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Re: GM 715 MARILYN NIWAO ROBERTS

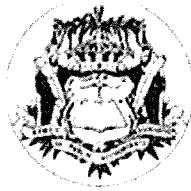
Mr. Chairman and Members of the Committee, my name is Linda Chu Takayama, Director of Taxation, and I offer this testimony in strong support of Marilyn Niwao Roberts' confirmation to the Council on Revenues

Ms. Roberts has been a valued member of the Council, serving as Vice Chair since 2011. Her training and experience as a CPA and attorney, as well as her civic activity in many professional and community organizations, including the Tax Review Commission of 2001-1002, make her uniquely qualified to contribute to the Council's important work.

I urge your favorable consideration of her nomination.

Thank you.

Linda Chu Takayama



LATE

Hawaii Association of Public Accountants

P.O. Box 61043
Honolulu, HI 96839

Before the Senate Committee on Ways and Means
Tuesday, April 9, 2019 at 1:30 p.m.
Conference Room 211

Re: GM 715 – Strong Support of Marilyn Niwao Roberts (a.k.a. Marilyn M. Niwao, M.S.P.H., J.D., CPA, CGMA, ATA) to the Council on Revenues

Chair Dela Cruz, Vice Chair Keith-Agaran, and Committee Members:

The Hawaii Association of Public Accountants (HAPA) STRONGLY SUPPORTS GM 715 and the confirmation of Marilyn Niwao Roberts (a.k.a. Marilyn M. Niwao) to the Council on Revenues. HAPA is a statewide organization consisting primarily of small to mid-sized Hawaii CPA firm owners and managers located throughout Hawaii. It is the only public accounting organization with chapters in all Hawaii counties.

I am the current President of the Hawaii Association of Public Accountants, and I have known Marilyn Niwao for over 25 years as a HAPA member and while serving with her both on the HAPA board and on the board of the National Society of Accountants. Marilyn served as State President of the Hawaii Association of Public Accountants from 1998 to 2002, and was President of the National Society of Accountants from 2015 to 2016. She has also served on the boards of these two professional organizations as an officer, director, and chairperson for various committees. While serving on both the HAPA board and the board of the National Society of Accountants, Marilyn demonstrated leadership, superior intelligence, analytical abilities, ethical standards, and an extensive knowledge in taxes, accounting and business.

Born and raised in Hilo, Hawaii, Marilyn is not only a CPA, but an attorney with an educational background in statistics. She earned a B.S. degree in mathematics (with an emphasis in statistics), and a two-year Master's degree in Public Health (in biostatistics) at the University of Washington in Seattle. She earned her law degree at the University of Michigan law school before returning home to practice in public accounting and taxes in Hawaii. She completed her educational requirements for her CPA credential at the University of Hawaii in Manoa by taking night classes.

Marilyn has worked for two of the international CPA firms, initially in Honolulu. After moving to Maui, she was the manager-in-charge of the tax practice of Deloitte Haskins & Sells (now Deloitte). She then started a CPA practice with her late husband in 1985, and continues her CPA firm on Maui (Niwao & Roberts, CPAs, a P.C.) with her current husband, John W. Roberts, MBA, CPA, CGMA.

With her educational background and credentials; her work experience in public accounting and taxes; and her prior experience serving as Vice Chair of the Council on Revenues as well as a Commissioner on Hawaii's Tax Review Commission, Marilyn is uniquely qualified to contribute in important ways to the Council on Revenues.

The Hawaii Association of Public Accountants strongly supports GM 715 and respectfully asks you to confirm Marilyn Niwao Roberts to the Council on Revenues.

Thank you for considering the above.

A handwritten signature in black ink that reads "Brian M. Juvata". The signature is written in a cursive style with a distinct loop for the letter 'J'.

HAPA State President

LATE

GM-715

Submitted on: 4/8/2019 4:11:17 PM

Testimony for WAM on 4/9/2019 1:30:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Rep Choy	Individual	Support	No

Comments:

I strongly support the the nomination of Ms. Niwao to the COR. Her guess is as good as the professors and economist! Maybe a little better. One of the major road block in making a correct esitmate of revenue is the realization that the prediction is for revenues, not the economy. Ms. Niwao fully understands this concept.

Respectfully submitted,

Isaac



Taketa, Iwata, Hara & Associates, LLC

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101 Aupuni Street, Suite 139
Hilo, Hawaii 96720-4265

Before the Senate Committee on Ways and Means
Tuesday, April 9, 2019 at 1:30 p.m.
Conference Room 211

Re: GM 715 – Strong Support of Marilyn Niwao Roberts to the Council on Revenues

Chair Dela Cruz, Vice Chair Keith-Agaran, and Committee Members:

My name is Gregg M. Taketa, CPA and Member of Taketa, Iwata, Hara & Associates, LLC. I am submitting this testimony in strong support of Marilyn Niwao Roberts' confirmation to the Council of Revenues.

I have known Marilyn as a colleague in the accounting profession for over twenty years. She is an intelligent and articulate individual and is respected by her peers.

Marilyn has served the State of Hawaii with distinction as Vice Chair on the Council on Revenues and Commissioner on Hawaii's Tax Review Commission.

Marilyn's contacts with community organizations, businesses and individuals as a practicing Certified Public Accountant and an attorney provides an important perspective of Hawaii's current and prospective economic conditions at the ground level that will be of great benefit to the Council on Revenues.

I strongly support GM 715 and respectfully ask you to confirm Marilyn Roberts to the Council on Revenues.

Thank you.

Gregg M. Taketa, Member
Taketa, Iwata, Hara & Associates, LLC