

Michael Tanaka
775 Kinalau Pl., #1709, Honolulu, HI 96813

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Michael Tanaka, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am with a local Hawaii CPA firm that does tax, audit and consulting work.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will also create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Respectfully Submitted,



Michael Tanaka

Alton Miyashiro
765 Onaha Street
Honolulu, HI 96816

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Alton Miyashiro, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to read 'Alton Miyashiro'.

Alton Miyashiro

Hiroe Sawagashira
797 Ahukini Street, Honolulu, HI 96825

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,



Hiroe Sawagashira

Ying Yan Chen
827 Kinau Street, #804, Honolulu, HI 96813

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Ying Yan Chen, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ying Yan Chen', with a stylized flourish extending to the right.

Ying Yan Chen

Mieko Nakajima
99-156 Holo Place, Unit A, Aiea, HI 96701

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for Senate Bill 543. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,



Mieko Nakajima

James Roqueta
2170 Palolo Avenue, Honolulu, HI 96816

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is James Roqueta, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Ja Ro", written in a cursive style.

James Roqueta

Dwayne Iwamoto
46-294 Kalali St., Kaneohe, HI 96744

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Dwayne Iwamoto', with a stylized flourish at the end.

Dwayne Iwamoto

Vicki Shinsato
3138 Waialae Ave., #611, Honolulu, HI 96816

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill 543. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in cursive script, appearing to read "Vicki Shinsato", followed by a horizontal flourish.

Vicki Shinsato

Jie Li
827 Kinau Street, #804, Honolulu, HI 96813

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Jie Li.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Jie Li

Dennis Higashiguchi
3089 Hiehie Street, Honolulu, HI 96822

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

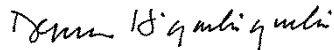
Thank you for the opportunity to testify in support of Senate Bill 543. My name is Dennis Higashiguchi. I work for a local Hawaii CPA firm that does tax, audit & consulting work.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of Senate Bill No. 543.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Dennis Higashiguchi".

Dennis Higashiguchi

Patrice Sumikawa
1070 Ala Napunani St., #104, Honolulu, HI 96818

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Patrice Sumikawa, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am with a local Hawaii CPA firm that does tax, audit and consulting work.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Patrice Sumikawa".

Patrice Sumikawa

Ivan Takushi
84-688 Ala Mahiku Street, Unit 162A, Waianae, HI 96792

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Ivan Takushi, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in cursive script that reads "Ivan N. Takushi".

Ivan Takushi

Dawn K. Darnell-Ho
98-1283 B Hoohiki Place, Apt. 23, Pearl City, HI 96782

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,

A handwritten signature in cursive script, reading "Dawn K. Darnell-Ho".

Dawn K. Darnell-Ho

Cary Watanabe
1109 21st Avenue, Honolulu, HI 96816

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,

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

Cary Watanabe

Tiffany Yu
1717 Mott Street Drive, #2414, Honolulu, HI 96822

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill 543. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tiffany Yu', with a stylized, cursive script.

Tiffany Yu

Tyson Tsuda
1561 Kanunu Street, Apt. 703, Honolulu, HI 96814

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill 543. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in black ink, appearing to read "Tyson Tsuda", written in a cursive style.

Tyson Tsuda

Jon Hashimoto
95-1018 Pakau Street, Mililani, HI 96789

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Jon Hashimoto.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jon Hashimoto', with a stylized flourish at the end.

Jon Hashimoto

Dwayne Takeno
500 University Avenue, #1808, Honolulu, HI 96826

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Dwayne Takeno, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am with a local Hawaii CPA firm that does tax, audit and consulting work.

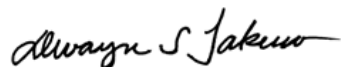
This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will also create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Respectfully Submitted,

A handwritten signature in black ink that reads "Dwayne S. Takeno". The signature is written in a cursive, flowing style.

Dwayne Takeno

Al Kakazu
P.O.Box 22538, Honolulu, HI 96823

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

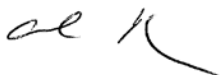
I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,



Al Kakazu

Mitsue Nagata
636 Lawelawe Street, Honolulu, HI 96821

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Mitsue Nagata.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in cursive script, reading "Mitsue Nagata".

Mitsue Nagata

Taryn Lau
55 South Judd Street, #1609, Honolulu, HI 96817

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

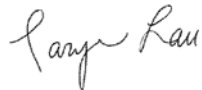
Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for Senate Bill 543. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

A handwritten signature in cursive script that reads "Taryn Lau".

Taryn Lau

Lawrence Chew
95-1008 Ahulili Street, Mililani, HI 96789

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Lawrence Chew, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am with a local Hawaii CPA firm that does tax, audit and consulting work.


This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will also create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Respectfully Submitted,



Lawrence Chew

Glenn Nishida
3274 Kikila Place, Honolulu, HI 96816

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Glenn Nishida".

Glenn Nishida

Sarahanne Robinson
1099 Ala Napunani Street #701, Honolulu, HI 96818

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill 543. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Sarahanne Robinson', with a stylized, cursive script.

Sarahanne Robinson

Tad Tadani
P.O. Box 380, Honolulu, HI 96809

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Tad Tadani, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am with a local Hawaii CPA firm that does tax, audit and consulting work.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of Senate Bill 543.

Respectfully Submitted,



Tad Tadani

Yuko Nakayama
600 Queen Street #2507, Honolulu, HI 96813

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

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Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,



Yuko Nakayama

Douglas H. Tanaka
241 Nenua Street, Honolulu, HI 96821

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
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In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "D. H. Tanaka", written in dark ink.

Douglas H. Tanaka

Blake Isobe
1200 Queen Emma Street, Apt. 1308, Honolulu, HI 96813

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Blake Isobe, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am with a local Hawaii CPA firm that does tax, audit and consulting work.

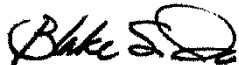
This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will also create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Blake Isobe", with a stylized flourish at the end.

Blake Isobe

Tracie Takamoto
91-023 Muumuu Place, Ewa Beach, HI 96706

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill 543. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in cursive script that reads "Tracie A. Takamoto".

Tracie Takamoto

Wesley Hiyane
3194 Alika Avenue, Honolulu, HI 96817

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

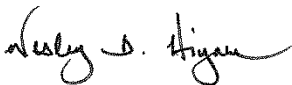
My name is Wesley Hiyane, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am with a local Hawaii CPA firm that does tax, audit and consulting work.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Wesley S. Hiyane".

Wesley Hiyane

Kurt Wakatsuki
94-397 Waipahu Street, Waipahu, HI 96797

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kurt Wakatsuki, and I support Senate Bill No. 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Kurt Wakatsuki", written in a cursive style.

Kurt Wakatsuki

Jasmine Luke
1773 A Palolo Ave., Honolulu, HI 96816

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Jasmine Luke".

Jasmine Luke

Koji Sagawa
94-201 Kuhana Place, Waipahu, HI 96797

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Koji Sagawa, and I support Senate Bill No. 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to read 'Koji Sagawa', with a stylized flourish at the end.

Koji Sagawa

Kyle Kaneko
98-926 Iho Place Apt. A, Aiea, HI 96701

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kyle Kaneko, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Kyle Kaneko', with a stylized, cursive script.

Kyle Kaneko

Belinda Mercado
3244 Winam Avenue, Honolulu, HI 96816

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Belinda Mercado, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in cursive script that reads "Belinda Mercado".

Belinda Mercado

Shena Bocalbos
94-1236 Huakai Street, Waipahu, HI 96797

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill 543. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Shena Bocalbos

Jason T. Tanaka
797 Ahukini Street, Honolulu, HI 96825

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jason T. Tanaka, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Jason T. Tanaka", written in a cursive style.

Jason T. Tanaka

Chad Funasaki
1380 Ala Napunani Street, Honolulu, HI 96818

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Chad Funasaki, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am with a local Hawaii CPA firm that does tax, audit and consulting work.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will also create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Respectfully Submitted,



Chad Funasaki

Megumi Okazaki
1736 Akahi Street, Honolulu, HI 96819

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Megumi Okazaki, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in dark ink, appearing to read "Megumi Okazaki", with a stylized flourish at the end.

Megumi Okazaki

See Wai Wan
1717 Mott Smith Drive #3110, Honolulu, HI 96822

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is See Wai Wan.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



See Wai Wan

Chad Naganuma
1009 Kapiolani Blvd., Unit # 3006, Honolulu, HI 96814

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Chad Naganuma. I work for a local Hawaii CPA firm that does tax, audit & consulting work.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of Senate Bill No. 543.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Chad Naganuma', with a stylized, flowing script.

Chad Naganuma

Tara Thater
44-706 Nanamoana Place, Kaneohe, HI 96744

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

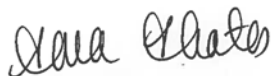
Thank you for the opportunity to testify in support of Senate Bill 543. My name is Tara Thater.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in cursive script, appearing to read "Tara Thater".

Tara Thater

Darlene Loo-McDowell
92-626 Anipeahi Street, Kapolei, HI 96707

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Darlene Loo-McDowell.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Darlene Loo-McDowell

Brian Isobe
337 Kealahou Street
Honolulu, HI 96825

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for Senate Bill 543. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Isobe", with a long, sweeping horizontal line extending to the right.

Brian Isobe

Lindsey Medina
47-363 D Hui Iwa Street, Kaneohe, HI 96744

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Lindsey Medina, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "L. Medina".

Lindsey Medina

Lauren Lui
1070 Lanui Place, Honolulu, HI 96817

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Lauren Lui, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am with a local Hawaii CPA firm that does tax, audit and consulting work.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read 'Lauren Lui', followed by a horizontal line.

Lauren Lui

Christine Sion
1288 Kapiolani Boulevard, #2209, Honolulu, HI 96814

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Christine Sion. I work for a local Hawaii CPA firm that does tax, audit & consulting work.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of Senate Bill No. 543.

Respectfully Submitted,



Christine Sion

Chikako Nagayasu
1133 Waimanu St., #401, Honolulu, HI 96814

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Chikako Nagayasu. I work for a local Hawaii CPA firm that does tax, audit & consulting work.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of Senate Bill No. 543.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "C. Nagayasu".

Chikako Nagayasu

Anna Itoh
1133 Waimanu Street, Apt. #2009, Honolulu, HI 96814

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for Senate Bill 543. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,



Anna Itoh

Lucio Cabus, III
98-402 Koauka Loop, Apt. 1712, Aiea, HI 96701

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Lucio Cabus, III, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in dark ink, appearing to read 'Lucio Cabus, III', with a stylized flourish at the end.

Lucio Cabus, III

Stephanie Yamane Biehl
2263B Kanealii Avenue, Honolulu, HI 96813

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Stephanie Yamane Biehl.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

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

Stephanie Yamane Biehl

Tammy Shigezawa
45-495 Kamehameha Hwy, Kaneohe, HI 96744

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Tammy Shigezawa.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in black ink, appearing to read 'Shigezawa', with a stylized flourish at the end.

Tammy Shigezawa

Natalie Nakasone
3559 Manoa Road, Honolulu, HI 96822

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Natalie Nakasone, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Natalie Nakasone", followed by a horizontal line.

Natalie Nakasone

Suzy Rehfeldt
9A-207 Paioa Place #M104, Waipahu, HI 96797

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Suzy Rehfeldt.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in cursive script that reads "Suzy A. Rehfeldt".

Suzy Rehfeldt

Susan House
4-506 Ulukanu Street, Kailua, HI 96734

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

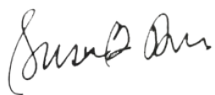
Thank you for the opportunity to testify in support of Senate Bill 543. My name is Susan House.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in cursive script, appearing to read "Susan House".

Susan House

Jory Cummins
44-155-1 Laha Street, Kaneohe, HI 96744

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jory Cummins, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,



Jory Cummins

Alice Nagata
636 Lawelawe Street, Honolulu, HI 96821

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Alice Nagata.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in cursive script that reads "Alice Nagata".

Alice Nagata

Naomi Iwamoto
46-294 Kalali St., Kaneohe, HI 96744

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Naomi Iwamoto, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Naomi Iwamoto".

Naomi Iwamoto

Sheila Sakashita
1371 Auwaiku Street, Kailua, HI 96734

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

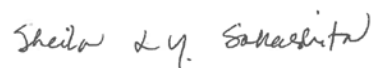
Thank you for the opportunity to testify in support of Senate Bill 543. My name is Sheila Sakashita.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in cursive script that reads "Sheila L. Sakashita".

Sheila Sakashita

Patti Hirano
94-1221 Ka Uka Blvd. Unit 108-147, Waipahu, HI 96797

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

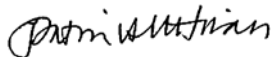
Thank you for the opportunity to testify in support of Senate Bill 543. My name is Patti Hirano.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in cursive script, appearing to read "Patti Hirano".

Patti Hirano

Marcus Chun
1751 Kanapuu Drive, Kailua, HI 96734

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

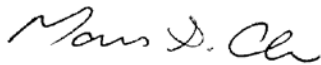
Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Marcus Chun, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Marcus D. Chun".

Marcus Chun

Brenton Ogasawara
1847 A Makuahine St., Honolulu, HI 96817

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,

A handwritten signature in dark ink, appearing to read 'BTO', followed by a long horizontal flourish.

Brenton Ogasawara

Kayoko Mitsuata
353 Mananai Place T, Honolulu, HI 96818

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for Senate Bill 543. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,



Kayoko Mitsuata

Michelle Fisher
2792 A Phillips Place, Kailua, HI 96734

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Michelle Fisher, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Michelle Fisher".

Michelle Fisher

Julie A. Kini
95-303 Koolua Way, Mililani, HI 96789

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

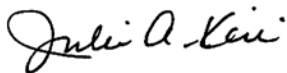
Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Julie A. Kini, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Julie A. Kini".

Julie A. Kini

Hiroyuki Koida
98-1451 Kamahao Street, #31, Pearl City, HI 96782

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Hiroyuki Koida, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am with a local Hawaii CPA firm that does tax, audit and consulting work.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read 'Hiroyuki Koida', written in dark ink.

Hiroyuki Koida

Marissa Brown
975 Maunawili Circle, Kailua, HI 96734

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

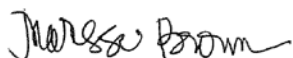
Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Marissa Brown, and I support Senate Bill No. 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink that reads "Marissa Brown". The signature is written in a cursive, flowing style.

Marissa Brown

Kristy Au
95-1043 Puulu Street, Mililani, HI 96789

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

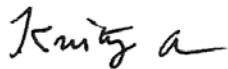
Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kristy Au, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Kristy a", with a stylized flourish at the end.

Kristy Au

Darren S. Yamamoto
45-420 Konale St., Kaneohe, HI 96744

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:


I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Darren S. Yamamoto".

Darren S. Yamamoto

Genesis Roberto
1760 S. Beretanina Street #PH1A, Honolulu, HI 96826

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Genesis Roberto. I work for a local Hawaii CPA firm that does tax, audit & consulting work.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of Senate Bill No. 543.

Respectfully Submitted,

A handwritten signature in black ink that reads "Genesis Roberto". The signature is written in a cursive, flowing style.

Genesis Roberto

Naomi Tadani
1773 A Palolo Ave., Honolulu, HI 96816

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Naomi Tadani".

Naomi Tadani

Laura Cabus
98-402 Koauka Loop, Apt. 1712, Aiea, HI 96701

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

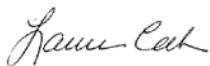
Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Laura Cabus, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Laura Cabus".

Laura Cabus

Neil Kaminaga
95-205 Hoonui Place, Mililani, HI 96789

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Neil Kaminaga, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Neil Kaminaga", with a stylized flourish at the end.

Neil Kaminaga

Joanne Martin
45-458 Nakulua Street, Kaneohe, HI 96744

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

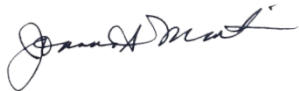
Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Joanne Martin, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in dark ink, appearing to read "Joanne Martin", written in a cursive style.

Joanne Martin

Rick Nagata
636 Lawelawe Street, Honolulu, HI 96821

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Rick Nagata, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Rick Nagata".

Rick Nagata

Charles Goodin
98-1463 Kaahumanu Street, #B, Aiea, HI 96701

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for Senate Bill 543. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Charles Goodin", with a stylized flourish at the end.

Charles Goodin

Ryan Nagata
636 Lawelawe Street, Honolulu, HI 96821

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Ryan Nagata.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan Nagata", with a stylized flourish at the end.

Ryan Nagata

Vaughn Arakaki
94-371 Kahulialii St., Mililani, HI 96789

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

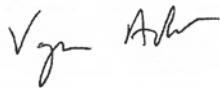
Thank you for the opportunity to testify in support of Senate Bill 543. My name is Vaughn Arakaki.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Vaughn Arakaki", written in a cursive style.

Vaughn Arakaki

Mia Saunders
546 Ilimano Street, Kailua, HI 96734

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Mia Saunders, and I support Senate Bill No. 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in cursive script that reads "Mia V. Saunders".

Mia Saunders

Neysa Park Lee
1009 Kapiolani Blvd. #3608, Honolulu, HI 96814

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Neysa Lee".

Neysa Park Lee

Sara Teraoka
1117A 20th Avenue, Honolulu, HI 96816

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

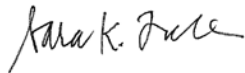
Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Sara Teraoka, and I support Senate Bill No. 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in cursive script, appearing to read "Sara Teraoka".

Sara Teraoka

Bryson Luke
3152 Hayden St., Honolulu, HI 96815

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Bryson Luke', with a stylized flourish extending to the right.

Bryson Luke

Garret Maeda
45-234 Hikiwale Place, Kaneohe, HI 96744

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,



Garret Maeda

Rommel Marzan
1441 Kaumualii St., #136E, Honolulu, HI 96817

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Rommel Marzan, CPA, and I support Senate Bill 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local Hawaii CPA firm that does tax, audit and consulting work.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,



Rommel Marzan

Jackie Ariola
5210 Likini Street #1301, Honolulu, HI 96818

Senate Committee on Commerce & Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for Senate Bill No. 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Jackie Ariola', with a large, stylized initial 'J'.

Jackie Ariola