

**Resume
of
ROBERT K. HATANAKA, MAcc, CPA**

Mr. Hatanaka has a master's degree in accounting from the University of Hawaii and is a lecturer in upper division level financial accounting and in auditing at the School of Accountancy, University of Hawaii - Manoa. For the last twenty years he has been a CPA Exam preparation course lead instructor, which requires him to extensively lecture in current standards of financial accounting and reporting, auditing, taxation and business law.

Mr. Hatanaka has supervised audit engagements in the hospitality industry, construction, real estate development, sales, petroleum acquisition and refining, and has experience in due diligence engagements for hotel acquisitions and dispositions.

He also has consulting experience in the life insurance business and in software development and systems integration, including experience in the interfacing of operating and accounting systems.

Mr. Hatanaka is an audit engagement partner at Detor & Williams, Certified Public Accountants. He is licensed to practice public accountancy in the State of Hawaii. Prior to joining the firm he was with the accounting firm of Deloitte Haskins & Sells, which is currently Deloitte & Touche, LLP, and was the controller for the largest real estate title insurance company in Hawaii, and treasurer at one of the largest real estate sales companies in Hawaii.

Mr. Hatanaka is a member of the Hawaii Society of Certified Public Accountants and the American Institute of Certified Public Accountants, and is currently serving as the Treasurer of Suzuki Talent Education Hawaii, a not-for-profit organization that provides violin education to children in Honolulu and is President of the Silent Dance Center, a not-for-profit organization that provides yoga classes for people of all ages.