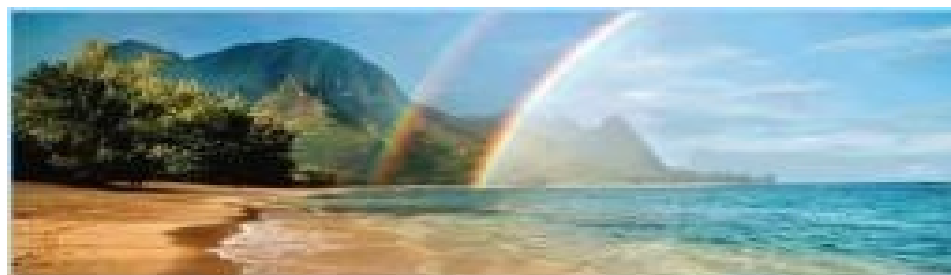
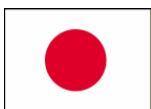


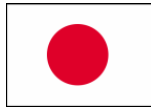


Sunday, November 3 **Japan-U.S. Alliance Program**

Times	Program Titles	Speakers	Locations
3:00 – 4:00	Registration		Ewa Room
4:00 – 4:15	Welcome and Orientation	Harumi Hata Christine Kubota Kazuhiko Nishihara	Ewa Room
4:15 - 4:45	Hawaii and Japan’s Long-Standing Relationship – Past and Present	State of Hawaii Department of Tourism for Japan	Ewa Room
4:45 – 5:45	Hawaii Real Estate Market Update and Investment Opportunities	Mami Takeda	Ewa Room
5:45	Departure to Reception - Walking		
6:00 - 9 :00	Sushi and Sake Reception		Yoshiya Restaurant



Monday, November 4 Japan-U.S. Alliance Program			
Times	Program Titles	Speakers	Locations
7:00 – 8:00	Registration & Continental Breakfast		Sheraton Foyer
8:00 – 8:15	Hawaii Tax Institute Opening Ceremony	Chaminade University Representative	Maui Ballroom
8:30 – 9:45	Understanding Probate Proceedings in the United States	Megumi Honami Supreme Court Justice Sabrina McKenna	Ewa Room
9:45 – 10:00	Break		Sheraton Foyer
10:00 – 11:15	The Anatomy of a U.S Trust	Christine Kubota	Ewa Room
11:30	Departure from Hotel – Walking		
11:45 – 1:00	Visit and Italian Luncheon at Arancino Di Mare		
1:00 – 1:15	Departure from Arancino Di Mare – Walking		
1:30 – 2:30	A Trustee’s Role Administering U.S. Trusts for Japanese Individuals and Families	Erica Keeley Allisha Marotz	Ewa Room
2:30 – 3:30	Harmonizing Wealth Transfer Strategies in the United States and Japan for High Net Worth Japanese Individuals and Families	Daiki Tanaka Mayu Taba	Ewa Room
3:30 – 4:00	Aloha Ice Cream Social		Sheraton Foyer
4:00 - 5:00	Entering the United States Without Having to Climb Over a Wall	Alan Fujimoto Shimpei Oki	Ewa Room
5:15	Departure from Hotel – Walking		
5:30 - 7:30	VIP Reception		Halekulani



Tuesday, November 5 Japan-U.S. Alliance Program			
Times	Program Titles	Speakers	Locations
7:00 – 8:00	Continental Breakfast		Sheraton Foyer
8:00 – 12:00	Hawaii Tax Institute Program (with simultaneous Japanese translation)		Maui Ballroom
12:00 – 1:30	Lunch - on your own. (Attendees may bring lunch to hear the main HTI program luncheon speaker in the Kauai Ballroom.)		
1:30 - 2:30	U.S. Taxation on Wealth Transfers by the Japanese Individuals and Families – Gifts, Estates and the Generation Skipping Tax	Sho Hirata Katsumi Naito	Ewa Room
2:30 - 3:30	U.S. Stock Markets and Other Financial Products for the Japanese Individuals and Families	Harumi Hata Yoshitaka Hayakawa Eri Shima Chiyoko Sugimura Seitoku Takahashi	Ewa Room
3:30 - 4:00	Ohana Tea and Cookies		Sheraton Foyer
4:00 - 5:00	U.S. Real Estate: Trends and Developments of Foreign Investment	Toyohiko Katabami	Ewa Room
5:15	Departure from Hotel – Walking		
5:30 - 7:30	VIP Reception		Sky Waikiki



Wednesday, November 6			
Japan-U.S. Alliance Program			
Times	Program Titles	Speakers	Locations
7:00 – 8:00	Continental Breakfast		Sheraton Foyer
8:00 – 9:15	Setting Up a Business in the United States	Toshiya Matsumoto Mika Yoshimura	Ewa Room
9:15 – 10:30	Current Status of Captive Insurance Companies and its Utilization by Japanese Corporations	Sotaro Misawa Colin Teraoka	Ewa Room
10:30 – 10:45	Break		
11:00	Depart from Hotel on bus to Governor’s Mansion		Aloha Landing Bus Depot
11:30 – 12:30	Governor’s Mansion Visit		
12:45	Departure on bus to Ala Moana Shopping Center		
1:15 - 2:45	Lunch – on your own		
2:45	Departure on bus to return to Sheraton Waikiki Resort		
3:30 – 4:00	Gathering – Wine & Cheese Sampling		Sheraton Foyer
4:00 - 5:00	Avoiding the U.S. Tax Traps for the Unwary Japanese Taxpayer	Miko Ikeda Jun Tamahashi	Ewa Room
5:15	Departure from Hotel – Walking		
5:30 – 8:00	VIP Reception		Monarch Ballroom/Royal Hawaiian Resort



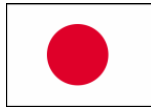
Thursday, November 7			
Japan-U.S. Alliance Program			
Times	Program Titles	Speakers	Locations
7:00 - 8:00	Continental Breakfast		Sheraton Foyer
8:00 - 1:30	Hawaii Tax Institute program (in English only)		Maui Ballroom



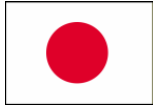
Sunday, November 3			
Japan-U.S. Alliance Program			
Times	Program Titles	Speakers	Locations
3:00 – 4:00	Registration		Ewa Room
4:00 – 4:15	Welcome and Orientation	Harumi Hata Christine Kubota Kazuhiko Nishihara	Ewa Room
4:15 - 4:45	Hawaii and Japan’s Long-Standing Relationship – Past and Present	State of Hawaii Department of Tourism for Japan	Ewa Room
4:45 – 5:45	Hawaii Real Estate Market Update and Investment Opportunities	Mami Takeda	Ewa Room
5:45	Departure to Reception - Walking		
6:00 - 9 :00	Sushi and Sake Reception		Yoshiya Restaurant



Monday, November 4 Japan-U.S. Alliance Program			
Times	Program Titles	Speakers	Locations
7:00 – 8:00	Registration & Continental Breakfast		Sheraton Foyer
8:00 – 8:15	Hawaii Tax Institute Opening Ceremony	Chaminade University Representative	Maui Ballroom
8:30 – 9:45	Understanding Probate Proceedings in the United States	Megumi Honami Supreme Court Justice Sabrina McKenna	Ewa Room
9:45 – 10:00	Break		Sheraton Foyer
10:00 – 11:15	The Anatomy of a U.S Trust	Christine Kubota	Ewa Room
11:30	Departure from Hotel – Walking		
11:45 – 1:00	Visit and Italian Luncheon at Arancino Di Mare		
1:00 – 1:15	Departure from Arancino Di Mare – Walking		
1:30 – 2:30	A Trustee’s Role Administering U.S. Trusts for Japanese Individuals and Families	Erica Keeley Allisha Marotz	Ewa Room
2:30 – 3:30	Harmonizing Wealth Transfer Strategies in the United States and Japan for High Net Worth Japanese Individuals and Families	Daiki Tanaka Mayu Taba	Ewa Room
3:30 – 4:00	Aloha Ice Cream Social		Sheraton Foyer
4:00 - 5:00	Entering the United States Without Having to Climb Over a Wall	Alan Fujimoto Shimpei Oki	Ewa Room
5:15	Departure from Hotel – Walking		
5:30 - 7:30	VIP Reception		Halekulani



Tuesday, November 5 Japan-U.S. Alliance Program			
Times	Program Titles	Speakers	Locations
7:00 – 8:00	Continental Breakfast		Sheraton Foyer
8:00 – 12:00	Hawaii Tax Institute Program (with simultaneous Japanese translation)		Maui Ballroom
12:00 – 1:30	Lunch - on your own. (Attendees may bring lunch to hear the main HTI program luncheon speaker in the Kauai Ballroom.)		
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2:30 - 3:30	U.S. Stock Markets and Other Financial Products for the Japanese Individuals and Families	Harumi Hata Yoshitaka Hayakawa Eri Shima Chiyoko Sugimura Seitoku Takahashi	Ewa Room
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4:00 - 5:00	U.S. Real Estate: Trends and Developments of Foreign Investment	Toyohiko Katabami	Ewa Room
5:15	Departure from Hotel – Walking		
5:30 - 7:30	VIP Reception		Sky Waikiki



Wednesday, November 6			
Japan-U.S. Alliance Program			
Times	Program Titles	Speakers	Locations
7:00 – 8:00	Continental Breakfast		Sheraton Foyer
8:00 – 9:15	Setting Up a Business in the United States	Toshiya Matsumoto Mika Yoshimura	Ewa Room
9:15 – 10:30	Current Status of Captive Insurance Companies and its Utilization by Japanese Corporations	Sotaro Misawa Colin Teraoka	Ewa Room
10:30 – 10:45	Break		
11:00	Depart from Hotel on bus to Governor’s Mansion		Aloha Landing Bus Depot
11:30 – 12:30	Governor’s Mansion Visit		
12:45	Departure on bus to Ala Moana Shopping Center		
1:15 - 2:45	Lunch – on your own		
2:45	Departure on bus to return to Sheraton Waikiki Resort		
3:30 – 4:00	Gathering – Wine & Cheese Sampling		Sheraton Foyer
4:00 - 5:00	Avoiding the U.S. Tax Traps for the Unwary Japanese Taxpayer	Miko Ikeda Jun Tamahashi	Ewa Room
5:15	Departure from Hotel – Walking		
5:30 – 8:00	VIP Reception		Monarch Ballroom/Royal Hawaiian Resort



Thursday, November 7			
Japan-U.S. Alliance Program			
Times	Program Titles	Speakers	Locations
7:00 - 8:00	Continental Breakfast		Sheraton Foyer
8:00 - 1:30	Hawaii Tax Institute program (in English only)		Maui Ballroom