



GUAM
board of accountancy

February 1, 2013

Honorable Eddie B. Calvo
Governor of Guam
Executive Chambers
POB 2950
Hagatña, GU 96932

32-13-85
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 2/1/13
Time 1:44 PM
Received by [Signature]

Dear Governor Calvo:

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 January 17, 2013.

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

Sincerely,



Dave N. Sanford
Executive Director

Attachment: Electronic copy of Jan 17, 2013 Bd Mtg

cc: Honorable Judith T. Won Pat
Speaker, 31st Guam Legislature

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

Board Meeting – January 17, 2013

AGENDA

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

MINUTES OF MEETING

December 20, 2012

I. CALL TO ORDER:

The meeting was called to order at 4:09 p.m. by Chairman John Onedera. The meeting was held in the GBA Conference Room.

Members Present: John Onedera, Chairman
 Dafne Shimizu, Asst. Secretary-Treasurer
 Jennie Chiu, Member

Excused Absence: Todd Smith, Vice Chairman
 Francis Quinto Baba, Secretary-Treasurer
 John P. Camacho, Ex-Officio Member

Also Present: Dave Sanford, Executive Director
 David Highsmith, Asst. Attorney General, Legal Counsel
 Michele B. Santos, Asst. Executive Director

II. APPROVAL OF MINUTES:

Motion was made by Jennie Chiu and seconded by Dafne Shimizu to approve the Board minutes of November 8, 2012, as presented. There being no further discussion or objections, the motion carried.

III. OLD BUSINESS:

A. Due Diligence #GBOA-RFI-12-001-A Update: Discussion was had on the two reports submitted by Rodney Klinge of ABK: Hongjin International Education in Hong Kong operated by Andy Kwok and GoProfessional Inc in Shanghai operated by Johnny Chen. The Executive Director went over the reports with the members, pointing out the many issues and misrepresentations online with Andy Kwok and his company. The report showed Johnny Chen's organization to be more legitimate. The Executive Director said he would work further with Johnny Chen in getting more information about what type of visa would be required and possibly setting up a promotional visit to Shanghai with maybe NASBA officials and then also to pursue contact with their Embassy to work on getting visa waivers for their students so as to more or less streamline the process and make it easier for the Chinese to apply to sit in Guam and to also get their license in Guam. Also mentioned was that NASBA had received their copies of the reports and that payment to GBA of half of the cost was being processed. The contract with ABK was now considered complete.

B. Amendment of Rules & Regulations Approval: The Executive Director briefly explained the proposed Amendment to the Rules and Regulations saying that this was basically a revision whereby a listing would be transmitted to the Department of Revenue and Taxation in place of the actual certificates and renewed licenses and if it is determined by the Department that the licensee is in non-compliance then the licensee would be subject to disciplinary action by the Board. Motion was made by Dafne Shimizu and seconded by Jennie Chiu to approve the proposed amendment with the next step being to give notice of public hearing and then after 90 days of the public hearing, transmittal of amendment to the Legislature for filing. There being no further discussion or objections, the motion carried.

IV. NEW BUSINESS:

A. Requests for Approval:

- **CPA Exam Applications:** Motion was made by Dafne Shimizu and seconded by Jennie Chiu to approve the CPA exam applications for the month of November, as presented. There being no further discussion or objections, the motion carried.
- **Applications for CPA Initial Certification and License to Practice:** Motion was made by Jennie Chiu and seconded by Dafne Shimizu to approve the applications for Initial Certification and License to Practice, as presented. There being no further discussion or objections, the motion carried.
- **Grades: July-August Window:** Motion was made by Dafne Shimizu and seconded by Jennie Chiu to approve the scores for the July-August Window, as presented. There being no further discussion or objections, the motion carried.

V. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **Candidate Care Report 12Q3:** The Executive Director went over the 12Q3 Candidate Care Report telling the members that of 670 complaints for the third quarter, 255 were from the international exam sitting but errors were minimal and no major issues occurred.
- **Testing Window Expansion for International Candidates:** Notice was given by NASBA that effective January 2013, the testing centers for international candidates would open the second month of the testing window where previously it had been closed. The Executive Director said that we were going to lose more candidates to Japan because of the opening of the additional window and the candidates can now test two full months instead of the one..

Also Discussed:

- Discussion was had on the Financial Report and attached graph showing test center revenues for October and November. Revenues

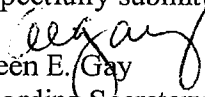
for November were down another 100 from October with the graph indicating that year 2012 had been lower than even the first year of inception for the test center when it first started. The Executive Director attributed this decline to the international testing. He said that he would again ask James Suh of NASBA for demographics data on the paid events so he could get a better look at the statistics.

- The Executive Director told the members he had been researching online for information on different types of endowments for funding for professor chairs, visiting professors, etc. He said he would put all the information in a pdf file and send to the members for their review. Discussion was had on the different options and funding of an endowment, stressing that members would need to specify exactly where and what the funds and purpose for the endowment would be intended for.

VI. ADJOURNMENT:

There being no further business, motion was made by Dafne Shimizu and seconded by Jennie Chiu to adjourn the meeting at 5:07 p.m. The motion carried.

Respectfully submitted:


Arleen E. Gay
Recording Secretary

Approved:

JOHN ONEDERA
Chairperson

| | JURIS ID | APP REC'D | AUD | BEC | FAR | REG | Last Name | First Name | City/Country |
|----|------------|-----------|-----|-----|-----|-----|----------------|--------------|--------------|
| 1 | GU08053105 | 12/03/12 | x | x | x | x | He | Yunghuei | Taiwan |
| 2 | GU12024566 | 12/03/12 | | x | | x | Kawano | Hitoshi | India |
| 3 | GU12124958 | 12/03/12 | x | x | x | | Lai | Yufeng | TX |
| 4 | GU12054695 | 12/03/12 | x | x | | | Liu | Xizhu | IL |
| 5 | GU12124923 | 12/03/12 | | x | x | | Matsukura | Takaya | Japan |
| 6 | Initial | 12/03/12 | x | x | x | x | Mushtaq | Fatima | Saudi Arabia |
| 7 | GU11024240 | 12/03/12 | | x | | | Nishimoto | Nao | VA |
| 8 | GU11014227 | 12/03/12 | x | | | x | Pong | Hin Yeung | China |
| 9 | GU09043424 | 12/03/12 | x | x | | | Sakai | Akinobu | Japan |
| 10 | GU10094156 | 12/03/12 | | x | | | Shen | Ching-Hua | Taiwan |
| 11 | GU11074329 | 12/03/12 | | x | | | Shiraishi | Jun | Japan |
| 12 | GU11044269 | 12/03/12 | x | | | x | Uchiyama | Seichiro | Japan |
| 13 | GU12084784 | 12/03/12 | x | x | | | Wu | Yu-Jung | Taiwan |
| 14 | GU11084370 | 12/03/12 | | | | x | Yonezawa | Akiko | Japan |
| 15 | GU12124924 | 12/04/12 | x | x | | | Hayashi | Masato | Japan |
| 16 | GU12074748 | 12/04/12 | x | x | | | Kogure | Masashi | Japan |
| 17 | GU12124925 | 12/04/12 | x | x | x | x | Kumaoka | Akiko | Japan |
| 18 | GU12024582 | 12/04/12 | | x | | | Ohara | Junko | Japan |
| 19 | GU12124962 | 12/04/12 | | x | | | Oyama | Hiroataka | Japan |
| 20 | GU12054698 | 12/04/12 | | x | | | Shimamura | Hiroyuki | Japan |
| 21 | GU12114908 | 12/04/12 | | x | | x | Wu | Chen-Yu | Taiwan |
| 22 | GU12124926 | 12/04/12 | x | | x | | Yamazaki | Masahiro | Japan |
| 23 | GU11088353 | 12/05/12 | | | x | | Aizawa | Koji | Japan |
| 24 | GU07062796 | 12/05/12 | x | | | x | Chen | Wen-Hsueh | Taiwan |
| 25 | GU10074069 | 12/05/12 | | x | x | | Chiang | Chen-I | Taiwan |
| 26 | Initial | 12/05/12 | x | x | x | x | Chiang | Tsun-Han | Taiwan |
| 27 | Initial | 12/05/12 | | | | x | Dormer | Yuki | TX |
| 28 | GU09073584 | 12/05/12 | x | x | | x | Ide | Hitoshi | Japan |
| 29 | GU12084800 | 12/05/12 | | | x | | Torii | Taiki | Japan |
| 30 | GU09123752 | 12/05/12 | | x | | | Ueno | Yuta | Japan |
| 31 | GU11054277 | 12/06/12 | | | x | x | Iritani | Koichi | Japan |
| 32 | GU12124929 | 12/06/12 | x | | | x | Iwai | Yasuyuki | Japan |
| 33 | GU12124927 | 12/06/12 | | | x | | Sagi | Masahiro | Japan |
| 34 | GU12124928 | 12/06/12 | x | x | x | x | Yamamoto | Ryuji | Japan |
| 35 | GU10074097 | 12/06/12 | | x | x | | Zhang | Xinwei | Shanghai |
| 36 | GU11124499 | 12/07/12 | x | | | | Ho | Szu-Hui | Taiwan |
| 37 | GU12014533 | 12/07/12 | x | x | x | | Ogden | Ronalisa | FL |
| 38 | GU12044655 | 12/07/12 | | | | x | Oggu | Bala | U.A.E. |
| 39 | GU12094820 | 12/07/12 | | | | x | Okano | Tomomi | India |
| 40 | Initial | 12/07/12 | x | | | x | Osaka | Masatoshi | Japan |
| 41 | GU12044646 | 12/07/12 | | x | x | | Takimoto | Daisuke | Philippines |
| 42 | GU12124930 | 12/07/12 | | | x | x | Ueda | Atsuhiko | Japan |
| 43 | Initial | 12/10/12 | x | x | x | x | Cheng | Kuan-Yu | Taiwan |
| 44 | GU11114447 | 12/10/12 | x | | | x | Gao | Min | China |
| 45 | GU12124933 | 12/10/12 | | | | x | Igusa | Ai | Japan |
| 46 | GU12124936 | 12/10/12 | x | | x | | Kawaguchi | Akane | Japan |
| 47 | GU12124935 | 12/10/12 | | x | | | Kim | Hyejeong | Japan |
| 48 | GU12084793 | 12/10/12 | x | | | x | Matsuda | Tatsuya | Japan |
| 49 | GU12124934 | 12/10/12 | | x | x | | Miura | Hiroki | Japan |
| 50 | GU12104873 | 12/10/12 | | | x | x | Vinod | Resmi | U.A.E. |
| 51 | GU11094407 | 12/10/12 | | x | | x | Wu | Tsung-Ying | Taiwan |
| 52 | Initial | 12/10/12 | x | x | x | x | You | Junnan | Canada |
| 53 | GU08012982 | 12/11/12 | | | x | | Bates | Maria Angelo | IN |
| 54 | GU11084356 | 12/11/12 | | x | | x | Chou | Shih-Yang | Taiwan |
| 55 | GU10033858 | 12/11/12 | | x | | x | Inoue | Kazumi | Japan |
| 56 | GU11114460 | 12/11/12 | x | x | x | x | Inoue | Seiji | Japan |
| 57 | Initial | 12/11/12 | x | x | x | x | Kimura | Kaoru | Japan |
| 58 | GU10013786 | 12/11/12 | | x | | | Perez | Roberto | GU |
| 59 | GU12064716 | 12/11/12 | | | x | x | Sachithanatham | Kulothungan | U.A.E. |
| 60 | GU12124939 | 12/11/12 | x | | | x | Shiraishi | Haruna | Japan |
| 61 | GU11074339 | 12/11/12 | | | | x | Takeyama | Mitsuro | Japan |
| 62 | GU12124937 | 12/11/12 | x | | | x | Wang | Yinglei | Japan |
| 63 | GU12124938 | 12/11/12 | x | x | x | x | Wang | Yu-Shao | Taiwan |
| 64 | GU10094155 | 12/12/12 | | x | | | Carpo | Karen | GU |
| 65 | Initial | 12/12/12 | x | x | x | x | Chang | Fang-Tzu | Taiwan |
| 66 | GU11124493 | 12/12/12 | | | x | x | Goto | Tomomasa | Japan |
| 67 | GU11084353 | 12/13/12 | | | | x | Aizawa | Koji | Japan |
| 68 | GU11074346 | 12/13/12 | | | | x | Almatari | Mohammad | Qatar |
| 69 | GU11084352 | 12/13/12 | x | x | | | Fujimoto | Hironari | Japan |
| 70 | GU03050994 | 12/13/12 | | | x | | Hirai | Hajime | Japan |

| | JURIS ID | APP REC'D | AUD | BEC | FAR | REG | Last Name | First Name | City/Country |
|-----|------------|-----------|-----|-----|-----|-----|-------------|------------------|--------------|
| 71 | GU10033864 | 12/13/12 | x | | x | | Hosogane | Hiroko | Japan |
| 72 | GU07102891 | 12/13/12 | | | | x | Kashima | Takayuki | Japan |
| 73 | GU12024561 | 12/13/12 | | | x | | Kihara | Makoto | Japan |
| 74 | GU10074095 | 12/13/12 | | x | | | Kobayashi | Toshiyuki | HI |
| 75 | GU10054001 | 12/13/12 | | x | | | Kodama | Shigeru | Japan |
| 76 | GU07122954 | 12/13/12 | x | x | | | Koshino | Hiroshi | Japan |
| 77 | GU09023379 | 12/13/12 | | | | x | Natakeyama | Hajime | Japan |
| 78 | GU11124501 | 12/13/12 | x | x | | x | Sanchez | Franklin Gregory | GU |
| 79 | GU12024586 | 12/13/12 | | x | | x | Sato | Nami | Japan |
| 80 | GU10114197 | 12/13/12 | | | | x | Wakabayashi | Hidekazu | Japan |
| 81 | Initial | 12/13/12 | x | x | x | x | Wei | Feng | China |
| 82 | GU10074091 | 12/14/12 | | | x | | Al Arar | Belal | Qatar |
| 83 | GU12124959 | 12/14/12 | x | x | x | x | Chu | Yu | Taiwan |
| 84 | GU11124485 | 12/14/12 | x | | | x | Eguchi | Nobuo | Japan |
| 85 | GU09013340 | 12/14/12 | x | | | | Hamaguchi | Hiroko | Japan |
| 86 | GU09113732 | 12/14/12 | | x | | | Hasumi | Emi | Japan |
| 87 | GU03111851 | 12/14/12 | | | | x | Kakoi | Michiko | Japan |
| 88 | GU09073574 | 12/14/12 | | x | | x | Kasuya | Maiko | Japan |
| 89 | GU11064292 | 12/14/12 | x | x | | x | Kawamura | Hitomi | Japan |
| 90 | GU12054703 | 12/14/12 | | x | | | Kim | Jungryul | Japan |
| 91 | GU12064718 | 12/14/12 | | | x | x | Matsumoto | Hideaki | Japan |
| 92 | GU08043059 | 12/14/12 | | x | | | Miyakawa | Hiroshi | Japan |
| 93 | GU12014537 | 12/14/12 | | | | x | Okajima | Nobuaki | Japan |
| 94 | GU12124946 | 12/14/12 | x | | x | | Okimatsu | Kentaro | Japan |
| 95 | GU08063117 | 12/14/12 | | x | | x | Sakaguchi | Hiroaki | Japan |
| 96 | GU12124947 | 12/14/12 | x | | x | | Sakai | Keiichiro | Japan |
| 97 | GU11124483 | 12/14/12 | x | | | | Sano | Hideaki | Japan |
| 98 | GU12064741 | 12/14/12 | | x | | | Shinohara | Makoto | Japan |
| 99 | GU09063502 | 12/14/12 | | x | | | Shinozuka | Ayano | Japan |
| 100 | GU12064712 | 12/14/12 | | | | x | Ueno | Tsuyoshi | Japan |
| 101 | GU12054661 | 12/14/12 | | | | x | Variem | Madhusoodanan | U.A.E. |
| 102 | GU10033865 | 12/17/12 | | | | x | Beppu | Mikio | Japan |
| 103 | GU12124974 | 12/17/12 | x | x | x | x | Chou | Chi-Wei | TX |
| 104 | GU12064722 | 12/17/12 | x | x | | | Fukuyama | Yukinobu | CA |
| 105 | GU12054707 | 12/17/12 | x | | | | Ide | Kanako | Japan |
| 106 | GU08113264 | 12/17/12 | | x | x | x | Iketani | Toshihiro | Switzerland |
| 107 | GU11094410 | 12/17/12 | x | | | | Jain | Sandeep | U.A.E. |
| 108 | GU10084107 | 12/17/12 | | x | | | Kawabata | Naomichi | Japan |
| 109 | GU12044654 | 12/17/12 | x | | | x | Kimura | Keisuke | Japan |
| 110 | GU12054694 | 12/17/12 | x | | x | x | Kwok | Ho Yin | Hong Kong |
| 111 | GU12124953 | 12/17/12 | | x | | x | Lin | Li-Shuen | Taiwan |
| 112 | GU12124975 | 12/17/12 | x | x | x | x | Lin | Ying-Ling | TX |
| 113 | GU12064735 | 12/17/12 | x | x | | x | Mimuro | Tomoko | Japan |
| 114 | GU08073151 | 12/17/12 | x | | x | x | Naeshiro | Ai | Japan |
| 115 | GU12064709 | 12/17/12 | | x | | x | Onishi | Sakiko | Japan |
| 116 | GU11064307 | 12/17/12 | x | | | | Saadah | Salah | Saudi Arabia |
| 117 | GU10094169 | 12/17/12 | | | | x | Shi | Qing | China |
| 118 | GU04032171 | 12/17/12 | | x | | | Shojima | Kenjiro | Japan |
| 119 | GU01051614 | 12/17/12 | x | x | | x | Tanabe | Tsukasa | Japan |
| 120 | GU11094387 | 12/17/12 | | x | | | Yanaga | En | Japan |
| 121 | GU12054687 | 12/18/12 | x | x | x | | Ando | Koichi | Japan |
| 122 | GU11104425 | 12/18/12 | | | | x | Arai | Hirohiko | Japan |
| 123 | GU09033398 | 12/18/12 | x | x | x | x | Funasaka | Masatoshi | Japan |
| 124 | GU11034264 | 12/18/12 | x | x | | | Higuchi | Morihiro | Japan |
| 125 | GU12054665 | 12/18/12 | x | | x | | Kinugasa | Kyohei | Japan |
| 126 | GU08123298 | 12/18/12 | x | x | | x | Kubota | Kazusa | Japan |
| 127 | GU12124954 | 12/18/12 | x | x | | | Liu | Yi-Hsuan | Taiwan |
| 128 | GU12014529 | 12/18/12 | | | | x | Matsubara | Masayuki | Japan |
| 129 | GU08113266 | 12/18/12 | | x | x | | Morikawa | Mitsuyo | Japan |
| 130 | GU12044636 | 12/18/12 | x | | | x | Nyunoya | Miki | Japan |
| 131 | GU11084361 | 12/18/12 | | x | | | Ohashi | Takamitsu | Japan |
| 132 | GU12094834 | 12/18/12 | | x | | | Okubo | Atsushi | Japan |
| 133 | GU12074747 | 12/18/12 | | | x | | Ryu | Mihoko | Japan |
| 134 | GU12024558 | 12/18/12 | | x | | | Saito | Kuniyasu | Japan |
| 135 | GU12014513 | 12/18/12 | | x | x | | Sasaki | Hidekazu | Japan |
| 136 | GU12124955 | 12/18/12 | x | x | x | x | Shih | Shun-Chung | Taiwan |
| 137 | GU12044653 | 12/18/12 | | | | x | Taguchi | Koichiro | Japan |
| 138 | GU12064728 | 12/18/12 | | x | | x | Tahara | Yoshiko | MA |
| 139 | GU10023821 | 12/18/12 | | x | | x | Tanabe | Tomoko | Japan |
| 140 | GU10114197 | 12/18/12 | x | | | | Wakabayashi | Hidekazu | Japan |
| 141 | GU09093659 | 12/18/12 | | x | | x | Wei | Yu-Chen | Taiwan |

| | JURIS ID | APP REC'D | AUD | BEC | FAR | REG | Last Name | First Name | City/Country |
|-----|------------|-----------|-----|-----|-----|-----|-----------|------------|--------------|
| 142 | GU12054681 | 12/18/12 | | x | x | x | Yamasaki | Shohei | Japan |
| 143 | GU11094376 | 12/18/12 | | x | | | Yoshida | Kayo | Japan |
| 144 | GU11094388 | 12/18/12 | | x | x | | Zhang | Siyuan | China |
| 145 | GU12124965 | 12/19/12 | x | x | x | x | Chen | Pin-Yen | TX |
| 146 | GU11104421 | 12/19/12 | x | | x | x | Fei | Xiaoli | China |
| 147 | GU11104423 | 12/19/12 | x | x | | x | Hayakawa | Kumiko | Japan |
| 148 | GU12124957 | 12/19/12 | | x | x | | Hirako | Shun | Japan |
| 149 | Initial | 12/19/12 | x | x | x | x | Jao | Shu-An | TX |
| 150 | GU12084779 | 12/19/12 | | x | | | Lo | Ju-Hao | Taiwan |
| 151 | Initial | 12/19/12 | x | | x | | Wang | Chien-Wen | Taiwan |
| 152 | Initial | 12/19/12 | x | x | x | x | Yu | Tsai-Hsuan | TX |
| 153 | Initial | 12/20/12 | x | x | x | x | Kau | Ming-Shi | Taiwan |
| 154 | GU12124956 | 12/20/12 | x | x | x | | Nakamura | Asaka | Japan |
| 155 | GU12094830 | 12/20/12 | | | x | | Toriumi | Junichiro | Japan |
| 156 | GU12064725 | 12/20/12 | | | x | | Wang | Jiayu | CA |
| 157 | GU12054682 | 12/20/12 | x | x | | | Yaegashi | Takako | Japan |
| 158 | GU10094151 | 12/21/12 | x | | | x | Chen | Guan-Sheng | Taiwan |
| 159 | Initial | 12/21/12 | x | x | x | x | Chiang | Wan-Chen | TX |
| 160 | GU99110335 | 12/21/12 | | | x | | Ishii | Akinori | Japan |
| 161 | GU11074344 | 12/21/12 | | x | | | Ishimaru | Kiyozo | Japan |
| 162 | GU12084791 | 12/21/12 | x | x | | | Jiang | Yao | MO |
| 163 | GU12124964 | 12/21/12 | x | | x | | Jin | Linjie | China |
| 164 | GU03051092 | 12/21/12 | | x | | x | Kambe | Yuko | Japan |
| 165 | GU12024572 | 12/21/12 | x | | | x | Kimura | Tomoyuki | Japan |
| 166 | GU11064288 | 12/21/12 | | x | | | Kinoshita | Yurika | Japan |
| 167 | GU12074766 | 12/21/12 | | x | | | Kurotsu | Shotaro | Japan |
| 168 | GU12054668 | 12/21/12 | x | x | | | Saada | Mohamed | Saudi Arabia |
| 169 | GU12104880 | 12/21/12 | | | x | | Suzuki | Kengo | Singapore |
| 170 | Initial | 12/21/12 | x | x | x | x | Tong | Junma | China |
| 171 | GU12124976 | 12/24/12 | x | | | | Alawadhi | Sharif | U.A.E. |
| 172 | GU11114478 | 12/24/12 | x | | | x | Eldabi | Eldejasti | Saudi Arabia |
| 173 | Initial | 12/24/12 | x | | x | | Gao | Yunham | China |
| 174 | GU08073131 | 12/24/12 | x | x | | x | Ikawa | Tsutomu | Japan |
| 175 | GU09053492 | 12/24/12 | x | x | | | Kawasaki | Masato | Japan |
| 176 | GU11084355 | 12/24/12 | x | x | x | x | Liu | Chou Yang | Taiwan |
| 177 | GU12124963 | 12/24/12 | x | | x | | Ma | Xingyu | IL |
| 178 | GU08063125 | 12/24/12 | x | x | | | Park | Young Eun | Korea |
| 179 | GU11084362 | 12/24/12 | x | x | | | Suto | Fumio | Japan |
| 180 | GU12124961 | 12/24/12 | | x | | x | Tanaka | Tomoc | Japan |
| 181 | GU12034598 | 12/26/12 | x | | | | Hsu | Chih-Chen | Taiwan |
| 182 | GU00051837 | 12/26/12 | | | x | x | Ito | Junichiro | Japan |
| 183 | GU12044651 | 12/26/12 | | x | x | | Kakuta | Mami | Japan |
| 184 | GU08053082 | 12/26/12 | x | | | x | Kawahara | Kazunari | Japan |
| 185 | GU01111902 | 12/26/12 | | | x | | Komae | Yoshiki | Japan |
| 186 | GU10094165 | 12/26/12 | | | x | | Miyako | Mikiko | Japan |
| 187 | GU11094414 | 12/26/12 | x | | | x | Mori | Yosuke | Thailand |
| 188 | GU12124960 | 12/26/12 | | x | | | Murase | Kenta | Japan |
| 189 | GU08053107 | 12/26/12 | | x | | x | Ogawa | Hisashi | Japan |
| 190 | GU10084118 | 12/26/12 | x | | | x | Sakamaki | Takeshi | Japan |
| 191 | GU10084104 | 12/26/12 | x | x | | | Sato | Daisuke | Japan |
| 192 | GU10084110 | 12/26/12 | | x | | x | Sato | Hironobu | Japan |
| 193 | GU11064305 | 12/26/12 | x | x | | | Sugiyama | Tatsuhiko | Japan |
| 194 | GU11124506 | 12/26/12 | | x | x | | Suzuki | Takahisa | Japan |
| 195 | GU08033038 | 12/27/12 | x | | | | Cheng | Pei-Yi | Taiwan |
| 196 | GU08033047 | 12/27/12 | | x | | x | Huang | Hsueh-Ling | Taiwan |
| 197 | Initial | 12/27/12 | | x | x | | Huang | Sau-Chien | Taiwan |
| 198 | GU13014984 | 12/27/12 | x | x | x | x | Lin | Pei-Hua | Taiwan |
| 199 | GU12024557 | 12/27/12 | x | x | | | Saito | Etsuko | Japan |
| 200 | GU09043428 | 12/27/12 | | x | | | Shinohara | Keisuke | Japan |
| 201 | GU11124498 | 12/27/12 | x | x | | | Tsai | Yi-Hsin | Taiwan |
| 202 | GU11084369 | 12/28/12 | | | | x | Alshehhi | Noora | U.A.E. |
| 203 | GU12064730 | 12/28/12 | x | x | | | Chiu | Yi-Hui | Taiwan |
| 204 | GU10064026 | 12/28/12 | | | x | | Guo | Wenting | China |
| 205 | GU08053076 | 12/28/12 | | x | x | x | Hirota | Asako | Japan |
| 206 | GU12054684 | 12/28/12 | | | | x | Ide | Yoshikuni | Japan |
| 207 | GU08103234 | 12/28/12 | | | x | x | Kishimoto | Keisuke | Japan |
| 208 | GU11094375 | 12/28/12 | | x | | x | Kushida | Harumi | Japan |
| 209 | GU11064304 | 12/28/12 | x | | | x | Norishisa | Yasuyuki | Japan |
| 210 | GU12034622 | 12/28/12 | x | | | | Yoshimura | Mitsuru | Japan |

| | JURIS ID | APP REC'D | AUD | BEC | FAR | REG | Last Name | First Name | City/Country |
|-------------------------|------------|-----------|------------|------------|-----------|------------|-----------|------------|--------------|
| 211 | GU12024565 | 12/31/12 | | x | | x | Choi | Ahwon | MO |
| 212 | GU12034608 | 12/31/12 | x | | | | Hori | Takaaki | MA |
| 213 | GU12124977 | 12/31/12 | x | x | x | | Huang | Yuan | IL |
| 214 | GU12084808 | 12/31/12 | x | | x | | Kawano | Eisuke | Japan |
| 215 | Initial | 12/31/12 | x | x | x | x | Su | Shuang | IL |
| 216 | GU12014545 | 12/31/12 | | | x | | Watabe | Yoshiharu | Japan |
| 217 | GU12074767 | 12/31/12 | | | x | x | Yuhara | Mitsuyasu | Japan |
| Total by Section | | | 105 | 125 | 86 | 108 | | | |

Approved by:

John Onedera
Chairman

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of January 17, 2013 Page 1

| | Name of Applicant | Application for | Employer/period | Schools Attended | Experience | U.S. CPA Verifying Jurisdiction Status | Other licenses held | Recommendation |
|----|----------------------------------|--|--|--|---|--|---------------------|----------------|
| 1 | Ms. Kayoko Prieur Canada | Cert # 679 Reinstatement LTP Active-Attest | LVMH Watch & Jewelry Repair | | 121 CPE hours completed | | | Approval |
| 2 | Mr. Antonio Ghaleb Qatar | Init Cert LTP Active - Attest | Mazars Ahmed Tawfik & Co. CPAs 4/2009 to present | Holy Spirit University USEK BA and MBA | 50% Audit/Attest Serv 20% Financial Advisory Ser 20% Tax Services 10% Consulting | Nabih W. Daaboul Massachusetts Good Standing | None | Approval |
| 3 | Ms. Teng Teng leong Macau, China | Init Cert LTP Active Attest | KPMG Macau 10/2009 to present | Renmin Univ of China BBA Rigos Prof Educ Program | 80% Audit/Attest Serv 20% Tax/Tax Advis Serv | Lam Shu Yan Washington Good Standing | None | Approval |
| 4 | Ms. Kai Yi Luk Hong Kong | Init Cert LTP Active -Attest | Ernst & Young - Hong Kong 11/2010 to present | Northwestern Oklahoma State University BS | 100% Audit/Attest Serv | Xiao Fang Christine Lin Delaware Good Standing | None | Approval |
| 5 | Mr. Zhenguo Huang Beijing, China | Init Cert LTP Active - Non Attest | China Shenhua Energy Co. Ltd 10/05 to present | Changsha University of Science & Technology BA Mgmt | 100% Accounting Services | Ling Yang Yan Maine Good Standing | None | Approval |
| 6 | Ms. Arlene L. Lizama Saipan | Init Cert LTP- Active - Non Attest | Commonwealth Utilities Corp 7/2003 to present | Univ of Phoenix BS Acctg | 95%Accounting Services 5% Mgmt Advisory Serv | Charles Warren California Good Standing. | None | Approval |
| 7 | Mr. Kazuya Mashiko Tokyo, Japan | Init Cert LTP - Active - Non Attest | Gree Inc. 5/2012 to present Bank of Tokyo Mitsubishi 4/2011 to 6/2012 Mitsubishi UFJ Securities 3/2008 to 4/2011 | Indiana University BS Finance USC MA Acctg | 1 % Accounting Services 98% Financial Services 1% Tax/Tax Advisory Serv | Toomy Siu Wai Chung New York Good Standing | None | Approval |
| 8 | Mr. Changhui Cao Shanghai, China | Init Cert LTP - Inactive | Shelter Logic China 4/2008 to present | AnHui Univ of Finance & Economics St Mary's University | | | None | Approval |
| 9 | Ms. Tze-Yun Chen Taiwan | Init Cert LTP Inactive | Harvest Capital Group 9/2010 to present PricewaterhouseCoopers Taipei 9/2006 to 7/2008 | National Taiwan Univ BA | | | None | Approval |
| 10 | Ms. Jui-Yun Chi Taiwan | Init Cert LTP Inactive | AXA China Region Ltd 12/2011 to present Prudential Life Insurance Co. Of Taiwan 7/2008 to 12/2011 Deloitte & Touche, Taiwan 9/2005 to 6/2008 | National Taipei Univ BA Acctg | | | None | Approval |

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 Applications for Initial Certification and License to Practice
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| | Name of Applicant | Application for | Employer/period | Schools Attended | Experience | U.S. CPA Verifying Jurisdiction Status | Other licenses held | Recommendation |
|----|-------------------------------|------------------------------|---|---|------------|--|-----------------------------|----------------|
| 11 | Mr. Masahiro Fuse Japan | Init Cert LTP Inactive | Hospitality Partners Inc. 5/2011 to present Real Property Advisors 6/2010 to 5/2011 ING Real Estate Investment Japan 5/2007 to 4/2010 | Waseda University BA Econ Bradley University | | | California Good Standing | Approval |
| 12 | Mr. Jong Deok Kim Korea | Init Cert LTP Inactive | | University of Seoul Korea, Sungkyukwan Univ BA KAIS | | | None | Approval |
| 13 | Mr. Hayato Koya Japan | Init Cert LTP Inactive | Itochu Corp 4/1998 to present | Univ of Tokyo BA Liberal Arts Cal State East Bay | | | None | Approval |
| 14 | Ms. Kim Kim Li Taiwan | Init Cert LTP Inactive | Jia Wei Co. CPAs 7/2012 to present | Natl Taiwan Univ BBA & MBA Acctg | | | None | Approval |
| 15 | Mr. Ikuo Meno Japan | Init Cert LTP Inactive | Tetsuya Minato (MOL Japan) 4/1981 to present | Senshu Univeristy BA | | | None | Approval |
| 16 | Ms. Sayaka Nakayama Japan | Init Cert LTP Inactive | Mizuho Investors Securities Co. Ltd. 4/2002 to present | Sophia University BA Laws Cal State East Bay | | | None | Approval |
| 17 | Mr. Chung-Chih Shih Taiwan | Init Cert LTP Inactive | Ernst & Young Taiwan 9/2011 to present | National Taiwan Univ BBA | | | None | Approval |
| 18 | Ms. Yu-Ping Wang Taiwan | Init Cert LTP Inactive | TPV Technology Ltd. 11/2012 to present Natl Tax Admin of Central Taiwan 7/2010 to 10/2010 Deloitte Touche Tohmatsu 9/2007 to 10/2009 | Natl Chengchi Univ BBA The John Hopkins Univ MS Finance | | | None | Approval |
| 19 | Ms. Keiko Watanabe Japan | Init Cert LTP Inactive | BPM Associates 11/2012 to present Mizuho Investors Securities 4/2008 to 8/2011 | Osaka University BA Cal State East Bay | | | None | Approval |

| Jurisdiction Candidate ID | Jurisdiction Application Date | Examination Section ID | Attendance Date | Candidate First Name | Candidate Last Name | Exam Section | P/F | Expires |
|---------------------------|-------------------------------|------------------------|-----------------|----------------------|---------------------|--------------|-----|-------------|
| GU11114457 | 20120524 | 4858822 | 20121105 | YASUHISA | ABE | AUD | F | |
| GU11084353 | 20120829 | 4948388 | 20121125 | KOJI | AIZAWA | REG | F | |
| GU09113711 | 20120625 | 4898316 | 20121125 | TAKAKO | AKIMOTO | BEC | P | all 4 parts |
| GU10084108 | 20120626 | 4898311 | 20121128 | HIRONOBU | AKIYOSHI | BEC | P | all 4 parts |
| GU10074091 | 20121004 | 4994156 | 20121128 | BELAL | AL ARAR | FAR | F | |
| GU11074346 | 20120917 | 4964998 | 20121128 | MOHAMMAD | AL-MATARI | REG | F | |
| GU11084369 | 20120628 | 4901251 | 20121127 | NOORA | ALSHEHHI | REG | F | |
| GU12054687 | 20120522 | 4866200 | 20121116 | KOICHI | ANDO | AUD | F | |
| GU12054687 | 20120522 | 4866201 | 20121018 | KOICHI | ANDO | BEC | F | |
| GU12054687 | 20120831 | 4949322 | 20121017 | KOICHI | ANDO | FAR | F | |
| GU12054687 | 20120522 | 4866203 | 20121130 | KOICHI | ANDO | REG | F | |
| GU12054664 | 20120904 | 4951615 | 20121112 | TOMOHIKO | ANZAI | AUD | F | |
| GU12054664 | 20120904 | 4951616 | 20121126 | TOMOHIKO | ANZAI | FAR | P | 5/31/2014 |
| GU11074342 | 20120918 | 4966982 | 20121126 | TAKASHI | AOKI | AUD | P | 5/31/2014 |
| GU11104425 | 20120628 | 4901141 | 20121119 | HIROTAKA | ARAI | AUD | P | 5/31/2014 |
| GU11104425 | 20120628 | 4901143 | 20121111 | HIROTAKA | ARAI | REG | F | |
| GU11034254 | 20120924 | 4972912 | 20121127 | HIROYOSHI | ARAI | AUD | P | all 4 parts |
| GU11084366 | 20120504 | 4844416 | 20121125 | RYOSUKE | ARAI | FAR | F | |
| GU08012982 | 20030501 | 4858325 | 20121005 | MARIA ANGELA | BATES | FAR | F | |
| GU12094831 | 20120912 | 4967023 | 20121120 | KATHERINE | BAUTISTA | AUD | P | 5/31/2014 |
| GU10033865 | 20120918 | 4966749 | 20121109 | MIKIO | BEPPU | AUD | F | |
| GU10033865 | 20120530 | 4862579 | 20121125 | MIKIO | BEPPU | REG | F | |
| GU10043950 | 20111117 | 4723775 | 20121204 | SEE | CABRERA | FAR | F | |
| GU11114450 | 20120319 | 4806443 | 20121120 | CHANGHUI | CAO | AUD | P | all 4 parts |
| GU11114450 | 20120319 | 4806444 | 20121119 | CHANGHUI | CAO | REG | P | all 4 parts |
| GU10094155 | 20120322 | 4808863 | 20121001 | KAREN | CARPO | AUD | P | 4/30/2014 |
| GU10094155 | 20120924 | 4972920 | 20121127 | KAREN | CARPO | BEC | F | |
| GU12034592 | 20120301 | 4807459 | 20121008 | KATTY | CHAN | AUD | F | |
| GU10033869 | 20120612 | 4896460 | 20121001 | KANOKPORN | CHANAJARUNVI | AUD | F | |
| GU10033869 | 20120612 | 4896461 | 20121114 | KANOKPORN | CHANAJARUNVI | FAR | F | |
| GU12044638 | 20120416 | 4830544 | 20121030 | MING-LUN | CHANG | AUD | F | |
| GU12044638 | 20120416 | 4830545 | 20121030 | MING-LUN | CHANG | BEC | P | 4/30/2014 |
| GU12044638 | 20120416 | 4830546 | 20121029 | MING-LUN | CHANG | FAR | P | 4/30/2014 |
| GU12044638 | 20120416 | 4830547 | 20121029 | MING-LUN | CHANG | REG | F | |
| GU11124484 | 20120801 | 4928702 | 20121113 | YANG-HO | CHANG | FAR | F | |
| GU11124484 | 20120801 | 4928703 | 20121114 | YANG-HO | CHANG | REG | F | |
| GU12084783 | 20120812 | 4937817 | 20121126 | YING-FANG | CHANG | AUD | F | |
| GU12084783 | 20120812 | 4937818 | 20121127 | YING-FANG | CHANG | FAR | F | |
| GU11084368 | 20120928 | 4978912 | 20121129 | CHANG-AN | CHEN | FAR | F | |
| GU10094151 | 20120619 | 4892890 | 20121130 | GUAN-SHENG | CHEN | AUD | F | |
| GU10094151 | 20120619 | 4892891 | 20121128 | GUAN-SHENG | CHEN | FAR | P | 5/31/2014 |
| GU10094151 | 20120619 | 4892892 | 20121129 | GUAN-SHENG | CHEN | REG | F | |
| GU12074758 | 20121029 | 5001148 | 20121117 | TSAI-WEI | CHEN | REG | P | 5/31/2014 |
| GU11044271 | 20120808 | 4933452 | 20121008 | TZE-YUN | CHEN | AUD | P | all 4 parts |
| GU12064736 | 20120913 | 4964065 | 20121114 | WAN-LING | CHEN | AUD | P | 5/31/2014 |

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|------------|----------|---------|----------|---------------|-------------|-----|---|-------------|
| GU12064736 | 20120529 | 4901022 | 20121204 | WAN-LING | CHEN | BEC | F | |
| GU12064736 | 20120529 | 4901023 | 20121009 | WAN-LING | CHEN | FAR | P | 4/30/2014 |
| GU12064736 | 20120913 | 4964066 | 20121026 | WAN-LING | CHEN | REG | F | |
| GU08033038 | 20120601 | 4865579 | 20121127 | PEI-YI | CHENG | AUD | F | |
| GU08033038 | 20120601 | 4865581 | 20121126 | PEI-YI | CHENG | FAR | P | 5/31/2014 |
| GU09023376 | 20120926 | 4975595 | 20121119 | JUI-YUN | CHI | BEC | P | all 4 parts |
| GU10074069 | 20120827 | 4946323 | 20121019 | CHEN-I | CHIANG | BEC | F | |
| GU11044268 | 20120601 | 4865575 | 20121009 | KANG HUAN | CHIEN | FAR | P | 4/30/2014 |
| GU11044268 | 20120601 | 4865576 | 20121008 | KANG HUAN | CHIEN | REG | F | |
| GU12064730 | 20120619 | 4894019 | 20121119 | YI-HUI | CHIU | AUD | F | |
| GU12064730 | 20120619 | 4894020 | 20121115 | YI-HUI | CHIU | BEC | F | |
| GU12064730 | 20120619 | 4894021 | 20121120 | YI-HUI | CHIU | FAR | P | 5/31/2014 |
| GU12064730 | 20120619 | 4894022 | 20121116 | YI-HUI | CHIU | REG | F | |
| GU11024235 | 20120726 | 4923608 | 20121128 | MAN FAI | CHOU | AUD | P | 5/31/2014 |
| GU11084356 | 20120522 | 4856737 | 20121029 | SHIH-YANG | CHOU | AUD | P | 4/30/2014 |
| GU11084356 | 20120522 | 4856738 | 20121030 | SHIH-YANG | CHOU | BEC | F | |
| GU11084356 | 20120522 | 4856739 | 20121030 | SHIH-YANG | CHOU | REG | F | |
| GU08083172 | 20121016 | 4992332 | 20121130 | YAN WING | CHU | REG | F | |
| GU11124491 | 20120619 | 4899345 | 20121022 | SHERILLOU | CURA | REG | P | 4/30/2014 |
| GU12044659 | 20120926 | 4975456 | 20121122 | ATANU | DAS | AUD | P | 5/31/2014 |
| GU12044652 | 20120426 | 4852466 | 20121116 | MARIO | DORSEY | BEC | F | |
| GU12064721 | 20120921 | 4971985 | 20121126 | NIMESH | DOSHI | FAR | P | 5/31/2014 |
| GU11124485 | 20120918 | 4966762 | 20121119 | NOBUO | EGUCHI | AUD | F | |
| GU11124485 | 20120918 | 4966763 | 20121119 | NOBUO | EGUCHI | REG | F | |
| GU11114478 | 20120605 | 4868626 | 20121126 | ELDEIASTI | ELDABI | AUD | F | |
| GU12094829 | 20120913 | 4964071 | 20121120 | LALLA SOUNDOS | ELKHAILI | FAR | F | |
| GU11104421 | 20120910 | 4958720 | 20121010 | XIAO LI | FEI | REG | F | |
| GU12104889 | 20121030 | 5002408 | 20121130 | RYOMA | FUJIBAYASHI | AUD | F | |
| GU11084352 | 20120917 | 4964988 | 20121129 | HIRONARI | FUJIMOTO | AUD | F | |
| GU11084352 | 20120917 | 4964989 | 20121106 | HIRONARI | FUJIMOTO | BEC | F | |
| GU11124480 | 20120621 | 4893116 | 20121125 | KOJI | FUJIMOTO | BEC | F | |
| GU11124480 | 20120621 | 4893117 | 20121126 | KOJI | FUJIMOTO | REG | F | |
| GU12054704 | 20121010 | 4986199 | 20121126 | KEN | FUKUMOTO | BEC | F | |
| GU12054704 | 20121010 | 4986200 | 20121121 | KEN | FUKUMOTO | FAR | F | |
| GU12064722 | 20120525 | 4880173 | 20121117 | YUKINOBU | FUKUYAMA | AUD | F | |
| GU12064722 | 20121009 | 4985654 | 20121129 | YUKINOBU | FUKUYAMA | BEC | F | |
| GU12064722 | 20120525 | 4880176 | 20121110 | YUKINOBU | FUKUYAMA | REG | P | 5/31/2014 |
| GU09033398 | 20120706 | 4907805 | 20121128 | MASATOSHI | FUNASAKA | REG | F | |
| GU12014532 | 20120927 | 4976654 | 20121129 | MASAFUMI | FURUDATE | BEC | P | all 4 parts |
| GU12014532 | 20120927 | 4976655 | 20121109 | MASAFUMI | FURUDATE | REG | P | all 4 parts |
| GU12024555 | 20121004 | 4984050 | 20121120 | MASAHIRO | FUSE | AUD | P | all 4 parts |
| GU12064715 | 20120918 | 4966759 | 20121105 | RYO | GODA | AUD | P | 5/31/2014 |
| GU12064717 | 20120608 | 4893963 | 20121117 | MASAHIRO | GOTO | AUD | F | |
| GU12064717 | 20120608 | 4893964 | 20121104 | MASAHIRO | GOTO | REG | F | |
| GU09023361 | 20120511 | 4850793 | 20121111 | SHUN | GOTO | AUD | P | all 4 parts |
| GU11124493 | 20120911 | 4973106 | 20121111 | TOMOMASA | GOTO | AUD | P | 5/31/2014 |
| GU11124493 | 20120911 | 4973107 | 20121130 | TOMOMASA | GOTO | FAR | F | |
| GU11124493 | 20120911 | 4973108 | 20121125 | TOMOMASA | GOTO | REG | F | |
| GU11114461 | 20120716 | 4915170 | 20121120 | ZHIQING | GU | AUD | F | |

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|------------|----------|---------|----------|------------|------------|-----|---|-------------|
| GU09013340 | 20120828 | 4947326 | 20121128 | HIROKO | HAMAGUCHI | AUD | F | |
| GU09013340 | 20120917 | 4965008 | 20121126 | HIROKO | HAMAGUCHI | REG | P | 5/31/2014 |
| GU11064294 | 20120910 | 4956866 | 20121127 | SAED GHAZI | HAMZAH | BEC | F | |
| GU09113732 | 20120921 | 4971986 | 20121121 | EMI | HASUMI | BEC | F | |
| GU12084804 | 20120827 | 4946327 | 20121126 | KENTARO | HATA | FAR | P | 5/31/2014 |
| GU09023379 | 20120926 | 4975596 | 20121114 | HAJIME | HATAKEYAMA | REG | F | |
| GU11104423 | 20120614 | 4884231 | 20121117 | KUMIKO | HAYAKAWA | REG | F | |
| GU12014539 | 20120924 | 4972913 | 20121120 | HIROSHI | HAYASAKA | BEC | P | all 4 parts |
| GU12014539 | 20120924 | 4972914 | 20121119 | HIROSHI | HAYASAKA | FAR | P | all 4 parts |
| GU12034618 | 20121002 | 4986207 | 20121102 | JIN | HAYASHI | AUD | F | |
| GU12034618 | 20121024 | 4997627 | 20121122 | JIN | HAYASHI | BEC | F | |
| GU12034618 | 20121002 | 4986209 | 20121101 | JIN | HAYASHI | REG | F | |
| GU12044657 | 20120427 | 4840437 | 20121018 | XIAO | HE | FAR | P | 4/30/2014 |
| GU12044657 | 20120427 | 4840438 | 20121019 | XIAO | HE | REG | P | 4/30/2014 |
| GU11034264 | 20121003 | 4981383 | 20121128 | MORIHIRO | HIGUCHI | AUD | F | |
| GU11034264 | 20121003 | 4981384 | 20121116 | MORIHIRO | HIGUCHI | BEC | F | |
| GU12054678 | 20120917 | 4964984 | 20121128 | TOSHIYA | HIRA | AUD | F | |
| GU03050994 | 20120626 | 4898330 | 20121120 | HAJIME | HIRAI | FAR | F | |
| GU08053109 | 20120920 | 4968467 | 20121030 | MASASHI | HIRANO | BEC | F | |
| GU08053109 | 20120920 | 4968468 | 20121029 | MASASHI | HIRANO | FAR | P | 4/30/2014 |
| GU12094836 | 20120910 | 4969970 | 20121126 | SATORU | HIRAYAMA | FAR | F | |
| GU12094836 | 20120910 | 4969971 | 20121122 | SATORU | HIRAYAMA | REG | F | |
| GU11124499 | 20120626 | 4898325 | 20121115 | SZU-HUI | HO | AUD | F | |
| GU11124499 | 20120626 | 4898326 | 20121114 | SZU-HUI | HO | BEC | P | 5/31/2014 |
| GU11124499 | 20120626 | 4898327 | 20121113 | SZU-HUI | HO | REG | P | 5/31/2014 |
| GU12074764 | 20120727 | 4924076 | 20121029 | WEI-LING | HO | AUD | F | |
| GU12074764 | 20120727 | 4924077 | 20121030 | WEI-LING | HO | BEC | F | |
| GU12034608 | 20120924 | 4972910 | 20121129 | TAKAAKI | HORI | FAR | P | 5/31/2014 |
| GU02111013 | 20120911 | 4962292 | 20121129 | TAKAO | HORII | AUD | F | |
| GU10114198 | 20120910 | 4956864 | 20121126 | PEI-YU | HSIEH | AUD | P | all 4 parts |
| GU10114198 | 20120910 | 4956865 | 20121127 | PEI-YU | HSIEH | BEC | P | all 4 parts |
| GU12034598 | 20120305 | 4788852 | 20121108 | CHIH-CHEN | HSU | AUD | F | |
| GU12034598 | 20120305 | 4788853 | 20121129 | CHIH-CHEN | HSU | BEC | P | 5/31/2014 |
| GU12034598 | 20120305 | 4788854 | 20121001 | CHIH-CHEN | HSU | FAR | P | 4/30/2014 |
| GU12034598 | 20120305 | 4788855 | 20121021 | CHIH-CHEN | HSU | REG | P | 4/30/2014 |
| GU12094826 | 20120807 | 4964828 | 20121119 | CHIA-WEI | HUANG | AUD | F | |
| GU12094826 | 20120807 | 4964829 | 20121121 | CHIA-WEI | HUANG | FAR | F | |
| GU08033047 | 20120619 | 4889747 | 20121120 | HSUEH-LING | HUANG | BEC | F | |
| GU08033047 | 20120619 | 4889748 | 20121119 | HSUEH-LING | HUANG | FAR | P | 5/31/2014 |
| GU08033047 | 20120918 | 4967014 | 20121120 | HSUEH-LING | HUANG | REG | F | |
| GU11114458 | 20120618 | 4888209 | 20121029 | JUNQING | HUANG | REG | F | |
| GU12044633 | 20121008 | 4995397 | 20121126 | MING-JU | HUANG | BEC | P | 5/31/2014 |
| GU12044649 | 20120917 | 4965001 | 20121016 | WEI-CHIH | HUANG | AUD | P | 4/30/2014 |
| GU12044649 | 20120911 | 4960821 | 20121015 | WEI-CHIH | HUANG | FAR | F | |
| GU11114470 | 20120808 | 4933332 | 20121128 | ZHENGUO | HUANG | AUD | P | all 4 parts |
| GU11114470 | 20120808 | 4933333 | 20121129 | ZHENGUO | HUANG | BEC | P | all 4 parts |
| GU11114470 | 20120808 | 4933334 | 20121127 | ZHENGUO | HUANG | FAR | P | all 4 parts |
| GU11114470 | 20120808 | 4933335 | 20121126 | ZHENGUO | HUANG | REG | P | all 4 parts |
| GU12074759 | 20120416 | 4921526 | 20121030 | TZU-YI | HUNG | AUD | F | |

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|------------|----------|---------|----------|-----------|----------------|-----|---|-------------|
| GU12074759 | 20120416 | 4921527 | 20121002 | TZU-YI | HUNG | FAR | P | 4/30/2014 |
| GU11064312 | 20120711 | 4910029 | 20121129 | MOHAMED | IBRAHIM KHALIL | REG | P | all 4 parts |
| GU09073584 | 20120612 | 4880159 | 20121104 | HITOSHI | IDE | AUD | F | |
| GU09073584 | 20120612 | 4880160 | 20121102 | HITOSHI | IDE | BEC | F | |
| GU12054707 | 20120530 | 4866271 | 20121117 | KANAKO | IDE | AUD | F | |
| GU12054707 | 20120530 | 4866272 | 20121117 | KANAKO | IDE | BEC | P | 5/31/2014 |
| GU08073131 | 20121012 | 4988423 | 20121128 | TSUTOMU | IKAWA | AUD | F | |
| GU08073131 | 20121012 | 4988424 | 20121105 | TSUTOMU | IKAWA | BEC | F | |
| GU08113264 | 20121001 | 4978921 | 20121121 | TOSHIHIRO | IKETANI | BEC | F | |
| GU08113264 | 20121001 | 4978922 | 20121119 | TOSHIHIRO | IKETANI | FAR | F | |
| GU08113264 | 20121001 | 4978923 | 20121115 | TOSHIHIRO | IKETANI | REG | F | |
| GU07112927 | 20120917 | 4964991 | 20121127 | CHIZURU | IKEYAMA | REG | P | all 4 parts |
| GU07032734 | 20120925 | 4974333 | 20121121 | AKIKO | INABA | AUD | F | |
| GU07032734 | 20120925 | 4974334 | 20121129 | AKIKO | INABA | BEC | F | |
| GU99110335 | 20120918 | 4967015 | 20121125 | AKINORI | ISHII | FAR | F | |
| GU11074344 | 20120919 | 4966767 | 20121119 | KIYOZO | ISHIMARU | AUD | P | 5/31/2014 |
| GU12054685 | 20120522 | 4858328 | 20121114 | KENJI | ITO | REG | F | |
| GU08053094 | 20121016 | 4990921 | 20121127 | OSAMU | IWAKI | BEC | P | all 4 parts |
| GU12084776 | 20120806 | 4931918 | 20121126 | TOSHIHIKO | IWANO | AUD | P | 5/31/2014 |
| GU12084776 | 20120806 | 4931919 | 20121117 | TOSHIHIKO | IWANO | FAR | P | 5/31/2014 |
| GU11094410 | 20120827 | 4946326 | 20121125 | SANDEEP | JAIN | AUD | F | |
| GU11114448 | 20120416 | 4827258 | 20121004 | KUO-CHEN | JEN | FAR | P | all 4 parts |
| GU11114448 | 20120416 | 4827259 | 20121005 | KUO-CHEN | JEN | REG | P | all 4 parts |
| GU12084799 | 20120822 | 4941807 | 20121026 | PAUL | JEON | FAR | F | |
| GU12014549 | 20121003 | 4981397 | 20121105 | JHAO-WUN | JHANG | REG | F | |
| GU12084791 | 20120820 | 4955238 | 20121130 | YAO | JIANG | FAR | P | 5/31/2014 |
| GU12084791 | 20120820 | 4955239 | 20121028 | YAO | JIANG | REG | P | 4/30/2014 |
| GU12084811 | 20120829 | 4948445 | 20121120 | YUN | JIANG | BEC | F | |
| GU12084811 | 20120829 | 4948446 | 20121119 | YUN | JIANG | REG | F | |
| GU03111851 | 20120614 | 4884238 | 20121128 | MICHIKO | KAKOI | REG | F | |
| GU12044651 | 20120426 | 4837186 | 20121004 | MAMI | KAKUTA | BEC | F | |
| GU12044651 | 20120920 | 4968477 | 20121129 | MAMI | KAKUTA | FAR | F | |
| GU10033863 | 20120907 | 4955170 | 20121130 | KENICHI | KAMATA | REG | F | |
| GU03051092 | 20120918 | 4967007 | 20121128 | YUKO | KAMBE | AUD | P | 5/31/2014 |
| GU03051092 | 20120918 | 4967008 | 20121129 | YUKO | KAMBE | BEC | F | |
| GU12044650 | 20121012 | 4988421 | 20121121 | RYO | KAMIMURA | BEC | F | |
| GU09113720 | 20121002 | 4981403 | 20121126 | MASASHI | KANACHI | BEC | P | 5/31/2014 |
| GU09043442 | 20120921 | 4971978 | 20121112 | MASARU | KANAKUBO | AUD | P | 5/31/2014 |
| GU09063510 | 20121003 | 4981385 | 20121125 | YOSUKE | KANEKO | AUD | P | 5/31/2014 |
| GU07102891 | 20120918 | 4966766 | 20121128 | TAKAYUKI | KASHIMA | REG | F | |
| GU09073574 | 20121001 | 4990413 | 20121126 | MAIKO | KASUYA | BEC | F | |
| GU09073574 | 20120621 | 4893112 | 20121121 | MAIKO | KASUYA | REG | F | |
| GU12064743 | 20120629 | 4909546 | 20121117 | KENGO | KATAOKA | BEC | F | |
| GU01111114 | 20120621 | 4892957 | 20121102 | YOSHITERU | KATO | REG | F | |
| GU10084107 | 20120830 | 4949237 | 20121130 | NAOMICHI | KAWABATA | BEC | F | |
| GU11124494 | 20120821 | 4940960 | 20121117 | YUSAKU | KAWADE | FAR | P | 5/31/2014 |
| GU08053082 | 20120925 | 4973727 | 20121130 | KAZUNARI | KAWAHARA | AUD | F | |
| GU08053082 | 20120907 | 4955166 | 20121113 | KAZUNARI | KAWAHARA | REG | F | |
| GU11064292 | 20120918 | 4966768 | 20121101 | HITOMI | KAWAMURA | AUD | F | |

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| GU11064292 | 20120918 | 4966769 | 20121130 | HITOMI | KAWAMURA | BEC | F | |
| GU11064292 | 20120918 | 4966770 | 20121115 | HITOMI | KAWAMURA | REG | F | |
| GU12084808 | 20120828 | 4949051 | 20121128 | EISUKE | KAWANO | AUD | F | |
| GU12084808 | 20120828 | 4949052 | 20121122 | EISUKE | KAWANO | FAR | F | |
| GU09053492 | 20120717 | 4917259 | 20121125 | MASATO | KAWASAKI | BEC | F | |
| GU09053492 | 20120717 | 4917260 | 20121125 | MASATO | KAWASAKI | FAR | P | 5/31/2014 |
| GU12044658 | 20121022 | 4995847 | 20121127 | SANJEEV KUMAR | KHERA | REG | P | all 4 parts |
| GU07112930 | 20120924 | 4972915 | 20121128 | REIKO | KIBE | AUD | F | |
| GU07112930 | 20120703 | 4905668 | 20121127 | REIKO | KIBE | REG | F | |
| GU12024561 | 20120917 | 4965007 | 20121127 | MAKOTO | KIHARA | FAR | F | |
| GU12054703 | 20120530 | 4866212 | 20121122 | JUNGRYUL | KIM | BEC | F | |
| GU12054703 | 20120924 | 4973718 | 20121019 | JUNGRYUL | KIM | REG | P | 4/30/2014 |
| GU12044654 | 20120918 | 4966756 | 20121122 | KEISUKE | KIMURA | AUD | F | |
| GU12044654 | 20120918 | 4966757 | 20121116 | KEISUKE | KIMURA | REG | F | |
| GU12044626 | 20120614 | 4884239 | 20121130 | KIYOSHI | KIMURA | BEC | F | |
| GU12044626 | 20120614 | 4884240 | 20121128 | KIYOSHI | KIMURA | FAR | P | 5/31/2014 |
| GU12034623 | 20121002 | 4981405 | 20121119 | MASAO | KIMURA | BEC | F | |
| GU12024572 | 20120918 | 4966991 | 20121119 | TOMOYUKI | KIMURA | AUD | F | |
| GU12024572 | 20120918 | 4966992 | 20121104 | TOMOYUKI | KIMURA | BEC | P | 5/31/2014 |
| GU11064288 | 20120925 | 4973732 | 20121122 | YURIKA | KINOSHITA | BEC | F | |
| GU12054665 | 20121001 | 4984077 | 20121128 | KYOHEI | KINUGASA | AUD | F | |
| GU12054665 | 20121001 | 4984079 | 20121129 | KYOHEI | KINUGASA | FAR | F | |
| GU10023820 | 20120813 | 4936330 | 20121008 | JUNICHI | KITAMURA | AUD | F | |
| GU09023359 | 20120925 | 4973721 | 20121122 | KAZUNOBU | KOBAYASHI | BEC | F | |
| GU09023359 | 20120925 | 4973722 | 20121120 | KAZUNOBU | KOBAYASHI | FAR | F | |
| GU10074095 | 20120917 | 4965004 | 20121124 | TOSHIYUKI | KOBAYASHI | BEC | F | |
| GU10074095 | 20120917 | 4965005 | 20121117 | TOSHIYUKI | KOBAYASHI | FAR | P | 5/31/2014 |
| GU10054001 | 20120613 | 4880172 | 20121125 | SHIGERU | KODAMA | BEC | F | |
| GU12074748 | 20120710 | 4915918 | 20121129 | MASASHI | KOGURE | FAR | P | 5/31/2014 |
| GU08113256 | 20120918 | 4967009 | 20121127 | SAYAKA | KOHARA | BEC | F | |
| GU07122954 | 20120917 | 4964983 | 20121129 | HIROMI | KOSHINO | BEC | F | |
| GU12044647 | 20120425 | 4835116 | 20121111 | JUN | KOTANI | REG | F | |
| GU12054666 | 20120816 | 4939084 | 20121104 | KANICHI | KOWATA | BEC | F | |
| GU11074336 | 20120925 | 4974336 | 20121127 | HIDEAKI | KOYAMA | BEC | P | 5/31/2014 |
| GU08123298 | 20120911 | 4958971 | 20121101 | KAZUSA | KUBOTA | AUD | F | |
| GU08123298 | 20120629 | 4901256 | 20121129 | KAZUSA | KUBOTA | REG | F | |
| GU12054688 | 20120522 | 4858410 | 20121111 | TAKAYOSHI | KUDO | BEC | F | |
| GU12054688 | 20120918 | 4966752 | 20121129 | TAKAYOSHI | KUDO | REG | F | |
| GU12054706 | 20120530 | 4866270 | 20121129 | TAKAYUKI | KUNIYOSHI | FAR | F | |
| GU02051208 | 20121002 | 4981387 | 20121119 | YOSHIE | KUNO | AUD | F | |
| GU02051208 | 20121002 | 4981390 | 20121112 | YOSHIE | KUNO | REG | F | |
| GU08023011 | 20120724 | 4923313 | 20121130 | REIKO | KURAKATA | BEC | F | |
| GU08023011 | 20120724 | 4923314 | 20121128 | REIKO | KURAKATA | FAR | F | |
| GU12074766 | 20120730 | 4925233 | 20121125 | SHOTARO | KUROTSU | FAR | P | 5/31/2014 |
| GU11094375 | 20120618 | 4888168 | 20121104 | HARUMI | KUSHIDA | BEC | F | |
| GU11094375 | 20120618 | 4888169 | 20121129 | HARUMI | KUSHIDA | REG | F | |
| GU12054674 | 20120905 | 4952756 | 20121112 | TOYOTO | KUWAHIRA | AUD | P | 5/31/2014 |
| GU12054694 | 20120307 | 4863519 | 20121022 | HO YIN | KWOK | BEC | P | 4/30/2014 |
| GU11094386 | 20121002 | 4981400 | 20121130 | CHUN SING | LAI | AUD | F | |

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| GU11094386 | 20121002 | 4981401 | 20121127 | CHUN SING | LAI | BEC | F | |
| GU11034260 | 20120523 | 4858820 | 20121002 | WEN-YI | LAI | BEC | F | |
| GU11034260 | 20120523 | 4858821 | 20121001 | WEN-YI | LAI | REG | F | |
| GU12034589 | 20110119 | 4796532 | 20121030 | MENG-HSUAN | LEE | AUD | F | |
| GU12034589 | 20110119 | 4796533 | 20121030 | MENG-HSUAN | LEE | BEC | P | 4/30/2014 |
| GU12034589 | 20110119 | 4796534 | 20121029 | MENG-HSUAN | LEE | FAR | P | 4/30/2014 |
| GU12034589 | 20110119 | 4796535 | 20121029 | MENG-HSUAN | LEE | REG | P | 4/30/2014 |
| GU12064714 | 20120606 | 4886964 | 20121025 | SOL LEE | LEE | BEC | P | 4/30/2014 |
| GU12064714 | 20120606 | 4886965 | 20121024 | SOL LEE | LEE | FAR | P | 4/30/2014 |
| GU12034590 | 20120301 | 4786300 | 20121018 | TING-CHUAN | LEE | AUD | F | |
| GU12034590 | 20120301 | 4786301 | 20121019 | TING-CHUAN | LEE | BEC | F | |
| GU11074347 | 20120629 | 4901257 | 20121003 | JIAXU | LI | FAR | P | all 4 parts |
| GU11074347 | 20120629 | 4901258 | 20121119 | JIAXU | LI | REG | P | all 4 parts |
| GU10104178 | 20120522 | 4856740 | 20121128 | YUEH-PO | LIAO | AUD | F | |
| GU10104178 | 20120522 | 4856741 | 20121129 | YUEH-PO | LIAO | BEC | F | |
| GU10104178 | 20120522 | 4856742 | 20121129 | YUEH-PO | LIAO | FAR | F | |
| GU10104178 | 20120522 | 4856743 | 20121130 | YUEH-PO | LIAO | REG | F | |
| GU11094405 | 20120507 | 4844424 | 20121109 | CHIN | LIN | REG | F | |
| GU12084809 | 20120828 | 4949055 | 20121031 | SHIH | LIN | BEC | P | 4/30/2014 |
| GU12084809 | 20120828 | 4949056 | 20121030 | SHIH | LIN | FAR | P | 4/30/2014 |
| GU11034256 | 20121005 | 4984054 | 20121119 | HUI-LIN | LIU | BEC | P | 5/31/2014 |
| GU11034256 | 20121005 | 4984055 | 20121120 | HUI-LIN | LIU | FAR | P | 5/31/2014 |
| GU11024245 | 20120723 | 4921528 | 20121203 | XIAOYI | LIU | AUD | P | 6/30/2014 |
| GU12054695 | 20120418 | 4863526 | 20121026 | XIZHU | LIU | REG | P | 4/30/2014 |
| GU11024239 | 20120921 | 4971990 | 20121130 | ARLENE | LIZAMA | REG | P | all 4 parts |
| GU12084779 | 20120808 | 4932352 | 20121130 | JU-HAO | LO | AUD | P | |
| GU12084779 | 20120808 | 4932353 | 20121129 | JU-HAO | LO | FAR | P | 5/31/2014 |
| GU12084779 | 20120808 | 4932354 | 20121128 | JU-HAO | LO | REG | P | 5/31/2014 |
| GU11024244 | 20121023 | 4995844 | 20121120 | AI-TING | LUO | AUD | P | 5/31/2014 |
| GU11024244 | 20121023 | 4995845 | 20121119 | AI-TING | LUO | BEC | P | 5/31/2014 |
| GU11024244 | 20121023 | 4995846 | 20121121 | AI-TING | LUO | REG | F | |
| GU12054676 | 20120514 | 4852483 | 20121114 | LAN | LUO | FAR | F | |
| GU10114195 | 20121009 | 4984963 | 20121118 | SHAHID | MAHMOOD | AUD | F | |
| GU07062811 | 20120709 | 4909692 | 20121203 | MARYANN | MANGLONA | FAR | F | |
| GU11124486 | 20120628 | 4901133 | 20121105 | BRIDGETE | MARANAN | AUD | F | |
| GU10114202 | 20120717 | 4916312 | 20121119 | JORGE III | MARANAN | REG | P | 5/31/2014 |
| GU12024576 | 20120926 | 4975454 | 20121128 | YUKO | MARUYAMA | FAR | F | |
| GU11104427 | 20120627 | 4901092 | 20121129 | MOHAMMAD | MASHAL | REG | P | all 4 parts |
| GU12024568 | 20120912 | 4962387 | 20121111 | KAZUYA | MASHIKO | AUD | P | all 4 parts |
| GU12014529 | 20120712 | 4912534 | 20121127 | MASAYUKI | MATSUBARA | REG | F | |
| GU12084793 | 20120821 | 4940966 | 20121112 | TATSUYA | MATSUDA | AUD | F | |
| GU12104861 | 20121009 | 4988981 | 20121125 | MASAMI | MATSUI | BEC | P | 5/31/2014 |
| GU12064718 | 20120608 | 4897672 | 20121111 | HIDEAKI | MATSUMOTO | BEC | P | 5/31/2014 |
| GU12064718 | 20120608 | 4897673 | 20121125 | HIDEAKI | MATSUMOTO | FAR | F | |
| GU12084796 | 20120821 | 4940964 | 20121102 | AKIKO | MATSUZAWA | AUD | F | |
| GU12084796 | 20120821 | 4940965 | 20121109 | AKIKO | MATSUZAWA | FAR | F | |
| GU12054673 | 20120511 | 4850795 | 20121129 | MAYUKO | MAXWELL | BEC | F | |
| GU12054673 | 20120511 | 4850796 | 20121101 | MAYUKO | MAXWELL | FAR | F | |
| GU03111961 | 20120918 | 4967005 | 20121128 | IKUO | MENO | AUD | P | all 4 parts |

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| GU03111961 | 20120918 | 4967006 | 20121105 | IKUO | MENO | REG | P | all 4 parts |
| GU12064735 | 20120424 | 4901012 | 20121122 | TOMOKO | MIMURO | AUD | F | |
| GU12064735 | 20120424 | 4901013 | 20121121 | TOMOKO | MIMURO | BEC | F | |
| GU12064735 | 20120424 | 4901014 | 20121120 | TOMOKO | MIMURO | FAR | P | 5/31/2014 |
| GU12064735 | 20120424 | 4901015 | 20121119 | TOMOKO | MIMURO | REG | F | |
| GU12084805 | 20120827 | 4956555 | 20121125 | HIDETO | ITSUYA | FAR | P | 5/31/2014 |
| GU12084805 | 20120827 | 4956556 | 20121117 | HIDETO | ITSUYA | REG | F | |
| GU11114454 | 20120619 | 4889758 | 20121129 | TOMOHIRO | MIWA | REG | P | 5/31/2014 |
| GU08043059 | 20120830 | 4956559 | 20121102 | HIROSHI | MIYAKAWA | AUD | P | 5/31/2014 |
| GU08043059 | 20120830 | 4956560 | 20121122 | HIROSHI | MIYAKAWA | BEC | F | |
| GU12044629 | 20121010 | 4986197 | 20121128 | YURI | MIYAKAWA | AUD | F | |
| GU12084801 | 20120823 | 4943681 | 20121130 | EMI | MORI | FAR | F | |
| GU11094414 | 20120622 | 4893131 | 20121125 | YOSUKE | MORI | AUD | F | |
| GU11094414 | 20120622 | 4893132 | 20121126 | YOSUKE | MORI | FAR | P | 5/31/2014 |
| GU08113266 | 20120614 | 4891235 | 20121126 | ITSUYO | MORIKAWA | AUD | F | |
| GU08113266 | 20120614 | 4891236 | 20121105 | ITSUYO | MORIKAWA | BEC | F | |
| GU11074345 | 20121113 | 5007899 | 20121127 | RAIED | MOSLEH | AUD | F | |
| GU12034607 | 20120918 | 4967013 | 20121122 | SHUICHI | MURATA | FAR | P | |
| GU08073151 | 20120813 | 4937836 | 20121126 | AI | NAESHIRO | FAR | F | |
| GU12104845 | 20121002 | 4981407 | 20121129 | JIN | NAGASE | AUD | F | |
| GU12074761 | 20120719 | 4921532 | 20121125 | KEISUKE | NAGASHIMA | BEC | F | |
| GU12074761 | 20120719 | 4921534 | 20121111 | KEISUKE | NAGASHIMA | REG | F | |
| GU12084775 | 20120806 | 4931913 | 20121105 | HISATO | NAKAMAE | FAR | F | |
| GU12064731 | 20120530 | 4894037 | 20121104 | SACHIE | NAKAMURA | AUD | F | |
| GU12064731 | 20120530 | 4894038 | 20121125 | SACHIE | NAKAMURA | FAR | F | |
| GU12064720 | 20120612 | 4881796 | 20121125 | TAKUYA | NAKAMURA | BEC | F | |
| GU12064720 | 20120612 | 4881797 | 20121104 | TAKUYA | NAKAMURA | FAR | F | |
| GU11114467 | 20120619 | 4889890 | 20121111 | KOKI | NAKAYAMA | BEC | F | |
| GU12024559 | 20120830 | 4949318 | 20121120 | SAYAKA | NAKAYAMA | AUD | P | all 4 parts |
| GU12024559 | 20120830 | 4949319 | 20121113 | SAYAKA | NAKAYAMA | BEC | P | all 4 parts |
| GU07092879 | 20120815 | 4937450 | 20121104 | JUNICHIRO | NARISAWA | FAR | F | |
| GU11074318 | 20120503 | 4841931 | 20121026 | LISA | NGUYEN | BEC | P | all 4 parts |
| GU11074318 | 20120824 | 4943785 | 20121207 | LISA | NGUYEN | REG | P | all 4 parts |
| GU12064707 | 20120601 | 4865586 | 20121005 | TADAMITSU | NISHIDA | REG | P | all 4 parts |
| GU11064296 | 20120621 | 4892962 | 20121116 | TOSHIKI | NISHIDA | BEC | F | |
| GU11024240 | 20121017 | 4992512 | 20121103 | NAO | NISHIMOTO | BEC | F | |
| GU12104871 | 20121018 | 5001059 | 20121130 | YUKO | NISHITANI | FAR | P | 5/31/2014 |
| GU10074096 | 20120717 | 4916314 | 20121125 | SANRYO | NOMURA | BEC | F | |
| GU10074096 | 20120704 | 4905674 | 20121104 | SANRYO | NOMURA | REG | P | 5/31/2014 |
| GU11064304 | 20121010 | 4990906 | 20121111 | YASUYUKI | NORIHISA | AUD | F | |
| GU11064304 | 20121010 | 4990907 | 20121126 | YASUYUKI | NORIHISA | REG | F | |
| GU12044636 | 20120907 | 4955167 | 20121112 | MIKI | NYUNOYA | AUD | F | |
| GU12044636 | 20120907 | 4955168 | 20121108 | MIKI | NYUNOYA | REG | F | |
| GU12014544 | 20120918 | 4967010 | 20121122 | TATSUYUKI | OBA | AUD | F | |
| GU12014544 | 20120918 | 4967011 | 20121126 | TATSUYUKI | OBA | FAR | F | |
| GU09103683 | 20120918 | 4967022 | 20121129 | RONAN | O'CONNELL | FAR | F | |
| GU12014524 | 20120703 | 4905665 | 20121126 | MIHOKO | OGAMI | AUD | P | 5/31/2014 |
| GU12064723 | 20121009 | 4984962 | 20121127 | TOSHIYUKI | OGATA | FAR | F | |
| GU08053107 | 20120927 | 4976657 | 20121127 | HISASHI | OGAWA | BEC | F | |

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| GU08053107 | 20120927 | 4976658 | 20121120 | HISASHI | OGAWA | REG | F | |
| GU12014533 | 20120223 | 4796690 | 20121001 | RONALISA | OGDEN | AUD | F | |
| GU12014533 | 20120223 | 4796692 | 20121001 | RONALISA | OGDEN | FAR | F | |
| GU12044655 | 20120430 | 4839464 | 20121105 | BALA | OGGU | AUD | P | 5/31/2014 |
| GU12024582 | 20120924 | 4972916 | 20121107 | JUNKO | OHARA | BEC | F | |
| GU12024582 | 20120619 | 4889883 | 20121127 | JUNKO | OHARA | FAR | F | |
| GU11084361 | 20121003 | 4981395 | 20121129 | TAKAMITSU | OHASHI | BEC | F | |
| GU11084361 | 20121003 | 4981396 | 20121109 | TAKAMITSU | OHASHI | REG | P | 5/31/2014 |
| GU07042774 | 20120716 | 4915172 | 20121123 | KAORI | OKADA | AUD | F | |
| GU12014537 | 20120828 | 4947340 | 20121125 | NOBUAKI | OKAJIMA | REG | F | |
| GU11034248 | 20120928 | 4978901 | 20121119 | MASAMI | OKAMINE | REG | F | |
| GU12094820 | 20120907 | 4975604 | 20121108 | TOMOMI | OKANO | AUD | P | 5/31/2014 |
| GU12094820 | 20120907 | 4975605 | 20121105 | TOMOMI | OKANO | BEC | P | 5/31/2014 |
| GU12094820 | 20120907 | 4975606 | 20121102 | TOMOMI | OKANO | FAR | P | 5/31/2014 |
| GU12094834 | 20120920 | 4969650 | 20121120 | ATSUSHI | OKUBO | BEC | F | |
| GU12024579 | 20121008 | 4984848 | 20121029 | MA. DIANNE | OLLET | REG | P | all 4 parts |
| GU12064709 | 20120918 | 4966772 | 20121116 | SAKIKO | ONISHI | BEC | F | |
| GU12064709 | 20120918 | 4966773 | 20121119 | SAKIKO | ONISHI | REG | F | |
| GU12084794 | 20120821 | 4947293 | 20121117 | IORI | ONO | BEC | F | |
| GU11094402 | 20120612 | 4879876 | 20121120 | KENJI | ONO | REG | F | |
| GU12074754 | 20120717 | 4916316 | 20121115 | CRISANTO | ORTIZ | FAR | P | 5/31/2014 |
| GU12084810 | 20120828 | 4949057 | 20121126 | MASAKO | OTANI | FAR | F | |
| GU11074348 | 20120815 | 4937453 | 20121129 | MASATAKA | OTSUKA | FAR | P | 5/31/2014 |
| GU12074769 | 20120731 | 4928512 | 20121127 | YUSUKE | OTSUKA | FAR | F | |
| GU10023812 | 20120918 | 4967016 | 20121105 | PARCILLAH | OYOO | FAR | P | 5/31/2014 |
| GU12094823 | 20120911 | 4962294 | 20121130 | YOSHINO | OZAWA | FAR | P | 5/31/2014 |
| GU12034602 | 20120723 | 4920484 | 20121129 | TING-YUN | PAN | BEC | P | all 4 parts |
| GU12034602 | 20120723 | 4920485 | 20121130 | TING-YUN | PAN | REG | P | all 4 parts |
| GU10013786 | 20120905 | 4956557 | 20121129 | ROBERTO | PEREZ | BEC | F | |
| GU10013786 | 20120905 | 4956558 | 20121015 | ROBERTO | PEREZ | REG | P | 5/31/2014 |
| GU12014522 | 20120912 | 4960818 | 20121203 | YUNING | PI | BEC | F | |
| GU12014522 | 20120912 | 4960819 | 20121009 | YUNING | PI | FAR | P | 4/30/2014 |
| GU11014227 | 20120601 | 4865577 | 20121017 | HIN YEUNG | PONG | BEC | F | |
| GU11014227 | 20120601 | 4865578 | 20121018 | HIN YEUNG | PONG | REG | P | 5/31/2014 |
| GU08083188 | 20120914 | 4964068 | 20121203 | ABIGAIL | PULIDO | REG | F | |
| GU12064727 | 20120417 | 4892800 | 20121206 | HUAN | QI | BEC | P | 6/30/2014 |
| GU12064727 | 20120417 | 4892801 | 20121107 | HUAN | QI | FAR | P | 5/31/2014 |
| GU12084782 | 20120809 | 4934423 | 20121018 | YIFENG | QIN | AUD | F | |
| GU12084782 | 20120809 | 4934424 | 20121019 | YIFENG | QIN | BEC | P | 4/30/2014 |
| GU11094411 | 20120723 | 4920481 | 20121118 | ANJALI | RAMANKUTTY | FAR | F | |
| GU12084770 | 20120801 | 4929229 | 20121107 | SHIH-YUAN | RUAN | AUD | P | all 4 parts |
| GU12084770 | 20120801 | 4929230 | 20121128 | SHIH-YUAN | RUAN | BEC | P | all 4 parts |
| GU12084770 | 20120801 | 4929231 | 20121105 | SHIH-YUAN | RUAN | FAR | P | all 4 parts |
| GU12084770 | 20120801 | 4929232 | 20121126 | SHIH-YUAN | RUAN | REG | P | all 4 parts |
| GU12074747 | 20120709 | 4908637 | 20121122 | MIHOKO | RYU | FAR | F | |
| GU12054668 | 20120213 | 4846689 | 20121126 | MOHAMED | SAADA | AUD | F | |
| GU11064307 | 20120920 | 4973719 | 20121129 | SALAH | SAADAH | AUD | F | |
| GU12064716 | 20120913 | 4964063 | 20121125 | KULOTHUNGAN | SACHITHANANT | FAR | F | |
| GU12064716 | 20120913 | 4964064 | 20121104 | KULOTHUNGAN | SACHITHANANT | REG | F | |

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| GU12024557 | 20120622 | 4896458 | 20121127 | ETSUKO | SAITO | BEC | F | |
| GU12024584 | 20120918 | 4967003 | 20121125 | KOJI | SAITO | BEC | P | 5/31/2014 |
| GU12024558 | 20121010 | 4986194 | 20121126 | KUNIYASU | SAITO | BEC | F | |
| GU08063117 | 20120925 | 4974330 | 20121117 | HIROAKI | SAKAGUCHI | REG | F | |
| GU12064729 | 20120619 | 4897684 | 20121130 | MIKI | SAKAGUCHI | BEC | F | |
| GU09043424 | 20120925 | 4974326 | 20121105 | AKINOBU | SAKAI | AUD | F | |
| GU09043424 | 20120925 | 4974327 | 20121105 | AKINOBU | SAKAI | BEC | F | |
| GU09043424 | 20120926 | 4979667 | 20121119 | AKINOBU | SAKAI | REG | P | 5/31/2014 |
| GU11104430 | 20120821 | 4940962 | 20121127 | KOKI | SAKATA | AUD | F | |
| GU12054679 | 20120515 | 4854630 | 20121104 | YOKO | SAKATA | FAR | F | |
| GU11124501 | 20120808 | 4933451 | 20121002 | FRANKLIN GREGORY | SANCHEZ | AUD | F | |
| GU04092400 | 20111011 | 4686978 | 20121008 | LALLA | SANGARE | AUD | P | 4/30/2014 |
| GU04092400 | 20121016 | 4990922 | 20121128 | LALLA | SANGARE | BEC | F | |
| GU04092400 | 20121016 | 4990923 | 20121130 | LALLA | SANGARE | REG | P | 5/31/2014 |
| GU11124483 | 20120904 | 4951617 | 20121105 | HIDEAKI | SANO | AUD | F | |
| GU11124483 | 20120904 | 4951618 | 20121126 | HIDEAKI | SANO | BEC | P | 5/31/2014 |
| GU12074753 | 20120619 | 4915935 | 20121121 | TAKAHIRO | SANO | BEC | F | |
| GU12014513 | 20120626 | 4898338 | 20121128 | HIDEKAZU | SASAKI | FAR | F | |
| GU11104426 | 20120918 | 4967024 | 20121103 | SIDDHARTH | SATAPATHY | FAR | P | all 4 parts |
| GU10084104 | 20120918 | 4966984 | 20121126 | DAISUKE | SATO | AUD | F | |
| GU10084104 | 20120918 | 4966985 | 20121126 | DAISUKE | SATO | BEC | F | |
| GU10084110 | 20120807 | 4930991 | 20121124 | HIRONOBU | SATO | AUD | P | 5/31/2014 |
| GU10084110 | 20120807 | 4930992 | 20121103 | HIRONOBU | SATO | FAR | P | 5/31/2014 |
| GU12024586 | 20121004 | 4984051 | 20121128 | NAMI | SATO | REG | F | |
| GU10094156 | 20120917 | 4965009 | 20121113 | CHING-HUA | SHEN | AUD | P | 5/31/2014 |
| GU10094156 | 20120703 | 4911280 | 20121114 | CHING-HUA | SHEN | BEC | F | |
| GU12074765 | 20120727 | 4925215 | 20121006 | XIAOCHUAN | SHEN | AUD | F | |
| GU10094169 | 20120315 | 4816289 | 20121006 | QING | SHI | REG | F | |
| GU12014527 | 20111229 | 4751797 | 20121019 | YUNG-TING | SHIEH | AUD | F | |
| GU12014527 | 20111229 | 4751798 | 20121018 | YUNG-TING | SHIEH | BEC | F | |
| GU12014527 | 20111229 | 4751799 | 20121017 | YUNG-TING | SHIEH | FAR | F | |
| GU12014527 | 20111229 | 4751800 | 20121016 | YUNG-TING | SHIEH | REG | F | |
| GU12054663 | 20120830 | 4949317 | 20121116 | EISUKE | SHIGETA | FAR | P | 5/31/2014 |
| GU12034601 | 20120831 | 4949315 | 20121029 | SHIH | SHIH | FAR | P | 4/30/2014 |
| GU1207479 | 20120712 | 4912536 | 20121126 | KANJI | SHIMADA | FAR | P | 5/31/2014 |
| GU12054698 | 20120920 | 4968469 | 20121125 | HIROYUKI | SHIMAMURA | FAR | P | 5/31/2014 |
| GU09043428 | 20121012 | 4988425 | 20121117 | KEISUKE | SHINOHARA | BEC | F | |
| GU09043428 | 20120620 | 4891575 | 20121125 | KEISUKE | SHINOHARA | FAR | P | 5/31/2014 |
| GU12064741 | 20120628 | 4909536 | 20121119 | MAKOTO | SHINOHARA | REG | P | 5/31/2014 |
| GU09063502 | 20120522 | 4856733 | 20121102 | AYANO | SHINOZUKA | AUD | P | 5/31/2014 |
| GU09063502 | 20120918 | 4966986 | 20121108 | AYANO | SHINOZUKA | BEC | F | |
| GU09063502 | 20120918 | 4966988 | 20121115 | AYANO | SHINOZUKA | REG | P | 5/31/2014 |
| GU12084782 | 20120808 | 4937345 | 20121117 | TAKAHIRO | SHIOTSU | BEC | F | |
| GU12084782 | 20120808 | 4937346 | 20121130 | TAKAHIRO | SHIOTSU | REG | F | |
| GU11094395 | 20121003 | 4981392 | 20121126 | OSAMU | SHIOYA | FAR | F | |
| GU10023852 | 20121002 | 4981391 | 20121127 | IKUKO | SHIRAISHI | REG | P | 5/31/2014 |
| GU11074329 | 20120831 | 4949323 | 20121111 | JUN | SHIRAISHI | BEC | F | |
| GU04032171 | 20120921 | 4974344 | 20121102 | KENJIRO | SHOJIMA | AUD | P | 5/31/2014 |
| GU04032171 | 20120921 | 4974345 | 20121112 | KENJIRO | SHOJIMA | BEC | F | |

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| GU04032171 | 20120921 | 4974346 | 20121122 | KENJIRO | SHOJIMA | REG | P | 5/31/2014 |
| GU10043955 | 20120612 | 4879789 | 20121125 | RYO | SUGITA | BEC | F | |
| GU10043955 | 20120612 | 4879790 | 20121130 | RYO | SUGITA | FAR | F | |
| GU11064305 | 20121001 | 4991407 | 20121105 | TATSUHIKO | SUGIYAMA | AUD | F | |
| GU11064305 | 20121001 | 4991408 | 20121130 | TATSUHIKO | SUGIYAMA | BEC | F | |
| GU12064734 | 20120504 | 4895475 | 20121108 | WEI-CI | SUN | REG | F | |
| GU11104445 | 20120613 | 4880166 | 20121114 | MOHAMMED HANIF | SURVE | FAR | F | |
| GU11084362 | 20120830 | 4949320 | 20121117 | FUMIO | SUTO | AUD | F | |
| GU11084362 | 20120830 | 4949321 | 20121126 | FUMIO | SUTO | BEC | F | |
| GU12104880 | 20121022 | 4995851 | 20121127 | KENGO | SUZUKI | FAR | F | |
| GU12044653 | 20120430 | 4840424 | 20121102 | KOICHIRO | TAGUCHI | AUD | P | 5/31/2014 |
| GU12044653 | 20120430 | 4840426 | 20121101 | KOICHIRO | TAGUCHI | FAR | P | 5/31/2014 |
| GU12064728 | 20120921 | 4971982 | 20121127 | YOSHIKO | TAHARA | AUD | P | 5/31/2014 |
| GU12064728 | 20120921 | 4971983 | 20121128 | YOSHIKO | TAHARA | BEC | F | |
| GU12064728 | 20120921 | 4971984 | 20121129 | YOSHIKO | TAHARA | REG | F | |
| GU12034593 | 20120710 | 4908769 | 20121125 | MASAHIRO | TAJIMA | BEC | F | |
| GU10043957 | 20120626 | 4898332 | 20121101 | TADAMASA | TAKABAYASHI | FAR | F | |
| GU10033889 | 20120510 | 4852476 | 20121015 | KEI | TAKAHARA | BEC | F | |
| GU10104177 | 20120904 | 4951419 | 20121126 | TOORU | TAKAMOTO | REG | P | all 4 parts |
| GU12014534 | 20120912 | 4973418 | 20121129 | YUKO | TAKARA | REG | F | |
| GU12044646 | 20120425 | 4835110 | 20121101 | DAISUKE | TAKIMOTO | BEC | F | |
| GU12044646 | 20120425 | 4835111 | 20121102 | DAISUKE | TAKIMOTO | FAR | F | |
| GU10023821 | 20120921 | 4971976 | 20121112 | TOMOKO | TANABE | BEC | F | |
| GU10023821 | 20120921 | 4971977 | 20121129 | TOMOKO | TANABE | REG | F | |
| GU01051614 | 20120918 | 4967017 | 20121129 | TSUKASA | TANABE | AUD | F | |
| GU01051614 | 20120918 | 4967018 | 20121119 | TSUKASA | TANABE | BEC | F | |
| GU01051614 | 20120918 | 4967019 | 20121119 | TSUKASA | TANABE | REG | F | |
| GU12014542 | 20120905 | 4952755 | 20121128 | HARUNA | TANAKA | FAR | F | |
| GU08023014 | 20120711 | 4910027 | 20121122 | MASAYA | TANAKA | AUD | F | |
| GU08023014 | 20120711 | 4910028 | 20121120 | MASAYA | TANAKA | REG | F | |
| GU09073573 | 20120612 | 4880158 | 20121119 | TOMOKO | TANAKA | FAR | F | |
| GU09123760 | 20120918 | 4966758 | 20121122 | NEIRIN | THOMAS | AUD | P | all 4 parts |
| GU11024230 | 20120828 | 4947448 | 20121115 | ERI | TOKITA | BEC | F | |
| GU11024230 | 20120828 | 4947449 | 20121113 | ERI | TOKITA | FAR | F | |
| GU12084800 | 20120823 | 4943674 | 20121105 | TAIKI | TORII | FAR | F | |
| GU12094830 | 20120913 | 4968245 | 20121122 | JUNICHIRO | TORIUMI | FAR | F | |
| GU12074763 | 20120712 | 4923311 | 20121125 | KIICHIRO | TOYAMA | AUD | F | |
| GU08103229 | 20120312 | 4798435 | 20121022 | YI-CHENG | TSAI | REG | P | all 4 parts |
| GU11124498 | 20120726 | 4923606 | 20121126 | YI-HSIN | TSAI | FAR | P | 5/31/2014 |
| GU11104442 | 20120629 | 4930724 | 20121206 | ANDREW | TSENG | AUD | F | |
| GU12034603 | 20111216 | 4798152 | 20121107 | YU-HSUAN | TSENG | AUD | P | 5/31/2014 |
| GU12034603 | 20111216 | 4798153 | 20121108 | YU-HSUAN | TSENG | BEC | F | |
| GU12034603 | 20111216 | 4798154 | 20121109 | YU-HSUAN | TSENG | FAR | P | 5/31/2014 |
| GU12034603 | 20111216 | 4798155 | 20121108 | YU-HSUAN | TSENG | REG | F | |
| GU12094819 | 20120909 | 4968012 | 20121004 | KEI | TSUCHIYA | BEC | F | |
| GU12094819 | 20120909 | 4968014 | 20121023 | KEI | TSUCHIYA | REG | F | |
| GU12064737 | 20120621 | 4901026 | 20121125 | ICHIRO | TSUKADA | FAR | F | |
| GU11084364 | 20120917 | 4964985 | 20121128 | CHIEKO | TSUSHIMA | REG | P | all 4 parts |
| GU11044266 | 20120723 | 4920483 | 20121122 | TOMOKO | TSUTSUI | FAR | F | |

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| GU12054675 | 20120914 | 4964061 | 20121108 | WEN HON DUDLEY | TYEN | AUD | F | |
| GU12054675 | 20120914 | 4964062 | 20121109 | WEN HON DUDLEY | TYEN | REG | F | |
| GU11044269 | 20120417 | 4827931 | 20121005 | SEIICHIRO | UCHIYAMA | AUD | F | |
| GU10043942 | 20120529 | 4862455 | 20121026 | MASATAKA | UEDA | REG | P | all 4 parts |
| GU12064712 | 20120907 | 4955171 | 20121129 | TSUYOSHI | UENO | REG | F | |
| GU09113733 | 20120910 | 4956867 | 20121111 | YOHEI | UENO | FAR | F | |
| GU05092621 | 20120604 | 4868621 | 20121130 | OMDIDERNGUL | ULECHONG | BEC | P | 5/31/2014 |
| GU05092621 | 20120604 | 4868622 | 20121109 | OMDIDERNGUL | ULECHONG | FAR | P | 5/31/2014 |
| GU12084780 | 20120808 | 4932355 | 20121121 | VEERENDRA KUMAR | UPADHYAYULA | FAR | P | 5/31/2014 |
| GU12094842 | 20120926 | 4975599 | 20121105 | KOSUKE | USHIJIMA | AUD | P | all 4 parts |
| GU12094842 | 20120926 | 4975600 | 20121130 | KOSUKE | USHIJIMA | BEC | P | all 4 parts |
| GU12094842 | 20120926 | 4975601 | 20121104 | KOSUKE | USHIJIMA | FAR | P | all 4 parts |
| GU12094842 | 20120926 | 4975602 | 20121129 | KOSUKE | USHIJIMA | REG | P | all 4 parts |
| GU12054661 | 20120917 | 4964996 | 20121103 | MADHUSOODANAN | VARIEM | FAR | P | 5/31/2014 |
| GU12054661 | 20120917 | 4964997 | 20121128 | MADHUSOODANAN | VARIEM | REG | F | |
| GU12104873 | 20121004 | 4993361 | 20121120 | RESMI | VINOD | AUD | P | 5/31/2014 |
| GU10114197 | 20120604 | 4868618 | 20121125 | HIDEKAZU | WAKABAYASHI | AUD | F | |
| GU12034620 | 20120328 | 4813034 | 20121120 | HSIAO-LING | WANG | AUD | F | |
| GU12034620 | 20120328 | 4813035 | 20121121 | HSIAO-LING | WANG | BEC | F | |
| GU12034620 | 20120328 | 4813036 | 20121119 | HSIAO-LING | WANG | FAR | P | 5/31/2014 |
| GU12064725 | 20120604 | 4891318 | 20121001 | JIAYU | WANG | BEC | P | 4/30/2014 |
| GU11074333 | 20121031 | 5001228 | 20121121 | MINSHU | WANG | AUD | P | all 4 parts |
| GU11074333 | 20120914 | 4964060 | 20121105 | MINSHU | WANG | REG | P | all 4 parts |
| GU11124508 | 20120606 | 4871817 | 20121022 | SZUTING | WANG | FAR | P | 4/30/2014 |
| GU11124508 | 20120606 | 4871818 | 20121130 | SZUTING | WANG | REG | F | |
| GU11054273 | 20120621 | 4893119 | 20121012 | WEI-TING | WANG | AUD | P | 4/30/2014 |
| GU11054273 | 20120621 | 4893120 | 20121119 | WEI-TING | WANG | FAR | P | 5/31/2014 |
| GU12014538 | 20120821 | 4947315 | 20121002 | WENJUAN | WANG | BEC | F | |
| GU12054670 | 20120417 | 4848063 | 20121114 | YING | WANG | FAR | P | 5/31/2014 |
| GU10074080 | 20120917 | 4975593 | 20121024 | YU-JUNG | WANG | AUD | P | all 4 parts |
| GU10074080 | 20120917 | 4975594 | 20121030 | YU-JUNG | WANG | REG | P | all 4 parts |
| GU12014545 | 20120604 | 4868619 | 20121126 | YOSHIHARU | WATABE | FAR | F | |
| GU12014545 | 20120907 | 4955172 | 20121105 | YOSHIHARU | WATABE | REG | P | 5/31/2014 |
| GU11114453 | 20120627 | 4898324 | 20121126 | AKIO | WATANABE | FAR | F | |
| GU11124505 | 20120713 | 4912537 | 20121127 | HIDEKI | WATANABE | AUD | F | |
| GU09093659 | 20120605 | 4869960 | 20121126 | YU-CHEN | WEI | BEC | F | |
| GU09093659 | 20120605 | 4869961 | 20121127 | YU-CHEN | WEI | FAR | F | |
| GU09093659 | 20120828 | 4947341 | 20121126 | YU-CHEN | WEI | REG | P | 5/31/2014 |
| GU12054699 | 20120529 | 4862458 | 20121029 | SOPHIA | WILLINGHAM | AUD | F | |
| GU06012636 | 20120917 | 4964982 | 20121126 | HON MING | WONG | REG | P | 5/31/2014 |
| GU11064300 | 20120420 | 4832921 | 20121010 | HUAI-CHEN | WU | REG | F | |
| GU12044635 | 20120416 | 4827399 | 20121007 | LINLIN | WU | BEC | P | 4/30/2014 |
| GU12044635 | 20120416 | 4827401 | 20121208 | LINLIN | WU | REG | P | all 4 parts |
| GU11094407 | 20120723 | 4920478 | 20121105 | TSUNG-YING | WU | AUD | P | 5/31/2014 |
| GU11094407 | 20120723 | 4920479 | 20121106 | TSUNG-YING | WU | BEC | F | |
| GU12084784 | 20120813 | 4937831 | 20121008 | YU-JUNG | WU | AUD | F | |
| GU12084784 | 20120813 | 4937832 | 20121009 | YU-JUNG | WU | BEC | F | |
| GU12084784 | 20120813 | 4937833 | 20121006 | YU-JUNG | WU | FAR | P | 4/30/2014 |
| GU12084784 | 20120813 | 4937834 | 20121008 | YU-JUNG | WU | REG | P | 4/30/2014 |

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| GU11124509 | 20111230 | 4741991 | 20121126 | ZHIJING | XIANG | AUD | F | |
| GU11124509 | 20111230 | 4741992 | 20121128 | ZHIJING | XIANG | BEC | P | 5/31/2014 |
| GU11124509 | 20111230 | 4741993 | 20121129 | ZHIJING | XIANG | FAR | F | |
| GU11124509 | 20111230 | 4741994 | 20121127 | ZHIJING | XIANG | REG | F | |
| GU12104858 | 20121009 | 4985651 | 20121128 | KE | XU | AUD | F | |
| GU12054682 | 20120918 | 4974325 | 20121122 | TAKAKO | YAEGASHI | BEC | F | |
| GU12054682 | 20120925 | 4978900 | 20121119 | TAKAKO | YAEGASHI | FAR | P | 5/31/2014 |
| GU12094841 | 20120925 | 4974340 | 20121109 | NOBUE | YAGI | AUD | F | |
| GU12094841 | 20120925 | 4974342 | 20121012 | NOBUE | YAGI | FAR | P | 4/30/2014 |
| GU12094841 | 20120925 | 4974343 | 20121130 | NOBUE | YAGI | REG | P | 4/30/2014 |
| GU12094818 | 20120802 | 4954704 | 20121125 | HIROTAKE | YAMADA | FAR | F | |
| GU11094381 | 20121016 | 4992695 | 20121111 | KAGEAKI | YAMADA | BEC | F | |
| GU11094381 | 20121016 | 4992696 | 20121125 | KAGEAKI | YAMADA | REG | P | 5/31/2014 |
| GU12084786 | 20120816 | 4939091 | 20121121 | REI | YAMAGUCHI | FAR | F | |
| GU12054705 | 20120530 | 4863825 | 20121117 | KAHORU | YAMAOKA | AUD | F | |
| GU12054681 | 20120516 | 4856500 | 20121128 | SHOHEI | YAMASAKI | BEC | F | |
| GU12054681 | 20120516 | 4856501 | 20121117 | SHOHEI | YAMASAKI | FAR | F | |
| GU12034600 | 20120917 | 4964977 | 20121008 | HIDEYUKI | YAMASHITA | BEC | F | |
| GU12034600 | 20120917 | 4964978 | 20121009 | HIDEYUKI | YAMASHITA | FAR | F | |
| GU08113265 | 20120723 | 4920474 | 20121116 | TETSUJI | YAMASHITA | AUD | F | |
| GU08113265 | 20120723 | 4920476 | 20121108 | TETSUJI | YAMASHITA | FAR | F | |
| GU12084778 | 20120807 | 4937342 | 20121104 | TAKASHI | YAMAUCHI | FAR | P | 5/31/2014 |
| GU11094387 | 20120504 | 4844417 | 20121104 | ERI | YANAGA | BEC | F | |
| GU12044648 | 20120413 | 4837053 | 20121004 | CHONG | YANG | AUD | P | 4/30/2014 |
| GU12044648 | 20120413 | 4837054 | 20121003 | CHONG | YANG | BEC | P | 4/30/2014 |
| GU12044648 | 20120413 | 4837055 | 20121002 | CHONG | YANG | FAR | P | 4/30/2014 |
| GU12044648 | 20120413 | 4837056 | 20121003 | CHONG | YANG | REG | F | |
| GU12044624 | 20120402 | 4822094 | 20121119 | CHUNG-HAN | YANG | AUD | F | |
| GU12044624 | 20120402 | 4822095 | 20121121 | CHUNG-HAN | YANG | BEC | P | 5/31/2014 |
| GU12044624 | 20120402 | 4822096 | 20121120 | CHUNG-HAN | YANG | FAR | P | 5/31/2014 |
| GU12044624 | 20120402 | 4822097 | 20121121 | CHUNG-HAN | YANG | REG | F | |
| GU12064732 | 20120620 | 4894054 | 20121127 | YIU-YU | YEH | AUD | F | |
| GU12064732 | 20120620 | 4894056 | 20121128 | YIU-YU | YEH | FAR | F | |
| GU12074762 | 20120723 | 4920488 | 20121206 | GARRY | YEOH | AUD | P | 6/30/2014 |
| GU11084370 | 20120726 | 4923602 | 20121126 | AKIKO | YONEZAWA | BEC | F | |
| GU11084370 | 20120917 | 4965000 | 20121109 | AKIKO | YONEZAWA | REG | F | |
| GU12074745 | 20120702 | 4904033 | 20121001 | GOTARO | YOSHIDA | AUD | P | all 4 parts |
| GU12074745 | 20120702 | 4904034 | 20121125 | GOTARO | YOSHIDA | BEC | P | all 4 parts |
| GU12074745 | 20120702 | 4904035 | 20121104 | GOTARO | YOSHIDA | FAR | P | all 4 parts |
| GU11094401 | 20120918 | 4966979 | 20121127 | KATSUYUKI | YOSHIDA | FAR | F | |
| GU11094376 | 20120918 | 4966981 | 20121129 | KAYO | YOSHIDA | BEC | F | |
| GU12034622 | 20121010 | 4986195 | 20121128 | MITSURU | YOSHIMURA | AUD | F | |
| GU12074767 | 20120727 | 4924723 | 20121117 | MITSUYASU | YUHARA | FAR | F | |
| GU12074767 | 20120727 | 4924724 | 20121117 | MITSUYASU | YUHARA | REG | F | |
| GU11104434 | 20120628 | 4901246 | 20121001 | LINLI | ZHANG | AUD | F | |
| GU11104434 | 20120628 | 4901247 | 20121003 | LINLI | ZHANG | BEC | F | |
| GU11104434 | 20120628 | 4901248 | 20121002 | LINLI | ZHANG | FAR | F | |
| GU12094838 | 20120924 | 4973409 | 20121101 | YANG | ZHANG | FAR | P | 5/31/2014 |
| GU12084789 | 20120816 | 4940700 | 20121114 | YUN | ZHANG | AUD | P | all 4 parts |

EXAMINATION ATTENDANCE

WINDOW 34

October -November 2012

| | | | | | | | | |
|------------|----------|---------|----------|--------------------|-------|-----|---|-------------|
| GU12084789 | 20120816 | 4940701 | 20121113 | YUN | ZHANG | BEC | P | all 4 parts |
| GU12084789 | 20120816 | 4940702 | 20121113 | YUN | ZHANG | FAR | P | all 4 parts |
| GU12084789 | 20120816 | 4940703 | 20121114 | YUN | ZHANG | REG | P | all 4 parts |
| GU10043931 | 20120906 | 4953870 | 20121129 | BELINDA-GE WENXIAC | ZHU | AUD | P | |

| NASBA 2012 ANNUAL MEETING & INTERNATIONAL FORUM - CPE CREDIT ALLOWANCE | | | | | | |
|--|-------|------|------|------|------|------|
| ORLANDO, FLORIDA | TOTAL | SK | ACC | AUD | ECO | ETH |
| Monday, October 29, 2012 | | | | | | |
| 9:15 – 10:00 am The Process and politics of Standard Setting (Paul Miller) | | 45 | | | | |
| 10:45 – 11:00 am Report from NASBA Chair 2011- 2012 (Mark Harris) | | 15 | | | | |
| 11:00 – 11:15 am Future Plans from AICPA Chair 2012-13 (Richard J. Caturano) | | 15 | | | | |
| 11:15 – 11:45 am 10 Years After SOX: PCAOB Update (Lewis H. Ferguson) | | | | 30 | | |
| Tuesday, October 30, 2012 | | | | | | |
| 9:00 – 9:45 am Looking Ahead: Matching Regulation to Future Services (Barry Melancon) | | 45 | | | | |
| 10:00 – 11:00 am Legal Viewpoints (Michael R. Young and Noel L. Allen) | | 60 | | | | |
| 11:30 - Noon What Can Your State Do to Reduce Ethics Problems? (Raymond Johnson) | | | | | | 30 |
| 1:30 – 2:15 pm Legislative Challenges – Key Issues (Panel Discussion) | | 45 | | | | |
| 2:30 – 3:00 pm What’s Happening in Accounting Education (Mary E. Barth) | | 30 | | | | |
| Wednesday, October 31, 2012 | | | | | | |
| 8:45 – 8:50 am Welcome to the International Forum | | | | | | |
| 8:50 – 9:30 am Riding the Global Culture Coaster (Anton Colella) | | 40 | | | | |
| 9:30 – 10:00 am Uniting the Accounting Profession in Canada (Kevin Dancey) | | 30 | | | | |
| 10:30 – 11:45 am Triple Bottom Line: Economic, Environmental & Social Performance (Panel) | | | | | 75 | |
| 1:30-2:30 pm Report out by the International Federation of Accountants (Jim Slyph) | | 60 | | | | |
| 2:30-3:30 pm Regulation fo Financial Reporting & Auditing: A Global Perspective (Susan Currie) | | | 60 | | | |
| 3:45-4:30 pm Professional Accounting Challenges in the EU (Philip Johnson) | | | 45 | | | |
| Thursday, November 1, 2012 | | | | | | |
| 8:30 – 9:15 am A Perspective on Cross-Border Practice from the European Federation of Accountants and Auditors for SMEs (Federico Diomeda) | | | 45 | | | |
| 9:15-10:00 am International Education Standard No. 8 - Competency Requirements for Auditing Professionals (Eileen Walsh) | | | | 45 | | |
| 10:15-11:00 am PCAOB International Division Report (Beth Colleye) | | 45 | | | | |
| 11:00 - 12:15 pm Goldilocks is Dead - Who Will Drive the Economy? (Panel) | | | | | 75 | |
| TOTAL MINUTES | 835 | 430 | 150 | 75 | 150 | 30 |
| Divide by 50 minutes/CPE Credit hour | 16.7 | 8.6 | 3 | 1.5 | 3 | 0.6 |
| Maximum Recommended CPE Credit Hours | 16.50 | 8.50 | 3.00 | 1.50 | 3.00 | 0.50 |

Arleen Gay

From: Dave Sanford [daves@stgg Guam.com]
Sent: Tuesday, January 08, 2013 10:12 AM
To: boardsec@guamboa.org
Cc: 'Michele Santos'; 'John. Onedera'
Subject: FW: Re-Reporting of Scores for the Uniform CPA Examination
Attachments: January 2103 Re-Reporting FAQs FINAL(4).pdf
 ARLEEN – please include in package for next board meeting. Thanks! Dave

From: Patricia Hartman [mailto:phartman@nasba.org]
Sent: Tuesday, January 08, 2013 6:35 AM
To: undisclosed-recipients:
Subject: Re-Reporting of Scores for the Uniform CPA Examination

Dear Executive Director:

The AICPA has identified errors in the coding of two task-based simulations and an issue with the answer key of a multiple choice question that impacted the scoring of examinations. The AICPA has evaluated the potential impact to candidates and have identified 99 candidates whose results will change from Fail to Pass.

The attached document provides information you may need to discuss the issue with your candidates. The document is for your use only and should not be distributed or posted.

Overall, 29 jurisdictions have been impacted and I have already notified those boards. If you were not contacted by me on January 3rd or 4th via telephone, your jurisdiction was not impacted. Impacted boards will receive candidate information by close of business tomorrow.

NASBA will host a conference call with the AICPA staff on Friday, January 11th, at 11:00 a.m. CST to address any questions or concerns you may have regarding this matter. Call-in information will be forwarded to you under separate email.

Please free to contact me with any questions or concerns.

Patricia Hartman
 Director of Client Services

 National Association of State Boards of Accountancy (NASBA)
 150 Fourth Avenue North Suite 700
 Nashville, TN 37219

 Phone and Fax:615-880-4273
 Email: phartman@nasba.org
 www.nasba.org

Note: E-Mail is a non-secure method of communication. Please do not send personal/confidential information (Social Security number, credit card number, bank account information, etc.) via email as there is a risk involved with sending such information via non-secure communication method. Please contact us via phone or mail at the address indicated above.

NOTICE: This email message and all attachments transmitted with it may contain legally privileged and confidential information intended solely for the use of the addressee. If the reader of this message is not the intended recipient, you are hereby notified that any reading, dissemination, distribution, copying, or other use of this message or its attachments is strictly prohibited. If you have received this message in error, please notify the sender immediately by telephone (615-880-4200), and delete this message and all copies and backups thereof. Thank you.



**UNIFORM CPA EXAMINATION
RE-REPORTING FAQs
JANUARY 2013
LIMITED DISTRIBUTION TO STATE BOARDS**

Background

During the scoring review process, AICPA staff identified an error that affected the coding of two task-based simulations (TBS). An issue with the answer key of a single multiple choice question (MCQ) was also under investigation in response to a general inquiry. We evaluated the potential impact of all three items to candidates and are working with NASBA to notify those affected immediately. We are also working together with Prometric, the impacted state boards of accountancy and the Board of Examiners to resolve any concerns.

Which items were impacted?

Three items were impacted: an MCQ in the REG section and one TBS in each of the FAR and REG sections of the Examination.

Which candidates were impacted?

All candidates that were exposed to either the TBS items, the MCQ, or both the TBS and the MCQ items in the same REG section, had their results re-processed to see if the proper credit was granted for each of these items.

All of the candidates whose status changed from Fail to Pass following a re-processing of the above items and granting of the proper credit will be notified by their State Board or its designee.

These items appeared in various testing windows beginning in 11Q1.

How will I be reimbursed?

Any candidate who has retaken the same section of the Examination will be issued a refund for the subsequent windows. Additional items will be evaluated for possible reimbursement upon request. For more information, please contact Chris Mays at cmays@nasba.org or DJ Johns at djohns@nasba.org.

Were any other items affected?

When these TBSs were identified, all of the TBSs in the item bank were investigated, reviewed and analyzed, and it was verified that the issue was not present in any other TBSs. The issue impacting the MCQ was isolated to that MCQ only.

I had a problem with my computer at Prometric. Did Prometric cause this?

No. During the scoring review process, AICPA staff identified an error that affected the coding of two TBSs. An issue with the answer key of a single MCQ was also under investigation in response to a general inquiry. We evaluated the potential impact of all three items to candidates and are working with NASBA to notify those affected immediately. We are also working together with Prometric, the impacted state boards of accountancy and the Board of Examiners to resolve any concerns.



**UNIFORM CPA EXAMINATION
RE-REPORTING FAQs
JANUARY 2013
LIMITED DISTRIBUTION TO STATE BOARDS**

How often does re-reporting occur? Why can't this process be perfect?

Re-reporting is uncommon and can have multiple causes. The reason we are able to find the errors is because our levels of quality control and review are continuously evaluated and improved. According to Board of Examiners policy, each item is thoroughly reviewed by CPAs, test development professionals, and a volunteer subcommittee of CPAs. The psychometric statistics of each item are also reviewed quarterly to ensure quality.

How can I learn more about the specific items impacted?

Information regarding how specific items are scored, how often the items appear in the CPA Examination, and detailed information about the items in question has been shared with NASBA. However, this information is not shared with the candidates and must remain secure to ensure the confidentiality and security of the Examination for future candidates and future administrations of the Examination. For general information on the content and scoring of the Exam, you may visit www.aicpa.org.

NASBA

Guam Computer Testing Center

134 West Soledad Avenue Suite 407 Hagatna, Guam 96910
Tel. no. 475-5000 E-Mail: jmanzon@nasba.org

January 10, 2013

MR. DAVID SANFORD

Executive Director
Guam Board of Accountancy
335 South Marine Corps Drive, Suite 101
Tamuning, Guam 96913

Dear Mr. Sanford:

Hafa Adai!

With this correspondence is the fourth quarterly report for the year 2012 that covers the testing window that began October 1, 2012 and ended on November 30, 2012.

With this report is a separate sheet showing a breakdown of the category on ethnicity. It will be further refined and incorporated into future reports, starting on the first quarter of year 2013.

We can have a conference call during the next few days to discuss the contents of this report and other matters. If you would like to reserve a date for such a call, please let me know.

For further information, please do not hesitate to call or you may contact Mr. Randy Jung, Operations Manager, Guam Computer Testing Center, at rjung@nasba.org.

Thank You.

Respectfully,

Jose A. Manzon IV
Manager, Guam Operations

c.c. Mr. Randy Jung
Operations Manager
Guam Computer Testing Center

NUMBER OF EXAMINATIONS ADMINISTERED

2012 Fourth Quarter

| | 2012 | | | 2011 | | | DIFF | VAR |
|-----------|------|-----|-------|------|-------|-------|------|---------|
| | OCT | NOV | TOTAL | OCT | NOV | TOTAL | | |
| AUD | 131 | 198 | 329 | 165 | 380 | 545 | -216 | -39.63% |
| BEC | 123 | 202 | 325 | 135 | 287 | 422 | -97 | -22.99% |
| FAR | 109 | 184 | 293 | 158 | 298 | 456 | -163 | -35.75% |
| REG | 138 | 205 | 343 | 170 | 415 | 585 | -242 | -41.37% |
| SUB-TOTAL | 501 | 789 | 1,290 | 628 | 1,380 | 2,008 | -718 | -35.76% |
| NON-CPA | 246 | 157 | 403 | 99 | 70 | 169 | 234 | 138.46% |
| TOTAL | 747 | 946 | 1,693 | 727 | 1,450 | 2,177 | -484 | -22.23% |

2012 Fourth Quarter Year-To-Date

| | 2012 | | | 2011 | | | DIFF | VAR |
|-----------|-------|-------|-------|-------|-------|-------|--------|---------|
| | OCT | NOV | TOTAL | OCT | NOV | TOTAL | | |
| AUD | 595 | 1,004 | 1,599 | 765 | 1,568 | 2,333 | -734 | -31.46% |
| BEC | 524 | 963 | 1,487 | 501 | 1,013 | 1,514 | -27 | -1.78% |
| FAR | 481 | 817 | 1,298 | 700 | 1,303 | 2,003 | -705 | -35.20% |
| REG | 611 | 1,059 | 1,670 | 682 | 1,703 | 2,385 | -715 | -29.98% |
| SUB-TOTAL | 2,211 | 3,843 | 6,054 | 2,648 | 5,587 | 8,235 | -2,181 | -26.48% |
| NON-CPA | 797 | 635 | 1,776 | 638 | 426 | 1,603 | 173 | 10.79% |
| TOTAL | 3,008 | 4,478 | 7,830 | 3,286 | 6,013 | 9,838 | -2,008 | -20.41% |

2012 non-cpa mos. thru Sept: + 34; 2011 non-cpa mos. thru Sept: + 53

ETHNICITY

2012 Fourth Quarter (CPA Only)

| | 2012 | | | 2011 | | | DIFF | VAR |
|----------|------|-----|-------|------|-------|-------|------|---------|
| | OCT | NOV | TOTAL | OCT | NOV | TOTAL | | |
| KOREAN | 199 | 365 | 564 | 242 | 651 | 893 | -329 | -36.84% |
| JAPANESE | 51 | 65 | 116 | 199 | 404 | 603 | -487 | -80.76% |
| Other | 251 | 359 | 610 | 187 | 325 | 512 | 98 | 19.14% |
| TOTAL | 501 | 789 | 1,290 | 628 | 1,380 | 2,008 | -718 | -35.76% |

2012 Fourth Quarter Year-To-Date

| | 2012 | | | 2011 | | | DIFF | VAR |
|----------|-------|-------|-------|-------|-------|-------|--------|---------|
| | OCT | NOV | TOTAL | OCT | NOV | TOTAL | | |
| KOREAN | 908 | 2,006 | 2,914 | 945 | 2,599 | 3,544 | -630 | -17.78% |
| JAPANESE | 508 | 624 | 1,132 | 1,091 | 2,066 | 3,157 | -2,025 | -64.14% |
| Other | 794 | 1,214 | 2,008 | 612 | 922 | 1,534 | 474 | 30.90% |
| TOTAL | 2,210 | 3,844 | 6,054 | 2,648 | 5,587 | 8,235 | -2,181 | -26.48% |

UTILIZATION (HOURS)

2012 Fourth Quarter

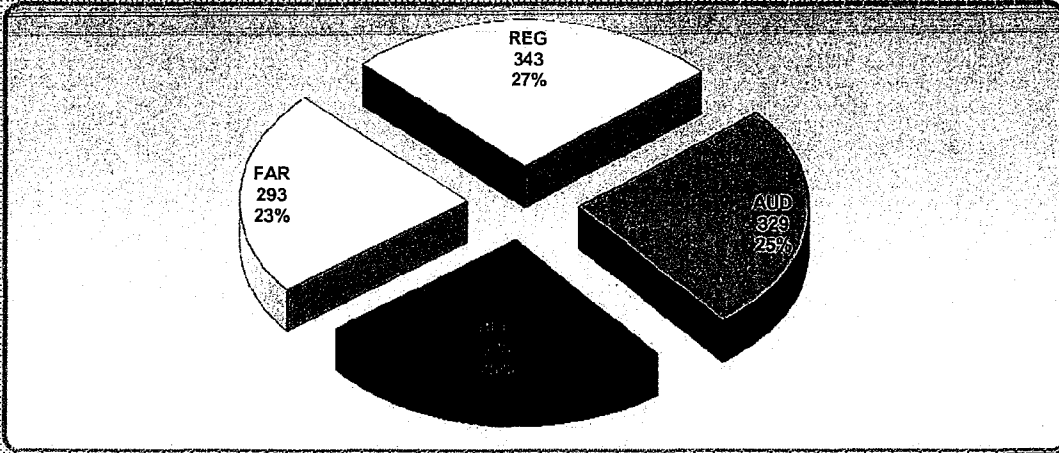
| | 2012 | | | 2011 | | | DIFF | VAR |
|----------|--------|----------|--------|--------|----------|--------|--------|---------|
| | AVAIL | UTILIZED | UTIL % | AVAIL | UTILIZED | UTIL % | | |
| OCTOBER | 7,919 | 3,407 | 43.02% | 7,270 | 3,368 | 46.33% | 39 | 1.16% |
| NOVEMBER | 7,650 | 4,067 | 53.16% | 9,354 | 6,547 | 69.99% | -2,480 | -37.88% |
| TOTAL | 15,569 | 7,474 | 48.01% | 16,624 | 9,915 | 59.64% | -2,441 | -24.62% |

2012 Fourth Quarter Year-To-Date

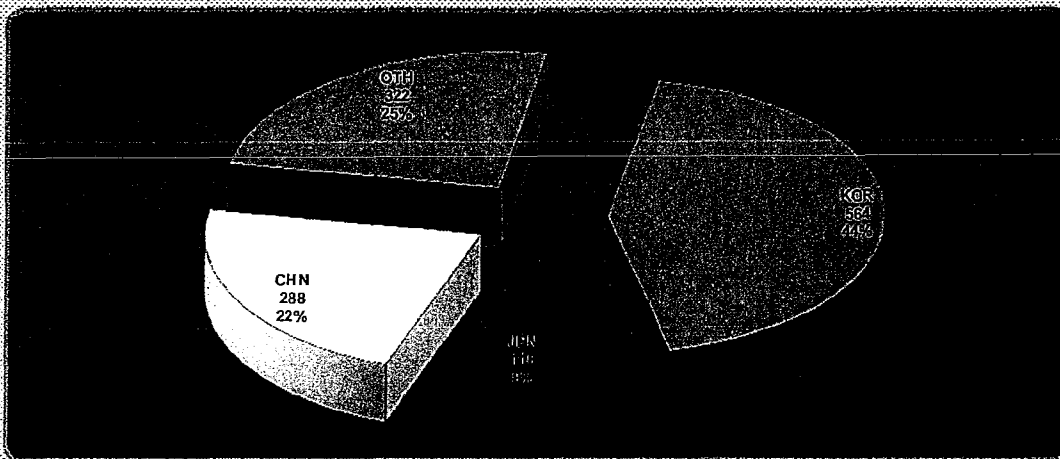
| | 2012 | | | 2011 | | | DIFF | VAR |
|----------|--------|----------|--------|--------|----------|--------|--------|---------|
| | AVAIL | UTILIZED | UTIL % | AVAIL | UTILIZED | UTIL % | | |
| OCTOBER | 29,079 | 13,426 | 46.17% | 28,232 | 15,455 | 54.74% | -2,029 | -13.13% |
| NOVEMBER | 35,086 | 19,355 | 55.16% | 38,080 | 26,983 | 70.86% | -7,628 | -28.27% |
| TOTAL | 64,165 | 32,781 | 51.09% | 66,312 | 42,438 | 64.00% | -9,657 | -22.76% |

2012 FOURTH QUARTER REPORT CHART

CPA EXAMINATION



ETHNICITY



| ETHNICITY REPORT 2012 (CPA Only) | | | | | | | CURRENT | | |
|----------------------------------|---------|-------|-------|-----------------|-------|-------|---------|---------|--|
| 2012 FIRST Quarter | | | | | | | | | |
| | Current | | | Previous Window | | | DIFF | VAR | |
| | JAN | FEB | TOTAL | n/a | n/a | TOTAL | | | |
| CHINA (PRC) | 88 | 90 | 178 | | | 0 | 178 | #DIV/0! | |
| GUAM | 8 | 9 | 17 | | | 0 | 17 | #DIV/0! | |
| HONGKONG | 14 | 15 | 29 | | | 0 | 29 | #DIV/0! | |
| JAPAN | 212 | 298 | 510 | | | 0 | 510 | #DIV/0! | |
| KOREA | 255 | 573 | 828 | | | 0 | 828 | #DIV/0! | |
| PHILIPPINES | 6 | 6 | 12 | | | 0 | 12 | #DIV/0! | |
| TAIWAN | 111 | 122 | 233 | | | 0 | 233 | #DIV/0! | |
| OTHER | | | 0 | | | 0 | 0 | #DIV/0! | |
| Total | 694 | 1,113 | 1,807 | 0 | 0 | 0 | 1,807 | #DIV/0! | |
| 2012 SECOND Quarter | | | | | | | | | |
| | Current | | | Previous Window | | | DIFF | VAR | |
| | APR | MAY | TOTAL | JAN | FEB | TOTAL | | | |
| CHINA (PRC) | 44 | 147 | 191 | 88 | 90 | 178 | 13 | 7.30% | |
| GUAM | 6 | 10 | 16 | 8 | 9 | 17 | -1 | -5.88% | |
| HONGKONG | 9 | 16 | 25 | 14 | 15 | 29 | -4 | -13.79% | |
| JAPAN | 133 | 203 | 336 | 212 | 298 | 510 | -174 | -34.12% | |
| KOREA | 249 | 592 | 841 | 255 | 573 | 828 | 13 | 1.57% | |
| PHILIPPINES | 4 | 6 | 10 | 6 | 6 | 12 | -2 | -16.67% | |
| TAIWAN | 74 | 130 | 204 | 111 | 122 | 233 | -29 | -12.45% | |
| OTHER | | | 0 | | | 0 | 0 | #DIV/0! | |
| Total | 519 | 1,104 | 1,623 | 694 | 1,113 | 1,807 | -184 | -10.18% | |
| 2012 THIRD Quarter | | | | | | | | | |
| | Current | | | Previous Window | | | DIFF | VAR | |
| | JUL | AUG | TOTAL | APR | MAY | TOTAL | | | |
| CHINA (PRC) | 83 | 129 | 212 | 44 | 147 | 191 | 21 | 10.99% | |
| GUAM | 6 | 10 | 16 | 6 | 10 | 16 | 0 | 0.00% | |
| HONGKONG | 9 | 18 | 27 | 9 | 16 | 25 | 2 | 8.00% | |
| JAPAN | 112 | 58 | 170 | 133 | 203 | 336 | -166 | -49.40% | |
| KOREA | 205 | 478 | 683 | 249 | 592 | 841 | -158 | -18.79% | |
| PHILIPPINES | 4 | 7 | 11 | 4 | 6 | 10 | 1 | 10.00% | |
| TAIWAN | 78 | 140 | 218 | 74 | 130 | 204 | 14 | 6.86% | |
| OTHER | | | 0 | | | 0 | 0 | #DIV/0! | |
| Total | 497 | 840 | 1,337 | 519 | 1,104 | 1,623 | -286 | -17.62% | |
| 2012 FOURTH Quarter | | | | | | | | | |
| | Current | | | Previous Window | | | DIFF | VAR | |
| | OCT | NOV | TOTAL | JUL | AUG | TOTAL | | | |
| CHINA (PRC) | 148 | 140 | 288 | 83 | 129 | 212 | 76 | 35.85% | |
| GUAM | 6 | 13 | 19 | 6 | 10 | 16 | 3 | 18.75% | |
| HONGKONG | 11 | 23 | 34 | 9 | 18 | 27 | 7 | 25.93% | |
| JAPAN | 51 | 65 | 116 | 112 | 58 | 170 | -54 | -31.76% | |
| KOREA | 199 | 365 | 564 | 205 | 478 | 683 | -119 | -17.42% | |
| PHILIPPINES | 4 | 9 | 13 | 4 | 7 | 11 | 2 | 18.18% | |
| TAIWAN | 82 | 174 | 256 | 78 | 140 | 218 | 38 | 17.43% | |
| OTHER | | | 0 | | | 0 | 0 | #DIV/0! | |
| Total | 501 | 789 | 1,290 | 497 | 840 | 1,337 | -47 | -3.52% | |

| ETHNICITY REPORT 2012 (CPA Only) | | | | | | | Year-To-Date | | |
|----------------------------------|---------|-------|-------|--------------|--------|-------|--------------|---------|--|
| 2012 FIRST Quarter | | | | | | | | | |
| | Current | | | Year-To-Date | | | DIFF | VAR | |
| | JAN | FEB | TOTAL | 1st mo | 2nd mo | TOTAL | | | |
| CHINA (PRC) | 88 | 90 | 178 | 88 | 90 | 178 | 0 | 0.00% | |
| GUAM | 8 | 9 | 17 | 8 | 9 | 17 | 0 | 0.00% | |
| HONGKONG | 14 | 15 | 29 | 14 | 15 | 29 | 0 | 0.00% | |
| JAPAN | 212 | 298 | 510 | 212 | 298 | 510 | 0 | 0.00% | |
| KOREA | 255 | 573 | 828 | 255 | 573 | 828 | 0 | 0.00% | |
| PHILIPPINES | 6 | 6 | 12 | 6 | 6 | 12 | 0 | 0.00% | |
| TAIWAN | 111 | 122 | 233 | 111 | 122 | 233 | 0 | 0.00% | |
| OTHER | | | 0 | | | 0 | 0 | #DIV/0! | |
| Total | 694 | 1,113 | 1,807 | 694 | 1,113 | 1,807 | 0 | 0.00% | |
| 2012 SECOND Quarter | | | | | | | | | |
| | Current | | | Year-To-Date | | | DIFF | VAR | |
| | APR | MAY | TOTAL | 1st mo | 2nd mo | TOTAL | | | |
| CHINA (PRC) | 44 | 147 | 191 | 132 | 237 | 369 | 191 | 107.30% | |
| GUAM | 6 | 10 | 16 | 14 | 19 | 33 | 16 | 94.12% | |
| HONGKONG | 9 | 16 | 25 | 23 | 31 | 54 | 25 | 86.21% | |
| JAPAN | 133 | 203 | 336 | 345 | 501 | 846 | 336 | 65.88% | |
| KOREA | 249 | 592 | 841 | 504 | 1,165 | 1,669 | 841 | 101.57% | |
| PHILIPPINES | 4 | 6 | 10 | 10 | 12 | 22 | 10 | 83.33% | |
| TAIWAN | 74 | 130 | 204 | 185 | 252 | 437 | 204 | 87.55% | |
| OTHER | | | 0 | | | 0 | 0 | #DIV/0! | |
| Total | 519 | 1,104 | 1,623 | 1,213 | 2,217 | 3,430 | 1,623 | 89.82% | |
| 2012 THIRD Quarter | | | | | | | | | |
| | Current | | | Year-To-Date | | | DIFF | VAR | |
| | JUL | AUG | TOTAL | 1st mo | 2nd mo | TOTAL | | | |
| CHINA (PRC) | 83 | 129 | 212 | 215 | 366 | 581 | 212 | 57.45% | |
| GUAM | 6 | 10 | 16 | 20 | 29 | 49 | 16 | 48.48% | |
| HONGKONG | 9 | 18 | 27 | 32 | 48 | 80 | 26 | 48.15% | |
| JAPAN | 112 | 58 | 170 | 457 | 559 | 1,016 | 170 | 20.09% | |
| KOREA | 205 | 478 | 683 | 709 | 1,643 | 2,352 | 683 | 40.92% | |
| PHILIPPINES | 4 | 7 | 11 | 14 | 19 | 33 | 11 | 50.00% | |
| TAIWAN | 78 | 140 | 218 | 262 | 391 | 653 | 216 | 49.43% | |
| OTHER | | | 0 | | | 0 | 0 | #DIV/0! | |
| Total | 497 | 840 | 1,337 | 1,709 | 3,055 | 4,764 | 1,334 | 38.89% | |
| 2012 FOURTH Quarter | | | | | | | | | |
| | Current | | | Year-To-Date | | | DIFF | VAR | |
| | OCT | NOV | TOTAL | 1st mo | 2nd mo | TOTAL | | | |
| CHINA (PRC) | 148 | 140 | 288 | 363 | 506 | 869 | 288 | 49.57% | |
| GUAM | 6 | 13 | 19 | 26 | 42 | 68 | 19 | 38.78% | |
| HONGKONG | 11 | 23 | 34 | 43 | 70 | 113 | 33 | 41.25% | |
| JAPAN | 51 | 65 | 116 | 508 | 624 | 1,132 | 116 | 11.42% | |
| KOREA | 199 | 365 | 564 | 908 | 2,006 | 2,914 | 564 | 23.89% | |
| PHILIPPINES | 4 | 9 | 13 | 18 | 28 | 46 | 13 | 39.39% | |
| TAIWAN | 82 | 174 | 256 | 344 | 568 | 912 | 259 | 39.66% | |
| OTHER | | | 0 | | | 0 | 0 | #DIV/0! | |
| Total | 501 | 789 | 1,290 | 2,210 | 3,844 | 6,054 | 1,290 | 27.08% | |

GUAM BOARD OF ACCOUNTANCY
FY2013 Revenue, Expense and Fund Balance Summary w/History and FY2013 Budget

(Modified Accrual Basis: updated 1/17/13 mbs/dns)

| BUDGET CATEGORY Description | NOTES | FY2009 Actual | FY2010 Actual | FY2011 Actual | FY2012 Actual | FY2013 Actual YTD 12/31/2012 | FY2013 Approved Budget |
|---|-------|------------------|------------------|------------------|------------------|------------------------------------|------------------------------|
| REVENUES SUMMARY | | | | | | | |
| Exam Application Fees | | 28,881 | 40,776 | 26,875 | 66,976 | 21,100 | 45,000 |
| Guam Computer Test Center Administration Fees | | 657,750 | 762,150 | 531,315 | 402,985 | 80,410 | 475,000 |
| Certification Fees | | 26,600 | 39,550 | 29,250 | 42,875 | 10,125 | 25,000 |
| Individual Licensing Fees | | 27,435 | 37,050 | 48,250 | 72,425 | 1,750 | 50,000 |
| Firm Licensing Fees | | 3,550 | 4,000 | 3,000 | 4,025 | 0 | 3,000 |
| Penalties/Miscellaneous Fees/Interest | | 3,759 | 4,605 | 5,147 | 8,840 | 813 | 0 |
| TOTAL REVENUES | | 747,975 | 888,131 | 643,837 | 598,126 | 114,198 | 598,000 |
| 220 Travel | | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 Contractual | | | | | | | |
| Administrative Services Contract | | 270,021 | 275,038 | 270,135 | 272,707 | 69,666 | 285,000 |
| Legal Services Contract | | 0 | 0 | 0 | 0 | 0 | 0 |
| Copier Services | | 5,262 | 5,811 | 5,874 | 5,529 | 1,323 | 6,500 |
| Education & Testing | | 0 | 0 | 0 | 15,255 | 0 | 45,000 |
| Others (Publications, Dues, etc.) | | 14,200 | 14,269 | 15,068 | 14,392 | 7,900 | 16,000 |
| Web/Database development & maintenance | | 935 | 0 | 0 | 0 | 0 | 15,000 |
| 233 Office Space | | 23,868 | 23,868 | 23,868 | 23,868 | 5,967 | 25,000 |
| 240 Supplies | | 5,892 | 6,889 | 9,610 | 8,603 | 1,280 | 7,000 |
| 250 Small Equipment | | 2,819 | 376 | 511 | 2,689 | 0 | 5,000 |
| 290 Miscellaneous | | | | | | | |
| Bank Charges | | 15 | 30 | 0 | 2,322 | 772 | 3,600 |
| Postage | | 8,535 | 10,600 | 10,140 | 12,466 | 0 | 12,000 |
| Training | | 410 | 580 | 0 | 50 | 0 | 4,000 |
| Notices/Compliance Investigations/Others | | 5,173 | 1,348 | 1,234 | 1,978 | 1,788 | 0 |
| 363 Telephone Services | | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 Capitalized Equipment | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | (2) | 337,130 | 338,809 | 336,439 | 359,858 | 88,696 | 424,100 |
| NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES | | 410,845 | 549,323 | 307,398 | 238,268 | 25,502 | 173,900 |
| FUND BALANCE: | | | | | | | |
| Beginning | (1) | 667,119 | 1,062,615 | 1,611,938 | 1,919,336 | 1,157,604 | 1,157,604 |
| UOG Appropriation Paid (per PL 31-77) | | | | | (1,000,000) | | |
| Ending | | 1,077,964 | 1,611,938 | 1,919,336 | 1,157,604 | 1,183,106 | 1,331,504 |
| Consisting of: | | | | | | | |
| Cash - Bank of Guam (established FY2008) | | 1,029,666 | 1,582,267 | 672,088 | 93,292 | 121,438 | |
| Cash - Time Certificates of Deposit | | 0 | 0 | 1,251,002 | 1,053,501 | 1,053,501 | |
| Cash - Treasurer of Guam | | 15,348 | 0 | 0 | 0 | 0 | |
| Accounts Receivable-NASBA | | 56,400 | 54,450 | 36,190 | 32,945 | 35,420 | |
| Accounts Payable | | (23,450) | (24,779) | (39,944) | (22,134) | (27,254) | |
| Unrestricted Fund Balance | | 1,077,964 | 1,611,938 | 1,919,336 | 1,157,604 | 1,183,106 | |

NOTES:

(1) FY2010 Beginning Fund Balance Adjusted for sweep of FY2009 Treasurer of Guam Cash balance.

(2) During FY2013-Oct the Board paid \$23,724 of prior year obligations, shown as FY2012 expenditures. There are no outstanding prior year encumbrances as of 11/30/2012.

GUAM BOARD OF ACCOUNTANCY
FY2014 Recommended Budget w/FY2009-2012 Actual and FY2013 Approved Budget
 Updated 01-17-13 mbs/dns

| BUDGET CATEGORY | | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 | Increase | FY2014 | |
|---|-------|----------------|----------------|----------------|----------------|-------------------|------------------|--------------------|---|
| Description | NOTES | Actual | Actual | Actual | Actual | Approved Budget | (Decrease) | Recommended Budget | COMMENTS |
| | | | | | | (1/19/12 BOD Mtg) | | (Approved ?) | |
| REVENUES SUMMARY | | | | | | | | | |
| Exam Application Fees | | 28,881 | 40,776 | 26,875 | 66,976 | 45,000 | 15,000 | 60,000 | Increase due to international candidates |
| Guam Computer Test Center Administration Fees | | 657,750 | 762,150 | 531,315 | 402,985 | 475,000 | (169,000) | 306,000 | FY2013-Q1 decline is over 40% due to testing in Japan |
| Certification Fees | | 26,600 | 39,550 | 29,250 | 42,875 | 25,000 | 10,000 | 35,000 | |
| Individual Licensing Fees | | 27,435 | 37,050 | 48,250 | 72,425 | 50,000 | 19,000 | 69,000 | Increase due to international candidates |
| Firm Licensing Fees | | 3,550 | 4,000 | 3,000 | 4,025 | 3,000 | 1,000 | 4,000 | |
| Penalties/Miscellaneous Fees | | 3,759 | 4,605 | 5,147 | 8,840 | 0 | 0 | 0 | |
| TOTAL REVENUES | | 747,975 | 888,131 | 643,837 | 598,126 | 598,000 | (124,000) | 474,000 | Estimated Revenues (see projection worksheet) |
| 220 Travel | | 0 | 0 | 0 | 0 | 0 | | 0 | NASBA has awarded funding scholarships to Board attendees in the past |
| 230 Contractual | | | | | | | | | |
| Administrative Services Contract | | 270,021 | 275,038 | 270,135 | 272,707 | 285,000 | 0 | 285,000 | only increases re PL 26-111 Federal Wage Determination for Guam |
| Legal Services Contract | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Copier Services | | 5,262 | 5,811 | 5,874 | 5,529 | 6,500 | 0 | 6,500 | |
| Education Support (Becker/UOG) | | 0 | 0 | 0 | 15,255 | 45,000 | 0 | 45,000 | Becker/UOG prep course assistance (est average \$2,000 per student) |
| Others (Publications, NASBA Dues, etc.) | | 14,200 | 14,269 | 15,068 | 14,392 | 16,000 | 0 | 16,000 | |
| Web/Database development & maintenance | | 935 | 0 | 0 | 0 | 15,000 | 0 | 15,000 | interactive web-based forms implementation |
| 233 Office Space | | 23,868 | 23,868 | 23,868 | 23,868 | 25,000 | 0 | 25,000 | |
| 240 Supplies | | 5,892 | 6,889 | 9,610 | 8,603 | 7,000 | 500 | 7,500 | |
| 250 Small Equipment | | 2,819 | 376 | 511 | 2,689 | 5,000 | | 5,000 | Office hardware/software improvements + webserver |
| 290 Miscellaneous | | | | | | | | | |
| Bank Charges | | 15 | 30 | 0 | 2,322 | 3,600 | 0 | 3,600 | Credit card charges - offset by fee increases effective Nov 2011 |
| Postage | | 8,535 | 10,600 | 10,140 | 12,466 | 12,000 | 2,000 | 14,000 | International postage |
| Training | | 410 | 580 | 0 | 50 | 4,000 | 0 | 4,000 | Employee Training |
| Compliance Investigations/Others | | 5,173 | 1,348 | 1,234 | 1,978 | 0 | 0 | 0 | |
| 363 Telephone Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Long Distance Faxing + basic service included in Office Space expense |
| 450 Capitalized Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | per BBMR, items under \$5K are Small Equipment |
| TOTAL EXPENDITURES | (2) | 337,130 | 338,809 | 336,439 | 359,858 | 424,100 | 2,500 | 426,600 | |
| NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES | | 410,845 | 549,323 | 307,398 | 238,268 | 173,900 | (126,500) | 47,400 | |
| Beginning Fund Balance - October 1st | (1) | 667,119 | 1,062,615 | 1,611,938 | 1,919,336 | | | | |
| UOG Appropriation Paid (per PL 31-77) | | | | | (1,000,000) | | | | |
| Ending Fund Balance - September 30th | | 1,077,964 | 1,611,938 | 1,919,336 | 1,157,604 | | | | |
| Consisting of: | | | | | | | | | |
| Cash - Bank of Guam (established FY2008) | | 1,029,666 | 1,582,267 | 672,088 | 93,292 | | | | |
| Cash - Time Certificates of Deposit | | 0 | 0 | 1,251,002 | 1,053,501 | | | | |
| Cash - Treasurer of Guam | | 15,348 | 0 | 0 | 0 | | | | |
| Accounts Receivable-NASBA | | 56,400 | 54,450 | 36,190 | 32,945 | | | | |
| Accounts Payable | | (23,450) | (24,779) | (39,944) | (22,134) | | | | |
| Net Fund Balance | | 1,077,964 | 1,611,938 | 1,919,336 | 1,157,604 | | | | |
| UOG Appropriation Payable | | 0 | 0 | 0 | 0 | | | | |
| Unrestricted Fund Balance | | 1,077,964 | 1,611,938 | 1,919,336 | 1,157,604 | | | | |

NOTES:

(1) FY2010 Beginning Fund Balance Adjusted for sweep of FY2009 Treasurer of Guam Cash balance.

(2) During FY2013-Q1 the Board paid \$41,193 of prior year obligations, shown as FY2012 expenditures.

There are no outstanding prior year encumbrances as of 12/31/2012.

FY2014 Budget Recommended

**GUAM BOARD OF ACCOUNTANCY
ACTIVITY HISTORY AND REVENUE PROJECTION SUMMARY**

| GUAM EXAM CANDIDATES | FISCAL YEAR ENDED | | | | | | | | 5 Year Average |
|-------------------------|-------------------|--------|--------|--------|--------|--------|--------|--------|-------------------|
| | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 | FY2010 | FY2011 | FY2012 | |
| Paid Applications | 361 | 281 | 395 | 839 | 1155 | 1631 | 1075 | 1340 | 1208 |

| GUAM CERTIFICATES & LICENSES | FISCAL YEAR ENDED | | | | | | | | | | Average FY08-12 |
|---------------------------------|-------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------|
| | FY2004 | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 | |
| New Licensees | 87 | 38 | 33 | 94 | 111 | 133 | 198 | 146 | 191 | | 156 |
| Renewals/Reinstatements | 110 | 146 | 148 | 168 | 312 | 366 | 494 | 643 | 724 | | 508 |
| Firm Permits to Practice | 13 | 16 | 12 | 11 | 11 | 18 | 20 | 15 | 18 | | 16 |

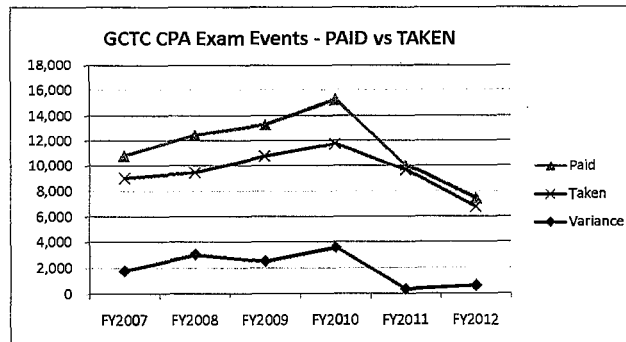
| GUAM Computer Testing Center ACTUAL ACTIVITY | FY2008 | | FY2009 | | FY2010 | | FY2011 | | FY2012 | |
|---|---------------|-------------|---------------|--------------|---------------|--------------|---------------|-------------|---------------|-------------|
| | Exam Sections | | Exam Sections | | Exam Sections | | Exam Sections | | Exam Sections | |
| | Paid | Taken | Paid | Taken | Paid | Taken | Paid | Taken | Paid | Taken |
| 1st Testing Window - Oct/Nov | 2679 | 2175 | 2712 | 2724 | 3215 | 2931 | 2658 | 3407 | 2357 | 2008 |
| 2nd Testing Window - Jan/Feb | 2791 | 2414 | 3231 | 2532 | 3605 | 2687 | 2526 | 1967 | 1955 | 1807 |
| 3rd Testing Window - Apr/May | 3057 | 2297 | 3510 | 2598 | 4583 | 2841 | 2510 | 2156 | 1603 | 1623 |
| 4th Testing Window - Jul/Aug | 3530 | 2542 | 3702 | 2880 | 3876 | 3261 | 2297 | 2104 | 1491 | 1334 |
| TOTALS | 12057 | 9428 | 13155 | 10734 | 15279 | 11720 | 9991 | 9634 | 7406 | 6772 |
| GCTC Utilization % | 62.13% | | 68.19% | | 72.43% | | 68.57% | | 54.00% | |

| GUAM Board of Accountancy REVENUES SUMMARY | FISCAL YEAR ENDED | | | | | | | | FY2013 BUDGET | FY2014 Projected | ACT Avg FY04-12 |
|---|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|---------------------|--------------------|
| | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 | FY2010 | FY2011 | FY2012 | | | |
| Exam Application Fees | 9,025 | 7,025 | 9,875 | 20,975 | 28,881 | 40,776 | 26,875 | 66,976 | 45,000 | 60,000 | 24,515 |
| PBT/CBT Test Admin Fees | 504,850 | 591,050 | 521,800 | 617,550 | 657,750 | 762,150 | 531,315 | 402,985 | 475,000 | 306,000 | 538,583 |
| Certification Fees | 7,675 | 6,500 | 18,780 | 22,125 | 26,600 | 39,550 | 29,250 | 42,875 | 25,000 | 35,000 | 23,651 |
| Individual Licensing Fees | 10,981 | 11,136 | 12,600 | 23,405 | 27,435 | 37,050 | 48,250 | 72,425 | 50,000 | 69,000 | 28,254 |
| Firm Licensing Fees | 3,100 | 2,400 | 2,275 | 2,200 | 3,550 | 4,000 | 3,000 | 4,025 | 3,000 | 4,000 | 3,061 |
| Penalties/Miscellaneous Fees | 200 | 100 | 1,055 | 2,179 | 3,759 | 4,605 | 5,147 | 8,840 | 0 | 0 | 3,193 |
| TOTAL REVENUES | 535,831 | 618,211 | 566,385 | 688,434 | 747,975 | 888,131 | 643,837 | 598,126 | 598,000 | 474,000 | 621,256 |
| BOD Meeting Approved | | | | | | | | | | | |

| EXAM ACTIVITY | ACTUAL 2012 REVENUES | | | |
|---|----------------------|-------|----------------|--|
| | FY2012 | Fees | TOTALS | |
| Guam Candidates | 1,340 | \$50 | 66,976 | |
| GCTC PAID Sections (est avg 1.8 sections/applicant) | 7,327 | \$55 | 402,985 | |
| | | | 469,961 | |
| LICENSING ACTIVITY | | | | |
| INDIVIDUAL | | | | |
| New Licensees | 191 | \$225 | 42,875 | |
| Renewal Licensees | 724 | \$100 | 72,425 | |
| FIRM | | | | |
| New Permits | 0 | \$275 | 0 | |
| Renewal Permits (includes overpayment) | 18 | \$225 | 4,025 | |
| Penalties, Interest, Miscellaneous | | | 8,840 | |
| Total License/Permit Fees | | | 128,165 | |
| TOTAL ACTUAL REVENUES - FY2012 | | | 598,126 | |

| EXAM ACTIVITY | PROJECTED 2014 REVENUES | | | | Recommend Budget |
|--|-------------------------|-------|----------------|--|---------------------|
| | FY2013 | Fees | TOTALS | | |
| Guam Candidates (5 year moving avg) | 1,208 | \$50 | 60,395 | | 60,000 |
| GCTC Estimated PAID Sections (FY04-7+11+12 avg adj for FY13Q1 decline=40%) | 5,564 | \$55 | 306,031 | | 306,000 |
| | | | 366,426 | | 366,000 |
| LICENSING ACTIVITY | | | | | |
| INDIVIDUAL | | | | | |
| New Licensees (Certifications) (FY08-11 avg) | 156 | \$225 | 35,055 | | 35,000 |
| Renewal Licensees (FY08-11 avg + New) | 698 | \$100 | 69,836 | | 69,000 |
| FIRM | | | | | |
| New Permits | 0 | \$275 | 0 | | 0 |
| Renewal Permits | 18 | \$225 | 4,050 | | 4,000 |
| Total License/Permit Fees | | | 108,941 | | 108,000 |
| TOTAL PROJECTED REVENUES - FY2014 | | | 475,367 | | 474,000 |
| BOD Mtg | | | | | |

NOTE: Guam Exam Candidates averaged 248 and 3,852 per year for the periods 1992-98 and 1999-2003, respectively, generating \$4mm - \$5mm per year in local spending (about \$1,300 per candidate).



MINA' TRENTAI DOS NA LIHESLATURAN GUÅHAN
2013 (FIRST) Regular Session

| **Bill No. xxx**

Introduced by:

Legislative Comm Chair

**AN ACT TO *AMEND* CHAPTER 35, TITLE 22 OF THE
GUAM CODE ANNOTATED, RELATIVE TO THE
GUAM ACCOUNTANCY ACT OF 2003, AND TO
REPEAL AND REENACT TITLE 25, CHAPTER 2 OF
THE GUAM ADMINISTRATIVE RULES, RELATIVE
TO POLICIES WITHIN THE ADMINSTRATIVE
RULES AND REGULATIONS OF THE GUAM
BOARD OF ACCOUNTANCY.**

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan*
3 finds that the Guam Board of Accountancy (“GBA”) regulates the practice of
4 public accountancy, as well as the administration of testing, certification and
5 licensure of certified public accountants (“CPAs”) for the purpose of protecting the
6 welfare of the general public. *I Liheslaturan Guåhan* further finds that most state
7 boards of accountancy subscribe to regulatory and professional standards
8 incorporated in the Uniform Accountancy Act (“UAA”), a model code issued and
9 periodically updated by the National Association of State Boards of Accountancy
10 (“NASBA”) and the American Institute of Certified Public Accountants
11 (“AICPA”).

12 Having essentially adopted all provisions of the UAA with enactment of the
13 Guam Accountancy Act of 2003 (“the ACT”), and having last amended the ACT
14 in 2006, GBA has, during the ensuing six (6) years, determined it is now necessary

1 to incorporate several definitive technical clarifications in Guam’s Public
2 Accountancy statutes including: 1) updating and clarifying educational
3 qualifications required of candidates for the CPA Exam; 2) updating of reciprocity
4 requirements relative to national and international "mobility" standards; 3)
5 updating definitions relative to evolving professional accounting standards and
6 standard setting organizations; 4) updating the ACT for changes in the computer-
7 based CPA exam administrative procedures; and 5) clarification and/or correction
8 of omissions and/or errors existing in the ACT as originally passed and amended to
9 date.

10 It is, therefore, the intent of *I Liheslaturan Guåhan* to revise existing
11 statutes, as well as administrative rules and regulations, for the purpose of bettering
12 Guam’s compliance with and administration of nationally and internationally
13 accepted standards and practices of public accountancy.

14 **Section 2.** Section 35103(b) of Chapter 35 of Title 22, Guam Code
15 Annotated is hereby *amended* to read:

16 “(b) ‘Attest’ means providing the following financial statement
17 services:

18 (1) any audit or other engagement to be performed in
19 accordance with the Statements on Auditing Standards (‘SAS’);

20 (2) any review of a financial statement to be performed in
21 accordance with the Statements on Standards for Accounting and
22 Review Services (‘SSARS’);

23 (3) any examination of prospective financial information to be
24 performed in accordance with the Statements on Standards for
25 Attestation Engagements (‘SSAE’); and

26 (4) any engagement to be performed in accordance with the
27 standards of the PCAOB.

1 The standards specified in this definition shall be adopted by reference
2 by the Board pursuant to rulemaking and shall be those developed for
3 general application by recognized national accountancy organizations such
4 as the AICPA and the PCAOB.”

5 **Section 3.** Section 35103(r) of Chapter 35 of Title 22, Guam Code
6 Annotated is hereby *amended* to read:

7 “(r) ‘State’ means any state of the United States, the District of
8 Columbia, Puerto Rico, the United States Virgin Islands, the Commonwealth
9 of the Northern Mariana Islands, and Guam; except that ‘this State’ means
10 the Territory of Guam.”

11 **Section 4.** Section 35103(s) of Chapter 35 of Title 22, Guam Code
12 Annotated is hereby *amended* to read:

13 “(s) ‘Substantial Equivalency’ is a determination by the board of
14 accountancy or its designee that the education, examination and experience
15 requirements contained in the statutes and administrative rules of another
16 jurisdiction are comparable to, or exceed the education, examination and
17 experience requirements contained in the Uniform Accountancy Act or that
18 an individual CPA’s education, examination and experience qualifications
19 are comparable to or exceed the education, examination and experience
20 requirements contained in the Uniform Accountancy Act. In ascertaining
21 substantial equivalency as used in this ACT the Board shall take into
22 account the qualifications without regard to the sequence in which
23 experience, education, or examination requirements were attained.”

24 **Section 5.** A *new* Subsection (v) is *added* to §35103 of Chapter 35 of Title
25 22, Guam Code Annotated to read:

26 “(v) ‘Home Office’ is the location specified by the client as the
27 address to which a service described in §35122(a)(4) is directed.”

1 **Section 6.** Subsection 35104(a) of Chapter 35 of Title 22, Guam Code
2 Annotated is hereby *amended* to read:

deleted staggered terms language

3 “(a) There is hereby created the Guam Board of Accountancy, which
4 shall have responsibility for the administration and enforcement of this
5 Chapter. The Board shall consist of five (5) members appointed by *I*
6 *Maga’lahi*, all of whom shall be residents of Guam and holders of licenses
7 currently valid under §35105 of this Chapter. The term of each member of
8 the Board shall be four (4) years. Vacancies occurring during a term shall be
9 filled by appointment by *I Maga’lahi* for the unexpired remaining term.
10 Upon the expiration of a member's term of office, such member shall
11 continue to serve until a successor shall have been appointed and takes
12 office. Any member of the Board whose certificate under §35105 of this
13 Chapter is revoked, or suspended, shall automatically cease to be a member
14 of the Board. *I Maga’lahi* may, after a hearing pursuant to the
15 Administration Adjudication Law, remove any member of the Board for
16 neglect of duty or other cause.”

17 **Section 7.** Section 35104(g) of Chapter 35 of Title 22, Guam Code
18 Annotated is hereby *amended* to read:

19 “(g)(1) The Board shall have the power to take all action that is
20 necessary and proper to effectuate the purposes of this Chapter, including
21 the power to sue and be sued in its official name as an agency of Guam. The
22 Board shall also have the power to issue subpoenas to compel the attendance
23 of witnesses and the production of documents; to administer oaths; to take
24 testimony, to cooperate with the PCAOB and the appropriate state and
25 federal regulatory authorities having jurisdiction over the professional
26 conduct in question in investigation and enforcement concerning violations
27 of this Chapter and comparable acts of other states; to cooperate in

1 enforcement with appropriate foreign regulatory authorities in instances
2 which have or may result in criminal conviction, loss of license or
3 suspension, admonishment or censure; and to receive evidence concerning
4 all matters within the scope of this Chapter. In case of disobedience of a
5 subpoena, the Board may invoke the aid of any court or other appropriate
6 regulatory authority in requiring the attendance and testimony of witnesses
7 and the production of documentary evidence. For purposes of this
8 subsection, “appropriate foreign regulatory authorities” shall be those
9 foreign authorities granting substantially equivalent foreign designations in
10 accordance with §35106(h) of this Chapter.

11 (2) The Board, its members, and its agents shall be immune from
12 personal liability for actions taken in good faith in the discharge of the
13 Board’s responsibilities, and the government of Guam shall hold the Board,
14 its members, and its agents harmless from all costs, damages, and attorneys’
15 fees arising from claims and suits against them with respect to matters to
16 which such immunity applies.”

17 **Section 8.** A *new* Subsection (j) is *added* to Section 35104 of Chapter 35
18 of Title 22, Guam Code Annotated to read:

19 “(j) Records, papers, and other documents containing information
20 collected or compiled by the Board, its members, employees, contractors or
21 agents, including its legal counsel, as a result of a complaint, investigation,
22 inquiry, or interview in connection with an application for examination,
23 certification, or registration, or in connection with a licensee’s professional
24 ethics and conduct, shall not be considered public records within the
25 meaning of Guam’s public records laws. Additionally, any record, paper, or
26 other document received by the Board as a result of a self reporting
27 requirement shall not be considered public records within the meaning of

1 Guam’s public records laws. When any such record, paper, or other
2 document is admitted into evidence in a hearing held by the Board, it shall
3 then be a public record within the meaning of Guam’s public records laws.
4 However, upon a showing of good cause, the presiding officer at such a
5 hearing may order that confidential or privileged information be redacted or
6 ~~admitted under seal.~~

7 (1) Notwithstanding any other provision of this Chapter, information
8 protected by this confidentiality provision shall not be disclosed to other
9 authorities unless the recipient confirms in writing that it will assure
10 preservation of confidentiality and the licensee has been given reasonable
11 notice that the information will be provided to another entity.

12 (2) Notwithstanding any contrary provision in Guam's Public Records
13 law, disclosures to law enforcement and regulatory authorities and, only to
14 the extent deemed necessary to conduct an investigation, to the subject of the
15 investigation, persons whose complaints are being investigated and
16 witnesses questioned in the course of investigation, as provided in
17 §35110(b), shall not be considered public disclosures and shall not deprive
18 such records of their confidential status.

19 (3) Nothing in this subsection shall be construed as a waiver of any
20 privilege, such as attorney-client privilege, which may also apply to any
21 records covered by this subsection.

22 (4) Nothing in this subsection shall confer confidential status on any
23 record collected under this subsection which was a public record when
24 collected or thereafter becomes a public record through other lawful means.”

25 **Section 9.** Section 35105(c) of Chapter 35 of Title 22, Guam Code
26 Annotated is hereby *amended* to read:

27 “(c) The education requirement for a certificate and license, which

1 must be met before an applicant is eligible to take the examination
2 prescribed in subsection (d), shall be as follows:

3 (1) During the five-year period immediately following the effective
4 date of this amendment, at least a college education including a
5 baccalaureate, or higher, degree or its equivalent conferred by a college or
6 university acceptable to the Board, the total educational program to include
7 an accounting concentration, or equivalent, as determined by Board rule to
8 be appropriate;

9 (2) After the expiration of the five-year period immediately following
10 the effective date of this amendment, at least 150 semester hours of college
11 education including a baccalaureate or higher degree conferred by a college
12 or university acceptable to the Board, the total educational program to
13 include an accounting concentration or equivalent as determined by Board
14 rule to be appropriate.”

15 **Section 10.** Section 35105(d)(1) of Chapter 35 of Title 22, Guam Code
16 Annotated is hereby *amended* to read:

17 “(1) The examination required to be passed as a condition for the
18 granting of a certificate shall be held regularly throughout the year, and shall
19 test the applicant’s knowledge of the subjects of accounting and auditing,
20 and such other related subjects as the Board may specify by rule, including
21 but not limited to business law and taxation. The time for holding such
22 examination shall be determined by the Board and may be changed from
23 time to time. The Board shall prescribe by rule the methods of applying for
24 and conducting the examination, including methods for grading and
25 determining a passing grade required of an applicant for a certificate
26 provided, however, that the Board shall to the extent possible see to it that
27 the examination itself, grading of the examination, and the passing grades,

1 are uniform with those applicable in all other states. The Board may make
2 such use of all or any part of the Uniform Certified Public Accountant
3 Examination and Advisory Grading Service of the American Institute of
4 Certified Public Accountants and may contract with third parties to perform
5 such administrative services with respect to the examination as it deems
6 appropriate to assist it in performing its duties hereunder.”

7 **Section 11.** Section 35105(d)(2) of Chapter 35 of Title 22, Guam Code
8 Annotated is hereby *amended* to read:

9 “(2) Notwithstanding §35105(c), the educational requirement, which
10 must be met *before* an applicant is qualified to take the examination
11 prescribed in §35105(d)(1), may be fulfilled by the completion of such
12 educational requirement within one hundred eighty (180) days following an
13 applicant's taking the examination. No credit for the examination shall be
14 granted if the education requirement is not completed within such time.”

15 **Section 12.** Section 35105(f) of Chapter 35 of Title 22, Guam Code
16 Annotated is hereby *amended* to read:

17 “(f) An applicant for initial issuance of a certificate and inactive
18 license under this §35105 shall show that the applicant has met the education
19 and examination requirements as defined herein and as prescribed by the
20 Board by rule.

21 An applicant for initial issuance of a certificate and active license
22 under this §35105 shall show that the applicant has met the education and
23 examination requirements and has had two (2) years of experience as
24 defined herein as prescribed by the Board by rule; or *if* the applicant’s
25 educational qualifications comprise at least 150 semester hours of college
26 education including a baccalaureate or higher degree conferred by a college
27 or university acceptable to the Board, the total educational program to

1 include an accounting concentration or equivalent as determined by Board
2 rule to be appropriate, then that such applicant shall have had one (1) year of
3 experience as defined herein and as prescribed by the Board by rule. This
4 experience shall include providing any type of service or advice involving
5 the use of accounting, attest, compilation, management advisory, financial
6 advisory, tax or consulting skills, all of which must be verified by an active
7 licensee. Experience shall be acceptable if it was gained through
8 employment in government, industry, academia or public practice, meeting
9 all requirements prescribed by the Board by rule. To be authorized to sign
10 reports on attest engagements, an applicant shall show that the applicant has
11 had experience in attest services as prescribed by the Board by rule. The
12 type of experience now acceptable can be applied retroactively

← deleted after 2000 and before 2005 experience language

13 An applicant for initial certification and active licensure who first sat
14 for the exam as other than a Guam candidate and did *not* meet a one hundred
15 fifty (150) hour educational requirement at the time of first sitting shall have
16 had two (2) years of experience in the practice of public accountancy,
17 meeting requirements prescribed by the Board by rule.

18 An applicant for initial certification and active licensure who first sat
19 for the exam as other than a Guam candidate and did meet a one hundred
20 fifty (150) hour educational requirement at the time of first sitting shall have
21 had one (1) year of experience in the practice of public accountancy,
22 meeting requirements prescribed by the Board by rule.”

23 **Section 13.** Section 35106(a)(2) of Chapter 35 of Title 22, Guam Code
24 Annotated is hereby *amended* to read:

25 “(2) that they are eligible under the substantial equivalency standard
26 set out in §35122 of this Chapter which requires licensure for those CPAs
27 that establish their principal place of business in another state. The holder of

1 a license issued under this Section may only provide attest services, as
2 defined, in a CPA firm that holds a permit issued under §35107 of this
3 Chapter."

4 **Section 14.** Section 35106(c)(2) of Chapter 35 of Title 22, Guam Code
5 Annotated is hereby *amended* to read:

6 "(2) As an alternative to the requirements of §35106(c)(1) of this
7 Chapter, a certificate holder licensed by another state who establishes their
8 principal place of business in Guam shall request the issuance of a license
9 and Guam CPA Firm Permit to Practice from the Board prior to establishing
10 such principal place of business. The Board shall issue a certificate and
11 license to such person who obtains from the NASBA National Qualification
12 Appraisal Service verification that such individual's CPA qualifications are
13 substantially equivalent to the CPA licensure requirements of the
14 AICPA/NASBA Uniform Accountancy Act. ← deleted redundant language

15 **Section 15.** Section 35106(j) of Chapter 35 of Title 22, Guam Code
16 Annotated is hereby *amended* to read:

17 "(j) The Board has the sole authority to interpret the application of
18 the provisions of §35106(h) and §35106(i)."

19 **Section 16.** A *new* Subsection (e) is *added* to Section 35106 of Chapter 35
20 of Title 22, Guam Code Annotated to read:

21 "(e) The Board shall by rule require as a condition for renewal of a
22 license under this Section, by any license holder who issues compilation
23 reports for the public other than through a CPA firm, that such individual
24 undergo, no more frequently than once every three years, a peer review
25 conducted in such manner as the Board shall by rule specify, and such
26 review shall include verification that such individual has met the
27 competency requirements set out in professional standards for such

1 services.”

2 **Section 17.** Section 35107(a) of Chapter 35 of Title 22, Guam Code
3 Annotated is hereby *amended* to read:

4 “(a) The Board shall grant or renew permits to practice as a CPA firm
5 to applicants that demonstrate their qualifications therefor in accordance
6 with this Section.

7 (1) The following must hold a permit issued under this Section:

8 (A) Any firm with an office in Guam performing attest services
9 as defined in §35103(b) of this Act; or,

10 (B) Any firm with an office in Guam that uses the title “CPA”
11 or “CPA firm;” or,

12 (C) Any firm that does not have an office in Guam but performs
13 attest services described in §35103(b)(1), (3) or (4) of this Chapter for
14 a client having its home office in Guam.

15 (2) A firm which does not have an office in Guam may perform
16 services described in §35103(b)(2) or §35103(f) for a client having its home
17 office in Guam and may use the title “CPA” or “CPA firm” without a permit
18 issued under this Section only if:

19 (A) it has the qualifications described in §35107(d) and
20 §35107(i), and

21 (B) it performs such services through an individual with
22 practice privileges under §35122 of this Chapter.

23 (3) A firm which is not subject to the requirements of §35107(a)(1)(C)
24 or §35107(a)(2) may perform other professional services while using the
25 title “CPA” or “CPA firm” in Guam without a permit issued under this
26 Section only if:

27 (A) it performs such services through an individual with

1 practice privileges under §35122 of this Chapter, and,

2 (B) it can lawfully do so in the state where said individuals with
3 practice privileges have their principal place of business.”

4 **Section 18.** Section 35107(d)(1) of Chapter 35 of Title 22, Guam Code
5 Annotated is hereby *amended* to read:

6 “(1) Notwithstanding any other provision of law, a simple majority
7 of the ownership of the CPA firm, in terms of financial interests and voting
8 rights of all partners, officers, shareholders, members or managers, belongs
9 to holders of a certificate who are licensed in some state, and such partners,
10 officers, shareholders, members or managers, whose principal place of
11 business is in Guam, and who perform professional services in Guam hold a
12 valid license issued under §35106 or the corresponding provision of prior
13 law. Although CPA firms may include non-licensee owners, the CPA firm
14 and its ownership must comply with rules promulgated by the Board. An
15 individual who has practice privileges under §35122 who performs services
16 for which a firm permit is required under §35122(a)(4) shall not be required
17 to obtain a license from Guam pursuant to §35106 of this Chapter.”

18 **Section 19.** Section 35107(d)(2)(A) of Chapter 35 of Title 22, Guam Code
19 Annotated is hereby *amended* to read:

20 “(A) The CPA firm designates a licensee of Guam, or in the case of a
21 firm which must have a permit pursuant to §35122(a)(4) a licensee of
22 another state who meets the requirements set out in §35122(a)(1) or in
23 §35122(a)(2), who is responsible for the proper registration of the firm and
24 identifies that individual to the Board.”

25 **Section 20.** Section 35107(d)(3) of Chapter 35 of Title 22, Guam Code
26 Annotated is hereby *amended* to read:

27 “(3) Any individual licensee and any individual granted practice

1 privileges under this Chapter who is responsible for supervising attest or
2 compilation services and signs or authorizes someone to sign the report on
3 the financial statements on behalf of the CPA firm, shall meet the
4 competency requirements set out in the professional standards for such
5 services as prescribed by the Board by rule.”

6 **Section 21.** Section 35107(d)(4) of Chapter 35 of Title 22, Guam Code
7 Annotated is hereby *amended* to read:

8 “(4) Any individual licensee and any individual granted practice
9 privileges under this Chapter who signs or authorizes someone to sign the
10 accountants' report on the financial statements on behalf of the CPA firm
11 shall meet the competency requirement of §35107(d)(3).”

12 **Section 22.** Section 35109(a)(4) of Chapter 35 of Title 22, Guam Code
13 Annotated is hereby *amended* to read:

14 “(4) Revocation or suspension of the right to practice before any
15 state or federal regulatory authority or by the PCAOB;”

16 **Section 23.** Section 35109(a)(11) of Chapter 35 of Title 22, Guam Code
17 Annotated is hereby *amended* to read:

18 “(11) Making any false or misleading statement or verification, in
19 support of an application for a certificate or Firm Permit to Practice
20 filed by another; or”

21 **Section 24.** Section 35111(k) of Chapter 35 of Title 22, Guam Code
22 Annotated is hereby *amended* to read:

23 “(k) In any case where the Board renders a decision imposing
24 discipline under §35109, §35111, or §35122, against a licensee or
25 CPA firm or an individual granted privileges under §35122, the Board
26 shall examine its records to determine whether the licensee or CPA
27 firm or individual holds a license or permit or practice privilege in any

1 other state or is subject to the PCAOB's authority; and if so, the Board
2 shall notify the State Boards of Accountancy and any other regulatory
3 authorities, including the PCAOB if applicable, of its decision,
4 immediately in the case of a consent order and in all other cases when
5 the time for petitioning for review of the Board's decision has expired.
6 Such immediate notice shall indicate whether or not the consent order
7 has been petitioned for review and whether or not the subject order
8 has been stayed. Subject to §35104(j) of this Chapter, the Board may
9 also furnish information relating to proceedings resulting in
10 disciplinary action to other public authorities and to private
11 professional organizations having a disciplinary interest in the
12 licensee or CPA firm or individual. Where a petition for review has
13 been filed pursuant to §35111(j), the notification and furnishing of
14 information provided for in this Subsection shall await the resolution
15 of such review and, if resolution is in favor of the licensee or CPA
16 firm or individual granted privileges under §35122 of this Chapter, no
17 such notification or furnishing of information shall be made.”

18 **Section 25.** Section 35113(a) of Chapter 35 of Title 22, Guam Code
19 Annotated is hereby *amended* to read:

20 “(a) Only licensees and individuals who have practice privileges
21 under §35122 of this Chapter may issue a report on financial
22 statements of any person, firm, organization, or governmental unit or
23 offer to render or render any attest or compilation service, as defined
24 herein. This restriction does not prohibit any act of a public official or
25 public employee in the performance of that person’s duties as such; or
26 prohibit the performance by any non-licensee of other services
27 involving the use of accounting skills, including the preparation of tax

1 returns, management advisory services, and the preparation of
2 financial statements without the issuance of reports thereon. Non-
3 licensees may prepare financial statements and issue non-attest
4 transmittals or information thereon which do not purport to be in
5 compliance with the Statements on Standards for Accounting and
6 Review Services (SSARS).”

7 **Section 26.** Section 35113(b) of Chapter 35 of Title 22, Guam Code
8 Annotated is hereby *amended* to read:

9 “(b) Licensees and individuals who have practice privileges under
10 §35122 of this Chapter performing attest or compilation services must
11 provide those services in accordance with applicable professional
12 standards.”

13 **Section 27.** Section 35113(c) of Chapter 35 of Title 22, Guam Code
14 Annotated is hereby *amended* to read:

15 “(c) No person not holding a valid license in accordance with
16 §35106 or a practice privilege pursuant to §35122 of this Chapter
17 shall use or assume the title ‘certified public accountant,’ or the
18 abbreviation ‘CPA’ or any other title, designation, words, letters,
19 abbreviation, sign, card, or device tending to indicate that such person
20 is a certified public accountant.”

21 **Section 28.** Section 35113(d) of Chapter 35 of Title 22, Guam Code
22 Annotated is hereby *amended* to read:

23 “(d) No firm shall provide attest services or assume or use the title
24 ‘certified public accountants,’ or the abbreviation ‘CPAs,’ or any
25 other title, designation, words, letters, abbreviation, sign, card, or
26 device tending to indicate that such firm is a CPA firm unless (1) the
27 firm holds a valid permit issued under §35107 of this Chapter, and (2)

deleted website language covered in rules

1 ownership of the firm is in accord with this Chapter and rules
2 promulgated by the Board.”

3 **Section 29.** Section 35113(h) of Chapter 35 of Title 22, Guam Code
4 Annotated is hereby *amended* to read:

new "name" language in UAA, early adoption?

5 “(h) No person holding a license or firm holding a permit under
6 this Chapter shall use a professional or firm name or designation that is
7 misleading about the legal form of the firm, or about the persons who are
8 partners, officers, members, managers or shareholders of the firm, or about
9 any other matter, provided, however, that names of one (1) or more former
10 partners, members, managers or shareholders may be included in the name
11 of a firm, or its successor. A common brand name, including common
12 initials, used by a CPA Firm in its name, is not misleading if said firm is a
13 Network Firm as defined in the AICPA Code of Professional Conduct
14 (“Code”) in effect July 1, 2011 and, when offering or rendering services that
15 require independence under AICPA standards, said firm must comply with
16 the Code’s applicable standards on independence.”

17 **Section 30.** A *new* Subsection (o) is *added* to Section 35113 of Chapter 35
18 of Title 22, Guam Code Annotated to read:

19 “(o) Notwithstanding anything to the contrary in this Section, it shall
20 not be a violation of this Section for a firm which does not hold a valid
21 permit under §35107 of this Chapter and which does not have an office in
22 Guam to provide its professional services in Guam so long as it complies
23 with the requirements of §35107(a)(2) or §35107(a)(3) of this Chapter,
24 whichever is applicable.”

25 **Section 31.** Section 35115(a) of Chapter 35 of Title 22, Guam Code
26 Annotated is hereby *amended* to read:

27 “(a) Whenever, by reason of an investigation under §35110 of this

1 Chapter or otherwise, the Board has reason to believe that any person or firm
2 has knowingly engaged in acts or practices that constitute a violation of
3 §35113, or any other provision of this Chapter, or any rule adopted by the
4 Board, the Board may bring its information to the attention of the Attorney
5 General of any State (or other appropriate law enforcement officer) who
6 may, in the officer's discretion, cause appropriate criminal proceedings to be
7 brought thereon.”

8 **Section 32.** Section 35117 of Chapter 35 of Title 22, Guam Code
9 Annotated is hereby *amended* to read:

10 “Except by permission of the client for whom a licensee performs
11 services or the heirs, successors, or personal representatives of such client, a
12 licensee under this Chapter, shall *not* voluntarily disclose information
13 communicated to the licensee by the client relating to and in connection with
14 services rendered to the client by the licensee. Such information shall be
15 deemed confidential, provided, however, that nothing herein shall be
16 construed as prohibiting the disclosure of information required to be
17 disclosed by the standards of the public accounting profession in reporting
18 on the examination of financial statements or as prohibiting compliance with
19 applicable laws, government regulations or PCAOB requirements,
20 disclosures in court proceedings, in investigations or proceedings under
21 §35110 or §35111 of this Chapter, in ethical investigations conducted by
22 private professional organizations, or in the course of peer reviews, or to
23 other persons active in the organization performing services for that client on
24 a need to know basis or to persons in the entity who need this information
25 for the sole purpose of assuring quality control.”

26 **Section 33.** Section 35122(a)(1) of Chapter 35 of Title 22, Guam Code
27 Annotated is hereby *amended* to read:

1 “(1) An individual whose principal place of business is not in Guam
2 and who holds a valid license as a Certified Public Accountant from any
3 state which the NASBA National Qualification Appraisal Service has
4 verified to be in substantial equivalence with the CPA licensure
5 requirements of the AICPA/NASBA Uniform Accountancy Act shall be
6 presumed to have qualifications substantially equivalent to Guam’s
7 requirements and shall have all the privileges of licensees of Guam without
8 the need to obtain a license under §35105 or §35106 of this Chapter.
9 Notwithstanding any other provision of law, an individual who offers or
10 renders professional services, whether in person, by mail, telephone or
11 electronic means, under this section shall be granted practice privileges in
12 Guam and no notice or other submission shall be provided by any such
13 individual. Such an individual shall be subject to the requirements in
14 §35122(a)(3).”

15 **Section 34.** Section 35122(a)(2) of Chapter 35 of Title 22, Guam Code
16 Annotated is hereby *amended* to read:

17 “(2) An individual whose principal place of business is not in Guam
18 and who holds a valid license as a Certified Public Accountant from any
19 state which the NASBA National Qualification Appraisal Service has not
20 verified to be in substantial equivalence with the CPA licensure
21 requirements of the AICPA/NASBA Uniform Accountancy Act shall be
22 presumed to have qualifications substantially equivalent to Guam’s
23 requirements and shall have all the privileges of licensees of Guam without
24 the need to obtain a license under §35105 or §35106 of this Chapter if such
25 individual obtains from the NASBA National Qualification Appraisal
26 Service verification that such individual’s CPA qualifications are
27 substantially equivalent to the CPA licensure requirements of the

1 AICPA/NASBA Uniform Accountancy Act. Any individual who passed the
2 Uniform CPA Examination and holds a valid license issued by any other
3 state prior to January 1, 2012 may be exempt from the education
4 requirement in §35105(c)(2) of this Chapter for purposes of this
5 §35122(a)(2). Notwithstanding any other provision of law, an individual
6 who offers or renders professional services, whether in person, by mail,
7 telephone or electronic means, under this section shall be granted practice
8 privileges in Guam and no notice or other submission shall be provided by
9 any such individual. Such an individual shall be subject to the requirements
10 in §35122(a)(3).”

11 **Section 35.** Section 35122(a)(3) of Chapter 35 of Title 22, Guam Code
12 Annotated is hereby *amended* to read:

13 “(3) Any individual licensee of another state exercising the privilege
14 afforded under this section and the firm which employs that licensee hereby
15 simultaneously consents, as a condition of the grant of this privilege:

16 (A) to the personal and subject matter jurisdiction and
17 disciplinary authority of the Board,

18 (B) to comply with this Chapter and the Board’s rules;

19 (C) that in the event the license from the state of the
20 individual’s principal place of business is no longer valid, the
21 individual will cease offering or rendering professional services in
22 Guam individually and on behalf of a firm; and

23 (D) to the appointment of the State Board which issued their
24 license as their agent upon whom process may be served in any action
25 or proceeding by this Board against the licensee.”

26 **Section 36.** A *new* Subsection (a)(4) is *added* to Section 35122 of Chapter
27 35 of Title 22, Guam Code Annotated to read:

1 “(4) Any individual who has been granted practice privileges under
2 this section who, for any entity with its home office in Guam, performs any
3 of the following services;

4 (A) any financial statement audit or other engagement to be
5 performed in accordance with Statements on Auditing Standards;

6 (B) any examination of prospective financial information to be
7 performed in accordance with Statements on Standards for Attestation
8 Engagements; or

9 (C) any engagement to be performed in accordance with
10 PCAOB auditing standards;

11 may only do so through a firm which has obtained a permit issued
12 under §35107 of this Chapter.”

13 **Section 37.** Section 35122(c) of Chapter 35 of Title 22, Guam Code
14 Annotated is hereby *repealed*.

For purposes of attest engagements not involving a client's financial statements, a key position is one in which an individual is primarily responsible for, or able to influence, the subject matter of the attest engagement, as described above.

[Revised, November 2001.]

.18 Loan. A loan is a financial transaction, the characteristics of which generally include, but are not limited to, an agreement that provides for repayment terms and a rate of interest. A loan includes, but is not limited to, a guarantee of a loan, a letter of credit, a line of credit, or a loan commitment.

[Revised, November 2001.]

.19 Manager. A manager is a professional employee of the firm who has either of the following responsibilities:

- a. Continuing responsibility for the overall planning and supervision of engagements for specified clients.
- b. Authority to determine that an engagement is complete subject to final partner approval if required.

[Revised, November 2001.]

.20 Member. A member, associate member, or international associate of the American Institute of Certified Public Accountants.

.21 Network. For purposes of Interpretation No. 101-17, "Networks and network firms," of Rule 101, *Independence* [ET sec. 101 par. .19], a network is an association of entities that includes one or more firms that (a) cooperate for the purpose of enhancing the firms' capabilities to provide professional services and (b) share one or more of the following characteristics:

- The use of a common brand name (including common initials) as part of the firm name
- Common control (as defined in FASB ASC 810) among the firms through ownership, management, or other means
- Profits or costs, excluding costs of operating the association; costs of developing audit methodologies, manuals, and training courses; and other costs that are immaterial to the firm
- Common business strategy that involves ongoing collaboration amongst the firms whereby the firms are responsible for implementing the association's strategy and are held accountable for performance pursuant to that strategy
- Significant part of professional resources
- Common quality control policies and procedures that firms are required to implement and that are monitored by the association

A network may comprise a subset of entities within an association if only that subset of entities cooperates and shares one or more of the characteristics set forth in the preceding list.

[Paragraph added, May 2010, effective for engagements covering periods beginning on or after July 1, 2011. Revised, March 2011, by the Professional Ethics Executive Committee, effective May 31, 2011.]

.22 Network Firm. A network firm is a firm or other entity that belongs to a network, as defined in paragraph .21. This includes any entity (including another firm) that the network firm, by itself or through one or more of its owners, controls (as defined in FASB ASC 810), is controlled by, or is under common control with.