



Ministry of Human Resources, Culture, Tourism & Development

## BUREAU OF HUMAN RESOURCES

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September 24, 2025

Mr. David J. Burger  
Managing Partner  
Burger Comer Magliari, LLC  
dba Burger Comer & Associates, CPAs  
333 South Marine Corps Drive  
Tamuning, GU 96913 USA  
Email: [daveb@bcmcpa.com](mailto:daveb@bcmcpa.com)

Subject: Award Letter – PCS-2025-48

Dear Mr. Burger:

An Evaluation Committee has reviewed your proposal for PCS-2025-48 (**Qualified Independent Public Accountants to conduct Financial Audits of the Republic of Palau (ROP) State Governments for Fiscal Year 2024**) and we are pleased to inform you that your proposal meets our requirements and needs therefore, we accept your offer.

We expect your services to begin immediately based on the terms and conditions to be specified in a service contract. Please contact Mr. Satrunino Tewid, Acting Public Auditor by e-mailing [stewid@palauopa.org](mailto:stewid@palauopa.org) or [admin@palauopa.org](mailto:admin@palauopa.org) to coordinate timing and other details of the scope of work with the Office of the Public Auditor.

We thank you for your interest in providing service to the Republic of Palau and further wish to extend our congratulations for your successful bidding.

Sincerely,

**Terralyn R. Nabeyama**

Procurement Officer for Services

Director, Bureau of Human Resource

Cc: *Office of the Public Auditor*  
*Procurement File for PCS-2025-48*