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Dear Committee on Commerce and Consumer Protection,

It is an honor to recommend to you the appointment of EDWARD PUNUA to the Hawaii State Board of Public Accountancy. I have known Mr. Punua since infancy. He is honest, skilled in the profession of accountancy, and an exemplary citizen of Hawai'i. I have no doubt that he will be an incredible asset to the State Board of Accountancy. I congratulate the Governor of our State for his wisdom in nominating Mr. PUNUA. With all sincerity I recommend that you approve this appointment.

Aloha ou kou a nui loa, William J. Fernandez, Judge ret.