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## **RULE 26 DISCLOSURES**

### **1. NATIONAL PUBLICATIONS**

- a. "FORENSIC EXAMINER" - October 1994 - "Forensic Accounting"
- b. "FORENSIC EXAMINER" - December 1994- "Forensic Accounting"
- c. "FORENSIC EXAMINER" - February 1995 - "Forensic Accounting"
- d. "FORENSIC EXAMINER" - October 1995 - "Forensic Accounting"
- e. "FORENSIC EXAMINER" - December 1995- "Forensic Accounting"

### **2. BOOK PUBLICATIONS**

- a. "TREASURER'S MANUAL" STATE OF HAWAII CAMPAIGN SPENDING COMMISSION - PUBLISHED IN 1998, 1999, 2000, and 2002
- b. "INCENTIVE" - COPYRIGHT 2004 - LIBRARY OF CONGRESS NUMBER 2004101198 - ISBN # 0-9741741-3-0 - PUBLISHED MAY 2004

### **3. SPEECHES**

- a. Institute of Managerial Accountants - 08/19/93
- b. Institute of Internal Auditors - 01/18/94
- c. EEOC Counsel - 10/30/95
- d. Institute of Managerial Accountants - 12/14/95

- e. Independent Association of Questioned Document Examiners - 09/26/96
- f. University of Hawaii - Accounting Department - 04/30/99
- g. Legislative Auditor, Marion Higa and senior staff members - 07/20/01
- h. Institute of Internal Auditors - 09/18/01
- i. Hawaii Chapter - Association of Certified Fraud Examiners - Fraud Workshop 11/15/02
- j. Mercury Business Association - 11/08/04
- k. Hawaii Chapter - Association of Certified Fraud Examiners - Corporate Con Workshop - 07/24/03
- l. Hawaii Chapter - Association of Certified Fraud Examiners - Other People's Money Workshop - 07/15/04
- m. Hawaii Chapter - Association of Certified Fraud Examiners - Detecting and Preventing Fraud Workshop -05/19/05
- n. Hawaii Chapter - Association of Certified Fraud Examiners - The Fight Against Fraud: Methods, Concepts and Techniques Workshop - 07/21/05
- o. Hawaii Chapter - Association of Certified Fraud Examiners - Bad Paper Workshop - 09/15/05
- p. Hawaii Chapter - Association of Certified Fraud Examiners - Effective Techniques for Interview and Communication - 11/17/05
- q. Hawaii Chapter - Association of Certified Fraud Examiners - The Fraud Trial - 01/19/06
- r. University of Hawaii - Masters of Accounting - Problem Based Learning Case in Forensic Auditing - 2/20/06
- s. Hawaii Chapter - Association of Certified Fraud Examiners - Other People's Money - 03/16/06
- t. Hawaii Chapter - Association of Certified Fraud Examiners - Investment Swindles & Con Schemes - 05/18/06
- u. Hawaii Chapter - Association of Certified Fraud Examiners - Making Crime

Pay (How to locate hidden assets) 07/20/06

- v. 16<sup>th</sup> Annual Non-Profit Organizations Conference - Non-Profit - "Where is the Money?" - "Protect the Money! Fraud and Forensic Accounting" - 07/21/06
- w. Hawaii Chapter - Association of Certified Fraud Examiners - Introduction to Fraud (Parts 1 and 2) - 09/21/06
- x. University of Hawaii - Masters of Accounting - Problem Based Learning Case in Forensic Auditing - 09/25/06
- y. Hawaii Chapter - Association of Certified Fraud Examiners - Introduction to Fraud (Part 5) - 11/16/06
- z. Hawaii Chapter - Association of Certified Fraud Examiners - Introduction to Fraud (Part 7) - 02/01/07

**4. CASES WHERE I HAVE TESTIFIED AS AN EXPERT AT TRIAL OR BY DEPOSITION IN THE PRECEDING FOUR YEARS**

- a. NICOLE WELDON V. MIYAKE CONCRETE AND AMERIGAS  
CIVIL NO. 97-0748(2)
- b. USA V. MAI THI DO  
CR NO. 97-1039 ACK-15
- c. YOUNG SUK LEE V. JAMES S. SHIROMA  
CIVIL NO. 98-3465-08
- d. VITOUSEK V. WOODY'S  
CIVIL NO. 98-5132-11
- e. ABEL V. STATE OF HAWAII  
CIVIL NO. 99-0583
- f. C&L SANDBLASTING V. MARISCO  
CIVIL NO. 00-00281 SPK
- g. LATHAM V. KERR MICHAELS DESIGN & CONST. MGMT.  
CIVIL NO. 00-1-1679-05
- h. SEABIRD V. AMERICAN MARINE  
CIVIL NO. 00-1-0821-03
- i. OCHS V. HMSA ET AL.

CIVIL NO. 01-1-0459(3)

- j. SOUZA V. LIBERTY MUTUAL  
AL658-024579-02
- k. BLOOM V. TATIBOUET  
CIVIL NO. 02-1-0431-02 DTK (05/29/03)
- l. EIDAI INTERNATIONAL, INC. V. MEIJI SEIKA KAISHA, LTD  
CIVIL NO. 02-00055 LEK (10/23/03)
- m. KUCHLER V. DEPARTMENT OF TRANSPORTATION, STATE OF HAWAII  
PCH-2003-21
- n. MARISCO V. KIRIBATI SEAFOOD CO., L.L.C.  
CV02-00093 DAE LEK
- o. INTERNATIONAL SPECIALITY. INC V. MARISCO, LTD.  
CIVIL NO. CV02-00272 DAE LEK
- p. K'S MARINE V. C&S SERVICES  
CIVIL NO. 04-1-1531-08 (KSSA)

**5. APPOINTMENT BY U.S. DISTRICT COURT OF HAWAII**

AUGUST 13, 2004 APPOINTED BY JUDGE HELEN GILLMOR AS SPECIAL MASTER IN PACE ET AL V. HONOLULU DISPOSAL SERVICE, INC. ET AL - CIVIL NO. 97-00335 HG-KSC

**6. COMPENSATION TO BE PAID FOR STUDY AND TESTIMONY**

- a. My hourly rate is \$195 for all work and \$250.00 for testimony.
- b. The approximate hours I have spent working on this matter to the present is \_\_\_\_\_.
- c. My estimated billings as of the preparation of this report including costs total \$\_\_\_\_\_.