



# GUAM

board of accountancy

August 1, 2019

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

35 GL-19-0852  
Speaker Tina Rose Muña Barnes

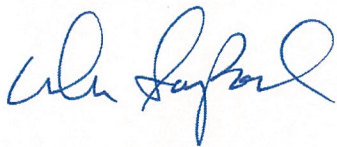
AUG 05 2019  
Time 9:47 AM (1) PM  
Received By: Matt

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 July 18, 2019. (Please note: We did not hold any meetings during the months of May and June.)

Should you have any questions, please call us at 647-0813 or email to: [execdir@guamboa.org](mailto:execdir@guamboa.org).

Sincerely,



Dave N. Sanford  
Executive Director

Attachment: Electronic copy of July 18, 2019 Meeting

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

0852

2019 AUG -5 AM 10:11





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Sincerely,

Dave N. Sanford  
Executive Director

Attachment: Electronic copy of July 18, 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

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**GUAM BOARD OF ACCOUNTANCY**  
335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913

**Board Meeting – July 18, 2019**

**AGENDA**

	Pages
I. CALL TO ORDER	
II. APPROVAL OF MINUTES – April 25, 2019	1-3
III. OLD BUSINESS	
• Sole Source Procurement/Rule Change	
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IV. NEW BUSINESS	
A. Requests for Approval	
• CPA Exam Applications – April, May, June 2019	21-35
• NTS Extensions	
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VI. ADJOURNMENT	

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

**MINUTES OF MEETING**

**April 25, 2019**

**I. CALL TO ORDER:**

The meeting was called to order at 4:28 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

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 March 19, 2019. There being no further discussion or objections, the motion carried.

**III. NEW BUSINESS:**

**A. GAEF Update:** The Board members looked over the Raymond James Asset Growth figures and the Account Summary as of March 29, 2019. Asset growth figures indicated that the market value, was up to \$2.25M and the investment results were at \$214,000, less the approximate \$12,000 in fees, for a total of \$202,000 in net investment results. Executive Director Dave Sanford said in all we have contributed \$2.1M and spent approximately \$120,000 over the last three years, which brings us to around \$150,000 still ahead of the game.

There was also some discussion on a recent meeting held with the UOG Endowment members with respect to their request to use the GBOA contributions towards a UOG debt service. Dave Sanford said he made it very clear at the meeting that the contributions were to go to the Visiting Professorship program only. It was agreed that UOG needed to step up and do their part as they were not really moving towards contacting and hiring professors for the program, even with the GBOA recommendations. It was brought up during the meeting that the program was possibly not working, and UOG President Krise said he felt that it was not the fact

that the program was not working, it was that the UOG has not been able to hire the right people for the program.

**B. Requests for Approval:**

- **CPA Exam Applications:** Motion was made by Francis Quinto Baba and seconded by Jennie Chiu to approve the CPA Exam Applications for the month of March 2019, as presented. There being no further discussion or objections, the motion carried.
- At this time, Dave Sanford updated the members on the status of turning over the processing of exam applications to NASBA. He said the process was ongoing and that for the meantime all Initial Exam applications were being forwarded to NASBA for processing and that the ReExam applications would follow. He also said that the transition process seemed to working, slowly, but working.
- **NTS/Score Credit Extension Requests:**
  - 1) **Mr. Mohd Fauzan Usmani** – requesting for NTS extension for FAR until July 31, 2019. His current NTS expires May 18, 2019. Mr. Usmani fractured his right leg and provided documentation in the form of a medical certificate by his doctor. The Board members agreed that his request was reasonable and granted a one window extension.
  - 2) **Mr. Khaled Ahmed Ismail Ezzat Mohamed** – requesting for an extension of his AUD credit until December 2019. His credit currently expires on August 31, 2019. His mother is going through cancer treatments and he is taking care of her. He did provide medical documentation for his mother. The Board members agreed to grant his request for extension of his AUD credit.
  - 3) **Mr. Zepu Zhu** – requesting for NTS extension for all four parts until August 31, 2019. Currently his NTS for all parts expired on February 27, 2019. His reason for this request is that his right foot was crushed when a car ran over it. He did provide medical documentation and the Board agreed to grant his request.
  - 4) **Mr. Ho Wai Timothy Tsang** – requesting NTS extension for BEC and FAR (not REG\*) until August 31, 2019. His current NTS expired on February 25, 2019. Had scheduled both exams during Typhoon Wutip. His flight was cancelled due to severe weather conditions on the way to his destination. The Board agreed to grant his request for extension.  
\*Dave, it was indicated in the agenda that he requested for extensions for Bec and Reg. But in checking the Gateway, I found that it was not Reg he needed, it should have been Far.)

5) **Ms. Abhishek Rawat** – requesting for extension of his BEC credit until June 30, 2019. His current credit expired on February 28, 2019. His reason being that he is suffering from severe back pain and was undergoing treatment for 10 weeks, beginning in December 2018. He did provide medical documentation and Board agreed to grant him his request.

- **Applications for CPA Initial Certification and License to Practice:** Motion was made by Jennie Chiu and seconded by Francis Quinto Baba 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:**


**Also discussed:**

- The financial statement for the month of March was presented to the Board members for their review and approval. Dave Sanford told the members that we were still on track and that he anticipated we would meet our financial goals.
- Dave Sanford said the Western Regional meeting was to be held in Salt Lake City in June and the Annual Meeting was to be held in Boston in late October of this year. He asked that those Board members wishing to attend to let him know so he can request for scholarship.
- Because of the Executive Director's off island travel plans and those of other Board members, it was agreed by all to cancel the May, June and possibly July Board meetings.

**V. ADJOURNMENT:**

There being no further discussion, motion was made by Francis Quinto Baba and seconded by Jennie Chiu to adjourn the meeting at 5:31 p.m. The motion carried.

Respectfully submitted:

  
Arleen E. Gray  
Recording Secretary

### My Accounts | Analysis

All account(s) selected.

Assets X

### Reports

#### Value Over Time

**Begin Date:** Account Inception  
**End Date:** Previous Business Day



4



**Asset Growth**

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

	QTD 6/30/2019 7/16/2019	YTD 12/31/2018 7/16/2019	Inception 11/12/2015 7/16/2019
<b>Beginning Market Value</b>	<b>\$2,296,919.86</b>	<b>\$2,050,922.21</b>	<b>\$668,085.07</b>
Contributions/ Withdrawals	\$5.78	(\$12,102.47)	\$1,201,254.47
<b>Ending Market Value</b>	<b>\$2,317,392.61</b>	<b>\$2,317,392.61</b>	<b>\$2,317,392.61</b>
Investment Results	\$20,466.97	\$278,572.87	\$448,053.07

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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.



**Asset Growth**

**Begin Date:** Account Inception  
**End Date:** Previous Business Day  
**Fees:** Net of Fees

	QTD 6/30/2019 7/16/2019	YTD 12/31/2018 7/16/2019	Inception 11/12/2015 7/16/2019
<b>Beginning Market Value</b>	<b>\$2,296,919.86</b>	<b>\$2,050,922.21</b>	<b>\$668,085.07</b>
Contributions/ Withdrawals	\$0.00	\$0.00	\$1,261,544.24
<b>Ending Market Value</b>	<b>\$2,317,392.61</b>	<b>\$2,317,392.61</b>	<b>\$2,317,392.61</b>
Investment Results	\$20,472.75	\$266,470.40	\$387,763.30

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May 31 to June 28, 2019

# RAYMOND JAMES®

## UOGEF - Board of Accountancy Account Summary

Account No. 58101932

Closing Value \$2,296,019.03

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](mailto: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](http://raymondjames.com/clientaccess)

### Investment Objectives

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

### Activity

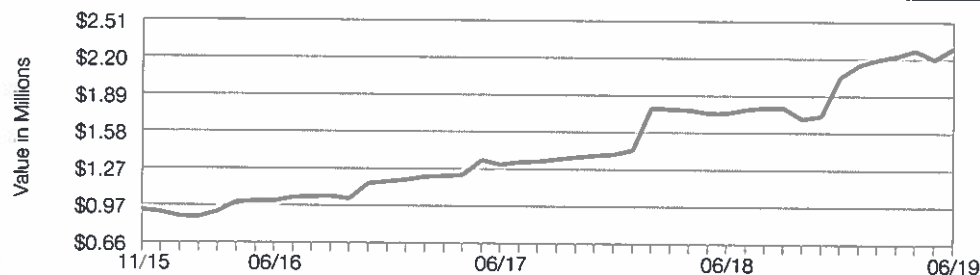
	This Statement		Year to Date	
<b>Beginning Balance</b>	\$	2,201,912.42	\$	2,050,922.23
Deposits	\$	0.00	\$	0.00
Income	\$	8,698.43	\$	19,764.16
Withdrawals	\$	0.00	\$	0.00
Expenses	\$	19.28	\$	(12,108.25)
Change in Value	\$	85,388.90	\$	237,440.89
<b>Ending Balance</b>	\$	2,296,019.03	\$	2,296,019.03

### Time-Weighted Performance

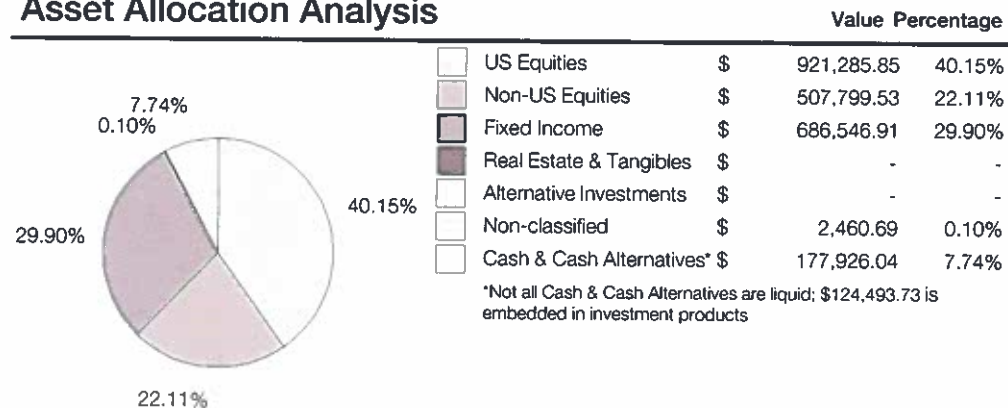
See Understanding Your Statement for important information about these calculations.

Performance Inception	This Quarter	YTD	2018	2017	Annualized Since 11/12/2015
11/12/15	3.08%	11.99%	(5.38)%	13.94%	7.09%

### Value Over Time



### Asset Allocation Analysis



\*Not all Cash & Cash Alternatives are liquid; \$124,493.73 is embedded in investment products

Morningstar asset allocation information is as of 06/27/2019 (mutual funds & annuities) and 06/19/2019 (529s).



### Cash & Cash Alternatives

#### Raymond James Bank Deposit Program †

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
<b>Raymond James Bank Deposit Program † - Selected Sweep Option</b>				
Goldman Sachs Bank USA		\$53,432.31	0.30%	\$160.29
<b>Raymond James Bank Deposit Program Total</b>		<b>\$53,432.31</b>		<b>\$160.29</b>

Your bank priority state: NA

Participating banks recently added: Bank of America 04/29/2019; Landmark Community Bank 04/29/2019; Umpqua Bank 04/29/2019; NexBank 03/01/2019; Texas Capital Bank 03/01/2019

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

Estimated Income Yield for RJBDP was calculated as of 06/24/2019.

<b>Cash &amp; Cash Alternatives Total</b>		<b>\$53,432.31</b>		<b>\$160.29</b>
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### 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)		7,491.140	\$140,096.53	\$146,394.63	\$19.810	<b>\$148,399.48</b>			\$8,302.95 5.93%	\$2,004.85 1.37%
AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)		4,885.271	\$167,710.35	\$191,318.03	\$41.710	<b>\$203,764.65</b>	2.09%	\$4,250.19	\$36,054.30 21.50%	\$12,446.62 6.51%
DODGE & COX INCOME FUND N/L (DODIX)		13,724.894	\$170,806.07	\$185,896.18	\$13.910	<b>\$190,913.28</b>	3.08%	\$5,874.25	\$20,107.21 11.77%	\$5,017.10 2.70%
EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)		5,704.665	\$249,823.49	\$277,184.29	\$52.720	<b>\$300,749.94</b>	1.48%	\$4,438.23	\$50,926.45 20.38%	\$23,565.65 8.50%
LOOMIS SAYLES GROWTH FUND CLASS Y N/L - NATIXIS ADVISOR (LSGRX)		11,988.247	\$160,552.03	\$170,299.66	\$17.440	<b>\$209,075.03</b>	0.55%	\$1,140.08	\$48,523.00 30.22%	\$38,775.37 22.77%

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### 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)	17,478.786	\$173,412.96	\$185,399.12	\$10.900	\$190,518.77	2.83%	\$5,400.94	\$17,105.81 9.86%	\$5,119.65 2.76%
PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)	7,666.679	\$72,816.02	\$74,627.69	\$9.820	\$75,286.79	2.81%	\$2,116.00	\$2,470.77 3.39%	\$659.10 0.88%
T. ROWE PRICE SMALL CAP VALUE FUND INVESTOR CLASS N/L (PRSVX)	2,459.963	\$80,069.85	\$108,334.04	\$46.970	\$115,544.46	0.36%	\$418.19	\$35,474.61 44.30%	\$7,210.42 6.66%
WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)	7,459.913	\$74,627.03	\$78,902.53	\$10.400	\$77,583.10	3.97%	\$3,080.94	\$2,956.07 3.96%	\$(1,319.43) (1.67)%
<b>Open-End Funds Total</b>		\$1,289,914.33	\$1,418,356.17		\$1,511,835.50	1.77%	\$26,718.82	\$221,921.17	\$93,479.33
<b>Mutual Funds Total</b>			\$1,418,356.17		\$1,511,835.50	1.77%	\$26,718.82		\$93,479.33

### Exchange-Traded Products (ETPs) <sup>x</sup>

#### Exchange-Traded Funds

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
ISHARES TR CORE US AGGBD ET (AGG)	1,985.000		\$108.495	\$215,361.95	\$111.350	\$221,029.75	2.69%	\$5,953.02	2.63%	\$5,667.80
LOT 1	357.000 <sup>c</sup>	11/13/2015	\$108.565	\$38,757.70	\$111.350	\$39,751.95	2.69%	\$1,070.64	2.57%	\$994.25
LOT 2	112.000 <sup>c</sup>	11/23/2015	\$108.717	\$12,176.28	\$111.350	\$12,471.20	2.69%	\$335.89	2.42%	\$294.92
LOT 3	61.000 <sup>c</sup>	12/01/2015	\$108.700	\$6,630.70	\$111.350	\$6,792.35	2.69%	\$182.94	2.44%	\$161.65
LOT 4	26.000	04/13/2016	\$110.778	\$2,880.24	\$111.350	\$2,895.10	2.69%	\$77.97	0.52%	\$14.86
LOT 5	286.000	08/16/2016	\$112.460	\$32,163.50	\$111.350	\$31,846.10	2.69%	\$857.71	(0.99)%	\$(317.40)
<b>6</b> LOT 6	107.000	11/02/2016	\$111.097	\$11,887.35	\$111.350	\$11,914.45	2.69%	\$320.89	0.23%	\$27.10



### Exchange-Traded Products (ETPs) (continued) \*

#### Exchange-Traded Funds (continued)

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
LOT 7	212.000	05/15/2017	\$108.910	\$23,088.90	\$111.350	\$23,606.20	2.69%	\$635.79	2.24%	\$517.30
LOT 8	424.000	02/02/2018	\$107.290	\$45,490.92	\$111.350	\$47,212.40	2.69%	\$1,271.58	3.78%	\$1,721.48
LOT 9	64.000	02/23/2018	\$106.640	\$6,824.95	\$111.350	\$7,126.40	2.69%	\$191.94	4.42%	\$301.45
LOT 10	336.000	12/10/2018	\$105.540	\$35,461.41	\$111.350	\$37,413.60	2.69%	\$1,007.66	5.51%	\$1,952.19
<b>ISHARES TR MIN VOL USA ETF (USMV)</b>	<b>2,669.000</b>		<b>\$52.546</b>	<b>\$140,244.50</b>	<b>\$61.730</b>	<b>\$164,757.37</b>	<b>1.86%</b>	<b>\$3,058.67</b>	<b>17.48%</b>	<b>\$24,512.87</b>
LOT 1	1,797.000	11/14/2017	\$51.839	\$93,155.22	\$61.730	\$110,928.81	1.86%	\$2,059.18	19.08%	\$17,773.59
LOT 2	397.000	02/02/2018	\$54.110	\$21,481.63	\$61.730	\$24,506.81	1.86%	\$454.92	14.08%	\$3,025.18
LOT 3	149.000	02/23/2018	\$52.479	\$7,819.40	\$61.730	\$9,197.77	1.86%	\$170.74	17.63%	\$1,378.37
LOT 4	326.000	12/10/2018	\$54.565	\$17,788.25	\$61.730	\$20,123.98	1.86%	\$373.56	13.13%	\$2,335.73
<b>ISHARES CORE MSCI EAFE ETF (IEFA)</b>	<b>2,769.000</b>		<b>\$58.920</b>	<b>\$163,149.62</b>	<b>\$61.400</b>	<b>\$170,016.60</b>	<b>3.17%</b>	<b>\$5,396.78</b>	<b>4.21%</b>	<b>\$6,866.98</b>
LOT 1	557.000 <sup>c</sup>	11/13/2015	\$54.729	\$30,484.11	\$61.400	\$34,199.80	3.17%	\$1,085.54	12.19%	\$3,715.69
LOT 2	159.000 <sup>c</sup>	11/23/2015	\$55.808	\$8,873.43	\$61.400	\$9,762.60	3.17%	\$309.88	10.02%	\$889.17
LOT 3	86.000 <sup>c</sup>	12/01/2015	\$56.245	\$4,837.07	\$61.400	\$5,280.40	3.17%	\$167.61	9.17%	\$443.33
LOT 4	100.000	04/13/2016	\$53.889	\$5,388.90	\$61.400	\$6,140.00	3.17%	\$194.89	13.94%	\$751.10
LOT 5	151.000	11/02/2016	\$53.649	\$8,101.00	\$61.400	\$9,271.40	3.17%	\$294.28	14.45%	\$1,170.40
LOT 6	48.000	05/15/2017	\$61.050	\$2,930.40	\$61.400	\$2,947.20	3.17%	\$93.55	0.57%	\$16.80
LOT 7	429.000	11/14/2017	\$64.469	\$27,657.29	\$61.400	\$26,340.60	3.17%	\$836.08	(4.76)%	\$(1,316.69)
LOT 8	306.000	02/02/2018	\$68.826	\$21,060.80	\$61.400	\$18,788.40	3.17%	\$596.36	(10.79)%	\$(2,272.40)
LOT 9	116.000	02/23/2018	\$66.995	\$7,771.42	\$61.400	\$7,122.40	3.17%	\$226.07	(8.35)%	\$(649.02)
LOT 10	817.000	12/10/2018	\$56.359	\$46,045.20	\$61.400	\$50,163.80	3.17%	\$1,592.25	8.94%	\$4,118.60
<b>VANGUARD INDEX FUNDS S&amp;P 500 ETF SHS NEW (VOO)</b>	<b>650.000</b>		<b>\$212.266</b>	<b>\$137,972.88</b>	<b>\$269.150</b>	<b>\$174,947.50</b>	<b>1.98%</b>	<b>\$3,469.05</b>	<b>26.80%</b>	<b>\$36,974.62</b>

OT



**Exchange-Traded Products (ETPs) (continued) <sup>x</sup>**

**Exchange-Traded Funds (continued)**

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
LOT 1	8.000 <sup>c</sup>	11/13/2015	\$186.164	\$1,489.31	\$269.150	\$2,153.20	1.98%	\$42.70	44.58%	\$663.89
LOT 2	140.000 <sup>c</sup>	11/23/2015	\$191.916	\$26,868.24	\$269.150	\$37,681.00	1.98%	\$747.18	40.24%	\$10,812.76
LOT 3	85.000 <sup>c</sup>	12/01/2015	\$192.260	\$16,342.10	\$269.150	\$22,877.75	1.98%	\$453.65	39.99%	\$6,535.65
LOT 4	66.000	04/13/2016	\$189.990	\$12,539.34	\$269.150	\$17,763.90	1.98%	\$352.24	41.67%	\$5,224.56
LOT 5	94.000	11/02/2016	\$193.520	\$18,190.87	\$269.150	\$25,300.10	1.98%	\$501.68	39.08%	\$7,109.23
LOT 6	32.000	05/15/2017	\$220.650	\$7,060.80	\$269.150	\$8,612.80	1.98%	\$170.78	21.98%	\$1,552.00
LOT 7	76.000	02/02/2018	\$256.329	\$19,481.00	\$269.150	\$20,455.40	1.98%	\$405.61	5.00%	\$974.40
LOT 8	30.000	02/23/2018	\$250.350	\$7,510.50	\$269.150	\$8,074.50	1.98%	\$160.11	7.51%	\$564.00
LOT 9	119.000	12/10/2018	\$239.418	\$28,490.72	\$269.150	\$32,028.85	1.98%	\$635.10	12.42%	\$3,538.13
<b>Exchange-Traded Funds Total</b>				<b>\$656,728.95</b>		<b>\$730,751.22</b>	2.45%	\$17,877.52	11.27%	\$74,022.27
<b>Exchange-Traded Products Total</b>				<b>\$656,728.95</b>		<b>\$730,751.22</b>	2.45%	\$17,877.52	11.27%	\$74,022.27

<sup>x</sup> Please see the Exchange-Traded Products on the Understanding Your Statement page.

**Portfolio Total \$2,296,019.03**

<sup>c</sup> 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.



### Activity Summary

Income			Expenses			Purchases		
Type	This Statement	Year to Date	Type	This Statement	Year to Date	Type	This Statement	Year to Date
Dividends - Taxable	\$8,686.81	\$18,651.29	Fees	\$0.00	\$(12,258.12)	Purchases	\$(88,959.00)	\$(88,959.00)
Dividends/Interest - 2018	\$0.00	\$969.91	Mutual Fund Fee Credit	\$19.28	\$149.87	Reinvests	\$(3,988.65)	\$(10,613.39)
Interest at RJ Bank Deposit Program	\$11.62	\$142.96	<b>Total Expenses</b>	<b>\$19.28</b>	<b>\$(12,108.25)</b>	<b>Total Purchases</b>	<b>\$(92,947.65)</b>	<b>\$(99,572.39)</b>
<b>Total Income</b>	<b>\$8,698.43</b>	<b>\$19,764.16</b>						

Sales / Redemptions		
Type	This Statement	Year to Date
Sales	\$96,672.99	\$96,672.99
<b>Total Sales/Redemptions</b>	<b>\$96,672.99</b>	<b>\$96,672.99</b>

### Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			<b>Beginning Balance</b>				\$40,989.26	
06/03/2019	Income Purchase	Dividend - Taxable Reinvest	<b>METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)</b>	42.963	\$10.78998	\$463.57	\$40,989.26	\$.02659 per share x 17,435.823 shares
06/03/2019	Income Purchase	Dividend - Taxable Reinvest	<b>PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)</b>	26.026	\$9.79981	\$255.05	\$40,989.26	\$.03338 per share x 7,640.653 shares
06/03/2019	Income Purchase	Dividend - Taxable Reinvest	<b>WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)</b>	31.724	\$10.290	\$326.44	\$40,989.26	\$.04395 per share x 7,428.189 shares
06/07/2019	Income	Dividend - Taxable	<b>ISHARES TR CORE US AGGBD ET (AGG)</b>			\$516.38	\$41,505.64	\$.26014 per share x 1,985.000 shares
06/13/2019	Income Purchase	Dividend - Taxable Reinvest	<b>EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)</b>	7.492	\$51.17725	\$383.42	\$41,505.64	\$.06730 per share x 5,697.173 shares

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### Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
06/14/2019	Purchase	Purchase	CHAMPLAIN MID CAP FUND ADVISOR CLASS N/L (CIPMX)	1,434.743	\$19.62999	\$(28,164.00)	\$13,341.64	
06/14/2019	Sale/Redemption	Sale	CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	(493.809)	\$195.770	\$96,672.99	\$110,014.63	
06/14/2019	Purchase	Purchase	LOOMIS SAYLES GROWTH FUND CLASS Y N/L - NATIXIS ADVISOR (LSGRX)	3,582.499	\$16.96999	\$(60,795.00)	\$49,219.63	
06/17/2019	Income Purchase	Dividend - Taxable Reinvest	AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	25.734	\$41.27963	\$1,062.29	\$49,219.63	\$ .21860 per share x 4,859.537 shares
06/21/2019	Income	Dividend - Taxable	ISHARES TR MIN VOL USA ETF (USMV)			\$868.28	\$50,087.91	\$ .32532 per share x 2,669.000 shares
06/21/2019	Income	Dividend - Taxable	ISHARES CORE MSCI EAFE ETF (IEFA)			\$3,313.50	\$53,401.41	\$1.19664 per share x 2,769.000 shares
06/27/2019	Income Purchase	Dividend - Taxable Reinvest	DODGE & COX INCOME FUND N/L (DODIX)	107.839	\$13.88996	\$1,497.88	\$53,401.41	\$1.11000 per share x 13,617.055 shares
06/28/2019	Expense	Mutual Fund Fee Credit	Cash - Mutual Fund Fee Credit			\$19.28	\$53,420.69	Mutual fund fee credit
06/28/2019	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$11.62	\$53,432.31	

### Cash Sweep Activity Recap

#### Raymond James Bank Deposit Program

Date	Activity Type	Amount	Balance	Date	Activity Type	Amount	Balance
05/31/2019	Beginning Balance		\$40,989.26				
06/07/2019	Transfer To	\$516.38	\$41,505.64	06/28/2019	Transfer To	\$19.28	\$53,420.69
06/14/2019	Transfer To	\$7,713.99	\$49,219.63	06/28/2019	Interest at RJ Bank Deposit Program	\$11.62	\$53,432.31
06/21/2019	Transfer To	\$4,181.78	\$53,401.41				



### Realized Capital Gains & Losses <sup>o</sup>

#### Short Term

Description (Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	55.634	VARIOUS	\$10,858.29	06/13/2019	\$10,891.47	0.30%	\$33.18
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	85.682	12/10/2018	\$16,432.97	06/13/2019	\$16,773.97	2.07%	\$341.00
<b>Net Short-Term Gain / Loss Total</b>			\$27,291.26		\$27,665.44	1.37%	\$374.18

<sup>o</sup> Please see Cost Basis on the Understanding Your Statement page.

#### Long Term

Description (Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	7.164 <sup>o</sup>	12/10/2015	\$1,457.52	06/13/2019	\$1,402.50	(3.77)%	\$(55.02)
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	26.862	VARIOUS	\$5,772.65	06/13/2019	\$5,258.77	(8.90)%	\$(513.88)
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	130.900 <sup>o</sup>	11/13/2015	\$27,570.09	06/13/2019	\$25,626.29	(7.05)%	\$(1,943.80)
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	33.236 <sup>o</sup>	11/23/2015	\$7,171.99	06/13/2019	\$6,506.61	(9.27)%	\$(665.38)
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	18.717 <sup>o</sup>	12/01/2015	\$4,104.01	06/13/2019	\$3,664.23	(10.71)%	\$(439.78)
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	24.441	04/13/2016	\$4,875.01	06/13/2019	\$4,784.81	(1.85)%	\$(90.20)
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	28.640	11/02/2016	\$5,691.99	06/13/2019	\$5,606.85	(1.49)%	\$(85.14)
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	8.013	05/15/2017	\$1,777.28	06/13/2019	\$1,568.71	(11.73)%	\$(208.57)
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	45.740	02/02/2018	\$10,862.77	06/13/2019	\$8,954.52	(17.56)%	\$(1,908.25)



### Realized Capital Gains & Losses (continued) <sup>o</sup>

#### Long Term (continued)

Description (Symbol or CUSIP)	Quantity	Opening Date	Opening Amount	Closing Date	Closing Amount	Gain or (Loss) Pct.	Gain or (Loss)
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	28.780	02/23/2018	\$6,725.27	06/13/2019	\$5,634.26	(16.22)%	\$(1,091.01)
<b>Net Long-Term Gain / Loss Total</b>			\$76,008.58		\$69,007.55	(9.21)%	\$(7,001.03)

<sup>o</sup> Please see Cost Basis on the Understanding Your Statement page.

#### Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	\$374.18	\$374.18
Short-Term Loss	\$0.00	\$0.00
Long-Term Gain	\$0.00	\$0.00
Long-Term Loss	\$(7,001.03)	\$(7,001.03)
<b>Net Gain / Loss Total</b>	<b>\$(6,626.85)</b>	<b>\$(6,626.85)</b>

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



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March 29 to April 30, 2019

# RAYMOND JAMES®

## UOGEF - Board of Accountancy Account Summary

Account No. 58101932

Closing Value \$2,273,557.97

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](mailto: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](http://raymondjames.com/clientaccess)

### Investment Objectives

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

### Activity

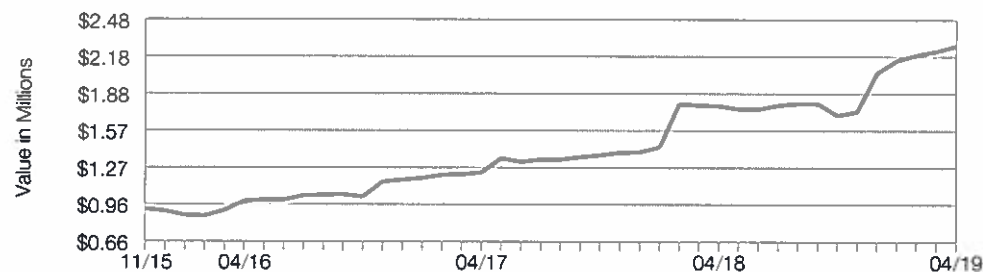
		This Statement		Year to Date
<b>Beginning Balance</b>	\$	<b>2,228,290.12</b>	\$	<b>2,050,922.23</b>
Deposits	\$	0.00	\$	0.00
Income	\$	1,521.08	\$	9,583.83
Withdrawals	\$	0.00	\$	0.00
Expenses	\$	(6,356.66)	\$	(12,176.37)
Change in Value	\$	50,103.43	\$	225,228.28
<b>Ending Balance</b>	\$	<b>2,273,557.97</b>	\$	<b>2,273,557.97</b>

### Time-Weighted Performance

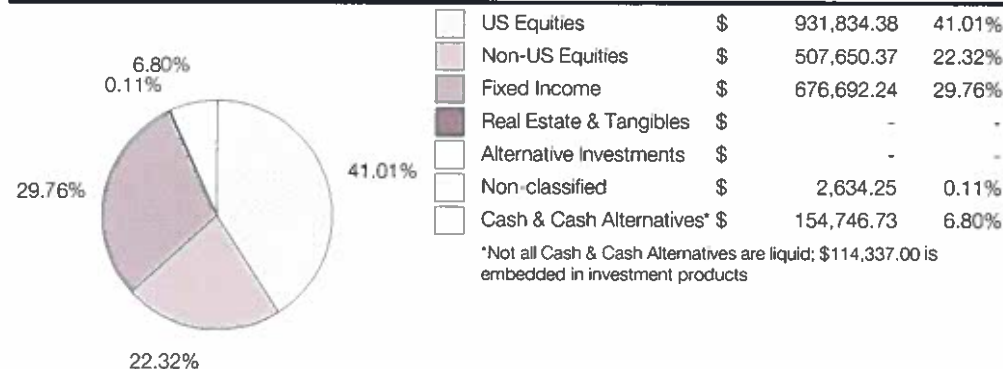
See Understanding Your Statement for important information about these calculations.

Performance Inception	YTD	2018	2017
11/12/15	10.86%	(5.38)%	13.94%

### Value Over Time



### Asset Allocation Analysis



\*Not all Cash & Cash Alternatives are liquid; \$114,337.00 is embedded in investment products

Morningstar asset allocation information is as of 04/29/2019 (mutual funds & annuities) and 04/17/2019 (529s).



### 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%	\$323.27
Goldman Sachs Bank USA	\$40,409.73		
<b>Raymond James Bank Deposit Program Total</b>	<b>\$40,409.73</b>		<b>\$323.27</b>

Your bank priority state: NA

Participating banks recently added: Bank of America 04/29/2019; Landmark Community Bank 04/29/2019; Umpqua Bank 04/29/2019; NexBank 03/01/2019; Texas Capital Bank 03/01/2019

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

<b>Cash &amp; Cash Alternatives Total</b>	<b>\$40,409.73</b>	<b>\$323.27</b>
-------------------------------------------	--------------------	-----------------

### 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	\$20.030	\$121,309.63			\$9,377.10 8.38%	\$3,079.00 2.60%
AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	4,859.537	\$167,710.35	\$190,255.74	\$41.530	\$201,816.57	2.08%	\$4,198.64	\$34,106.22 20.34%	\$11,560.83 6.08%
DODGE & COX INCOME FUND N/L (DODIX)	13,617.055	\$170,806.07	\$184,398.30	\$13.710	\$186,689.82	3.01%	\$5,623.84	\$15,883.75 9.30%	\$2,291.52 1.24%
EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	5,697.173	\$249,823.49	\$276,800.87	\$52.360	\$298,303.98	1.43%	\$4,278.58	\$48,480.49 19.41%	\$21,503.11 7.77%
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	493.809	\$85,211.38	\$103,299.84	\$207.550	\$102,490.06	0.47%	\$484.92	\$17,278.68 20.28%	\$(809.78) (0.78)%
LOOMIS SAYLES GROWTH FUND CLASS Y N/L - NATIXIS ADVISOR (LSGRX)	8,405.748	\$99,757.03	\$109,504.66	\$17.480	\$146,932.48	0.54%	\$799.39	\$47,175.45 47.29%	\$37,427.82 34.18%



April 30 to May 31, 2019

# RAYMOND JAMES®

## UOGEF - Board of Accountancy Account Summary

Account No. 58101932

Closing Value \$2,201,912.42

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](mailto: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](http://raymondjames.com/clientaccess)

### Investment Objectives

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

### Activity

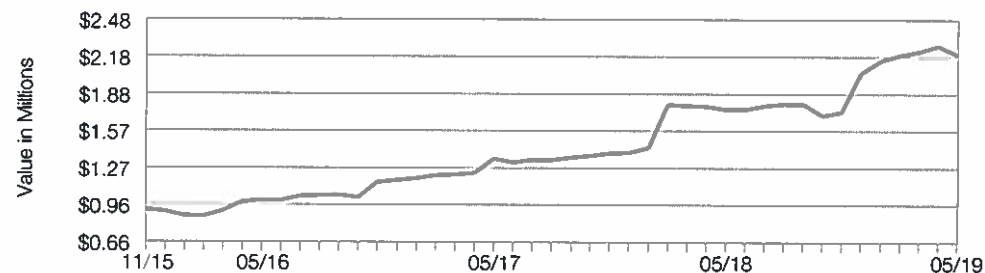
	This Statement		Year to Date	
<b>Beginning Balance</b>	\$	2,273,557.97	\$	2,050,922.23
Deposits	\$	0.00	\$	0.00
Income	\$	1,481.90	\$	11,065.73
Withdrawals	\$	0.00	\$	0.00
Expenses	\$	48.84	\$	(12,127.53)
Change in Value	\$	(73,176.29)	\$	152,051.99
<b>Ending Balance</b>	\$	2,201,912.42	\$	2,201,912.42

### Time-Weighted Performance

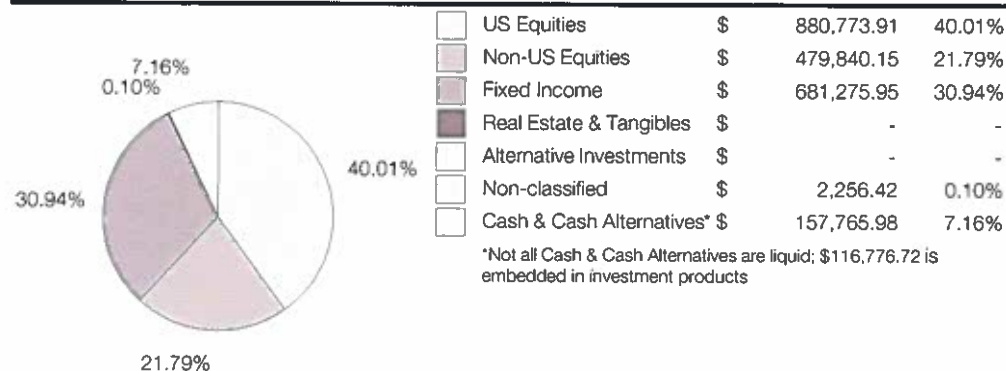
See Understanding Your Statement for important information about these calculations.

Performance Inception	YTD	2018	2017
11/12/15	7.36%	(5.38)%	13.94%

### Value Over Time



### Asset Allocation Analysis



\*Not all Cash & Cash Alternatives are liquid; \$116,776.72 is embedded in investment products

Morningstar asset allocation information is as of 05/30/2019 (mutual funds & annuities) and 05/17/2019 (529s).





## Cash & Cash Alternatives

### Raymond James Bank Deposit Program †

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
<b>Raymond James Bank Deposit Program † - Selected Sweep Option</b>				
Goldman Sachs Bank USA		\$40,989.26	0.30%	\$122.96
<b>Raymond James Bank Deposit Program Total</b>		<b>\$40,989.26</b>		<b>\$122.96</b>

Your bank priority state: NA

Participating banks recently added: Bank of America 04/29/2019; Landmark Community Bank 04/29/2019; Umpqua Bank 04/29/2019; NexBank 03/01/2019; Texas Capital Bank 03/01/2019

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

Estimated Income Yield for RJBDP was calculated as of 05/28/2019.

<b>Cash &amp; Cash Alternatives Total</b>		<b>\$40,989.26</b>		<b>\$122.96</b>
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## Mutual Funds

### Open-End Funds

Description	(Symbol)	Quantity	Amount Invested	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Investment Gain or (Loss)	Cost Basis Gain or (Loss)
CHAMPLAIN MID CAP FUND ADVISOR CLASS N/L (CIPMX)		6,056.397	\$111,932.53	\$118,230.63	\$18.750	\$113,557.44			\$1,624.91 1.45%	\$(4,673.19) (3.95)%
AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)		4,859.537	\$167,710.35	\$190,255.74	\$39.880	\$193,798.34	2.17%	\$4,198.64	\$26,087.99 15.56%	\$3,542.60 1.86%
DODGE & COX INCOME FUND N/L (DODIX)		13,617.055	\$170,806.07	\$184,398.30	\$13.810	\$188,051.53	2.99%	\$5,623.84	\$17,245.46 10.10%	\$3,653.23 1.98%
EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)		5,697.173	\$249,823.49	\$276,800.87	\$49.500	\$282,010.06	1.52%	\$4,278.58	\$32,186.57 12.88%	\$5,209.19 1.88%
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)		493.809	\$85,211.38	\$103,299.84	\$189.880	\$93,764.45	0.52%	\$484.92	\$8,553.07 10.04%	\$(9,535.39) (9.23)%

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	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU18079211	4/5/2019		x			Abdelhalim	Mai Fathy	Bahrain
2	Initial	4/30/2019		x	x		Abu Farha	Khaled	Jordan
3	GU18038667	4/3/2019		x		x	Ahmed	Tarek	U.A.E.
4	GU18089383	4/8/2019	x		x		Ahuja	Fatedeep	India
5	GU18089365	4/17/2019	x		x		Aihara	Minami	Japan
6	GU17068073	4/4/2019			x		Aisu	Marina	Japan
7	GU18109659	4/12/2019			x		Akama	Mika	Japan
8	Initial	4/5/2019	x	x	x		Akatsu	Shunko	Spain
9	Initial	4/5/2019	x	x	x		Akatsu	Shunko	Spain
10	GU18058977	4/12/2019		x			Akemura	Tomoki	Japan
11	GU17078117	4/17/2019			x		Akrama	Abed El Karim	UAE
12	Initial	4/4/2019		x	x		Al Malki	Wassal	Saudi Arabia
13	GU18079189	4/18/2019	x		x		Alburaiki	Faisal	Saudi Arabia
14	GU18089395	4/22/2019			x	x	Alfawzan	Fawan	Saudi Arabia
15	Initial	4/24/2019	x				Alghassein	Lara	U.A.E.
16	GU18109618	4/19/2019			x		Alsediry	Abdullah	Saudi Arabia
17	Initial	4/9/2019	x		x		An	Siqi	China
18	Initial	4/3/2019	x	x			An	Jungeun	Japan
19	Initial	4/8/2019			x		Aoki	Yuka	China
20	GU14105880	4/5/2019	x				Aoki	Yoshitugu	Japan
21	GU17098250	4/16/2019	x	x			Aoki	Hideaki	Japan
22	GU17037834	4/11/2019	x				Aoyama	Teruyuki	Japan
23	GU18119753	4/19/2019				x	Arai	Mizuki	Japan
24	GU18109594	4/29/2019	x		x		Araki	Rina	Japan
25	GU18129923	4/15/2019		x	x	x	Asano	Masataka	Japan
26	GU18069112	4/4/2019		x		x	Azuma	Haruki	Japan
27	Initial	4/16/2019	x		x		Baratam	Pavan	India
28	Initial	4/8/2019			x		Barkar	Bhavya	New Jersey
29	GU14115892	4/25/2019	x		x		Barodi	Marquelle	Guam
30	Initial	4/13/2019	x	x	x	x	Bhardwaj	Aabhas	India
31	GU15076296	4/5/2019	x				Bhargavi	Upadhyayula	Japan
32	Initial	4/17/2019	x		x		Boyina	Rajesh	India
33	GU16127608	4/3/2019			x		Call	Reo	Japan
34	Initial	4/18/2019	x	x	x	x	Cao	Lingfang	Michigan
35	Initial	4/18/2019	x	x	x	x	Cao	Lingfang	Michigan
36	GU17017723	4/16/2019	x	x			Chang	Nai-Yuen	Taiwan
37	GU18099418	4/24/2019	x	x			Chawla	Pankaj	India
38	Initial	4/23/2019	x	x			Chembolu	Haritha	India
39	GU190210122	4/12/2019	x	x		x	Chen	Fangnan	China
40	Initial	4/9/2019		x	x		Chen	Jinhui	China
41	GU18038685	4/4/2019		x			Chen	Cailing	Japan
42	GU18038691	4/2/2019	x				Chen	Chin-Wei	Michigan
43	GU18089356	4/2/2019	x		x		Chen	I-Han	Taiwan
44	GU18099580	4/5/2019		x		x	Chen	Wen-Chen	Taiwan
45	Initial	4/1/2019	x			x	Chen	Si-Ciao	Taiwan
46	GU18038731	4/29/2019		x		x	Chen	Pei-Yi	Taiwan
47	Initial	4/5/2019	x	x			Cheng	Cheng	China
48	GU16087229	4/16/2019	x				Cheng	Victoria	Virginia
49	GU18089352	4/8/2019	x	x		x	Cherng	Charng-Jun	Taiwan
50	GU18099427	4/30/2019		x	x		Chiang	Tse-Shiuan	Taiwan
51	GU18038758	4/12/2019	x				Chien	An-Chin	Taiwan
52	Initial	4/22/2019	x	x	x		Chono	Takumi	Japan
53	GU17017692	4/30/2019	x		x		Chu	Zhongjie	China
54	GU18069064	4/25/2019	x		x		Chu	Yun-Da	Taiwan
55	Initial	4/18/2019	x	x	x	x	Chu	Chun-Hui	Taiwan
56	Initial	4/2/2019	x		x		Chung	Jo-Mei	Indonesia
57	Initial	4/15/2019		x	x		Dadavai	Rohit	India
58	GU18048890	4/11/2019	x				Datta	Sourav	Illinois
59	Initial	4/9/2019	x		x		Dawer	Gobinda	India
60	GU18028601	4/24/2019			x	x	Ding	Xue	China
61	GU17037813	4/11/2019				x	Dong	Wen	China
62	Initial	4/18/2019		x	x		Du	Yunchu	Japan
63	Initial	4/4/2019	x		x		Duggirala	Venkata	India
64	Initial	4/11/2019		x		x	Duvvuri	Lakshmi	India
65	Initial	4/8/2019	x		x		Elbatouty	Magdy	Saudi Arabia
66	Initial	4/18/2019		x	x		Eldaly	Hossam	Saudi Arabia
67	GU18089275	4/18/2019		x			Elgoany	Abdelhamid	Saudi Arabia

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
68	GU16127577	4/15/2019		x	x		Elkalaf	Hamza	Qatar
69	GU18038786	4/11/2019				x	Elmetwali	Ahmed Fisal	Qatar
70	Initial	4/29/2019	x	x	x		Enomoto	Tatsuki	Japan
71	Initial	4/30/2019		x			Fang	Zhitong	China
72	Initial	4/22/2019	x		x		Fujii	Yasuhiro	Japan
73	GU18038779	4/1/2019	x	x			Fujisato	Kei	Japan
74	Initial	4/29/2019		x	x		Fujiwara	Nobuhiro	Japan
75	Initial	4/29/2019			x		Fukui	Tomomi	Japan
76	GU190210208	4/11/2019		x		x	Fukushima	Yusuke	Texas
77	GU18058976	4/4/2019		x			Ghopres	Mina Maher	Kuwait
78	GU14025567	4/24/2019	x		x	x	Gianan	Donna Mylen	Guam
79	GU18038749	4/9/2019				x	Gong	Ying	China
80	Initial	4/19/2019	x	x	x	x	Gosho	Tadashi	Japan
81	Initial	4/24/2019		x	x		Gu	Xiang	China
82	Initial	4/15/2019			x		Guo	Jia	China
83	Initial	4/30/2019		x	x		Guo	Sitong	China
84	Initial	4/30/2019	x	x	x	x	Gupta	Sonali	India
85	Initial	4/9/2019	x		x		Haidar	Aabbas	Saudi Arabia
86	Initial	4/4/2019		x	x		Han	Xue	Pennsylvania
87	Initial	4/4/2019		x	x		Han	Xue	Pennsylvania
88	Initial	4/29/2019	x	x	x	x	Hanatani	Toshiya	India
89	Initial	4/25/2019	x		x		Hara	Kentaro	Japan
90	GU190210139	4/29/2019	x				Harada	Jumpei	Japan
91	Initial	4/5/2019			x		Hasegawa	Chizu	Canada
92	GU17128453	4/11/2019		x			Hassan	Sayed Mohamed	Qatar
93	Initial	4/29/2019		x	x		Hayashi	Eiki	California
94	GU18058906	4/30/2019	x		x		Hayashi	Minami	Japan
95	Initial	4/29/2019		x	x		Hayashi	Yukari	Japan
96	Initial	4/17/2019	x	x	x	x	Hayashida	Kyoko	Japan
97	Initial	4/15/2019			x		He	Ting	California
98	GU15056191	4/30/2019			x		Higashi	Daisuke	Japan
99	GU15106481	4/9/2019	x	x	x	x	Higuchi	Misa	Japan
100	GU17108286	4/16/2019	x			x	Hioki	Kai	Japan
101	GU18129857	4/22/2019	x				Hirabayashi	Junichi	Japan
102	Initial	4/30/2019	x	x	x	x	Hiraoka	Moeka	Japan
103	GU18089281	4/17/2019	x		x		Hsiao	Ting-Yu	Taiwan
104	GU18079229	4/3/2019	x	x			Hsueh	Yu-Shan	Taiwan
105	GU18099487	4/3/2019		x	x		Hu	Xinyi	China
106	Initial	4/18/2019	x	x	x	x	Hu	Chun-Rui	Taiwan
107	GU14125948	4/9/2019	x		x		Huang	En-Ting	Taiwan
108	GU18089339	4/16/2019	x		x		Huang	Chiung-Ying	Taiwan
109	Initial	4/9/2019	x	x	x	x	Huang	Yan-Kai	Taiwan
110	GU18038657	4/3/2019	x	x	x	x	Husaini	Alina	India
111	GU18129887	4/22/2019			x		Hussein	Mohamed Ramadan	Saudi Arabia
112	Initial	4/9/2019			x		Ide	Katsunori	Japan
113	GU18058974	4/29/2019	x				Iinuma	Anna	Japan
114	GU18109704	4/22/2019			x		Ishigami	Naoto	California
115	Initial	4/24/2019		x	x		Ishii	Mai	Japan
116	Initial	4/19/2019		x	x		Ito	Ayato	Japan
117	GU18109680	4/2/2019	x		x		Jatania	Dhyeya	India
118	GU18109680	4/14/2019				x	Jatania	Dhyeya	India
119	GU12018506	4/2/2019			x		Kaburagi	Hiroyuki	Japan
120	GU18089358	4/29/2019				x	Kaibuki	Yoshihiko	Japan
121	GU190110015	4/11/2019	x				Kaimai	Tatsuya	Japan
122	GU19019972	4/1/2019			x		Kakuuchi	Takami	New York
123	Initial	4/29/2019			x		Kamata	Marina	New York
124	GU16097295	4/16/2019	x		x		Kamazuka	Mayuko	Japan
125	Initial	4/17/2019			x		Kanazawa	Aki	Japan
126	Initial	4/16/2019	x	x	x		Kaneko	Hikaru	Japan
127	Initial	4/17/2019			x		Kaneko	Rie	Japan
128	Initial	4/12/2019			x		Kaneko	Toshiyuki	Japan
129	Initial	4/22/2019			x		Kaneoya	Nobuaki	Japan
130	GU18018479	4/17/2019	x		x	x	Kannan Nair	Meera	U.A.E.
131	Initial	4/22/2019		x	x		Kano	Sachiko	Japan
132	Initial	4/22/2019	x	x	x	x	Kao	Wan-Ching	California
133	GU18089299	4/19/2019		x			Kashima	Tomoatsu	Japan
134	Initial	4/11/2019	x	x	x	x	Kaushik	Apoorva	India

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
135	Initial	4/19/2019	x		x		Kawakami	Kentaro	Japan
136	Initial	4/19/2019	x	x	x	x	Kawakami	Mayumi	Japan
137	Initial	4/19/2019		x	x		Kawamoto	Masaaki	Japan
138	GU18069093	4/23/2019	x			x	Ke	Qian	China
139	Initial	4/8/2019	x		x		Khan	Majid	U.A.E.
140	GU18069025	4/18/2019				x	Khanna	Parul	India
141	GU18129895	4/22/2019	x		x		Kishino	Mikako	Japan
142	GU18089319	4/16/2019		x	x		Kitamura	Tomoki	Japan
143	Initial	4/15/2019		x	x		Ko	Huan-Tian	Taiwan
144	GU16097255	4/12/2019			x		Kobayashi	Yuka	Japan
145	GU18089392	4/24/2019			x		Koike	Ayaka	Japan
146	Initial	4/1/2019	x	x	x		Kojima	Yohei	Japan
147	Initial	4/4/2019			x		Konishi	Koki	Japan
148	GU17078077	4/2/2019		x	x		Koyama	Miho	Japan
149	GU17088142	4/9/2019	x		x	x	Kuang	Zhiming	China
150	GU18119756	4/25/2019	x	x			Kumano	Yuka	Japan
151	GU190510326	4/16/2019	x		x		Kuwabara	Keita	Japan
152	Initial	4/8/2019		x	x		Lai	Chun-Yi	Taiwan
153	GU17068009	4/16/2019	x				Laliwala	Mili	New Jersey
154	Initial	4/23/2019		x		x	Lam	Sze Yam	Hong Kong
155	Initial	4/11/2019	x		x		Lam	Yan Sin Joyce	Hong Kong
156	Initial	4/2/2019	x	x	x	x	Lam	Lawrence	Hong Kong
157	Initial	4/23/2019		x		x	Lam	Sze Yam	Hong Kong
158	GU18018531	4/11/2019	x				Lasrado	Shaliet	India
159	GU18109622	4/11/2019	x	x			Lee	Ting-Hao	Taiwan
160	Initial	4/5/2019	x		x		Lee	Hsiao-Yin	Taiwan
161	Initial	4/22/2019		x		x	Lee	Wen-Chun	Taiwan
162	Initial	4/8/2019	x		x		Leon Guerrero	Marie	Guam
163	GU18099505	4/3/2019	x				Li	Guanying	China
164	GU15026052	4/18/2019		x		x	Li	Lei	China
165	Initial	4/16/2019		x			Li	Zhaoyu	China
166	Initial	4/19/2019		x	x		Li	Junheng	Japan
167	Initial	4/8/2019	x		x		Li	Jiayin	Missouri
168	GU18079223	4/16/2019	x				Liang	Liping	China
169	Initial	4/24/2019	x	x	x	x	Liang	Xindan	China
170	Initial	4/24/2019	x	x	x	x	Liang	Xindan	China
171	Initial	4/15/2019	x	x	x		Liao	Yujing	China
172	Initial	4/2/2019	x		x		Liao	Chih-Chieh	Taiwan
173	Initial	4/18/2019			x		Lin	Meng-Yi	Japan
174	GU18119764	4/11/2019		x		x	Lin	Jia-An	Taiwan
175	Initial	4/19/2019	x		x		Lin	Bing-Yan	Taiwan
176	Initial	4/30/2019	x	x	x	x	Lin	Hsiu-Yi	Taiwan
177	GU18089325	4/4/2019	x			x	Liu	Shuhan	Canada
178	GU18069062	4/4/2019	x	x			Liu	Botian	China
179	GU18099534	4/9/2019		x		x	Liu	Xiaohui	China
180	Initial	4/4/2019	x			x	Liu	Xinchun	China
181	GU16117486	4/29/2019	x		x		Liu	Qi	China
182	Initial	4/18/2019		x	x		Liu	Yang	China
183	Initial	4/19/2019		x		x	Liu	Xiaozhao	China
184	Initial	4/19/2019		x		x	Liu	Xiaozhao	China
185	GU18089315	4/30/2019				x	Liu	Yung-Yi	Japan
186	Initial	4/19/2019		x	x		Liu	Haodong	Japan
187	Initial	4/25/2019	x		x		Liu	Xingyi	Japan
188	GU18099567	4/4/2019	x				Liu	Moxin	Pennsylvania
189	Initial	4/19/2019	x		x		Liu	Yuan-Yang	Taiwan
190	GU17098215	4/4/2019				x	Lu	Peihong	Canada
191	Initial	4/23/2019			x		Lu	Jingjing	China
192	GU18069028	4/15/2019				x	Luo	Yaoyao	China
193	Initial	4/24/2019	x		x		Ma	Guoqiang	China
194	GU17088149	4/4/2019			x	x	Maheshwari	Akshay	India
195	GU18129882	4/19/2019			x		Mahgoub	Ahmed al Ahmed	Saudi Arabia
196	Initial	4/11/2019	x	x	x	x	Manocha	Saurabh	India
197	Initial	4/2/2019	x		x		Mathai	Nitya	India
198	Initial	4/9/2019			x		Matsumura	Hirumu	Japan
199	Initial	4/25/2019	x		x	x	Matsuura	Junya	Japan
200	Initial	4/30/2019		x	x		Megumi (Kataoka)	Macias	New Jersey
201	Initial	4/18/2019	x	x	x	x	Mehta	Sandeep	India

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
202	Initial	4/17/2019	x		x		Michinobu	Shizuka	Japan
203	Initial	4/2/2019		x	x		Minagawa	Hiroki	Japan
204	Initial	4/22/2019	x		x		Minamoto	Kenichiro	Japan
205	GU18099577	4/18/2019	x	x	x	x	Minowa	Aimi	Japan
206	Initial	4/11/2019	x		x		Mishima	Teppe	Japan
207	GU18079243	4/3/2019		x		x	Mita	Mamoru	Japan
208	Initial	4/1/2019			x		Mitsuta	Yui	Japan
209	Initial	4/3/2019			x		Miwa	Keishiro	Japan
210	GU18099531	4/22/2019		x			Miyazawa	Akiko	Japan
211	GU17037817	4/30/2019		x		x	Mohamed	Ahmed	Saudi Arabia
212	Initial	4/29/2019			x		Morimoto	Kota	Japan
213	GU190210089	4/11/2019		x		x	Muto	Yuta	Japan
214	GU18119741	4/24/2019	x				Nagahashi	Yasuhiro	Japan
215	Initial	4/3/2019			x		Nakada	Ken	Japan
216	Initial	4/29/2019	x	x	x	x	Nakagawa	Kyohko	New York
217	Initial	4/16/2019		x	x		Nakayama	Akira	Japan
218	Initial	4/12/2019	x		x		Narukawa	Jumpei	Japan
219	Initial	4/5/2019		x	x		Natsume	Kazushi	Japan
220	Initial	4/18/2019	x	x	x	x	Ni	Ching-Yang	Taiwan
221	GU18038742	4/29/2019			x		Nishibori	Keita	Japan
222	Initial	4/25/2019	x		x		Nishimori	Hinako	Germany
223	GU16117474	4/9/2019		x	x		Nishioka	Shin	Japan
224	GU190110021	4/23/2019	x			x	Niu	Zihan	Canada
225	GU18109601	4/9/2019		x	x		Okada	Megumi	Japan
226	GU18079206	4/12/2019	x			x	Okai	Hiroyuki	Japan
227	Initial	4/15/2019			x		Omran	Mohamed Usama	U.A.E.
228	Initial	4/16/2019		x	x		Onishi	Ryo	Japan
229	GU18089306	4/4/2019		x		x	Otsuka	Tomoko	Japan
230	GU18038754	4/17/2019	x			x	Pan	Yijun	California
231	Initial	4/3/2019	x		x		Pan	Wenhua	China
232	Initial	4/23/2019	x	x			Pang	Shuyang	Washington, DC
233	GU18018469	4/11/2019	x				Patel	Parth Dipeshbhai	India
234	GU18089283	4/19/2019	x		x	x	Peng	Chu-Yu	Taiwan
235	Initial	4/11/2019			x	x	Pereira	Erika	U.A.E.
236	GU17027797	4/4/2019		x		x	Qin	Yijia	Japan
237	GU19019995	4/15/2019		x	x		Rui	Menqian	Illinois
238	GU18089285	4/2/2019	x		x		Sadamitsu	Akinari	Japan
239	Initial	4/15/2019	x	x	x	x	Sah	Advaita	India
240	GU18099575	4/12/2019	x	x	x	x	Sahni	Surabhi	India
241	GU13105397	4/2/2019			x	x	Sakai	Masatsugu	New York
242	GU18089298	4/17/2019			x		Sakakibara	Kohei	Japan
243	GU18018490	4/11/2019		x			Salama	Abdelrahman	Egypt
244	GU16036758	4/19/2019			x		Sasaguri	Seigo	Japan
245	Initial	4/16/2019	x		x		Satani	Kenji	Japan
246	GU18018548	4/9/2019				x	Sathish	Karthik	India
247	GU18099513	4/29/2019	x	x			Sato	Keisuke	Japan
248	Initial	4/29/2019	x		x		Sato	Hiromi	Japan
249	GU17118357	4/19/2019		x			Sekiai	Hiroyuki	Japan
250	Initial	4/17/2019	x		x		Sekiya	Kazuma	Japan
251	Initial	4/19/2019	x		x		Shan	Wei	Taiwan
252	Initial	4/4/2019	x	x	x	x	Sharma	Ishani	Canada
253	Initial	4/1/2019	x	x			Sharma	Saumya	India
254	Initial	4/17/2019	x	x			Sharma	Nandini	India
255	Initial	4/8/2019	x		x		Shen	Su-Yu	Texas
256	Initial	4/25/2019			x		Shi	Yangqing	China
257	Initial	4/16/2019					Shi	Zhaoqi	Missouri
258	GU18129880	4/3/2019			x		Shibata	Akira	Japan
259	GU18089403	4/25/2019	x	x			Shibata	Saki	Japan
260	GU13065180	4/1/2019			x	x	Shimamoto	Daisuke	Japan
261	Initial	4/12/2019		x	x		Shinoya	Taku	Japan
262	GU190210121	4/15/2019				x	Singh	Antara	India
263	Initial	4/3/2019	x	x	x	x	Singh	Pooja	India
264	Initial	4/9/2019		x	x		Singh	Preet Kanwal	India
265	Initial	4/16/2019	x		x		Singh	Ravneet	India
266	GU18099465	4/23/2019	x	x		x	Song	Minqi	Ohio
267	Initial	4/30/2019		x	x		Sreekumar	Sruthy	India
268	Initial	4/11/2019		x	x	x	Su	Ruizi	Illinois



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269	GU17088173	4/15/2019	x		x		Sui	Xin	China
270	Initial	4/24/2019		x	x	x	Sun	Huandong	Illinois
271	GU18018460	4/16/2016		x	x	x	Suzuki	Arisa	Japan
272	GU18119773	4/3/2019	x				Taguchi	Yusuke	Japan
273	GU18059009	4/4/2019	x		x		Takabatake	Michiko	Japan
274	GU18119827	4/12/2019	x	x			Takahashi	Tadashi	Japan
275	Initial	4/16/2019			x		Takahashi	Yuki	Japan
276	Initial	4/18/2019		x	x		Takahashi	Yukako	New York
277	GU18058904	4/24/2019				x	Takenaka	Taku	Japan
278	GU18079158	4/16/2019	x		x		Takeyama	Natsuki	Japan
279	GU18099475	4/5/2019		x	x		Tan	Yingzhou	China
280	GU17118350	4/4/2019	x				Tan	Yin	California
281	Initial	4/4/2019	x				Tan	Nanhui	China
282	GU18119734	4/3/2019			x		Tanaka	Taisuke	Japan
283	GU18099426	4/22/2019	x	x			Tanaka	Maaku	Japan
284	Initial	4/17/2019	x	x	x	x	Teng	I-Hsin	Taiwan
285	Initial	4/1/2019		x	x		Thaker	Bijal	Indiana
286	GU18109651	4/22/2019			x		Thomas	Yasmine	Massachusetts
287	GU17098256	4/25/2019			x	x	Toda	Fumio	Japan
288	GU17078079	4/29/2019	x	x		x	Tolani	Ashish	U.A.E.
289	Initial	4/11/2019	x	x	x	x	Tomar	Shreya	India
290	GU18038770	4/8/2019	x				Toyama	Reika	Japan
291	GU18109664	4/5/2019		x			Tsai	Wen-Hua	Taiwan
292	GU18129888	4/22/2019			x	x	Tseng	Wan-Ting	Arizona
293	GU15026039	4/8/2019	x				Tseng	Pei-Ting	Taiwan
294	GU18089293	4/24/2019			x		Tsukahara	Kazuki	Japan
295	GU12104863	4/8/2019	x				Tsunematsu	Mariko	Japan
296	Initial	4/18/2019	x	x	x	x	Tulsani	Chandni	Illinois
297	GU18109623	4/9/2019	x			x	Ueno	Tatsuhiko	Japan
298	GU13075224	4/18/2019			x		Vallarta	Jan Ronnie	Guam
299	GU17068071	4/5/2019		x		x	Velasquez	Katherine	Texas
300	GU18099562	4/22/2019			x		Vishnoi	Shubham	India
301	GU17128441	4/9/2019	x		x		Wahi	Rahul	India
302	GU18069128	4/22/2019	x			x	Wang	Xiaoshi	Canada
303	GU17068056	4/30/2019		x			Wang	Ming	Canada
304	GU18099495	4/3/2019			x		Wang	Jinglin	China
305	GU18018545	4/5/2019				x	Wang	Yuxin	China
306	Initial	4/4/2019		x	x		Wang	Qiuting	China
307	Initial	4/3/2019		x	x		Wang	Yuling	China
308	Initial	4/18/2019			x		Wang	Xinyi	China
309	Initial	4/23/2019	x	x	x	x	Wang	Ziyi	China
310	Initial	4/22/2019	x	x	x		Wang	Liwei	China
311	GU16127640	4/11/2019				x	Wang	Rui	Florida
312	Initial	4/11/2019	x				Wang	Xuanni	Nebraska
313	Initial	4/25/2019		x	x		Wang	Yuting	Pennsylvania
314	GU18058929	4/11/2019		x	x		Wei	Li	China
315	GU18038747	4/9/2019		x			Wen	Yizhou	Indiana
316	Initial	4/4/2019		x	x		Wo	Ji	China
317	Initial	4/30/2019	x	x	x	x	Wu	Yu-Hsuan	Taiwan
318	GU15106523	4/9/2019	x	x			Xiao	Dinglei	China
319	GU18099454	4/18/2019	x	x			Xie	Guoxiu	Texas
320	Initial	4/18/2019		x	x		Xu	Ling	China
321	Initial	4/1/2019	x		x		Yabe	Kaori	Japan
322	GU18038733	4/23/2019	x				Yakata	Sachiko	Guam
323	GU18058994	4/3/2019		x		x	Yamamoto	Minoru	Japan
324	Initial	4/4/2019	x		x		Yamamoto	Takashi	Japan
325	Initial	4/25/2019	x	x	x	x	Yamamoto	Yuta	Japan
326	Initial	4/11/2019	x		x		Yamashita	Yuya	Japan
327	Initial	4/1/2019			x		Yanagimoto	Hiroshi	Japan
328	Initial	4/29/2019	x		x		Yang	Haoling	Canada
329	GU18109646	4/24/2019		x	x		Yang	Jie	China
330	Initial	4/12/2019	x	x	x	x	Yang	Kaiwei	Japan
331	GU18058958	4/4/2019	x				Yasuda	Takuya	Japan
332	GU18119758	4/12/2019		x		x	Yeh	Yu-Ming	Taiwan
333	GU18079181	4/15/2019		x	x		Yeh	Kwang-Shu	Taiwan
334	Initial	4/22/2019			x		Yi	Ming	Pennsylvania
335	Initial	4/8/2019	x	x	x	x	Ying	Yuting	Vermont

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
336	Initial	4/19/2019			x		Yo	Eishu	Japan
337	GU18069084	4/1/2019	x	x			Yokota	Yuki	Japan
338	GU17088176	4/1/2019	x	x			Yokota	Ikuko	Japan
339	GU18058923	4/8/2019	x		x		Yokota	Naoki	Japan
340	GU18069097	4/16/2019	x			x	Yu	Lan	Pennsylvania
341	Initial	4/22/2019			x		Yuasa	Tomomi	Japan
342	GU18099516	4/2/2019	x	x	x	x	Zhang	Fan	China
343	GU16107411	4/30/2019	x	x	x	x	Zhang	Huijun	China
344	Initial	4/18/2019	x		x		Zhang	Biyu	China
345	Initial	4/18/2019	x		x		Zhang	Yu	China
346	Initial	4/23/2019	x		x		Zhang	Yi	China
347	Initial	4/15/2019	x	x	x	x	Zhang	Song	China
348	Initial	4/30/2019	x		x		Zhang	Fang	China
349	Initial	4/29/2019		x	x		Zhang	Yabo	China
350	Initial	4/30/2019		x	x		Zhang	Mengjin	Japan
351	Initial	4/22/2019	x	x	x	x	Zhang	Xi	Texas
352	Initial	4/17/2019			x		Zhang	Xiaochen	Texas
353	GU18099527	4/11/2019			x		Zhao	Wenjing	China
354	Initial	4/18/2019	x	x	x	x	Zhao	Danqi	Massachusetts
355	GU18079212	4/8/2019				x	Zheng	Jie	Texas
356	GU17037816	4/4/2019			x		Zhou	Zimin	China
357	GU18099490	4/29/2019			x	x	Zhu	Shu	China
358	GU190110011	4/15/2019		x	x		Zhu	Linghuan	Illinois
359	GU18109677	4/22/2019	x		x			Daksha	India
		Total	184	168	240	113			



	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	Initial	5/8/2019			x		Abdelaziz	Mahmoud	Egypt
2	GU18109599	5/13/2019				x	Abe	Yoshitaka	Japan
3	GU18058954	5/28/2019			x		Abouelmaatty	Mohamed	Saudi Arabia
4	GU18129914	5/14/2019		x			Agnihotri	Yamini	India
5	GU18028620	5/20/2019				x	Aguid	Wael	Kuwait
6	GU18109604	5/2/2019		x		x	Agustinovich	Alan	Canada
7	GU18038667	5/24/2019			x		Ahmed	Tarek	UAE
8	GU18109659	5/16/2019	x	x		x	Akama	Mika	Japan
9	Initial	5/31/2019		x	x	x	Akiyama	Ryuichi	Japan
10	GU18119749	5/2/2019			x		Al Shammari	Afrah Khalaf M	Saudi Arabia
11	GU18079203	5/20/2019			x		Alafif	Rayan	Saudi Arabia
12	GU18099546	5/30/2019	x	x	x	x	Alajmi	Malak	Saudi Arabia
13	GU17068072	5/9/2019			x	x	Alanni	Hamza	UAE
14	Initial	5/16/2019			x		Alfardan	Husain Ali Mohamed Habeeb	UAE
15	GU18079191	5/30/2019			x	x	Ali	Hisham	Egypt
16	GU18079274	5/16/2019			x		Alkudhayr	Abdulaziz	Saudi Arabia
17	Initial	5/6/2019	x		x		Alshammari	Saud Khamis	Saudi Arabia
18	GU16077134	5/10/2019		x			Aly	Mohamad Ahmed F	Egypt
19	Initial	5/20/2019	x		x		Angadi	Sangeeta	India
20	GU16117496	5/14/2019	x	x			Arai	Ryosuke	Japan
21	Initial	5/28/2019	x	x			Arora	Palak	India
22	GU15036109	5/1/2019				x	Asano	Tomohito	Japan
23	GU190110048	5/16/2019	x				Asano	Taisuke	Japan
24	GU18069037	5/28/2019			x		Ashour	Moaz	UAE
25	Initial	5/28/2019	x	x			Augustine	Anitha	India
26	Initial	5/24/2019	x	x	x	x	Balasubramaniam	Ramkumar	UAE
27	GU13065198	5/10/2019			x		Balauro	Marie Claire	Guam
28	Initial	5/20/2019	x	x	x	x	Bansal	Nishtha	India
29	Initial	5/3/2019	x		x		Borai	Nada Mohamed	Egypt
30	Initial	5/13/2019		x	x		Cai	Minjie	China
31	Initial	5/10/2019	x		x		Cao	Xiaojue	Japan
32	GU18109619	5/13/2019	x	x			Champati	Rupsha	India
33	GU18109603	5/9/2019	x				Chandna	Pragya	India
34	Initial	5/30/2019	x	x	x	x	Chang	Chung-Ai	Singapore
35	GU18079218	5/24/2019		x			Chang	Ming-Che	Taiwan
36	GU18038773	5/28/2019		x		x	Chang	Chen-Chia	Taiwan
37	Initial	5/30/2019	x	x	x	x	Chen	Qiuya	China
38	Initial	5/28/2019	x	x	x	x	Chen	Yaozheng	China
39	GU18129847	5/8/2019	x			x	Chen	Wen-Cheng	Michigan
40	GU15116570	5/23/2019	x	x	x	x	Chen	Min-Chung	Taiwan
41	GU18048876	5/13/2019				x	Chen	Po-Chian	Taiwan
42	GU17037870	5/3/2019				x	Chen	Yen-Yu	Taiwan
43	Initial	5/28/2019	x	x	x	x	Chen	Chih-Hsin	Taiwan
44	GU18109676	5/21/2019		x		x	Cheng	Yu-Mei	Taiwan
45	GU18048793	5/9/2019				x	Cheng	Sidi	Texas
46	GU18048812	5/23/2019				x	Chhapolika	Saket	India
47	GU18109607	5/24/2019	x	x	x	x	Chieh-En	Lo	Taiwan
48	GU190110027	5/24/2019	x	x	x	x	Chou	Chi Keong	China
49	Initial	5/31/2019	x	x	x	x	Choudhary	Rakesh	India
50	GU18099416	5/16/2019		x		x	Chu	Ting-Wei	Taiwan
51	GU190210151	5/20/2019		x			Cui	Yue	China
52	Initial	5/31/2019	x	x			Dahiya	Mahika	India
53	Initial	5/23/2019	x	x	x	x	Dandekar	Avani	India
54	GU17108292	5/9/2019		x		x	Daptari	Manjiri	California
55	Initial	5/29/2019		x	x		Dolker	Tenzin	India
56	GU16056928	5/21/2019	x	x	x		Dong	Kailun	China
57	GU18109598	5/20/2019		x		x	Dong	Shanshan	China
58	Initial	5/28/2019		x	x	x	Doshi	Khushali	India
59	GU18099504	5/28/2019		x		x	Du	Yao	Maryland
60	Initial	5/29/2019		x	x		Duan	Chenxiao	China
61	Initial	5/23/2019	x			x	Duarte Ochoa	Daniel	Curacao
62	GU18029182	5/8/2019	x			x	Elesawee	Moustafa	Egypt
63	Initial	5/20/2019	x		x		Elgebaly	Moustafa	Saudi Arabia
64	GU19019956	5/30/2019	x				Fan	Xiaoyu	Japan
65	GU18109606	5/28/2019		x			Fernandez	Stalna	India
66	GU190210126	5/31/2019			x		Fukuda	Ren	Japan
67	Initial	5/2/2019	x		x		Fukuyo	Kazuki	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
68	Initial	5/31/2019	x	x	x	x	Gada	Yash Pankaj	India
69	Initial	5/30/2019				x	Gaikwad	Aishwarya	Texas
70	GU18099496	5/10/2019			x		Gao	Bicheng	China
71	Initial	5/31/2019		x	x		Gao	Yaxun	Michigan
72	GU18109714	5/20/2019	x				Geetha	Lekshmi	UAE
73	Initial	5/24/2019			x		Gopinath	Ramith	India
74	Initial	5/16/2019		x			Goyal	Aman	India
75	GU17088204	5/28/2019	x		x		Guan	TianZhuo	China
76	GU18069127	5/20/2019		x	x		Guo	Xiaojiao	China
77	GU190210093	5/24/2019		x	x		Gupta	Nishu	India
78	GU15116561	5/10/2019			x		Gupta	Dolly	UAE
79	Initial	5/30/2019		x	x		Hanaki	Rina	Japan
80	Initial	5/31/2019		x	x		Harada	Kodai	Japan
81	GU18089396	5/8/2019	x				Hariguchi	Yusuke	Japan
82	Initial	5/20/2019		x	x		Hashimoto	Aino	Japan
83	GU17118364	5/24/2019				x	Hassan	Mahmoud	Egypt
84	Initial	5/23/2019			x		Hayakawa	Ruiko	Japan
85	GU18079190	5/10/2019		x	x		He	Weihong	China
86	GU17027781	5/13/2019	x	x			He	Saijun	China
87	Initial	5/16/2019		x	x		He	Chang	Japan
88	GU18028644	5/20/2019	x		x		He	Pengyu	Massachusetts
89	Initial	5/23/2019	x			x	Herrera Mujica	Efren	Curacao
90	GU18129857	5/10/2019			x		Hirabayashi	Junichi	Japan
91	GU15096432	5/30/2019			x		Hirose	Yoshie	California
92	GU18119724	5/13/2019	x		x		Ho	Tse-Min	California
93	GU190510329	5/6/2019	x	x	x	x	Hodge	Rutuja	India
94	Initial	5/31/2019	x	x	x		Homma	Hanako	Japan
95	GU18109639	5/21/2019	x				Honda	Tomoyuki	Japan
96	Initial	5/16/2019	x		x		Horie	Koji	Japan
97	GU18109610	5/3/2019			x	x	Hou	Wei	Taiwan
98	Initial	5/8/2019	x		x		Hsieh	Kun-Fen	Taiwan
99	Initial	5/6/2019	x		x		Hsu	Wan-Ting	Taiwan
100	GU18119823	5/29/2019	x				Hsu	Yi-Chien	Taiwan
101	GU18129868	5/13/2019	x	x			Hsu	Kevin	Taiwan
102	GU18089369	5/6/2019		x		x	Huang	Shuting	China
103	GU18099569	5/16/2019		x	x	x	Huang	Hedan	China
104	Initial	5/2/2019			x	x	Huang	Pin-Chun	Taiwan
105	Initial	5/17/2019	x	x	x	x	Huang	Kuan-Tzu	Taiwan
106	GU18099579	5/13/2019		x		x	Hung	Chia-His	Taiwan
107	GU18119790	5/31/2019	x	x			Ikeda	Yuuki	Japan
108	Initial	5/16/2019			x		Imai	Ryo	Japan
109	GU18018496	5/10/2019			x	x	Imaizumi	Ryunosuke	Japan
110	Initial	5/23/2019	x	x	x	x	Induri	Gowthami	India
111	GU19010083	5/17/2019			x		Ishiyama	Mai	Japan
112	Initial	5/30/2019		x			Ito	Naoki	Japan
113	Initial	5/8/2019	x	x			Iyer	Remya	India
114	GU18099443	5/10/2019	x	x		x	Jad	Mohammad Anwer	Kuwait
115	GU17037840	5/7/2019		x	x		Jain	Deepika	India
116	GU18099456	5/8/2019	x	x	x	x	Jan	Chuen-Shuan	Taiwan
117	GU18089284	5/6/2019		x		x	Janarthanam	Monesh	India
118	GU18058921	5/8/2019	x			x	Jeng	Su-Jyun	Taiwan
119	GU18038676	5/30/2019	x				Jia	Yuxi	China
120	GU18089364	5/20/2019				x	Jia	Xiaowei	China
121	GU18089364	5/16/2019	x		x		Jia	Xiaowei	China
122	Initial	5/24/2019	x	x	x	x	Jiao	Jie	China
123	Initial	5/2/2019	x	x	x	x	Jin	Le	China
124	Initial	5/2/2019	x	x	x	x	Jin	Le	China
125	Initial	5/24/2019		x			John	Jesna	India
126	Initial	5/8/2019	x			x	John	John	Jamaica
127	GU18089389	5/30/2019	x	x	x		Joshi	Sonal	Florida
128	GU18099536	5/28/2019		x		x	Kabbani	Nadine	Lebanon
129	GU18038729	5/16/2019	x				Kagawa	Keisuke	Japan
130	GU17052969	5/3/2019		x			Kalra	Swathi	New York
131	Initial	5/30/2019	x		x		Kamimura	Kazuto	Japan
132	GU13035088	5/28/2019		x	x		Kan	Chei-Ling	Taiwan
133	GU18099435	5/31/2019	x	x	x		Kanaya	Toshiaki	Japan
134	GU13115417	5/13/2019	x		x		Katayama	Ken	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
135	Initial	5/14/2019	x	x	x	x	Katsurirangan	Jagannath	India
136	Initial	5/1/2019	x	x			Kawai	Chiaki	Japan
137	Initial	5/28/2019	x		x		Kawai	Ryosuke	Japan
138	Initial	5/31/2019	x		x		Kayamoto	Fuminari	Japan
139	GU16067002	5/28/2019				x	Khatab	Mohamed	Kuwait
140	Initial	5/28/2019	x				Khatri	Mayank	India
141	GU190510313	5/23/2019	x	x			Khraisat	Hala	Jordan
142	GU12024561	5/31/2019	x	x		x	Kihara	Makoto	Japan
143	Initial	5/29/2019			x		Kim	Aleum	California
144	GU19019969	5/8/2019			x		Kimura	Saki	Japan
145	GU18099535	5/10/2019	x				Kiuchi	Miyoko	Japan
146	Initial	5/31/2019	x	x	x	x	Koh	Si Kee	Taiwan
147	GU18109695	5/16/2019	x	x			Koitaabashi	Shunsuke	Japan
148	Initial	5/23/2019		x	x		Kokubu	Naruki	Japan
149	Initial	5/20/2019	x		x		Konaka	Kaori	Conneticut
150	GU18099442	5/24/2019	x	x			Kowatari	Shoko	Japan
151	Initial	5/10/2019		x		x	Koyabu	Yosuke	Japan
152	GU18028650	5/21/2019			x	x	Krishnamurthy	Srinivasamurthy	India
153	Initial	5/14/2019		x	x		Kubo	Yumi	Japan
154	GU190210096	5/16/2019			x		Kuboki	Masaya	Japan
155	GU16056947	5/20/2019	x			x	Kudo	Yumi	Japan
156	Initial	5/31/2019		x	x		Kurita	Daichi	Japan
157	Initial	5/6/2019			x		Kuroda	Kanna	Japan
158	GU18119742	5/31/2019	x		x		Kusuda	Shoya	Japan
159	Initial	5/13/2019	x	x	x	x	Lahoti	Akshay	India
160	GU18069089	5/24/2019		x		x	Lai	Yan-Ting	Taiwan
161	Initial	5/30/2019			x	x	Le	Jennifer	Japan
162	GU17128412	5/31/2019	x		x		Lee	Li-Chen	Taiwan
163	Initial	5/23/2019	x	x	x	x	Lee	Yu-Sheng	Taiwan
164	GU18109707	5/9/2019		x	x		Li	Liuni	China
165	Initial	5/13/2019		x	x		Li	Yiao	China
166	Initial	5/29/2019		x	x		Li	Chundong	UAE
167	GU18038690	5/28/2019				x	Li	Pei-Ying	Taiwan
168	Initial	5/2/2019			x		Liao	Yu Jhen	California
169	Initial	5/7/2019		x		x	Liao	Xueqi	China
170	Initial	5/10/2019			x		Liao	Xiuwen	Florida
171	GU190110073	5/28/2019		x		x	Liao	Pei-Ju	Taiwan
172	Initial	5/9/2019			x		Lin	Xiang	China
173	GU18109682	5/17/2019				x	Lin	Bo-Ling	Taiwan
174	Initial	5/10/2019	x	x	x	x	Lin	Chien-Ho	Taiwan
175	Initial	5/13/2019	x		x		Lin	Yi-Ling	Taiwan
176	GU18058950	5/20/2019		x	x		Liu	Xianzhong	China
177	Initial	5/7/2019		x		x	Liu	Rui	China
178	Initial	5/30/2019	x	x	x		Liu	Junxuan	China
179	GU18089315	5/14/2019	x				Liu	Yung-Yi	Japan
180	Initial	5/20/2019		x	x		Liu	Nan	Japan
181	Initial	5/6/2019			x		Liu	Senlin	Pennsylvania
182	Initial	5/14/2019	x	x	x		Liu	Hao-Yun	Taiwan
183	Initial	5/31/2019		x	x		Liu	Yi-An	Taiwan
184	GU18129889	5/9/2019	x	x	x		Liu	Tong	Texas
185	GU16127591	5/2/2019	x				Lizama	Richard Lance	Guam
186	Initial	5/21/2019	x	x	x	x	Lokwani	Puneet	India
187	Initial	5/20/2019				x	Lu	Weili	China
188	Initial	5/16/2019					Lu	Ya-Chi	Japan
189	GU18028654	5/9/2019	x				Luo	Ping	China
190	GU18129929	5/24/2019		x			Lyu	Siqiu	Massachusetts
191	Initial	5/30/2019	x		x		Ma	Xiaomin	China
192	Initial	5/16/2019	x				Ma	Ning	Maryland
193	GU19019997	5/21/2019	x				Machino	Kanako	Japan
194	Initial	5/28/2019	x		x		Mahmoud	Mohamed Darwish	Egypt
195	GU16036762	5/7/2019			x		Malig	Lerissa Joy	Guam
196	Initial	5/29/2019	x	x	x	x	Manley	Francine	Guam
197	GU19019968	5/28/2019		x		x	Mao	Yi-An	Taiwan
198	GU07022722	5/24/2019		x		x	Mariano	Alma	Guam
199	Initial	5/16/2019			x		Matsuda	Kopei	Japan
200	GU17118378	5/31/2019		x	x		Matsumura	Hideaki	Japan
201	GU18048871	5/31/2019	x	x		x	Matsuzaki	Naoyuki	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
202	Initial	5/17/2019		x			Meisami	Alex	Indiana
203	GU18089374	5/16/2019	x		x		Miyano	Matsuri	Japan
204	GU16087176	5/8/2019			x		Miyoshi	Hirokuni	Japan
205	Initial	5/28/2019	x		x		Mohamed	Mohamed Ahmed	Egypt
206	Initial	5/20/2019			x		Mohamed	Reda	Qatar
207	Initial	5/23/2019	x	x	x	x	Mohan	Mukesh	India
208	Initial	5/8/2019	x	x	x	x	Mori	Masashi	Japan
209	GU18099428	5/30/2019	x	x	x		Moriyama	Ayae	Japan
210	GU18119779	5/6/2019		x			Moussa	Tarek	Saudi Arabia
211	GU18018477	5/16/2019				x	Moustafa	Mohamed	Saudi Arabia
212	Initial	5/14/2019	x	x	x		Murakami	Shoichi	Japan
213	GU17108259	5/13/2019		x		x	Muraki	Wakana	Japan
214	Initial	5/10/2019		x	x		Muraki	Makoto	Japan
215	Initial	5/28/2019	x		x		Musleh	Mohamad	Palestine
216	Initial	5/23/2019		x	x		Nadeem	Mohammed	UAE
217	GU18119741	5/14/2019		x			Nagahashi	Yasuhiro	Japan
218	Initial	5/23/2019	x				Nair	Reshma	India
219	GU18119740	5/31/2019		x			Naito	Hikaru	Japan
220	Initial	5/30/2019	x	x	x	x	Nakai	Saori	United Kingdom
221	GU15116538	5/31/2019			x		Nakanishi	Hideki	Japan
222	Initial	5/31/2019	x		x		Nakanishi	Saori	Japan
223	GU18119798	5/20/2019			x		Nakatsuko	Hiroto	Japan
224	Initial	5/31/2019			x		Nankinzan	Yuichi	Japan
225	Initial	5/30/2019			x		Naruse	Miu	Japan
226	GU18069030	5/20/2019	x	x	x		Nasu	Kazuki	Japan
227	GU18089382	5/13/2019			x		Nazzal	Mohammad	UAE
228	Initial	5/8/2019				x	Nishi	Hiroki	Japan
229	GU18109698	5/23/2019			x		Oda	Natsuko	Japan
230	Initial	5/14/2019		x	x		Oda	Kyosuke	Japan
231	Initial	5/31/2019			x		Ohno	Naoko	Japan
232	GU17118356	5/1/2019				x	Oikawa	Yusuke	Japan
233	GU17118356	5/20/2019		x			Oikawa	Yusuke	Japan
234	GU17128454	5/2/2019				x	Okada	Clayton Joachim	Guam
235	GU18058914	5/23/2019		x		x	Okada	Toshihiko	Japan
236	Initial	5/1/2019			x	x	Ono	Kenta	Japan
237	Initial	5/6/2019		x	x		Onuma	Kazutaka	Japan
238	GU190410249	5/31/2019		x	x	x	Otomo	Naho	Japan
239	GU18099576	5/13/2019		x		x	Pan	Rou-Hua	Taiwan
240	Initial	5/24/2019	x		x		Pande	Arrunimaa	India
241	Initial	5/21/2019			x	x	Pandey	Manish	India
242	GU190210192	5/7/2019		x			Parameswaran	Kaustav Murli	UAE
243	Initial	5/29/2019			x		Peng	Sisi	China
244	GU18079234	5/30/2019	x	x			Piao	Xianglan	Japan
245	Initial	5/24/2019	x		x		Prasanna	Prajwal	India
246	GU18089295	5/31/2019		x	x	x	Qadeer	Jahanzeb	Saudi Arabia
247	GU17068037	5/16/2019	x		x	x	Qin	Da	China
248	Initial	5/6/2019		x		x	Qiu	Shuanglu	China
249	GU18079244	5/8/2019		x			Rahhal	Ahmed	Egypt
250	GU18028652	5/2/2019		x	x		Ran	Mengyuan	China
251	Initial	5/29/2019		x		x	Rawat	Manika	India
252	GU16036838	5/23/2019	x	x	x	x	Riaz	Zoha	UAE
253	GU18099484	5/17/2019		x		x	Rong	Wenjia	China
254	Initial	5/24/2019		x		x	Rupareliya	Bhavik	India
255	Initial	5/23/2019		x	x		Sachdev	Sanand	India
256	Initial	5/28/2019	x		x		Saerie	Marty	Suriname
257	Initial	5/24/2019			x		Saimi	Mandeep	Canada
258	Initial	5/20/2019			x		Sakamoto	Asami	Germany
259	GU18119760	5/30/2019		x		x	Salha Harriz	Doha	New York
260	Initial	5/30/2019	x	x	x	x	Sarangapani	Pruthvi Bharath	India
261	Initial	5/20/2019			x	x	Sasaki	Yuki	California
262	GU15056203	5/31/2019			x		Satake	Yoshinori	Japan
263	GU12024586	5/14/2019		x		x	Sato	Nami	Japan
264	GU17057961	5/16/2019	x	x	x		Sato	Yasuko	Japan
265	GU18099543	5/1/2019				x	Satouchi	Ryo	Japan
266	GU18038764	5/21/2019	x	x			Sekino	Ryohei	Japan
267	GU18028623	5/28/2019			x		Selvaraj	Devipriya	UAE
268	GU18099419	5/24/2019	x		x		Shah	Pranav	India

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
269	Initial	5/23/2019			x	x	Shah	Umangi	India
270	GU18099468	5/29/2019		x	x	x	Shaikh	Nusrat	UAE
271	Initial	5/20/2019			x		Shan	Lijuan	China
272	Initial	5/21/2019	x	x	x	x	Shanbhag	Shilpa	India
273	GU16067050	5/16/2019	x				Sharma	Varun	Kuwait
274	Initial	5/31/2019	x				Shen	Minfen	China
275	GU18069046	5/7/2019	x		x		Shen	Yixin	Maryland
276	Initial	5/24/2019		x		x	Shenoy	Deepa Bantwal	India
277	GU18038750	5/21/2019	x		x	x	Shi	Le	Massachusetts
278	GU18099493	5/20/2019		x		x	Shi	Jiamin	China
279	GU190410273	5/20/2019	x				Shimizu	Yasuhiko	Japan
280	GU18129926	5/16/2019		x			Shioji	Ryota	Japan
281	Initial	5/10/2019	x	x	x	x	Singh	Meghna	India
282	Initial	5/23/2019	x				Singhal	Krishna	India
283	GU16127605	5/2/2019	x	x			Stanley	Sheeba	India
284	GU190210127	5/24/2019		x		x	Su	Dongyang	Illinois
285	Initial	5/23/2019	x	x	x	x	Su	Chia-Ching	Taiwan
286	GU18099494	5/7/2019		x	x	x	Su	Yiwen	China
287	Initial	5/16/2019			x		Sudo	Kota	Japan
288	GU1858949	5/31/2019			x		Sugano	Haruka	Japan
289	Initial	5/2/2019	x	x	x	x	Suganuma	Atsushi	Japan
290	Initial	5/16/2019	x	x	x	x	Sukhija	Manish	India
291	GU18058988	5/16/2019			x		Sun	Yufei	Canada
292	Initial	5/23/2019	x		x		Sundar	Aishwarya	India
293	GU18018461	5/10/2019	x				Suzuki	Yuko	Japan
294	GU190210135	5/2/2019	x	x			Taguchi	Shoki	Japan
295	GU18119793	5/14/2019		x			Taha	Amro Mohamed	Saudi Arabia
296	GU18099446	5/31/2019		x			Takada	Wakana	Japan
297	Initial	5/14/2019		x	x		Takada	Koichi	Japan
298	GU18109663	5/31/2019	x				Takahashi	Kayoko	Japan
299	Initial	5/13/2019				x	Takeno	Wataru	Japan
300	GU18018521	5/24/2019				x	Tamai	Naomi	Japan
301	Initial	5/6/2019		x			Tan	Lixing	China
302	GU18119735	5/31/2019		x	x		Tanaka	Shohei	Japan
303	Initial	5/31/2019		x	x		Tang	Kailin	Japan
304	GU18109662	5/8/2019				x	Tang	Jingying	Missouri
305	Initial	5/14/2019	x	x	x		Tateishi	Mayu	Japan
306	Initial	5/2/2019		x	x		Teng	Teng	Virginia
307	Initial	5/2/2019		x	x		Teng	Teng	Virginia
308	Initial	5/8/2019		x	x		Tian	Pu	China
309	Initial	5/24/2019	x	x	x	x	Tirumaniseti	Shwetha	India
310	Initial	5/2/2019	x		x		Tomonari	Kenshiro	Japan
311	GU17118342	5/31/2019	x		x		Trang	Nguyen Cao Thuy	Japan
312	GU18048850	5/2/2019	x	x	x	x	Tsai	Chia-Chen	Kentucky
313	GU17128451	5/23/2019	x	x			Tseng	Wei-Han	Taiwan
314	GU18099455	5/10/2019		x	x	x	Tseng	Pei-Yu	Taiwan
315	Initial	5/23/2019	x	x	x	x	Tsujimura	Yasuyo	Japan
316	Initial	5/24/2019		x	x		Tsukamoto	Masahisa	Japan
317	Initial	5/16/2019			x		Tumurbaatar	Yalaltsetseg	Mongolia
318	GU18079162	5/31/2019		x			Ueda	Yuki	Japan
319	Initial	5/3/2019	x		x		Ukegawa	Takeshi	Japan
320	Initial	5/2/2019	x		x		Ukegawa	Kanae	Japan
321	Initial	5/3/2019	x		x		Ushiroebisu	Shingo	Hong Kong
322	Initial	5/20/2019	x			x	Vardhanapu	Rhoda	India
323	GU19019945	5/17/2019	x				Walia	Ridhi	India
324	GU17068056	5/9/2019	x			x	Wang	Ming	Canada
325	GU15086393	5/9/2019	x		x		Wang	Meiqi	Canada
326	Initial	5/2/2019	x		x		Wang	Junxia	China
327	Initial	5/2/2019	x	x	x	x	Wang	Xiaochen	China
328	GU18109650	5/24/2019				x	Wang	Chen	China
329	GU16087248	5/8/2019			x		Wang	Hu	China
330	GU18028582	5/28/2019		x		x	Wang	Ying	China
331	GU18069059	5/8/2019		x	x		Wang	Mei	China
332	GU18058982	5/6/2019		x			Wang	Youjun	China
333	Initial	5/20/2019		x	x		Wang	Manying	China
334	Initial	5/17/2019	x		x		Wang	Xiangyu	China
335	Initial	5/21/2019	x	x	x	x	Wang	Mengmeng	China



	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
336	Initial	5/2/2019	x		x		Wang	Junxia	China
337	Initial	5/2/2019		x	x		Wang	Changhao	Illinois
338	Initial	5/9/2019				x	Wang	Mei-Jan	New Jersey
339	GU18109665	5/20/2019		x	x		Wang	Erik Hao-An	Taiwan
340	GU18099462	5/28/2019		x			Wang	Pi-Chi	Taiwan
341	GU19410255	5/28/2019	x	x	x	x	Wang	Hsuan	Taiwan
342	GU19019985	5/20/2019		x		x	Wang	Ying-His	Taiwan
343	Initial	5/16/2019	x	x	x	x	Wang	Wei-Han	Taiwan
344	Initial	5/31/2019		x	x		Watanabe	Junichi	Japan
345	GU15116567	5/23/2019		x	x		Wei	Xin	China
346	Initial	5/29/2019			x	x	Wei	Minxue	Florida
347	Initial	5/20/2019			x		Wu	Xiaoyu	China
348	GU16056925	5/14/2019				x	Wu	Jiajia	Maryland
349	Initial	5/8/2019	x	x			Wu	Di	Maryland
350	GU17098206	5/30/2019		x		x	Wu	Yi-Ju	Taiwan
351	Initial	5/23/2019	x	x	x		Xiao	Xiao	China
352	GU18038703	5/16/2019	x	x			Xiao	Yao	Maryland
353	GU18089278	5/10/2019	x				Xiao	Shan	Norway
354	Initial	5/16/2019	x	x	x	x	Xing	Tingting	China
355	Initial	5/31/2019	x		x		Xing	Yangyang	Japan
356	Initial	5/30/2019	x	x		x	Xiong	Qianli	Japan
357	Initial	5/24/2019		x	x		Xiu	Jie	China
358	Initial	5/2/2019		x	x		Xu	Xiaochen	China
359	GU18059011	5/16/2019				x	Xue	Yangsong	China
360	Initial	5/16/2019			x		Yamada	Junko	Japan
361	Initial	5/31/2019		x	x		yamada	Makoto	Japan
362	GU16117484	5/29/2019	x	x			Yamamoto	Daishi	Japan
363	Initial	5/2/2019	x		x		Yamamura	Ryoko	California
364	GU19019978	5/31/2019	x	x			Yamanaka	Saori	Japan
365	GU16056931	5/31/2019	x	x	x	x	Yamanami	Shogo	Japan
366	Initial	5/24/2019			x		Yamashita	Shintaro	Japan
367	GU18089328	5/10/2019	x	x	x	x	Yan	Yan	China
368	GU18119728	5/28/2019	x				Yang	Jingzi	Canada
369	GU15106525	5/13/2019	x	x	x	x	Yang	Bokai	China
370	Initial	5/29/2019			x		Yang	Ming	China
371	Initial	5/14/2019	x		x		Yang	Fan	China
372	Initial	5/30/2019		x	x		Yang	Lanhui	China
373	GU190110003	5/2/2019			x		Yang	Zigian	Illinois
374	GU18028591	5/16/2019		x		x	Yang	Yi-Zih	Taiwan
375	GU17088194	5/24/2019	x			x	Yao	Lexin	China
376	GU18028581	5/10/2019				x	Yao	Yingtong	China
377	Initial	5/24/2019	x		x		Ying	Menguin	China
378	Initial	5/23/2019	x		x		Yu	Olivia	Suriname
379	GU18109614	5/20/2019	x	x	x	x	Zhang	Quan	China
380	GU18109709	5/16/2019			x	x	Zhang	Wenjie	China
381	Initial	5/14/2019	x	x	x	x	Zhang	Ang	China
382	Initial	5/28/2019	x	x	x	x	Zhang	Danni	China
383	Initial	5/17/2019	x	x	x	x	Zhang	Peifan	Illinois
384	GU18048804	5/23/2019	x				Zhang	Lu	Missouri
385	Initial	5/10/2019	x	x		x	Zhao	Xin	Idaho
386	GU190210100	5/30/2019	x	x		x	Zhao	Baoqing	Maryland
387	GU18119777	5/21/2019		x	x		Zhao	Cheng	Ohio
388	GU18069019	5/29/2019	x		x		Zheng	Li	China
389	GU18079212	5/29/2019		x			Zheng	Jie	Texas
390	Initial	5/16/2019		x	x		Zhou	Feng	China
391	Initial	5/3/2019	x	x	x	x	Zhou	Wen	China
392	GU190510284	5/13/2019		x	x	x	Zhou	Shuyi	Virginia
393	GU16067041	5/8/2019				x	Zhu	Yue	China
394	GU18119795	5/28/2019	x	x			Zhu	XinYue	New Jersey
395	Initial	5/16/2019		x	x		Zhuo	Lan	Japan
396	GU8089393	5/28/2019			x		Zong	Chuanqin	China
397	Initial	5/21/2019	x	x				Taniya	India
		Total	185	212	241	156			

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU17108271	6/13/2019		x		x	Abodesoky	Mansour	Saudi Arabia
2	Initial	6/14/2019		x	x		Ahmed Abdalla	Mohamed	Egypt
3	GU18059001	6/3/2019	x		x		Ahuja	Rahul	India
4	Initial	6/3/2019	x	x	x		Aizawa	Kaoru	Japan
5	Initial	6/5/2019			x		Akashi	Koichiro	Japan
6	Initial	6/10/2019	x	x		x	Ali	Mohamed	Egypt
7	Initial	6/3/2019			x		Alibaks	Raqib	Suriname
8	GU17068018	6/11/2019			x		AlQurashi	Ahmed	Saudi Arabia
9	GU18109594	6/4/2019		x			Araki	Rina	Japan
10	GU18069037	6/13/2019	x				Ashour	Moaz	United Arab Emirates
11	Initial	6/3/2019			x	x	Boekhoudt	Marielle	Aruba
12	GU11124484	6/13/2019		x		x	Chang	Yang-Ho	Taiwan
13	GU19119789	6/14/2019	x			x	Chang	Ting-Wei	Taiwan
14	Initial	6/12/2019	x		x		Chen	Jianfeng	China
15	GU190510319	6/14/2019		x			Chen	Yun-Chian	Pennsylvania
16	GU18069077	6/14/2019		x		x	Chen	Pang-Yu	Taiwan
17	GU18058955	6/3/2019			x		Chen	Yu-Yin	Taiwan
18	GU15056201	6/14/2019		x		x	Cheng	Chieh-Yin	Taiwan
19	GU18109671	6/6/2019	x	x	x		Cheng	Lan-Yin	Taiwan
20	Initial	6/3/2019	x	x	x	x	Chou	Yu-Chih	Taiwan
21	Initial	6/10/2019	x	x	x	x	Chu	Fang Shyun	Taiwan
22	GU18099585	6/13/2019	x	x		x	Deng	Siyan	China
23	GU190510308	6/11/2019	x	x		x	Du	Han	Missouri
24	Initial	6/5/2019	x		x		Edrees	Mohamed	Egypt
25	Initial	6/13/2019		x	x		Fang	Menghan	China
26	Initial	6/3/2019	x		x		Finck	Vincent	Suriname
27	Initial	6/10/2019	x		x		Fujii	Yuki	Japan
28	GU190110044	6/7/2019	x			x	Fujiwara	Noriyuki	Japan
29	GU18038709	6/4/2019			x		Gad	Walid Abdelrady	Egypt
30	GU18058969	6/13/2019		x			Gong	Yujie	Hawaii
31	GU18099523	6/13/2019		x	x		Gu	Yan	China
32	GU18018493	6/5/2019				x	Gu	Aixin	California
33	Initial	6/6/2019	x	x	x	x	Guo	Tiantian	China
34	GU15116561	6/14/2019				x	Gupta	Dolly	UAE
35	Initial	6/12/2019			x		Han	Leyao	China
36	GU18028619	6/14/2019	x		x		Hanai	Yoichi	Japan
37	Initial	6/12/2019		x	x		Hariyama	Rie	Japan
38	Initial	6/13/2019	x	x		x	Hassan	Ahmed	Egypt
39	Initial	6/4/2019		x	x		Hatano	Tomohiko	Japan
40	Initial	6/4/2019	x	x	x	x	Heo	Eunkyung	Japan
41	Initial	6/7/2019	x	x	x	x	Hirano	Yoshimasa	Missouri
42	Initial	6/7/2019	x		x		Hoi	Ka Fai	Macau
43	GU18119788	6/14/2019	x			x	Hsu	Wan-Ting	Taiwan
44	GU15066272	6/6/2019	x	x			Hu	Jing	China
45	Initial	6/4/2019		x	x		Hu	Qingwang	China
46	GU18079192	6/12/2019		x			Huang	Chi-Hsien	Taiwan
47	GU18069039	6/6/2019	x			x	Huang	Lo-Chieh	Taiwan
48	GU18058903	6/6/2019	x				Huang	Lin-Chieh	Taiwan
49	GU18018480	6/6/2019		x		x	Huang	Kuan-Ju	Taiwan
50	GU16127570	6/6/2019			x	x	Huang	Po-Han	Taiwan
51	GU17057966	6/10/2019	x	x	x	x	Huang	Li-En	Taiwan
52	GU15106494	6/3/2019		x	x	x	Huff	Robert	Texas
53	GU18109660	6/5/2019	x		x	x	Hwang	Ya-Lin	Taiwan
54	Initial	6/10/2019		x			Iino	Jungo	Japan
55	Initial	6/3/2019	x	x			Isabella	Abigail	Curacao
56	GU18018499	6/12/2019				x	Jia	Xinping	California
57	Initial	6/14/2019	x	x	x	x	Jia	Junyue	China
58	Initial	6/7/2019	x		x		Jiang	Sulin	Florida
59	Initial	6/12/2019	x		x	x	Jin	Xue	China
60	GU18069036	6/13/2019	x				Juneja	Rahul	India
61	GU190510303	6/14/2019			x		Kai	Masashi	Japan
62	GU17057969	6/3/2019				x	Kalra	Swathi	New York
63	Initial	6/5/2019	x		x		Kamiya	Sayaka	Virginia
64	GU18089344	6/7/2019			x		Kaneko	Shohei	Japan
65	Initial	6/3/2019		x	x		Kaur	IQJOT	India
66	GU190210124	6/3/2019		x			Kawabata	Masashi	Japan
67	GU18089331	6/10/2019			x		Kobayashi	Akiko	California
68	Initial	6/3/2019	x	x			Kodman	Melitza	Aruba
69	GU18048823	6/6/2019	x				Konuma	Kenji	Japan



	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
70	GU17098255	6/6/2019	x	x	x		Koovakkattil	Benny	Florida
71	GU16127592	6/10/2019	x	x	x	x	Krishna Murthy	Vinitha	India
72	GU16127643	6/10/2019	x	x			Kumar	Rakesh	Qatar
73	GU17108321	6/14/2019		x	x	x	Kusukawa	Yoshio	Japan
74	GU18089388	6/5/2019	x		x	x	Kyodo	Takaaki	Japan
75	GU11044318	6/13/2019	x				Lee	Chia-Hsuan	Taiwan
76	GU17078124	6/14/2019			x		Li	Yiqiu	China
77	Initial	6/3/2019			x		Li	Li	China
78	Initial	6/13/2019		x	x		Li	Ying	China
79	GU190210203	6/14/2019	x	x	x		Li	JiaYang	Colorado
80	GU16107438	6/4/2019			x		Li	Hanqing	Japan
81	Initial	6/6/2019	x		x		Li	Jingya	China
82	GU17098240	6/13/2019		x	x		Liang	Yiyin	China
83	Initial	6/10/2019	x	x	x	x	Liang	Qin	China
84	Initial	6/5/2019			x		Liang	Tianxing	China
85	Initial	6/13/2019	x		x		Lin	Bing	Japan
86	Initial	6/6/2019	x	x			Lin	Shao-Ho	Michigan
87	Initial	6/13/2019			x		Lin	Yi-Chun	Taiwan
88	GU180994111	6/13/2019			x	x	Liu	ChenYing	China
89	GU18069094	6/13/2019				x	Liu	Meng	China
90	GU190210213	6/14/2019	x		x		Liu	Haitao	China
91	GU15126489	6/14/2019			x		Liu	Shixiao	China
92	Initial	6/14/2019	x		x		Liu	Chunli	China
93	Initial	6/14/2019	x	x	x	x	Liu	Lianyan	Japan
94	Initial	6/4/2019	x		x	x	Liu	Xiaonan	New York
95	Initial	6/13/2019	x	x	x		Lu	Lili	South Carolina
96	Initial	6/10/2019	x		x		Machida	Shoko	Japan
97	Initial	6/5/2019	x	x			Mao	Wei	China
98	Initial	6/7/2019			x		Masuda	Ryosuke	Japan
99	GU08023002	6/5/2019	x			x	Matsui	Kiyotada	Japan
100	Initial	6/4/2019		x	x		Matsumoto	Haruki	Japan
101	GU16026708	6/6/2019			x		Matsunaga	Kaoru	Japan
102	GU15116538	6/3/2019		x			Nakanishi	Hideki	Japan
103	GU190110077	6/7/2019	x	x		x	Nakata	Yuta	Japan
104	GU190510286	6/5/2019		x			Nambu	Kanoko	Japan
105	GU09023357	6/11/2019	x		x		Narita	Ritsuko	Japan
106	GU17108266	6/12/2019				x	Ng	Ka Lok	China
107	GU190110021	6/12/2019			x		Niu	Zihan	Canada
108	GU14045666	6/11/2019			x		Ogahara	Katsushi	Japan
109	GU07042774	6/13/2019		x			Okada	Kaori	New York
110	GU16107407	6/13/2019	x		x	x	Osamah	Almeatag	Saudi Arabia
111	GU18069108	6/14/2019	x	x			Paio	Junlong	China
112	Initial	6/14/2019	x		x		Pang	Pengying	China
113	GU18129919	6/6/2019	x				Pathak	Swapneel	India
114	Initial	6/6/2019	x		x		Pattanshetti	Jyoti	India
115	Initial	6/4/2019	x	x	x	x	Pei	Yuening	China
116	GU190110081	6/7/2019		x	x		Qi	Peipei	China
117	GU19019986	6/7/2019	x			x	Qin	Xin	China
118	GU19040234	6/12/2019	x	x			Qin	Jing	Missouri
119	Initial	6/4/2019	x		x		Qu	Chao	China
120	GU18038781	6/4/2019	x				Ruan	Xiao Xue	Canada
121	GU12094814	6/14/2019		x			Sakuta	Minako	Guam
122	GU16107461	6/10/2019		x	x		Sanada	Kei	Japan
123	Initial	6/3/2019		x	x		Schoeff	Raena	Japan
124	GU17118357	6/5/2019				x	Sekiai	Hiroyuki	Japan
125	Initial	6/10/2019			x		Selim	Ahmed	Kuwait
126	GU190410237	6/13/2019	x				Shi	Yan	China
127	GU18119757	6/11/2019			x		Shibakawa	Hiroshi	Japan
128	Initial	6/7/2019			x		Shigematsu	Maki	Japan
129	Initial	6/12/2019	x		x		Shimooka	Yuichiro	Japan
130	GU190110063	6/7/2019		x	x		Shinkawa	Kyosuke	Japan
131	Initial	6/5/2019			x		Shivakumar	Ajay	India
132	GU18079227	6/14/2019		x		x	Shu	Xiao	China
133	Initial	6/11/2019		x	x		Siddiqui	Mohammad	UAE
134	GU18028592	6/3/2019			x		Suleman	Fahd	Saudi Arabia
135	Initial	6/3/2019	x	x	x	x	Syu	You-Syuan	Taiwan
136	GU10033889	6/5/2019	x			x	Takahara	Kei	Japan
137	Initial	6/4/2019	x	x	x	x	Takano	Yuji	Japan
138	GU18079158	6/7/2019		x		x	Takeyama	Natsuki	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
139	GU18119817	6/3/2019	x			x	Tako	Yuki	Japan
140	Initial	6/3/2019	x				Tamura	Takahiro	Japan
141	Initial	6/11/2019			x		Tanimura	Shinsaku	Japan
142	Initial	6/12/2019		x	x		Teshima	Yuta	Japan
143	Initial	6/6/2019		x	x		Tomita	Yoritaka	Japan
144	Initial	6/10/2019	x		x		Trenidad	Rosandra	The Netherlands
145	GU18069111	6/13/2019	x		x		Tulaskar	Mugdha	India
146	Initial	6/7/2019		x	x		Uemura	Masaki	Japan
147	GU17047934	6/14/2019			x		Vallarta	Lyra Jean	Guam
148	GU18099432	6/7/2019		x	x		Wakabayashi	Toshiyuki	Japan
149	GU17068056	6/13/2019			x		Wang	Ming	Canada
150	GU18099461	6/13/2019	x		x		Wang	Li Ji	China
151	GU18099499	6/6/2019	x			x	Wang	Tao	China
152	Initial	6/6/2019	x	x	x	x	Wang	Shujie	China
153	Initial	6/14/2019	x		x		Wang	Zhao	China
154	GU16127640	6/14/2019				x	Wang	Rui	Georgia
155	GU18058960	6/3/2019				x	Wang	Yufei	Pennsylvania
156	GU17118331	6/6/2019				x	Wang	Hsiao-Chuan	Taiwan
157	Initial	6/14/2019	x		x		Wang	Chin-Hsuan	Taiwan
158	GU17118406	6/13/2019	x	x			Wu	Jing	China
159	Initial	6/5/2019		x	x		Wu	Jun	China
160	GU17068054	6/7/2019		x	x		Xian	Yili	China
161	GU18099555	6/4/2019		x	x		Xiang	Chen	China
162	Initial	6/14/2019	x		x		Xie	Xin	China
163	GU18048796	6/7/2019	x			x	Xu	Jing	China
164	GU18038733	6/13/2019			x		Yakata	Sachiko	Guam
165	GU18089305	6/5/2019	x		x		Yamagishi	Ryoki	Japan
166	Initial	6/6/2019	x	x	x	x	Yamamoto	Shun	Japan
167	GU18069066	6/5/2019	x		x		Yan	Qijia	Connecticut
168	GU190210172	6/11/2019	x				Yanase	Ryo	Japan
169	GU18129915	6/10/2019			x		Yang	Qingya	China
170	GU18089377	6/13/2019	x				Yang	Yu-Jou	Taiwan
171	GU17088182	6/3/2019	x		x		Ye	Lin	China
172	GU17067997	6/10/2019	x				Yen	Ta-Wei	California
173	GU18129912	6/11/2019	x				Yingpei	Pan	Maryland
174	Initial	6/5/2019		x	x		Yu	Haichang	China
175	GU13075233	6/3/2019		x		x	Zeng	Yan (Carroll)	Nevada
176	GU18018503	6/12/2019	x				Zhang	Hongye	California
177	GU18058986	6/6/2019	x			x	Zhang	Xinyue	China
178	Initial	6/6/2019	x	x	x	x	Zhang	Yifan	China
179	Initial	6/5/2019	x		x		Zhang	Beini	China
180	Initial	6/14/2019	x		x		Zhang	Susu	China
181	Initial	6/12/2019		x	x		Zhang	Zijin	China
182	GU18069137	6/13/2019			x	x	Zhang	Xuan	New York
183	GU15066247	6/13/2019	x		x		Zhao	Xi	China
184	Initial	6/7/2019		x	x		Zhao	Jing	China
185	Initial	6/14/2019			x	x	Zhao	Xinyi	China
186	GU18028613	6/10/2019	x		x		Zhen	Ni	Canada
187	Initial	6/4/2019			x		Zhen	Haoyu	Japan
188	Initial	6/4/2019				x	Zheng	Xiaofeng	China
189	Initial	6/13/2019			x		Zhou	Kailin	Michigan
190	GU18048858	6/6/2019	x				Zhou	Menlei	New Jersey
191	Initial	6/6/2019	x	x	x		Zhuang	Ziruo	Illinois
		Total	98	82	121	63			

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Request for Extension  
Board meeting July 2019

Mr. Mohammad Othman Mohammad Faroun (GU16046892)

Request for FAR grade extension.

Grade expired 05/31/2019

Reason: BEC was cancelled due to system error. Requested for extension and was approved during our meeting on December 20, 2018 until the 05/31/2019. Claims he lost one window Q3 to sit for the exam. He sat and failed BEC on 5/5/2019.

Re-Exam Applicant.

Mr. Jiabao Wu (GU18079251)

Request for extension for AUD, BEC and REG

NTS expired 06/27/2019

Reason: Severe illness and went to the hospital. Doctor's notes attached, does not indicate the illness. Initial exam applicant.

## Jessica Reyes

---

**From:** Mohammad Faroun <mohammad.faroun@yahoo.com>  
**Sent:** Wednesday, June 19, 2019 7:40 AM  
**To:** Jessica Reyes  
**Subject:** Re: Appeal to CPA management regarding a credit extension issue  
**Attachments:** GU\_FeesCrCardAuth2012(1)\_1.png; image001.jpg

**Dear Jessica**

**you can find credit card authorization form as attached**

**brief reason :**

my BEC exam has been canceled which was supposed to take place on 10 December 2018 due to a mere system error, I lost one opportunity (One window, 3 months period) to set for the exam due out of my control error, Prometric informed me that I can't do anything during that time until they solve the problem furthermore I need to contact my exam owner immediately to request credit extinction for all parts I passed before as I will not be able to do the exam during this window, I had to take the exam on the later date of 5 May 2019 and unfortunately, I failed in the same. I highly appreciate your understanding that the below occurred due to a mere technical issue in the system which precluded me to take the BEC exam in December last year, as such, this would save additional opportunity which I am currently losing due to this out of control error.

I am kindly requesting to consider my case and provide a new window replacing December window which I lost due Prometric system failure to take BEC exam without the losing my FAR exam credit

Full details and request include in first email

**Mohammad Faroun** | Assurance Services  
(+966) 541001614  
(+962) 799831315  
[LinkedIn Profile](#)

On Wednesday, June 19, 2019, 12:28:04 AM GMT+3, Jessica Reyes <exammgr@guamboa.org> wrote:

Attached is the form.

## Uniform CPA Examination Score Notice

MOHAMMAD OTHMAN FAROUN  
AL-FAISALIAH OFFICE TOWER  
14TH FLOOR, KING FAHAD ROAD  
RIYADH, 11461  
Saudi Arabia

6/28/2019

National Candidate ID: 736088  
Jurisdiction: Guam Board of Accountancy  
Examination Section: BEC - Business Environments and Concepts  
Examination Section ID: 6911057  
Date Examination Section Taken: 5/5/2019  
Score: 64 Result: FAIL

Current Credit Status for Examination:

AUD	Credit	Expires	09/30/19
BEC	No Credit		
FAR	No Credit	Expired	05/31/19
REG	Credit	Expires	04/30/20

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.

## Uniform CPA Examination Score Notice

MOHAMMAD OTHMAN FAROUN  
AL-FAISALIAH OFFICE TOWER  
14TH FLOOR, KING FAHAD ROAD  
RIYADH, 11461  
Saudi Arabia

6/28/2019

National Candidate ID: 736088  
Jurisdiction: Guam Board of Accountancy  
Examination Section: FAR - Financial Accounting and Reporting  
Examination Section ID: 6479341  
Date Examination Section Taken: 11/2/2017  
Score: 79 Result: PASS

Current Credit Status for Examination:

AUD	Credit	Expires	09/30/19
BEC	No Credit		
FAR	No Credit	Expired	05/31/19
REG	Credit	Expires	04/30/20

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.

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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%.

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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 MOHAMMAD OTHMAN MOHAMMAD FAROUN  
AL-FAISALIAH OFFICE TOWER  
14TH FLOOR, KING FAHAD ROAD  
RIYADH, 11461  
Saudi Arabia

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
BEC	6804355	6804355	10/17/2018	04/16/2019

National Candidate ID: 736088

Passport Name: MOHAMMAD OTHMAN MOHAMMAD FAROUN

**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](http://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](http://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](http://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 2014



To:	MOHAMMAD OTHMAN FAROUN
Date:	12/8/2018 11:21:38 AM

Subject: **Appointment Cancellation** of computer-based **Business Environment and Concepts (Middle East)**, 8870000001756044

Your appointment for the computer-based **Business Environment and Concepts (Middle East)** has been cancelled .

Confirmation:	8870000001756044	Prometric Test Center: # <b>MANAMA, BAHRAIN</b> <b>BIT Ahlia UNV, Gate 2 GOSI Shopping Complex,</b> <b>Exhibition Avenue 1st Floor Manama , , 319 ,</b> <b>BAHRAIN</b>
Program:	Uniform CPA Exam	
Exam Code:	BECME	
	<b>Business Environment and Concepts (Middle East)</b>	
Exam Date:	10 Dec 2018	
Exam Time:	12:00 PM	

Prometric needs to cancel appointments due to unforeseen circumstances, e.g.: inclement weather, power outage, technical issues, etc. If this incident occurs, you will receive further communication via email and will receive an automated message from Prometric within 24 to 48 hours to advise you on how to schedule your new appointment.

For your added convenience, you may also submit your question/issue through the web via <https://www.prometric.com/en-us/contact-us/pages/default.aspx>

We appreciate the opportunity to help you realize your career and educational goals. We wish you continued success!

Best,

**Prometric Inc.**

## Jessica Reyes

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**From:** wu <wu460169321@163.com>  
**Sent:** Tuesday, May 28, 2019 12:40 PM  
**To:** exammgr@guamboa.org  
**Subject:** severe illness and extend NTS

Hi Jessica:

I'm indeed very sorry that I can't take the CPA exam at the end of this month and in the early part of next month. At first, I plan to take the CPA exam, but last week I felt sick and went to the hospital. The doctor said I had a very severe illness and need some months to rest. So I write this email to you and ask you about my NTS expiration time. The NTS will expire at the end of June. So I wonder. could I extend my NTS. so I can take the CPA exam when I recover from illness.

Sincerely yours  
Jiabao Wu



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 JIABAO WU  
1412 SANRONG BUILDING, LUYUANLU 47  
YUEXIU DISTRICT, GUANGZHOU  
GUANGDONG, 510000  
China

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6725048	6725048	12/28/2018	06/27/2019
BEC	6725049	6725049	12/28/2018	06/27/2019
FAR	6725050	6725050	12/28/2018	06/27/2019
REG	6725051	6725051	12/28/2018	06/27/2019

National Candidate ID: 837285

Passport Name: WU, JIABAO

**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](http://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](http://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](http://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

### Acceptable Forms of Identification

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

**Primary Forms of Identification:**

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

**Secondary Forms of Identification:**

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

**The following are UNACCEPTABLE forms of identification:**

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

**International Test Center Candidates:**

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

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

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

Books Briefcase Calculator/Portable Computer Calculator Watch Camera, Photographic or Scanning Device Cellular Phone Cigarette/Tobacco Product Container of any kind Dictionary Earphone Eraser Eyeglass Case	Food or Beverage Handbag/Backpack/Hip Pack Hat or Visor (except head coverings worn for religious reasons) Headsets or Audio Earmuffs (not provided by Test Center) Jewelry - Pendant Necklace or Large Earrings Newspaper or Magazine Non-Prescription Sunglasses Notebook Notes in any written form Organizer/Day Planner Outline Pager/Beeper	Paper (not provided by Test Center) Pen/Pencil (not provided by Test Center) Pencil Sharpener Personal Digital Assistant or Electronic Devices Plastic Bag Purse/Wallet Radio/Transmitter/Receiver Ruler/Slide Ruler Study Material Tape/Disk Recorder or Player Umbrella Watch Weapon of any kind
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December 28, 2018

MR JIABAO WU  
1412 SANRONG BUILDING, LUYUANLU 47  
YUEXIU DISTRICT, GUANGZHOU  
GUANGDONG, 510000  
China

To Whom It May Concern:

This will confirm that JIABAO WU has applied to take the Uniform CPA Examination as a Guam Board of Accountancy candidate.

They are eligible to take the following examination:

AUD	12/28/2018	06/27/2019
BEC	12/28/2018	06/27/2019
FAR	12/28/2018	06/27/2019
REG	12/28/2018	06/27/2019

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

Updated: Nov 2018  
**45**



# 南方医科大学皮肤病医院门诊病历

NO: 19052400593

普通

就诊时间: 2019年05月24日10时43分

就诊科室: 皮二科门诊(性病科/会阴部皮肤病)

姓名: 吴佳宝

性别: 男

年龄: 30岁

诊疗卡号: 224623

主诉: 面部耳红斑基础上群集水疱疼痛3天

病史: 劳累史

体查: 面、耳红斑基础上群集水疱

诊断: 西医诊断 1 带状疱疹性神经痛  
2 Ramsay-Hunter 综合征

嘱托: 避免劳累, 注意休息。

处理: (西中成药及治疗)

- |                        |          |          |    |
|------------------------|----------|----------|----|
| 1 阿昔洛韦片*(0.2g*24片)     | 用法: 0.2g | 餐后口服 qid | 1盒 |
| 2 加巴喷丁胶囊(送力)(0.1g*12粒) | 用法: 0.3g | 餐后口服 Bid | 1板 |



Chief Complaint: Facial and ear blisters and pain for 3 days.

Physical Examination: Painful rash and blisters on face and ear. Facial paralysis and hearing loss.

Diagnosis: Ramsay-Hunter's Syndrome.

Rx: Acyclovir 0.2g tid x 7d.

GBP 0.3g Bid x 7d

Dr. Feng

078

打印时间 2019-05-24 15:14

Guam Board of Accountancy  
Applications for Initial Certification and License to Practice

Board Meeting of July 18, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
1	Mr. Ziad Mahmoud Hamdy Ibrahim Eldesoky Abdalhakim Egypt	Initial Certificate Active – Attest	Nearshore Middle East 01/2017 – Present Nile Air 02/2013 – 12/2016 General Electric Egypt 1/2011 – 1/2013	Ain Shams Univ. BA	60% Audit/Attest Services 30% Financial Advisory Ser.	Abdallah Mohamed Fahmy Hussein Elian New Hampshire	None	Approval
2	Mr. Tareq Ibrahim Radi Aldweik Saudi Arabia	Initial Certificate Active – Attest	Bakertilly MKM & Co., CPA 02/2015 – Present Dweik & Co. Audit & Consulting 10/2011 – 12/2014	Al-Balqa Applied Univ. BA	100% Audit/Attest Services	Khaled Mohammed Barahmeh New Hampshire	None	Approval
3	Mr. Hussein A.H. AIGHoul Jordan	Initial Certificate Active – Attest	PricewaterhouseCoopers 07/2014 – Present	Univ. of Petra BA	100% Audit/Attest Services	Anke Plock-Girmann New Hampshire	None	Approval
4	Mr. Mir Junood Jawad Ali Saudi Arabia	Initial Certificate Active – Attest	Ernst & Young 01/2013 – Present	Osmania Univ. BA, MBA ICAI	10% Accounting Services 60% Audit/Attest Services 10% Financial Advisory Ser. 10% Tax/Tax Advisory Ser. 5% Consulting Skills 5% Mgmt. Advisory Services	Sameh Taher Khalef New Hampshire	None	Approval
5	Mr. Ahmed Abdali Abdulameer Mohsen Alkhaty Bahrain	Initial Certificate Active – Attest	KPMG Fakhro 10/2013 – Present	Univ. of Bahrain BA Univ. of North Alabama	100% Audit/Attest Services	Sayed Hassan Ali Al-Alawi New Hampshire	None	Approval
6	Mr. Abhijay Bani India	Initial Certificate Active – Attest	Ernst & Young GDS LLP 06/2014 – Present	Univ. of Delhi BA	100% Audit/Attest Services	Jeffrey L. Green Georgia	None	Approval
7	Ms. Qiannan Deng Singapore	Initial Certificate Active – Attest	Capital Impetus Advisory Pte. Ltd. 10/2017 – 05/2019 KPMG Services Pte. Ltd. 08/2013 – 09-2017 KPMG Huazhen 07/2007 – 07/2013	Zhejiang Univ. BA Peking Univ. MA Central Univ. of Finance & Econ	100% Audit/Attest Services	Xiao Liu North Dakota	None	Approval
8	Mr. Ahmed El Ghossein Kuwait	Initial Certificate Active – Attest	First Education Co. K.S.C. 05/2018 – Present Ernst & Young 11/2015 – 05/2018 RSM – Kuwait 09/2013 – 10/2015	Univ. of Jordan BA	100% Audit/Attest Services	Gaurav Dokania Colorado	None	Approval
9 47	Mr. Ahmed Mourad Mostafa Kamal Elgindy Saudi Arabia	Initial Certificate Active – Attest	KPMG AlFozan & Partners 10/2014 – Present KPMG Hazem Hassan 05/2013 – 09/2014 Mazars Egypt 06/2008 – 04/2013	Cairo Univ. BA	100% Audit/Attest Services	Diya Abdulqader Alsaïd Colorado	None	Approval



Guam Board of Accountancy  
Applications for Initial Certification and License to Practice

Board Meeting of July 18, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
10	Mr. Ahmed W.O. El Huneidi New York	Initial Certificate Active – Attest	BDO Al Nisf & Partners 12/2016 – Present Al-Ahmad & Co. CPA 12/2013 – 08/2016	Hashemite Univ. BA Actg.	95% Audit/Attest 5% Financial Advisory Ser.	Abdallah Kassem Farhat New Hampshire	None	Approval
11	Mr. Tarek Ahmed Essameldin Ahmed Fareed Egypt	Initial Certificate Active – Attest	General Electric Egypt 07/2017 – Present Ernst & Young 01/2015 – 06/2017	Alexandria Univ. BA	90% Audit/Attest Services 5% Financial Advisory Ser. 5% Tax/Tax Advisory Ser.	Moamen Anwar Mohamed Elgendy Guam	None	Approval
12	Mr. Anuj Goyal India	Initial Certificate Active – Attest	Ernst & Young LLP 10/2015 – Present	Univ. of Delhi MA	100% Audit/Attest Ser.	Jeffrey L. Green Georgia	None	Approval
13	Mr. Yazen Farouk Jamil Haddadin Jordan	Initial Certificate Active – Attest	Ernst & Young 06/2008 – Present	The Univ. of Jordan BA	100% Audit/Attest Ser.	Georg Emil George Aranki New Hampshire	None	Approval
14	Ms. Mahrukh Hamid India	Initial Certificate Active – Attest	Ernst & Young LLP 08/2015 – Present	Univ. of Delhi BA	100% Audit/Attest Ser.	Jeffrey L. Green Georgia	None	Approval
15	Ms. Sarbajeet Kaur India	Initial Certificate Active – Attest	PricewaterhouseCoopers 03/2018 – Present N/S B.K. Shroff & Co. 03/2013 – 02/2016	Univ. of Calcutta MA ICAI	100% Audit/Attest Ser.	Varun Jain Colorado	None	Approval
16	Ms. Ha Neul Kim Saipan	Initial Certificate Active – Attest	Ernst & Young 02/2017 – Present	Ohio Wesleyan Univ. BA	5% Accounting Ser. 90% Audit/Attest Ser. 5% Tax/Tax Advisory Ser.	Robert Ryan D. Yulo Guam	None	Approval
17	Ms. Olyca Bulatao Llanes Guam	Initial Certificate Active – Attest	Ernst & Young 01/2017 – Present	Colegio de San Juan de Letran Calamba BS Actg.	100% Audit/Attest Ser.	John Onedera Guam	None	Approval
18	Ms. Anna Marie John Manibusan Guam	Initial Certificate Active – Attest	BCM 11/2018 – Present OPA 03/2018 – 10/2018	UOG BBA Devry Univ. MS Actg.	100% Audit/Attest Ser.	Rodalyn Gerardo Guam	None	Approval
19	Mr. Mehio Rami Lebanon	Initial Certificate Active – Attest	Ernst & Young 06/2014 – Present	Lebanese American Univ. BS Actg. Univ. of North Alabama	100% Audit/Attest Ser.	Walid Nakfour New Hampshire	None	Approval
20	Mr. Ahmed Elsayed Ahmed Ibrahim Mohamed Kuwait	Initial Certificate Active – Attest	Ernst & Young Kuwait 01/2014 – Present Ernst & Young Egypt 01/2009 – 12/2013	Benha Univ. BA Actg.	100% Audit/Attest Ser.	Gaurav Dokania Colorado	None	Approval
21	Ms. Vanya Pande India	Initial Certificate Active – Attest	Ernst & Young GDS LLP 07/2012 – Present	Univ. of Delhi BA	100% Audit/Attest Ser.	Jeffrey L. Green Georgia	None	Approval
22	Mr. Faisal Rahman Kuwait	Initial Certificate Active – Attest	BDO Al Nisf & Partners 03/2017 – Present TAGI Al-Ahmad & Co. 01/2014 – 02/2017	Chhatrapati Shahu Ji Maharaj Univ. MS De Montfort Univ.	90% Audit/Attest Ser. 10% Financial Advisory Ser.	Hany Moustafa Shebl New Hampshire	None	Approval

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	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
23	Mr. Kirolos Atef Boulos Salib Egypt	Initial Certificate Active – Attest	Saleh, Barsoum & Abdel Aziz 03/2013 – Present	Ain-Shams Univ. BA	100% Audit/Attest Ser.	Wafik Hanna Illinois	None	Approval
24	Mr. Roni Sawaya Canada	Initial Certificate Active – Attest	Deloitte LLP 02/2019 – Present PricewaterhouseCoopers 09/2013 – 02/2019	American Univ. of Beirut BBA Arts, Sciences & Tech Univ.	100% Audit/Attest Ser.	Ara Fermanian New Hampshire	None	Approval
25	Mr. Akash Sehgal India	Initial Certificate Active – Attest	Ernst & Young GDS Pvt. Ltd. 07/2012 – Present	Univ. of Delhi BA	100% Audit/Attest Ser.	Jeffrey L. Green Georgia	None	Approval
26	Ms. Neha Shrestha India	Initial Certificate Active – Attest	American Express Pvt. Ltd. 03/2019 – Present Ernst & Young GDS Pvt. Ltd. 07/2015 – 08/2017	Univ. of Delhi BA	100% Audit/Attest Ser.	Varun Jain Colorado	None	Approval
27	Ms. Tabitha India	Initial Certificate Active – Attest	Ernst & Young GDS Pvt. Ltd. 09/2014 – Present ANB Consulting Pvt. Ltd. 04/2014 -08/2014 Amazon India 10/2013 – 04/2014	Univ. of Delhi BA ICAI	100% Audit/Attest Ser.	Jeffrey L. Green Georgia	None	Approval
28	Mr. Shyam Varadarajan India	Initial Certificate Active – Attest	Ernst & Young 08/2015 – 12/2017	Bharathiar Univ. BA	100% Audit/Attest Ser.	Varun Jain Colorado	None	Approval
29	Mr. Divyanshu Karan Wangoo India	Initial Certificate Active – Attest	Ernst & Young GDS Pvt. Ltd. 08/2014 – Present	Panjab Univ. BA ICAI	100% Audit/Attest Ser.	Jeffrey L. Green Georgia	None	Approval
30	Ms. Yuanyuan Ye China	Initial Certificate Active – Attest	Deloitte China 03/2019 – Present Deloitte U.S.A. 09/2017 – 03/2019 Deloitte China 10/2013 – 09/2017	East China Univ. of Political Science & Law BA Shanghai Univ. of Fin. & Econ.	95% Audit/Attest Ser. 5% Financial Advisory Ser.	Kristen Longobardi Massachusetts	None	Approval
31	Mr. Sueng Tae Choi Guam	Substantial Equivalency Active – Attest					Washington	Approval
32	Choi CPA, LLC	Firm LLC						Approval
33	Ms. Nishtha Aggarwal India	Initial Certificate Active Non-Attest	Deloitte & Touche AERS 07/2017 – Present	Univ. of Delhi BA	100% Audit/Attest Ser.	Christopher Patton Texas	None	Approval

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	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
34	Mr. Aakash Bhatia New Jersey	Initial Certificate Active Non-Attest	Deloitte & Touche LLP 09/2017 – Present	Ahmedabad Univ. MS ICAI	100% Audit/Attest Ser.	Tannisha Troutman New Jersey	None	Approval
35	Ms. Radhika Bhattad Georgia	Initial Certificate Active Non-Attest	Grant Thornton US 07/2015 – 01/2016 Deepak Daga & Associates 11/2013 – 06/2015	Osmania Univ. BA Univ. of North Alabama	35% Accounting Services 20% Audit/Attest Services 20% Financial Advisory Ser. 25% Tax/Tax Advisory Ser.	Varun Jain Colorado	None	Approval
36	Mr. Nithin Baliga Bantwal India	Initial Certificate Active Non-Attest	Coreel Technologies Pvt. Ltd. 06/2017 – 10/2018 Ernst & Young GDS Pvt. Ltd. 07/2016 – 06/2017 Diya Systems Pvt. Ltd. 11/2013 – 06/2016	Mangalore Univ. BA ICAI	59% Accounting Ser. 13% Audit/Attest Ser. 13% Financial Advisory Ser. 3% Tax/Tax Advisory Ser. 6% Consulting Skills 6% Mgmt. Advisory Services	Varun Jain Colorado	None	Approval
37	Ms. Ying Nam Chau Hong Kong	Initial Certificate Active Non-Attest	PricewaterhouseCoopers 09/2016 – Present	Univ. of Waterloo BA	10% Accounting Services 65% Consulting Skills 25% Mgmt. Advisory Services	Simon Tsz Wai Cheng New York	None	Approval
38	Mr. Rohan Chopra India	Initial Certificate Active Non-Attest	Miles Education Pvt. Ltd. 04/2018 – Present TechLopers Solutions Pvt. Ltd. 02/2016 – 03/2018 Ernst & Young GDS Pvt. Ltd. 08/2014 – 06/2015	Univ. of Delhi BA	100% Accounting Services	Varun Jain Colorado	None	Approval
39	Ms. Rachel Chung India	Initial Certificate Active Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 06/2018 – Present Ernst & Young LLP 06/2014 – 12/2015	Bangalore Univ. BA Bharathiar Univ.	100% Audit/Attest Services	Varun Jain Colorado	None	Approval
40	Mr. Joshua Dass India	Initial Certificate Active Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 08/2014 – Present	Bangalore Univ. BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
41	Mr. Goel Deeksha India	Initial Certificate Active None-Attest	Deloitte & Touche AERS Pvt. Ltd. 07/2015-Present	Univ. of Delhi BA	100% Audit/Attest Services	Kent J Francois Virginia	None	Approval
42	Mr. Chinmay Goswami India	Initial Certificate Active Non-Attest	Deloitte & Touche Aers Pvt. Ltd. 01/2015-Present S Bhandari 7 Co. Chartered Accountants 12/2010-12/2014	The Inst. Of Company Secretaries of India Univ. of Rajasthan BA	100% Audit/Attest Services	Kent J Francois Virginia	None	Approval

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	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
43	Mr. Ankur Gupta India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 06/2012-Present	Univ. of Delhi BA	100% Audit/Attest Service	Kent J Francois Virginia	None	Approval
44	Ms. Ashita Gupta India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 08/2014-Present	Univ. of Delhi BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
45	Mr. Amr Elsaid Hamed Mohamed Habib UAE	Initial Certificate Active - Non-Attest	Belhasa Int. LLC 5/2016-Present Financial Audit Authority 3/2008-5/2016 KPMG Hazem Hassan 11/2006-2/2008	Cairo University BA	10% Accounting Services 70% Audit/Attest Services 10% Financial Advisory Services 10% Consulting Skills	Khalid Faisal Alhammadi New Hampshire	None	Approval
46	Mr. Tomomi Honda Japan	Initial Certificate Active - Non-Attest	Aishin AW Co., LTD. 3/2015-Present Gamgori City Office 4/2010-2/2015	Waseda Univ. BA California State Univ. Ext. Courses	100% Tax/Tax Advisory Services	Toyoaki Miwa Guam	None	Approval
47	Ms. Qiaoyi Huang New Jersey	Initial Certificate Active - Non-Attest	Abeam Consulting Ltd. 5/2017-3/2019 Abeam Consulting Ltd. 9/2013-4/2017	Tsinghua Univ. BA Shanghai Univ. of Fin & Econ.	100% Consulting Skills	Kosuke Uchida Washington State	None	Approval
48	Mr. Yash Rajendra Jain India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 7/2015-Present	Loyola College BA	100% Audit/Attest Services	Kent J Francois Virginia	None	Approval
49	Ms. Deepika Nimesh Jain Mistry India	Initial Certificate Active - Non-Attest	Ajay Sekhri and Company 2/2017-11/2017 Larsen & Toubro Infotech Limited 8/2015-5/2016	Univ. of Mumbai BA Institute of Chartered Accountants of India	80% Accounting Services 10% Audit/Attest Services	Varun Jain Colorado	None	Approval
50	Ms. Rama Jayaraman India	Initial Certificate Active - Non-Attest	KPMG-Global Delivery Center Pvt. Ltd. 1/2017-1/2019	Bangalore Univ. BA ICAI	100% Audit/Attest Services	Varun Jain Colorado	None	Approval
51	Mr. Sajal Kalra India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 7/2017-Present	Univ. of Delhi BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
52	Ms. Akanksha Kamra India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 8/2013-Current	Univ. of Delhi BBA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
53	Ms. Ridhima Kapoor India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 8/2016-Present	Univ. of Delhi BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval

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54	Ms. Yashna Kathuria India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 8/2016-Present	Univ. of Delhi BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
55	Mr. Ahmad Abdelrahim Ahmad Khader Saudi Arabia	Initial Certificate Active - Non-Attest	Ernst & Young 5/2013-Present	Birzeit Univ. BA	100% Tax/Tax Advisory Services	Hamzeh Alomari New Jersey	None	Approval
56	Mr. Anjan Khandelwal India	Initial Certificate Active - Non-Attest	Burns & McDonnell Eng. Pvt. Ltd. 3/2016-Present Grasim Industries Ltd. 9/2015-2/2016 Larsen & Toubro Ltd. 7/2014-8/2015	Univ. of Burdwan Inst. Of Company Secretaries BBA ICAI	25% Accounting Services 15% Audit/Attest Services 10% Financial Advisory Services 25% Tax/Tax Advisory Services 15% Consulting Skills 10% Management Advisory Services	Varun Jain, CPA Colorado	None	Approval
57	Mr. Viswanatham Kollepara India	Initial Certificate Active - Non-Attest	Simplestartup India 8/2016-2/2019 Graphx Solution India Pvt. Ltd. 9/2013-2/2016 Axs Online Pvt. Ltd 6/2010-8/2012	Univ. Acharya Nagarjuna BA ICAI	73% Accounting Services 12% Financial Advisory 15% Consulting Skills	Bert Wilson Colorado	None	Approval
58	Ms. Neha Deepak Kukreja India	Initial Certificate Active - Non-Attest	Hewlett Packard Enterprise 12/2016-Present KPMG Global Delivery Center 6/2014-6/2015	Bangalore Univ. BA Bhathiar Univ.	100% Audit/Attest Services	Hsiu-Hsien Cheng Texas	None	Approval
59	Mr. Yang Li China	Initial Certificate Active - Non-Attest	Unifrax Limited 10/2015-Present Shanghai New Jahua CPAs 01/2009-09/2015 Grant Thornton China 01/2018-12/2018	Univ. of Int'l Bus. & Econ. BA Central Univ. of Fin. & Econ.	70% Accounting Services 20% Financial Services 10% Tax/Tax Advisory Services	Yingjie Ma Washington State	None	Approval
60	Mr. Shyam Maheshwari India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 05/2015-Present	Univ. of Rajasthan BA ICAI Symbosis Centre for Distance Learning	100% Audit/Attest Services	Kent J Francois Virginia	None	Approval

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61	Ms. Arti Malpani Florida	Initial Certificate Active - Non-Attest	Champions for Children 3/2018-Present Genpact India Pvt. Ltd. 9/2011-4/2014	Univ. of Rajasthan BA ICAI MA	60% Accounting Services 10% Audit/Attest Services 10% Financial Advisory Services 10% Tax/Tax Advisory Services 10% Management Advisory Services	Reynald Latortue Maryland	None	Approval
62	Mr. Lijish Mathew UAE	Initial Certificate Active - Non-Attest	Enesco Oceanics Int. Co. 10/2012-Present	Mahatma Gandhi Univ. BA ICAI Oxford Univ.	75% Accounting Services 25% Tax/Tax Advisory Services	Nicolas Jaciuk Texas	None	Approval
63	Ms. Mohini India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 8/2014-Present	Univ. of Delhi MS	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
64	Ms. Lauren Jehnae Montinola Guam	Initial Certificate Active - Non-Attest	Ernst & Young 10/2017-Present Ruby Tuesday 6/2016-6/2017 IP & E 6/2015-12-2016	UOG BBA	30% Accounting Services 3% Audit/Attest Services 67% Tax/Tax Advisory Services	Marcia Briones Guam	None	Approval
65	Mr. Dev Malya Mukherjee India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 8/2012-Present	Univ. of Delhi BA	100% Audit/Attest Services	Christopher Pratto Texas	None	Approval
66	Mr. Pavithra Murali	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 7/2015-Present	Univ. of Delhi BA	100% Audit/Attest Services	Kent J Francois Virginia	None	Approval
67	Mr. Yuji Okudaira Japan	Initial Certificate Active - Non-Attest	HOGY-Medical Company 9/2011-Present Yodobashi Camera Company 4/2009-9/2010	Chuo University BA UOG	100% Accounting Services	Hirokazu Sasaki Washington	None	Approval
68	Mr. Yefei Pei China	Initial Certificate Active - Non-Attest	Donghei Securities 01/2017-Present	Nankai Univ. BBA Case Western Univ.	70% Accounting Services 10% Audit/Attest Services 10% Financial Advisory Services 10% Consulting Skills	Yi Feng Washington State.	None	Approval
69	Ms. Divya Prakash India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 7/2015-Present	Univ. of Delhi BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
70	Ms. Nivetha Ramani India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 7/2015-Present	Univ. of Delhi BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval

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	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
71	Mr. Ram Nagappan Ramasamy India	Initial Certificate Active-Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 7/2015-Present	Bangalore Univ. BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
72	Ms. Aena Rehman India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 8/2017-Present	Univ. of Delhi BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
73	Mr. Ragunathan Nippani Samanna India	Initial Certificate Active - Non-Attest	Viteos Capital Market Services Pvt. Ltd. 4/2008-Present	Univ. of Madras BA ICAI	100% Accounting Services	Varun Jain Colorado	None	Approval
74	Ms. Manavi Sehgal India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 8/2012-Present	Univ. of Delhi BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
75	Ms. Priyanka Sembhi India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 8/2013-Present	Univ. of Delhi BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
76	Mr. Srinath Seshadri India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 8/2014-Present	Univ. of Madras BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
77	Mr. Gaurav Ashok Shah India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 8/2011-Present	Univ. of Madras BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
78	Mr. Gurpreet Singh India	Initial Certificate Active - Non-Attest	KPMG India 11/2013-10/2017	Univ. of Delhi BA	100% Audit/Attest Services	Varun Jain Colorado	None	Approval
79	Ms. Yuki Suzuki Japan	Initial Certificate Active - Non-Attest	I-Glocal Co., Ltd 4/2019-Present Logitem Vietnam Holding; Investment Co., Ltd. 3/2016-3/2019 Logitem Vietnam Trading Co., Ltd. 7/2014-3/2016	Keio Univ. BA California State Univ., East Bay	10% Tax/Tax Advisory Services 50% Consulting Skills 40% Management Advisory Services	Takayuki Jitsuhara Guam	None	Approval
80	Mr. Ping Hung Tsai New York	Initial Certificate Active - Non-Attest	Ernst & Young 10/2017-Present	Fujen Catholic Univ. BBA/MS	100% Tax/Tax Advisory Services	Mathew Rozell New York	None	Approval
81	Ms. Joanne Tsui New York	Initial Certificate Active - Non-Attest	UNICEF 5/2016-Present Account Temps 5/2015-5/2016 JP Morgan Chase 11/2009-12/2014	Baruch College BBA	100% Accounting Services	Paulo Silva New York	None	Approval
54	Mr. Kashif Vakil New Jersey	Initial Certificate Active-Non-Attest	Dexia Credit Local 4/2008-Present	ICA Pakistan BA	100% Accounting Services	Anthony Mauro New York	None	Approval



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83	Mr. Vipin Varghese India	Initial Certificate Active - Non-Attest	Deloitte & Touche 7/2015-Present	Univ. of Madras BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
84	Mr. Pankaj Vohra UAE	Initial Certificate Active - Non-Attest	Speartek ManPower Services 3/2018-Present Noor Bank 7/2015-3/2018 The Royal Bank of Scotland 9/2008-7/2015	Punjab Univ. BA Equiv. ICAI	90% Accounting Services 10% Management Advisory Services	Elie Antoine Rizk Colorado	None	Approval
85	Ms. Charmi Kamlesh Vora India	Initial Certificate Active - Non-Attest	Accenture Solutions Pvt. Ltd. 7/31/2017-Present S. Ramanand Aiyar & Co. 8/2011-8/2014	Univ. of Mumbai BA ICAI	80% Accounting Services 20% Tax/Tax Advisory Services	Varun Jain Colorado	None	Approval
86	Mr. Kushagra Vyas India	Initial Certificate Active - Non-Attest	United Health Grp. 3/2016-Present Ernst & Young 8/2015-2/2016 PwC 3/2011-5/2015	Univ. of Delhi BA Equiv. ICAI	100% Accounting Serv.	Robyn Carter Minnesota	None	Approval
87	Mr. Yuk Ping Wong Hong Kong	Initial Certificate Active - Non-Attest	PwC Ltd. 12/2010-Present	Hong Kong Univ. of Science & Tech BA London Bus. School MBA HK Exam & Assessment Auth.	45% Audit/Attest Services 50% Financial Services 5% Tax/Tax Advisory Services	Clara Kar Yan Chan New Hampshire	None	Approval
88	Ms. Yiting Wu China	Initial Certificate Active - Non-Attest	Pan-China CPAs LLP 3/2018-5/2019 Ma Consulting LLC 7/2016-5/2017	The Univ. of Texas at Dallas MA Univ. of Western Ontario BA Chongqing Tech & Bus Univ.	100% Audit/Attest Services	Tian Zhou Delaware	None	Approval
89	Mr. Bao Xiang China	Initial Certificate Active - Non-Attest	Qyu Tolgoi LLC 3/2012-Present	Changchun Univ. BA Acctg.	35% Accounting Services 15% Audit/Attest Services 10% Financial Services 15% Tax/Tax Advisory Services 10% Consulting Skills 15% Management Advisory Services	Na Ta Michigan	None	Approval

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90	Ms. Yuwen Yang Shanghai	Initial Certificate Active - Non-Attest	Deppon Logistics Co. 4/2018-12/2018 01/2014-3/2016	Shanxi Univ. of Fin. & Econ. BA	30% Accounting Services 25% Audit/Attest Services 20% Financial Services 25% Management Advisory Services	Tairan Li Virginia	None	Approval
91	Mr. Naga Raju Yerubandi India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 6/2017-Present	Osmania Univ. Indira Gandhi Nat'l Open Univ. BA	100% Audit/Attest Services	Christopher Patton Texas	None	Approval
92	Mr. Qasim Ahmed Abdulhusain Albaqali Bahrain	Initial Certificate Active - Non-Attest	Bahrain Polytechnic 9/2016 – Present Ahlia Univ 4/2015 – 9/2016	Bahrain Polytechnic BBA Ahlia Univ – MBA	40% Accounting Services 60% Audit/Attest Services	Laura Jean Humbert Colorado	None	Approval
93	Mr. Leiyl Zhang China	Initial Certificate Active - Non-Attest	Driscolls Mgmt Shanghai 5/2016-Present Gtti Tire China Investment 8/2012-5/2016	Tong Ji Univ. MA Acctg. Shanghai Univ. BA	45% Accounting Services 5% Audit/Attest Services 30% Financial Services 5% Tax/Tax Advisory Services 5% Consulting Skills 10% Management Advisory Services	Weihui Wang Guam	None	Approval
94	Mr. Ahmed Mohamed Mostafa Abokhameer Saudi Arabia	Initial Certificate Inactive	Sara Group Holding 10/2013 – Present	Tanta Univ. BA			None	Approval
95	Mr. Vivek Umanath Bangera India	Initial Certificate Inactive	Kavita Trading 07/2014 – Present	Narsee Monjee College – BA Univ of Mumbai - MA			None	Approval
96	Mr. Yu-Lin Taiwan	Initial Certificate Inactive	KPMG 9/2018-Present	Arizona State Univ. MA National Taiwan Univ BA			None	Approval
97	Ms. Yi-Pong Chia Taiwan	Initial Certificate Inactive	N/A	National Taiwan Univ. BBA			None	Approval
98	Mr. Shao-Hua Chu Taiwan	Initial Certificate Inactive	N/A	National Chengchi Univ. BA			None	Approval
99	Mr. Chen-Hua Chuang	Initial Certificate Inactive	N/A	Soochow Univ. BBA			None	Approval
99	Mr. Hung-Chieh Taiwan	Initial Certificate Inactive	N/A	National Taiwan Univ. BBA			None	Approval

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101	Ms. Wan-Hsuan Chung California	Initial Certificate Inactive	N/A	Univ. of San Diego MA Univ. of Florida			None	Approval
102	Ms. Akshaya Duraishwamy Washington	Initial Certificate Inactive	N/A	Univ. of Madras BA Univ. of Madras MA			None	Approval
103	Ms. Junhui Fu Beijing	Initial Certificate Inactive	Grant Thornton – China 03/2017 – Present Beijing Sino-Eternal Acctng Firm 03/2015-02/2017 Beijing Shenghe Jiazhu Env. Engineering Co. – 10/2008 – 03/2015	Univ. of Int'l Business & Economics BA			None	Approval
104	Ms. Lin Ge China	Initial Certificate Inactive	Accenture 12/2018-Present Hong Sheng Shipment Co 6/2015 – 12/2018	Long Island Univ. MA Shenyang Univ. BA			None	Approval
105	Mr. Anurag Gupta India	Initial Certificate Inactive	Continuserve Softech PVT, LTD 09/2018 – 02/2019 Continuserve LLC – 10/2014 – 08/2018	Chhatrapati Shahu Ji Maharaj Univ MBA ICAI			None	Approval
106	Ms. Tsai-Jung Ho Taiwan	Initial Certificate Inactive	Deloitte & Touche 9/2017 – 6/2018	National Taiwan Univ – BA			None	Approval
107	Ms. Ruiying Jiang Beijing	Initial Certificate Inactive	Kingsafe Cloud - 07/2015 – Present Zi Vance 6/2010 – 1/2015	Beijing Technology & Business Univ – BA			None	Approval
108	Ms. Qiudie Lin China	Initial Certificate Inactive	BDO China Shu Lun Pan CPA, LLP 08/2016 – Present	Macua Univ of Science & Tech BBA			None	Approval
109	Ms. Ting-Chun Lin Taiwan	Initial Certificate Inactive	Deloitte & Touche Financial Advisory Corp 07/2017 – Present Deloitte & Touche 08/2015 – 05/2016	Duke Univ – MA Nat'l Taiwan Univ BBA			None	Approval
110	Ms. Zhangyu Lu Beijing	Initial Certificate Inactive	Deloitte & Touche 2/2017 – Present PWC 10/2012 – 2/2017	Central Univ of Financial & Economics BA			None	Approval
111	Mr. Ali Ahmed Yusuf Mahdi – NY	Initial Certificate Inactive	Sahari Int'l Group W.L.L. 06/2016 – Present	Univ of Bahrain BS			None	Approval

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112	Mr. Sidharth Raveendran Pillai India	Initial Certificate Inactive	Deloitte & Touche AERS India Private LTD 01/2019 – Present Walker Chadiok & Co LLP 02/2015 – 01/2019	Univ of Delhi BA			None	Approval
113	Ms. Rasha Siddiq India	Initial Certificate Inactive	Deloitte & Touche AERS India PVT LTD 01/2018 – Present	Osmania Univ BA			None	Approval
114	Mr. Tetsuya Soma Japan	Initial Certificate Inactive	East Japan Railway Co 09/1997 – Present	Fukushima Univ BA Cal State Univ - EB			None	Approval
115	Mr. Keiichiro Uchida Japan	Initial Certificate Inactive	Nippon Chemi-Con Corp 04/2015 – Present	Waseda Univ BA			None	Approval
116	Mr. Hikaru Watanabe Japan	Initial Certificate Inactive	Katakura Industries Co, Ltd 04/2019 – Present	Gakushuin Univ BA Camosun College BA			None	Approval
117	Mr. Fumiya Yamamoto Japan	Initial Certificate Inactive	Mastercard 08/2015 – Present CitiBank Japan 09/2008 – 05/2015	Carnegie Mehon Univ – BS Cal State Univ - EB			None	Approval
118	Mr. Wai Ming Mervin To Hong Kong	Cert. #2649 Reinstatement Active – Non-Attest	Joyce Wang Ltd 3/2017 – Present				None	Approval
119	Ms. Yu-Hsiu Cheng Taiwan	Cert. #1438 Reinstatement Active – Attest	Rental 123 Co, Ltd 6/2013 – Present Hong Kong & Shanghai Banking Corp. 1/2012 – 5/2013				None	Approval

## Arleen E Gay

---

**From:** Dave Sanford <daves@stggua.com>  
**Sent:** Wednesday, June 26, 2019 12:11 AM  
**To:** Arleen Gay  
**Subject:** FW: Request for Feedback on AICPA Oversight Handbook Ch. 3  
**Attachments:** NYS\_PROC Response to AICPA Ch 3 Amendments Jun2019.pdf

ARLEEN, Please include in next board meeting package. Thanks! Dave

**From:** Jennifer Winters (Jennifer.Winters@nysed.gov) [mailto:Jennifer.Winters@nysed.gov]  
**Sent:** Tuesday, June 25, 2019 11:06 PM  
**Subject:** RE: Request for Feedback on AICPA Oversight Handbook Ch. 3

Hello everyone-

Attached is the NY PROC's comment letter on the latest changes to Chapter 3 of the Peer Review Standards.

Thanks!

Jennifer

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Jennifer B. Winters, CPA  
Executive Secretary

NYS Education Department  
Office of the Professions  
State Board for Certified Shorthand Reporting  
State Board for Public Accountancy  
Peer Review Oversight Committee

89 Washington Avenue  
2<sup>nd</sup> Floor, East Wing  
Albany, NY 12234  
Phone: 518.474.3817 ext.160  
Fax: 518.474.6375

[www.op.nysed.gov/prof/cpa/](http://www.op.nysed.gov/prof/cpa/)  
[www.op.nysed.gov/prof/csr/](http://www.op.nysed.gov/prof/csr/)

**From:** AICPA Peer Review Support <[prsupport@aicpa.org](mailto:prsupport@aicpa.org)>  
**Sent:** Tuesday, May 28, 2019 4:32 PM  
**Cc:** Busby, D. Boyd <[boyd.busby@asbpa.alabama.gov](mailto:boyd.busby@asbpa.alabama.gov)>; Hondolero, Cori <[cori.hondolero@alaska.gov](mailto:cori.hondolero@alaska.gov)>; Peterson, Monica <[mpetersen@azaccountancy.gov](mailto:mpetersen@azaccountancy.gov)>; Corely, James <[james.corley@arkansas.gov](mailto:james.corley@arkansas.gov)>; Bowers, Patti <[patti.bowers@cba.ca.gov](mailto:patti.bowers@cba.ca.gov)>; karen.phelan@state.co.us; Virnelli, Frank <[frank.virnelli@ct.gov](mailto:frank.virnelli@ct.gov)>; caryn.scott@state.de.us; Briggs, Cynthia <[cynthia.briggs@dc.gov](mailto:cynthia.briggs@dc.gov)>; Kelly, Vloria <[veloria.kelly@myfloridalicense.com](mailto:veloria.kelly@myfloridalicense.com)>; Ziga, Paul <[paul.ziga@sao.ga.gov](mailto:paul.ziga@sao.ga.gov)>; Sanford, Dave <[daves@stggua.com](mailto:daves@stggua.com)>; raracele@dcca.hawaii.gov; Absec, Kent <[kent.absec@isba.idaho.gov](mailto:kent.absec@isba.idaho.gov)>; James Koehl <[james.koehl@illinois.gov](mailto:james.koehl@illinois.gov)>; Harman, Rae <[raharman@pla.in.gov](mailto:raharman@pla.in.gov)>; Lampe,

Robert <[robert.lampe@iowa.gov](mailto:robert.lampe@iowa.gov)>; [susan.somers@ks.gov](mailto:susan.somers@ks.gov); Carroll, Dick <[dick.carroll@ky.gov](mailto:dick.carroll@ky.gov)>; Darla Saux <[saux@cpaboard.state.la.us](mailto:saux@cpaboard.state.la.us)>; Carroll, Catherine <[catherine.m.carroll@maine.gov](mailto:catherine.m.carroll@maine.gov)>; [shanai.jordan@maryland.gov](mailto:shanai.jordan@maryland.gov); [brian.bialas@mass.gov](mailto:brian.bialas@mass.gov); Cheryl Pezon <[PezonC@michigan.gov](mailto:PezonC@michigan.gov)>; [doreen.johnson@state.mn.us](mailto:doreen.johnson@state.mn.us); Andy Wright <[Andy.Wright@msbpa.ms.gov](mailto:Andy.Wright@msbpa.ms.gov)>; DeGroot, Tom <[tom.degroot@pr.mo.gov](mailto:tom.degroot@pr.mo.gov)>; Berger, Grace <[gberger@mt.gov](mailto:gberger@mt.gov)>; Sweetwood, Dan <[dan.sweetwood@nebraska.gov](mailto:dan.sweetwood@nebraska.gov)>; Windfeldt, Viki <[Viki@nvaccountancy.com](mailto:Viki@nvaccountancy.com)>; [joseph.shoemaker@oplcr.nh.gov](mailto:joseph.shoemaker@oplcr.nh.gov); [rossm@dca.lps.state.nj.us](mailto:rossm@dca.lps.state.nj.us); Contreras, Jeanette <[jeanette.contreras@state.nm.us](mailto:jeanette.contreras@state.nm.us)>; Jennifer Winters <[Jennifer.Winters@nysed.gov](mailto:Jennifer.Winters@nysed.gov)>; Brooks, Robert <[rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov)>; [ndsba@nd.gov](mailto:ndsba@nd.gov); Patterson, John <[john.e.patterson@acc.ohio.gov](mailto:john.e.patterson@acc.ohio.gov)>; Ross, Randall <[rross@oab.ok.gov](mailto:rross@oab.ok.gov)>; Kimberly Fast <[kimberly.fast@oregon.gov](mailto:kimberly.fast@oregon.gov)>; Fox, Sara <[sfox@pa.gov](mailto:sfox@pa.gov)>; [ecolon@nasba.org](mailto:ecolon@nasba.org); [jovonna.bennett@dbr.ri.gov](mailto:jovonna.bennett@dbr.ri.gov); [susanna.sharpe@llr.sc.gov](mailto:susanna.sharpe@llr.sc.gov); Kasin, Nicole <[nicole.kasin@state.sd.us](mailto:nicole.kasin@state.sd.us)>; Garvin, Wendy <[wendy.garvin@tn.gov](mailto:wendy.garvin@tn.gov)>; Treacy, Bill <[wtreacy@tsbpa.texas.gov](mailto:wtreacy@tsbpa.texas.gov)>; Robyn Barkdull <[rbarkdull@utah.gov](mailto:rbarkdull@utah.gov)>; Morrison, Aprille <[aprille.morrison@sec.state.vt.us](mailto:aprille.morrison@sec.state.vt.us)>; [nathalie.hodge@dlca.vi.gov](mailto:nathalie.hodge@dlca.vi.gov); [nancy.glynn@boa.virginia.gov](mailto:nancy.glynn@boa.virginia.gov); [charles.satterlund@acb.wa.gov](mailto:charles.satterlund@acb.wa.gov); Turley, Brenda <[Brenda.S.Turley@wv.gov](mailto:Brenda.S.Turley@wv.gov)>; [debra.sybell@wisconsin.gov](mailto:debra.sybell@wisconsin.gov); [jennifer.gorman2@wyo.gov](mailto:jennifer.gorman2@wyo.gov); Beth Thoresen <[Beth.Thoresen@aicpa-cima.com](mailto:Beth.Thoresen@aicpa-cima.com)>; Sue Lieberum <[Sue.Lieberum@aicpa-cima.com](mailto:Sue.Lieberum@aicpa-cima.com)>; Kimberly Ellis <[Kimberly.Ellis@aicpa-cima.com](mailto:Kimberly.Ellis@aicpa-cima.com)>; Jim Brackens <[Jim.Brackens@aicpa-cima.com](mailto:Jim.Brackens@aicpa-cima.com)>; Gary Freundlich <[Gary.Freundlich@aicpa-cima.com](mailto:Gary.Freundlich@aicpa-cima.com)>

**Subject:** Request for Feedback on AICPA Oversight Handbook Ch. 3

Dear State Board of Accountancy Executive Directors,

Thank you to those of you who responded to the proposed revisions to Chapter 3 of the AICPA Oversight Handbook. The Peer Review Board has carefully considered your comments and incorporated changes based on your input into the attached draft.

We are extending another opportunity for you to provide feedback on this revised draft. So that we can consider your input prior to the August AICPA Peer Review Board meeting, we ask that you respond by Monday, July 1, 2019 to [prsupport@aicpa.org](mailto:prsupport@aicpa.org). For our purposes, we do not require formal comments; the individual responses will not be made publicly available.

If you have any questions, please contact Beth Thoresen at [Beth.Thoresen@aicpa-cima.com](mailto:Beth.Thoresen@aicpa-cima.com) or 919.402.4068.

Sincerely,

Jim Brackens

---

James W. Brackens, Jr., CPA, CGMA

Vice President – Ethics & Practice Quality — Public Accounting

[Association](#) | [AICPA](#) | [CIMA](#)

T: +1.919.402.4003

[Jim.Brackens@aicpa-cima.com](mailto:Jim.Brackens@aicpa-cima.com)

AICPA Member Service: 888.777.7077 or [service@aicpa.org](mailto:service@aicpa.org)

CIMA: [cimaglobal.com/Contact-us/](http://cimaglobal.com/Contact-us/)



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THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK /  
ALBANY, NY 12234

PEER REVIEW OVERSIGHT COMMITTEE  
89 WASHINGTON AVENUE  
ALBANY, NY 12234  
Tel. (518) 474-3817, EXT. 160  
Fax (518) 474-6375  
E-mail: PeerReviewCPA@nysed.gov

June 24, 2019

American Institute of Certified Public Accountants  
Peer Review  
220 Leigh Farm Road  
Durham, NC 27707-8110

Attn: Mr. James Brackens  
Vice President – Ethics & Practice Quality

Via e-mail to: prsupport@aicpa.org

Re: Changes to Chapter 3 of the AICPA Oversight Handbook of the Peer Review Standards

Ladies and Gentlemen:

The New York State Peer Review Oversight Committee (PROC) oversees the mandatory peer review program and monitors the Pennsylvania Institute of Certified Public Accountants (PICPA) Peer Review Committee. The State Board for Public Accountancy (SBOA) and PROC share staff who work for the New York State Education Department (Department) in order carry out the functions of the Department. It is important to note that the Board and PROC act in an **advisory** capacity to the Department. Further, the Department is governed by the NYS Board of Regents (Regents) who oversee the Department's activities, including the Board and PROC.

The PROC appreciates the opportunity to provide feedback directly to the American Institute of Certified Public Accountants (AICPA). We have previously provided input to the National Association of State Boards of Accountancy (NASBA) on behalf of the SBOA and PROC as primary stakeholders.

The PROC has reviewed the May 2019 changes to the Chapter 3 of the AICPA Oversight Handbook and accordingly offer the following comments:

We believe that there continue to be overarching conceptual components throughout the amendments that need further consideration by the AICPA. These components consist of certain topics that were previously addressed in our earlier comment letter dated March 13, 2019 and some new topics from this latest proposal. These topics relate to the use of the term "third party"; authority for a state entity in law versus the bylaws of the AICPA; access to information; the AICPA's new interpretation of conflict of interest for state employees; the new concept of consent and disclosure.

**Term "Third Party"** – The AICPA should consider being consistent with the term of "third party" as it relates to SBOA/PROCs throughout Chapter 3. At times, the AICPA refers to the SBOA/PROCs as "third parties" and at other times, specifically refer to the SBOA or PROC. It is important to note that the SBOAs and PROCs have a different relationship than any other outside entity as the SBOAs and PROCs authorize

the firm and licensees to conduct attest services in its state and require the peer review information in order to do so.

**Bylaws vs. Laws** – As stated in our previous comment letter, while NYS recognizes that the AICPA has its own bylaws as a not-for-profit membership organization, each state has its own laws, rules, and regulations. State laws and regulations are designed to effectively address substandard practice and protect the public consumers. Since peer review became state law, it increased the states' authority over the licensee or firm to conduct attest services. As stated in our previous comment letter, now that nearly all states have mandatory peer review as a requirement for firm registration, the AICPA should consider modifying the 1988 AICPA bylaws to reflect that this program has moved from a self-regulatory, educational program to a mandate by law.

We note that in the May 3, 2019 open meeting materials the Peer Review Board indicated that it was not in their purview to request bylaw changes for the AICPA. If the bylaw changes are needed, then the Peer Review Board should determine the committee within the AICPA that has the ability to change the bylaws. The Board and PROC continue to strongly urge for the sake of public protection that the AICPA modify its bylaws as the peer review program is no longer merely considered a self-regulatory, educational program as originally implemented 30 plus years ago. The current bylaws have an impact on the states and their ability to effectively carry out mandatory peer review programs with certain restrictions in the latest amendments that limit transparency regarding progress toward completion of a firm's peer review.

**Access to Information** – As we previously noted in our March 13, 2019 comment letter, the PROC notes that there is limited information available to the state boards unless the firm requests/authorizes sending its information to the state boards. The PROC is encouraged that the AICPA is considering the recommendation to make the peer review process more effective and efficient for firms, AEs, and SBOAs as it stated the "Increased transparency in the peer review process" related to the discussion materials for the May 3, 2019 open meeting materials.

Even though the firm's peer review information is required by law to register as a public accountancy firm in NYS, there is a misconception by those firms that the information on file with the AICPA/AEs is shared with the SBOA and PROC. The PROC supports that concept that the information provided via the Facilitated State Board Access (FSBA) will not change.

As noted in the March 13, 2019 comment letter, the paragraph that follows and the next two are included to ensure the SBOAs and PROCs obtain the information necessary for the mandatory peer review program. The PROC is requesting that a date indicating when last updated be added to the FSBA to assist Boards and PROCs in managing information added or modified in FSBA. The PROC believes this will increase transparency for the following: acceptance reports that were modified and a revised acceptance letter is uploaded; firms that were dropped or terminated and re-enrolled, due date modifications, etc.

Although the AICPA has indicated that they do not want the Boards and PROC's using the word "status" we suggest that the firm's "case status" and the "steps", including all the sub-steps noted below, that are displayed in PRIMA be added to the information available in the FSBA. The PROC notes that this information is **objective**, and it would provide the most up to date information to the PROCs. If the information that is available to the PROCs is current, it can effectively and efficiently carry out its statutory obligations. This will benefit all stakeholders in the peer review process: PROCs, the firms, and the administering entities. Firms will not have to take additional steps to inform its regulatory board regarding

their “case status” for the statutorily required program to operate in the state. Likewise, the administering entities will not be burdened with verifying this information to the PROC.

- Initiate Review
- Approve
- Revise
- Technical Review
- Assign Review to Committee
- Awaiting Committee Decision
- Enter Committee Decision
- Resolve

In New York, the PROC monitors all firms with a peer review of fail or pass with deficiencies and believes through early intervention it facilitates the timely completion of the corrective actions by firms. The PROC believes that allowing access to the **objective** information noted below would also be a significant improvement in transparency and efficiencies for a firm with corrective actions if it were displayed in FSBA.

- Perform
- TR Review (Technical Reviewer)
- Assign to RAB
- Awaiting Committee Decision
- Enter Committee Decision
- Resolve Complete

**Conflict of Interest** – As stated above, while we recognize that the AICPA has its own bylaws as a not-for-profit, membership organization, the AICPA should recognize that each state, however, has its own laws, rules, and regulations that the SBOA and PROC and its staff are required to comply with.

The New York State structure for the staff of the SBOA and PROC does not present a conflict of interest in accordance with the state laws, rules or regulations for enforcement activity. However, the AICPA’s peer review standards identify that there is a conflict of interest for state employees who are involved with the SBOA and PROC. The changes prevent state employees from attending PICPA Peer Review Committee meetings and receiving information from the Administrative Entity due to AICPA’s definition of conflict of interest. This definition has hampered the New York PROCs ability to carry out its statutory and regulatory requirements for the peer review program.

We suggest that the AICPA reconsider its most recent definition of conflict of interest as it pertains to the peer review program for state employees. The burden of determining if a conflict of interest exists should depend on the legal counsel interpretation in each state depending on state structure. We believe that the staff of the PROCs should have the same level of access to the peer review information as the PROC members.

Restrictions in the latest amendments suggest that state employees who work **solely** with the peer review program would be allowed to access this information. This is not an option in many states, including New York. Additionally, it would not be a prudent use of the licensee and firm fees that fund staff positions. Further, the AICPA could be perceived as overreaching its authority in dictating state employees' roles regarding the SBOA and PROC.

While the PROC members are not prevented from attending the Administering Entity's meetings, it is important that the staff who carry out the functions on behalf of the PROC on a daily basis be allowed to attend these meetings.

**Consent and Disclosure** – The newly proposed concept in the May 3, 2019 open meeting materials on consent and disclosure has significant concern for the PROC. The overall concept appears to create such an extreme administrative burden that it is intended to prevent a state employee from attending an Administering Entity's Peer Review Committee or Report Acceptance Body meeting. Likewise, it appears this concept would also be intended to prevent the AE from providing peer review information to state employees. We believe these requirements are extremely onerous.

In general, the concept of a "consent" is typically of voluntary nature. A firm is required by state law to provide the SBOA/PROC with their peer review information. Accordingly, why burden the firm to provide this consent to the SBOA and/or PROC in order to register its firm, when it is mandated by law in NYS? Now that nearly all states require peer review as a requirement for a firm registration, the AICPA should develop a way to have the firm's consent provided within the existing systems (PRIMA).

As it relates to the peer reviewer of a firm to obtain such consent, a firm would need to provide the peer reviewer's information to the SBOA/PROC. This is an additional burden to the firm. It should be noted that the SBOAs/PROCs do not have access to PRIMA and the peer reviewer of the firm is not a data element in the Facilitated State Board Access (FSBA). The SBOAs/PROCs do not have any information on a peer reviewer until the acceptance letter is posted in FSBA. If an acceptance letter is posted, there is no need to contact a firm or peer reviewer.

As noted above, the firm rarely knows the complete status of their peer review. The firm would not be likely to inform the SBOA/PROC as to when its peer review would be presented at the Administering Entity's Peer Review Committee. Therefore, the AE would need to provide enough lead time for those firms that would have a peer review discussed at the AE's Peer Review Committee meeting in order for the state employees to obtain such consent. From our experience, the Peer Review Committee meeting materials are available about a week prior to the Peer Review Committee meetings. Without this consent, how does the AE provide the SBOA/PROC with the listing of the firms that it will present?

Again, as stated above, State employees may not have a conflict of interest according to the state's legal counsel interpretation. As such, a state employee would not consider disclosing that they have a conflict of interest in accordance with a membership organization's interpretation when the state's own legal counsel does not interpret a conflict of interest with the peer review program and enforcement activity. State law defines the role of the employees and the nature and relationship to the SBOA and PROC. So how can the AICPA to supersede the state's conflict of interest determination?

The section on the possible outcomes of a breach of confidentiality regarding disclosure as it relates to a state employee is difficult to understand. The notion that a breach would result in an ethics referral to either

the AICPA or the State Board of Accountancy is confusing. The PROC asks, what legal authority would the AICPA ethics committee have over a state employee, especially if they were not a member of the AICPA? We believe the AICPA needs to consider if this process would usurp their authority and if it would be perceived to prevent a state employee from conducting his or her duties. Additionally, the AICPA's referral back to the State Board's ethics committee appears to threaten a state employee by a referral to the SBOA which would find no conflict of interest as defined in that particular state.

Lastly, the most alarming statement is that a breach could result in legal action against a state employee. This is a significant concern with the threat of legal action against a state employee if there was a violation of this disclosure agreement. What type of legal action would the AICPA take against a state employee when obtaining peer review information for a firm to be in compliance with the state law? Does the AICPA believe it would bring personal lawsuits against the state employees as individuals or the state board as a whole in performing its statutory and regulatory requirements to protect the public? In closing this section on consent and disclosure, the PROC recommends that the AICPA remove it as it would be an extreme burden to the state employees, firms, peer reviewers, and Administering Entities and could have possible inadvertent outcomes.

We believe that the AICPA should continue to work on providing access to peer review information to State Boards of Accountancy to continue to enhance audit quality.

Thank you for the opportunity to comment on this matter.

Sincerely,



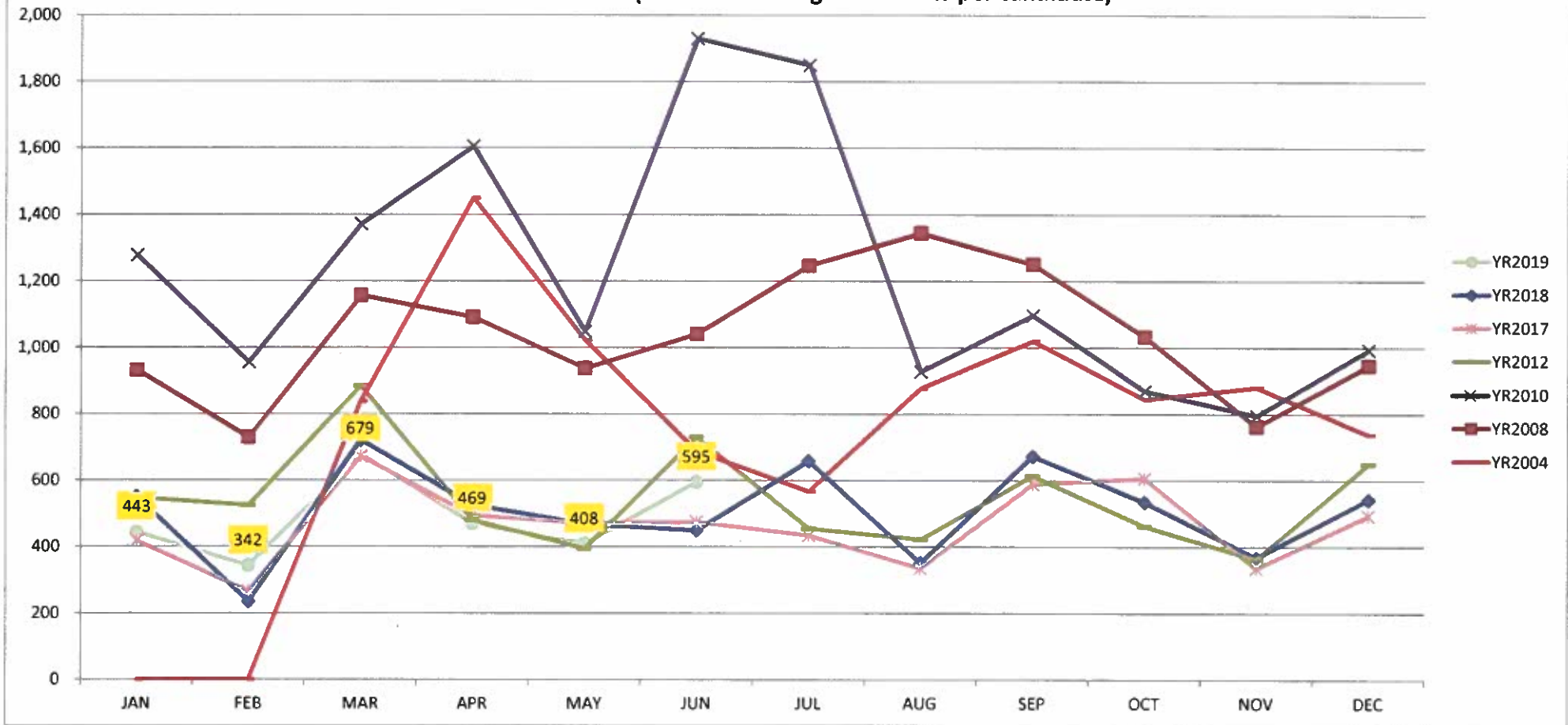
Frank Venezia, CPA  
Chair

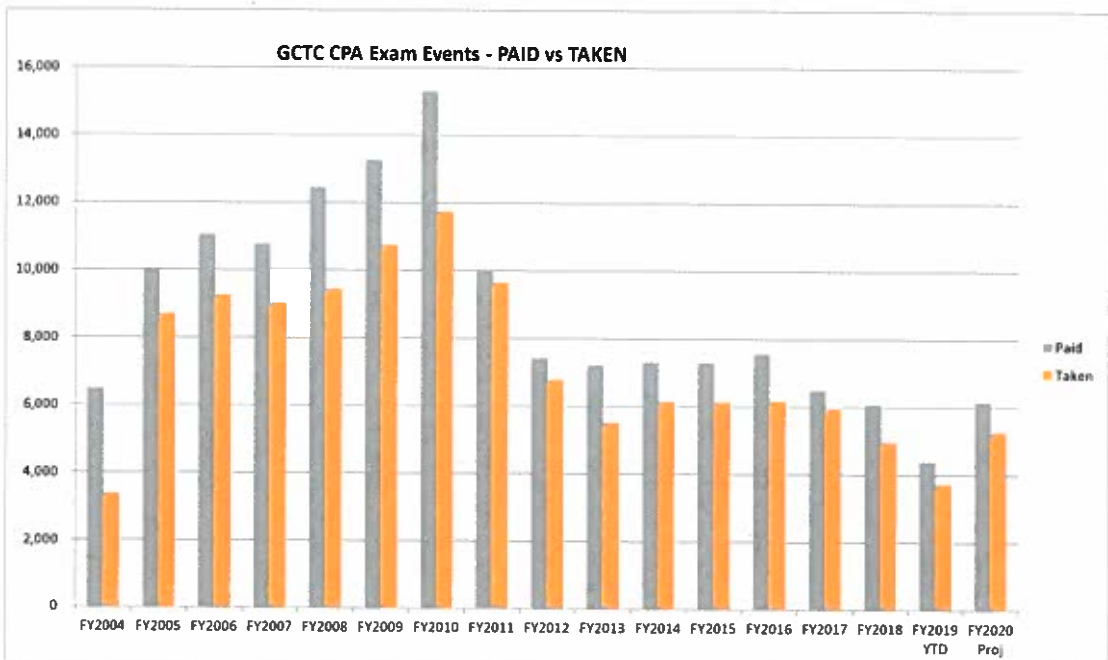
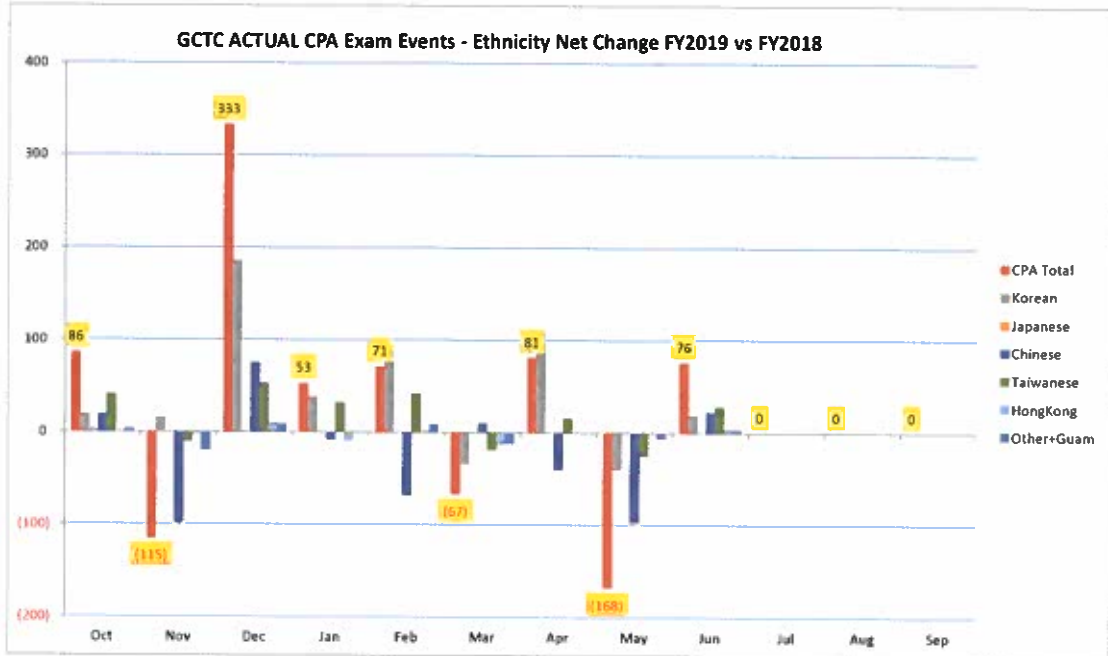
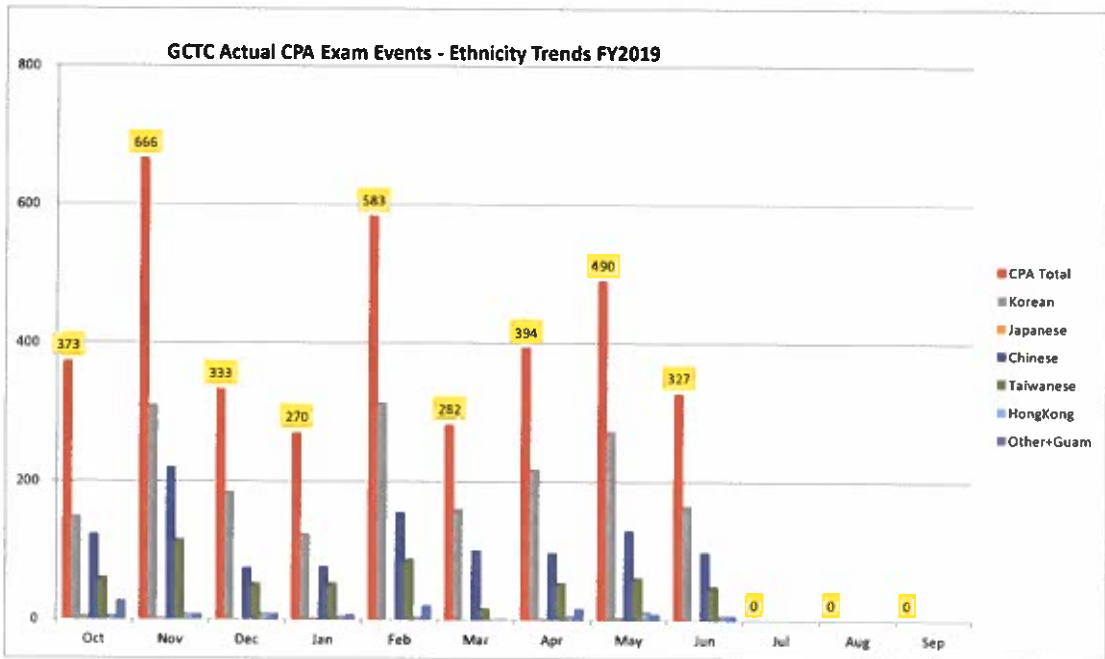


Jennifer Winters, CPA  
Executive Secretary

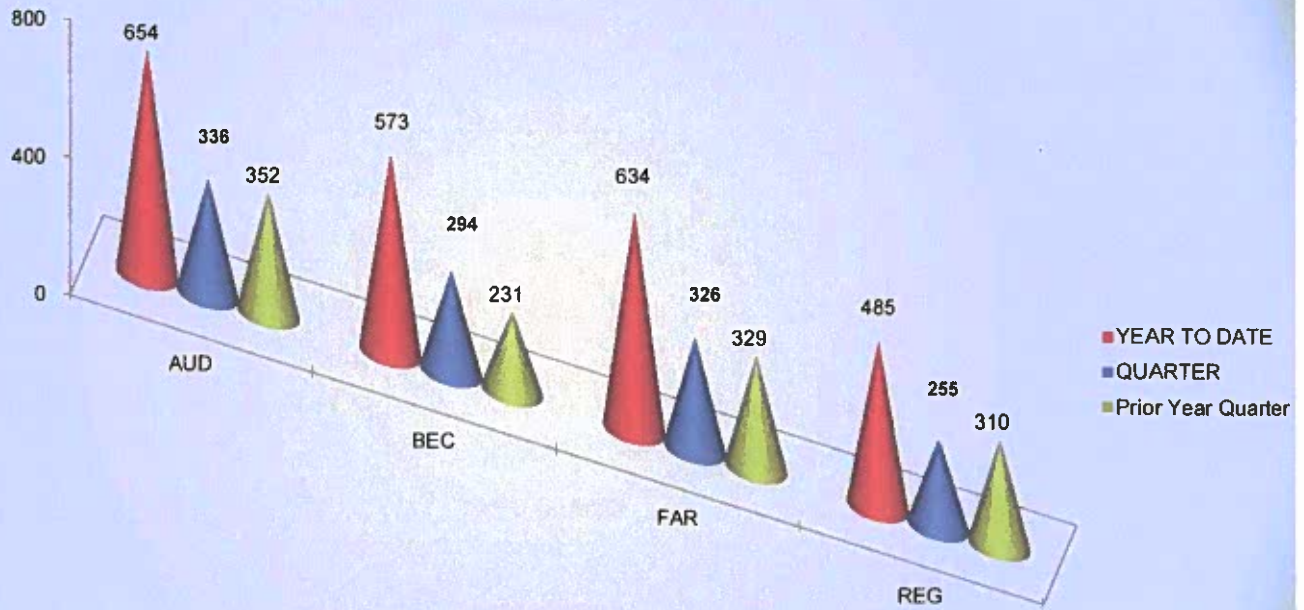


GCTC CPA Exam - PAID Events (YTD 2019 Average 1.8 events per candidate)

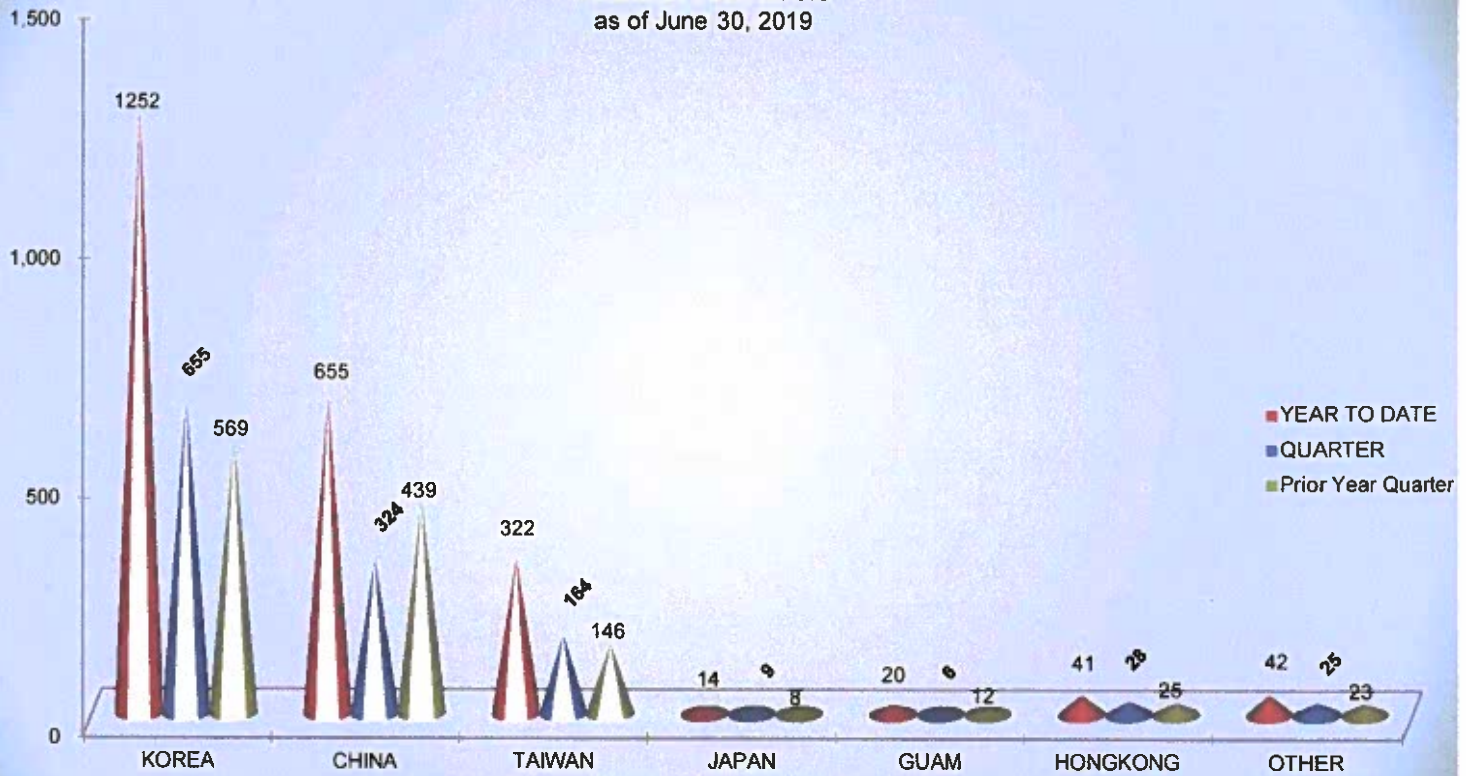




GUAM COMPUTER TEST CENTER  
CPA EXAM SECTION ANALYSIS  
as of June 30, 2019



GUAM COMPUTER TEST CENTER  
ETHNICITY ANALYSIS  
as of June 30, 2019





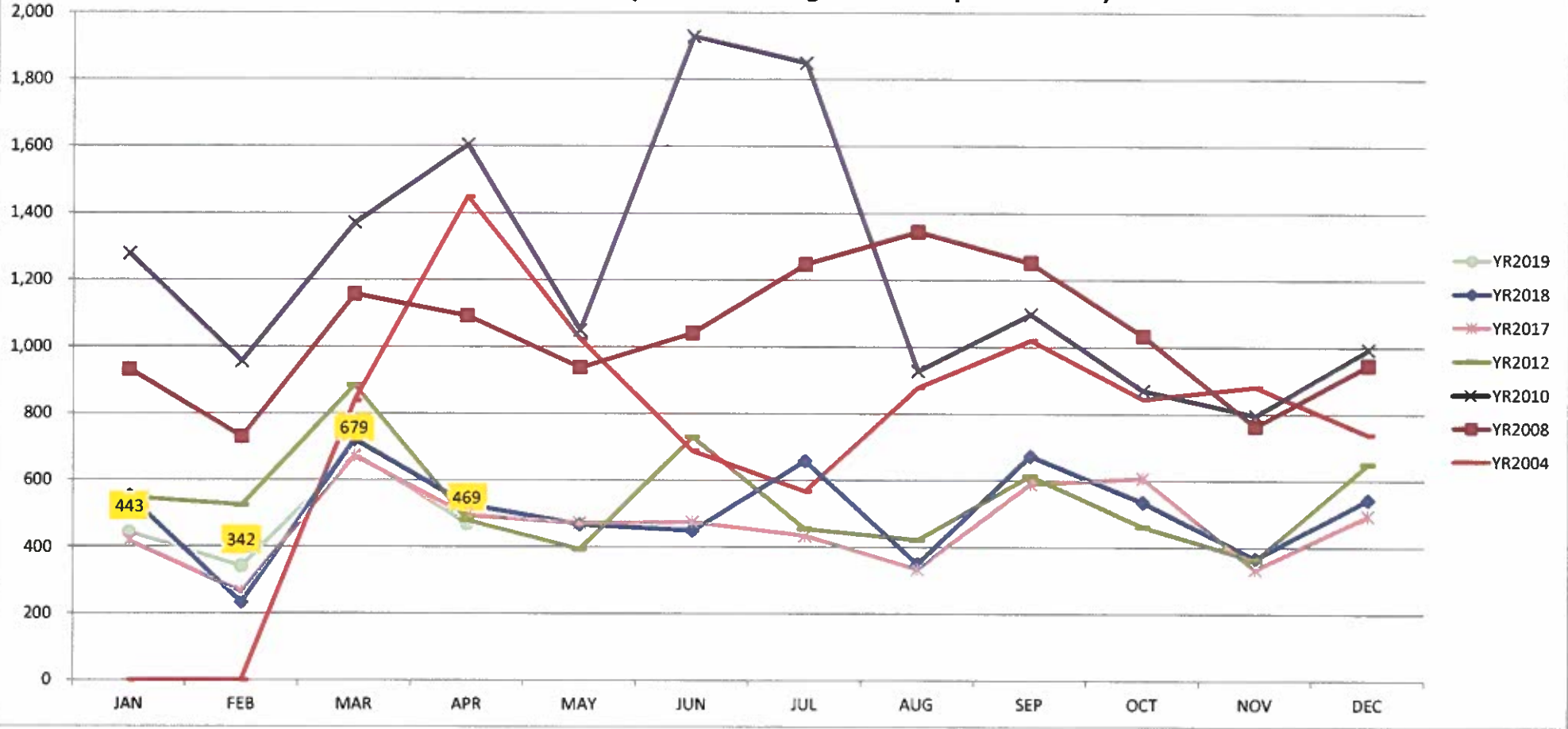
**GUAM BOARD OF ACCOUNTANCY**  
**FY2019 Revenue, Expense and Fund Balance Summary w/History and FY2019 Budget**

(Modified Accrual Basis: updated 7/18/2019 dns)

BUDGET CATEGORY Description	NOTES	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual YTD 4/30/2019	FY2019 Approved Budget
<b>REVENUES SUMMARY</b>							
Exam Application Fees		89,750	120,900	126,450	152,500	113,725	110,00
Guam Computer Test Center Administration Fees		411,320	518,185	444,500	420,560	236,390	450,00
Certification Fees		60,725	100,750	128,100	138,725	89,725	95,00
Individual Licensing Fees		119,425	138,350	173,375	205,700	62,400	170,00
Firm Licensing Fees		5,675	5,450	5,350	5,450	900	5,00
Penalties/Miscellaneous Fees/Interest		16,762	12,302	18,320	22,556	9,533	
<b>TOTAL REVENUES</b>		<b>703,657</b>	<b>895,937</b>	<b>896,095</b>	<b>945,491</b>	<b>512,673</b>	<b>830,00</b>
<b>220 Travel</b>		0	0	0	0	0	
<b>230 Contractual</b>							
Administrative Services Contract		290,245	292,273	299,186	304,984	163,535	314,28
Legal Services Contract		0	0	0	0	0	
Copier Services		4,301	5,638	6,572	8,438	5,315	7,50
Education & Testing		0	2,596	0	0	0	20,00
Others (Publications, Dues, etc.)		14,200	14,200	15,544	15,240	0	16,00
Web/Database development & maintenance		0	66	0	0	0	15,00
<b>233 Office Space</b>		23,868	23,868	23,868	23,868	13,923	24,00
<b>240 Supplies</b>		11,363	14,426	18,788	19,865	8,528	18,00
<b>250 Small Equipment</b>		1,963	2,384	4,065	5,084	1,364	15,00
<b>290 Miscellaneous</b>							
Bank Charges		6,424	9,391	11,980	14,878	7,785	18,00
Postage		14,322	28,365	33,810	46,998	9,636	32,00
Training		0	5,014	0	0	0	10,00
Notices/Compliance Investigations/Others		2,882	2,672	1,010	610	404	
UOG Endowment Contribution		0	100,000	200,000	400,000	400,000	300,00
<b>363 Telephone Services</b>		0	0	0	0	0	
<b>450 Capitalized Equipment</b>		0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>		<b>369,567</b>	<b>500,893</b>	<b>614,823</b>	<b>839,965</b>	<b>610,491</b>	<b>789,78</b>
<b>NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>334,090</b>	<b>395,043</b>	<b>281,272</b>	<b>105,526</b>	<b>(97,818)</b>	<b>40,22</b>
<b>FUND BALANCE:</b>							
<b>Beginning</b>	(1)	1,711,860	1,045,950	1,440,993	1,722,265	1,827,791	1,827,79
UOG Endowment Contribution Paid (PL 32-191)		(1,000,000)					
<b>Ending</b>		<b>1,045,950</b>	<b>1,440,993</b>	<b>1,722,265</b>	<b>1,827,791</b>	<b>1,729,973</b>	<b>1,868,01</b>
<b>Consisting of:</b>							
Cash - Bank of Guam (established FY2008)		521,899	644,962	954,983	1,059,598	960,207	
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	32,830	
Accounts Payable		(25,054)	(25,264)	(25,789)	(31,178)	(15,325)	
<b>Net Fund Balance</b>		<b>1,045,950</b>	<b>1,440,993</b>	<b>1,722,265</b>	<b>1,827,791</b>	<b>1,729,973</b>	
<b>Restricted Fund Balance</b>		<b>1,045,950</b>	<b>1,070,000</b>	<b>1,108,000</b>	<b>1,141,000</b>	<b>1,190,000</b>	
<b>Unrestricted Fund Balance</b>		<b>0</b>	<b>370,993</b>	<b>614,265</b>	<b>686,791</b>	<b>539,973</b>	

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.

GCTC CPA Exam - PAID Events (YTD 2019 Average 1.8 events per candidate)



**GUAM BOARD OF ACCOUNTANCY**  
**FY2019 Revenue, Expense and Fund Balance Summary w/History and FY2019 Budget**  
 (Modified Accrual Basis: updated 7/18/2019 dns)

BUDGET CATEGORY Description	NOTES	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual YTD 5/31/2019	FY2019 Approve Budget
<b>REVENUES SUMMARY</b>							
Exam Application Fees		89,750	120,900	126,450	152,500	133,875	110,00
Guam Computer Test Center Administration Fees		411,320	518,185	444,500	420,560	264,950	450,00
Certification Fees		60,725	100,750	128,100	138,725	106,425	95,00
Individual Licensing Fees		119,425	138,350	173,375	205,700	100,900	170,00
Firm Licensing Fees		5,675	5,450	5,350	5,450	2,350	5,00
Penalties/Miscellaneous Fees/Interest		16,762	12,302	18,320	22,556	11,676	
<b>TOTAL REVENUES</b>		<b>703,657</b>	<b>895,937</b>	<b>896,095</b>	<b>945,491</b>	<b>620,176</b>	<b>830,00</b>
<b>220 Travel</b>		0	0	0	0	0	
<b>230 Contractual</b>							
Administrative Services Contract		290,245	292,273	299,186	304,984	182,298	314,28
Legal Services Contract		0	0	0	0	0	
Copier Services		4,301	5,638	6,572	8,438	5,720	7,50
Education & Testing		0	2,596	0	0	0	20,00
Others (Publications, Dues, etc.)		14,200	14,200	15,544	15,240	0	16,00
Web/Database development & maintenance		0	66	0	0	0	15,00
<b>233 Office Space</b>		23,868	23,868	23,868	23,868	15,912	24,00
<b>240 Supplies</b>		11,363	14,426	18,788	19,865	8,950	18,00
<b>250 Small Equipment</b>		1,963	2,384	4,065	5,084	1,364	15,00
<b>290 Miscellaneous</b>							
Bank Charges		6,424	9,391	11,980	14,878	9,306	18,00
Postage		14,322	28,365	33,810	46,998	8,919	32,00
Training		0	5,014	0	0	0	10,00
Notices/Compliance Investigations/Others		2,882	2,672	1,010	610	614	
UOG Endowment Contribution		0	100,000	200,000	400,000	400,000	300,00
<b>363 Telephone Services</b>		0	0	0	0	0	
<b>450 Capitalized Equipment</b>		0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>		<b>369,567</b>	<b>500,893</b>	<b>614,823</b>	<b>839,965</b>	<b>633,084</b>	<b>789,78</b>
<b>NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>		<b>334,090</b>	<b>395,043</b>	<b>281,272</b>	<b>105,526</b>	<b>(12,908)</b>	<b>40,22</b>
<b>FUND BALANCE:</b>							
<b>Beginning</b>	(1)	1,711,860	1,045,950	1,440,993	1,722,265	1,827,791	1,827,79
UOG Endowment Contribution Paid (PL 32-191)		(1,000,000)					
<b>Ending</b>		1,045,950	1,440,993	1,722,265	1,827,791	1,814,883	1,868,01
<b>Consisting of:</b>							
Cash - Bank of Guam (established FY2008)		521,899	644,962	954,983	1,059,598	1,068,150	
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	28,560	
Accounts Payable		(25,054)	(25,264)	(25,789)	(31,178)	(34,088)	
<b>Net Fund Balance</b>		1,045,950	1,440,993	1,722,265	1,827,791	1,814,883	
<b>Restricted Fund Balance</b>		1,045,950	1,070,000	1,108,000	1,141,000	1,190,000	
<b>Unrestricted Fund Balance</b>		0	370,993	614,265	686,791	624,883	

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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