

NEIL ABERCROMBIE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
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FREDERICK D. PABLO
DIRECTOR OF TAXATION

JOSHUA WISCH
DEPUTY DIRECTOR

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

Date: Tuesday, March 25, 2014

Time: 9:00 a.m.

Place: Conference Room 211, State Capitol

From: Frederick D. Pablo, Director
Department of Taxation

Re: H.B. No. 1702 H.D. 2 S.D. 1 Relating to the Capital Infrastructure Tax Credit

The Department of Taxation (Department) strongly opposes section 3 of the H.B. 1702, H.D. 2, S.D. 1, which would relax the conformity provisions with respect to Internal Revenue Code (IRC) § 704. The Department also has concerns regarding its ability to administer and enforce the capital infrastructure tax credit as it is currently written.

H.B. 1702, H.D. 2, S.D. 1, establishes a capital infrastructure tax credit for tenants who are displaced by the Kapalama container terminal project. It allows for allocations of the capital infrastructure tax credit to a partner under a partnership agreement even if the allocation has no substantial economic effect. The measure would be effective for taxable years beginning after December 31, 2013 and expires for taxable years beginning after December 31, 2019. The measure currently has a defective effective date of July 1, 2050.

The Department strongly opposes this measure to the extent that it relaxes the requirement under section 235-2.45, Hawaii Revised Statutes (HRS), which adopts IRC § 704, that all partnership allocations have substantial economic effect. Previously, relaxation of this requirement for purposes of allocations of the high technology business investment tax credit under section 235-110.9, HRS, (Act 221, Session Laws of Hawaii 2001) resulted in substantial abuse by taxpayers at an enormous cost to the State.

Because of the complexity of the credit and the tendency by eligible taxpayers to inflate the credit claim, the Department has been forced to divert considerable resources and personnel to validate claims for the credit. Validation of the tax credit claim requires extensive review of voluminous and technical information. Disputes over the credit are not easily resolved and will often times involve lengthy appeals. The Department does not have sufficient personnel and resources required to insure that claims for the credit are valid, making the administration and enforcement of this credit very difficult.

The purpose of IRC § 704 is to insure that tax consequences follow the economics of a transaction. IRC § 704 is premised on the concept that a partner will insure that his partnership interests follow his economic investment in that partnership, and as such, any tax consequences should also follow the economic interests. For example, if a partner has made an investment equal to ten percent of the total capital of the partnership, one would generally expect that partner to have a share of ten percent of the profits and losses of the partnership. It would also follow that such a partner would receive a share of ten percent of any tax credits generated by the partnership.

Whether a partnership has made a special allocation, and if so, whether it is effective for tax purposes, is ordinarily determined under the substantial economic effect test. An allocation has economic effect if it is consistent with the underlying economic arrangement of the members. Any special allocation which creates a benefit or burden for a partner must assign all ultimate economic responsibility for the allocation to the partner receiving the benefit or burden.

Generally, an allocation is substantial if there is a reasonable possibility that the allocation will affect substantially the dollar amounts to be received by the partners from the partnership independent of the tax consequences. An allocation is not substantial if at the time the allocation becomes part of the partnership agreement, (1) the after-tax economic consequences of at least one partner may be enhanced compared to such consequences if the allocation were not contained in the partnership agreement and (2) there is a strong likelihood that the after-tax consequences of no partner will be substantially diminished compared to such consequences if the allocation were not contained in the partnership agreements.

A court determines whether a transaction has substantial economic effect for purposes of IRC § 704(b) by considering whether "the allocation may actually affect the dollar amount of the partners' shares of the total partnership income or loss independently of tax consequences." Treas. Reg. 1.704-1(b)(2). A court examining a transaction also looks to "whether the transaction had any practical economic effects other than the creation of income tax losses," Sochin v. Commissioner, 843 F.2d 351, 354 (9th Cir.), cert. denied, 488 U.S. 824, 109 S.Ct. 72, 102 L.Ed.2d 49 (1988).

When the IRC § 704 substantial economic effect rules were relaxed for purposes of the Act 221 high technology business investment tax credit, it allowed a taxpayer to invest \$100 in a partnership and yet receive tax credits far in excess of that amount. Relaxation of IRC § 704 resulted in a number of credit generating entities being developed with no regards to whether the underlying venture had any business merit. The Department believes that the same situation may arise under this capital infrastructure tax credit, leading to substantial abuse.

If this measure becomes law, it would allow, for example, any taxpayer that may have only \$10 invested in a partnership, to claim 100% of the tax credits generated by such partnership. Prospective partners will be motivated not by whether or not they perceive the

business in which they are investing has merit, but solely by the amount of tax credits and other benefits they can expect to receive from such investments.

It should also be noted that several courts have agreed with the Internal Revenue Service in litigation involving partnership allocations of state tax credits where the allocations are not based on the partner's interest in the partnership, holding that such transactions should be reclassified as a sale of the tax credits by the partnership. This is because: (1) a partner would not have invested money in the partnership but for the transfer of the tax credits to the partner; and (2) the transfer of tax credits is not dependent on the entrepreneurial risks of partnership operations. See e.g. Virginia Historic Tax Credit Fund 2001 LP v. Commissioner, 639 F.3d 129 (4th Cir. 2011); Historic Boardwalk Hall, LLC, 694 F.3d 425 (3d Cir. 2012). There can be no assurance that the desired outcome will be achieved in this case using allocations which are not consistent with the partner's interest in the partnership.

S.D. 1 defines "capital infrastructure costs" as the same as "capital expenditures" as defined in IRC § 263 and the regulations promulgated thereunder. Generally speaking, IRC Section 263(a) requires the capitalization of amounts paid to acquire, produce, or improve tangible property. It is not clear, however, whether the intent is to include such items as moveable drydocks, trailers, or boats in the category of allowable expenditures subject to the credit, and the Department requests clarification of whether such property may be part of the base on which the credit is calculated, or whether it is solely intended to be limited to real property and fixtures that become a part thereof.

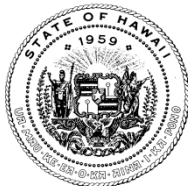
In addition, the Department requests that the Committee clarify whether the basis of any property, which is also subject to the allowance for depreciation under IRC §§ 167 and 168, must be reduced by the amount of any credit taken. As written, allowing a taxpayer to take both the tax credit envisioned by this measure and a depreciation deduction will provide taxpayers with a double tax benefit for the same expenses.

Finally, the Department notes that the recapture provision in the measure is unclear and should be clarified. Recapture is required if any of the recapture provisions apply, but it is not clear how those provisions should be applied. Lack of clarity will result in administrative and enforcement difficulties for the Department in administering this credit.

For example, recapture is required if the "tenant no longer qualifies for the tax credit", but the events that would cause such disqualification are far from clear. More specifically, one of the conditions to be a "qualified infrastructure tenant" is that such tenant must own "capital or property or maintain an office, operations, or facilities at the former Kapalama military reservation site". However, as the credit spans over a period of five years, one would expect that at some point in time, such a tenant would not have "capital or property or maintain an office, operations, or facilities at the former Kapalama military reservation site". Should such failure then justify a recapture of the credit?

Likewise, recapture is mandated if an interest in the qualified infrastructure has been sold or withdrawn, in whole or in part. If the taxpayer were to sell additional shares or interests in the company, which would reduce the taxpayer's overall stake in the company, should this be treated as a recapture event? The Department would need sufficient clarity regarding before it can administer these provisions.

Thank you for the opportunity to provide comments.



Testimony of
GLENN M. OKIMOTO
DIRECTOR

Deputy Directors
FORD N. FUCHIGAMI
RANDY GRUNE
AUDREY HIDANO
JADINE URASAKI

IN REPLY REFER TO:



STATE OF HAWAII
DEPARTMENT OF TRANSPORTATION
869 PUNCHBOWL STREET
HONOLULU, HAWAII 96813-5097

March 25, 2014
9:00 a.m.
State Capitol, Room 211

H.B. 1702, H.D. 2, S.D. 1
RELATING TO THE CAPITAL INFRASTRUCTURE TAX CREDIT

Senate Committee on Ways and Means

The Department of Transportation (DOT) provides the following comments on this bill to create a capital infrastructure tax credit for investors who invest in qualified infrastructure tenants who are displaced by the Kapalama container terminal project. The development costs for the new container terminal is currently estimated at \$450.0 million and will be financed entirely by the proceeds of harbors system revenue bonds with debt service costs paid by the Harbors Division.

The bill's stated purpose is to help tenants displaced by the container terminal project in raising capital to make improvements on state-owned property upon relocation. A qualified infrastructure tenant is one whose principal business is ship repair, maritime and waterfront dependent.

Only one tenant meets the criteria to benefit from this bill. This tenant presently occupies state property under a month to month permit which can be cancelled upon thirty (30) days written notice by either party. The tenant has had several years of advance notice of the department's redevelopment plans.

The Department of Taxation has submitted detailed testimony in prior hearings on its concerns regarding this bill. The Department of the Attorney General has also warned that the bill could be subject to a legal challenge on the basis that it may be in violation of the Equal Protection Clause. In view of such concerns, the committee should carefully consider whether this flawed bill to provide benefits to a single entity at the expense of Hawaii's taxpayers is in the public's best interests.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: achung@navatekltd.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Sunday, March 23, 2014 8:05:15 AM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
ann chung	Pacific Shipyards International	Support	Yes

Comments: We are in FULL SUPPORT of HB1702 HD2 SD1. Pacific Shipyards International (PSI) has operated a commercial ship repair facility in Honolulu Harbor since 1920 and our tax revenues and 200+ high-paying jobs are important to Hawaii's economy, maritime community, and port security. Hawaii's marine industry needs and desires PSI's drydock facility in Honolulu Harbor, the state's only drydocks capable of servicing inter-island cargo fleets. PSI provides essential drydocking capability for Hawaii at large capital and operating costs. We have already spent millions in the last 3 years to maintain and upgrade our two floating drydocks and on relocation planning and consultants. PSI is being forced by the State to move out of Pier 41 and relocate to Piers 24/25. We are going from an existing shipyard with 45,000 sq. ft of building space to Piers 24/25 which are essentially "bare land" or empty piers that require full infrastructure build-out. PSI will be financially unsustainable when forced to move without some support. There are no replacement companies and Hawaii-based vessels will be forced to go to the mainland for drydocking, significantly increasing costs to Hawaii taxpayers. We agree that the Kapalama Container Terminal project is critical to modernizing its commercial harbors and that completion of KCT will assure that harbor infrastructure is adequate to support sustained economic growth. But we agree that supporting those tenants displaced by the Kapalama Container Terminal project supports the growth of commerce in the State and supports maritime jobs

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Cc: steve.schmitz@comcast.net
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Sunday, March 23, 2014 10:36:26 AM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Steve Schmitz	Pacific Marine	Support	No

Comments: I strongly support HB1702

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TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Capital infrastructure tax credit

BILL NUMBER: HB 1702, SD-1

INTRODUCED BY: Senate Committee on Economic Development, Government Operations and Housing

EXECUTIVE SUMMARY: Allows investors who make investments in qualified infrastructure tenants displaced by the Kapalama terminal modernization project to claim a capital infrastructure tax credit of ___% of the capital infrastructure costs incurred by the tenant in moving to a new location. The proposed tax credit will provide financial assistance to investors and would merely result in a subsidy of state funds as there is no obvious undue burden of taxes.

In terms of how this provision will work if adopted, we need to keep in mind that the taxpayer is an investor, and the qualified infrastructure tenant is incurring the creditable costs. As discussed below, subsection (c), the provision allowing the credit, is flawed and needs to be amended to clarify how the credit is going to work.

BRIEF SUMMARY: Adds a new section to HRS chapter 235 to allow investors who make an investment in a qualified infrastructure tenant displaced by the Kapalama terminal modernization project to claim a capital infrastructure tax credit equal to ___% of the moving costs of the tenant's move to another location; not to exceed \$_____ in a taxable year. Defines "qualified infrastructure costs" as capital expenditures as defined in Section 263 of the Internal Revenue Code; provided that the expenditures are paid or incurred in connection with the displaced tenant's move to a new location. Defines qualified infrastructure tenant as a business that: (1) currently owns capital or property or maintains an office, operations, or facilities at the former Kapalama military reservation site; (2) has principal business as ship repair, maritime, and waterfront dependent, and is included under the state's plan to relocate such business to piers twenty-four through twenty-eight within Honolulu harbor; and (3) will be displaced and relocated by the state pursuant to the Kapalama container terminal project.

The credit allowed under this section shall be claimed against the net income tax liability for the taxable year. Credits in excess of a taxpayer's income tax liability may be used as a credit against the taxpayer's net income tax liability in subsequent years until exhausted. Delineates recapture provisions to recapture ___% of the tax credit claimed if the tenant does not meet certain conditions.

The credit shall not be applicable to taxable years beginning after December 31, 2019.

Amends HRS section 235-2.45(d) to provide that Section 704 of the Internal Revenue Code (with respect to a partner's distributive share) shall be operative for purposes of this chapter; except that section 704(b)(2) shall not apply to allocations of the capital infrastructure tax credit.

EFFECTIVE DATE: 7/1/50; applicable to tax years beginning after December 31, 2013

STAFF COMMENTS: This measure proposes to provide financial assistance in the form of an income tax credit to investors who pay for moving costs of tenants displaced by the Kapalama container terminal modernization project. These tenants had been holding revocable permits issued by the department of transportation. To carry out the modernization project, the department revoked the permits and is in the process of evicting the tenants.

The department did offer an alternative location along the harbor, again on a revocable permit basis, but this new area reportedly has no infrastructure so the tenants will be forced to build it if they want to continue doing business at the harbor.

Tax credits generally are designed to reduce the tax burdens of certain groups by refunding a portion of taxes paid on purchases of essential items and services. The capital infrastructure tax credit proposed by this measure will provide financial assistance to investors who provide financial assistance for moving costs of displaced tenants. The fact remains, however, that this credit amounts to nothing more than a subsidy of state funds as there is no obvious undue burden of taxes. And as with any subsidy, this one needs to be paid for. Either government needs to shrink, or the cost of government must be borne by all other taxpayers who do not qualify for the subsidy.

In terms of logistics, subsection (c) of the bill as it now exists is flawed. The qualified infrastructure tenant incurs the moving costs. The “taxpayer” referred to in the proposed statute is the investor, not the tenant. The investor is going to contribute capital to the tenant, not pay for infrastructure costs. Is the credit to be $x\%$ of the contributed capital, up to $y\%$ of the infrastructure costs spent by the tenant? At present there is only one blank in subsection (c). Also, there is a yet unspecified ceiling, let’s call it C , on the amount of infrastructure costs. Does that mean the maximum credit that may be claimed by any one investor is $y\%$ of C ? Or is it supposed to be C ? What if there is more than one investor? Is there a separate limit for that investor such that the maximum credit that may be claimed by both investors in the aggregate is $2y\%$ of C ? Or would it be $2C$? Would the number be larger if there are more investors? Amendments are necessary to clarify the intent of this measure if the committee believes it should move forward.

Along the same line, how is any investor to know how much infrastructure cost is being paid by the tenant? If there is more than one investor investing into the tenant, will any one investor be allocated a share of the infrastructure costs? If so, who is supposed to do the allocation, and who notifies the investor(s) of the result? Perhaps the bill should be amended to include some sort of certification process so that the investor knows what numbers to put on the claim form. While the credit is provided for investors who pay for moving costs of displaced tenants, there is no doubt that the administrative costs of the department of taxation, who must verify claims for the credit and the moving costs, may be substantial.

Digested 3/24/14

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: awhite@navatekltd.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Sunday, March 23, 2014 8:49:30 AM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Audra White	Individual	Support	No

Comments: I strongly support HB1702.

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Cc: bnakaoka@pacificshipyards.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Monday, March 24, 2014 7:48:39 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Ben Nakaoka	Individual	Support	No

Comments: I strongly support HB1702

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Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Sunday, March 23, 2014 3:24:26 PM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Ben Rosenthal	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: bhare@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:54:16 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Bobby Hare	Individual	Support	No

Comments:

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Cc: bcuneo@navatekltd.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Monday, March 24, 2014 7:44:03 AM

HB1702

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Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Brian Cuneo	Individual	Support	No

Comments: I strongly support HB1702

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Cc: bkays@navatekltd.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:52:19 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Brian Kays	Navatek Ltd.	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: yokoyoko8mr@hotmail.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:54:49 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Brian Searson	Individual	Support	No

Comments:

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Chamber of Commerce HAWAII
The Voice of Business

**Testimony to the Senate Committee on Ways and Means
Tuesday, March 25, 2014 at 9:00 A.M.
Conference Room 211, State Capitol**

**RE: HOUSE BILL 1702 HD2 SD1 RELATING TO THE CAPITAL
INFRASTRUCTURE TAX CREDIT**

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

The Chamber of Commerce of Hawaii ("The Chamber") **supports** HB 1702 HD1 SD1 Relating to the Capital Infrastructure Tax Credit.

The Chamber is the largest business organization in Hawaii, representing over 1,000 businesses. Approximately 80% of our members are small businesses with less than 20 employees. As the "Voice of Business" in Hawaii, the organization works on behalf of members and the entire business community to improve the state's economic climate and to foster positive action on issues of common concern.

The Chamber fully supports the bill's intent to provide aid to all tenants affected by the Kapalama container terminal project. These companies will have to invest tens of millions of dollars to move their companies and infrastructure. The aid offered in this bill does not only support tenants affected by the project, but also positively impacts maritime commerce in Hawaii.

Thank you for the opportunity to testify.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: cfield@navatekltd.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:32:18 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Charlie Field	Navatek, Ltd.	Support	No

Comments:

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Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Monday, March 24, 2014 7:31:30 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Christian Bradley	Individual	Comments Only	No

Comments: I strongly support HB1702

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Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:55:16 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Christian Nelson	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: clayton@unitekhawaii.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Sunday, March 23, 2014 1:14:02 PM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Clayton Murobayashi	Individual	Support	No

Comments: I strongly support HB1702

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Date: Monday, March 24, 2014 7:55:32 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Curtis White	Individual	Support	No

Comments:

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Cc: faleafinedavid@yahoo.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:56:01 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
David Faleafine	Individual	Support	No

Comments:

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Cc: dmauro@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:56:42 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
David Mauro	Individual	Support	No

Comments:

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Cc: hanas98@yahoo.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:56:54 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Destin Hanaïke	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: dcurtis@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:11:21 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Douglas Curtis	Individual	Support	No

Comments:

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Cc: eschiff5@gmail.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Sunday, March 23, 2014 9:56:46 AM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Eric Schiff	Individual	Support	No

Comments: I strongly support HB1702.

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Cc: fordthomas808@yahoo.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:57:22 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Ford Thomas	Individual	Support	No

Comments:

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Cc: mrscofran@yahoo.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:57:48 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Forrest Cofran	Individual	Support	No

Comments:

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Cc: gjohnson@navatekltd.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Sunday, March 23, 2014 1:43:56 PM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Gary Johnson	Individual	Support	No

Comments: I strongly support HB1702

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Cc: gary@navatekltd.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Monday, March 24, 2014 8:22:01 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Gary Shimosono	Individual	Support	No

Comments: I strongly support HB1702

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Cc: black100rome@live.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:58:14 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Genesis Romualdo	Individual	Support	No

Comments:

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Cc: hmariano@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:58:27 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Hazel Mariano	Individual	Support	No

Comments:

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Cc: hcabral@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:58:44 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Howard Cabral	Individual	Support	No

Comments:

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Cc: hykim@navatekltd.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Sunday, March 23, 2014 8:59:29 AM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Hyunyul Kim	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: shiprepairhawaii@gmail.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:03:09 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Iain S. Wood	Ship Repair Association of Hawaii	Support	No

Comments:

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Cc: iwood@pacificshipyards.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Sunday, March 23, 2014 7:01:29 PM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Iain Wood	Individual	Support	No

Comments: Strong Support

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Cc: iaea96795@hotmail.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:59:31 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Ivan Iaea	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: jfrost@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:59:49 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
James Frost	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: jkmayeda@lava.net
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:32:16 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jamie Mayeda	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: jasondampeer565@yahoo.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:01:13 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jason Dampeer	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: jlantan@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:01:59 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jennifer Lantan	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: jpuleyasi@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:02:27 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jonathan Puleyasi	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: joshuahalterman@rocketmail.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:02:40 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Josh Halterman	Individual	Support	No

Comments:

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Cc: jninomoto@lava.net
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Sunday, March 23, 2014 10:36:23 AM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
JULIE C. M. NINOMOTO	Individual	Support	No

Comments: I STRONGLY SUPPORT HB1702

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Cc: klock@navatekltd.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Sunday, March 23, 2014 11:40:02 PM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kacey Lock	Navatek, Ltd	Support	No

Comments:

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Cc: kaiesko13@yahoo.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:02:58 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kai Liekoski	Individual	Support	No

Comments:

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Cc: kchun@lava.net
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:21:52 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kaleo Chun	Individual	Support	No

Comments:

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Cc: kmatsushima27@hotmail.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:03:09 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kaniela Matsushima	Individual	Support	No

Comments:

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Cc: kenneth.ana.jr@gmail.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:03:37 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
kenneth Ana	Individual	Support	No

Comments:

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Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:03:53 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
kevin lucas	Individual	Support	No

Comments:

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Cc: ksmith@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:04:14 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kevin Smith	Individual	Support	No

Comments:

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Cc: lbishop@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:04:43 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Larry Bishop	Individual	Support	No

Comments:

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Cc: lawrenceironmoccasinjr@gmail.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:04:59 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Lawrence Iron Moccasin	Individual	Support	No

Comments:

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Cc: Lsdimaya@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:06:43 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Leilani Sebastian-Dimaya	Individual	Support	No

Comments:

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Cc: mcraig@navatekltd.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 2:56:56 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Margaret Craig	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: mdavies@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:07:02 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Mark Davies	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: mmiller@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:07:18 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Marvin Miller	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: nespinda@gmail.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:07:39 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Matt Espinda	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: mrjohnson20012001@yahoo.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:07:57 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Michael Johnson	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: mkagawa@pacificshipyards.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Sunday, March 23, 2014 8:53:59 AM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Mitchel Kagawa	Individual	Support	No

Comments: I strongly support House Bill 1702.

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To: [WAM Testimony](#)
Cc: nengebretson@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:08:14 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Nicolas Engebretson	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: nperreira001@gmail.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 7:59:20 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Nicole Perreira	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: nyanagawa@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:08:27 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Nicole	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: prestonenos@gmail.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:08:50 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Preston Enos	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: rroldan@lava.net
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Sunday, March 23, 2014 12:21:46 PM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
rena roldan	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: robertiha555@msn.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:09:06 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Robert Iha	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: rcardano@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:09:20 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Ruby Cardano	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: staketa@lava.net
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Sunday, March 23, 2014 9:17:21 AM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Sandra Taketa	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: sfleming@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:09:34 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Scott Fleming	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: sguernsey@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:09:50 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Scott Guernsey	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: sfitzpatrick@navatekltd.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 2:38:18 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Stephanie Fitzpatrick	Navatek Ltd.	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: sloui@navships.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Monday, March 24, 2014 8:24:02 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Steven Loui	Pacific Marine	Support	No

Comments: I fully support this as its mportant for the marine industry in Hawaii.

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: smatsuura@navatekltd.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Sunday, March 23, 2014 8:20:13 AM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Susan Matsuura	Individual	Support	No

Comments: I strongly support HB1702

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: tatkinson@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:10:18 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Thomas Atkinson	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: tjpeltzer@hawaii.rr.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Sunday, March 23, 2014 4:50:02 PM

HB1702

Submitted on: 3/23/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Todd Peltzer	Individual	Support	No

Comments: I strongly support HB1702.

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: troy@navatekltd.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Monday, March 24, 2014 8:29:55 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Troy Keipper	Individual	Comments Only	No

Comments: I strongly support HB1702

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To: [WAM Testimony](#)
Cc: tzangle@navatekltd.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 2:51:19 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Troy Zangle	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: utulelea@gmail.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:10:40 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Utulele Aupaau	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: vnagahiro@lava.net
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:43:42 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
vicki nagahiro	Navatek	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: wansai@pacificshipyards.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 8:10:51 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Wesley Ansai	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: lawsonns@icloud.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 6:38:50 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
William S Lawson	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: zheshiki@navatekltd.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Monday, March 24, 2014 8:24:43 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Zensho Heshiki	Individual	Support	No

Comments: I strongly support HB1702.

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To: [WAM Testimony](#)
Cc: kweatherly@navatekltd.com
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 11:26:54 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Keith Weatherly	Navatek	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: pnishida@lava.net
Subject: *Submitted testimony for HB1702 on Mar 25, 2014 09:00AM*
Date: Monday, March 24, 2014 12:00:05 PM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Patti Nishida	Individual	Support	No

Comments:

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To: [WAM Testimony](#)
Cc: syamashita@navatekltd.com
Subject: Submitted testimony for HB1702 on Mar 25, 2014 09:00AM
Date: Monday, March 24, 2014 11:24:07 AM

HB1702

Submitted on: 3/24/2014

Testimony for WAM on Mar 25, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Scott Yamashita	Individual	Support	No

Comments: Support HB1702

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