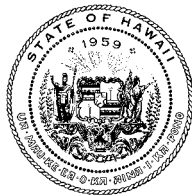


**LINDA LINGLE**  
GOVERNOR

**JAMES R. AIONA, JR.**  
LT. GOVERNOR



**KURT KAWAFUCHI**  
DIRECTOR OF TAXATION

**STANLEY SHIRAKI**  
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 WAYS & MEANS**

### **TESTIMONY REGARDING GM 455**

**SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE BOARD OF TAXATION REVIEW, 2<sup>ND</sup> TAXATION DISTRICT (MAUI), GUBERNATORIAL NOMINEE, MICHELLE A. KATO, FOR A TERM TO EXPIRE 6-30-2014.**

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

**DATE: APRIL 16, 2010**

**TIME: 9:30AM**

**ROOM: 211**

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The Department of Taxation (Department) **supports** the nomination of Michelle A. Kato to the Board of Taxation Review on Maui.

This is Ms. Kato's first nomination to the Board of Taxation Review. Ms. Kato is a Certified Public Accountant (CPA) and currently is a practicing CPA at Michelle A. Kato & Co., LLC. Ms. Kato possesses a Bachelors of Business Administration from the University of Hawaii at Manoa with a major in Accounting. Ms. Kato also possesses 26 years of service in the area of tax and accounting. Ms. Kato has tax experience from her service with Makiya & Sakai, CPA's, Hirose, Kato, & Co., LLP, and Michelle A. Kato & Co., LLC. Ms. Kato is active in the Maui 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).

Ms. Kato was invited to apply for a position on the Board of Taxation Review by the Maui District office and the Chairman of Maui's Board of Taxation Review. The Maui District believes Ms. Kato will be an honest, independent, and knowledgeable member of the Board of Review should she be confirmed.

It is the Department's position that Ms. Kato 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 her nomination and respectfully request the Senate's favorable confirmation.

CHARMAINE TAVARES  
Mayor



DEIDRE M. TEGARDEN  
Economic Development Coordinator

**OFFICE OF ECONOMIC DEVELOPMENT**

COUNTY OF MAUI

2200 MAIN STREET, SUITE 305, WAILUKU, MAUI, HAWAII 96793, USA

Telephone: (808) 270-7710 • Facsimile: (808) 270-7995 • Email: economic.development@mauicounty.gov

April 14, 2010

SUBJECT: Letter of Support for Michele A. Kato

To Whom It May Concern:

I would like to take this opportunity to submit a letter of support for Michele Kato's application for the Board of Taxation Review, 2nd District.

I have known Michele for nearly 30 years both professionally and personally. In those years I have had the opportunity to witness her ability to be a very conscientious and responsible business owner that also contributes to the community through other means. Her level of integrity and work quality is a truly reflective of her professional success and its continued growth.

Thank you in advance for your favorable consideration of Michele Kato as a member of the Board of Taxation Review, 2nd District. She is an outstanding individual and will be able to contribute to the Board in a positive manner.

Sincerely,

A handwritten signature in black ink, appearing to read "JoAnn Inamasu".

JoAnn Inamasu  
Deputy Coordinator



P.O. Box 3590  
Honolulu, HI 96811-3590  
Telephone (808) 544-0500

Date: April 12, 2010

Re: Michele A. Kato, CPA  
Michele A. Kato & Co., LLC  
1728 Wili Pa Loop, Suite 200  
Wailuku, HI 96793

To Whom It May Concern:

I have worked with Michele Kato over the past twenty years in several different capacities. She has been the CPA of several of my customers whom are some of the larger and most respected local business owners. I have been her banker for this same period and have handled both her personal and business transactions and accounts. She is also my personal CPA and has been responsible for my personal taxes and my estate planning.

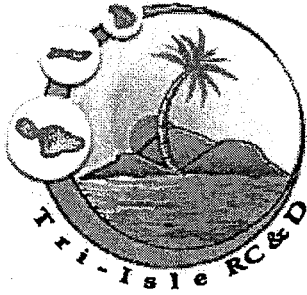
Over the years I have found Michele to be the most honest and straight forward financial advisor I have dealt with. She maintains a clear sense of right and wrong that goes with a strong integrity.

In view of the above, I strongly recommend Michele Kato for a position on the Board of Taxation Review. I know of no one else in the community more qualified or deserving.

Sincerely,

A handwritten signature in black ink, appearing to read 'Charles E. Keyes', written over a horizontal line.

Charles E. Keyes  
Senior Vice President, Manager  
Commercial Banking Division  
Central Pacific Bank



Tri-Isle Resource Conservation & Development Council, Inc.  
77 Ho'okele Street, Suite 202  
Kahului Hawaii 96732

**MISSION STATEMENT**

Tri-Isle Resource Conservation and Development Program supports projects that enhance the quality of life in Maui County through economic development and protection of our natural resources.

**BOARD OF DIRECTORS**

**OFFICERS**

Wesley Nohara  
President / Treasurer  
West Maui SWCD

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Robin Shimabuku  
Olinda-Kula SWCD

Dwight Gamulu  
Retired

Jo-Ann T. Ridao  
County of Maui

Edmund Pedro  
ALU LIKE- Molokai

Colleen Suyama  
Consultant

April 12, 2010

To whom it may concern,

Tri-Isle RC&D is a non profit and has been assisting in facilitating projects that enhance the quality of life in Maui County through economic development and protection of our natural resources. When I joined the organization in the beginning of 2004, Michele Kato was the treasurer for our 501(c)(3). During the following years, until 2009 Michele performed in an admirable way. Her skills as a treasurer assisted us to continue to grow and develop as an organization. Her ability to communicate accounting into a format that was understandable by the Board of Directors and her knowledge of the subject enabled the board to operate in a fiscally sound direction.

I recommend her for a voluntary position with the Board of Taxation Review, 2<sup>nd</sup> District. Should you have any questions or need additional information regarding my recommendation please do not hesitate to let me know. I can be reached at a local number (808) 871-5500 Ext 120.

Sincerely,

Stuart Funke-d'Egnuff  
Executive Director

**An Equal Opportunity Employer**

Phone: 808-871-5500 ext. 356, Fax: 808-873-6184, Email: [tri.isle@gmail.com](mailto:tri.isle@gmail.com)  
Internet: <http://www.hi.nrcs.usda.gov/partnerships/trircd/index.html>

Print

Page 1 of 1

**From:** Ronald Kawahara (rak@mauicpa.net)  
**To:** a.valdez@capitol.hawaii.gov;  
**Date:** Fri, April 9, 2010 10:46:19 AM  
**Cc:** mkatocpa@yahoo.com; Wayne.Y.Fujita@hawaii.gov;  
**Subject:** Nomination to the Board of Taxation Review - 2nd Taxation District (Maui)

Dear Mr. Valdez:

I am the Chair of the Board of Taxation Review for Maui. I am writing to express my unqualified support for Michele Kato, CPA. Michele has been an outstanding member of the community. Over more than 15 years, she has earned a reputation for technical excellence, integrity and good work ethics. She exemplifies the highest standards required of our profession. She is the type of person that would serve well on our Board.

I would appreciate it if you would circulate this email to the appropriate parties so that they can make an informed decision on her appointment. Thank you for your cooperation.

Ronald A. Kawahara, CPA, CVA, CPM, PCAM  
840 Alua St., Suite 203  
Wailuku, HI 96793  
(808) 244-5531

This message, and any files attached with it, are legally privileged and contains confidential information intended only for the person(s) to whom this message is addressed. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution, or taking of any action in reliance on the contents of this message is prohibited. If you have received this message in error, please notify the sender immediately by return email or telephone and delete the original message without making a copy. Thank you.

LINDA LINGLE  
GOVERNOR

JAMES R. AIONA, JR.  
LT. GOVERNOR



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