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KWOCK & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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April 6, 2011,

The Honorable Chair Senator Rosalyn H. Baker and Honorable Vice Chair Senator
Brian T. Taniguchi
The Senate Committee on Commerce and Consumer Protection
Email: CPNT Testimony@Capital.hawaii.gov

RE: GM633 Public Hearing on April 7, 2011; 9:00 a. m. in Conference Room 229
Regarding a Testimony in favor for Nominating Craig K. Hirai, CPA to the State
Board of Public Accountancy

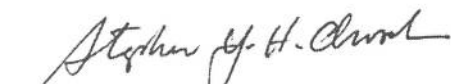
Dear Senator Rosalyn H. Baker and Vice Chair Senator Brian T. Taniguchi and
Members of the Senate,

Please accept my testimony in favor for appointing Craig K. Hirai, CPA to the State
Board of Public Accountancy. I have known Craig K. Hirai as a personal friend and
as a leader in the Hawaii business community for the past 35 years. As a
shareholder and director of Bowen Hunsaker Hirai, CPAs and a former shareholder
and director of the law firm of Torkildson, Katz, Fonseca, Moore & Hetherington, his
contribution to the businesses in the State of Hawaii has been invaluable. Craig
started out his public accounting career with Coopers & Lybrand (A big 8 CPA firm
at the time) and now works in a local Hawaii firm. The accountancy board needs a
director with experience both from a national CPA firm and a local CPA firm.

Speaking from experience as the former chairperson of the State Board of Public
Accountancy from 2003 through 2005, I believe his intelligence and understanding
of the public accountancy will be an asset to the board in making decisions to
protect the community of Hawaii.

Please consider Craig's nomination to the State Board of Public Accountancy
favorably.

Respectfully submitted,


Stephen Kwock, CPA