

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
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SENATE COMMITTEE ON ECONOMIC DEVELOPMENT & TAXATION

TESTIMONY REGARDING GM 571

SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE BOARD OF
TAXATION REVIEW, 4th TAXATION DISTRICT (KAUAI), GUBERNATORIAL
NOMINEE, ERIC YAMA, FOR A TERM TO EXPIRE 6-30-2012.

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

DATE: APRIL 17, 2008

TIME: 1:15PM

ROOM: 224

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

This is Mr. Yama's first nomination to the Board of Taxation Review. Mr. Yama is a real estate broker with Kauai Realty, Inc. Mr. Yama possesses a Bachelors of Arts in Psychology from the University of Hawaii at Manoa. Mr. Yama also possesses years of service in the real estate industry, having been with Kauai Realty since 1978. Mr. Yama is active in the Kauai professional community, having been a member of the National Association of Realtors, Hawaii Association of Realtors, and the Kauai Board of Realtors. Mr. Yama is a past "Realtor of the Year" and is a Certified Residential Specialist (CRS) and Certified Residential Broker (CRB). Mr. Yama is also active in the Kauai community having served past leadership positions with the Kiwanis Club of Kauai, the Kauai Junior Golf Association, and Kauai Community College Fund Board.

The Kauai District office supports the nomination of Mr. Yama. The Kauai Office finds that he is highly regarded in the Kauai business community. The current Chair also supports Mr. Yama's confirmation. With Mr. Yama's experience in business on Kauai and his service in the community, Mr. Yama is an ideal addition to the current Board.

It is the Department's position that Mr. Yama maintains the necessary business experience to understand tax law and Board procedures for the 4th Taxation District.

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



ANUENUE ASSOCIATES

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April 09, 2008

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

Dear Ms. Fukunaga:

I have been asked to provide a letter of reference on behalf of Eric Yama in his seeking a seat on the Taxation Review Board for the District of Kauai. The following is my recommendation for his appointment.

I have known Eric for more than 30 years on a professional and personal basis. In his professional life, I have observed his capacity for fairness, honesty, and people skills that has helped to make his firm, Kauai Realty, Inc. one of the premier real estate companies on Kauai. He is respected as a leader of the dozens of agents in the company, and trusted by the hundreds of clients that use his firm over and over again for their real estate transactions.

In his personal life, I know Eric as a Christian man with Christian ethics. He exhibits a humility that endears him to others, and has an open heart to those that are both friends and strangers to him. He is generous with his time, his money, and his talents. I know he would be an asset on the Board, and Kauai would be privileged to have him serve in any capacity that he would accept.

Sincerely,



Nolan S.B. Ahn, CLU, ChFC
Anuenue Associates



LIHUE MISSIONARY CHURCH
BUILDING GOD-HONORING FAMILIES

APR 14 2008

April 8, 2008

To Whom it May Concern;

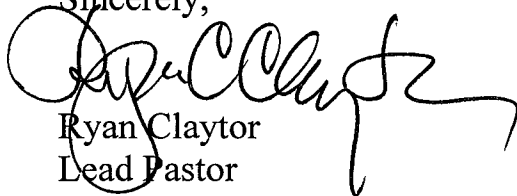
I am writing to recommend Eric Yama to serve on the Board of Taxation Review for the 4th Taxation District (Kauai).

I have personally known Eric for nearly ten years. I am his pastor and a personal friend.

I know Eric to be an honest, hard-working business leader who is highly respected in our community. He is also a man of integrity, and a very good communicator and listener.

I believe that Eric would be an excellent choice to serve the people of Kauai in this capacity. I highly recommend him to you without reservation.

Sincerely,



Ryan Claytor
Lead Pastor