

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

Resolution No. 106-31 (LS)

Introduced by:

J.P. Guthertz, DPA

Relative to commending and congratulating Filomena M. Cantoria, D.B.A., CPA, Professor of Accounting, School of Business and Public Administration, on her retirement from the University of Guam and for her service to education in the course of over 30 years of teaching at universities in Asia, Pacific and US mainland.

**BE IT RESOLVED BY THE COMMITTEE ON RULES OF I
MINA'TRENTAI UNU NA LIHESLATURAN GUÅHAN:**

WHEREAS, Dr. Filomena M. Cantoria, D.B.A., CPA will be retiring from
the University of Guam, Mangilao, Guam ; and

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

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

WHEREAS, Dr. Cantorio in 1991 joined the University of Guam as
Associate Professor of Accounting, becoming the mainstay of the UOG accounting
program, teaching a majority of the upper level accounting courses in the
accounting major program that she helped establish at UOG in 2006; and

1 **WHEREAS**, Dr. Cantorio at UOG was the Director of the Low Income Tax
2 Clinic Guam office of the IRS and headed the Guam International Accounting
3 Forum over the past 7 years; therefore, be it **RESOLVED**, that the
4 Committee on Rules of *I Mina'Trentai Unu Na Liheslaturan Guåhan* does hereby,
5 on behalf of *I Liheslaturan Guåhan* and the people of Guam, congratulate,
6 commend, and recognize Dr. Filomena M. Cantoria for her many contributions to
7 the Guam and international community, most especially to a variety of educational
8 institutions and her many students over the years; and, be it further

9 **RESOLVED**, that the Committee on Rules of *I Mina'Trentai Unu Na*
10 *Liheslaturan Guåhan* does hereby, on behalf of *I Liheslaturan Guåhan* and the
11 people of Guam recognize Dr. Cantoria for her many accomplishments and for
12 attaining the highest standards of achievement and, be it further

13 **RESOLVED**, that the Speaker and the Chairperson of the Committee on
14 Rules of *I Mina' Trentai Unu na Liheslaturan Guåhan* certify, and the Secretary of
15 the Legislature attest to, the adoption hereof and that copies of the same be
16 thereafter transmitted to Dr. Filomena M. Cantoria and family; to Dr. Anita Borja
17 Enriquez, Dean of the School of Business and Public Administration; to Dr. Robert
18 A. Underwood, President, University of Guam; to Mr. Sonny Ada, Chairman,
19 Board of Regents, University of Guam; to the Honorable Madeleine Z. Bordallo,
20 member of the United States Congress and to the Honorable Eddie B. Calvo, *I*
21 *Maga'Lahen Guåhan*.



SENATOR JUDITH P. GUTHERTZ DPA

CHAIRPERSON, COMMITTEE ON THE GUAM MILITARY BUILDUP & HOMELAND SECURITY

31st Guam Legislature • *I Mina'trenai Unu na Liheslaturan Guåhan*

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May 10, 2011

MEMORANDUM

To: All Senators

From: Sen. Judi P. Guthertz, DPA

Subj: Resolution No. _____
Presentation date and time – Thursday, May 12, 2011 @ 12 noon.

Please be advised that Resolution No. _____ will be presented to Filomena M. Cantoria, D.B.A., CPA, on the occasion of her retirement from the University of Guam.

The presentation is scheduled to take place at noon on Thursday, May 12, 2011 in Room 129, the Anthony Leon Guerrero Multi-Purpose Room of the School of Business and Public Administration, University of Guam. Please join me. *Senseramente!*

- **Resolution No. _____:** Relative to commending and congratulating Filomena M. Cantoria, D.B.A., CPA, Professor of Accounting, School of Business and Public Administration, on her retirement from the University of Guam and for her service to education in the course of over 30 years of teaching at universities in Asia, Pacific and US mainland.

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