

***I MINA'TRENTAI UNU NA LIHESLATURAN GUÅHAN***  
**2011 (FIRST) Regular Session**

**Resolution No. 106-31 (LS)**

Introduced by:

Judith P. Guthertz, DPA  
R. J. Respicio  
T. C. Ada  
V. A. Ada  
F. F. Blas, Jr.  
B. J.F. Cruz  
Chris M. Dueñas  
Sam Mabini, Ph.D.  
T. R. Muña Barnes  
Adolpho B. Palacios, Sr.  
v. c. pangelinan  
Dennis G. Rodriguez, Jr.  
M. Silva Taijeron  
Aline A. Yamashita, Ph.D.  
Judith T. Won Pat, Ed.D.

**Relative to commending and congratulating Filomena M. Cantoria, D.B.A., CPA, Professor of Accounting, University of Guam School of Business and Public Administration, on the occasion of her retirement; and to further recognizing her for her service to education in the course of over thirty (30) years of teaching at universities in Asia, the Pacific, and the U.S. mainland.**

- 1        **BE IT RESOLVED BY *I MINA'TRENTAI UNU NA LIHESLATURAN***  
2   ***GUÅHAN*:**  
3        **WHEREAS, Dr. Filomena M. Cantoria, D.B.A., CPA will be retiring from the**  
4   **University of Guam, *Mangilao*, Guam; and**

1       **WHEREAS**, Dr. Cantoria has taught Finance and Accounting courses not only  
2 at the University of Guam, but also at various seminars held in Malaysia, Indonesia,  
3 Pakistan and Mongolia, under the sponsorship of the United Nations and its agencies;  
4 and

5       **WHEREAS**, between 1987 and 1989, Dr. Cantoria was a Visiting Professor at  
6 Duquesne University in Pittsburgh, Pennsylvania, as a Professor of Accounting; and

7       **WHEREAS**, in 1991, Dr. Cantorio joined the University of Guam (UOG) as an  
8 Associate Professor of Accounting, becoming the mainstay of the UOG Accounting  
9 Program, and teaching a majority of the upper level accounting courses in the  
10 Accounting Major Program that she helped establish at UOG in 2006; and

11       **WHEREAS**, at UOG, Dr. Cantorio also was the Director of the Low Income  
12 Tax Clinic Guam office of the IRS, and she headed the Guam International  
13 Accounting Forum for the past seven (7) years; now, therefore, be it

14       **RESOLVED**, that *I Mina'Trentai Unu Na Liheslaturan Guåhan* does hereby,  
15 on behalf of the people of Guam, congratulate Dr. Filomena M. Cantoria on the  
16 occasion of her retirement from the University of Guam; does commend her for her  
17 many contributions to Guam and the international community, most especially to a  
18 variety of educational institutions and her many students over the years; and does  
19 further recognize Dr. Cantoria for her many accomplishments, and for attaining the  
20 highest standards of achievement; and be it further

21       **RESOLVED**, that the Speaker certify, and the Legislative Secretary attest to,  
22 the adoption hereof, and that copies of the same be thereafter transmitted to Dr.  
23 Filomena M. Cantoria and her family; to Dr. Anita Borja Enriquez, Dean of the UOG  
24 School of Business and Public Administration; to Dr. Robert A. Underwood,  
25 President, University of Guam; to Mr. Sonny Ada, Chairman, Board of Regents,  
26 University of Guam; to the Honorable Madeleine Z. Bordallo, Guam Delegate to the

- 1 United States House of Representatives; and to the Honorable Edward J.B. Calvo, /
- 2 *Maga'lahaen Guåhan.*

**DULY AND REGULARLY ADOPTED BY I MINA'TRENTAI UNU NA LIHESLATURAN GUÅHAN ON THE 10<sup>TH</sup> DAY OF MAY 2011.**

  
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**JUDITH T. WON PAT, Ed.D.**  
Speaker

  
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**TINA ROSE MUÑA BARNES**  
Legislative Secretary