

CURRICULUM VITAE – 2023

Wendell K. Lee CPA, CGMA, MT

Work History

- Principal and Co-Owner, Legacy Works Hawaii, 2020 - Present
- Managing Director, Trustee Administrative Services Hawai'i LLC, 2017 – 2020
- Founding Partner, Accuity LLP CPAs, Honolulu, HI, 2006 - 2016
- Tax Partner, PricewaterhouseCoopers CPAs, Honolulu, HI, 2003 - 2006
- Senior Manager, PricewaterhouseCoopers CPAs, Honolulu, HI, 1997 - 2003
- Manager, PricewaterhouseCoopers, CPAs, Honolulu, HI, 1994 - 1997
- Tax Senior Associate, Coopers & Lybrand, CPAs, Honolulu, HI, 1990 -1994
- Tax Associate, Coopers & Lybrand, CPAs, Honolulu, HI, 1989 - 1990
- Associate, Shea & Company, CPAs, Honolulu, HI, 1986 - 1988

Education

- M.T. in Master of Taxation, the University of Denver, 1992
- B.S. in Business Administration
(Emphasis Accounting), the University of Southern California, 1986
- Diploma, Kamehameha Schools, 1982

Legacy Works

- Full-service trust and probate administration company
 - Over \$150 million under management
 - Trust administration
 - Estate administration and probate
 - Medical coordination
 - Management and sale of estate property
 - Trust and estate tax preparation
 - Forensic accounting to assist with dispute resolution

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Professional Achievements

CAREER

- National Academy of Public Accounting Professionals 2014 Top Ten Public Accounting Professionals in the State of Hawaii.
- Led the Hawaii Society of CPA's Legislative Committee to pass the Peer Review Law. This movement was a key factor in aligning Hawaii's CPAs ability to practice across states with non-Hawaii CPAs.
- Trustee, Island Pacific Academy - prevented the school's closure by identifying key financial issues and actively engaged the board of trustees and administration in successful debt restructuring.
- Expert testimony given for various tax technical issues including trust, estate, real estate, pass through organizations, and corporations.
- Led and negotiated numerous Internal Revenue Service audits for individual, trust, non-profit, corporation, partnership, and S-corporations, including Internal Revenue Service appeal process.
- AICPA, Forensic Accounting Certificate Program

ACCUITY LLP

- One of three Founding Partners successfully created, transitioned, and grew the former Honolulu office of PricewaterhouseCoopers, LLP into one of the largest accounting practices in Hawaii.
- Led the largest tax practice in the state of Hawaii.
- Developed and implemented new service offerings of concierge accounting services.
- Leader of planning and transitioning acquisitions of other accounting practices.

PRICEWATERHOUSECOOPERS, LLP

- First partner of Hawaiian ancestry at the globally recognized professional services firm.
- Created, developed, and successfully grew a high-tech tax practice to the largest in the state of Hawaii.
- Led our firm's largest engagements in banking, trust, non-profit, insurance, and privately held businesses.
- Created a new tax practice of trust tax and consulting insourcing of over 1,000 tax returns for major financial institution.

UNITED STATES ARMY RESERVE

- Commissioned, Second Lieutenant, USAR – 1986
- Detachment Commander, 342d Finance Support Unit – 1989 to 1992
- Operations Officer, 342d Finance Support Unit – 1986 to 1988
- Diploma, United States Army Finance School, 1988
- Honorable discharge – 1994

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PROFESSIONAL AND COMMUNITY ACTIVITIES

- Council Member – State of Hawaii Council on Revenues, 2021 to present
- Member, American Institute of Certified Public Accountants
- Member, Chartered Global Management Accountant
- Member, Hawaii Society of Certified Public Accountants
- Representative, AICPA Governing Council
- Board Member, Na Kupaa O Kuhio
- Past Board Member, Hawaii Educational Council
- Past Trustee, Takai Family Trust
- Aloha United Way, Tocqueville Society, 2017
- Past Executive Director, Employer Support of Guard and Reserve
- Past President, Hawaii Society of Certified Public Accountants
- Past President, Soroptimist International of Honolulu
- Past Trustee and Vice President, Island Pacific Academy
- Past Trustee, Janessa Dicus Trust
- Past Treasurer, The Foundation for the Asia-Pacific Center for Security Studies
- Past Treasurer, Hawaii Audubon Society
- Past Treasurer, Helping Hands of Hawaii
- Past Director, Honolulu Police Community Foundation
- Past Director, The Deputies
- Past Associate Director, USC Accounting Circle
- Past Advisory Member, The Hawaii Tax Institute
- Past First Vice President, Kamehameha Schools Alumni Association
- Past Board Member and Treasurer for the Catholic Charities to the Elderly
- Past Advisor, Junior Achievement Program
- Past Member of Advisory Council, American Diabetes Association
- Past Member, University of Hawaii Alumni Accounting Association
- Past Member, Ala Moana Jaycees
- Past Member, Oahu Country Club
- Past Member, Oahu Country Club Compensation Committee
- Past Member, Pacific Club
- Past Member, Reserve Officer's Association

OTHER DISTINCTIONS

- Pacific Century Fellows, 2007
- Army Achievement Medal, 1990
- Army Commendation Medal, 1991
- AUSA Outstanding Leader

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- Coopers & Lybrand Graduate Scholarship, 1991
- Coopers & Lybrand LLP Client Service Award, 1995
- ESGR Recognition for Leadership, 1999
- ESGR Recognition for Leadership, 2002
- Outstanding Young Men of America, 1989
- The Soroptimist Foundation, Laurel Society Distinction, 2000
- United States Army ROTC scholarship

TEACHING POSITIONS

- Instructor, University of Hawai'i – West O'ahu, Department of Accounting 2022 to present
- Lecturer, University of Hawai'i – West O'ahu, Department of Accounting, 2017 to 2022
- Instructor, Chaminade University, 1992
- Instructor, Hawai'i Captive Insurance Council Seminar, 1998
- Instructor, Hawai'i Society of CPA's, Not-For-Profit Organizations, 1996
- Instructor, Professional Education Systems, Inc., Fiduciary Income Tax Workshop, 1999
- Instructor, Professional Education Systems, Inc., Hawai'i/Federal Income Tax Workshop, 1999
- Instructor, Professional Education Systems, Inc., Hawai'i/Federal Income Tax Workshop, 1998
- Instructor, Professional Education Systems, Inc., Estate and Gift Tax Workshop, 1998
- Instructor, Professional Education Systems, Inc., Limited Liability Companies and Limited Liability Partnerships, 1998
- Presentation, Advanced Estate Tax Planning Techniques, 1998
- Presentation, Hawai'i Community Services Council, Taxation of Nonprofit Organizations, 1996
- Presentation, Lorman Education Services, Preparation of Federal Estate Tax Returns, 1996