



Palau Board of Accountancy

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Accounting Firms/CPAs currently licensed to practice in the Republic of Palau for Calendar Year 2015

Firm	Permit Number	Expiration Date	Status, as of 6/30/2015
Fortenberry & Ballard, PC	F15-01	12/31/2015	ACTIVE
Joseph Eve	F15-02	12/31/2015	ACTIVE
Ernst & Young, LLP	F15-03	12/31/2015	ACTIVE
Deloitte & Touche	F15-04	12/31/2015	ACTIVE
Burger, Comer, Magliari LLC	F15-05	12/31/2015	ACTIVE

Certified Public Accountant	Permit Number	Expiration Date	Status, as of 6/30/2015
Charles W. Hester	15-01	12/31/2015	ACTIVE
Daniel Scott Firtzgerald	15-02	12/31/2015	ACTIVE
Michael S. Johnson	15-03	12/31/2015	ACTIVE
Edmund E. Brobesong	15-04	12/31/2015	ACTIVE
James N. Whitt	15-05	12/31/2015	ACTIVE
John R. Onedera	15-06	12/31/2015	ACTIVE
Joseph P. Eve	15-07	12/31/2015	ACTIVE
Todd J. Timboe	15-08	12/31/2015	ACTIVE
Lance K. Kamigaki	15-09	12/31/2015	ACTIVE
Jasper E. Fortenberry	15-10	12/31/2015	ACTIVE
Brent B. Ballard	15-11	12/31/2015	ACTIVE
David J. Burger	15-12	12/31/2015	ACTIVE