

KUemura LLC: 2013

Business consulting providing expertise and services in: Corporate turnaround and restructuring; debt restructuring; Business Plan execution; Lender and Creditor Negotiations; Interim Management during times of transition, departure of an executive or a crisis period; Project Management; Special Projects.

Consult A Doctor Plus Broker

RESCO, INC/PRUDENTIAL LOCATIONS, LLC: 2012

Office held: Treasurer/Executive Vice President-Finance

Responsibilities: Finance and Business Office, Tax, Risk Management, Budget and Financial Analysis. Member of Executive Committee.

HAWAI'I PACIFIC UNIVERSITY: 2007-2011

Office held: Vice President and Chief Financial Officer

Responsibilities: Finance and Business Office, Tax, Information Technology, Risk Management, Research Compliance, Budget and Financial Analysis, Procurement, Bookstore; Staff Liaison for Audit, Budget & Finance and Endowment Board Committees; Overseer for Oceanic Institute (Affiliate), Finance Committee Chairman and Board Treasurer.

Highlights:

- Established the Office of the Chief Financial Officer which pulled together various elements of the University, such as Information Technology, Finance and Business, Tax, Procurement, Budget, and Compliance to better support the University's mission.
- Established the Budget and Financial Analysis office to implement a new budget process that required educating the University community to learn and implement the concept of Zero based budgeting.
 - The new budget system had a far reaching impact as to how the University conducts its fiscal affairs.
 - Prepared the University for Bond issue for expansion.
- Established the Procurement Office to effectively and efficiently consolidate and manage all University procurement activities.
- Established the Tax Office to provide oversight of University's tax policies and objectives and to ensure compliance with federal and state tax statutes.
- Reorganized the Business Office to better meet the requirements of the University.
- Reorganized the Information Technology Division into two service related departments, Data Services and Technology to align the IT strategic plan with the University's.
 - Developed IT strategic plan
- Established the Research Compliance Office to work with the Office of Sponsored Research in assuring that the University remains in compliance with federal and state grant requirements.
- Reorganized the Human Resources Department to effectively meet University needs, as well as federal and state compliance requirements.

- Initiated and led the creation of a new modern bookstore that is the showpiece for the downtown campus.
- Brought legal accrument to the University by hiring attorneys in positions under the Office of CFO
 - Special Counsel to the CFO
 - Director, Research Compliance
 - Director, HR Training and Compliance
- Instituted new procedures to establish annual tuition rates.
 - Procedures are in alignment with the new budget process
- Initiated and spearheaded a Scholarship Task Force that reviewed the University's scholarship program that resulted in the establishment of a University wide Scholarship Committee that addressed the Task Force recommendations.
 - The recommendations were made to assist in having scholarships be an effective tool for the University in accomplishing its enrollment goals, improve its academic reputation and increase retention and graduation rates.
- Initiated and co-chaired successful fund raising event in a recessionary economy that raised \$322,000 over a four month period to fund an endowed scholarship at HPU in honor of the late HPU Senior Vice President and CFO, Lloyd Fujie. Committee comprised of business community leaders.
- Implemented new University policies and procedures that incorporate best practices that are in line with other universities as well as provide guidance and a discipline approach to controlling costs at the University.
- Led the complete revision of the University's endowment investment policy.
- As the Ex-Officio member of the Endowment Committee, conducted a search for a new investment advisor for the management of the University's endowment funds.
- As the Overseer of Oceanic Institute, led the change in the fiscal and operational direction of Oceanic Institute by creating and implementing an action plan to have Oceanic Institute become a self-sustaining institution through cost reduction and containment and growth of new revenue sources.
 - Cost reduction and containment was successfully implemented during the first year through the establishment of new budget system that is zero based and included monthly budgets and emphasis on cash flow.
 - Reorganized management structure to effectively implement the revenue growth portion of the action plan.
 - Growth of new revenue sources came in the form of technology transfer of research in the shrimp, fin fish and feed and nutrition departments.
 - Oceanic Institute is now a self-sustaining institution that is posed to generate additional sources of revenue from China, Thailand, Vietnam and India.
 - Had direct responsibility for USDA/CREES inquiry and preparation for federal audit.
 - Board Treasurer
 - Chairman of Finance Committee

POMARE, LTD. (d.b.a. Hilo Hattie): 2001-2007

Office held: Chief Financial Officer, Corporate Treasurer and Secretary

Responsibilities: Finance, Tax, Information Systems, Treasury and Cash Management, Risk Management, Inventory and Loss Prevention, Security, Internal Audit, Legal, Lease and Contract negotiations.

Highlights:

- Instrumental role in leading the Company's turn-around from the negative effects of September 11, 2001
 - Managed cash flows to meet bank and vendor obligations
 - Managed company's exit from Bank's special assets group
- Implemented new reporting and accounting processes
- Established cash management reporting and procedures
- Established Inventory and Loss Prevention controls to reduce shrinkage
- Responsible for technology upgrades in the form of new systems for Merchandising, General Ledger, Forecaster, Point of Sale, Kronos and VOIP.
- Established new Bank Group to finance new Waikiki flagship store.

C. BREWER AND COMPANY, LIMITED: 1994-2001

Office held: Senior Vice President & Controller

Responsibilities: Tax, Internal Audit, Management Information Systems, Treasury and Cash Management, Risk Management and Worker's Compensation, Corporate Accounting, Consolidations and Financial Reporting, Financial Analysis and Planning.

Highlights:

- Challenged by the Chairman and CEO to make my departments profitable.
 - Responded by stream lining all accounting and reporting processes to reduce costs but still be efficient.
 - Initiated tax projects with the major Public Accounting Firms and Law Firms specializing in tax.
 - Tax projects from 4 different firms generated in excess of \$5 million in cash and tax benefits over a two year period.
- Assigned the Y2K project for C. Brewer and all of its subsidiaries by the Chairman.
 - Coordinated the review of all systems with subsidiary CFO's and IS managers which resulted in several subsidiaries not in compliance.
 - Provided corporate leadership and governance in getting those subsidiaries compliant.
 - Y2K arrived with no problems encountered.
- Responsible for the migration of all of C. Brewer and its subsidiaries from third party mainframe technology to separate company general ledger and reporting systems.
 - Coordinated the selection of and implementation of software systems and hardware for the smaller subsidiaries.
 - Provided corporate leadership for larger subsidiaries with its own IS departments.
- Implemented LAN ,WAN, Internet and telecommuting systems
 - Assisted Company into the electronic age
- Suggested and implemented the Telecommuting Program when C. Brewer relocated its corporate office to Hilo in 1998.
 - Company retained its key management personnel by allowing them to work at home when not traveling to Hilo.
- Succeeded in having the Corporate Finance area become a creditable partner with all of the Company's subsidiaries.
 - Conducted a one day meeting that was attended by all Subsidiary CFO's and Controllers.

- Explained the responsibilities of the department so they could understand why information was requested, how it used and the importance of timeliness.
- Discussed issues that Corporate had with the subsidiaries and vice versa with Corporate
- Changed the mission of Internal Audit from one of being solely to police violations of company policy and procedures to one that was pro-active in helping subsidiaries with their operational concerns.
- Initiated project of eliminating executive company cars as means to reduce corporate wide costs.
 - Sensitive project since company cars were a long-time cherished benefit used by the Chairman and the rest of the Senior Executives as well as all the Subsidiary CEOs.
 - I proposed a three-year plan that phased out all executive company cars and gave the executives the option of purchasing the car at FMV and replaced the cars with an auto allowance that was commensurate with their position.
 - The plan allowed communication with all of the affected executives with the purpose of getting their buy-in to the economics of the project.

JAS. W. GLOVER HOLDING CO., LTD: 1993-1994

Offices held: Executive Vice president and Chief Executive Officer - Corporate
Vice president and Chief Financial Officer - Subsidiary

Directorships: Jas. W. Glover Holding Co., Ltd. and Jas W. Glover, Ltd.

Responsibilities: All administrative, finance and accounting functions.

PERSIS CORPORATION: 1981-1993

Offices held: Treasurer, Controller and Secretary - Corporate and all Subsidiaries

Directorships: Northwest Media, Inc., Maryville-Alcoa Newspapers, Inc., Knoxville Journal Corp., and Southeast Magazines, Inc.

Responsibilities: Setting Financial and Accounting policies, Financial reporting, Federal and State tax planning, Cash management and Short-term investments, Risk Management and Worker's Compensation, Member of Administrative Committees for Pension, Profit Sharing and Employee Stock Ownership plans, Administration of \$80 million commercial paper program.

Highlights:

- Participated in developing the Company's newspaper and real estate expansion plans.
- Member of Acquisition team that acquired five (5) mainland daily newspapers, a magazine publishing company and commercial real estate properties (\$200 million).
 - Developed newspaper model used to evaluate newspaper acquisitions.
 - Headed team responsible for establishing reporting, accounting and financial policies at acquired newspapers.
- Participated in obtaining \$120 million credit revolver with five participating banks and implementing \$80 million commercial paper program.
- Implemented new reporting processes and reports.

DELOITTE HASKINS & SELLS (n.k.a. DELOITTE): 1972-1980

Position Held: Senior Audit Manager

Responsibilities: Supervising Manager-in-Charge of Small Business Services, Recruitment Coordinator and Member of Practice Development Committee

Highlights:

- Experience in construction, manufacturing, real estate, industrial, government, trust, hotel, leasing, retail, non-profit, and companies reporting to the Securities & Exchange Commission.
- Developed a highly successful recruiting program.
- Recommended for the Firm's National Recruitment Team.
- Selected on a national level to instruct new incoming staff accountants on the mainland United States.

CURRENT AND PAST OUTSIDE OFFICES, COMMITTEES AND DIRECTORSHIPS:

Current:

- Commissioner, Grants In Aid Advisory Commission of the City and County of Honolulu. (2015-2020)
- PH Corporation - Vice President, Secretary and Director,
- Iolani Swim Club–Vice President and Director,

Past:

- Oceanic Institute Board Treasurer and Chairman of Finance Committee
- Big Brothers / Big Sisters of Honolulu - Treasurer, Chairman of Finance Committee - Director;
- Big Brothers / Big Sisters Foundation - Director and VP Finance, Chairman of Finance Committee,
- Persis Hawaii Foundation-Treasurer and Director
- The Contemporary Museum – Founding Member
- Financial Executives International – Director.
- Unsecured Creditors Committee-Pomare Ltd. Bankruptcy
- Oahu Country Club-Budget & Finance, Grounds and Wine Committees
- Queen Victoria Residences-Treasurer & Board member
- Aloha United Way - Finance and Investment Committee member

EDUCATION:

- University of Hawai'i, at Manoa – Bachelor of Business Administration, Accounting.
- W.R. Farrington High School
 - Class Salutatorian
 - Senior Class President
 - Outstanding graduate ROTC officer's training
 - Tri-Captain, Varsity wrestling team
 - Junior Varsity basketball

MEMBERSHIPS:

- American Institute of Certified Public Accountants
- Hawaii Society of Certified Public Accountants
- Oahu Country Club
- Island Club & Spa

PROFESSIONAL CERTIFICATES:

- Certified Public Accountant
- Real Estate License

PERSONAL ACHIEVEMENTS:

- Pacific Business News 2010 CFO of the Year
- Black Belt in Karate
- Vietnam Veteran
- Army Basic Training Camp -- Outstanding Trainee