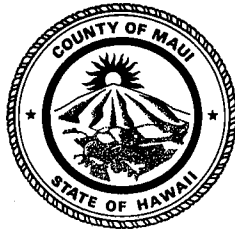


ALAN M. ARAKAWA
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OFFICE OF THE
COUNTY COUNSEL

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RECEIVED

August 14, 2018

MEMO TO: Don S. Guzman, Chair
Parks, Recreation, Energy, and Legal Affairs Committee

FROM: Moana M. Lutey, Deputy Corporation Counsel

SUBJECT: LITIGATION MATTERS - (PRL-1)
County of Maui Request for Retention of Tax Counsel

Our Department respectfully requests the opportunity to present a resolution authorizing the employment of special counsel related to representation of the County of Maui before state and federal taxation authorities.

We would like to request that this matter be taken up at the August 21, 2018 PRL Committee meeting, or as soon as possible as this matter is time sensitive.

It is anticipated that an executive session will be necessary to discuss questions and issues pertaining to the powers, duties, privileges, immunities, and liabilities of the County, the Council, and the Committee.

Should you have any questions or concerns, please do not hesitate to contact me. Thank you for your anticipated assistance with this matter.

MML:cs
Enclosures

Resolution

No. _____

AUTHORIZING THE EMPLOYMENT OF SPECIAL COUNSEL CHUN KERR LLP, A LIMITED LIABILITY LAW PARTNERSHIP, TO REPRESENT THE COUNTY OF MAUI BEFORE STATE AND FEDERAL TAXING AUTHORITIES AND IN ANTICIPATION OF RELATED LITIGATION

WHEREAS, the Council alone is authorized to retain or employ special counsel by resolution adopted by a two-thirds vote; and

WHEREAS, the Council finds that there is a real necessity to retain the firm of Chun Kerr LLP, A Limited Liability Law Partnership (the "firm"), as special counsel to represent the County of Maui before state and federal taxation authorities and in anticipation of related litigation, because of the complexity of legal issues; and

WHEREAS, the firm and the Department of the Corporation Counsel shall work as a team in this matter and take all possible steps to minimize the level of attorneys' fees and costs; and

WHEREAS, the firm's conduct in this matter shall reflect the firm's understanding that the County of Maui is a public entity that has obligations, concerns, and interests that may extend beyond those of a similarly situated private litigant; now, therefore,

BE IT RESOLVED by the Council of the County of Maui:

1. That the Council hereby authorizes the employment of the firm Chun Kerr LLP, A Limited Liability Law Partnership, as special

Resolution No. _____

counsel to represent the County of Maui before state and federal taxation authorities and in anticipation of related litigation; and

2. That the total compensation for the firm Chun Kerr LLP, A Limited Liability Law Partnership, as special counsel shall not exceed a flat fee of \$150,000; and

3. That Ray Kamikawa, Esq., shall perform the bulk of the legal services in this matter; and

4. That the compensability of costs shall be in general accord with the intent of 28 U.S.C. § 1920; and

5. That the compensable costs shall include: (1) fees for printing and witnesses; (2) fees for copies necessarily obtained for use in the case; (3) fees of the clerk and marshal; (4) fees of the court reporter for necessary transcripts; (5) docket fees; and (6) compensation of court-appointed experts and interpreters; and

6. That the non-compensable costs shall include: (1) telephone calls; (2) facsimile charges; (3) postal charges; (4) messenger charges; (5) fees for computerized legal research; (6) travel, unless justified by extraordinary or compelling circumstances; (7) investigative expenses; (8) other costs reasonably considered part of a law firm's overhead; and (9) electronic research; and

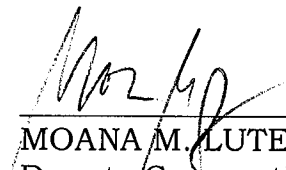
7. That in instances of travel, both inter-island and out-of-state travel must be pre-approved by the Corporation Counsel; and

8. That the expenditures of additional funds or substantial changes to the responsibilities of the parties shall require prior Council approval; and

Resolution No. _____

9. That certified copies of this resolution be transmitted to the Mayor, the Corporation Counsel, and the Director of Finance.

APPROVED AS TO FORM AND LEGALITY:



MOANA M. LUTEY
Deputy Corporation Counsel
County of Maui
LF2018-0967



CHUN KERR LLP

a Limited Liability Law Partnership



Ray K. Kamikawa : Partner

E-mail Address: rkamikawa@chunkerr.com

Areas of Practice

Mr. Kamikawa concentrates his practice in the areas of tax planning, federal and state tax controversies, business and real estate structuring and nonprofit organizations.

Education

Mr. Kamikawa received his B.A. in economics at the University of Hawaii, Manoa Campus, a Juris Doctorate degree from the George Washington University National Law Center, and a Master of Laws degree in Taxation from the Georgetown University Law Center.

Professional Activities

- **Prior Experience** – Mr. Kamikawa’s background spans more than 35 years of tax practice in the private and public sectors including the Office of the Chief Counsel of the Internal Revenue Service National Office in Washington, D.C., the San Francisco and Honolulu District Counsel Offices and the Office of the Attorney General of the State of Hawaii. Prior to joining the firm in 2000, he served as the director of the Department of Taxation, State of Hawaii (a cabinet level position), from January 1995 to August 2000. His tenure as the state tax director has given him a unique perspective on the inner workings of the Hawaii tax system and an intimate knowledge of tax legislation and programs that he has spearheaded.
- **Educator** - Mr. Kamikawa served as an Adjunct Professor at the William S. Richardson School of Law, University of Hawaii, teaching corporate and partnership taxation. In the Fall Semester of 1999, he taught “Hawaii Taxes” a three-hour credit graduate course at the College of Business, School of Accountancy, University of Hawaii.
- **Seminar Speaker** – Mr. Kamikawa is a much sought-after and frequent speaker on Hawaii state and federal income tax issues at professional and business organizations including Lorman Education Services, National Business Institute, and the Hawaii Chamber of Commerce.
- **Awards** – Mr. Kamikawa received the Hawaii Technology Trade Association Outstanding Industry Supporter 2000 award and the “U.S. Small Business Administration 2002 Financial Services Advocate of the Year-State of Hawaii” award.
- **Peer Recognition** – Mr. Kamikawa has been awarded the “AV” rating by the Martindale-Hubbell Law Directory.

- Chambers USA has awarded Mr. Kamikawa the highest “Star Individual” peer rating in the Hawaii corporate/commercial tax practice, stating that he has been described as the “star of tax.”

Memberships

Mr. Kamikawa is a member of the American and Hawaii State Bar Associations.