

State of Hawaii



State Board of Accountancy

Under and by virtue of the provisions of the Laws of the State of Hawaii

Grants this Certificate of
Certified Public Accountant
to

Robert Carl Jinkens



*and allows the above named person to use the designation and title of C.P.A.
as long as this person continues to faithfully observe the laws of the State of Hawaii.
Given at Honolulu, Hawaii, this 2nd day of October 1998.*

Cuthbert C. Tobin
CHAIRPERSON OF THE BOARD