

LINDA LINGLE  
GOVERNOR

JAMES R. AIONA, JR.  
LT. GOVERNOR



KURT KAWAFUCHI  
DIRECTOR OF TAXATION

SANDRA L. YAHIRO  
DEPUTY DIRECTOR

STATE OF HAWAII  
DEPARTMENT OF TAXATION  
P.O. BOX 259  
HONOLULU, HAWAII 96809

PHONE NO: (808) 587-1510  
FAX NO: (808) 587-1560

## SENATE COMMITTEE ON ECONOMIC DEVELOPMENT & TAXATION

### TESTIMONY REGARDING GM 540

**SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE BOARD OF TAXATION REVIEW, 2<sup>ND</sup> TAXATION DISTRICT (MAUI), GUBERNATORIAL NOMINEE, RANDAL TANIGUCHI, FOR A TERM TO EXPIRE 6-30-2011.**

**TESTIFIER: KURT KAWAFUCHI, DIRECTOR OF TAXATION (OR DESIGNEE)**

**DATE: APRIL 17, 2008**

**TIME: 1:15PM**

**ROOM: 224**

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The Department of Taxation (Department) **supports** the nomination of Mr. Taniguchi to the Board of Taxation Review on Maui.

This is Mr. Taniguchi's first nomination to the Board of Taxation Review. Mr. Taniguchi is a Certified Public Accountant (CPA) with Russell Yamane & Associates, CPAs, Inc. Mr. Taniguchi possesses a Bachelors of Business Administration from the University of Hawaii at Manoa. Mr. Taniguchi also possesses years of service in the area of tax law and accounting. Mr. Taniguchi has tax experience from his service with Sunsource International, Inc. and Coopers & Lybrand. Mr. Taniguchi is active in the tax community, having been a member of the American Institute of Certified Public Accountants (AICPA), the Hawaii Society of Certified Public Accountants (HSCPA), and the Hawaii Association of Public Accountants (HAPA).

Mr. Taniguchi was invited to apply for a position on the Board of Taxation Review by the Maui District office. The Maui District believes Mr. Taniguchi will be an honest, independent, and knowledgeable member of the Board of Review should he be confirmed.

It is the Department's position that Mr. Taniguchi maintains the necessary understanding of the tax law and Board procedures to competently serve on the Board of Taxation Review for the 2<sup>nd</sup> Taxation District.

The Department and its Maui District support his nomination and respectfully request the Senate's favorable confirmation.

*Russell Yamane & Associates CPAs, Inc.*

2158 Main Street, Suite 202 • Wailuku, HI 96793  
Telephone (808) 244-5527 • Facsimile (808) 244-9397

March 31, 2007

APR 4 2008

Senator Carol Fukunaga  
EDT Committee Chair  
Hawaii State Capitol  
415 South Beretania Street, Room 216  
Honolulu, Hawaii 96813

Re: Letter of Recommendation for Randal Taniguchi

Dear Senator Fukunaga

I have known Randal for almost 20 years. He has worked with me while I was a partner at Coopers & Lybrand in the early 1990's and then again starting in 1997 when I acquired the practice. Randal currently serves as vice president and senior manager for the company.

Randal has proven to be conscientious and dependable, and has contributed to the success of this Firm. He has always represented the Firm with honesty and integrity and I believe he will bring these same characteristics to the Tax Review Board. He has my unconditional recommendation.

Very truly yours,



Russell T. Yamane – President  
Russell Yamane & Associates CPAs, Inc.

APR 7 2008

**Kent R. Smith**  
**8 Kiopa'a Street, Suite 104**  
**Pukalani, Hawaii 96768**

April 1, 2008

Ms. Carol Fukunaga, Chair Committee on Economic Development and Taxation  
Hawaii State Capitol, Room 216  
415 South Beretania Street  
Honolulu, HI 96813

Dear Ms. Fukunaga:

I have had the pleasure of knowing and working with Randal Taniguchi for eight years and am very pleased to give him my most sincere recommendation. I know Randal to be a reliable, talented and conscientious member of his profession. Working with him is always enjoyable and he can be counted on to handle things in an honest, diligent, and professional manner.

I have no doubt that Randal would be a real asset to the Taxation Review Board for the Maui District. He can contribute a wealth of professional knowledge and experience and do so with steadfast integrity. He has my unqualified recommendation.

Sincerely,

A handwritten signature in black ink, appearing to be 'KRS', written over a horizontal line.

Kent R. Smith

cc: Mr. Randal Taniguchi

# Myles Kawakami

HCD Corp, dba Hawaiian Carpet One/Ceramic Tile  
PO Box 2115, Kahului-Maui, Hawaii 96733

Cell 808-870-4420 office & fax 808-893-2229 hm & fax 808-876-0450 myleskawakami@msn.com

March 27<sup>th</sup>, 2008

## **Letter of Recommendation for Mr. Randall Taniguchi to the Board of Taxation Review, 2<sup>nd</sup> Taxation District (Maui)**

Dear Senator:

I highly recommend Mr. Randall Taniguchi (Randall) to the Board of Taxation Review, 2<sup>nd</sup> Taxation District (Maui). I have known and worked with Randall for almost two decades. Randall has worked on our account while at the CPA Firm of Russell Yamane & Associates (formerly Cooper & Lybrand) during that time, and is working on our account now.

Randall's excellence in his work is without question and is proven for decades. During all those years, I have also come to respect Randall's integrity, character, and accuracy. I have also come to know Randall as a good family man, a father, husband, and as a respected member of Maui's business community.

In closing, I highly recommend Mr. Randall Taniguchi to the Board of Taxation Review, 2<sup>nd</sup> Taxation District (Maui). Should you have any questions regarding this, please communicate with me.  
Thank you for your kind attention to this matter.

Respectfully yours,



Myles Kawakami  
President



*Electrical Engineering Consultants*

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130 N. Market Street • Wailuku HI 96793-1716 • 808.242.8070 • Fax: 808.244.9539 • Email: [ecm@ecm-maui.com](mailto:ecm@ecm-maui.com)

April 4, 2008

Carol Fukunaga, Chair  
Hawaii State Capitol, Room 216  
415 South Beretania Street  
Honolulu HI 96813

Subject:       **Recommendation Letter in Support of Randal Taniguchi**

Dear Senator Fukunaga,

This is my recommendation letter in support of Randal Taniguchi to be appointed to the Taxation Review Board for the Maui District.

I have known Randal for a few years as a tax preparer, business associate and partner. He has exhibited exemplary skill and experience as a CPA and high integrity in his business relationships.

I am honored to provide this recommendation. I hope that you will rule favorable on his appointment to the Tax Review Board. Mahalo for your attention.

Sincerely,

**ECM, Inc.**

A handwritten signature in black ink, appearing to read 'Hilton H. Unemori', written in a cursive style.

Hilton H. Unemori, P.E.  
President

**CRAIG K. HIRAI, CPA**  
733 Bishop Street, Suite 2020  
Honolulu, Hawaii 96813  
Telephone: (808) 526-2020  
Facsimile: (808) 526-2021

April 9, 2008

**The Honorable Carol Fukunaga, Chair**  
Senate Committee on Economic Development and Taxation  
State Capitol, Room 224  
415 South Beretania Street  
Honolulu, Hawaii 96813

**RE: GM 540, Submitting for consideration and confirmation to the Board of Taxation Review, 2<sup>nd</sup> Taxation District (Maui), Gubernatorial Nominee, RANDAL TANIGUCHI, for a term to expire 6-30-2011.  
Hearing Date: April 10, 2008 @ 1:15 p.m., Room 224**

I am Craig Hirai, a practicing certified public accountant who has served as a member of the Board of Taxation Review, 1st Taxation District (Oahu).

I am personally acquainted with the professional ability of Randal Taniguchi, a certified public accountant on Maui, and would highly recommend him for confirmation as a member of the Board of Taxation Review, 2<sup>nd</sup> Taxation District (Maui).

Thank you for the opportunity to testify in **support** of Mr. Taniguchi's confirmation.

Sincerely yours,

  
Craig K. Hirai, CPA/ABV, MBA, LLM

cc: Randal Taniguchi, CPA