

DAVID Y. IGE  
GOVERNOR

DOUGLAS S. CHIN  
LIEUTENANT GOVERNOR

STATE OF HAWAII  
OFFICE OF THE DIRECTOR  
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

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CATHERINE P. AWAKUNI COLÓN  
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JO ANN M. UCHIDA TAKEUCHI  
DEPUTY DIRECTOR

TO THE SENATE COMMITTEE ON  
COMMERCE, CONSUMER PROTECTION, AND HEALTH

TWENTY-NINTH LEGISLATURE  
Regular Session of 2018

Wednesday, April 11, 2018  
9:30 a.m.

**TESTIMONY ON GOVERNOR'S MESSAGE NO. 649, SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE BOARD OF PUBLIC ACCOUNTANCY, GUBERNATORIAL NOMINEE, GARY MIYASHIRO, FOR A TERM TO EXPIRE 06-30-2022.**

TO THE HONORABLE ROSALYN H. BAKER, CHAIR, AND MEMBERS OF THE COMMITTEE:

My name is James Kobashigawa, and I am the Executive Officer for the Board of Public Accountancy ("Board"), Department of Commerce and Consumer Affairs ("Department"). The Department appreciates the opportunity to testify on G.M. 649, regarding the **reappointment** of Gary Miyashiro to the Board. The Department supports the confirmation of Mr. Miyashiro's reappointment to the Board.

Licensed as a certified public accountant ("CPA") in Hawaii since June 9, 1994, Mr. Miyashiro has nearly 25 years of professional experience. Currently, he is the President of MC Group Hawaii, Inc., a local public accounting firm. Mr. Miyashiro's CPA license and individual permit to practice are current, active, and in good standing, as is his firm's permit to practice.

Mr. Miyashiro is a reliable board member and has attended 21 out of 21 meetings since his appointment. He is conscientious in preparing for these meetings,

and by sharing his valuable insights and expertise gained through his many years of professional experience, Mr. Miyashiro contributes to the depth and breadth of information that the Board finds invaluable when making its decisions.

The Department believes that Mr. Miyashiro's interest and commitment in serving on the Board, experience in the profession, and desire to contribute to the community will continue to enhance the effectiveness of the Board.

Thank you for the opportunity to testify in support of the confirmation of Mr. Miyashiro to the Board.

Sanford A. Morioka  
1005 9<sup>th</sup> Avenue  
Honolulu, HI 96816

Senator Rosalyn H. Baker, Chair  
Committee on Commerce, Consumer Protection, and Health  
State Capitol  
415 South Beretania Street  
Honolulu, Hawaii 96813

**RE: Support for Gary Y. Miyashiro, CPA  
State of Hawaii Board of Public Accountancy**

Chair Baker, Vice Chair Tokuda, and Committee Members:

I am submitting this letter to support the re-appointment of Gary Y. Miyashiro, CPA to serve as a board member of the State of Hawaii Board of Public Accountancy.

I have known Mr. Miyashiro for over 39 years and I strongly believe his experience as a Certified Public Accountant will be a tremendous asset to the board. He is an individual with a very high level of integrity, and is committed to his profession, his clients and the local community.

I recommend Mr. Miyashiro without reservation, and truly believe that he would be a valuable asset to this board.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Sanford A. Morioka". The signature is written in a cursive style with a prominent initial "S".

Sanford A. Morioka

**Brian H. Uemori**  
**95-1007 Halekia Street**  
**Milliani, HI 96789**

Senator Rosalyn H. Baker, Chair  
Committee on Commerce, Consumer Protection, and Health  
State Capitol  
415 South Beretania Street  
Honolulu, Hawaii 96813

**RE: Support for Gary Y. Miyashiro, CPA**  
**State of Hawaii Board of Public Accountancy**

Chair Baker, Vice Chair Tokuda, and Committee Members:

I am submitting this letter to support the re-appointment of Gary Y. Miyashiro, CPA to serve as a board member of the State of Hawaii Board of Public Accountancy.

I have known Mr. Miyashiro since childhood and believe he will be an asset to the board by providing his knowledge and experience in the accounting profession. He has always shown his commitment to his profession as a Certified Public Accountant as well as the greater local community. I have known him personally and professionally and can vouch for his character and integrity.

Mr. Miyashiro would be a tremendous asset to this board and I recommend him without reservation.

Respectfully Submitted,



Brian H. Uemori

Chris Shimabukuro  
563 Kamoku St.  
Honolulu, HI 96826

April 6, 2018

Senator Rosalyn H. Baker, Chair  
Committee on Commerce, Consumer Protection, and Health  
State Capitol  
415 South Beretania Street  
Honolulu, Hawaii 96813

**RE: Support for Gary Y. Miyashiro, CPA  
State of Hawaii Board of Public Accountancy**

Chair Baker, Vice Chair Tokuda, and Committee Members:

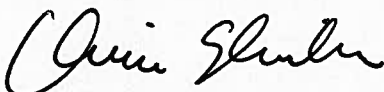
I am submitting this letter to support the re-appointment of Gary Y. Miyashiro, CPA to serve as a board member of the State of Hawaii Board of Public Accountancy.

I have known Mr. Miyashiro for over 30 years and strongly believe he will be an asset to the board by providing his knowledge and experience in the accounting profession. He has always shown his commitment to his profession as a Certified Public Accountant as well as the greater local community.

I have worked closely with Mr. Miyashiro as he has volunteered his services to both the Hawaii United Okinawan Association and to 'Iolani School. The people in both organizations have tremendous respect for Mr. Miyashiro as a CBA and as a person. He is trustworthy, hard working, builds meaningful relationships and is a person of great character. The HUOA and 'Iolani School are lucky to have him as a valued volunteer.

Mr. Miyashiro would be an asset to your board and I strongly recommend his re-appointment without reservation.

Respectfully Submitted,



Chris Shimabukuro  
President 2014, HUOA  
Director of Legacy Giving, 'Iolani School