



## Palau Board of Accountancy

P. O. Box 850, Koror, Republic of Palau 96940  
Tel #: (680) 488-2889 Fax #: (680) 488-2194 E-mail: [boa@palauopa.org](mailto:boa@palauopa.org)  
<http://palauopa.org/boa.html>

### Accounting Firms/CPAs currently licensed to practice in the Republic of Palau for Calendar Year 2014

| Name                        | Permit Number | Expiration Date | Status as of 3/1/2014 |
|-----------------------------|---------------|-----------------|-----------------------|
| Fortenberry & Ballard, PC   | F14-01        | 12/31/2014      | Active                |
| Charles W. Hester           | 14-01         | 12/31/2014      | Active                |
| Jasper E. Fortenberry III   | 14-02         | 12/31/2014      | Active                |
| William Brent Ballard       | 14-03         | 12/31/2014      | Active                |
| Ernst & Young LLP           | F14-02        | 12/31/2014      | Active                |
| Edmund E. Brobesong         | 14-04         | 12/31/2014      | Active                |
| John R. Onedera             | 14-05         | 12/31/2014      | Active                |
| James N. Whitt              | 14-06         | 12/31/2014      | Active                |
| Lance K. Kamigaki           | 14-07         | 12/31/2014      | Active                |
| Joseph Eve                  | F14-03        | 12/31/2014      | Active                |
| Joseph P. Eve               | 14-08         | 12/31/2014      | Active                |
| Todd J. Timboe              | 14-09         | 12/31/2014      | Active                |
| Deloitte & Touche LLC       | F14-04        | 12/31/2014      | Active                |
| Daniel S. Fitzgerald        | 14-10         | 12/31/2014      | Active                |
| Michael S. Johnson          | 14-11         | 12/31/2014      | Active                |
| J. Scott Magliari & Company | F14-05        | 12/31/2014      | Active                |
| J. Scott Magliari           | 14-12         | 12/31/2014      | Active                |