



Palau Board of Accountancy

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Accounting Firms/CPAs currently licensed to practice in the Republic of Palau for Calendar Year 2013

Firms

Name	Contact	Permit Number	Expires
Fortenberry & Ballard, PC	Certified Public Accountants 1929 Spillway Rd, Suite B Brandon, MS U.S.A. 39047 Tel: (601) 992-5292 Fax: (601) 992-2033 E-mail: brent@fortcpa.com	F13-01	12/31/2013
Ernst & Young LLP - Guam	231 Ypao Road Ernst & Young Building, Suite 201 Tamuning, Guam 96913 Tel: (671) 649-3700 Fax: (671) 649-3920 E-mail: Barbara.cruz@gu.ey.com	F13-02	12/31/2013
Deloitte & Touche LLP	P. O. Box 1016 Koror, Palau 96940 Tel: (680) 488-2705 Fax: (680) 488-3391 E-mail: akuartelkanai@deloitte.com	F13-03	12/31/2013
J. Scott Magliari & Company	PMB 297 Box 10000 Saipan, MP 96950 Tel (670) 233-1837 Fax (670) 233-8214 E-mail: scott@magliari-cpa.com	F13-04	12/31/2013
Joseph Eve	410 Central Ave, Suite 414 Great Falls, MT U.S.A 59401 Tel: (406) 727-1798 Fax: (406) 727-7423 E-mail: rianna.rollyson@josepheve.com	F13-05	12/31/2013

CPAs

Name	Firm	Permit Number	Expires
Jasper C. Fortenberry	Fortenberry & Ballard, PC	13-01	12/31/2013
Brent B. Ballard	Fortenberry & Ballard, PC	13-02	12/31/2013
Edmund E. Brobesong	Ernst & Young LLP - Guam	13-03	12/31/2013
Lance K. Kamigaki	Ernst & Young LLP - Guam	13-04	12/31/2013
John R. Onedera	Ernst & Young LLP - Guam	13-05	12/31/2013
James N. Whitt	Ernst & Young LLP - Guam	13-06	12/31/2013
Daniel S. Fitzgerald	Deloitte & Touche LLP	13-07	12/31/2013
Michael S. Johnson	Deloitte & Touche LLP	13-08	12/31/2013
J. Scott Magliari	J. Scott Magliari & Company	13-09	12/31/2013
Charles W. Hester	Sole proprietorship	13-10	12/31/2013
Joseph P. Eve	Joseph Eve	13-11	12/31/2013
Todd J. Timboe	Joseph Eve	13-12	12/31/2013
Greg Koberlein	Joseph Eve	13-13	6/30/2013