

Testimony of the Board of Public Accountancy

**Before the
Senate Committee on Commerce & Consumer Protection
Friday, March 1, 2024
9:00 a.m.
Conference Room 229 and Videoconference**

**On the following measure:
G.M. 516, SUBMITTING FOR CONSIDERATION AND CONFIRMATION
TO THE BOARD OF PUBLIC ACCOUNTANCY
GUBERNATORIAL NOMINEE, WENDELL K. LEE,
FOR A TERM TO EXPIRE 06-30-2027**

Chair Keohokalole and Members of the Committee:

My name is Hector West, and I am the Executive Officer of the Hawaii Board of Public Accountancy (Board). The Board supports the appointment of Mr. Wendell K. Lee to the Board as an industry member.

Since his interim appointment on November 17, 2023, Mr. Lee has attended the two scheduled board meetings on November 17, 2023, and on February 2, 2024. He currently teaches accountancy at UH-West Oahu and has over 32 years' experience in the accountancy field. He is the co-owner of Legacy Works Hawaii, a full-service trust and probate administration company. He was a founding partner of Accuity LLP CPAs where he developed and implemented new services offering of concierge accounting services. He led the Hawaii Society of CPA's Legislative Committee to pass the Peer Review law. As a trustee for Island Pacific Academy, he prevented the school's closure by identifying financial issues leading to the successful debt restructuring of Island Pacific Academy. In addition to his employment, Mr. Lee holds a master's degree in taxation.

Although new to the Board, Mr. Lee actively participates in discussions, review of applications and the application process for certified public accountants, permits to practice and other applications for which the Board must approve or ratify.

Mr. Lee's background in accounting, extensive experience testifying on tax technical issues, and desire to serve the public continue to make him an exemplary Board member.

Thank you for the opportunity to testify on this measure.

Island Plastic Bags

TO: Chair Jarrett Keohokalole; Vice Chair Carol Fukunaga; and Committee

FROM: Adrian Hong, President of Island Plastic Bags, Inc.

RE: GM516 NOMINATION OF WENDELL LEE

POSITION: STRONG SUPPORT

Thank you for the opportunity to submit testimony in strong support of GM516. My name is Adrian Hong and I am the president of Island Plastic Bags Inc. (IPB), a second-generation, family business in Halawa Valley that manufactures plastic trash liners and sells compostable cutlery, paper bags, and Colgate-Palmolive products. IPB supports the nomination of Wendell Lee to the State Board of Public Accountancy as he is a well-regarded professional within the CPA community that can help us address the issues facing our profession in Hawaii.

Wendell Lee brings both experience as a professional in a CPA firm and as an instructor at University of Hawaii at West Oahu. That combination of experience is critical as the CPA profession deals with staffing shortages across the nation. Growing the pipeline of students into the profession is the profession's number one priority and Wendell's experience makes him well placed to lead Hawaii in that endeavor.

Thank you for the opportunity to provide testimony in support of GM516. Should you have any questions or comments about my testimony you can contact me by email at ahong@islandplasticbags.com or by phone at 808-484-4046.

Sincerely,

Adrian K. Hong, CPA

President

Island Plastic Bags, Inc.

www.islandplasticbags.com

Email: ahong@islandplasticbags.com | Phone: 808-484-4046 | Fax: 808-488-8505



H S C P A

HAWAII SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Senate Committee on
Commerce and Consumer Protection

GM 516
March 1, 2024
Conference Room 229

Testimony in Support of the Confirmation of
Wendell K. Lee

Dear Chair Keohokalole, Vice Chair Fukunaga, and Members of the Committee:

My name is Ryan Suekawa and I am President of the Board of Directors of the Hawaii Society of Certified Public Accountants (HSCPA). On behalf of the HSCPA Board, we are in support of the confirmation of gubernatorial nominee, Wendell K. Lee, to the State Board of Public Accountancy.

Mr. Lee has been an active and involved volunteer with the HSCPA since joining in 1993. His passion for the accounting profession led him to being elected to the HSCPA Board of Directors and serving as President of the HSCPA Board in 2009. Mr. Lee was instrumental in the legislation of mandatory peer review to enhance the quality of accounting, auditing and attestation services performed by Hawaii accounting firms.

He is a practitioner, civil service volunteer (Council on Revenues), Board of Public Accountancy, and full-time accounting instructor at the University of Hawaii at West Oahu, to name a few.

Mr. Lee will continue to bring integrity and new perspectives to light as he advocates issues affecting the community and the profession, while focusing on protecting the interest of the public. His leadership and professional experience make him qualified to serve the interests of the public and the accounting profession.

Please confirm Wendell K. Lee's nomination to the State Board of Public Accountancy. Thank you for the opportunity to offer testimony in support of Mr. Lee.

Respectfully,

Ryan Suekawa
President, HSCPA Board of Directors

GM-516

Submitted on: 2/26/2024 2:01:34 PM

Testimony for CPN on 3/1/2024 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kim Jones	Testifying for Kimberly Jones CPA	Support	Written Testimony Only

Comments:

Dear Chair Keohokalole, Vice Chair Fukunaga, and Members of the Committee:

I am writing in support of the confirmation of Wendell K. Lee to the State of Hawaii Board of Accountancy.

I can think of no one better to represent the people of Hawaii on this board. I have known Wendell Lee for over 25 years. He has a depth of experience in the field that will serve him well in this position. More importantly, he is a passionate advocate for our community and for the future of the accounting industry in Hawaii as can be seen by his numerous past volunteer positions as well as his role as an accounting instructor at the University of Hawaii at West Oahu.

I respectfully request that you confirm Wendell K. Lee's nomination to the State Board of Accountancy.

Thank you for your consideration.

Sincerely,

Kim Jones

GM-516

Submitted on: 2/26/2024 11:28:29 AM

Testimony for CPN on 3/1/2024 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Lorinne Shiigi	Individual	Support	Written Testimony Only

Comments:

Wendell Lee has been nominated for the State Board of Accountancy. I fully support this nomination as Wendell is an honest and very hardworking individual. He has worked with my family for years and we completely trust him with the details of our family business.

GM-516

Submitted on: 2/26/2024 12:35:03 PM

Testimony for CPN on 3/1/2024 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Darryl Nitta	Individual	Support	Written Testimony Only

Comments:

I am in full support of Wendell Lee's nomination. He is a man of great moral character and will make the best recommendations for the CPA community in Hawaii. He will not only look out for the best interest of our profession, but will also look after the best interest of the people of Hawaii. He will add to the fair leadership currently on the Board of Accountancy. Thank you for considering him for this highly honorable role.

GM-516

Submitted on: 2/26/2024 12:36:31 PM

Testimony for CPN on 3/1/2024 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Alan Kobayashi	Individual	Support	Written Testimony Only

Comments:

Testimony in favor of Wendell Lee' appointment to serve on the Hawaii State Board of Accountancy.

I have personally known Mr. Lee for two years, working with him on a professional basis.

Mr. Lee has been very active in the accounting arena via teaching and practicing as a CPA.

His background will lend itself to decisions that will need to be made to make the accounting profession in Hawaii a more viable and vibrant industry for our younger generation that is following many of the "baby boomer" generation that is retiring now and in the next 5 years.

The economic impact of COVID has challenged business unlike events in past history. Wendell will bring his experience and years of practice to help the Board in setting guidance for the profession in the coming future.

His insight and thoughtfulness is what i see in him. His appointment to the Board will be welcome by many of the older accounting practitioners in Hawaii.....

Please approve his appointment to the Board.

Alan Kobayashi CPA

KDL CPAs LLC



UNIVERSITY of HAWAII®

WEST O'AHU

Letter of Recommendation for Wendell Lee, CPA:

This letter is in support of Wendell Lee who is being nominated to serve for the State of Hawaii Board of Public Accountancy. Over the past six years that I have been given the opportunity to get to know Mr. Lee as a colleague at the University of Hawai'i – West O'ahu (UHWO), I have been very pleased with his dedicated efforts towards his students, his profession, and the surrounding community. He has truly been an inspiration! His selfless acts go above and beyond what anyone could imagine of completing and he does it completely out of his own generosity.

Mr. Lee started a teaching career, even though he already had a successful career as a Partner at a local CPA firm among other business associations. He wanted to give back to the community and found that education was the best way to make a difference. But he didn't stop there. Mr. Lee found that many students needed financial aid otherwise college was not an option, so he started a program to bring grants and scholarships to the university. Over the past five years that the program has been running, he has grown to serve over 23 college students through scholarships, 100s of students with professional development, and \$50,000 in grant money to ensure technology is used within the classroom. Mr. Lee has made an incredible difference that has positively impacted these students lives academically, financially, and professionally.

But of course Wendell Lee didn't stop there. He wanted to see students not only achieve a degree, of which for many this may be the first college degree that anyone within their family has attained, but he wanted to show them their maximum potential. Mr. Lee often calls his students "diamonds in the rough" because they may not appeal to the professional world, but when given a chance to shine, they work so hard it amazes people. Just over four years ago, Mr. Lee helped formed a CPA prep course at UHWO. This class is dedicated to help students study, strategize, and take the CPA exams. Mr. Lee wants each student to recognize his/her own potential, so he works hard to motivate each one to push their limits. Because of Mr. Lee's efforts, the students in the CPA prep course have a higher passing rate than the state average.

Besides being devoted, Mr. Lee is proactive, knowledgeable and detail oriented, evident in his ability to succeed through a full-teaching load while allotting time to campus committees (Student Affairs Committee, Faculty Senate, etc.) and student mentoring. Within his classroom, Mr. Lee continues to work hard, earning outstanding evaluation remarks and extending his accounting knowledge in new course development on an Estate and Gift Tax Planning course and CPA Review course, again only to benefit those around him regardless of the rigorous hours of work that he is put through. His ability to effectively manage his time attests to his ability to withstand any obstacle.

Overall, I recommend Mr. Lee for this position and am confident he will be a committed and admired member. Please contact me via phone (808) 689-2382 or email katiebl@hawaii.edu with any questions that you may have. Thank you for your consideration!

Sincerely,

A handwritten signature in cursive script that reads "Katie B. Landgraf". The signature is written in black ink on a white background.

Katie B. Landgraf, CPA*
Assistant Professor of Accounting

*Not in public practice

GM-516

Submitted on: 2/26/2024 12:35:09 PM

Testimony for CPN on 3/1/2024 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ted Shiraishi	Individual	Support	Written Testimony Only

Comments:

Chair Keohokalole, Vice Chair Fukunaga, and Members of the Committee:

I am writing in support of the nomination of Wendell K. Lee to the State Board of Accountancy (SBoA). I have interacted with Mr. Lee on a professional level for several years and have found him to be a knowledgeable and principled public accountant. I believe his tenure as a SBoA member, vast public accounting experience, and dedication to public service will continue to make him a valuable member of the SBoA. I urge you to confirm Mr. Lee to the term ending on June 30, 2027. Thank you for the opportunity to testify.

GM-516

Submitted on: 2/26/2024 12:58:06 PM

Testimony for CPN on 3/1/2024 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Wayne K. Nishida	Individual	Support	Written Testimony Only

Comments:

I have known Wendell Lee for over 40 years and have seen him grow up to become a well-respected CPA, a founding partner in his own company, and a trusted manager of client's trusts. He is intelligent, has strong integrity, and is well-connected and highly regarded in our community. I think he will be a valuable asset to the board.

Wayne K. Nishida

Nadine Uratsuka



94-1037 Leihaku Street
Waipahu, HI 96797

February 26, 2024

The Honorable Ronald D. Kouchi, President
And Members of the Senate
Thirty-Second Legislature
Hawaii State Capitol, Room 409
Honolulu, HI 96813

Testimony in Absolute Support of GM516

Dear Senator Kouchi:

I am writing to convey my utmost support of GM516. I have known Mr. Lee for over 25 years and have had the privilege of seeing his progress and success within the accounting, educational and professional services industries. He has always acted with the utmost integrity, compassion, and professionalism.

I have also had the firsthand opportunity to witness his generosity of spirit in his pledge to 'give back' to his community and next-generation of successors. I have no doubt that he will become one of the most valuable assets within Hawaii State Board of Accountancy.

Sincerely,

A handwritten signature in black ink, appearing to read "Nadine Uratsuka".

Nadine Uratsuka



GM-516

Submitted on: 2/26/2024 1:14:00 PM

Testimony for CPN on 3/1/2024 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Franklin Kudo	Individual	Support	Written Testimony Only

Comments:

To whom it may concern:

I am in full support of Wendell Lee serving on the State Board of Accountancy. His many years of experience in public accounting working for Price Waterhouse Coopers, Accuity LLP etc validates his competency and expertise in the field of accountancy and taxation. He will be a great contribution to the existing membership of the Board.

Me ke aloha,

Dr. Franklin Kudo, CPA*/ABV, CFF

Professor of Accounting and Business/Cyber Division Chair

University of Hawaii - West Oahu

* Not in public practice

February 25, 2025

Hawaii Board of Accountancy

P.O. Box 3469

Honolulu, HI 96801

Subject: Recommendation for Wendell Lee, CPA

To Whom it May Concern,

I am writing to express my support and recommendation of Mr. Wendell Lee to serve on the State of Hawaii Board of Accountancy. Wendell and I worked together at Coopers and Lybrand and I have followed his career thru his tenure as a partner at Accuity, a prominent local CPA firm and in his current position at Legacy Works.

Wendell's experience as a partner at Accuity has provided him with a comprehensive understanding of the intricacies of accounting practices, financial regulations, and ethical standards. Throughout his many years of service, he consistently demonstrated an unparalleled level of expertise, diligence, and integrity in the services provided to local Hawaii business. His leadership significantly contributed to the success and reputation of Accuity as a leading CPA firm in the community, and as a destination employer for young accountants.

Beyond his contributions within the private sector, Wendell has also played a pivotal role in nurturing the next generation of accountants. As an instructor at the University of Hawaii-West Oahu, he has devoted his time and energy to teaching and mentoring young accounting professionals. Wendell's passion for education, combined with his practical industry experience, has helped students from diverse socioeconomic levels to overcome barriers to joining the professional workforce.

Wendell's commitment to professional development extends beyond the classroom. He actively engages in continuing education, staying abreast of the latest developments in accounting standards and regulations. This commitment to ongoing learning ensures that he remains at the forefront of the field, offering the most up-to-date and relevant expertise to his colleagues, clients, and students.

In conclusion, I am confident that Wendell Lee's exemplary professional background, his contributions to the accounting profession, and his commitment to education make him an ideal candidate to serve on the State of Hawaii Board of Accountancy. I wholeheartedly recommend him for your favorable consideration.

Please feel free to contact me if you require any additional information or clarification regarding Wendell's qualifications.

Sincerely,

A handwritten signature in black ink, appearing to read 'Lawrence Jewik', written in a cursive style.

Lawrence Jewik

Vice President, Audit Services

USAA

Lawrence.Jewik@usaa.com

925-705-5851 (cell)

Senate Committee on Commerce and Consumer Protection
March 1, 2024 at 9:30 a.m.
Conference Room 229

In Support of Governor's Message 516

Dear Chair Keohokalole, Vice Chair Fukunaga and Committee Members:

My name is Trisha Nomura, CPA*, and I am in support of the confirmation to the State Board of Public Accountancy for gubernatorial nominee, Wendell Lee.

I have known Mr. Lee now for 23 years. We worked together at the same public accounting firm, PricewaterhouseCoopers, and over the years have collaborated on client engagements, volunteer efforts with the Hawaii Society of Certified Public Accountants and the American Institute of Certified Public Accountants, and projects involving the students he instructs at the University of Hawaii, West Oahu. In each of these capacities, Mr. Lee has demonstrated his commitment to our profession. He has been a fierce advocate for issues while also serving the interest of the public with integrity.

I believe that Mr. Lee's passion for the profession along with his knowledge, experience and expertise as a practitioner and accounting instructor will bring a valuable perspective and serve as a positive contribution to the State Board of Public Accountancy.

Thank you in advance for your consideration and for the opportunity to offer testimony.

Sincerely,

A handwritten signature in cursive script that reads "Trisha Nomura".

Trisha Nomura, CPA*

*Not in public practice

GM-516

Submitted on: 2/26/2024 2:17:19 PM

Testimony for CPN on 3/1/2024 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
lauren yee	Individual	Support	Written Testimony Only

Comments:

My name is Lauren and I am submitting testimony in support of GM516. Wendell Lee will provide outstanding representation on the State of Hawaii Board of Accountancy. He has extensive knowledge and experience in accounting and related fields as reflected by his CV. As a client of Wendell Lee, I can attest that he is infinitely professional, has a high degree of integrity, is easy to work with, communicates clearly, and has excellent proactive, critical thinking/analytical skills. He will give a much needed voice to the challenges that face the industry with the current shortage of accountants in the State of Hawaii. Being an instructor of over 200 accounting students at UH also allows him to have the critical perspective of students from all types of socioeconomic backgrounds, the challenges they face in entering the professional ranks, and realistic solutions that can be implemented.

GM-516

Submitted on: 2/26/2024 2:42:22 PM

Testimony for CPN on 3/1/2024 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ron Heller	Individual	Support	Written Testimony Only

Comments:

Wendell K. Lee has a decades-long record of working to improve the quality of accounting services, serving both the accounting profession and the public. As a volunteer on behalf of the Hawaii Society of Certified Public Accountants, and as a teacher at UH West Oahu, he has always been a model of professionalism, integrity and technical competence.

As a member of the Board of Accountancy, he will continue to lead by example.

I strongly encourage you to support this nomination.

Ronald I. Heller, CPA and Attorney

February 26, 2024

RE: GM516, State Board of Public Accountancy
In Support of the nomination of WENDELL K. LEE,

Dear President Kouchi and Members of the Senate,

I am pleased to submit my support of the nomination of Wendell K. Lee to the State Board of Public Accountancy. I have known Wendell since the mid-1990's as a colleague and client.

He is intelligent, diligent, and committed to his accounting profession. He has an exemplary resume of professional achievements, community contributions, and honors of distinction. As an educator, I applaud Wendell for taking his accounting knowledge and experiences into the classroom. This commitment enables him to make a difference with and for young professionals seeking careers in the field of public accounting and deal with the issues challenging the industry.

I humbly ask you to act positively on the nomination of Wendell K. Lee to the State Board of Public Accountancy.

Thank you and aloha,
Blair M.T. Odo, PhD
Former President, Japan-America Institute of Management Science (JAAMS)
blairmtodo@gmail.com
(808)753-8656

February 26, 2024

The Honorable Ronald D. Kouchi, President
and Members of the Senate
Thirty-Second Legislature
Hawaii State Capitol, Room 409
Honolulu, Hawaii 96813

Dear President Kouchi and Members of the Senate:

I am pleased to unequivocally support Wendell Lee to serve on the State of Hawaii Board of Accountancy.

I have been a CPA since 1975, working in public accounting, as Director of Finance for Hawaii's largest locally-owned hotel chain and as CFO of the state's largest tour-transportation company. For over twenty years I have had the pleasure of working with Wendell in his capacity at PWC, Accuity, and presently with his own firm - Legacy Works Hawaii.

Wendell has always been the consummate professional, providing expert tax advice in a very articulate, down-to-earth manner. He displayed the same excellent leadership qualities in the transition of PWC in Hawaii to the locally-based accounting firm Accuity LLP CPAs, and in his commitment to the accounting profession in Hawaii and nationally.

Beyond his high level of expertise and stature, Wendell has shown that his heart and priorities are in the right place. Just two of many examples: Legacy Works provides estate services for individuals who would otherwise have no other source of sound financial management at a below-market fee that is affordable to them, and Wendell's passion to develop the students attending the University of Hawaii's West Oahu campus as an instructor in accounting.

Without hesitation, I fully support Wendell's nomination to serve on the Board of Accountancy. He will provide the knowledge, leadership and heart that can only benefit the accounting community, the support that it provides to Hawaii's businesses and as part of the infrastructure needed for Hawaii to continue to grow and prosper.

With Aloha,



David T. Goya
CPA, retired

GM-516

Submitted on: 2/26/2024 5:42:31 PM

Testimony for CPN on 3/1/2024 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Monica Yempuku	Individual	Support	Written Testimony Only

Comments:

Testimony in Support of GM516

Aloha,

My name is Monica Yempuku, and am writing to support Wendell Lee's nomination to serve on the State of Hawaii Board of Accountancy.

I have known Wendell Lee for over 18 years now. Wendell is a phenomenal human - from his professional achievements to his dedication in helping Hawaii's community. As reflected in Wendell's CV, he became the first partner of Hawaiian ancestry at a nationally recognized accounting firm and then founded Accuity years later. He then retired and started a Trust company where he assists Hawaii's families in protecting their legacy for the benefit of their beneficiaries. In his down time, he is a Instructor at the University of Hawaii at West Oahu in the accounting program.

Wendell, a Kamehameha graduate of humble beginnings, has a generous spirit. His genuine love and care for Hawaii's community is evident in his nomination to this Board. I am confident that Wendell will proudly serve Hawaii's community by proposing and thereby effectuating change in the accounting industry.

Thank you for your consideration,

Monica Yempuku

**WRITTEN TESTIMONY PRESENTED TO
THE SENATE COMMITTEE ON COMMERCE AND CONSUMER PROTECTION
TWENTY-SEVENTH LEGISLATURE
REGULAR SESSION OF 2014**

**FRIDAY, MARCH 1, 2024 AT 9:30 AM
HAWAII STATE CAPITOL
CONFERENCE ROOM 229 & VIDEO CONFERENCE**

**Testimony on GM 516 relating to the confirmation of Wendell Lee to
the State Board of Accountancy**

To the Honorable Jarrett Keohokalole, Chair;

Vice Chair Carol Fukunaga, and Members of the Committee:

My name is Craig Watanabe and I would like to provide testimony in **strong support** of the consideration and confirmation of Mr. Wendell Lee to the State Board of Public Accountancy.

I have known Mr. Lee since the 1990s and have worked with him in various local sectors including the Hawaii captive insurance industry and the continued development and licensing of qualified accounting professionals in Hawaii.

Mr. Lee has extensive experience and knowledge of the practice of public accounting in Hawaii, as well as, the teaching and support of accounting education at the University of Hawaii – West O’ahu.

Thank you for this opportunity to provide testimony on GM516.

February 27, 2024

To Whom It May Concern,

I am writing to submit testimony in support of Wendell K. Lee for serving on the State of Hawaii Board of Accountancy.

I have known Wendell for almost 20 years and during this time, I have witnessed his unwavering dedication to the field of accounting. His depth of knowledge, ethical standards, and commitment to upholding the highest professional standards make them an excellent candidate for this position.

While starting in my first year at PriceWaterhouseCoopers in the Honolulu office in 2006, we heard the unfortunate news that PwC wanted to exit the Hawaii market. Wendell and his two partners took it upon themselves to figure out a way to continue the existence of the CPA firm and ensure all of our jobs. The new firm became Accuity LLP. I worked with Wendell for over 10 years at Accuity and although both of us have since left, I still have the privilege to work with him through our own businesses. He has encouraged me to practice on my own, a decision for which I will be forever indebted to him.

Not only is he a professional colleague and mentor to me but also a father figure that has helped me through my career as an accountant. If he can do that for me, I can't imagine the many lives he has touched in his long career as a CPA and as a professor at the University of Hawaii. He is more than deserving and qualified to serve on the State of Hawaii Board of Accountancy.

In conclusion, I wholeheartedly endorse Wendell Lee for the State of Hawaii Board of Accountancy. His passion for the field and their proven track record of integrity and excellence make them an invaluable asset to the board.

Thank you for considering Wendell Lee for this important role.

Sincerely,



Laine Kahina Ito
KPI Accounting Services
kahina@kpihawaii.com
(808) 561-6557

Terri Fujii
919 Kahena Street
Honolulu, Hawaii 96825

Senate Committee on Commerce and Consumer Protection
GM 516

March 1, 2024

Conference Room 229

Testimony in Support of the Confirmation of Wendell K. Lee

Chair Keohokalole, Vice Chair Fukunaga, and Members of the Committee:

I am providing this testimony in support of Wendell Lee as the gubernatorial nominee for the State Board of Public Accountancy.

I have known Wendell in my capacity as a CPA; past President of the Hawaii Society of CPAs (HSCPA); retired managing partner of the EY Honolulu Office; current managing partner of CW Associates, CPAs; and instructor at the University of Hawaii, Shidler College of Business, School of Accountancy.

Wendell has been involved with HSCPA since 1993, which included serving as a member of the Board of Directors and serving as President of HSCPA in 2009. He was involved in supporting the legislation for mandatory peer review of CPA firms to enhance the quality of accounting, auditing, and attestation services performed by Hawaii accounting firms.

Wendell has significant experience in serving the community as a tax partner, retired partner of a reputable public accounting firm, and instructor at the University of Hawaii, West Oahu. He has held many leadership roles in the accounting profession.

Wendell understands the profession, is focused on maintaining and enhancing the integrity of the profession, and will bring his experience to the State Board of Public Accountancy. More importantly, Wendell will make decisions with an open mind, focused on doing what is best for the community and accounting profession.

Please confirm Wendell Lee's nomination to the State Board of Public Accountancy. Thank you for the opportunity to offer written testimony in support of Mr. Lee.

THE ESTATE OF VALENTINE PEROFF, JR.

Dennis P. Lee and Joseph F. Blanco
Co-Personal Representative

Joseph F. Blanco
Trustee
The Valentine Peroff, Jr. Revocable Trust

LEGISLATIVE TESTIMONY

GM516

For consideration and confirmation to the State Board of Public Accountancy
Gubernatorial Nominee WENDELL LEE
for a term to expire 06-30-2027.

Senate Committee on Consumer Protection and Health (CPH)
Friday, March 1, 2024, 9:30 AM
Conference Room 229 & Videoconference

Testimony in Strong Support Wendell Lee - GM 517 submitted by

**Joseph F. Blanco, Co-Personal Representative and Trustee
Valentine Peroff Jr, Estate and Revocable Trust**

Senator Jarrett Keohokalole, Chair, Senator Carol Fukunaga, Vice Chair, and members of the committee:

Thank you for the opportunity to provide written testimony in strong support of Governor Green's nomination of Wendell Lee to serve on the State Board of Public Accountancy. I submit this testimony personally and as a fiduciary of the Valentine Peroff Estate and his Revocable Trust testimony.

For decades, Mr. Lee has served as Mr. Peroff's CPA. Since Mr. Peroff's passing in 2019, I have worked directly with Mr. Lee in handling various matters regarding matters of the estate and revocable trust. Wendell is a very seasoned and experienced CPA who has served his profession well, with honor and distinction.

However, what impresses me most is that Wendell elected to leave his senior leadership role at one of Hawaii's most prominent public accounting firms to open his boutique accounting practice so he can dedicate a portion of his time to teaching public accounting at the University of West Oahu. His students are most fortunate to have Mr. Lee as their instructor, and Mr. Lee will impart to his students valuable experiences in a career in public accountancy.

I believe Mr. Lee has the knowledge, experience, temperament, and dedication to serve the Board well. Towards that end, I strongly urge you to consider his nomination to the State Board of Public Accountancy favorably.

GM-516

Submitted on: 2/27/2024 1:04:07 PM

Testimony for CPN on 3/1/2024 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Scott Butera	Individual	Support	Written Testimony Only

Comments:

I positively and affirmatively support Wendell K. Lee's nomination to serve on the State of Hawaii Board of Accountancy. I have known Wendell professionally and personally for almost 35 years and during this time he has always portrayed the highest level of character, integrity, and honesty of anyone I know. He is the "ideal" candidate and representative to serve in a public position or professional service. I gladly and proudly support his desire to serve the profession. You may reach me as you need.

Thank you, Scott Butera

JOY M. MIYASAKI

1001 Bishop Street, Suite 2100
Honolulu, HI 96813
(808) 523-2575
jmiyasaki@carlsmith.com

February 27, 2024

COMMITTEE ON COMMERCE AND
CONSUMER PROTECTION

Senator Jarrett Keohokalole, Chair
Senator Carol Fukunaga, Vice Chair
State Capitol
415 South Beretania Street
Honolulu, HI 96813

Re: Letter in Support of Wendell Lee's Nomination to the
State Board of Public Accountancy; GM 516,
Hearing on March 1, 2024 at 9:30 a.m.

Dear Chair Keohokalole, Vice Chair Fukunaga, and Members of the Committee:

I respectfully submit this letter in support of Wendell Lee's nomination to the State Board of Public Accountancy. I wholeheartedly support his nomination with no reservations.

As a partner at the law firm Carlsmith Ball LLP, I have worked with Mr. Lee on a number of matters over the past several years. He is highly intelligent, has a strong work ethic, and deep expertise in accounting and tax matters. He is also practical and easy to work with.

Mr. Lee has worked in public accounting firms for over 30 years, including as a partner at a national accounting firm. For the past 6 years, he has used his accounting and tax expertise to assist individuals and families in Hawai'i, by providing estate and trust administration services. For the past 6 years, he has also been an instructor at the University of Hawaii - West O'ahu, Department of Accounting, which has an enrollment of over 200 accounting students.

Given his educational background, extensive work experience, and community service, he will be an invaluable resource and contributor to the Board at a time when the accounting profession, nationally, including in the State of Hawaii, is facing a severe shortage of accountants. He will be able to assist the Board in revising current Hawaii standards for students of all socioeconomic levels to allow them to enter the accounting profession and to have a stable job in this State.

Thank you for your consideration of Mr. Lee's nomination.

Respectfully,


Joy M. Miyasaki

GM-516

Submitted on: 2/28/2024 12:32:02 AM

Testimony for CPN on 3/1/2024 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Michael Tanaka	Individual	Support	Written Testimony Only

Comments:

Dear Chair Keohokalole, Vice Chair Fukunaga and Members of the Committee:

I am a CPA with a local CPA firm. I support the nomination of Wendell K. Lee to the State Board of Public Accountancy. Mr. Lee's CPA experience, knowledge, leadership skills and awareness of the issues facing the local accounting profession make him well qualified to represent the Hawaii CPA profession and the public interest.

Please confirm Wendell K. Lee's nomination to the State Board of Public Accountancy.

Thank you in advance for your consideration.

Sincerely,

Michael Tanaka, CPA

Ronald Sakamoto
3055 Polohinano Place
Honolulu, Hawaii 96817
(808) 522-5133
rrsakamoto@lawcsile.com

February 28, 2024

COMMITTEE ON COMMERCE AND CONSUMER PROTECTION
Senator Jarrett Keohokalole, Chair
Senator Carol Fukunaga, Vice Chair

Re: Governor's Message 516 - Wendell Lee

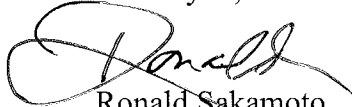
Dear Senators Keohokalole and Fukunaga and Committee Members,

I support the appointment of Wendell Lee to the Board of Accountancy wholeheartedly. I have known Mr. Lee for decades professionally and personally. I am an attorney and have worked with Mr. Lee in his role as an accountant, as a trust services administrator and as a trustee. He is extremely competent, ethical and caring (for his clients) in all those roles.

I know that as a member of the Board of Accountancy, Mr. Lee would work diligently to protect the public and the profession. We would be fortunate to have him in this role.

Please feel free to contact me if you have any questions or concerns.

Thank you,


Ronald Sakamoto

Senate Committee on
Commerce and Consumer Protection

GM 516
March 1, 2024
Conference Room 229

In Support of the Confirmation of Wendell K. Lee

Dear Chair Keohokalole, Vice Chair Fukunaga, and Members of the Committee:

This testimony is strongly in support of the confirmation of gubernatorial nominee, Wendell K. Lee, to the State of Hawaii, Board of Public Accountancy.

My name is Carleton Williams, a Certified Public Accountant licensed in the State of Hawaii. I am a past member of the State of Hawaii, Board of Public Accountancy (eight years), a past member of the American Institute of Certified Public Accountants (AIPCA) governing Council (seven years), a past president and board member of the Hawaii Society of Certified Public Accountants (HSCPA), a graduate of the University of Hawaii at Manoa, and managing member of Manoa CPA LLC having recently retired as the founding partner of Hawaii's fourth largest CPA firm.

Wendell Lee has all the right stuff for the State of Hawaii, Board of Public Accountancy. His sense of community, Hawaiian heritage, education and business experience, professional experience in both local and international CPA firms, and teaching experience makes him uniquely qualified to serve in this capacity.

I have known Wendell Lee throughout my career of 46 years as a CPA in Hawaii. I am proud to call him a friend and fellow professional.

Please confirm the nomination of Wendell K. Lee to the State of Hawaii, Board of Public Accountancy.

Sincerely,



Carleton L. Williams
Managing Member
Manoa CPA LLC

MELISSA H. LAMBERT

3988 Lurline Drive
Honolulu, HI 96816
808.542.8656
mlambert@carlsmith.com

February 28, 2024

COMMITTEE ON COMMERCE AND
CONSUMER PROTECTION

Senator Jarrett Keohokalole, Chair
Senator Carol Fukunaga, Vice Chair
State Capitol
415 South Beretania Street
Honolulu, HI 96813

Re: Letter in Support of Wendell K. Lee's Nomination to the
State Board of Public Accountancy; GM 516;
Hearing on March 1, 2024 at 9:30 a.m.

Dear Chair Keohokalole, Vice Chair Fukunaga, and Members of the Committee:

I am writing in support of Wendell Lee's nomination to the State Board of Public Accountancy.

I am a partner at Carlsmith Ball LLP and have worked with Mr. Lee on numerous matters over the past four years. I have been impressed by his intelligence, work ethic, and expertise in accounting and tax matters. He has provided valuable services, including handling complex accounting and tax matters for many people in Hawaii.

Given Mr. Lee's experience as a certified public accountant and an instructor at the University of Hawaii – West O'ahu, I believe that he will make a valuable contribution to the Board of Public Accountancy. I strongly urge your Committee to favorably consider his nomination.

Respectfully submitted,



Melissa H. Lambert

SHAWN H. YAMADA

169 Meli Lina Place
Hilo, HI 96720
(808) 935-6644
syamada@carlsmith.com

February 28, 2024

COMMITTEE ON COMMERCE AND
CONSUMER PROTECTION
Senator Jarrett Keohokalole, Chair
Senator Carol Fukunaga, Vice Chair
State Capitol
415 South Beretania Street
Honolulu, HI 96813

Re: Letter in Support of Wendell K. Lee's Nomination to the
State Board of Public Accountancy; GM 516;
Hearing on March 1, 2024 at 9:00 a.m.

Dear Chair Keohokalole, Vice Chair Fukunaga, and Members of the Committee:

I respectfully submit this letter in support of Wendell Lee's nomination to the State Board of Public Accountancy.

As a partner at Carlsmith Ball LLP, I have worked with Mr. Lee on numerous matters over the past five (5) years. I have been impressed by his intelligence, work ethic, and expertise in accounting and tax matters. As a principal of Legacy Works, he has provided valuable services, including handling complex accounting and tax matters for many families in Hawaii.

Given Mr. Lee's experience as a certified public accountant and an instructor with the University of Hawaii – West O'ahu with an enrollment of over 200 accounting students, I believe that he will make a valuable contribution to the Board and will work hard to improve the Hawaii standards for students interested in pursuing a career as a certified public accountant.

Thank you for your consideration of Mr. Lee's nomination.

Respectfully,



Shawn H. Yamada

GM-516

Submitted on: 2/28/2024 1:29:47 PM

Testimony for CPN on 3/1/2024 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Andy Liu	Individual	Support	Written Testimony Only

Comments:

I am happy to provide my full support and testimony for Mr. Wendell K. Lee's nomination to serve on the State of Hawaii Board of Accountancy. Wendell has a distinguished career and record of accomplishment and service in accounting education and leadership in Hawaii. He is a very decent, collaborative and wise person and a superb role model for anyone aspiring to be an accountant in Hawaii. Through this Board of Accountancy appointment, he hopes to reduce the current shortage of accountants in Hawaii. With his experience as an accounting instructor with the University of Hawaii – West O’ahu and their current enrollment of over 200 accounting students, he is well poised to serve on this Board and help address this need for Hawaii accountants such that students of all socioeconomic levels can join the accounting profession.

1003 Bishop Street, Suite 2300

Honolulu, HI 96813

Phone 808.524.5644

Fax 808.599.1881

info@bfrhawaii.com

A Law Corporation

Bronster Fujichaku Robbins

ATTORNEYS AT LAW

February 28, 2023

The Honorable Ronald D. Kouchi, President
and Members of the Senate
Thirty-Second Legislature
Hawaii State Capitol, Room 409
Honolulu, Hawaii 96813

Re: GM516, TESTIMONY IN SUPPORT OF WENDELL K. LEE

Dear President Kouchi and Members of the Senate:

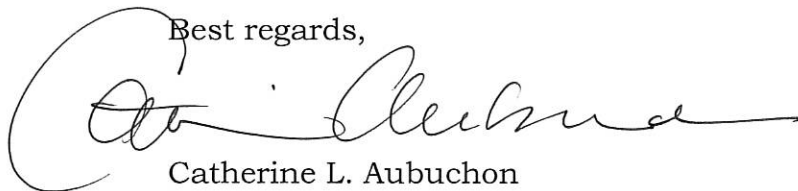
My name is Catherine L. Aubuchon, and I am a partner with the law firm of Bronster Fujichaku Robbins. I write in support of the nomination of Wendell K. Lee for the State Board of Public Accountancy.

I know Mr. Lee through my work as a trust and estate attorney, specializing in litigation. Mr. Lee has served as an expert witness in some of my cases and he is the trustee, fiduciary, or CPA appointed either by the court or by the parties in other cases. In my experience working with Mr. Lee, he is always professional, responsive, produces excellent work, and provides practical solutions.

Mr. Lee is wonderful to work with. His expertise in accounting and education makes him an outstanding candidate for the Board of Public Accountancy. He is also genuinely concerned about his clients and compassionate for the people in his charge. He would be an ideal member of the Board.

Please feel free to call me if you have any questions about Mr. Lee or would like further comments.

Best regards,

A handwritten signature in black ink, appearing to read "Catherine L. Aubuchon". The signature is fluid and cursive, with a large initial "C" and "A".

Catherine L. Aubuchon

1003 Bishop Street, Suite 2300

Honolulu, HI 96813

Phone 808.524.5644

Fax 808.599.1881

info@bfrhawaii.com

A Law Corporation

Bronster Fujichaku Robbins

ATTORNEYS AT LAW

February 28, 2023

The Honorable Ronald D. Kouchi, President
and Members of the Senate
Thirty-Second Legislature
Hawaii State Capitol, Room 409
Honolulu, Hawaii 96813

Re: GM516, TESTIMONY IN SUPPORT OF WENDELL K. LEE

Dear President Kouchi and Members of the Senate:


I am a partner with the law firm of Bronster Fujichaku Robbins. I write in support of the nomination of Wendell K. Lee for the State Board of Public Accountancy.

I have known Mr. Lee for several years. I have had the pleasure of working with Mr. Lee as a consultant and expert witness in cases in which my firm and I are involved. He has also served as the expert for opposing counsel. In my experience working with Mr. Lee, he has shown himself to be honest, professional, knowledgeable, and extremely diligent in his work ethic.

Mr. Lee has an impressive background and credentials. On a personal note, Mr. Lee is an extremely nice guy who cares about his community. I have no doubt he will give the Board of Public Accountancy the work ethic and integrity that he has shown in all of his past work.

If you have any questions about Mr. Lee, I am happy to make myself available to discuss them with any of you.

Best regards,



Margery S. Bronster

GM-516

Submitted on: 2/28/2024 6:23:43 PM

Testimony for CPN on 3/1/2024 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Trevor A. Brown	Individual	Support	Written Testimony Only

Comments:

Ladies and Gentlemen:

The accountancy profession would greatly benefit from having Wendell Lee served on the State of Hawaii Board of Accountancy. Wendell has a deep understanding of accounting as a practitioner, businessman and teacher.

He brings a practical approach to the matters he handles, and is focused on doing the fair and right thing. I have worked with Wendell in his role as trustee of a trust with over a hundred beneficiaries, and he manages competing demands and desires fairly, wisely, and with grace.

I know Wendell is concerned about having qualified accountants available to serve the people of Hawaii, and will work toward that goal as a member of the State of Hawaii Board of Accountancy.

I highly recommend Wendell for this position.

GM-516

Submitted on: 2/29/2024 12:44:15 AM

Testimony for CPN on 3/1/2024 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Anne Nakakura	Individual	Support	Written Testimony Only

Comments:

I have known Wendell Lee for the past 30+ years and he never ceases to amaze me with his exceptional talent and knowledge. Not only is he one of the brightest men I know but he is grounded, always exhibiting the highest level of integrity and compassion. I am proud and enthusiastic to submit this testimony in support of his nomination to serve in the Board of the State of Hawaii Board of Public Accountancy. It is without question that he will be an asset and blessing to work with.

Respectfully,

Anne Nakakura

GM-516

Submitted on: 2/29/2024 3:43:22 PM

Testimony for CPN on 3/1/2024 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Kevin Shiinoki	Testifying for Legacy Works	Support	Written Testimony Only

Comments:

The Honorable Ronald D. Kouchi, President and Members of the Senate

Thirty-Second Legislature Hawaii State Capitol, Room 409 Honolulu, Hawaii 96813

Dear President Kouchi and Members of the Senate:

My name is Kevin Shiinoki, and I am a Principal at Administration & Support, Inc. dba Legacy Works. Wendell Lee is my business partner. Wendell has worked for both public and private accounting firms in his long career, and he has a thorough understanding of the industry. I fully support Wendell's nomination to the State Board of Accountancy.

Sincerely,

Kevin Shiinoki, JD

Principal

LATE

I have known Wendell for more than seven years working on several cases together. I find Wendell to be a true professional with a deep knowledge of tax law. He is an excellent communicator; possessing the ability to be objectively direct as necessary with an even temperament. Wendell is smart and skillful when it comes to problem solving. That all being said, what I believe is his strongest attribute is his honesty and trustworthiness, I can say, without reservation, that the state of Hawaii Board of Accountancy will be the beneficiary of a quality individual at the highest level.