SCHEDULE OF FEES:

1. Application for AICPA Uniform Exam:
   CPA Examination (All Parts) $100.00
   (See ROPBOA Form 003 for Breakdown)

   Examination is currently not administered by the BOA

2. Initial Certification 100.00
   Reciprocal Certification 100.00

3. Permits to Practice:
   a. Initial Permit - Individual 50.00
   b. Initial Permit - Firm 100.00
   c. Renewal of Permit - Individual 50.00
   d. Renewal of Permit - Firm 100.00

4. Delinquency fee for Permit Renewal
   (Application Received after December 31) 5.00 per day

5. Other Items Provided on a Costs Basis

__________

IMPORTANT INFORMATION

The fee must accompany the application and shall not be refunded. Please issue preprinted personalized check, money order or cashier’s check payable to “ROP National Treasury”. Please attach payment to application and mail to:

OFFICE OF THE PUBLIC AUDITOR
P. O. BOX 850
KOROR, REPUBLIC OF PALAU  96940

__________