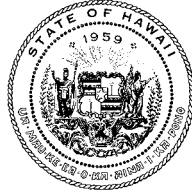


**NEIL ABERCROMBIE**  
GOVERNOR

**BRIAN SCHATZ**  
LT. GOVERNOR



**FREDERICK D. PABLO**  
DIRECTOR OF TAXATION

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To: The Honorable David Ige, Chair  
and Members of the Senate Committee on Ways and Means

Date: Friday, March 16, 2012  
Time: 9:30 a.m.  
Place: Conference Room 211, State Capitol

From: Frederick D. Pablo, Director  
Department of Taxation

Re: Testimony in Support of Governor's Message (GM 652)  
For consideration and confirmation of MITCHELL IMANAKA to the Tax Review  
Commission

The Department of Taxation (Department) supports the nomination of Mitchell Imanaka to the Tax Review Commission and encourages this committee to confirm his nomination.

Mitchell Imanaka is a qualified candidate to serve on the Tax Review Commission. Mr. Imanaka is a prominent attorney practicing in the fields of real property and finance. He has served as an adjunct professor at the University of Hawaii William S. Richardson School of Law. He has also been a consultant to the Department of Commerce and Consumer Affairs on subdivision and timeshare matters. He has served as vice chair of the Real Estate Commission of the State of Hawaii, as well as chair of the Commission's Condominium Review Committee. He has also authored several articles on real property law in Hawaii and is an editor of the Hawaii Real Estate Law Manual.

Mr. Imanaka has a Bachelor of Arts degree from the University of Hawaii, and earned his Juris Doctor degree from Georgetown University Law Center.

Mr. Imanaka has the necessary knowledge and skills to effectively and adeptly serve as a member of the Tax Review Commission. The Department supports his nomination and respectfully requests the Senate's favorable confirmation.



Testimony of C. Mike Kido  
External Affairs  
The Pacific Resource Partnership

Senate Committee on Ways and Means  
Senator David Y. Ige, Chair  
Senator Michelle N. Kidani, Vice Chair

GM 652 – Submitting for consideration and confirmation to the Tax Review Commission,  
Gubernatorial Nominee, Mitchell Imanaka

Friday, March 16, 2012  
9:30 a.m.  
Conference Room 211

Aloha Chair Ige, Vice Chair Kidani and Members of the Committee:

My name is C. Mike Kido, External Affairs of the Pacific Resource Partnership (PRP), a labor-management consortium representing over 240 signatory contractors and the Hawaii Regional Council of Carpenters, formerly the Hawaii Carpenters Union.

PRP supports Gubernatorial Nominee, Mitchell Imanaka, as a member of the Tax Review Commission.

Mr. Imanaka is managing principal of Imanaka Kudo & Fujimoto and has been active in representing developers, lenders and others who participate in the development industry for 30 years. He has served as an adjunct professor of law at the University of Hawaii's William S. Richardson School of Law in the area of real estate development and finance, and has also served as a consultant to the State of Hawaii on subdivision and timeshare issues since 1983.

Mr. Imanaka is a past chair of the Real Property and Financial Services Section of the Hawaii State Bar Association, and recently completed his eighth year as a real estate commissioner, in which capacity he served as vice chair of the Commission and chair of the Condominium Review Committee of the Commission. During his tenure on the Commission, Mr. Imanaka also served as chair of the Blue Ribbon Condominium Recodification Advisory Committee, which helped draft Hawaii's new condominium law.

An author of many articles on development issues and frequent speaker, Mr. Imanaka is co-editor of the Hawaii Real Estate Law Manual, the definitive work on real property law in Hawaii.

Mr. Imanaka is a member of the Hawaii State, American (member, Business Law, Real Property Probate and Trust Law sections) and Inter-Pacific (vice-chair, Committee on Legal Practice) bar associations, the Urban Land Institute (full member and Hawaii Executive Committee member), the National Association of Industrial and Office Properties (Hawaii board of directors), the American Resort Development Association (trustee, chair, ARDA Hawaii, 1997 – 2005, 2008 – present; national board of directors and national chair, State Legislative Committee, 2004 to present), the International Research Foundation (director, 1994 to present), the Pacific and Asian Affairs Council (vice president and director), and the Hawaii Association of Realtors. He is also a past-president of the Rotary Club of Honolulu Sunrise, and is a multiple Paul Harris Fellow.

Mr. Imanaka is a stellar community leader and his experiences make him highly qualified for this position and we would like to kindly ask for your favorable consideration. Thank you for the opportunity to express our support for Mitchell Imanaka, to continue serving on the board of the State Tax Review Commission.

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [dnitta@hotmail.com](mailto:dnitta@hotmail.com)  
**Subject:** Testimony for GM652 on 3/16/2012 9:30:00 AM  
**Date:** Thursday, March 08, 2012 1:39:12 PM

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Testimony for WAM 3/16/2012 9:30:00 AM GM652

Conference room: 211  
Testifier position: Support  
Testifier will be present: No  
Submitted by: Darryl Nitta  
Organization: Individual  
E-mail: [dnitta@hotmail.com](mailto:dnitta@hotmail.com)  
Submitted on: 3/8/2012

Comments:

I support GM 652 for consideration and confirmation of Mr. Imanaka to the Tax Review Commission. I have found Mr. Imanaka to be very easy to work with in the recent months on the TRC. I believe Mr. Imanaka is an excellent nominee because of his in depth knowledge of the community, ability to work well with others, reliability, and dependability.

Thank you for the opportunity to submit testimony.

**R. Brian Tsujimura**  
745 Fort Street, 17<sup>th</sup> Floor  
Honolulu, Hawaii 96813  
rtsujimura@imanakakudo.com

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March 14, 2012

The Honorable David Ige, Chair  
The Honorable Michelle Kidani, Vice Chair  
Senate Committee on Ways and Means  
State Capitol, Room 211  
Honolulu, Hawaii 96813

Re: Testimony in Support of GM 652: Consideration and Confirmation to the Tax Review Commission, Gubernatorial Nominee, Mitchell Imanaka

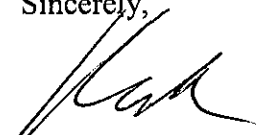
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Chair Ige, Vice Chair Kidani, and members of the Senate Committee on Ways and Means:

I support the nomination of Mitchell Imanaka to the Tax Review Commission. Mitch has been both a personal friend and a professional colleague. His true sense of commitment and experience will strengthen the commission.

I heartily and unequivocally support Mitchell Imanaka's nomination.

Sincerely,



R. Brian Tsujimura

RBT:ay