NEIL ABERCROMBIE

BRIAN SCHATZ LT. GOVERNOR



FREDERICK D. PABLO DIRECTOR OF TAXATION

RANDOLF BALDEMOR

STATE OF HAWAII **DEPARTMENT OF TAXATION** P.O. BOX 259 HONOLULU, HAWAII 96809

PHONE NO: (808) 587-1510 FAX NO: (808) 587-1560

Senate Committee on Ways and Means April 21, 2011 9:30 am Room 211

Testimony in Support of Governor's Message (GM 753)

For Consideration and Confirmation of DARRYL NITTA to the Tax Review Commission for a Term to Expire June 30, 2015

The Department of Taxation (Department) <u>supports</u> the nomination of Darryl Nitta to the Tax Review Commission and encourages this committee to confirm his nomination.

Darryl Nitta is a qualified candidate to serve on the Tax Review Commission. Mr. Nitta has been employed as a Certified Public Accountant in private practice for approximately ten years and is currently the Tax Senior Manager at Accuity, LLP. He has a Bachelor of Science degree from the University of San Francisco, and earned his Masters in Business Administration from Hawaii Pacific University.

Mr. Nitta's extensive tax and accounting experience includes tax return preparation, tax consulting, and general business services. His knowledge will be of great help to the Commission as it fulfills its duty to conduct a systematic review of the State's tax structure.

Beyond his professional experience, Mr. Nitta has a commitment to community and public service. He has been a member of many community organizations, particularly those that support our elementary school students.

Mr. Nitta has the necessary knowledge, skills, and acumen to effectively and competently serve as a member of the Tax Review Commission. The Department supports his nomination and respectfully requests the Senate's favorable confirmation.



HOUSE OF REPRESENTATIVES

STATE OF HAWAII STATE CAPITOL HONOLULU, HAWAII 96813

April 19, 2011

To Chair David Ige and Members of the Senate Ways and Means Committee:

Without hesitation, I highly recommend approval for Darryl K. Nitta for membership on the Hawaii Tax Review Commission.

Darryl is energetic and highly motivated. He has been nationally recognized for his leadership and contributions to the local accounting profession. In addition, he is also an active member of the community through volunteering with various fundraisers and elementary schools.

I highly recommend Darryl and believe that he is deserving of your consideration. If his previous work experience and reputation in our community are indications, the Hawaii Tax Review Commission will greatly benefit from his presence.

If there are any questions that you may have, or if there is another way in which I can be of assistance on behalf of Darryl, please contact me.

Sincerely.

K. Mark Takai

State Representative

District 34

KMT:kd



International Union of Painters and Allied Trades **District Council 50**

TO THE SENATE COMMITTEE ON WAYS AND MEANS TWENTY-SIXTH LEGISLATURE REGULAR SESSION 2011

TIME/DATE: 9:30 A.M., THURSDAY, APRIL 21, 2011

TESTIMONY ON GOVERNOR'S MESSAGE NO. 753 – "SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE TAX REVIEW COMMISSION, GUBERNATORIAL NOMINEE, DARRYL NITTA, FOR A TERM TO EXPIRE 6-30-2015."

TO SENATOR DAVID Y. IGE, CHAIR AND MEMBERS OF THE SENATE COMMITTEE ON WAYS AND MEANS:

The International Union of Painters and Allied Trades, District Council 50, appreciates the opportunity to testify in **strong support** of Governor's Message No. 753 – Gubernatorial Nominee, Darryl Nitta, to the Tax Review Commission. My name is Lynn Kinney, Business Manager/Secretary-Treasurer, International Union of Painters and Allied Trades, District Council 50. This organization is comprised of four (4) unions, the Painters, Local Union 1791; the Glaziers Architectural and Glass Metal Workers, Local Union 1889; the Carpet Linoleum and Soft Tile, Local Union 1926; and the Drywall, Tapers Finishers, Local Union 1944, representing approximately 2000 members throughout the State of Hawaii.

I am writing to offer my strong support of Mr. Darryl Nitta to the Tax Review Commission.

I believe that Mr. Nitta will be an invaluable asset to the commission. In all my relations with Mr. Nitta, I have found him to be a pragmatic problem solver, one who has a keen ability to comprehend difficult and complicated issues. He also possesses a wealth of knowledge and will work for the betterment of the State.

Thank you for the opportunity to testify and I humbly request you support the confirmation Mr. Darryl Nitta, to the Tax Review Commission.



Senate Committee on Ways and Means

Thursday, April 21, 2011 Conference Room 211 9:30 a.m.

GM 753

Testimony in Support of the Confirmation of Darryl Nitta Gubernatorial Nominee, Tax Review Commission

APTO BING H

900 Fort Street

Suite 850

P.O. Box 1754

Honolulu, Hawaii 96806

Tel: (808) 537-9475

Fax: (808) 537-3520

E-mail: info@hscpa.org

Website: www.hscpa.org

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

My name is Kathy Castillo, Executive Director of the Hawaii Society of Certified Public Accountants (HSCPA). I am testifying in support of the consideration and confirmation of Darryl Nitta as a nominee to the Tax Review Commission.

Mr. Nitta is a member of the HSCPA and the American Institute of CPAs (AICPA), and most notably, an appointed member of our elite group of young CPA professionals known as the Y-CPA Squad. As a young, privileged leader of the accounting profession, Mr. Nitta selflessly volunteers to fulfill his leadership role as a trusted advisor to businesses and as a protector of the public interest.

Mr. Nitta's experience in the taxation area makes him uniquely qualified to serve on the Commission. Over the past nine+ years, he has held various positions focusing on taxation matters at local and international accounting firms. As a respected professional in the accounting profession, Mr. Nitta will provide the leadership and dedication to helping the Commission fulfill its mission.

It is the responsibility of the Tax Review Commission to evaluate the State's tax structure and recommend revenue and tax policies. I believe that Mr. Nitta's enthusiasm and dedication for the goals and objectives of Commission allow him to make the right decisions that put the people of Hawaii's interest first.

For these reasons, I urge you to confirm Mr. Nitta's nomination to the Tax Review Commission. Thank you for the opportunity to testify.

The HSCPA is a non-profit professional organization dedicated to maintaining the high professional and ethical standards of Hawaii CPAs, representing a diverse membership of CPAs throughout the State of Hawaii, mainland and internationally in the practice of public accounting, business and industry, academia and government.

Respectfully submitted,

When Cred the

Kathy Castillo Executive Director



Re: GM753, Appointment of Mr. Darryl Nitta to the Tax Review

Commission

Hearing: April 21, 2011, 9:30 a.m.

Chair Ige and Honorable Members of the Committee on Ways and Means:

My testimony is in **strong support** of the nominee.

I am Thomas Yamachika, a Tax Principal with Accuity LLP, the CPA firm that is Mr. Nitta's current employer. I have been well acquainted with Mr. Nitta since January 2003, when he joined PricewaterhouseCoopers, our predecessor firm. I did not know him as much when we were still PricewaterhouseCoopers because we worked on different things, but since we became Accuity in October 2006 all of us began working together much more extensively.

I believe that the nominee has the knowledge base, temperament, and ability to work with others that have led him to a position of Senior Manager with our firm. These attributes will be valuable assets to the Tax Review Commission if he is confirmed by this Committee.

Thank you for the opportunity to support this nominee.

To whom it may concern,

My name is Matthew Resich, Account Manager at MC&A, Inc., and I am writing this testimony to support the nomination of Darryl Nitta to serve on the Tax Review Commission.

I would like to speak to the character of Darryl Nitta, as I feel his education, professional positions, awards and achievements already speak to his business/tax aptitude. In short, Darryl is a man who cares about people, and that is clear from spending just one day with him. He is the man that will assist his neighbors with carrying their groceries, and stop in the hall to pick up items that another associate may have dropped, and open the door for an elderly patron of the local supermarket, and it is these types of actions that hold value when judging character.

I want to share two personal experiences that I have had with Darryl that truly represent why I believe he is the perfect candidate for this position. The first instance speaks to his drive and ambition to be the best in whatever it is he takes on. Darryl volunteered to assist me with the demolition of my condo, as I could not afford the complete bid from the contractor. It was after a day with Darryl and a sledge hammer that I quickly realized his ambition and dedication is remarkable, however, his demo skills were not. Simply put; he was better suited wielding a calculator than power tools.

The second trait that in my opinion would be critical for any candidate to have in order to serve on the Tax Review Commission is the ability to realize the greater good in serving the people of Hawaii. This is a trait that Darryl has, and was clear to me from an act of kindness to me and my family. In 2006 when Hawaii had massive power outages after the earthquake, I was stuck at home. My mother was just discharged from Staub Hospital the day prior after a major surgery, and my brother and I were not able to leave her alone. Darryl was extremely concerned, and drove from Kaneohe to Town to personally deliver plates of food for me and my family.

It is for these reasons that I support the nomination of Darryl Nitta to serve on the Tax Review Commission.

Aloha,

Matthew Resich Account Manager MC&A, Inc., A Global Events Partner 615 Piikoi St., 10th Floor Honolulu, HI, 96814 Phone: (808) 589-5500

Direct: (808) 589-5533 Fax: (808) 589-5501

Email: matthew resich@mcahawaii.com



HAWAII BUILDING AND CONSTRUCTION TRADES COUNCIL, AFL-CIO

Gentry Pacific Design Center, Suite 215A * 560 N. Nimitz Highway, #50 * Honolulu, Hawaii 96817 (808) 524-2249 - FAX (808) 524-6893

REGINALD CASTANARES

President

Plumbers & Fitters Local 675

DAMIEN T.K. KIM

Vice President International Brotherhood of

Electrical Workers Local 1186

THADDEUS TOME! Treasurer

Elevator Constructors Local 126

GARY AYCOCK

Sergeant At Arms Boilermakers, Ironship Builders

Local 204

Trustee

Trustee

DOUGLAS FULP

International Assoc. of Heat & Frost

Insulators & Allied Workers Local 132

PETER GANABAN

Laborers' International Union of North America Local 368

NOLAN MORIWAKI

Bricklayers & Ceramic Tile Setters Local 1 & Plasterers

Local 630 Cement Masons

JOSEPH O'DONNELL Iron Workers Local 625

ART TOLENTINO

Sheet Metal Workers I.A. Local 293

LYNN KINNEY District Council 50

Local 1926

Painters & Allied Trades Local 1791

Carpet, Linoleum, & Soft Tile

Drywall, Tapers & Finishers

Local 1944

Glaziers, Architectural Metal &

Glassworkers Local 1889

PANE MEATOGA

Operating Engineers Local 3

RONAN KOZUMA Hawaii Teamsters & Allied Workers Local 996

VAUGHN CHONG

Roofers, Waterproofers & Allied Workers United Union of Roofer

Local 221

April 20, 2011

Honorable Senator David Ige, Chair

Honorable Senator Michelle Kidani, Vice Chair

COMMITTEE ON WAYS AND MEANS

Hawaii State Capital

415 South Beretania Street

Honolulu, HI 96813

RE: **IN SUPPORT** OF GM753

Submitting for consideration and confirmation to the Tax Review Commission,

Gubernatorial Nominee, DARRYL NITTA, for a term to expire 6-30-2015.

Hearing Date: Thursday, April 21, 2011 Conference Room 211

Dear Chair Ige, Vice Chair Kidani and Committee Members;

For the Record my name is Reginald Castanares, the President of the Hawaii Building & Construction Trades Council, AFL-CIO. Our Council is comprised of

16-construction unions and a membership of 26,000 statewide.

The Council SUPPORTS the confirmation as a member to the Tax Review Commission, State of Hawaii, Gubernatorial Nominee, DARRYL NITTA, for a term

to expire 6-30-2015 and hereby requests your favorable consideration.

DARRYL NITTA has displayed the qualities and leadership as well as industry

knowledge needed to uphold the integrity this position demands.

Thank you for the opportunity to submit this testimony in support of MR.

DARRYL NITTA'S nomination.

Sincerely,

Reginald Castanares

President, Hawaii Building and Construction Trades Council

RC/kb

TESTIMONY OF REGINALD CASTANARES

President

The Hawai'i Building and Construction Trades Council, AFL-CIO

Before the Senate: Committee on Ways and Means Thursday, April 21, 2011 9:30 AM, Conference Room 211

GM 753 — Testimony in support of the nomination of Darryl Nitta to the Tax Review Commission for a term to expire June 30, 2015.

Aloha Chair Ige, Vice-Chair Kidani and Committee Members

My name is Reggie Castanares, I am the president of the Hawai'i Building and Construction Trades Council of the AFL-CIO. The HBCTC is the largest association of Hawaii's construction trade workers in Hawaii representing 16 specialty crafts and trades labor organizations.

I am honored to present our unified testimony in **strong support of GM 753**. Governor Abercrombie's nomination of Darryl Nitta to serve as a member of the Tax Review Commission is very timely as it recognizes the talents and importance of our young business leaders to fill a position whose role is vital to Hawaii's overall economic well being.

Mr. Nitta's education and experience within the financial arena as a Certified Public Accountant and tax specialist will serve the people of Hawaii well, as the Tax Review Commission executes its critical review of our current tax structure and prepares findings and recommendations for Hawaii's future tax policies.

Mr. Nitta brings a wealth of practical experience to this important role having worked with several of Hawaii's most prominent accounting firms for the past decade. In addition, his educational background is impeccable with Iolani, the University of San Francisco and Hawaii Pacific University contributing to his successes. Mr Nitta was recently recognized for his professional achievements as a Tax Socialist, by the American Institute of Certified Public Accountants "Leadership Academy." His selection as a participant for this very competitive program of the country's leading CPAs affirms that Hawaii has the talent and the ability to move our State forward even in these challenging times.

I am very pleased to represent the HBCTC and respectfully request your consideration and confirmation of Mr. Nitta to the Tax Review Commission.

Thank you for this opportunity to testify.

Reginald Castanares, President
Hawaii Building and Construction Trades Council

Testimony of Glenn Ida

Representing,
The Plumbers and Fitters, Local 675
1109 Bethel St., Lower Level
Honolulu, Hi. 96813

Before the Senate: Committee on Ways and Means Thursday, April 21, 2011 9:30 AM, Conference Room 211

In **strong Support**, GM753, for consideration and confirmation to the Tax Review Commission, Gubernatorial Nominee, DARRYL NITTA, for a term to expire 6-30-2015.

Aloha Chair Ige and Vice-Chair Kidani and Committee Members,

My name is Glenn Ida; I represent the 1300 plus active members and about 600 retirees of the Plumbers and Fitters Union, Local 675.

Local 675, **strongly Supports** the nomination of Mr. Darryl Nitta, to the Tax Review Commission. Mr. Nitta is highly qualified has an impressive record of work experience in the Tax Field that he is one of only thirty CPA in the nation to be selected to participate in the 2011 American Institute of Certified Public Accountants Leadership Academy. Mr. Nitta will be an invaluable resource and provide leadership as a member on the Tax Review Commission.

Local 675, respectfully requests a favorable consideration and confirmation of Mr. Darryl K. Nitta, to the Tax Review Commission.

Thank you for this opportunity to testify.

Glenn Ida 808-295-1280

Testimony in Support of

Darryl Nitta for the

Hawaii Tax Review Commission

GM 753

My name is Jim Yates, and I am currently President and CEO of Mid Pac Petroleum, LLC. I submit this testimony in support of the nomination of Darryl Nitta to serve on the Hawaii Tax Review Commission.

I have personally known Darryl for several years as he has provided professional tax services for me personally and for my company. I have found Darryl to be exceptionally bright and, more importantly, of the highest moral character.

In addition to his technical skills, I believe that Darryl will bring an informed and objective perspective to this commission and will work diligently to serve the needs of both the state and the tax payers. It is encouraging to me to see a young professional like Darryl be recognized for his skills and judgment and be selected to contribute to such an important task.

I'm confident that the Senate will find Darryl to be a sound selection and I urge your approval of his nomination.

If I can provide additional information, please do not hesitate to contact me.



CARLETON L. WILLIAMS, MANAGING PARTNER

Senate Committee on Ways and Means

Thursday, April 21, 2011 Conference Room 211 9:30 a.m.

GM 753

Testimony in Support of the Confirmation of Darryl Nitta Gubernatorial Nominee, Tax Review Commission

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

My name is Rodney Harano. I am a Certified Public Accountant, a partner in the firm of CW Associates, CPAs, a past president of the Hawaii Society of CPAs (HSCPA), and currently serve as a member of the Board of Directors of the American Institute of Certified Public Accountants (AICPA). I am testifying in support of the consideration and confirmation of Darryl Nitta as a nominee to the Tax Review Commission.

I have known Mr. Nitta for the last several years. He is an active member of HSCPA and AICPA. He recently completed the 2011 AICPA Leadership Academy. This program is designed to train select CPAs, under the age of 35, to become future leaders of our profession. Darryl was one of 30 CPAs, from across the country, selected to attend the Academy. He is well-versed in domestic and global economic and accounting issues.

Mr. Nitta is a senior tax manager in one of the largest CPA firms in Hawaii, overseeing tax compliance and planning issues for some of the largest companies in Hawaii and abroad. This experience makes him uniquely qualified to serve on the Commission. He understands the intricacies of the current tax structure and ramifications of proposed tax legislation. As a respected professional in the accounting profession, Mr. Nitta will provide the leadership and dedication needed to help the Commission fulfill its mission.

In addition to his qualifications, professional experience and education, Darryl is well-mannered and very personable. For these reasons, I urge you to confirm Mr. Nitta's nomination to the Tax Review Commission. Thank you for the opportunity to testify.

Respectfully submitted,

Rodney M. Harano, CPA

Topa Financial Center
700 Bishop Street, Suite 1040
Honolulu, Hawaii 96813
Telephone (808) 531-1040
Facsimile (808) 599-8719
www.cwassociatescpas.com



Senator David Y. Ige, Chair Senator Michelle Kidani, Vice Chair Committee on Ways and Means

Re: Thursday, April 21, 2011, 9:30 am GM 753 Submitting for consideration and confirmation to the Tax Review Commission Gubernatorial nominee Darryl K. Nitta for a term to expire June 30, 2015

Dear Senators Ige and Kidani,

I am writing this letter of recommendation in support of Darryl K. Nitta's nomination as a member of the Hawaii Tax Review Commission.

Darryl is a qualified candidate to serve on the Tax Review Commission. Darryl is a Certified Public Accountant and received a Masters of Business Administration degree from Hawaii Pacific University.

Darryl has extensive tax and accounting experience as a Tax Senior Manager for Accuity, LLP. He reviews tax returns for corporations, partnerships, and individuals in the wholesale/retail, insurance, and high technology industries.

Darryl is willing and able to consider issues on their merits, and come to an appropriate, independent conclusion, without being unduly influenced by others.

Darryl is very conscientious about keeping his commitments and meeting responsibilities.

For the reasons named above, I wholeheartedly recommend Darryl K. Nitta for a position on the state Tax Review Commission.

Sincerely, Continental Mechanical of the Pacific



677 Ala Moana Boulevard, Suite 1100, Honolulu, Hawai'i 96813 808.539.9331 / f: 808-539-9345 / www.tissuegenesis.com

 $\begin{array}{c} \text{May Lee, Investor Relations} \\ 808.772\text{-}5561 \cdot \text{mlee@tissuegenesis.com} \end{array}$

April 20, 2011

Hawaii State Legislature Tax Review Commission Nomination Honolulu, Hawaii 96809

RE: Nomination of Darryl Nitta to the Hawaii Tax Review Commission

Dear Sir/Madam:

I am the Investor Relations Manager at Tissue Genesis, Inc., a local biotechnology company founded and based in Honolulu. Please accept this testimony in support of the nomination of Darryl Nitta to serve on the Hawaii Tax Review Commission.

Mr. Nitta has worked with Tissue Genesis for several years and I have worked with him personally over this past year. He has always shown the highest professionalism, responsiveness, and dedication in the time that I have known him. New to the position of Investor Relations last year, Mr. Nitta patiently and accurately answered all my questions regarding investor tax documents and financing rounds.

Mr. Nitta has consistently exceeded our expectations and I would very highly recommend him as an individual that is knowledgeable in tax matters in the State of Hawaii, and as an individual that performs with integrity and professionalism, gaining him the respect of his peers and his clients alike, and would be an asset in the review and evaluation of Hawaii's tax structure and future tax policy.

Thank you,

May Lee

May Lee Investor Relations Manager The Twenty-Sixth Legislature Regular Session of 2011

THE SENATE Committee on Ways and Means Senator David Y. Ige, Chair Senator Michelle Kidani, Vice Chair

State Capitol, Conference Room 211 Thursday, 21, 2011; 9:30 a.m.

STATEMENT OF THE ILWU LOCAL 142 ON DARRYL NITTA TAX REVIEW COMMISSION

The ILWU Local 142 supports the confirmation of Darryl Nitta for the Tax Review Commission.

Mr. Nitta is a well-educated, bright young man with more than ten years of experience as a certified public accountant. He is knowledgeable and well-informed about the tax structure and can make wise and useful contributions to the Tax Review Commission

The Tax Review Commission plays an important role in reviewing and evaluating the tax structure in order to make recommendations for future revenue and tax policy. The Legislature has been struggling with balancing the budget by considering changes to the current tax structure--including suspending general excise tax exemptions, increasing the GET, taxing pension income, reducing or eliminating tax deductions, etc. It is imperative that the Tax Review Commission be allowed to evaluate the impact of these proposals as a whole rather than piecemeal to prevent unintended consequences.

We are confident that Mr. Nitta will serve the Tax Review Commission and Hawaii well, helping to recommend policies that will provide for sufficient revenues that will ensure the continuation of needed safety net services. The ILWU urges confirmation of Darryl Nitta for the Tax Review Commission.

Thank you for the opportunity to testify.

I would like to submit testimony in support of Darryl Nitta for the Tax Review Commission. In light of recent scrutiny on budget concerns and tax fairness, I feel that it is important to have someone on the Tax Review Commission who is honest and fair. I have personally worked with Darryl and feel that he exemplifies all the necessary qualities needed and am confident that he is an excellent candidate to serve on the Tax Review Commission.

Ed Hahn

Tax Review Commission

RE: Nominee Darryl Nitta

This letter is to serve as testimony on behalf of Darryl Nitta, Tax Review Commission nominee.

I became acquainted with Darryl socially approximately five years ago. For a young man, he has unfailingly demonstrated high character and integrity. With maturity beyond his years, Darryl has unfailingly shown sound judgment and trustworthiness.

Darryl would definitely be a wonderful choice to serve on the Tax Review Commission. I recommend him with complete confidence, knowing that his experience, knowledge, and high standards will serve The Commission well.

Jane Sakurada

91-1072 Holoimua Street Kapolei, HI 96707

Hearing Notice GM753

Testimony in favor of appointing Darryl Nitta to Tax Review Commission

My name is Kimberly Tomlinson and I am a Tax Principal at Accuity LLP. Being from Maui originally and having graduated from the University of Hawaii at Manoa I have strong ties to the Hawaii community and want the best for our state and I believe that, for the Hawaii Tax Review Commission, the best choice will be Darryl Nitta. It has been my pleasure to work with and to mentor Darryl during his time at PricewaterhouseCoopers and its successor firm in Hawaii, Accuity LLP.

I have worked with Darryl since he began with PricewaterhouseCoopers in 2003. He is a fast learner, committed to doing his best and brings great enthusiasm to everything he does. Over the years he has developed both personally and professionally into an outstanding individual. I can think of no one I would recommend to the Tax Review Commission more. He has the technical expertise, the practical know how and the desire to give back to his community which will serve him well as a member of the Commission.

Thank you for your time and consideration.

Sincerely,

Kim Tomlinson

I, Joan Fujita, Tax Managing Director of Acuity LLP, submit the following testimony in support of Darryl Nitta's nomination to serve on the Tax Review Commission. Darryl has excellent experience in the tax profession, working in both global and local firm environments, and serving a wide variety of tax clients. I have observed Darryl in this professional environment for the past 3 years. I know him to be a big picture thinker, questioning and considering all sides of an issue, and ultimately achieving a balanced solution. This combination of tax expertise, being able to navigate through complicated decision making processes, and his commitment to ultimately doing the right thing makes Darryl an ideal candidate to serve on the Hawaii Tax Review Commission.

From: Sent: mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 9:41 AM

To:

WAM Testimony

Cc:

RSakurada@PharmacareHawaii.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Attachments:

Darryl Rick.doc

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Rick Sakurada Organization: Individual

Address: Phone:

E-mail: RSakurada@PharmacareHawaii.com

Submitted on: 4/19/2011

Comments:

I am writing in support of the nomination of Darryl Nitta to the Tax Review Commission.

Having known Darryl socially for over five years, I am confident that he would do a commendable job serving on the Commission. He is always professional and very dedicated to his job and his clients. I'm sure he will demonstrate this same commitment to any endeavor he undertakes.

Darryl would be an asset to the Commission, bringing his breadth of knowledge and his sense of fairness to serve the people of Hawaii well.

April 19, 2011

RE: Darryl K. Nitta (GM753)

To Whom It May Concern:

I am writing to you in support of Darryl K. Nitta's nomination for the Hawaii Tax Review Commission. I first met Darryl in 1992, while he was an 8th grader at 'Iolani School. At that time, I was the Head Coach of the Intermediate Team at 'Iolani School. After coaching him for five years until he graduated in 1996, I can attest to the fact that Darryl is a man of character who makes very good decisions. As a student-athlete at 'Iolani, Darryl not only excelled on the field, but also graduated from 'Iolani with honors. Always respectful, Darryl earned the respect of all his coaches and peers through his thoughtfulness and willingness to help others.

Darryl is one of those gifted people who can do anything he chooses and does it well. He is dedicated, hard-working, and does it all with a pleasant demeanor. The work ethic that he demonstrated on the baseball field transcended into the classroom, which comes as no surprise that he has been so successful in his profession today.

I can confidently say without any reservations that selecting Darryl K. Nitta to the Hawaii Tax Review Commission would be an excellent choice and would serve the people of Hawaii well.

Sincerely,

Jason M. Arakaki Head Baseball Coach 'Iolani School My name is Jessica Nitta, Account Manager with MC&A Inc., and I support the nomination of Darryl Nitta to serve on the Hawaii Tax Review Commission.

I've known Darryl for a long time and I've had the honor and pleasure of watching him grow through his professional career, culminating in his current position at AccuityLLP. Darryl is also an active participant of the American Institute of Certified Public Accountants and in 2010 was selected to participate in the AICPA Leadership Academy, one of thirty people in our nation. He walked away with the knowledge, newfound skills, and interests, which he was able to give back and share with the local Hawaii tax community to better serve his clients and colleagues alike.

Darryl also shares his passion, understanding and drive by assisting AccuityLLP internally. Utilizing his natural leadership skills he has conducted internal training session's to ensure that everyone understands the up and coming changes in the tax laws. He even assisted in updating their company's computer network to make it user friendly for the employees and served as the liaison between the users and the IT department.

Because of Darryl's profound time management skills, he is able to donate his time to the University of Hawaii and speak with interested college students about his career and share his love for this job. He also participates in extra curricular activities in our society. He's not only the coach for his American Japanese Association Baseball Team but he also is the Coach for the AccuityLLP Accounting Softball League.

Finally he is always helping out his family and friends especially when it comes to helping them with their financial questions and needs. Darryl is the most giving tax professional that I know. I am certain that he will serve the Hawaii Tax Review Commission with much guidance and assistance and do everything that he can to help and provide his input on this board.

From: Sent: mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 7:58 PM

To: Cc: WAM Testimony jill@tanakalegal.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support
Testifier will be present: Yes

Submitted by: Jill Miyagi Organization: Individual

Address: Phone:

E-mail: <u>jill@tanakalegal.com</u> Submitted on: 4/19/2011

Comments:

It is with great pleasure that I am writing in support of the appointment of Darryl Nitta to the Tax Review Commission.

Darryl is my nephew who has always demonstrated a high degree of academic excellence and motivation, as well as being a well-rounded and caring individual. With his extensive background and knowledge relating to taxes, he will be able to contribute a plethora of information regarding tax policies. I truly believe that he will be an asset to this Commission and will serve with the highest degree of integrity, dedication, and professionalism while keeping in mind what would be in the best interests for the people of the State of Hawaii. It is therefore without hesitation that I recommend that Darryl be appointed to the Tax Review Commission.

Thank you for your attention to and consideration in this matter.

Hawaii State Senate Committee on Ways and Means Hawaii State Capital 415 South Beretania Street Honolulu, Hawaii 96813

Re:

GM 753

Testimony in Support of the Nomination of Darryl Nitta to the Hawaii Tax

Review Commission

Date:

Thursday, April 21, 2011

Time:

9:30 am

Room:

211

Senator David Y. Ige, Chair Senator Michelle Kidani, Vice Chair

My name is Gerald Wong. I am a Certified Public Accountant licensed in the State of Hawaii since 1972 and I am currently the Controller for Hawaii Medical Service Association (HMSA).

I am writing this letter to support Darryl Nitta's nomination as a member of the Hawaii Tax Review Commission. I have had the fortunate experience to work directly with Darryl over the past several years. Throughout our interactions, I have found that Darryl has the necessary knowledge, skills, experience and integrity to be a valuable and contributing member of the Commission.

I highly support Darryl's nomination and respectfully request his confirmation to the Tax Review Commission.

Sincerely,

Gerald K. W. Wong Controller

Darryl Nitta has been my corporate and personal tax consultant for many years. His youthful demeanor belies the scope of his financial knowledge. I've always found his comments and recommendations to be astute and the result of common sense. He would certainly be an asset as a tax review commissioner because he can visualize hurdles and consequences, the impact of policies, etc. that so affect every segment of our state and people.

With your endorsement, he will be able to offer the tax review commission his unbiased, open-minded recommendations uniquely interwoven with meaningful fairness. Please give Darryl Nitta your utmost consideration and support.

Thank you very much.

Roy Sonomura

From: Sent: mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 12:16 PM

To:

WAM Testimony

Cc:

sayle.hirashima@midpacpetroleum.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Sayle Hirashima

Organization: Mid Pac Petroleum, LLC

Address: Phone:

E-mail: sayle.hirashima@midpacpetroleum.com

Submitted on: 4/19/2011

Comments:

We are supportive of Mr. Nitta's nomination because he has always been very knowledgeable and professional. Also, he has a great deal of practical experience in dealing with a diverse client base.

From: Sent: mailinglist@capitol.hawaii.gov Monday, April 18, 2011 6:04 PM

To:

WAM Testimony

Cc:

yumes99@hotmail.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No

Submitted by: Yumi Ueda Organization: Individual

Address: Phone:

E-mail: yumes99@hotmail.com
Submitted on: 4/18/2011

Comments:

I would like to express my support for Darryl being a member of the Hawaii Tax Review Commission. Darryl has been working in the tax public accounting field for over 7 years and has a lot of ideas and insight to contribute to the committee. His input and committment will benefit the community and improve future revenue and tax policies.

mailinglist@capitol.hawaii.gov Monday, April 18, 2011 7:06 PM

Sent: To:

WAM Testimony fuji72@msn.com

Cc: Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No

Submitted by: George and Sue Fujimoto

Organization: Individual

Address: Phone:

E-mail: <u>fuji72@msn.com</u> Submitted on: 4/18/2011

Comments:

We are writing to offer our testimony in support of Mr Darryl Nitta's nomination to serve on the Hawaii Tax Review Commission. Darryl's character is impeccable. We have known Darryl for seven years and find him to be very trustworthy. His work ethic is second to none ... even during time-off, we noticed he will respond to queries from his co-workers and clients. He has shown leadership skills when confronted with challenges ... having seen him with his friends, it is readily apparent that his friends look towards him for advise. He will serve well on the commission and for the State of Hawaii.

mailinglist@capitol.hawaii.gov Monday, April 18, 2011 9:38 PM

Sent: To:

WAM Testimony

Cc:

jgkagimoto@hawaiiantel.net

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Grant Kagimoto Organization: Individual

Address: Phone:

E-mail: jgkagimoto@hawaiiantel.net

Submitted on: 4/18/2011

Comments:

I have known Darryl for a number of years, and I have gotten to know him as both a bright and a hard working person. Besides being a very good accountant, he has many other interests; sports, cooking, film and travel. He is also very family and community oriented. I feel he is committed to make both his profession and the State better through his volunteer work. As the President of Moiliili Community Center Board, I am accutely aware of the fact that it is very difficult to get young people to be so willing to help like Darryl. The Tax Review Committee will be well served by selecting Darryl.

Most Sincerely, Grant Kagimoto jgkagimoto@hawaiiantel.net 780 Amana St. PH6 Honolulu, HI 96814

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 6:44 AM

Sent:

WAM Testimony EEDJL@AOL.COM

Cc: Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: EDWIN NITTA Organization: Individual

Address: Phone:

E-mail: <u>EEDJL@AOL.COM</u>
Submitted on: 4/19/2011

Comments:

I strongly support my son Darryl for confirmation. Please just google his name to view the many accomplishments and speaking engagements as it relates to taxation and his profession. He is a hard worker and always exhibits dedication to whatever task he takes on.

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 7:18 AM

Sent: To: Cc:

WAM Testimony Ron@aswrebar.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No

Submitted by: Ron Funai

Organization:

Address: Phone:

E-mail: Ron@aswrebar.com Submitted on: 4/19/2011

Comments:

Mr. Nitta is well qualified and will be an asset to the committee.

From: Sent: mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 7:58 AM

To:

WAM Testimony

Cc:

shanelleyamamoto@gmail.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Shanelle Yamamoto

Organization: Individual

Address: Phone:

E-mail: shanelleyamamoto@gmail.com

Submitted on: 4/19/2011

Comments:

Darryl's involvement with the AICPA, HSCPA and the Youth CPA group make him a prime candidate to serve on the Hawaii Tax Review Commission. His experience will assist in the review of current tax policies, while his enthusiasm and youth will assist in bringing new ideas to tax policies for the future of Hawaii's taxpayers. As such, I am in full support of Darryl Nitta's appointment to the Hawaii Tax Review Commission.

From: Sent: mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 7:59 AM

To:

WAM Testimony

Cc:

trisha.nomura@pkfhi.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Trisha Nomura Organization: Individual

Address: Phone:

E-mail: trisha.nomura@pkfhi.com

Submitted on: 4/19/2011

Comments:

My name is Trisha Nomura, and I am in support of Darryl Nitta's nomination to serve on the Tax Review Commission. I first met Darryl over eight years ago when we were both working at the public accounting firm of PricewaterhouseCoopers. We continue to work together today as members of the Hawaii Society of Certified Public Accountants. I feel that he is an excellent candidate for the Tax Review Commission. His vast technical knowledge, combined with his ability to view manners in a fair, ethical manner will contribute to his success in this position. Darryl is committed to everything that he is involved in and will serve as a valuable member of the Commission.

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 8:25 AM

Sent: To:

WAM Testimony

Cc:

justin@bennpacific.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Justin Walthall Organization: Individual

Address: Phone:

E-mail: justin@bennpacific.com

Submitted on: 4/19/2011

Comments:

Darryl Nitta will be a great addition to the Tax Review Commission. Not only is he very knowledgeable about the tax code but also very diligent, responsible, fair and ethical. I have the priviledge to know Darryl both inside and outside of work and he is a stand up guy. He treats everyone with the same respect no matter where you come from. I think the commission will be very fortunate to have someone like Darryl Nitta on board!

From: Sent:

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 8:44 AM

To: Cc:

WAM Testimony mnitta1@aol.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No

Submitted by: Mike Nitta Organization: Individual

Address: Phone:

E-mail: mnitta1@aol.com Submitted on: 4/19/2011

Comments:

This is to humbly ask that you consider Darryl Nitta to be a member of the Hawaii Tax Review Commission.

In addition to his extensive knowledge gained through his years as a CPA in Hawaii, he has the personal and business skills to effectively serve on the Commission such as:

- -Takes pride in the works, will work hard and do what it takes to do a good job.
- -Has the people skills to work through tough issues -Is of high moral and ethical standards
- -Has the business acumen necessary to see the big picture for both the state and its constituents.

Please consider Darryl for this position.

Mahalo,

Michael Nitta

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 9:10 AM

Sent: To:

WAM Testimony

Cc:

craig.yamasaki@pkfhi.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Craig Yamasaki Organization: Individual

Address: Phone:

E-mail: craig.yamasaki@pkfhi.com

Submitted on: 4/19/2011

Comments:

I have known Darryl for over 25 years, from playing little league baseball in Aiea, to Iolani when he started in the 7th grade, to the present day. I can definitely attest to Darryl's moral character and professional aptitude and believe that he will be an excellent asset to the Hawaii Tax Review Commission.

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 9:21 AM

To:

WAM Testimony

Cc:

hosokawa@lctcpa.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Diane Hosokawa Organization: Individual

Address: Phone:

E-mail: hosokawa@lctcpa.com Submitted on: 4/19/2011

Comments:

I affirmatively support the nomination of Darryl Nitta to the Hawaii Tax Review Commission.

I believe he will provide a positive contribution to the purpose and efforts of the

commission.

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 9:37 AM

To:

WAM Testimony

Cc:

tedshiraishi@yahoo.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Ted S. Shiraishi

Organization: Individual

Address: Phone:

E-mail: tedshiraishi@yahoo.com

Submitted on: 4/19/2011

Comments:

My name is Ted S. Shiraishi and I am a Hawaii and California licensed attorney currently practicing in the area of tax controversy. I am writing in support of Mr. Darryl Nitta's nomination to be a member of the Hawaii Tax Review Commission. Mr. Nitta is an experienced and ethical tax professional. Throughout his career, he has worked with organizational and individual tax issues which allow him to analyze the issues from different perspectives. I have no doubt that his knowledge, open mind, and vast experience will allow him to serve the State of Hawaii effectively and efficiently.

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 10:01 AM

To:

WAM Testimony

Cc:

jessannedixon@gmail.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Jessica Chadwell

Organization: Individual

Address: Phone:

E-mail: <u>jessannedixon@gmail.com</u>

Submitted on: 4/19/2011

Comments:

I am in support of Darryl Nitta's nomination to serve on the Tax Review Commission. I have known Darryl Nitta personally for several years now. Darryl is an intelligent, dedicated, and personable individual. I have worked on a few volunteer projects with Darryl and have found that he is organized, efficient, extremely competent, and has an excellent rapport with people of all ages. His communication skills, both written and verbal, are excellent. Most importantly, Darryl is an honest person who is looking out for the best interests of all individuals. For these reasons, I believe Darryl Nitta would be an excellent fit for Tax Review Commission. If you need further information or would like to speak to me personally, please do not hesitate to contact me directly via email or phone at 808-265-1123.

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 10:11 AM

To: Cc: WAM Testimony jared@klghawaii.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Jared Kawashima Organization: Individual

Address: Phone:

E-mail: <u>jared@klghawaii.com</u> Submitted on: 4/19/2011

Comments:

I write to support the nomination of Darryl Nitta to the Hawaii Tax Review Commission. I have known Darryl for a handful of years on a personal level and know him to be of high moral character and strong work ethic. His presence on the Commission will bring a fresh perspective.

Kent Tsukamoto [kent.tsukamoto@accuityllp.com]

Sent:

Tuesday, April 19, 2011 10:25 AM

To:

WAM Testimony

Cc:

Darryl Nitta

Subject:

Testimony in support for the appointment of Darryl K. Nitta to the Hawaii State Tax Review

Commission - Agenda Item GM 753

THE SENATE
THE TWENTY-SIXTH LEGISLATURE
REGULAR SESSION OF 2011

NOTICE OF HEARING - COMMITTEE ON WAYS AND MEANS

DATE:

Thursday, April 21, 2011

TIME:

9:30a.m.

PLACE:

Conference Room 211

State Capitol

415 South Beretania Street

Senator David Y. Ige, Chairperson, Senator Michelle Kidani, Vice Chairperson

Testimony in support for the appointment of Darryl K. Nitta to the Hawaii State Tax Review Commission – Agenda Item GM 753

Chairman Ige, Vice Chairperson Kidani and Committee Members:

My name is Kent Tsukamoto and I am the Managing Partner of Accuity LLP, a Hawaii based CPA firm. I am a past president of the Hawaii Society of Certified Public Accountants and currently serve as the Vice Chairman of the Hawaii State Board of Public Accountancy. I am writing to strongly support the appointment of Darryl K. Nitta as a CPA Member to serve on the Hawaii State Tax Review Commission.

I have known Darryl personally and professionally for more than 11 years. He has always demonstrated the utmost integrity and independence as well as strong technical skills as a CPA. I am confident that his experience and demeanor will be a positive addition to the Commission.

I respect Darryl's intellect and experience and strongly support his appointment. Please do not hesitate to call me if you have any questions.

Best regards and aloha,

Kent K. Tsukamoto

Kent Tsukamoto | Accuity LLP 999 Bishop Street, Suite 1900 | Honolulu, Hawaii 96813-4427 | 808-531-3462 (Office) | 808-531-3433 (Fax) | kent.tsukamoto@accuityllp.com

An Independent Member of Baker Tilly International

Pursuant to the provisions of Treasury Circular 230 and comparable State law, any tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or any comparable state law, or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

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mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 1:36 PM

To:

WAM Testimony

Cc:

wlee013@yahoo.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Wendell K. Lee Organization: Individual

Address: Phone:

E-mail: wlee013@yahoo.com Submitted on: 4/19/2011

Comments:

PLease accept my written testimony for my strong support for Mr. Darryl Nitta's nomination to the Tax Review Commission. As a tax professional in the State of Hawaii for the last 23 years and Mr. Nitta has been in my employ the last 8 years. He is the perfect choice of younger professionals in the statet of Hawaii with excellent leadership skills, and integrity that would make an excellent contribution to this committee. Even though Mr. Nitta is a young professional he has shown that his technical acumen and ability to see the larger picture will be an important aspect for this committee. I know that he will contribute to the success of this committee and provide the legislative branch with the insight it needs in regards to taxation issues in the state of Hawaii. It is vitally important that this committee incorporate individuals with not only technical experience but the understanding how taxation affects our entire community. Therefore, I can unconditionally testify that Mr. Nitta will be the correct choice for this committee.

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 1:51 PM

Sent: To:

WAM Testimony

Cc:

kunitake@earthlink.net

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Sharlene Kunitake

Organization: Individual

Address: Phone:

E-mail: kunitake@earthlink.net

Submitted on: 4/19/2011

Comments:

I would like to register my support of Darryl Nitta to the Tax Review Commission. Thank you.

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 4:06 PM

Sent: To:

WAM Testimony

Cc:

manoj.samaranayake@boh.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No

Submitted by: Manoj Samaranayake, CPA

Organization: Individual

Address: Phone:

E-mail: manoj.samaranayake@boh.com

Submitted on: 4/19/2011

Comments:

I strongly support Darryl Nitta's nomination to be a member of the Hawaii Tax Review Commission.

As a prior co-worker with Darryl, I had the chance to work with him closely for a number of years in terms of tax issues and policies in the public accounting arena. In my opinion, he has the necessary skills and aptitude to serve the Hawaii Tax Review Commission and the State of Hawaii in the highest regard.

--- Manoj Samaranayake, CPA

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 4:08 PM

To: Cc:

WAM Testimony pshine@hawaii.rr.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Patricia B. Shine

Organization: Individual

Address: Phone:

E-mail: pshine@hawaii.rr.com
Submitted on: 4/19/2011

Comments:

I would like to offer my enthusiastic support of Darryl Nitta's nomination to serve on the Tax Review Commission. Darryl has worked on my family's taxes for many years primarily as the preparer of our annual federal and state returns. He has also assisted us on numerous occasions with advice on estate planning, investments, foreign stock reports, establishing a GE license, etc., etc., etc. The breadth of his knowledge comes second only to the level of service we have come to rely on from Darryl. The Tax Review Commission can only benefit by having the caliber of experience that Darryl possesses.

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 5:53 PM

To:

WAM Testimony

Cc: Subject: grant.kubota@gmail.com Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Grant Kubota Organization: Individual

Address: Phone:

E-mail: grant.kubota@gmail.com

Submitted on: 4/19/2011

Comments:

It is with great pleasure that I support Darryl Nitta to be a member of the Tax Review Commission. I have worked with Darryl on the Y-CPA committee of the Hawaii Society of CPAs for a few years to help promote the profession, provide financial literacy forums, and perform various community service outreach programs.

Darryl has high moral character, proven leadership and the ability to connect with people that make him uniquely qualified for this Commission.

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 5:54 PM

Sent: To:

WAM Testimony

Cc:

grant.kubota@gmail.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Grant Kubota Organization: Individual

Address: Phone:

E-mail: grant.kubota@gmail.com

Submitted on: 4/19/2011

Comments:

It is with great pleasure that I support Darryl Nitta to be a member of the Tax Review Commission. I have worked with Darryl on the Y-CPA committee of the Hawaii Society of CPAs for a few years to help promote the profession, provide financial literacy forums, and perform various community service outreach programs.

Darryl has high moral character, proven leadership and the ability to connect with people that make him uniquely qualified for this Commission.

mailinglist@capitol.hawaii.gov Tuesday, April 19, 2011 6:50 PM

Sent: To:

WAM Testimony fshine@hawaii.rr.com

Cc: Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No

Submitted by: Frederick J. Shine, III

Organization: Individual

Address: Phone:

E-mail: fshine@hawaii.rr.com Submitted on: 4/19/2011

Comments:

Mr. Nitta has been my tax accountant for 5 years. He is of unquestionable character, he is competent and very knowledgeable about taxes and business. He has common sense and he is reliable and dependable. The tax paying citizens of the State of Hawaii will benefit from Mr. Nitta's appointment to the Tax Review Commission. Thank you for considering this testimony.

mailinglist@capitol.hawaii.gov

Sent:

Wednesday, April 20, 2011 1:31 AM

To: Cc: WAM Testimony gdixon@lce.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Garry Dixon Organization: Individual

Address: Phone:

E-mail: gdixon@lce.com
Submitted on: 4/20/2011

Comments:

I support Darryl Nitta's appointment to the Tax Review Commission. Mr. Nitta provided invaluable assistance to me with my Fed and State taxes this year. He is very knowledgable of the tax laws and helped me understand my taxable income and deductions. He is a fair minded individual and will provide fair and impartial advice on all tax matters, doing what is bestg for the State of Hawaii.

Sent:

mailinglist@capitol.hawaii.gov Wednesday, April 20, 2011 6:28 AM

To: Cc: WAM Testimony Takaki@lctcpa.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Terry Takaki Organization: Individual

Address: Phone:

E-mail: <u>Takaki@lctcpa.com</u> Submitted on: 4/20/2011

Comments:

mailinglist@capitol.hawaii.gov

Sent:

Wednesday, April 20, 2011 8:54 AM

To:

WAM Testimony

Cc:

eddieo@bodymint.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Eddie Onouye Organization: Body Mint

Address: Phone:

E-mail: eddieo@bodymint.com
Submitted on: 4/20/2011

Comments:

I support the nomination of Darryl Nitta and feel that he would be a very good asset to the commission as I have worked with him in the past and feel that he has the skills and judgement necessary to make good decisions.

mailinglist@capitol.hawaii.gov

Sent:

Wednesday, April 20, 2011 9:45 AM

To:

WAM Testimony greggs@hawaii.rr.com

Cc: Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Gregg Serikaku Organization: Individual

Address: Phone:

E-mail: greggs@hawaii.rr.com
Submitted on: 4/20/2011

Comments:

I strongly support the nomination of Darryl Nitta to the Tax Review Commission. I have known Darryl for over 10 years and he has proven to be an individual with the necessary technical expertise and knowledge of the tax issues faced by individuals, small businesses and large corporations. Darryl also possesses the necessary communication skills and rational demeanor that will be needed to work in a commission that is tasked with making very difficult revenue decisions in the current economic downturn. Lastly Darryl will bring enthusiasm and a strong work ethic to this commission. Please confirm the nomination of Darryl Nitta.

Thank you.

mailinglist@capitol.hawaii.gov

Sent:

Wednesday, April 20, 2011 11:32 AM

To:

WAM Testimony

Cc:

ghew@uhahealth.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support
Testifier will be present: No

Submitted by: Gerald Hew Organization: Individual

Address: Phone:

E-mail: ghew@uhahealth.com
Submitted on: 4/20/2011

Comments:

My name is Gerald Hew, Controller of UHA. I have worked with Mr. Darrly Nitta for the last 6 years on my company's tax return. I highly recommend him to the Hawaii Tax Review Commission as I think the State of HI would benefit from his expertise and knowledge. He is a humble person that is willing to solve any tax issues that my company has encountered. He is also a very hard worker.

Mr. Nitta has great attributes that would benefit our state, I hope that you would strongly consider appointing him to the HI Tax Review Commission.

Mahalo, Gerald Hew

mailinglist@capitol.hawaii.gov

Sent:

Wednesday, April 20, 2011 2:22 PM

To:

WAM Testimony

Cc:

abes011@hawaii.rr.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Attachments:

Darryl Nitta.doc

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No

Submitted by: Sandra Abe Organization: Individual

Address: Phone:

E-mail: abes011@hawaii.rr.com

Submitted on: 4/20/2011

Comments:

I have known Darryl Nitta for several years now and would not hesitate to support his nomination to the State of Hawaii Tax Review Commission. I am confident he will be able to fulfill his duties evaluating the current tax structure and providing valuable advice and recommendations for our state's tax policy. I would describe Mr. Nitta to be dependable, trustworthy and feel he would be a major asset to the Commission knowing his background, current employment and work ethics.

mailinglist@capitol.hawaii.gov

Sent:

Wednesday, April 20, 2011 3:04 PM

To:

WAM Testimony

Cc:

akimberlee@gmail.com

Subject:

Testimony for GM753 on 4/21/2011 9:30:00 AM

Testimony for WAM 4/21/2011 9:30:00 AM GM753

Conference room: 211

Testifier position: support Testifier will be present: No Submitted by: Kimberlee Arita Organization: Individual

Address: Phone:

E-mail: <u>akimberlee@gmail.com</u>
Submitted on: 4/20/2011

Comments:

I have worked closely with Darryl Nitta while I was employed at my former employer. He was very knowledgeable in a wide variety tax issues, and was very thorough in his explanations. He is very detailed oriented and has a great understanding of the tax law. Darryl's knowledge and understand will greatly serve the people of Hawaii if he is appointed to the tax commission. He is a hard worker who strives to excel in everything he does. He will be a great asset to the state in this role.