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 Or apply online at [www.hiraguam.com](http://www.hiraguam.com); Enter Keyword: 2026-023



335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913

**NOTICE OF MEETING**

The Guam Board of Accountancy will hold its monthly Board meeting on Thursday, May 21, 2026 at 4:00 p.m. This meeting is open to the public via Zoom Video Conference. Anyone desiring to join the virtual meeting may enter the following link in a browser

Meeting URL: Join Zoom Meeting  
<https://us06web.zoom.us/j/85298722834?pwd=64lnUjV3ZjZlUAWFweeH70y9Zq8EVXb.1>  
 Meeting ID: 852 9872 2834 • Passcode: LG6E7Xa1%

Our YouTube livestreaming events link for all Regular Board Meetings is available on the Board's website at: <http://www.guamboa.org/policies/activities.htm>.

**AGENDA**

- I. CALL TO ORDER
- II. APPROVAL OF MINUTES - March 19, 2026
- III. OLD BUSINESS
  - Guam Accountancy Endowment Fund Update
  - Visiting Professor Update
- IV. NEW BUSINESS
  - A. Requests for Approval
    - Applications for Initial Certification & Licensure
- V. GENERAL DISCUSSION/ANNOUNCEMENTS
  - Guam Quarterly Candidate Performance Report - Q1 2026
  - NASBA Quarterly Candidate Performance Report - Q1 2026
  - 2027 Fee Implementation Letter - CORRECTED
  - NASBA Response Letter to PEEC's Exposure Draft on Alternative Practice Structures
  - FY2026 GBOA YTD Financial Summary
- VI. ADJOURNMENT

The names of applicants being considered are available on the Board's website at: <http://www.guamboa.org/policies/activities.htm>, along with other Board meeting materials. Detail materials will be available on the website one day before the meeting. Individuals requiring special accommodations or information may contact Ms. Anna Aflague at the Guam Board of Accountancy at 671-647-0813 FAX: 671-647-0816 or [support@guamboa.org](mailto:support@guamboa.org) for assistance.

**SEEKING A LOVING WOMAN FOR MARRIAGE**

A sincere and caring gentleman is looking for a kind-hearted woman for a meaningful relationship filled with love, companionship, and respect with the hope of marriage.

I value honesty, warmth and a genuine connection. Only serious and sincere individuals are invited to connect.

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THE LAW OFFICES OF DUNCAN G. MCCULLY, P.C.  
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 HAGATNA, GUAM 96910  
 TEL (671) 477 7418 FAX (671) 472 1201

**IN THE SUPERIOR COURT OF GUAM  
 ATKINS KROLL, INC.,  
 Plaintiff,  
 vs.  
 DANIEL M. TYDINGCO and MARTIN  
 JUNIOR C. TYDINGCO,  
 Defendant.  
 CIVIL CASE NO. CV0177-22  
 NOTICE OF EXECUTION  
 OF REAL PROPERTY**

TO: DEFENDANT AND TO ALL INTERESTED PERSON  
 PLEASE TAKE NOTICE that I, the Marshal of the Superior Court of Guam will, pursuant to the Writ of Execution issued by the Superior Court of Guam in the above-entitled case, the Notice of Levy on Real Property dated December 9, 2025, I will, on **JUN 04 2026 at 10:00 A.M.**, at the office of the Mayor of the Municipality of Dededo, Guam, sell at public auction, to the highest bidder for cash, all of the right, title and interest of the Defendant DANIEL M. TYDINGCO in and to the following described real property as is necessary to satisfy the judgment taken against Defendant.

The property to be sold is described as:

Lot No. 10, Block No. 18, Tract No. 240, Dededo, Guam, Estate No. 71097, Suburban, as said lot is described in that Consolidation Survey of Lots 10124-1, 10124-2 & 10124-3, into Tract 240 & Subdivision Survey Map of Tract 240, as shown on Drawing No. 88191, as LM#377FY92 dated January 13, 1993 and recorded on January 14, 1993 in the Department of Land Management, Government of Guam under Instrument No. 482808. Area: 910± square meters.

Dated: APR 03 2026

CHIEF MARSHAL, SUPERIOR COURT OF GUAM  
 By: /s/ LEO S. DIAZ  
 MARSHAL OF THE COURTS

**DEDEDO DENTAL CENTER**  
 seeks three (3) Dental Auxiliaries  
 with DDS or DDM degrees and  
 24 months experience as dental  
 auxiliary or dental assistant.

Send resume to  
 144 Kayen Chando, Suite 101,  
 Dededo, Guam 96929.

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**JUDICIAL COUNCIL OF GUAM**

State of Guam Judicial Center  
 120 West O'Brien Drive, Hagåtña, Guam 96910-5174  
 Tel: (671) 475 5143 Fax: (671) 475 5149  
 WWW.GUAMCOURTS.GU

**NOTICE OF PUBLIC MEETING**

The Judicial Council of Guam will conduct its monthly meeting on **Thursday, May 21, 2026** at 12:00 p.m. in the Justice Monessa G. Lujan Appellate Courtroom, Guam Judicial Center, 120 West O'Brien Drive, Hagåtña and via videoconference.

The meeting will also be streamed live on the Judiciary of Guam YouTube <https://youtube.com/@TheJudiciaryofGuam>

The following agenda is available on the Judiciary of Guam website: <https://www.guamcourts.gov/courts-council/judicial-council>

- I. CALL TO ORDER
- II. PROOF OF DUE NOTICE OF MEETING: May 14, 2026  
 May 19, 2026
- III. DETERMINATION OF QUORUM
- IV. READING AND DISPOSAL OF MINUTES: April 22, 2026 Regular Meeting  
 April 22, 2026 Executive Session
- V. OLD BUSINESS
  - A. Judiciary FY 2026 Remittances Pursuant to Applicable Law
- VI. NEW BUSINESS
  - A. Resolution, JC 26- Relative to Granting the 2026 Hostisa Award to Harvest House
  - B. Resolution, JC 26- Relative to Recognizing the Importance of Jury Service and Declaring Juror Appreciation Week
  - C. Resolution, JC 26- Relative to Appointing a Small Claims Referee
  - D. Resolution, JC 26- Relative to Approving the Petition for Above-Step Recruitment for Judicial Educator
  - E. Resolution, JC 26- Relative to Relative to Updating Signature Cards for Judiciary Accounts
  - F. Resolution, JC 26- Relative to Memorializing the Passing of the Honorable Janet Healy Weeks, Justice (Ret.), Supreme Court of Guam
  - G. Notice of Next Meeting (Thursday, June 18, 2026)
- VIII. PUBLIC COMMENT
  - A. Guam Bar Association - President's Report
  - B. Court Employees Association
- IX. ADJOURNMENT

Any person(s) needing special accommodations, auxiliary aids, or services, please contact the Administrator of the Courts at 671-475-3544 or Sheltenha T. Alakoa at 671-475-3589  
 This ad was paid for with Government of Guam funds.



**PORT OF GUAM**  
 ATURUDATI PUEYTON GUAHAN  
 Jose D. Leon Guerrero Commercial Port  
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 Telephone 671-477-5931/35 Facsimile 671-477-2689/4445  
 Website [www.portofguam.com](http://www.portofguam.com)



Lourdes A. Leon Guerrero  
 Governor of Guam  
 Joshua F. Tenorio  
 Lieutenant Governor

**NOTICE OF SOLE SOURCE PROCUREMENT**

The Port Authority of Guam (PAG), a public corporation and autonomous agency of the Government of Guam issues this advertisement complying to PL 36-70. Below is the current sole source above \$50,000.

- |           |   |                 |
|-----------|---|-----------------|
| 1. ORACLE | TRANSFERING JDE WORLD TO JDE ENTERPRISE ONE,<br>ORACLE PROGRAMMING FEES (\$115,993.04) PLUS THE<br>ANNUAL SOFTWARE SUPPORT COST (\$129,541.76) MINUS<br>UNUSED SUPPORT FROM WORLD LICENSE \$51,578.13 | \$193,957.00/YR |
|-----------|---|-----------------|

For additional information, contact Ms. Annie IG. Sablan at (671)477-5931 ext. 250 or e-mail: [algsablan@portofguam.com](mailto:algsablan@portofguam.com). Port's Procurement Office is on the 1<sup>st</sup> floor of the Administration Building, and is opened Monday through Friday between the hours of 8:00am to 5:00pm.

/s/ RORY J. RESPICIO  
 General Manager

This advertisement is paid with Government funds: PORT AUTHORITY OF GUAM

**DEDEDO DENTAL CENTER**  
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 with DDS or DDM degrees and  
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**CALL CHEN  
 671-685-5998**

**MARK WILLIAMS, ESQ.  
 LAW OFFICES OF MARK E. WILLIAMS, P.C.**  
 166 West Marine Corps Drive  
 Suite 102 BankPacific Building  
 Dededo, Guam 96929  
 Telephone (671) 637-9620  
 Facsimile (671) 637-9660

**IN THE SUPERIOR COURT OF GUAM  
 IN THE MATTER OF THE ESTATE OF  
 EDUARDO GARCIA CARIAN and CECILIA  
 PALOMO CARIAN, Husband and Wife,  
 Deceased.**

**PROBATE CASE NO. PRO041-26  
 NOTICE TO CREDITORS**

**NOTICE IS HEREBY GIVEN** by Petitioner JULIE CARIAN QUINENA, Administrator of the estate of EDUARDO GARCIA CARIAN and CECILIA PALOMO CARIAN, decedents, to the creditors of, and all persons having claims against the said Estate or against said decedents, that within two (2) months after the first publication of this notice, all claims must be filed with the necessary vouchers in the office of the Clerk of the Superior Court of Guam, or must be established with the necessary vouchers to the Law Offices of Mark E. Williams, P.C., 166 West Marine Corps Drive, 102 BankPacific Building, Dededo, Guam 96929 the same being the place for the transaction of said Estate.

Dated this 30th day of April, 2026.

By: /s/Mark Williams  
 MARK WILLIAMS, Esq.  
 Attorney for Petitioner

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**GUAM**  
 board of accountancy  
 335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913

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 Meeting ID: 852 9872 2834 • Passcode: LiGbE7Xa1%

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 Tel: (671) 475-3891 Fax: (671) 475-4140  
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