13/2016	$189.990	$12,539.34	$259.540	$17,129.64	1.97%	$337.13	36.61%	$4,590.30
LOT 5	94.000	11/02/2016	$193.520	$18,190.87	$259.540	$24,396.76	1.97%	$480.15	34.12%	$6,205.89
LOT 6	32.000	05/15/2017	$220.650	$7,060.80	$259.540	$8,305.28	1.97%	$163.46	17.63%	$1,244.48
LOT 7	76.000	02/02/2018	$256.329	$19,481.00	$259.540	$19,725.04	1.97%	$388.21	1.25%	$244.04
LOT 8	30.000	02/23/2018	$250.350	$7,510.50	$259.540	$7,786.20	1.97%	$153.24	3.67%	$275.70
LOT 9	119.000	12/10/2018	$239.418	$28,490.72	$259.540	$30,885.26	1.97%	$607.85	8.40%	$2,394.54
Exchange-Traded Funds Total				$656,728.95		**$710,414.28**	2.45%	$17,413.29	8.17%	$53,685.33
Exchange-Traded Products Total				**$656,728.95**		**$710,414.28**	**2.45%**	**$17,413.29**	**8.17%**	**$53,685.33**

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

Portfolio Total $2,228,290.12

[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 - Taxable	$5,531.84	$7,004.19
Dividends/Interest - 2018	$0.00	$969.91
Interest at RJ Bank Deposit Program	$30.45	$88.65
Total Income	**$5,562.29**	**$8,062.75**

Expenses

Type	This Statement	Year to Date
Fees	$0.00	$(5,879.62)
Mutual Fund Fee Credit	$22.41	$59.91
Total Expenses	**$22.41**	**$(5,819.71)**

Purchases

Type	This Statement	Year to Date
Reinvests	$(3,425.55)	$(4,701.12)
Total Purchases	**$(3,425.55)**	**$(4,701.12)**

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				$44,058.57	
03/01/2019	Income Purchase	Dividend - Taxable Reinvest	**METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)**	42.061	$10.47003	$440.38	$44,058.57	$.02545 per share x 17,304.344 shares
03/01/2019	Income Purchase	Dividend - Taxable Reinvest	**PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)**	20.955	$9.74994	$204.31	$44,058.57	$.02697 per share x 7,575.081 shares
03/01/2019	Income Purchase	Dividend - Taxable Reinvest	**WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)**	23.821	$10.25019	$244.17	$44,058.57	$.03321 per share x 7,351.969 shares
03/07/2019	Income	Dividend - Taxable	**ISHARES CORE U.S. AGGREGATE BOND ETF (AGG)**			$529.68	$44,588.25	$.26684 per share x 1,985.000 shares
03/08/2019	Expense	Mutual Fund Fee Credit	**Cash - Mutual Fund Fee Credit**			$22.41	$44,610.66	Mutual fund fee credit
03/18/2019	Income Purchase	Dividend - Taxable Reinvest	**AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)**	25.984	$40.44065	$1,050.81	$44,610.66	$.21740 per share x 4,833.553 shares
03/26/2019	Income	Dividend - Taxable	**ISHARES TR MIN VOL USA ETF (USMV)**			$630.79	$45,241.45	$.23634 per share x 2,669.000 shares
03/26/2019	Income	Dividend - Taxable	**VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)**			$945.82	$46,187.27	$1.45511 per share x 650.000 shares

10

RAYMOND JAMES®

Your Activity (continued)

UOGEF - Board of Accountancy Account No. 58101932

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
03/28/2019	Income Purchase	Dividend - Taxable Reinvest	**DODGE & COX INCOME FUND N/L (DODIX)**	109.015	$13.63005	$1,485.88	$46,187.27	$.11000 per share x 13,508.040 shares
03/29/2019	Income	Interest at RJ Bank Deposit Program	**Raymond James Bank Deposit Program**			$30.45	$46,217.72	

Cash Sweep Activity Recap

Raymond James Bank Deposit Program

Date	Activity Type	Amount	Balance
02/28/2019	Beginning Balance		$44,058.57
03/07/2019	Transfer To	$529.68	$44,588.25
03/08/2019	Transfer To	$22.41	$44,610.66

Date	Activity Type	Amount	Balance
03/26/2019	Transfer To	$1,576.61	$46,187.27
03/29/2019	Interest at RJ Bank Deposit Program	$30.45	$46,217.72

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU18119791	3/20/2019	x	x			Abdelmaksoud	Mohamed Nagy	U.A.E.
2	Initial	3/14/2016	x		x		Abdul Sater	Layal	Lebanon
3	GU18109599	3/28/2019	x				Abe	Yoshitaka	Japan
4	GU17118390	3/1/2019			x		Abouelhassan	Riham	Egypt
5	GU17078097	3/28/2019	x			x	Ajoul	Omar	U.A.E.
6	GU18059010	3/5/2019			x		Albahrani	Loai Ali	Saudi Arabia
7	GU18058952	3/13/2019	x			x	Aljuathin	Khalil	Saudi Arabia
8	GU190210152	3/22/2019			x		Almadani	Mohammed	Saudi Arabia
9	GU17078116	3/30/2019			x		Alsallum	Khalid Hamad	Saudi Arabia
10	GU17088134	3/5/2019	x				Alzamel	Faisal	Saudi Arabia
11	GU18079179	3/22/2019	x				Anand	Vaishali	India
12	Initial	3/13/2019		x	x		Anikkoth	Ramshid	India
13	GU18028611	3/28/2019		x	x	x	Aono	Motoki	Japan
14	GU16117496	3/6/2019	x	x			Arai	Ryosuke	Japan
15	GU18109653	3/28/2019		x			Aramaki	Toshiya	Japan
16	GU18048882	3/21/2019	x			x	Bai	Yifan	Canada
17	GU18079200	3/5/2019	x		x		Bansal	Vidisha	U.A.E.
18	GU18079152	3/20/2019				x	Bat-Ulzii	Tamir	Mongolia
19	Initial	3/29/2019	x		x		Bian	Luqi	China
20	GU17068027	3/11/2019				x	Cabading	Shaica	Guam
21	GU18069102	3/21/2019				x	Cao	Yan	New York
22	GU18089286	3/27/2019		x		x	Chang	Kung-Lun	Michigan
23	GU18079218	3/20/2019		x			Chang	Ming-Che	Taiwan
24	GU17017723	3/28/2019			x	x	Chang	Nai-Yuen	Taiwan
25	GU17078076	3/12/2019				x	Chen	Qianchang	Canada
26	GU17037870	3/11/2019	x	x	x		Chen	Yen-Yu	China
27	GU18079150	3/13/2019		x	x		Chen	Yili	China
28	GU16107352	3/21/2019		x	x		Chen	Zhuo	China
29	GU17067995	3/21/2019	x				Chen	Wei-Chun	Guam
30	GU12054702	3/25/2019		x			Chen	Yan	Japan
31	GU18018458	3/13/2019		x			Chen	Tang-Hua	Taiwan
32	GU18129867	3/13/2019	x	x	x	x	Chen	Wen-Yu	Taiwan
33	GU18048897	3/12/2019	x			x	Chen	Yen-Pei	Taiwan
34	GU18109656	3/5/2019	x	x	x	x	Chen	Yu-Sin	Taiwan
35	GU18058955	3/12/2019				x	Chen	Yu-Yin	Taiwan
36	GU17078089	3/22/2019	x		x	x	Cheng	Pei-Hsin	California
37	Initial	3/14/2019		x	x		Cheng	Wai Ian	China
38	GU18018511	3/21/2019	x		x		Cheng	Chien-Chuan	Taiwan
39	GU17037878	3/19/2019		x	x		Cheng	Chin-Rung	Taiwan
40	GU18119745	3/25/2019		x		x	Cheng	Hsiao-Chu	Texas
41	GU16077094	3/19/2019	x	x	x		Chi	Hsueh-Chia	Taiwan
42	GU18079220	3/21/2019			x		Chia	Yi-Pong	Taiwan
43	GU18129892	3/6/2019	x		x		Chiang	Tai-Yi	Taiwan
44	GU17128450	3/11/2019	x	x			Chien	Chia-Hung	California
45	GU18109655	3/14/2019	x	x	x	x	Chien	Yi-Jen	Taiwan
46	Initial	3/28/2019	x		x		Chino	Kosuke	Japan
47	GU18038719	3/15/2019	x			x	Chiu	Yu-Chian	Taiwan
48	GU18079153	3/20/2019		x	x		Chuluunbaatar	Selenge	Mongolia
49	GU16117499	3/1/2019		x	x		Dai	Bing	China
50	GU18109634	3/11/2019	x		x		Dave	Narendrakumar	Pennsylvania
51	Initial	3/21/2019	x		x		Ding	Yifeng	California
52	Initial	3/11/2019		x	x		Ding	Ling	Guam
53	GU190210156	3/29/2019				x	Dos Santos Valente	Thiago	Brazil
54	GU18099415	3/7/2019	x	x	x	x	D'souza	Darryl	Oman
55	GU17128422	3/11/2019				x	Elgebaly	Moustafa Ahmed	Kuwait
56	GU17108324	3/7/2019				x	ElGhalayni	Abdelaziz	U.A.E.
57	Initial	3/12/2019	x	x	x	x	Fan	Jing	China
58	GU19019956	3/12/2019				x	Fan	Xiaoyu	Japan
59	GU18109674	3/12/2019		x		x	Fang	Shu	China
60	GU12044639	3/28/2019	x	x	x	x	Flyyan	Alaa	Palestine
61	Initial	3/19/2019		x	x		Fu	Lili	China
62	GU18129873	3/29/2019	x				Fujino	Susumu	Japan
63	GU190110044	3/18/2019		x	x		Fujiwara	Noriyuki	Japan
64	Initial	3/28/2019	x		x	x	Fukuda	Chie	Japan
65	GU17098223	3/20/2019	x		x		Furue	Shota	Japan
66	GU18018517	3/11/2019	x				Furukawa	Saori	Japan
67	Initial	3/20/2019			x		Furusho	Takayuki	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
68	Initial	3/12/2019	x	x	x	x	Gallos	Renelyn Licanto	Saipan
69	Initial	3/8/2019	x	x	x	x	Gan	Xinyi	Illinois
70	GU17118341	3/19/2019			x		Gao	Qianwen	China
71	GU17098214	3/25/2019	x	x			Ge	Yu	China
72	GU18119809	3/27/2019	x	x			Giri	Maneesh	India
73	GU18058969	3/20/2019				x	Gong	Yujie	Hawaii
74	Initial	3/5/2019		x	x		Grover	Ishita	India
75	GU18018493	3/28/2019				x	Gu	Aixin	California
76	GU16087182	3/25/2019	x	x			Gu	Yingying	China
77	GU190110049	3/21/2019	x	x		x	Guan	Xintong	Pennsylvania
78	GU15116561	3/5/2019			x		Gupta	Dolly	U.A.E.
79	GU15116561	3/22/2019				x	Gupta	Dolly	U.A.E.
80	Initial	3/19/2019		x	x		Han	Xiao	California
81	GU18018472	3/25/2019	x				Han	Jiayin	China
82	GU18079199	3/6/2019		x	x		Hara	Tomoyuki	Japan
83	GU17118364	3/11/2019				x	Hassan	Mahmoud Kamal	Egypt
84	GU17128425	3/27/2019	x				Hassanein	Abdeltawwab	Saudi Arabia
85	Initial	3/18/2019	x		x		Hayashi	Kenta	New York
86	Initial	3/29/2019				x	He	Ning	China
87	GU17078078	3/13/2019	x	x	x	x	He	Ziyang	New York
88	Initial	3/11/2019	x	x			Herbert	James	Curacao
89	GU18018538	3/29/2019	x	x			Hirayama	Jun	Japan
90	GU18058905	3/6/2019	x				Hirayama	Naoko	Japan
91	GU17047893	3/12/2019		x		x	Ho	Tsai-Jung	Taiwan
92	GU18018564	3/27/2019			x	x	Hong	Wei	China
93	GU18089300	3/5/2019				x	Hsieh	Pei-Ju	Taiwan
94	GU18038720	3/29/2019	x		x		Hsu	Ya-Wen	California
95	GU18109640	3/11/2019	x			x	Hsu	Kuan-Wei	Indiana
96	GU18109640	3/21/2019		x			Hsu	Kuan-Wei	Indiana
97	GU16127648	3/5/2019				x	Hsu	Min-Chun	Taiwan
98	GU18119788	3/12/2019	x			x	Hsu	Wan-Ting	Taiwan
99	GU18119823	3/11/2019	x				Hsu	Yi-Chien	Taiwan
100	Initial	3/11/2019	x	x	x		Huang	Xiaochen	China
101	GU18079192	3/14/2019		x			Huang	Chi-Hsien	Taiwan
102	GU18109625	3/19/2019	x			x	Huang	Tzu-Hsuan	Taiwan
103	Initial	3/11/2019			x		Huang	Wei-Jiun	Taiwan
104	GU18058933	3/25/2019			x		Ibrahim	Mohamed	Egypt
105	GU18079187	3/20/2019		x	x		Ichikawa	Rika	Japan
106	GU18038740	3/28/2019		x			Ida	Namiho	Japan
107	GU15026064	3/20/2019			x		Inoue	Shigenori	Michigan
108	GU15056209	3/12/2019			x		Ishimaru	Arisa	Japan
109	GU18038701	3/7/2019		x			Ismeal	Mohamed ElMorsi	Saudi Arabia
110	Initial	3/28/2019		x	x		Ito	Hiromi	Japan
111	Initial	3/13/2019	x	x			Ito	Mai	Japan
112	Initial	3/15/2019	x		x		Jeong	Young-Hoon	Japan
113	Initial	3/12/2019		x	x		Ji	Leiming	Singapore
114	GU18069132	3/12/2019	x	x	x		Jia	Lu-Dao	Taiwan
115	GU17027803	3/25/2019			x		Jiang	Yibing	China
116	GU18129877	3/12/2019	x				Jiang	Zhenyu	China
117	GU18109641	3/1/2019	x	x			Jiao	Jingying	Washington, DC
118	GU18058961	3/28/2019			x		Kabeya	Yusuke	Japan
119	GU18038729	3/6/2019	x				Kagawa	Keisuke	Japan
120	Initial	3/11/2019	x	x	x		Kai	Masashi	Japan
121	GU17037880	3/28/2019		x			Kano	Risa	Japan
122	GU18058968	3/15/2019		x			Kanzaki	Keita	Japan
123	GU13115417	3/8/2019				x	Katayama	Ken	Japan
124	GU18058909	3/13/2019	x	x			Kawahara	Ai	Japan
125	GU18089290	3/20/2019		x	x		Kawase	Kenichi	Japan
126	GU17108293	3/21/2019	x				Khatanbaatar	Bayarmaa	Mongolia
127	Initial	3/11/2019			x		Khraisat	Hala	Jordan
128	GU18079262	3/6/2019	x		x		Kim	Sang Moon	Japan
129	Initial	3/15/2019	x	x	x	x	Kitagawa	Ryo	Japan
130	GU18029183	3/28/2019	x				Koiwai	Yuchi	Japan
131	Initial	3/29/2019		x	x		Kojima	Takeshi	California
132	GU18119831	3/29/2019	x	x			Kojima	Ryo	Japan
133	GU19019952	3/5/2019	x				Kondo	Chiaki	Japan
134	GU18109678	3/25/2019	x	x	x	x	Koshy	Rincy Ann	U.A.E

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
135	Initial	3/18/2019		x			Kotrachal	Pradeep	U.A.E.
136	GU19019976	3/28/2019			x		Koyanagi	Masashi	Japan
137	GU18048849	3/20/2019		x			Kubo	Naoyuki	Japan
138	Initial	3/11/2019	x	x	x	x	Kulig	Timothy	Florida
139	Initial	3/19/2019		x	x		Kumar	Akshay	India
140	GU18109703	3/25/2019	x	x		x	Kumar	Ranjit	India
141	GU15106506	3/13/2019				x	Lai	Yiu Lun	Hong Kong
142	GU17078103	3/21/2019		x		x	Lai	Jing-Yi	Taiwan
143	GU17078111	3/21/2019	x	x			Lai	Shr-Yun	Taiwan
144	Initial	3/11/2019	x	x	x	x	Lai	Yu-Ju	Taiwan
145	Initial	3/5/2019	x	x			Lalwani	Mudit	U.A.E.
146	GU15096455	3/11/2019	x	x	x		Lam	Louisa Che Man	Hong Kong
147	GU15076323	3/7/2019	x			x	Lau	Kit Yan	Hong Kong
148	GU16097296	3/12/2019	x				Lee	Chi-Yang	Taiwan
149	GU18129855	3/11/2019				x	Lee	Hung-Yi	Taiwan
150	GU18099539	3/5/2019				x	Lee	Victoria	Taiwan
151	GU18079170	3/5/2019		x		x	Lee	Yu-Chi	Taiwan
152	Initial	3/15/2019		x		x	Leslie	Georgian	New York
153	Initial	3/19/2019			x		Li	Chunfang	China
154	GU18038784	3/27/2019	x				Li	Ming	China
155	GU16026716	3/29/2019			x		Li	Xiaoru	China
156	GU17078124	3/21/2019				x	Li	Yiqiu	China
157	Initial	3/27/2019	x				Li	Shuang	New York
158	GU18069115	3/25/2019	x	x		x	Li	Yanlin	Pennsylvania
159	GU18038690	3/1/2019				x	Li	Pei-Ying	Taiwan
160	Initial	3/11/2019		x	x		Li	Pianpian	China
161	GU16066996	3/29/2019		x			Liang	Shushan	China
162	GU17128418	3/25/2019	x		x	x	Liao	Yuan-Hsin	Taiwan
163	GU15126489	3/7/2019			x	x	Liu	Shixiao	China
164	GU18069090	3/11/2019				x	Liu	Siyao	China
165	Initial	3/19/2019			x		Liu	Siyuan	China
166	GU18058996	3/15/2019		x	x		Liu	Ting	China
167	GU18079264	3/21/2019		x	x		Liu	Yiming	China
168	GU18018516	3/19/2019	x				Liu	Zhen	China
169	GU18069087	3/21/2019				x	Liu	Zhi	China
170	GU18099440	3/27/2019	x				Liu	Yan	Japan
171	GU18089315	3/15/2019	x	x			Liu	Yung-Yi	Japan
172	Initial	3/29/2019	x		x		Liu	Jiayi	Massachusetts
173	GU18099567	3/20/2019		x	x		Liu	Moxin	Pennsylvania
174	GU18089349	3/13/2019		x		x	Liu	Chiaohsin	Taiwan
175	GU18089349	3/25/2019	x		x		Liu	Chiaohsin	Taiwan
176	Initial	3/20/2019		x	x		LNU	Chelsea	India
177	GU18089277	3/14/2019	x			x	Lo	Jui-Chi	Illinois
178	Initial	3/27/2019		x			Ma	Min	China
179	Initial	3/5/2019	x	x	x	x	Ma	Nan	Indiana
180	GU18018546	3/21/2019				x	Ma	Yanyan	New York
181	GU18038711	3/7/2019		x			Mahmoud	Ahmed	Saudi Arabia
182	GU18038711	3/7/2019				x	Mahmoud	Ahmed	Saudi Arabia
183	GU15066249	3/18/2019	x	x		x	Manchanda	Aman	India
184	GU190210117	3/21/2019			x	x	Mao	Szu Yin	Texas
185	GU18018514	3/29/2019	x			x	Matsuda	Shinichiro	Japan
186	Initial	3/28/2019			x		Matsukura	Kazuyuki	Japan
187	GU18119755	3/11/2019		x			Matsumoto	Hideyuki	Illinois
188	Initial	3/18/2019		x	x		Matsumoto	Osamu	Japan
189	GU16026708	3/21/2019	x				Matsunaga	Kaoru	Japan
190	GU18129854	3/22/2019	x			x	Matsuoka	Ryo	Japan
191	GU18018536	3/20/2019	x				Matsushita	Yuki	Japan
192	Initial	3/28/2019	x	x	x	x	Mehta	Riya	India
193	GU18099581	3/25/2019			x		Miyazaki	Nao	Texas
194	GU18069058	3/8/2019			x		Mizuta	Yasushi	Japan
195	GU17068019	3/11/2019	x				Montinola	Lauren	Guam
196	GU18119799	3/28/2019		x	x		Mori	Reito	Japan
197	Initial	3/27/2019	x	x	x	x	Mudhaliyar	Priya	India
198	Initial	3/28/2019	x		x		Murakami	Takaya	Japan
199	GU14035572	3/11/2019		x			Nadar	Kumaravel	Qatar
200	GU15066262	3/28/2019			x		Nakamura	Koji	Japan
201	GU16067000	3/6/2019			x		Nakaya	Mayumi	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
202	GU16067035	3/8/2019	x			x	Namba	Yoshiomi	Japan
203	Initial	3/12/2019	x		x	x	Nambu	Kanoko	Japan
204	Initial	3/11/2019	x				Nathdwarwala	Riyaz	Kuwait
205	GU16127613	3/21/2019				x	Ngan	Chi Lee	Hong Kong
206	GU17068069	3/15/2019		x	x		Oclima	Meryeil	Guam
207	GU18109698	3/20/2019			x		Oda	Natsuko	Japan
208	GU14045666	3/13/2019		x		x	Ogahara	Katsushi	Japan
209	GU18048800	3/29/2019	x			x	Ogawa	Kazuki	Japan
210	GU18058914	3/28/2019	x				Okada	Toshihiko	Japan
211	GU07042774	3/13/2019	x			x	Okada	Kaori	New York
212	GU18079268	3/25/2019		x		x	Okusu	Eri	California
213	GU16097274	3/13/2019			x		Orpe	Chinmay	India
214	GU16097274	3/21/2019				x	Orpe	Chinmay	India
215	GU16087190	3/25/2019		x			Pahwa	Manisha	India
216	GU18048886	3/25/2019	x	x	x	x	Pakhare	Shreya	India
217	GU13035067	3/25/2019	x	x	x	x	Pan	Bohong	China
218	GU16067019	3/5/2019		x		x	Pillai	Dinesh	U.A.E.
219	GU17047931	3/25/2019		x			Qawasmeh	Ahmad	Jordan
220	Initial	3/8/2019			x	x	Qian	Jiayi	China
221	Initial	3/11/2019	x		x		Qiu	Huiying	China
222	Initial	3/11/2019	x				Quereshi	Muhammad	U.A.E.
223	GU14085784	3/11/2019	x	x			Rashed	Mohamed Moustafa	U.A.E.
224	GU18119737	3/21/2019			x		Rath	Apurba	India
225	GU17128426	3/11/2019		x			Reale	Nao	Japan
226	Initial	3/14/2019			x		Ren	Cheng	China
227	GU18099425	3/25/2019				x	Rokadia	Mohamad	India
228	GU12014550	3/21/2019	x				Russin	Yi Ke	Wisconsin
229	GU18099588	3/18/2019	x		x		Ryu	Natsue	Japan
230	GU12094814	3/11/2019	x				Sakuta	Minako	Guam
231	Initial	3/25/2019	x	x	x	x	Salem	Ahmed Muhammad	Saudi Arabia
232	GU14095814	3/29/2019	x	x	x		Santos	Marie Antonnette	Guam
233	GU18079166	3/19/2019				x	Sariya	Prachi Baboolal	Texas
234	GU18099513	3/8/2019			x		Sato	Keisuke	Japan
235	GU12024586	3/18/2019	x				Sato	Nami	Japan
236	GU11114471	3/20/2019				x	Seki	Yoshitaka	Japan
237	GU17088196	3/19/2019	x	x			Sekiguchi	Keisuke	Japan
238	Initial	3/11/2019	x	x	x	x	Shah	Nupur	India
239	GU18048805	3/11/2019	x			x	Shen	Yuqiang	China
240	Initial	3/5/2019			x	x	Sheu	Boran	Taiwan
241	Initial	3/27/2019			x		Shi	Luyu	China
242	GU16097300	3/8/2019		x			Shi	Ping	China
243	Initial	3/13/2019			x		Shi	Yan	China
244	GU18079224	3/12/2019	x			x	Shi	Yu	China
245	GU17128409	3/19/2019	x				Shi	Huanda	China
246	GU18079245	3/6/2019	x				Shimada	Takayuki	Japan
247	GU18089391	3/5/2019			x		Shimajiri	Yasuhiro	Japan
248	Initial	3/18/2019			x		Shinoda	Haruya	Japan
249	GU17098243	3/7/2019				x	Shulga	Oleksander	Canada
250	GU13085277	3/14/2019	x				Sinha	Digvijay	U.A.E.
251	Initial	3/11/2019	x		x		Soedamah	Manisha	Curacao
252	GU15106530	3/28/2019	x		x		Song	Yan	Japan
253	Initial	3/7/2019	x	x	x	x	Stevens	Isaac	Texas
254	GU18119811	3/19/2019		x	x		Su	Chih-Ming	Taiwan
255	GU18089402	3/21/2019	x	x	x		Su	Hsiu-Yueh	Taiwan
256	GU17037851	3/20/2019			x		Subbiah	Sathya	U.A.E.
257	Initial	3/22/2019			x	x	Subramanian	Aroona	India
258	GU18069041	3/28/2019	x				Sugano	Atsuko	Japan
259	Initial	3/29/2019		x	x		Sun	Hao	China
260	Initial	3/13/2019	x	x			Sun	Junjie	China
261	GU17057989	3/8/2019		x	x		Sun	Longyu	China
262	GU17088167	3/5/2019				x	Sun	Jieqiong	South Korea
263	GU18109628	3/22/2019		x	x		Suzuki	Akihisa	Japan
264	Initial	3/1/2019		x		x	Tai	Ling-Chen	Taiwan
265	Initial	3/19/2019	x	x	x	x	Tai	Chia-Hui	Taiwan
266	GU16117492	3/28/2019				x	Taima	Shunsuke	Japan
267	GU10033889	3/28/2019		x	x		Takahara	Kei	Japan
268	GU18038661	3/18/2019				x	Takahashi	Masaaki	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
269	GU18109592	3/6/2019		x			Takamoto	Akira	Japan
270	GU18119729	3/25/2019			x		Takase	Takaaki	Germany
271	GU17078127	3/21/2019		x			Takata	Naohide	Japan
272	Initial	3/28/2019			x		Takeuchi	Shinobu	Japan
273	GU18089287	3/20/2019	x	x	x	x	Takeya	Kohei	Japan
274	GU18059004	3/19/2019	x				Tan	XiaoJuan	China
275	Initial	3/18/2019			x		Tanaka	Ami	Japan
276	GU18069070	3/13/2019		x	x		Tanaka	Ken	Japan
277	GU16036815	3/28/2019	x	x			Tanaka	Rie	Japan
278	GU18109662	3/21/2019		x			Tang	Jingying	Missouri
279	Initial	3/19/2019	x		x		Tang	Ping-Yueh	Taiwan
280	GU18079230	3/22/2019			x		Taniguchi	Yumiko	Japan
281	Initial	3/11/2019			x		Tanikita	Yukiko	Japan
282	GU18089405	3/18/2019	x			x	Tanobe	Takaaki	Japan
283	GU16066990	3/28/2019		x			Tasaka	Shohei	Japan
284	GU18048848	3/25/2019	x	x	x	x	Thakur	Varunsingh	India
285	Initial	3/19/2019			x		Tian	Shihan	China
286	Initial	3/28/2019	x		x		Tomita	Masamichi	Japan
287	GU09083617	3/1/2019			x		Tsuchiya	Jumpei	Japan
288	GU18069081	3/20/2019		x			Tsujimura	Misa	Japan
289	GU17037854	3/5/2019				x	Unni	Akhil	India
290	Initial	3/19/2019	x		x		Vora	Naiya	Pennsylvania
291	Initial	3/29/2019		x	x		Waki	Satoshi	Japan
292	Initial	3/27/2019		x	x		Wang	Qing	China
293	GU18099499	3/29/2019		x	x		Wang	Tao	China
294	GU18099581	3/29/2019	x	x			Wang	Tingyu	China
295	GU18129839	3/11/2019		x			Wang	Yali	China
296	GU18129928	3/5/2019	x				Wang	Yanfei	China
297	GU17068025	3/8/2019				x	Wang	Ying	China
298	GU18058982	3/5/2019	x				Wang	Youjun	China
299	GU18129843	3/21/2019		x	x		Wang	Zhuo	China
300	GU18058960	3/19/2019	x	x			Wang	Yufei	Pennsylvania
301	GU18069061	3/15/2019	x	x			Wang	Sy-Yeong	Taiwan
302	GU17037869	3/28/2019	x			x	Wang	Zhao	Texas
303	GU17128439	3/20/2019		x	x		Watanabe	Daisuke	Japan
304	GU18109697	3/29/2019			x		Watanabe	Koh	Washington
305	GU18109645	3/15/2019	x			x	Wei	Yun-Lun	Illinois
306	GU18069051	3/14/2019	x				Wei	Qiyue	Taiwan
307	GU17098208	3/27/2019			x		Wu	Yi-Ju	Taiwan
308	GU15015997	3/18/2019			x		Xi	Liang	Texas
309	Initial	3/8/2019		x			Xian	Chaoqun	Japan
310	GU18048857	3/11/2019	x				Xiang	Bao	China
311	GU17088185	3/12/2019	x				Xiao	Xiao	China
312	GU18038756	3/13/2019	x	x			Xie	Qinling	China
313	GU16117522	3/12/2019	x		x		Xing	Xiofang	China
314	Initial	3/19/2019		x	x		Xu	Hao	California
315	GU190110002	3/21/2019	x	x			Xu	Feng	China
316	GU18028585	3/27/2019		x		x	Xu	Muyang	China
317	GU18018507	3/25/2019		x			Xu	Hanzi	Iowa
318	GU17088146	3/21/2019		x			Xu	Wei	Japan
319	GU190210115	3/25/2019	x	x			Yamada	Kazuki	Japan
320	GU16117484	3/21/2019	x	x			Yamamoto	Daishi	Japan
321	GU15046127	3/6/2019				x	Yamamoto	Shoko	Japan
322	GU13085280	3/29/2019	x	x		x	Yamazaki	Daisuke	Japan
323	GU18038757	3/6/2019				x	Yamazaki	Kohei	Japan
324	GU17088194	3/8/2019	x				Yao	Lexin	China
325	GU18129913	3/20/2019	x	x	x		Yazawa	Tomoya	Japan
326	Initial	3/13/2019	x	x	x	x	Yeh	Chih-Wen	Taiwan
327	GU17128413	3/29/2019				x	Ying	Xiaowei	Illinois
328	GU18099542	3/29/2019	x			x	Yoshino	Daiki	Japan
329	GU18048793	3/5/2019		x	x		Yu	Bingbing	China
330	GU17088151	3/12/2019	x	x		x	Yu	Yen-Yu	Taiwan
331	GU18059008	3/21/2019		x	x		Yu	Na	Japan
332	GU18079239	3/5/2019		x			Yuan	Hong	China
333	GU18079239	3/12/2019	x				Yuan	Hong	China
334	GU19019965	3/28/2019			x		Yugeta	Ryuji	Japan
335	GU18028600	3/21/2019		x		x	Zhang	Ying	Canada

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
336	GU18099517	3/22/2019		x			Zhang	Cheng	China
337	GU17078105	3/20/2019	x			x	Zhang	Peifan	Nebraska
338	GU18099412	3/29/2019	x		x	x	Zhang	Simin	Pennsylvania
339	GU18099469	3/22/2019	x				Zheng	Rui	Canada
340	GU18018540	3/5/2019				x	Zheng	Kangzhuo	China
341	GU18038746	3/25/2019	x				Zheng	Wei	China
342	Initial	3/21/2019	x	x	x	x	Zheng	Yiming	China
343	Initial	3/13/2019	x		x		Zhou	Fannu	China
344	Initial	3/6/2019	x		x		Zhou	Jie	China
345	GU18038726	3/11/2019	x			x	Zhu	Yanyi	China
346	GU18018523	3/20/2019			x	x	Zhu	Youming	Illinois
347	GU18109719	3/27/2019		x	x	x	Zhu	Zhijun	Ohio
348	GU18058928	3/5/2019		x	x		Zhu	Yulin	Colorado
349	GU18048885	3/1/2019		x		x	Zhuang	Mianmian	China
350	Initial	3/12/2019	x	x	x	x	Zou	Zihan	China
351	GU18079215	3/12/2019		x			Zou	Yu	Massachusetts
		Total	165	160	164	127			

Request for Extension
Board meeting April 25, 2019

Mr. Mohd Fauzan Usmani (Candidate ID 851939)
Request for NTS extension for FAR until July 31, 2019
NTS expires 05/18/2019
Reason: Fractured right leg
Initial Exam Candidate

Mr. Khaled Mohamed (Candidate ID 813109)
Request for extension for AUD credit until 12/2019 (Q4 2019).
Credit expires 08/31/2019
Reason: Caretaker for mother who was diagnosed with cancer.
Re-exam candidate with no prior request for extension.

Mr. Zepu Zhu (Candidate ID 841560)
Request for NTS extension for all four parts (AUD, BEC, FAR and REG) until August 31, 2019 (Q3 2019)
NTS expired on 02/27/2019
Reason: Right foot crush injury.
Initial Exam Candidate.

Mr. Ho Wai Timothy Tsang (Candidate ID 801327)
Request for NTS extension for BEC and REG until August 31, 2019 (Q3 2019).
NTS expired 02/25/2019
Reason: Scheduled exams on 02/25/2019 for both exams during typhoon Wutip.
Re-exam candidate with no prior request for extension.

Ms. Abhishek Rawat (Candidate ID 772370)
Request for extension for BEC credit until June 30, 2019.
Credit expired on 02/28/2019
Reason: Severe back pain.
Has taken all four part of the exam and only passed BEC. Has no open Payment Coupon or NTS.
Re-exam candidate with no prior request for extension.

Jessica Reyes

From: Fauzan Usmani <fauzanusmani@gmail.com>
Sent: Monday, March 18, 2019 2:57 AM
To: Jessica Reyes; GBA Director; support@guamboa.org
Subject: Request for NTS extension
Attachments: NTS.pdf

Hi Team ,

Attached is my NTS which is expiring on 18th may 2019 .

Due to some health issue and some personal reason . i am not able to study and not able to appear for exam before 18th may 2019.

will it possible to extend my NTS validity till 30 june 2019 .

Your timely support highly appreciable.

Thank you
Fauzan Usmani

Jessica Reyes

From: Fauzan Usmani <fauzanusmani@gmail.com>
Sent: Thursday, April 18, 2019 12:40 PM
To: Jessica Reyes
Subject: Re: Request for NTS extension
Attachments: 20190328_125942.jpg

Hi Jessica

Attached x ray for your reference

On Thu, 18 Apr 2019, 06:25 Jessica Reyes, <exammgr@guamboa.org> wrote:

> Fauzan Usmani,
>
> We will have our board meeting next week.
>
> May you please send the x-ray you mentioned via email.
>
> Regards,
>
> *Jessica Reyes*
>
> Exam Manager
>
> 335 S. Marine Corps Dr., Ste 101
>
> Tamuning, Guam 96913
>
> 671-647-0813 ext. 604
>
> exammgr@guamboa.org

From: Fauzan Usmani [mailto:fauzanusmani@gmail.com]
Sent: Thursday, April 18, 2019 5:38 AM
To: Jessica Reyes; GBA Director; support@guamboa.org
Subject: Re: Request for NTS extension

hI Jessica and GBA,

Payment has been made from my side and the same credited to the board.

however its does not reflect in my nts . Please confirm when i am to see my nts date extend till 31st july 2019.

Thanks for all your support

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 MOHD FAUZAN USMANI
B31 1ST FLOOR OKHALA VIHAR
DELHI, 110025
India

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
FAR	6808329	6808329	11/19/2018	05/18/2019

National Candidate ID: 851939
Passport Name: USMANI, MOHD FAUZAN

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

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

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

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

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

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

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

April 15, 2019

MR MOHD FAUZAN USMANI
B31 1ST FLOOR OKHALA VIHAR
DELHI, 110025
India

To Whom It May Concern:

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

FAR	11/19/2018	05/18/2019

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

Sincerely,

Guam Board of Accountancy

17% 23:02
New Doc 2019...

Medical Certificate

This is to certify that

Mr./Mrs./Miss Fauzan Usmani

is/was advised rest from 05 April 2019 to 10 May 2019

as he/she is/was suffering from Fracture (R) Leg

He/she is medically fit to resume from 11 may 2019

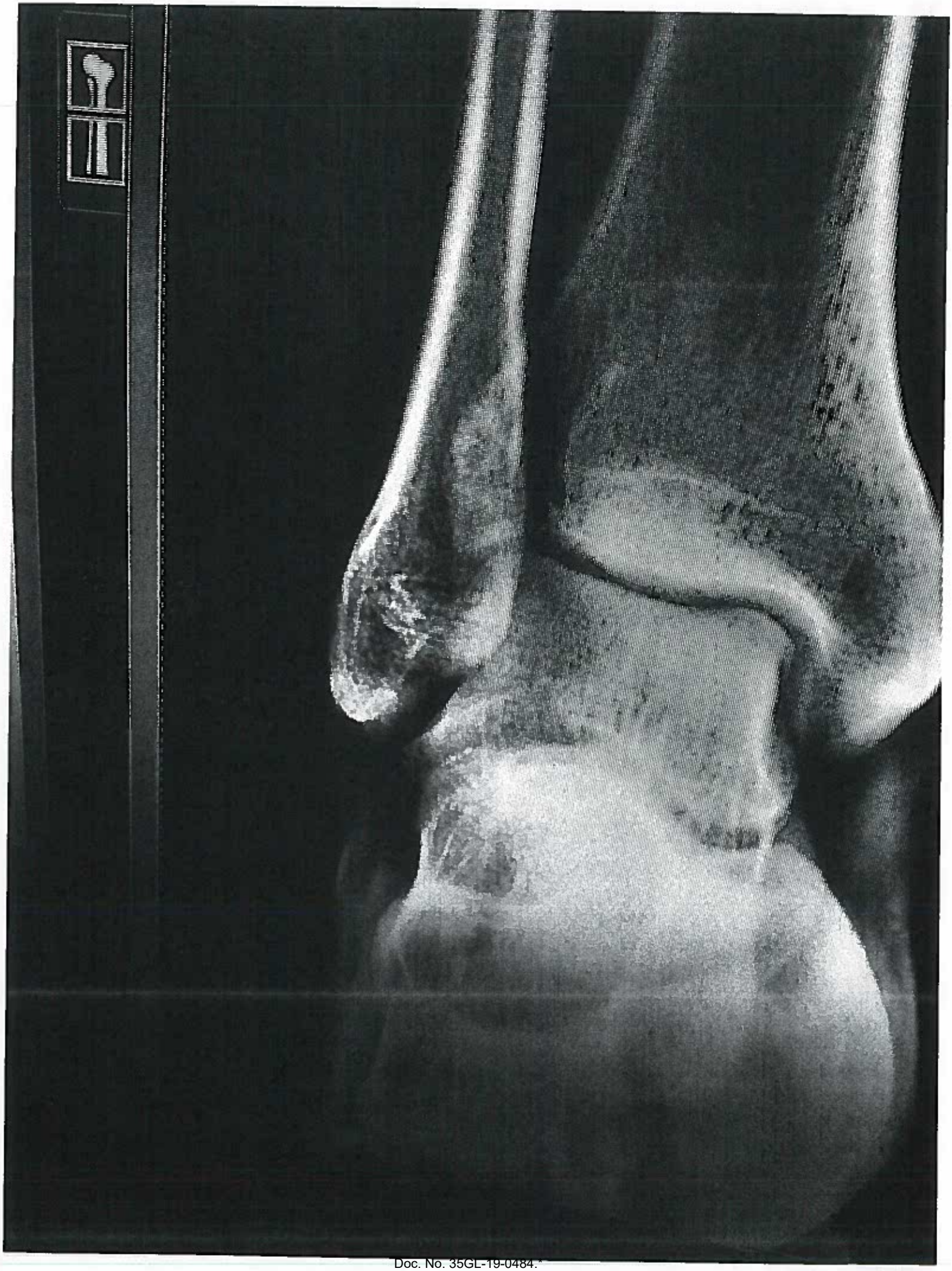
Patient's Signature

Dr. A. R. ALVI
MD (Medicine)
Regd. No. 15788

Date: 05-04-2019

Signature & Stamp

Scanned by CamScanner



Jessica Reyes

From: Khaled Ezzat <khaledezzat90@gmail.com>
Sent: Sunday, April 07, 2019 2:43 AM
To: Jessica Reyes
Subject: Exam Credit extention
Attachments: Khaled Mohamed CPA Credit.pdf

Hi Jessica,

i hope my email finds you well

Currently i have Credit for 3 Exams with 1 exam yet to sit for and i am afraid to lose the credit for first exam cleared.

.

i am reaching out to see the possibility for credit extension my credit expires on August 31,2019 i want to see if i can extend that to October or anytime in Q4 2019.

the major reason i am asking is because i am currently staying with my sick mother and i look after her during her Cancer Treatment which involves many medical trips as well as support at home which affects my study time BIG time as i do have a full time job so its not that easy to find time and effort to study for the exam adding to the above i live in Egypt which is a very long way from USA to sit for exam so its not easy to plan a trip to US in the near future i expect her she should be done with her treatment by august if everything went fine then i can plan my trip to be by early Q4 or so.

i can provide you with all medical and supporting reports should you require having them .

appreciate you assistance and looking forward to hearing from you.

Uniform CPA Examination Score Notice

KHALED MOHAMED
23 EL SADEL ALY STREET
DOKKI
GIZA, 1234
Egypt
1/23/2019

National Candidate ID:	813109
Jurisdiction:	Guam Board of Accountancy
Examination Section:	BEC - Business Environments and Concepts
Examination Section ID:	6636671
Date Examination Section Taken:	11/12/2018

Score: 76 Result: PASS

Current Credit Status for Examination:

AUD	Credit	Expires	08/31/19
BEC	Credit	Expires	05/31/20
FAR	Credit	Expires	05/31/20
REG	No Credit		

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

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

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

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

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

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

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

Rev 201701

Uniform CPA Examination Payment Coupon

Accountancy Board to which Candidate has Applied:
Guam Board of Accountancy

KHALED AHMED ISMAIL EZZAT MOHAMED
23 EL SADEL ALY STREET
DOKKI
GIZA, 1234

Passport Name: KHALED AHMED ISMAIL EZZAT MOHAMED

Payment Coupon 76254

Coupon Expiration Date: July 1, 2019

You have been approved to take the following sections of the Uniform CPA

REG

Amount Due to NASBA: $208.40

To receive your Notice to Schedule, contact NASBA to pay the amount due in full.

You may pay by credit card by visiting the NASBA website at https://candidate-portal.nasba.org

Identification: you must take **two** forms of identification when you take the examination: one with a recent photograph and your signature and a section with your signature. **These identifications MUST have your name spelled exactly as it appears on this Payment Coupon.** (See the "Candidate Bulletin" for a list of acceptable primary and secondary identifications.) **You wil not be allowed to test if you do not have proper identification. At least 10 days prior to your appointment,** contact your state board of accountancy to file name change information, if it is necessary to do so.

You may also send a check or money order to:

NASBA - National Candidate Database
P.O. Box 198469
Nashville, TN 37219

Name: Mrs: Mona Sharaf Ismail **Date: 7/11/2018**

MRN: 30078892

F18-FDG PET/CT STUDY

CLINICAL HISTORY:

67-y-old female has history of treated lymphoma for PET / CT assessment.

REASON FOR PET/CT STUDY:

* Restaging after completion of therapy. **"Development of subsequent treatment strategy."**

TECHNIQUE:

- **Radiopharmaceutical:** 18F FDG.
- **Blood glucose at time of 18F-FDG injection:** 95 mg/dL.
- **Time from 18F-FDG injection to scan:**60 min
- **PET/CT images** were acquired from the skull base through the upper thighs & **CT images** were acquired for the purpose of anatomical localization and attenuation correction. Images were reviewed in the transaxial, coronal, and sagittal planes.
- **Additional notes: SUV max normalized to body weight was used.**
- **Patient's height:** 159 cm **patient's weight:** 74 kg
- **Comparison: Last PET/CT report dated 28/5/2018**

Nasr City, Cairo, Egypt - (+2) 02 24140500 - Fax: 24140501 - Hotline 19057

FINDINGS:

Head and Neck:

* Non FDG avid bilateral sub-mandibular and upper cervical lymph nodes; the largest measures 1.4 cm & No hypermetabolic cervical lymphadenopathy detected.
* NO FDG avid thyroid nodules.
* Physiologic FDG uptake is seen in the oropharynx, salivary glands, and larynx.
* Normal diffuse brain activity with NO hypermetabolic brain lesions.

Chest:

* **Bilateral axillary lymph nodes are noted, one of the left side nodes show active FDG uptake measuring 2.1 cm with SUVmax~6.6.**
* There is no hypermetabolic mediastinal lymphadenopathy.
* NO FDG avid lung nodules or masses detected.
* No metabolically active pericardial or pleural lesions detected.
* Physiologic FDG uptake is noted in the heart.

Abdomen and Pelvis:

* **Few bi-lobar hepatic focal lesions are noted with No pathological FDG uptake; the largest is seen in segment VI measures 1.3 cm.**
* **Complete metabolic remission of the previously reported right external iliac lymph node; currently measuring 1.2 cm with No pathological FDG uptake.**
* **Non FDG avid para-aortic and aorto-caval lymph nodes; the largest measures 1.2 cm.**
* **Currently there is no hypermetabolic abdominal or pelvic lymphadenopathy.**
* The spleen is of average size with NO FDG avid focal lesions detected.
* The pancreas shows normal FDG avidity.
* There are no active adrenal nodules.
* Physiologic FDG excretion is seen in the kidneys and bladder.

Sakat Al-Emam st. - Sayeda Zeinab Tel.: 02 25318500 (30 Lines) - Fax Line 39057

Musculoskeletal:

* Normal FDG activity is seen over the axial skeleton. No focal active blastic or lytic bone lesions detected.

Reference hepatic SUVmax~4.3

IMPRESSION:

- **Complete metabolic remission of the old right external iliac nodal lesion.**
- **Newly developed FDG avid left axillary lymph node ?? lymphomatous for further clinical correlation , close follow up and / or biopsy if clinically justified.**

Thanks for referral;

Nuclear Medicine Unit;

Dr. Salma A. Badr, MSc.
Specialist of Nuclear Medicine

Dr. Ahmed Zaher, MD
Consultant of Nuclear Medicine, CCHE
Prof. of Nuclear Medicine, NCI, Cairo University

Basket Al Enabm st. - Al Sayeda Zainab - Tel: 02 23355010 (30 Lines) - Hot Line 19057

Name: Mrs: Mona Sharaf Ismail Date: 17/3/2019

MRN: 30078892

F18-FDG PET/CT STUDY

CLINICAL HISTORY:

67-y-old female has history of treated lymphoma for PET / CT assessment.

REASON FOR PET/CT STUDY:

* Restaging after completion of therapy. **"Development of subsequent treatment strategy."**

TECHNIQUE:

- **Radiopharmaceutical:** 18F FDG.
- **Blood glucose at time of 18F-FDG injection:** 98 mg/ dL.
- **Time from 18F-FDG injection to scan:**60 min
- **PET/CT images** were acquired from the skull base through the upper thighs & **CT images** were acquired for the purpose of anatomical localization and attenuation correction. Images were reviewed in the transaxial, coronal, and sagittal planes.
- **Additional notes: SUV max normalized to body weight was used.**
- **Patient's height:** 157 cm **patient's weight:** 77 kg
- **Comparison: Compared to last PET/CT study dated 7/11/2018**

FINDINGS:

Head and Neck:

* **Reactivation of the previously CT detected left upper cervical lymph nodes; currently the largest measures 1.4 cm showing active FDG uptake of SUVmax~3.7.**
* NO FDG avid thyroid nodules.
* Physiologic FDG uptake is seen in the oropharynx, salivary glands, and larynx.
* Normal diffuse brain activity with NO hypermetabolic brain lesions.

Chest:

* **Mild metabolic regression of the previously detected FDG avid left side axillary lymph node; currently still measuring 2.1 cm with current SUVmax~4.5 (compared to SUVmax~6.6 in the previous study).**
* **Reactivation of the previously CT detected right sub-pectoral lymph nodes; currently the largest measures 1.7 cm showing active FDG uptake of SUVmax~6.9.**
* There is no hypermetabolic mediastinal lymphadenopathy.
* NO FDG avid lung nodules or masses detected.
* No metabolically active pericardial or pleural lesions detected.
* Physiologic FDG uptake is noted in the heart.

Abdomen and Pelvis:

* **Mild reactivation of left common iliac lymph nodes; currently the largest measures 1.4 cm with SUVmax~3.8.**
* **Reactivated left external iliac lymph node; measuring 1.4 cm with SUVmax~5.8.**
* **Stationary appearance of the previously detected few Non FDG avid bi-lobar hepatic focal lesions; the largest is still seen in segment VI measuring 1.3 cm.**
* The spleen is of average size with NO FDG avid focal lesions detected.
* The pancreas shows normal FDG avidity.

Hehet Al-Emari st. - Al Sayeda Zeinab Tel: 02 23535000 (24 Line) - Hot Line 19057

* There are no active adrenal nodules.
* Physiologic FDG excretion is seen in the kidneys and bladder.

Musculoskeletal:

* Normal FDG activity is seen over the axial skeleton. No focal active blastic or lytic bone lesions detected.

IMPRESSION:

PET/CT for a known case of treated lymphoma revealed mixed pattern of response as follow;

- **Mild metabolic regression of the old FDG avid left axillary lymph node.**
- **Moderate reactivation of multiple other supra and infra-diaphragmatic lymphomatous nodal lesions at the above mentioned sites.**

Thanks for referral;

Nuclear Medicine Unit;

Dr. Salma A. Badr, MSc.
Specialist of Nuclear Medicine

Dr. Ahmed Zaher, MD
Consultant of Nuclear Medicine, CCHE
Prof. of Nuclear Medicine, NCI, Cairo University

CONSULTATION REPORT

Request for Consultation in
Settlement of Private Claims

Date

Issue

Signature

Jessica Reyes

From: 朱泽璞 <zhuzepu@163.com>
Sent: Wednesday, February 20, 2019 5:09 PM
To: Jessica Reyes
Subject: Re:RE: RE: CPA Application—ZHU ZEPU

Yes I still need the deadline extension of the whole four exam sections, including the REG and BEC exam sections which I have not appointed yet .

At 2019-02-20 15:03:27, "Jessica Reyes" <exammgr@guamboa.org> wrote:

> If you cancel then there is no need for the extension and you forfeit the fees you have paid.
>
> Let me know if you still want the extension. As per our phone conversation if the extension is approved NASBA will give instructions as to what to do next.
>
> Regards,
>
> *Jessica Reyes*
>
> Exam Manager
>
> 335 S. Marine Corps Dr., Ste 101
>
> Tamuning, Guam 96913
>
> 671-647-0813 ext. 604
>
> exammgr@guamboa.org
>
> **From:** 朱泽璞 [mailto:zhuzepu@163.com]
> **Sent:** Wednesday, February 20, 2019 4:22 PM
> **To:** Jessica Reyes
> **Subject:** Re:RE: CPA Application—ZHU ZEPU
>
> Dear Jessica,
>
> There are still some questions related to my application of NTS deadline extension.
>
> As we have taliked on the phone, I have appointed the AUD and FAR exam as the following:

Subject: Confirmation of computer-based **FINANCIAL ACCOUNTING AND REPORTING,#0000000090179149**

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

Confirmation:	0000000090179149	Prometric Test Center: # 0001
Program:	Uniform CPA Exam	Los Angeles - Culver City
Exam Code:	FAR	5601 WEST SLAUSON AVENUE
	FINANCIAL ACCOUNTING AND REPORTING	SUITE 110 (Los Angeles - Metro Area)
Exam Date:	27 Feb 2019	Culver City CALIFORNIA 90230
Exam Time:	12:30	UNITED STATES

Subject: Confirmation of computer-based **AUDITING AND ATTESTATION,#0000000090178989**

Your appointment for the computer-based **AUDITING AND ATTESTATION** is confirmed. Please find the confirmation details that follow:

Confirmation:	0000000090178989	Prometric Test Center: # 0001
Program:	Uniform CPA Exam	Los Angeles - Culver City
Exam Code:	AUD	5601 WEST SLAUSON AVENUE
	AUDITING AND ATTESTATION	SUITE 110 (Los Angeles - Metro Area)
Exam Date:	26 Feb 2019	Culver City CALIFORNIA 90230
Exam Time:	12:30	UNITED STATES

However,due to my foot injury I cannot fly to America this month. So I am wondering at this moment I should not cancel the FAR and AUD exam I have already appointed ,right?

So now I should just waiting for the board meetting to decide my application of NTS deadline extension and if my application is approved in March, the FAR and AUD exam I already appointed on 26 and 27 February but did not participate due to waiting for the board meeting could still rescheduled to another later time ?

Hope to get your reply.

在 2019-02-20 10:37:12，"Jessica Reyes" <exammgr@guamboa.org> 写道：

Zepu Zhu,

This will need to go before the board for approval.

It will go before the board during our March meeting.

Jessica Reyes

From: 朱泽璞 <zhuzepu@163.com>
Sent: Wednesday, February 20, 2019 4:22 PM
To: Jessica Reyes
Subject: Re:RE: CPA Application—ZHU ZEPU

Dear Jessica,
There are still some questions related to my application of NTS deadline extension.
As we have taliked on the phone, I have appointed the AUD and FAR exam as the following:

Subject: Confirmation of computer-based FINANCIAL ACCOUNTING AND REPORTING,#0000000090179149

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

Confirmation:	0000000090179149	Prometric Test Center: # 0001
Program:	Uniform CPA Exam	Los Angeles - Culver City
Exam Code:	FAR	5601 WEST SLAUSON AVENUE
	FINANCIAL ACCOUNTING AND REPORTING	SUITE 110 (Los Angeles - Metro Area)
Exam Date:	27 Feb 2019	Culver City CALIFORNIA 90230
Exam Time:	12:30	UNITED STATES

Subject: Confirmation of computer-based AUDITING AND ATTESTATION,#0000000090178989

Your appointment for the computer-based AUDITING AND ATTESTATION is confirmed. Please find the confirmation details that follow:

Confirmation:	0000000090178989	Prometric Test Center: # 0001
Program:	Uniform CPA Exam	Los Angeles - Culver City
Exam Code:	AUD	5601 WEST SLAUSON AVENUE
	AUDITING AND ATTESTATION	SUITE 110 (Los Angeles - Metro Area)
Exam Date:	26 Feb 2019	Culver City CALIFORNIA 90230
Exam Time:	12:30	UNITED STATES

However,due to my foot injury I cannot fly to America this month. So I am wondering at this moment I should not cancel the FAR and AUD exam I have already appointed ,right?
So now I should just waiting for the board meetting to decide my application of NTS deadline extension and if my application is approved in March, the FAR and AUD exam I already appointed on 26 and 27 February but did not participate due to waiting for the board meeting could still rescheduled to another later time ?
Hope to get your reply.

Jessica Reyes

From: 朱泽璞 <zhuzepu@163.com>
Sent: Tuesday, February 19, 2019 2:44 PM
To: Jessica Reyes
Subject: Re:RE: CPA Application—ZHU ZEPU
Attachments: doctor's note.pdf; doctor's note translation.pdf

I got right foot injury and the doctor's note is attached. Please see details in the note.
Thanks for understanding and hope to get your reply.

At 2019-02-18 14:44:19, "Jessica Reyes" <exammgr@guamboa.org> wrote:

It will need to be translated and notarized.

Regards,

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

exammgr@guamboa.org

From: 朱泽璞 [mailto:zhuzepu@163.com]
Sent: Monday, February 18, 2019 10:43 AM
To: Jessica Reyes
Subject: Re: CPA Application—ZHU ZEPU

Cause I am in China , the doctor's note is in Chinese . Is it ok ?

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 ZEPU ZHU
FIVE MINMETALS PLAZZA, TOWER C, ROOM 301
NORTH STREET OF CHAOYANGMEN
BEIJING, 100010
China

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6745066	6745066	08/28/2018	02/27/2019
BEC	6745067	6745067	08/28/2018	02/27/2019
FAR	6745068	6745068	08/28/2018	02/27/2019
REG	6745069	6745069	08/28/2018	02/27/2019

National Candidate ID: 841560
Passport Name: ZHU, ZEPU

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

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

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

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

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

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

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

September 05, 2018

MR ZEPU ZHU
FIVE MINMETALS PLAZZA, TOWER C, ROOM 301
NORTH STREET OF CHAOYANGMEN
BEIJING, 100010
China

To Whom It May Concern:

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

AUD	08/28/2018	02/27/2019
BEC	08/28/2018	02/27/2019
FAR	08/28/2018	02/27/2019
REG	08/28/2018	02/27/2019

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

Sincerely,

Guam Board of Accountancy

Xuanwu Hospital, Capital Medical University

Discharge record

Hospitalization No. 716534

Name: Zhu Zepu	Gender: Male	Age: 29	Subject: Orthopedics

Discharge order:	Remark:
1. One month rest needed, the affected limb should avoid movement. 2. Seek medical advice in case of persistent pain, bleeding or oozing. 3. Outpatient review after one month. 4. Visit the outpatient department in time for discomfort.	

Note: diagnostic records are printed in triplicate

Signature of doctor: Liu Limin

Gao Zhihua

Xuanwu Hospital inpatient department

Xuanwu Hospital, Capital Medical University

Discharge record

Hospitalization No. 716534

Name: Zhu Zepu	Gender: Male	Age: 29	Subject: Orthopedics
Admission time: 14February 2019		Discharge time: 15 February 2019	

Admission status (including abnormal test results, etc.)

Right foot crush injury for more than half a day. The patient was injured by a vehicle during walking half a day ago. There were redness, swelling and tenderness in his right foot. There was no abnormal activity of tibiofibula, skin sensation in the lower leg was normal, active activity of the knee and ankle joint was normal, and peripheral blood supply was normal.

Admission diagnosis:

Right foot injury

Diagnosis and treatment after admission:

After admission, the routine examination was conducted, and the patient was treated with Yunnan baiyao spray and Flurbiprofen bubuprofen ointment for external use. The patient was asked to brake strictly, while no obvious surgical indications were observed.

Discharge status :(including major test results, etc.)

The general condition of the patient was good today. No fever was found in the physical examination, but there was still pain. The wound was examined and there was still redness and swelling.

Discharge diagnosis:

Right foot injury.

Name of operation and wound healing:

None.

Jessica Reyes

From: Ho Wai Timothy Tsang <htsang2@horizon.csueastbay.edu>
Sent: Tuesday, February 26, 2019 2:55 AM
To: Jessica Reyes
Subject: Re: Exam rescheduling
Attachments: Appointment Confirmation - FAR.pdf; Appointment Confirmation - BEC.pdf

Hi Jessica,

Please find the attached and below information per your request:

Legal name: Ho Wai Timothy Tsang
Date of Birth: 10/18/1991

Regards,
Timothy

On Mon, Feb 25, 2019 at 8:44 AM Jessica Reyes <exammgr@guamboa.org> wrote:

Timothy,
We will put the request before the board for approval.
May I please get your legal name and date birth.
If you have a letter from the prometric site to confirm your seats scheduled during the typhoon.
Regards,
Jessica Reyes
Exam Manager
335 S. Marine Corps Dr., Ste 101
Tamuning, Guam 96913
671-647-0813 ext. 604
exammgr@guamboa.org

-----Original Message-----
From: Timothy Tsang [mailto:htsang2@horizon.csueastbay.edu]
Sent: Saturday, February 23, 2019 3:56 PM
To: exammgr@guamboa.org
Subject: Exam rescheduling

To whom may concern,

Due to the weather condition in Guam, I will not be able to take the exam. I'm wondering if there are any possibilities to extend my NTS because my latest date to take the exam is on the 2/25.

Best regards

Timothy

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 HO WAI TIMOTHY TSANG
FLAT 3, 26/F, BLOCK A, MOUNT PARKER LODGE
QUARRY BAY, 00000
Hong Kong

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6730104	6730104	08/26/2018	02/25/2019
BEC	6730105	6730105	08/26/2018	02/25/2019
FAR	6730106	6730106	08/26/2018	02/25/2019

National Candidate ID: 801327
Passport Name: TSANG, HO WAI TIMOTHY

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

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

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

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

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

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

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

Updated: Nov 2018

January 04, 2019

MR HO WAI TIMOTHY TSANG
FLAT 3, 26/F, BLOCK A, MOUNT PARKER LODGE
QUARRY BAY, 00000
Hong Kong

To Whom It May Concern:

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

AUD	08/26/2018	02/25/2019
BEC	08/26/2018	02/25/2019
FAR	08/26/2018	02/25/2019

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

Sincerely,

Guam Board of Accountancy

Gmail Timothy Tsang <hwtsangtimothy@gmail.com>

Appointment Confirmation

donotreply@prometric.com <donotreply@prometric.com> Fri, Jan 4, 2019 at 9:31 PM
To: hwtsangtimothy@gmail.com

To: HO WAI TIMOTHY TSANG
Date: 04 Jan 2019 **North America**

Subject: Confirmation of computer-based **FINANCIAL ACCOUNTING AND REPORTING (GUAM ONLY),#0000000089816055**

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

Confirmation: 0000000089816055
Program: Uniform CPA Exam
Exam Code: FARGU
FINANCIAL ACCOUNTING AND REPORTING (GUAM ONLY)
Exam Date: 25 Feb 2019
Exam Time: 08:00

Prometric Test Center: # 5504
Guam Finance Center, Harmon
674 Harmon Loop Road
3rd Floor - Suite 312
Dededo GUAM 96929
GUAM

GLOBAL TEST CENTER SECURITY PROCEDURES

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

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

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

IDENTIFICATION POLICY

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

RESCHEDULE / CANCEL POLICY

After you have made an appointment for an examination section you may find it necessary to change or cancel an appointment. Be aware that you may be required to pay a reschedule fee or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation. Changes made 5 to 30 days prior to

Gmail Timothy Tsang <hwtsangtimothy@gmail.com>

Appointment Confirmation

donotreply@prometric.com <donotreply@prometric.com> Fri, Jan 4, 2019 at 9:33 PM
To: hwtsangtimothy@gmail.com

To: HO WAI TIMOTHY TSANG
Date: 04 Jan 2019 **North America**

Subject: Confirmation of computer-based **BUSINESS ENVIRONMENT AND CONCEPTS (GUAM ONLY),#0000000089816066**

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

Confirmation: 0000000089816066

Program:	Uniform CPA Exam
Exam Code:	BECGU
	BUSINESS ENVIRONMENT AND CONCEPTS (GUAM ONLY)
Exam Date:	25 Feb 2019
Exam Time:	12:30

Prometric Test Center: # 5504
Guam Finance Center, Harmon
674 Harmon Loop Road
3rd Floor - Suite 312
Dededo GUAM 96929
GUAM

GLOBAL TEST CENTER SECURITY PROCEDURES

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

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

IDENTIFICATION POLICY

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

RESCHEDULE / CANCEL POLICY

After you have made an appointment for an examination section you may find it necessary to change or cancel an appointment. Be aware that you may be required to pay a reschedule fee or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation. Changes made 5 to 30 days prior to



UA116 / Sat., Feb 23, 2019
Hong Kong to Agana

Details | Seat Map | Standby | Upgrades

Your flight is canceled because of severe weather conditions on the way to your destination. We're sorry for the inconvenience.

HKG	GUM
11:55pm	6:40am (Feb 24)
Canceled	
Gate	Gate
N/A	12
	Baggage claim

Amenities >

This information may change as a flight's status changes
Last refreshed 2:49pm Sun., Feb 24, 2019

Jessica Reyes

From:	Abhishek Rawat <abhishekrawat06@gmail.com>
Sent:	Tuesday, February 26, 2019 3:43 PM
To:	Jessica Reyes
Subject:	Request for extension of BEC score
Attachments:	PGDBA(Finance) Copy.pdf; Doctor's certificate.pdf; Doctor's prescription.pdf

Respected Ma'm

Please consider my humble request of extending my BEC score validity till next testing window ending in June. My original plan was completing entire CPA course by February but due to severe back pain I am unable to sit for more than a few minutes. I am undergoing a treatment of 10 weeks starting last week of December 2018. Being an international student scheduling an exam requires a great deal of efforts and finance as the nearest testing center is in UAE while my residence is in India. I was strictly advised by the doctor to restrict my movements and travel to bare minimum.

With then medical condition I also had to complete PGDBA (Session 2016-18 with majors in Finance). I took up PGDBA(Finance) in order to fulfill my credits requirements for applying CPA license after I pass my exams. I am in process of updating my credits with Guam board through an evaluation agency.

All this deeply impacted my work life and financial condition. I am still struggling to build up the same pace as before. Even after all the adversities I am still very motivated to complete my CPA. I just need some more time to complete rest of my exams. Please consider my request for extension. I am highly grateful for your consideration.

Enclosed:

1. Doctor's Prescription
2. Doctor's Certificate
3. PGDBA(Finance) copy

Regards,
Abhishek Rawat
M:(+91)9999248708

Uniform CPA Examination Score Notice

ABHISHEK RAWAT
1552 TONIA LOOP
ROUND ROCK, TX, 78665

4/17/2019

National Candidate ID:	772370
Jurisdiction:	Guam Board of Accountancy
Examination Section:	BEC - Business Environments and Concepts
Examination Section ID:	6289427
Date Examination Section Taken:	8/21/2017

Score: 75 Result: PASS

Current Credit Status for Examination:

AUD	No Credit		
BEC	No Credit	Expired	02/28/19
FAR	No Credit		
REG	No Credit		

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

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

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

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

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

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

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

Rev 201701

DR. RAKESH SAPRA

M.S. (Orthopaedics)
Orthopaedic Surgeon
RU-7, Vishakha Enclave, Pitampura, Delhi-34

No. 2760 Dated 21.2.19

This is to certify that Sh./Smt. [redacted]

whose signature are given below is/was suffering from [redacted]

A period of rest of 10 hrs days/week w.e.f 26.2.19

is/was absolutely essential for his/her recovery.

Having recovered, he/she is fit to resume duties w.e.f [redacted]

Patient's Signature

Signature [redacted]

Dr. Rakesh Sapra
(Regn. No. MCI 2282)

Scanned by CamScanner

DR. RAKESH SAPRA
M. S. (ORTHOPAEDICS)
ORTHOPAEDIC SURGEON

Formerly Consultant Orthopaedic Surgeon
Maulana Azad Medical College
& Associated Irwin & G.B. Pant Hospital

Clinic : RU-7,
Vishakha Enclave,
Pitam Pura, Delhi-34,
Phone : 27342154, 49058082

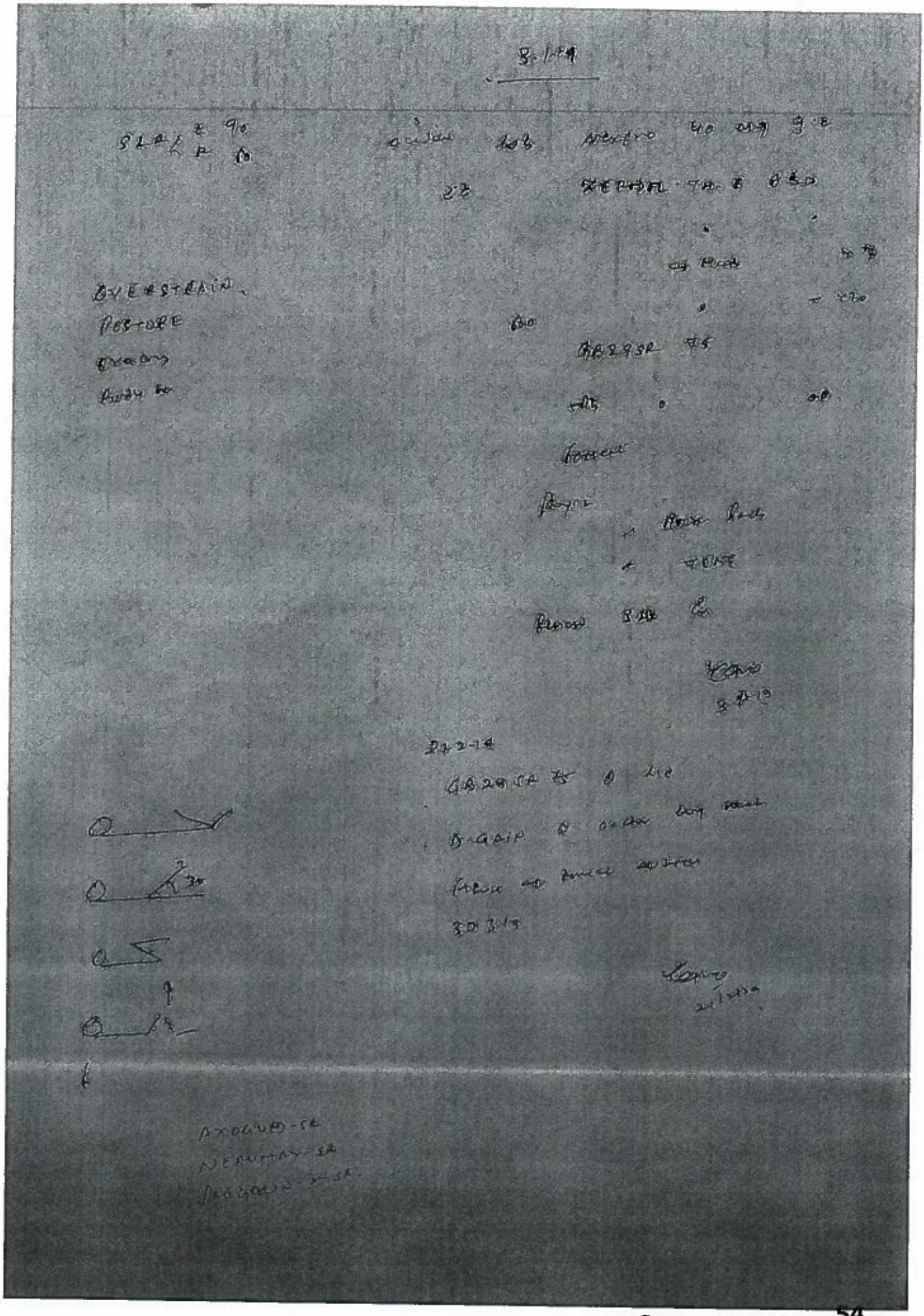
- Known Drug Sensitivity
- H/o Acid Dyspesia

Resi: 311, Ambika Apartments, Sector-XIV, Rohini, Delhi-110085
E-mail : drsapra@hotmail.com

Physiotherapy : 9.30 A.M. to 12.30 P.M. & 6.00 P.M. to 8.30 P.M. Sunday : 11.00 A.M. to 1.00 P.M.
Consultation : 9.30 A.M. to 2.00 P.M. (Mon. to Sat.)

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Doc. No. 35GL-19-0484.*



Scanned by CamScanner

Doc. No. 35GL-19-0484.*

161278

Reg. No. 201615494

SYMBIOSIS
CENTRE FOR DISTANCE LEARNING

This is to certify that

Mr. Abhishek Rawat

has successfully completed two years (2016 to 2018)

Post Graduate Diploma in Business Administration

(PGDBA) through distance learning, conducted by this institute and awarded on this day of Saturday, February 02, 2019

Specialization in: Finance

The grade awarded is : A

Dr. Swati Mujumdar
Director

Scanned by CamScanner

SYMBIOSIS
CENTRE FOR DISTANCE LEARNING
PUNE, INDIA

MARK SHEET

Registration No. : 201615494
Name of Student : Abhishek Rawat
Program Name : Post Graduate Diploma in Business Administration
Specialization : Finance
Mode of Delivery : Distance Learning

161278

	Subject Name	Assignment	Examination	Marks Obtained
Sem 1	Principles and Practices of Management	27	44	71
	Organizational Behaviour	15	50	65
	Management Accounting	24	48	72
	Managerial Economics	16	49	65
	Business Law	22	48	70
Sem 2	Production / Operations Management	24	36	60
	Financial Management	26	53	79
	Human Resource Management	21	43	64
	Marketing Management	21	40	61
	Management Information Systems	18	52	70
Sem 3	Strategic Management	23	39	62
	Project Finance	25	51	76
	Capital Market	21	42	63
	Corporate Governance	27	51	78
Sem 4	International Finance	20	48	68
	Direct Taxation	22	50	72
	Project Report	52	NA	52
	Research Methodology and Statistical Quantitative Methods	23	NA	23

Grading System		
A+	Distinction	70% and above
A	First Class	60% to 69.99%
B	Second Class	55% to 59.99%
C	Pass Class	50% to 54.99%
D	Fail	Below 50%

Grand Total :	1171
Out of :	1700
Percentage :	68.88%
Grade :	A
Status :	Pass

NA: Not Applicable

Date of Result Declaration: Saturday, February 02, 2019

Controller of Examinations

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Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of April 25, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
1	Mr. Mahmoud Abdelsamie Mohamed Abdellatif Qatar	Initial Certificate Active – Attest	Ernst & Young Qatar 02/2016 – Present Ernst & Young Allied for Accounting & Auditing 07/2014 – 09/2015 Deloitte & Touche Al Wazzan & Co. 10/2015 – 01/2016	Cairo Univ. BA	10% Accounting Services 90% Audit/Attest Services	Akram Mansour Darweesh New Hampshire	None	Approval
2	Mr. Khaled Elkotb Reyad Aziz Kuwait	Initial Certificate Active – Attest	BDO Alnisf & Partner 04/2017 – 09/2018 Rodl & Partner Middle East 08/2014 – 12/2016	Menoufia Univ. BA	100% Audit/Attest Services	Hany Moustafa Shebl New Hampshire	None	Approval
3	Mr. Mohamed Mostafa Elsayed Barakat Saudi Arabia	Initial Certificate Active – Attest	KPMG Saudi Arabia 02/2017 – Present Al Othaim Holding Co. 02/2015 – 01/2017 PricewaterHouse Coopers 01/2014 – 12/2014	Cairo Univ. BA	100% Audit/Attest Services	Omar Said Mohamed Ali Guam	None	Approval
4	Ms. Yukari Ashley Nakata Buccat Guam	Initial Certificate Active – Attest	Deloitte & Touche LLP 09/2016 – Present Island Pacific Coffee Co. 09/2013 – 03/2015	Univ. of Guam BBA	100% Audit/Attest Services	Wei-Li Tung Guam	None	Approval
5	Ms. Ran Cheng China	Initial Certificate Active – Attest	China Science & Merchants Capital Mgmt. 07/2018 – 01/2019 Baker Tilly CPAs 09/2016 – 02/2018 Huawei Technologies 11/2014 – 08/2016	Shanghai Int'l Studies Univ. BA China Univ. of Political Science & Law	5% Accounting Services 50% Audit/Attest Services 20% Financial Advisory Serv. 5% Tax/Tax Advisory Services 5% Consulting Skills 15% Mgmt. Advisory Services	Yuhua Hu Washington	None	Approval
6	Mr. Mohammad A.I. Hodali United Arab Emirates	Initial Certificate Active – Attest	Spark Est. Maintenance & Oil Fields Services 10/2018 – Present KPMG United Arab Emirates 02/2018 – 10/2018 Grant Thornton 12/2015 – 02/2018	Birzeit Univ. BA	100% Audit/Attest Services	Ayman Mousa Washington	None	Approval
7	Ms. Tavneet Kaur India	Initial Certificate Active – Attest	Ernst & Young GDS India LLP 07/2012 – Present	Univ. of Delhi BA 2012	100% Audit/Attest Services	Jeffrey Lucian Green Georgia	None	Approval
8	Mr. Ali Bassam Ismaeel Khashashneh Kuwait	Initial Certificate Active – Attest	Al Mal Investment 06/2017 – Present KFH Financial Brokerage 05/2015 – 06/2017 RSM Albazie & Co. 04/2011 – 05/2015	Yarmouk Univ. BBA	40% Accounting Services 60% Audit/Attest Services	Mahmoud Mazen Jamal Guam	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of April 25, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
9	Mr. Makoto Koyano Japan	Cert.# 1512 Active – Attest	Ernst & Young Shinnihon LLC 01/2017 – 03/2019 NTT Business Associe Corporation 04/2013 – 12/2016	Chiba Univ. BA	100% Audit/Attest Services	Koichi Tamura Delaware	None	Approval
10	Ms. Qing Li China	Initial Certificate Active – Attest	KPMG LLP 08/2016 – Present	New York Univ. MS Northeastern Univ. BA	100% Audit/Attest Services	Xiaoyu Xu New York	None	Approval
11	Ms. Lina Mahmassani Lebanon	Initial Certificate Active – Attest	PricewaterHouse Coopers 01/2016 – Present	American Univ. of Beirut BBA Arts, Sciences & Technology Univ. of Lebanon	100% Audit/Attest Services	Ara S Fermanian New Hampshire	None	Approval
12	Mr. Edward Kane De La Cruz Miguel Florida	Initial Certificate Active – Attest	Tupperware Brands 01/2018 – Present Marcom LLP 01/2015 – 12/2017 Gabor Agency 05/2013 – 12/2014	Florida State Univ. BS, BS Acctg Tallahassee Community College AA	100% Audit/Attest Services	Andres Esteban Abad Florida	None	Approval
13	Ms. Manisha Mittal India	Initial Certificate Active – Attest	Grant Thornton KCC India 06/2016 – Present	Bangalore Univ. BA Indira Gandhi National Open Univ.	100% Audit/Attest Services	Lilla C Gourley Georgia	None	Approval
14	Mr. James Abi Nahed Lebanon	Initial Certificate Active – Attest	Deloitte & Touche 10/2017 – Present Credit Libanais Bank 11/2013 – 07/2014	Univ. Saint-Joseph de Beyrouth BA General Director of Education MingDao Univ.	100% Audit/Attest Services	Farid A Massoud New Hampshire	None	Approval
15	Ms. Sheetal Nair New Jersey	Initial Certificate Active – Attest	Deloitte & Touche LLP 12/2014 – Present Deloitte & Touche AERS 08/2010 – 11/2014	Bangalore Univ. BA	100% Audit/Attest Services	Daniel J Cutola New Jersey	None	Approval
16	Mr. Safar Karim Netherlands	Initial Certificate Active – Attest	Ernst & Young LLP 10/2017 – Present Ernst & Young P.C.C. 06/2009 – 09-2017	Labanese American Univ. BS Liberty Univ.	90% Audit/Attest Services 10% Financial Advisory Serv.	Chadi G Rmeih New Hampshire	None	Approval
17	Ms. Chunhua Piao Japan	Initial Certificate Active – Attest	Ernst & Young Shinnihon LLC 04/2018 – Present	Central Univ. of Fin. & Econ BA	100% Audit/Attest Services			

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of April 25, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
18	Ms. Bhumika Sethi India	Initial Certificate Active – Attest	MGO India Pvt. Ltd. 10/2018 – Present Ernst & Young GDS Pvt. Ltd. 10/2015 – 10/2018 KPMG Global Services 11/2013 – 09/2015	Univ. of Delhi BA Institute of Management Technology	100% Audit/Attest Services	Jeffrey Lucian Green Georgia	None	Approval
19	Mr. Bilal Shahid Saudi Arabia	Initial Certificate Active – Attest	Sadara Chemical Company 02/2014 – Present	Univ. of Karachi BA ICAI	80% Audit/Attest Services 5% Financial Advisory Serv. 5% Consulting Skills 10% Mgmt. Advisory Services	Ahmed Gaber Sayed Mohamed Guam	None	Approval
20	Ms. Crescel Czarina Nayan Singayao Guam	Initial Certificate Active – Attest	Deloitte & Touche LLP 07/2017 – Present Commission on Audit Philippines 02/2015 – 02/2016 Deloitte & Touche Philippines 11/2013 – 01/2015	Polytechnic Univ. of The Philippines BS	100% Audit/Attest Services	Lee H Vensel Guam	None	Approval
21	Mr. Marc Francisco Tanag Guam	Initial Certificate Active – Attest	Ernst & Young LLP 10/2017 – Present	Univ. of San Diego BA Accounting Univ. of Guam	100% Audit/Attest Services	John R Onedera Guam	None	Approval
22	Mr. Mitchell Norman Tang China	Initial Certificate Active – Attest	Ernst & Young China 11/2015 – Present	Bryant Univ. BS Accounting	100% Audit/Attest Services	Clement Hallming Yeung Massachusetts	None	Approval
23	Ms. Ting Xu China	Initial Certificate Active – Attest	Ernst & Young LLP Shanghai 10/2006 – Present	Shanghai Jai Tong Univ. BS Shanghai Univ. of Finance & Economics	100% Audit/Attest Services	Meihua Li Washington	None	Approval
24	Ms. Le Yu Japan	Initial Certificate Active – Attest	KPMG AZSA LLC 08/2015 – Present KPMG Huazhen LLP 10/2012 – 07/2015	Univ. of Shanghai for Science & Technology BA Univ. of Int'l Business & Economics Beijing Language & Culture Univ.	99% Audit/Attest Services 1% Financial Advisory Serv.	Masashi Oki New Hampshire	None	Approval
25	Ms. Vera Opone Yumul Guam	Initial Certificate Active – Attest	Deloitte & Touche LLP 11/2005 – Present	Holy Angel Univ. BS Accounting	100% Audit/Attest Services	Daniel Scott Fitzgerald Guam	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of April 25, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
26	Ms. Afshan Aysha India	Cert. #2912 Active – Non-Attest	Roda Al Bustan Hotel	Devry Univ. BA Mangalore Univ.	55% Accounting Services 10% Audit/Attest Services 4% Financial Advisory Serv. 20% Tax/Tax Advisory Serv. 10% Consulting Services 1% Mgmt. Advisory Services	Joseph Roy Kuduthinasery Delaware	None	Approval
27	Ms. Neha Mukund Bhattad Florida	Initial Certificate Active – Non-Attest	SPJV & Company 03/2013 – 08/2016	Univ. of Pune BA ICAI	40% Accounting Services 20% Audit/Attest Services 10% Financial Advisory Serv. 30% Tax/Tax Advisory Serv.	Varun Jain Colorado	None	Approval
28	Ms. Arunima Chandel India	Initial Certificate Active – Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 08/2013 – Present	Univ. of Delhi BA	100% Audit/Attest Services	Kent J Francois Virginia	None	Approval
29	Mr. Arjun Chaudhry India	Initial Certificate Active – Non-Attest	Deloitte Touche & Tohmatsu Ltd. 08/2016 – Present	Univ. of Delhi BA	100% Audit/Attest Services	Kent J Francois	None	Approval
30	Ms. Huei-Chen Chen Taiwan	Initial Certificate Active – Non-Attest	Genexco Co. Ltd. 03/2008 – 04/2015	National Taiwan Univ. BBA National Chengchi Univ. MBA Accounting Shanghai Lixin Univ. of Accounting & Finance	100% Accounting Services	Jimmy Chen Texas	None	Approval
31	Ms. Yiling Chen China	Initial Certificate Active – Non-Attest	Anchong Property & Casualty Insurance Co. Ltd. 12/2016 – Present Sirius XM Canada Inc. 11/2016 – 12/2016 Nova Scotia Health Authority 12/2014 – 05/2015	Acadia Univ. BBA	85% Accounting Services 10% Tax/Tax Advisory Serv. 5% Consulting Skills	Tairan Li Virginia	None	Approval
32	Mr. Rajat Dugar India	Cert. #2615 Reinstatement	Eisner Amper Consultants Pvt. Ltd. 01/2019 – Present JP Morgan Services Pvt. Ltd. 12/2015 – 01/2019 Deloitte & Touche AERS Pvt. Ltd. 10/2011 – 12/2015	Gauhati Univ. ICAI BA				Approval
33	Mr. Jeffrey Glen Q Deleon Guerrero Saipan	Initial Certificate Active – Non-Attest	Paksense Inc. 09/2013 – 07/2017 EAN Holdings LLC 01/2011 – 07/2013	Eastern Oregon Univ. BSBA	100% Accounting Services	Carol A Mokwa Idaho	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of April 25, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
34	Mr. Zijian Dong Canada	Initial Certificate Active – Non-Attest	Henderson Partners LLP 02/2018 – Present PricewaterhouseCoopers 01/2017 – 12/2017	Dongbei Univ. of Fin. & Econ BA Mgmt./Econ Brock Univ. MA Accounting McMaster Univ. MA	100% Tax/Tax Advisory Serv.	Joseph Sardella Illinois	None	Approval
35	Mr. Eisa Mohammed E Faheem Saudi Arabia	Initial Certificate Active – Non-Attest	PricewaterhouseCoopers 11/2018 – Present Ernst & Young 02/2016 – 10/2018	Concordia Univ. BA	100% Audit/Attest Services	Hesham Sabry Elbakry New Hampshire	None	Approval
36	Ms. Wenxi Fan Illinois	Initial Certificate Active – Non-Attest	Deloitte & Touche LLP 08/2017 – Present	Sichuan Univ. BS	100% Financial Advisory Serv.	Zhiyi Yang Illinois	None	Approval
37	Ms. Akshita Fatehpuria India	Initial Certificate Active – Non-Attest	Deloitte AERS Pvt. Ltd. 08/2013 – Present	Univ. of Delhi BA	100% Audit/Attest Services	Kent J Francois Virginia	None	Approval
38	Ms. Qing Guo China	Initial Certificate Active – Non-Attest	Clariant Bohai Pigment Preparations (TianJin) Ltd. 10/2014 – Present NNE Pharmaplan Co. Ltd. 05/2014 – 09/2014	Tianjin Univ. of Fin. & Econ. BA Central Univ. of Fin. & Econ.	20% Accounting Services 10% Tax/Tax Advisory Serv. 70% Mgmt. Advisory Serv.	Bing Wu New Hampshire	None	Approval
39	Ms. Mahima Gupta India	Initial Certificate Active – Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 07/2015 – Present	Univ. of Delhi BA	100% Audit/Attest Services	Kent J Francois Virginia	None	Approval
40	Ms. Meenu Jain Pennsylvania	Cert. #2074 Active – Non-Attest	The Kintock Group 01/2016 – Present Michael Page 10/2015 – 01/2016 J L Reyes Accounting & Tax 02/2013 – 05/31/2015	Univ. of Delhi BA ICAI Montgomery County Community College	100% Accounting Services	Charles J Ward Pennsylvania	None	Approval
41	Mr. Ahmed Mohammed Jama United Arab Emirate	Initial Certificate Active – Non-Attest	Silver Horn General Trading LLC 01/2016 – Present Najmat Al Khair LLC 10/2014 – 12/2015	Osmania Univ. BA Punjab Technical Univ. MBA	60% Accounting Services 30% Tax/Tax Advisory Serv. 10% Mgmt. Advisory Services	Hussein Dagane Hashi Minnesota	None	Approval
42	Ms. Jennifer Lee Hong Kong	Initial Certificate Active – Non-Attest	Dragon Legend Investments Ltd. 08/2018 – Present Alliance Bernstein (HK) Ltd. 07/2015 – 02/2018	Univ. of Iowa BBA	100% Accounting Services	Laura Jean Humbert Colorado	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of April 25, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
43	Ms. Jiayi Li China	Initial Certificate Active – Non-Attest	JHD Investment & Mgmt. Co. Ltd. 03/2018 – Present Mazars Consulting Co. Ltd. 03/2016 – 07/2016 CoCa-Cola Industries Mgmt. Co. Ltd. 01/2014 – 07/2014	Colgate Univ. BA Johns Hopkins Univ. MS Shanghai Lixin Univ. of Acct. & Fin.	20% Accounting Services 20% Audit/Attest Services 30% Fin. Advisory Services 10% Tax/Tax Adivsory Serv. 10% Consulting Skills 10% Mgmt. Advisory Services	Ge Bai Massachusetts	None	Approval
44	Ms. Qingqin Li Japan	Initial Certificate Active – Non-Attest	Hitachi Johnson Controls Air Conditioning Inc. 04/2016 – Present Johnson Controls K.K. 05/2015 – 03/2016 Johnson Controls Business Center Co. Ltd. 10/2012 – 04/2015	Dongbei Univ. of Fin. & Econ. BA California State Univ. East Bay	100% Accounting Services	Toyoaki Miwa Guam	None	Approval
45	Ms. Jessica Mayes Tennessee	Initial Certificate Active – Non-Attest	Federal Deposit Insurance Corp. 05/2015 – Present	Murray State Univ. BS Accounting	75% Fin. Advisory Services 10% Consulting Skills 5% Mgmt. Advisory Services	Reuben Cash Kentucky	None	Approval
46	Mr. Hiroshi Nayuki Japan	Initial Certificate Active – Non-Attest	PricewaterhouseCoopers Aarata LLC 11/2018 – Present PricewaterhouseCoopers Business Assurance LLC 10/2016 – 10/2018 Persol Process & Technology Co. Ltd. 02/2012 – 09/2016	Rikkyo Univ. BA California State Univ. East Bay	100% Audit/Attest Services	Toyoaki Miwa Guam	None	Approval
47	Mr. Sejeong Park Canada	Initial Certificate Active – Non-Attest	KPMG LLP 01/2016 – Present BDO Canada LLP 03/2015 – 01/2016	York Univ. BA	100% Tax/Tax Advisory Serv.	Kenneth Santiago Santiano California	None	Approval
48	Mr. Rohan Sachdeva India	Initial Certificate Active – Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 12/2016 – Present	Univ. of Delhi BA ICAI	100% Audit/Attest Services	Kent J Francois	None	Approval
49	Mr. Nitin Sarda India	Initial Certificate Active – Non-Attest	Genesys Biologics Pvt. Ltd. 08/2017 – Present WAFI Transport LLC 07/2014 – 06/2017	Osmania Univ. BA ICAI	40% Accounting Services 10% Audit/Attest Services 10% Financial Advisory Serv. 10% Tax/Tax Advisory Serv. 10% Consulting Skills 20% Mgmt. Advisory Services	Varun Jain Colorado	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of April 25, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
50	Mr. Ryunosuke Sasaki Japan	Initial Certificate Active – Non-Attest	Deloitte Touche Tohmatsu LLC 10/2016 – Present	Univ. of British Columbia BA Langara College California State Univ. East Bay	80% Accounting Services 20% Audit/Attest Services	Toyoaki Miwa Guam	None	Approval
51	Mr. Abhinav Saxena India	Initial Certificate Active – Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 08/2010 – Present	Univ. of Delhi BA	100% Audit/Attest Services	Kent J Francois	None	Approval
52	Ms. Nikita Srivastava India	Initial Certificate Active – Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 08/2013 – Present	Univ. of Delhi BA	100% Audit/Attest Services	Kent J Francois	None	Approval
53	Ms. Xueting Sun Illinois	Initial Certificate Active – Non-Attest	Energy BDO Inc. 04/2015 – Present Enterprise CPAs Ltd. 01/2015 – 04/2015	Zaozhuang Univ. BA Loyola Univ.	100% Accounting Services	Duo Liang Illinois	None	Approval
54	Mr. Masaru Takehana Japan	Initial Certificate Active – Non-Attest	Deloitte Touche Tohmatsu LLC 08/2016 – Present Abeam Consulting Ltd. 04/2013 – 07/2016	Melbourne Institute of Business & Tech. Deakin Univ. BA California State Univ. East Bay	30% Accounting Services 10% Audit/Attest Services 30% Consulting Skills 30% Mgmt. Advisory Services	Takumi Imanishi New Hampshire	None	Approval
55	Mr. Anton Kunjummen Varghese India	Initial Certificate Active – Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 08/2014 – Present	Univ. of Madras BA Amity Univ.	100% Audit/Attest Services	Kent J Francois Virginia	None	Approval
56	Ms. Li Nong Wang Canada	Initial Certificate Active – Non-Attest	On-Board Accounting & Management Inc. 09/2016 – Present	Central Univ. of Fin. & Econ. BA/MA	60% Accounting Services 40% Tax/Tax Advisory Serv.	Laura Jean Humbert Colorado	None	Approval
57	Ms. Chunxu Yan China	Initial Certificate Active – Non-Attest	Dingsheng Group 06/2017 – Present Jilin Youth Palace 07/2013 – 09/2014	The Tourism College of Changchun Univ. BA Accounting	60% Accounting Services 15% Audit/Attest Services 25% Tax/Tax Advisory Serv.	Bing Wu New Hampshire	None	Approval
58	Ms. Shuang Zhang China	Initial Certificate Active – Non-Attest	Netease Information Tech. Co. Ltd. 06/2017 – Present Worley Parsons China 04/2013 – 08/2016	Capital Univ. of Econ & Business BA Dongfang College, Shandong Univ. of Fin. & Econ Central Univ. of Fin. & Econ	20% Accounting Services 50% Tax/Tax Advisory Serv. 30% Consulting Skills	Li Xin Guam	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of April 25, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
59	Ms. Mengan Zhao Canada	Initial Certificate Active – Non-Attest	Scician Ltd. 02/2016 – 09-2018 Deloitte Touche Tohmatsu CPA LLP 09/2010 – 06/2013	Shanghai Univ. of Fin. & Econ. BA York Univ. MBA	50% Accounting Services 50% Mgmt. Advisory Services	Yang Wang Washington	None	Approval
60	Ms. Mengyuan Zhou China	Initial Certificate Active – Non-Attest	Deloitte Consulting Co. Ltd. Shanghai 11/2018 – Present Deloitte Tax Ltd. Shanghai 11/2015 – 11/2018 Moffett & Grigorian LLP 06/2013 – 05/2015	El Camino Colleg AA Univ. of California, Los Angeles BA Shanghai Univ. of Fin. & Econ.	50% Accounting Services 50% Tax/Tax Advisory Serv.	Tony Jianfeng Huang California	None	Approval
61	Mr. Mahmoud Mohamed Abdalgalel Abdalhafez Saudi Arabia	Initial Certificate Inactive	ANS for Auditing Consulting 11/2016 – Present Al-Maazawy Auditing & Consulting 06/2013 – 10/2016	Ain-Shams Univ. BA			None	Approval
62	Mr. Mokbel Sabrelgameel Abdelaziz Abouelella United Arab Emirates	Initial Certificate Inactive	House of Translation LLC 08/2012 – Present Darahem Financial Brokeage 03/2006 – 10/2011	Cairo Univ. BA Accounting			None	Approval
63	Mr. Yoshito Adachi Japan	Initial Certificate Inactive	Ernst & Young Shinnihon LLC 01/2017 – Present	Univ. of South Australia BA Musashi Univ. O-Hara College of Business			None	Approval
64	Mr. Hemank Aggarwal India	Initial Certificate Inactive	None	Punjab Univ. BA ICAI			None	Approval
65	Mr. Hani Saleh A Alogaili Saudi Arabia	Initial Certificate Inactive	Alogaili CPA Firm 11/2017 – Present Dr. Al Aamri & Co, BDO 04/2014 – 11/2017	Cape Breton Univ. BBA Accounting Institute of Public Administration			None	Approval
66	Mr. Ammar Abdul Kareem Abdulraheem Amoori Palestine	Initial Certificate Inactive	Massader Co. for the Development of Natural Resources 04/2018 – Present Palestine Investment Fund 06/2014 – 03/2018	Yarmouk Univ. BA Accounting			None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of April 25, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
67	Mr. Yoshinari Asami Mongolia	Initial Certificate Inactive	Joto Education Center LLC 07/2018 – Present Joto Corporation 02/2017 – 03/2018 Higher Engineering Educaiton Project 12/2014 – 01/2017	Kobe Univ. BA California State Univ. East Bay			None	Approval
68	Mr. Nai-Wen Chang Taiwan	Initial Certificate Inactive	Sealy Asia Ltd. 02/2018 – Present	Shih Chien Univ. BBA Chinese Culture Univ.			None	Approval
69	Mr. Shu-Jui Chang Taiwan	Initial Certificate Inactive	PricewaterhouseCoopers 09/2018 – Present	Soochow Univ. BA			None	Approval
70	Mr. Chun-Hao Chen Taiwan	Initial Certificate Inactive	JFJ Productions Corp. Ltd. 08/2017 – Present PricewaterhouseCoopers 09/2016 – 08/2017 Deloitte 11/2015 – 07/2016	Sooshow Univ. BBA			None	Approval
71	Mr. Kuan-Chung Chen Taiwan	Initial Certificate Inactive	None	National Taiwan Univ. BA Stanford Univ.			None	Approval
72	Ms. Fang-Hsi Chou Taiwan	Initial Certificate Inactive	None	National Taiwan Univ. BBA			None	Approval
73	Mr. Saji Cyriac United Arab Emirates	Initial Certificate Inactive	Al Sayer Retail Co. LLC 08/2015 – Present	Maatma Gandhi Univ. BA ICAI Oxford Univ.			None	Approval
74	Ms. Anurdaha Gopalan California	Initial Certificate Inactive	None	Univ. of Madras BA ICAI			None	Approval
75	Ms. Ping Gu Indiana	Initial Certificate Inactive	None	Indiana Univ. BS			None	Approval
76	Mr. Szu-Chien Huang Taiwan	Initial Certificate Inactive	None	National Taiwan Univ. BBA			None	Approval
77	Mr. Muhammad Ibrahim Hussien Khalil Egypt	Initial Certificate Inactive	FinExpertiza – HCA 08/2006 – Present	Cairo Univ. BA			None	Approval
78	Mr. Ali Umar Khan United Arab Emirates	Initial Certificate Inactive	PricewaterhouseCoopers 09/2015 – Present	McMaster Univ. BA Singapore Mgmt. Univ.			None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of April 25, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
79	Ms. Fang-Yu Kuo Japan	Initial Certificate Inactive	Unilever Japan 01/2019 – Present NTT Communications 10/2016 – 12/2018	National Taiwan Univ. BBA			None	Approval
80	Ms. Chi-Ting Lee Taiwan	Initial Certificate Inactive	KPMG 09/2016 – Present	National Sun Yat-Sen Univ. BBA			None	Approval
81	Ms. Yuan-Jung Lee Taiwan	Initial Certificate Inactive	None	National Taiwan Univ. BBA Univ. of Connecticut			None	Approval
82	Ms. Yu-Lun Lee Taiwan	Initial Certificate Inactive	PricewaterhouseCoopers 01/2018 – Present Standard Chartered Bank 9/2017 – 12/2017 Deloitte 09/2015	National Chengchi Univ. BA			None	Approval
83	Mr. Wei-Chen Liu Texas	Initial Certificate Inactive	Lian-Feng PLLC CPA Firm 07/2016 – 06/2017	National Cheng Kung Univ. BBA			None	Approval
84	Mr. Yen-Liang Lu Taiwan	Initial Certificate Inactive	None	National Cheng Kung Univ. BBA			None	Approval
85	Mr. Mohamed Mahmoud Hassan Mohamed Egypt	Initial Certificate Inactive	Qatar National Bank 12/2014 – Present The Egyptian Chinese Joint Venture Co. 10/2011 – 11/2014	Suez Univ. BA			None	Approval
86	Ms. Ching-Chih Tsui Taiwan	Initial Certificate Inactive	Chunghwa Telecom 01/2017 – Present KPMG 09/2012 – 08/2016	National Chung Cheng Univ. BBA Miami Univ.			None	Approval
87	Ms. Jianli Wang New Jersey	Initial Certificate Inactive	None	Xiamen Univ. BA			None	Approval
88	Mr. Nian-Xin Wu Taiwan	Initial Certificate Inactive	Ernst & Young 09/2018 – Present	Yuan Ze Univ. BS National Cheng Kung Univ.			None	Approval
89	Ms. Lihui Xu China	Initial Certificate Inactive	Pedder Group Ltd. 05/2015 Amazon.cn 08/2012	Beijing Wuzi Univ. BA Shandong Univ. of Fin. & Econ.			None	Approval
90	Mr. Ittetsu Yamaura Missouri	Initial Certificate Inactive	Tokio Marine & Nichido Fire Insurance Co. Ltd. 04/2014 – Present	Kyoto Univ. BA California State Univ. East Bay			None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of April 25, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
91	Mr. Anas Subhi Khaled Yousef United Arab Emirates	Initial Certificate Inactive	Sumitomo Corporation Middle East, FZE 02/2013 – Present	Yarmouk Univ. BS			None	Approval
92	Mr. Zhenxing Zhang China	Initial Certificate Inactive	Gislaved Gummi Qingdao Ltd. 01/2013 Qingdao McDermott Wuchuan Offshore Engineering Co. Ltd. 09/2010 WABCO China Ltd. 01/2007	Shenyang Univ. of Chemical Technology BA Accounting			None	Approval
93	Ms. Shi Han Zhao Taiwan	Initial Certificate Inactive	Swire Coca Cola 10/2018 – Present Mercedes-Benz Financial Services Ltd. 07/2014 – 10/2018 Deloitte 01/2012 – 07/2014	Univ. of Alberta BA			None	Approval

GUAM BOARD OF ACCOUNTANCY

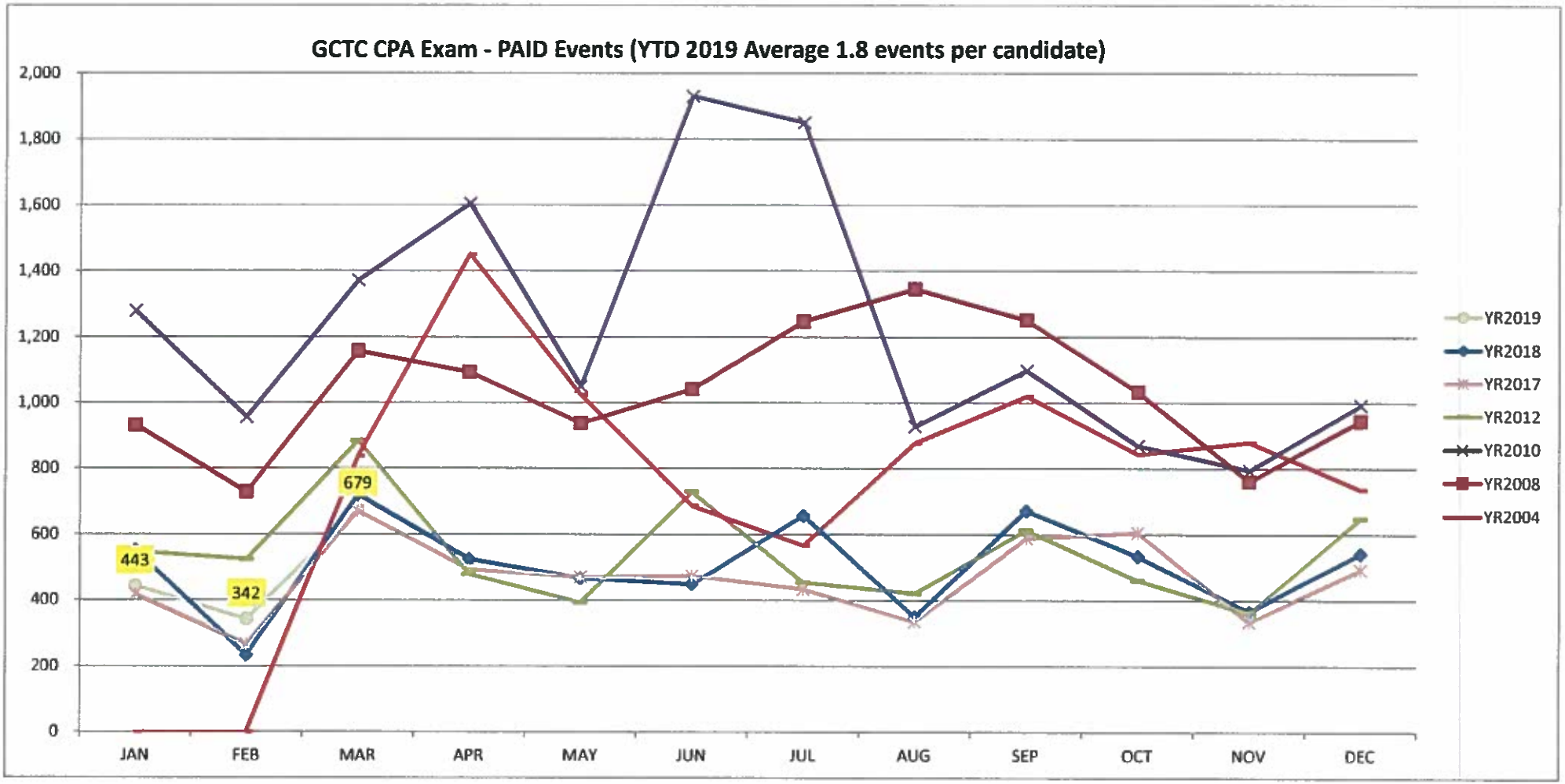
FY2019 Revenue, Expense and Fund Balance Summary w/History and FY2019 Budget

(Modified Accrual Basis: updated 4/24/2019 dns)

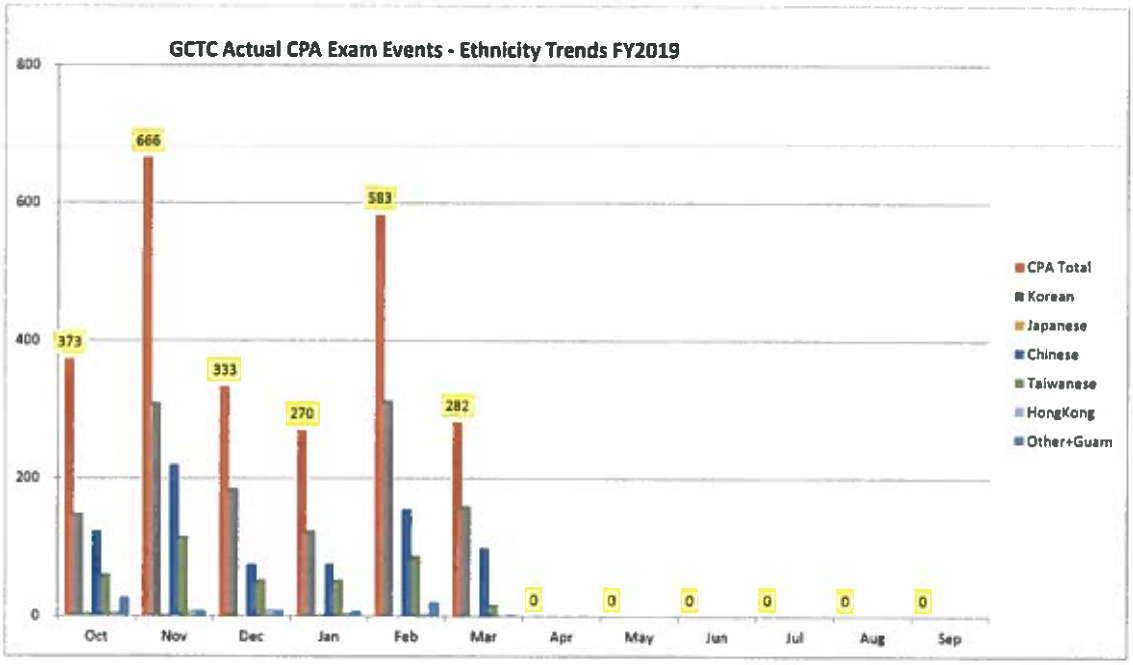
BUDGET CATEGORY Description	NOTES	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual YTD 3/31/2019	FY2019 Approved Budget
REVENUES SUMMARY							
Exam Application Fees		89,750	120,900	126,450	152,500	94,975	110,000
Guam Computer Test Center Administration Fees		411,320	518,185	444,500	420,560	203,560	450,000
Certification Fees		60,725	100,750	128,100	138,725	77,850	95,000
Individual Licensing Fees		119,425	138,350	173,375	205,700	42,300	170,000
Firm Licensing Fees		5,675	5,450	5,350	5,450	450	5,000
Penalties/Miscellaneous Fees/Interest		16,762	12,302	18,320	22,556	8,722	0
TOTAL REVENUES		**703,657**	**895,937**	**896,095**	**945,491**	**427,857**	**830,000**
220 Travel		0	0	0	0	0	0
230 Contractual							
Administrative Services Contract		290,245	292,273	299,186	304,984	150,199	314,280
Legal Services Contract		0	0	0	0	0	0
Copier Services		4,301	5,638	6,572	8,438	4,863	7,500
Education & Testing		0	2,596	0	0	0	20,000
Others (Publications, Dues, etc.)		14,200	14,200	15,544	15,240	0	16,000
Web/Database development & maintenance		0	66	0	0	0	15,000
233 Office Space		23,868	23,868	23,868	23,868	11,934	24,000
240 Supplies		11,363	14,426	18,788	19,865	7,803	18,000
250 Small Equipment		1,963	2,384	4,065	5,084	1,364	15,000
290 Miscellaneous							
Bank Charges		6,424	9,391	11,980	14,878	6,059	18,000
Postage		14,322	28,365	33,810	46,998	10,237	32,000
Training		0	5,014	0	0	0	10,000
Notices/Compliance Investigations/Others		2,882	2,672	1,010	610	354	0
UOG Endowment Contribution		0	100,000	200,000	400,000	400,000	300,000
363 Telephone Services		0	0	0	0	0	0
450 Capitalized Equipment		0	0	0	0	0	0
TOTAL EXPENDITURES		**369,567**	**500,893**	**614,823**	**839,965**	**592,813**	**789,780**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		**334,090**	**395,043**	**281,272**	**105,526**	**(164,957)**	**40,220**
FUND BALANCE:							
Beginning	(1)	**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,827,791**	**1,827,791**
UOG Endowment Contribution Paid (PL 32-191)		(1,000,000)					
Ending		**1,045,950**	**1,440,993**	**1,722,265**	**1,827,791**	**1,662,834**	**1,868,011**
Consisting of:							
Cash - Bank of Guam (established FY2008)		**521,899**	**644,962**	**954,983**	**1,059,598**	**889,222**	
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**	**47,530**	
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**	**1,662,834**	
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**	**472,834**	

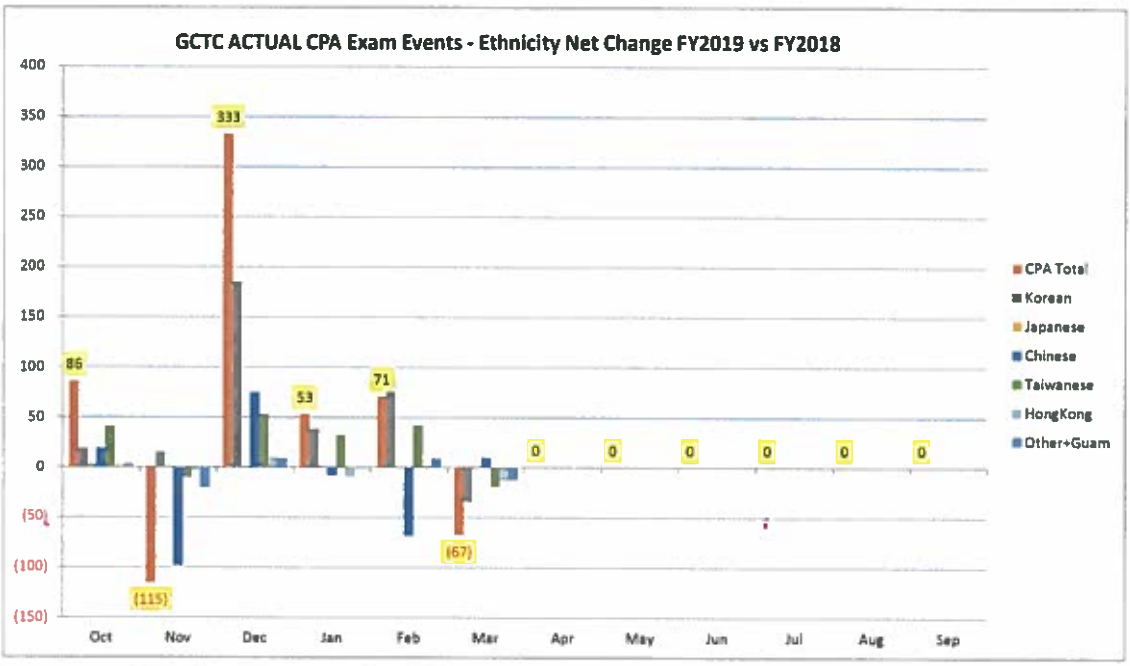
NOTES:

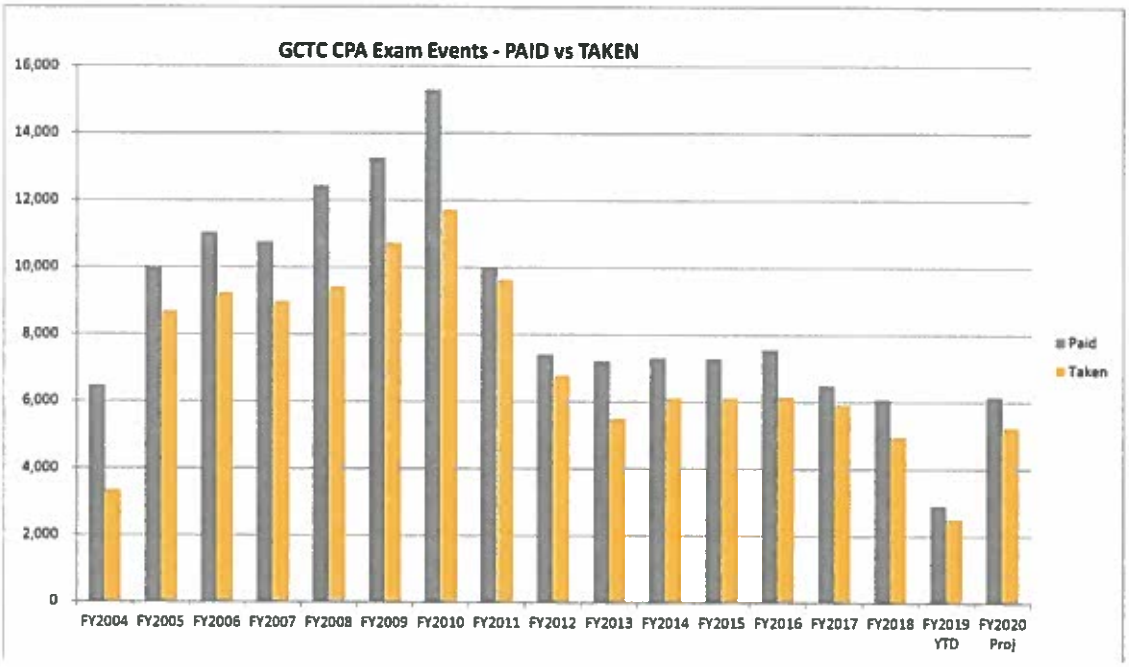
(1) During FY2019-Oct the Board paid $31,178 of prior year obligations, shown as FY2018 expenditures.
There are no outstanding prior year encumbrances as of 10/8/2018.

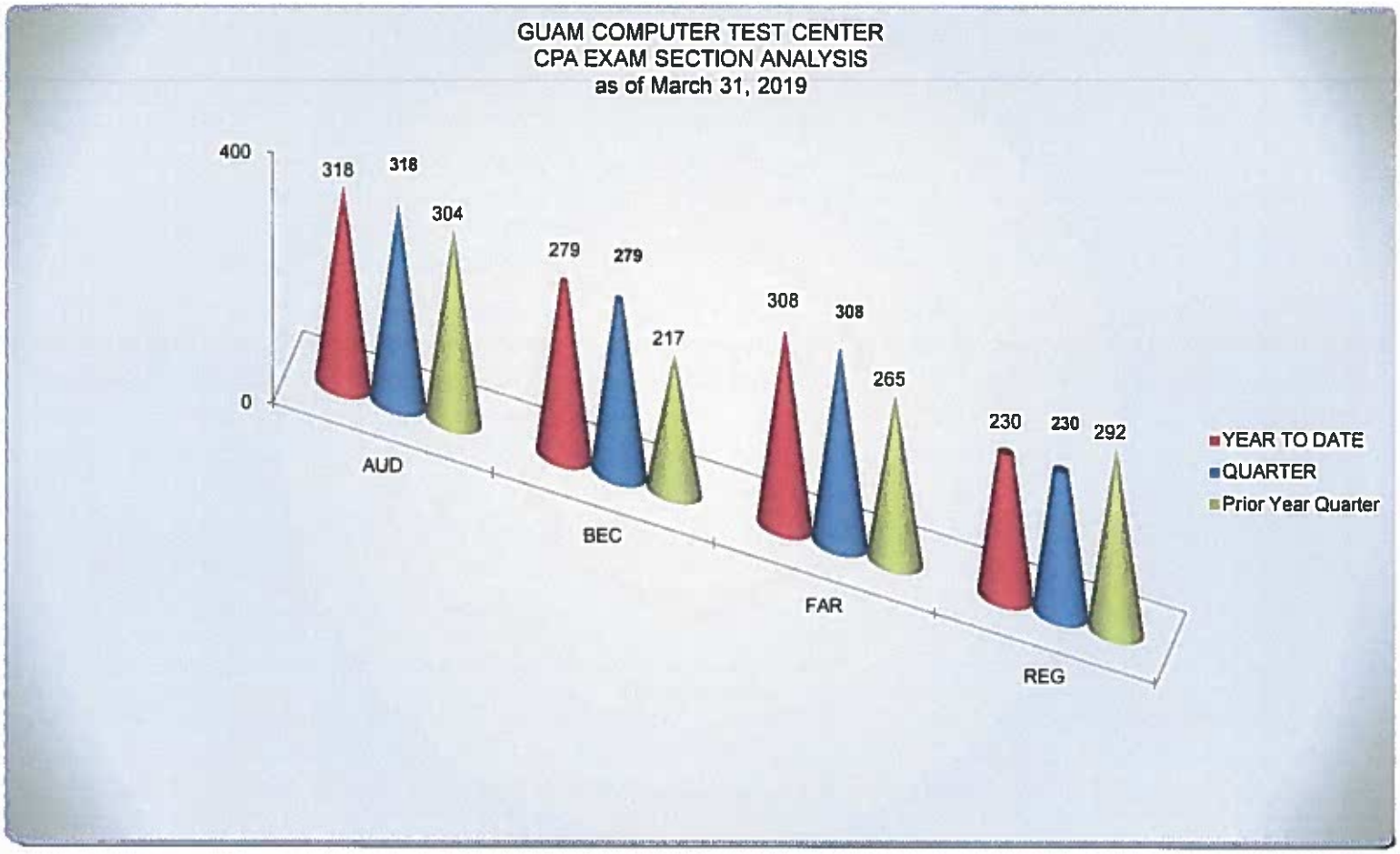


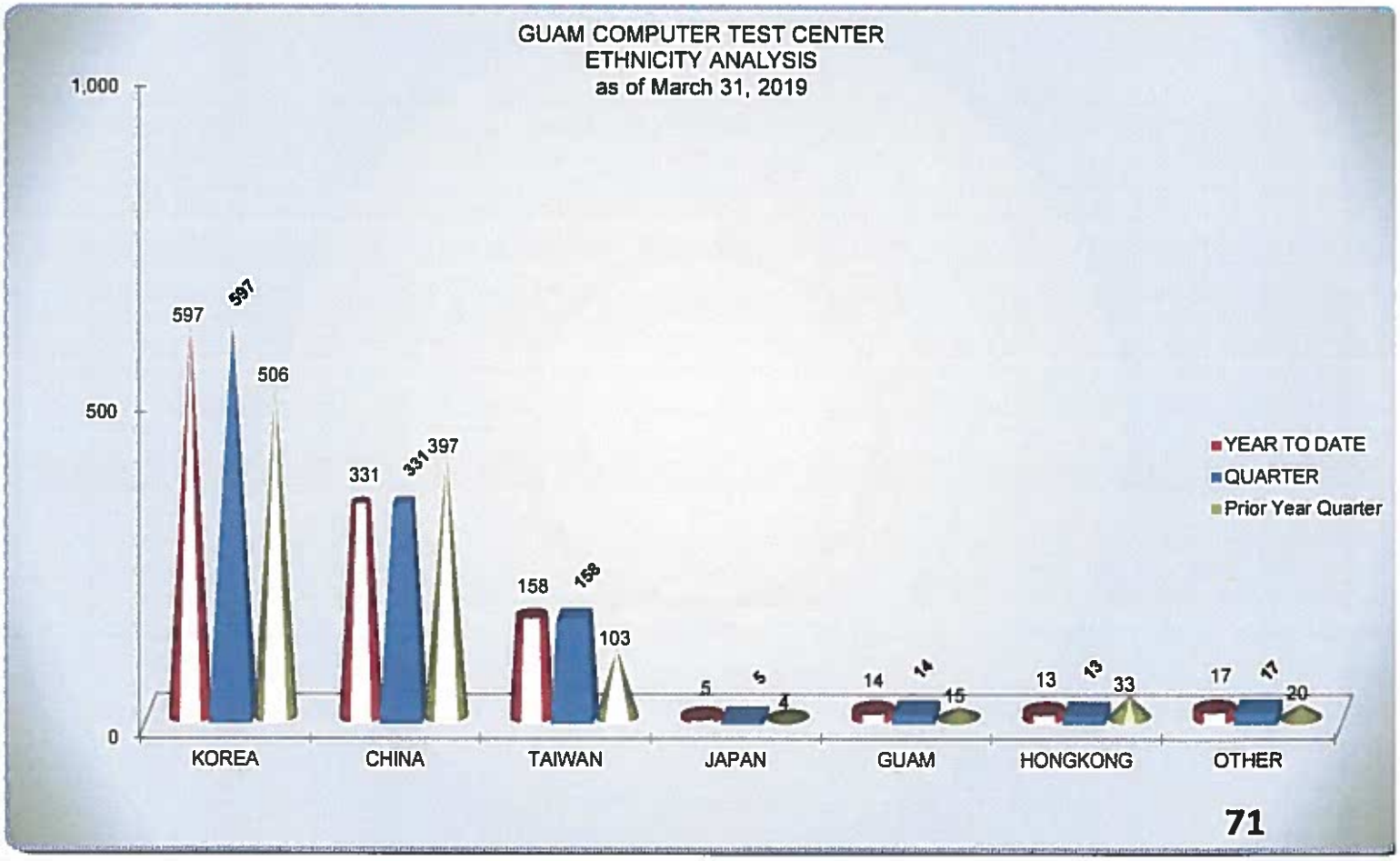
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GCTC Actual CPA Exam Events - Ethnicity Trends FY2019
800
600
400
200
0
373
666
333
270
583
282
0
0
0
0
0
0
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
CPA Total
Korean
Japanese
Chinese
Taiwanese
HongKong
Other+Guam


GCTC ACTUAL CPA Exam Events - Ethnicity Net Change FY2019 vs FY2018
400
350
300
250
200
150
100
50
0
(50)
(100)
(150)
86
(115)
333
53
71
(67)
0
0
0
0
0
0
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
CPA Total
Korean
Japanese
Chinese
Taiwanese
HongKong
Other+Guam


GCTC CPA Exam Events - PAID vs TAKEN
16,000
14,000
12,000
10,000
8,000
6,000
4,000
2,000
0
FY2004
FY2005
FY2006
FY2007
FY2008
FY2009
FY2010
FY2011
FY2012
FY2013
FY2014
FY2015
FY2016
FY2017
FY2018
FY2019 YTD
FY2020 Proj
Paid
Taken


GUAM COMPUTER TEST CENTER
CPA EXAM SECTION ANALYSIS
as of March 31, 2019
400
0
318
318
304
279
279
217
308
308
265
230
230
292
AUD
BEC
FAR
REG
YEAR TO DATE
QUARTER
Prior Year Quarter


GUAM COMPUTER TEST CENTER
ETHNICITY ANALYSIS
as of March 31, 2019
1,000
500
0
597
597
506
331
331
397
158
158
103
5
5
4
14
14
15
13
13
33
17
17
20
KOREA
CHINA
TAIWAN
JAPAN
GUAM
HONGKONG
OTHER
YEAR TO DATE
QUARTER
Prior Year Quarter