



**CURRENT:**

Real Estate & Financial Consultant

**LICENSES:**

CPA - Certified Public Accountant, Hawaii, [REDACTED]  
CGA - Certified General Appraiser, Hawaii, [REDACTED]  
Residential and Commercial Appraiser  
Insurance license, Hawaii Life & Health  
FHA/HUD appraiser approval list  
Notary Public, State of Hawaii

**EDUCATION:**

University of Hawaii, Manoa post graduate in accounting  
San Jose State University, BA with distinction  
California Institute of the Arts, MFA

**BUSINESS (current):**

ABE APPRAISALS LLC owner 1992 to current. Real Estate & Financial Consultant  
World Financial Group a Transamerica Company. Financial advisor  
S & L Global Inc, green energy consulting. President  
National Business Institute: Lecturer

**BOARDS & ORGANIZATIONS served on:**

Hawaii Housing Finance & Development Corp, under the Dept of Business Economic  
Development and Tourism (State of Hawaii): member of Board of Directors 2014-current  
Hawaii State Board of Taxation Review: Board member 2011-14  
Oahu County Committee Democratic Party: Treasurer 2008-10  
Hawaii Democratic Convention 2010: Program Chair and Stage Manager  
Oahu County Democratic Convention 2010: Finance Chair  
Oahu Democratic Party District 19 Chairperson 2007  
Women's Political Caucus: member  
Hawaii Centers for Independent Living: former Treasurer  
Hawaii Services on Deafness: former Treasurer  
Hawaii United Okinawan Assoc HUOA: Festival Program Chair 1995; Advisor to Nago Club

**WORK Experience as CPA/Accountant**

Auditing, management advisory services, tax consulting and preparation.

a controller at Hertz Corporation Hawaii Zone  
Office manager for family Building Contractor business

**Auditing and CPA experience:**

HUD Housing & Urban Development, Metropolitan Transit, and national nonprofits, in Washington DC: as auditing supervisor for CPA firm

Tax Preparation for corporation, partnership, individual tax returns

HGEA Hawaii Government Employee Assoc: Performed accounting/special projects

**WORK performed as an Appraiser: (partial client list)**

State of Hawaii, Department of Land and Natural Resources DLNR - Land Division  
On islands including Oahu, Maui, Kauai, Hilo, Kona. Performed appraisals and/or lease renegotiations involving agricultural lands, GTE Hawaiian Tel, HECO Hawaiian Electric Co, Kauai Electric, Princeville Utilities, Mokauea Island, Maui Maalaea Boat Harbor, and various corporations and nonprofits organizations.

State of Hawaii Department of Land Management Boating & Harbors:  
Performed lease renegotiations and valuations for Kona Honokohau Harbor, Ala Wai Boat Harbor

**Federal Government**

Veterans Administration VA offices on Oahu, Maui, Kauai, Hilo and Kona: Performed appraisals for commercial lease valuations and market rents

**Hawaii Housing Authority**

City & County of Honolulu, Department of Housing & Community Development

Major Lending Institutions: Performed appraisals for residential, commercial, multifamily properties

