



Palau Board of Accountancy

P. O. Box 850, Koror, Republic of Palau 96940
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<http://palauopa.org/boa.html>

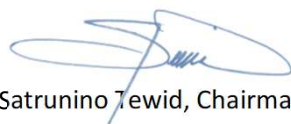
Certified Public Accountants and Accounting Firms that are currently licensed to practice in the Republic of Palau for Calendar Year 2026

Firms	Permit Number	Expiration
Ernst & Young (CNMI), Inc.	F26-01	12/31/2026
Ramon F. Garcia & Company, CPAs (Crowe Philippines)	F26-02	12/31/2026
Ernst & Young (Fiji)	F26-03	12/31/2026
Burger, Comer, Magliari LLC	F26-04	12/31/2026

Certified Public Accountants	Permit Number	Expiration
Angelina U. Coquia (Sole-Proprietorship)	26-01	12/31/2026
Edmund E Brobesong (Ernst & Young (CNMI), Inc.)	26-02	12/31/2026
James N Whitt (Ernst & Young (CNMI), Inc.)	26-03	12/31/2026
John O Onedera (Ernst & Young (CNMI), Inc.)	26-04	12/31/2026
Rizalito Gino F Paglingayen (Ernst & Young (CNMI), Inc.)	26-05	12/31/2026
Wei-Li Tung (Ernst & Young (CNMI), Inc.)	26-06	12/31/2026
Arata Ichikawa (Ernst & Young (CNMI), Inc.)	26-07	12/31/2026
Vernice M. Stefano (Sole-Proprietorship)	26-08	12/31/2026
Ramon F. Garcia (Ramon F. Garcia & Company, CPAs (Crowe Philippines))	26-09	12/31/2026
Christopher C. Alcantara (Ramon F. Garcia & Company, CPAs (Crowe Philippines))	26-10	12/31/2026
Minay Prasad (Ernst & Young (Fiji))	26-11	12/31/2026
Peni Tora (Ernst & Young (Fiji))	26-12	12/31/2026
David J. Burger (Burger, Comer, Magliari LLC)	26-13	12/31/2026

CERTIFIED AND APPROVED BY THE BOARD:

August 18, 2026



Satrunino Tewid, Chairman