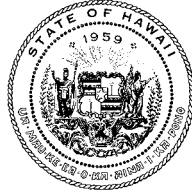


NEIL ABERCROMBIE
GOVERNOR

BRIAN SCHATZ
LT. GOVERNOR



FREDERICK D. PABLO
DIRECTOR OF TAXATION

RANDOLF BALDEMOR
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 and Means
February 7, 2012
9:00a.m.
Room 211

Testimony in Support of Governor's Message (GM 586)

For Consideration and Confirmation of
CURTIS SAIKI to the Board of Taxation Review, 1st Taxation District (Oahu)
for a Term to Expire June 30, 2013

The Department of Taxation (Department) supports the nomination of Curtis Saiki to the Board of Taxation Review and encourages this committee to confirm his nomination.

Curtis Saiki is a qualified candidate to serve on the Board of Taxation Review (Board) for the 1st Taxation District, which is comprised of Oahu. Mr. Saiki has been employed in private practice in the accounting and tax law fields since 1996 and has been a prominent tax attorney in Hawaii since 1998. He has a Bachelor of Science degree from Oregon State University, earned his law from University of Oregon Law School and earned an LL.M in Taxation from the University of Washington Law School. His knowledge will be of great help to the Board as it fulfills its duty to Hawaii's taxpayers and the tax community.

Beyond his professional experience, Mr. Saiki has a commitment to community and public service. He has served on many public boards and committees, published several articles and has been an instructor in numerous continuing professional education programs.

Mr. Saiki has the necessary knowledge and skills to effectively and competently serve as a member of the Board of Taxation Review. The Department supports his nomination and respectfully requests the Senate's favorable confirmation.

ANDREW V. BEAMAN
ANDREW R. BUNN
ANDREW W. CHAR
LEROY E. COLOMBE
RAY K. KAMIKAWA
DANTON S. WONG
ADRIENNE S. YOSHIHARA

BETHANY C.K. ACE
ANNE E. LOPEZ
CHASE T. TAJIMA
CHRISTINA N. WAKAYAMA
THOMAS M. WILLIAMS

CHUN, KERR, DODD, BEAMAN & WONG

A LIMITED LIABILITY LAW PARTNERSHIP
FORT STREET TOWER, TOPA FINANCIAL CENTER
745 FORT STREET, 9TH FLOOR
HONOLULU, HAWAII 96813-3815
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SENIOR COUNSEL:
EDWARD Y. C. CHUN
WILLIAM H. DODD
GEORGE L. T. KERR
1933-1998
GREGORY P. CONLAN
1945-1991

Writer's Direct Contact:
(808) 528-8211
rkamikawa@chunkerr.com

**THE SENATE
THE TWENTY-SIXTH LEGISLATURE
REGULAR SESSION OF 2012**

COMMITTEE ON WAYS AND MEANS
Chair Ige, Vice-Chair Kidani, Members of the Committee

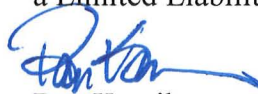
**Hearing February 7, 2012, 9:00 am
Testimony on GM 586
(Relating to Confirmation of Curtis Saiki)**

I strongly support the nomination of Curtis Saiki to the Board of Taxation Review, 1st Taxation Division (O'ahu), and urge his confirmation.

I have known and worked with Curtis in different capacities on tax policy initiatives and technical legal matters. Curtis is meticulous in his legal analysis, is able to learn and grasp complex issues, and has excellent oral and written communication skills. This is evidenced by Curtis' recent articles and seminars on Hawaii's estate tax law. If confirmed, I believe that Curtis will make a significant contribution to the Board and to the State of Hawaii.

Very truly yours,

CHUN, KERR, DODD, BEAMAN & WONG,
a Limited Liability Law Partnership


Ray Kamikawa

Roger H. Epstein

Direct Line: (808) 521-9222

Direct Fax: (808) 540-5063

E-mail: repstein@cades.com

February 2, 2012

Re: **Curtis K. Saiki**
Tax Review Commission Recommendation

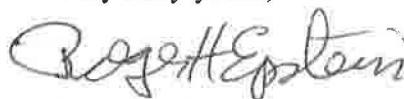
To Whom It May Concern:

I am Roger H. Epstein, Chairman of the Tax Department at the Cades Schutte law firm. I am submitting this letter of recommendation in support of Curtis Saiki's application to serve as a member of the Tax Review Commission.

I have worked closely with Curtis since 2006 when he first joined the Cades firm as a practicing attorney. Curtis is trustworthy and fair minded. He is quite knowledgeable about the tax law. As a practicing tax attorney in Hawaii for almost 40 years, it is my view that Curtis is most likely to make excellent decisions as a member of the Tax Review Commission.

I respectfully recommend his confirmation to the Tax Review Commission.

Very truly yours,



Roger H. Epstein

for

CADES SCHUTTE

A Limited Liability Law Partnership

TESTIMONY ON GM586

**Tuesday, February 7, 2012, 9:00 a.m.
State Capitol, Conference Room 211**

SENATE COMMITTEE ON WAYS AND MEANS

February 3, 2012

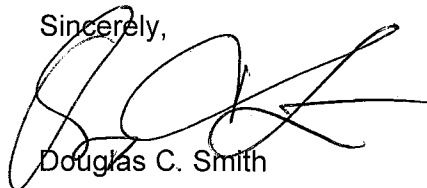
TO: The Honorable David Y. Ige, Chair
The Honorable Michelle N. Kidani, Vice Chair
Members of the Senate Committee on Ways and Means

My name is Douglas C. Smith. I am submitting this written testimony in support of Curtis K. Saiki's nomination to serve as a member of the Board of Taxation Review, 1st Taxation District (Oahu).

I am, and have been for over 20 years, an attorney in private practice in Honolulu with the law firm of Damon Key Leong Kupchak Hastert. The legal work I perform includes tax planning and tax compliance. I am a former chair of the Tax Section of the Hawaii State Bar Association. I have known Curtis for over 10 years. I have worked with him while he was an attorney in private practice, while he worked for the State of Hawaii, and while in his present position with the First Hawaiian Bank wealth management division. I have been a speaker with Curtis at a number of professional seminars on tax topics. From my work with Curtis, I know that he has a broad understanding of tax law, and of Hawaii State tax law in particular. I have found him to be smart, practical, hard-working and fair. I think he would make an excellent member of the Board of Taxation Review.

Accordingly, I recommend confirmation of Curtis's nomination to the Board of Taxation Review.

Sincerely,



Douglas C. Smith

1003 Bishop Street, Suite 1600
Honolulu, Hawaii 96813
808-531-8031
dcs@hawaiilawyer.com

KAWASHIMA LAW GROUP

Limited Liability Law Company

1000 Bishop Street Suite 503 • Honolulu, HI 96813

Phone: (808) 524-0030 • Fax: (808) 524-0573

Email: jared@klghawaii.com

February 1, 2012

TESTIMONY ON GM586

**Tuesday, February 7, 2012, 9:00 a.m.
State Capitol, Conference Room 211**

SENATE COMMITTEE ON WAYS AND MEANS

TO: The Honorable David Y. Ige, Chair
The Honorable Michelle N. Kidani, Vice Chair
Members of the Senate Committee on Ways and Means

My name is Jared N. Kawashima, Esq. I am submitting this written testimony in support of Curtis K. Saiki's nomination to serve as a member of the Board of Taxation Review, 1st Taxation District (Oahu).

I've known Curtis for 27 years, both professionally and personally. I've worked with him in his capacity as the Vice-President of First Hawaiian Bank. He is very knowledgeable in the area of tax and his background as an attorney will serve those members of the community that have issues for the Board's consideration. I believe he is committed to assisting the community in a very positive, professional and balanced manner, qualities which would serve the Board well.

I respectfully recommend you confirm Curtis's nomination to the Board of Taxation Review.

Sincerely,



Jared N. Kawashima



Tony Group Autoplex
94-1299 Ka Uka Blvd.
Waipahu, HI 96797

TESTIMONY ON GM586

Tuesday, February 7, 2012, 9:00 a.m.
State Capitol, Conference Room 211

SENATE COMMITTEE ON WAYS AND MEANS

TO: The Honorable David Y. Ige, Chair
The Honorable Michelle N. Kidani, Vice Chair
Members of the Senate Committee on Ways and Means

My name is Stan Masamitsu. I am submitting this written testimony in support of Curtis K. Saiki's nomination to serve as a member of the Board of Taxation Review, 1st Taxation District (Oahu).

I have known Curtis for 30 years, both professionally and personally. I've worked with him in his capacity as the Vice-President of First Hawaiian Bank. I believe his experience and background in both the accounting and legal fields in addition to his expertise in tax matters uniquely qualifies him for this position. Also, I have always known him to be committed to assisting the community in a very positive, professional and balanced manner, characteristics which would serve the Board well.

I respectfully recommend you confirm Curtis's nomination to the Board of Taxation Review.

Sincerely,

A handwritten signature in black ink, appearing to read "Stan Masamitsu", with a long, sweeping horizontal line extending to the right.

Stan Masamitsu
President