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FOLLOW-UP INVESTIGATION

ASSIGNMENT

On 10/14/14, at 1400 hours, a meeting was called by First Deputy Russell Suzuki at his office located at 425 Queen St. The attendees in this meeting were First Deputy Russell Suzuki; the Executive Director of the Campaign Spending Commission, Kristin Izumi-Nitao; and the general counsel for the Campaign Spending Commission, Gary Kam.

Kristin Izumi-Nitao and Gary Kam reported that House of Representative member James Kunane Tokioka; his treasurer, Ian K. Caitano; and the Friends of James Kunane Tokioka, violated various Campaign Spending laws of the State of Hawaii.

Suspect #1



Tokioka, James, Kunane name: address: ph: dob: (53)

ssn: occ:

State Representative from District 15 (8 years); (10 years) as a County Councilmember (Kauai).

also business manager for development at Oceanic

Time Warner.

educ: high school graduate

SID: no rap NCIC: No wants

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Suspect #2



Caitano, Ian Keone name: address: ph: bs: same dob: (39)ssn: occ: bookkeeper emp: edu: **BA-UofH** RAP: None NCIC: No wants

COMPLAINANT

The complainant is the:

name:

State of Hawaii, Campaign Spending Commission

Kristen Izumi-Nitao, Executive Director

address:

235 S. Beretania St., Room 300, Honolulu, HI 96813

ph:

586-0285

DATE OF OFFENSE

The date of the offenses was discovered by the Campaign Spending Commission on or about 08/05/14 after examining the Friends of James Tokioka. The violations were from 07/22/13 through 09/15/14.

SCENE

The scene of the violation is at 235 S. Beretania St. the place of recordation of all campaign finance records, the Campaign Spending Commission.

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VIOLATIONS

The following are the violations at issue:

- 1. Hawaii Revised Statutes § 11-333(a) required candidates and treasurers of candidate committees to report all contributions deposited, and expenditures made, during a preliminary, final, or supplemental reporting period.
- 2. Hawaii Administrative Rules (HAR) § 3-160-20(a), provides that a candidate or treasurer of a committee must certify that the disclosure reports are true and accurate statements of the committee's activity during the reporting period.
- 3. Under Hawaii Revised Statutes § 11-351(a), monetary contributions must be promptly deposited in a depository institution. Under Hawaii Administrative Rules § 3-160-30(b), contributions must be deposited no later than seven days after receipt by the candidate or anyone authorized by the candidate to receive contributions.

All the aforementioned violations are misdemeanors.

STATEMENT BY KRISTIN IZUMI-NITAO AND GARY KAM

Kristin Izumi-Nitao and Gary Kam presented the following information in this meeting:

- 1. They requested that the Department of the Attorney General accepts the criminal referrals of the Campaign Spending Commission and conduct a criminal investigation on House of Representative member, James Kunane Tokioka (hereinafter referred to as Tokioka). Their administrative investigation identified that Tokioka and his treasurer, lan Caitano (hereinafter referred to as Caitano), were in violations of incidents of False Name Contribution, and Fail To Timely Deposit Contribution (contribution deposited more than 7 days from receipt).
 - a. Hawaii Revised Statutes § 11-333(a) required candidates and treasurers of candidate committees to report all contributions deposited, and expenditures made, during a preliminary, final, or supplemental reporting period.
 - b. Hawaii Administrative Rules (HAR) § 3-160-20(a), provides that a candidate or treasurer of a committee must certify that the disclosure reports are true and accurate statements of the committee's activity during the reporting period.

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- c. Under Hawaii Revised Statutes § 11-351(a), monetary contributions must be promptly deposited in a depository institution. Under Hawaii Administrative Rules § 3-160-30(b), contributions must be deposited no later than seven days after receipt by the candidate or anyone authorized by the candidate to receive contributions.
- 2. Hawaii Revised Statutes § 11-411 provides that in lieu of administrative determination, the Campaign Spending Commission may refer a matter for prosecution if it believes that Tokioka recklessly, knowingly, or intentionally violated the campaign finance law. Kristin Izumi-Nitao and Gary Kam, after receiving complaints from the public about Tokioka, conducted an investigation by:
 - a. The subpoena of the bank records of the Friends of James Kunane Tokioka. They identified that Tokioka signed the deposits slips and also deposited the contributions into his campaign account.
 - b. Tokioka allowed his treasurer, Caitano, to file a zero contribution report by not giving the treasurer the contribution information. Kristin Izumi-Nitao believed that this conduct by Tokioka was, at the very least, a reckless violation of the statute that required the candidates and treasurers to report all contributions and expenditures.
 - c. Caitano also knew that that Tokioka withheld contribution information from him but decided to file a zero report just to get the report in on time. Caitano intended to amend the report later after Tokioka gave him the information. Kristin Izumi-Nitao, believed based on this, Caitano knowingly filed a false report.
- 3. They examined Tokioka's 1st Preliminary Report (1/1/14 to 6/30/14) and discovered that on 06/27/14 there was a contribution from G.A. Morris, Inc. in the amount of \$2,000.00. The following is an exhibit of their discovery:

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STATE OF HAWAII - CAMPAIGN SPENDING COMMISSION

Committee: Friends of James Kunane Tokloka Report On: 2012-2014 1st Preliminary Primary January 1 - June 30, 2014

Schedule A - Contributions Received

	Employer	Date	Amount
Name and Address	Occupation	Non-Monetary Category	Aggregate
		Non-Monetary Description	
G.A. Morris, Inc.		06/27/2014	\$2,000.00
222 S. Vineyard St., #401 Honolulu HI 96813			\$2,000.00

- a. Kristin Izumi-Nitao reviewed their campaign records and discovered that G.A. Morris, Inc. was not registered as a noncandidate committee. On 09/24/14, the Campaign Spending Commission issued a letter to G.A. Morris, Inc. informing G.A. Morris, Inc. to register as a noncandidate committee and file a report of this contribution. The deadline for them was set on 10/08/14.
- b. On 10/17/14, Kristin Izumi-Nitao called G.A. Morris, Inc. and spoke to a informing her that their 10/08/14 deadline had passed. informed Kristin Izumi-Nitao that G.A. Morris never contributes from his company, but only in a personal or individual capacity. Informed Kristin Izumi-Nitao that she had spoken to Tokioka and that Tokioka said he was going to amend his reports to reflect this. Kristin Izumi-Nitao informed that the amendment was not done.
- c. On 10/17/14, Tokioka called Kristin Izumi-Nitao and told Kristin Izumi-Nitao that he would send her a copy of the check in question. Tokioka told Kristin Izumi-Nitao that he did not know about the contribution coming from G.A. Morris if it was in G.A. Morris personal or individual capacity.
- d. On 10/17/14, Tokioka emailed Kristin Izumi-Nitao a copy of the check. The check in question was not from G.A. Morris, Inc. but was from Altria Client Services, in the amount of \$2,000.00. The check was dated 05/29/14.

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ALTRIA CLIENT SERVICES INC.
Richneed Vs. 1933

Find to Can St 1919

VOID AFTER 60 DAYS

OATE 6/19/2014

PAY

Find to Can St 1919

VOID AFTER 60 DAYS

OATE 6/19/2014

Find to Can St 1919

VOID AFTER 60 DAYS

OATE 6/19/2014

Find to Can St 1919

VOID AFTER 60 DAYS

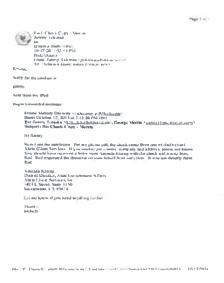
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Find Street

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CASE NAME: HRS 11-333 (a); HAR 3-160-20 (a); HRS 11-351 (a)

- e. On 10/17/14, Tokioka called Kristin Izumi-Nitao and informed her that the check was from Altria Client Services. Kristin Izumi-Nitao reported that Altria Client Services, Inc. was a G.A. Morris' client. Kristin Izumi-Nitao asked Tokioka why did he put G.A. Morris, Inc. on the report if G.A. Morris did not write the check. Tokioka told Kristin Izumi-Nitao that he and Caitano thought that the contribution had to be associated with a person. Kristin Izumi-Nitao told Tokioka that he could explain that in his e-mail.
- of G.A. Morris, Inc., which instructed him (Tokioka) to use Amanda Klump as a name associated with the Altria Client Services contribution. Kristin Izumi-Nitao determined with this new information, G.A. Morris, Inc. did not have to register with the Campaign Spending Commission as a noncandidate committee and file a report.



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g. Kristin Izumi-Nitao looked at Tokioka's 2nd Preliminary Primary Report (07/01/14 through 07/25/14) and discovered that the 07/11/14 contribution from Altria Client Services, Inc., was listed at \$2,000.00.

Refer to the following:

STATE OF HAWAII - CAMPAIGN SPENDING COMMISSION

Committee: Friends of James Kunane Tokioka Report On: 2012-2014 2nd Preliminary Primary July 1 - July 25, 2014

Schedule A - Contributions Received

	Employer	Date	Amount
Name and Address	Occupation	Non-Monetary Category	Aggregate
		Non-Monetary Description	
Altria Client Services, Inc.		07/11/2014	\$2,000.00
6601 West Broad Street			\$2,000.00
Richmond VA 23230			
Total			\$2,000.00

h. Kristin Izumi-Nitao looked at Altria Client Services Preliminary Primary Report (01/01/14 through 07/25/14) and discovered that the Altria Client Services check in the amount of \$2,000.00 was dated 05/29/14 and paid to Tokioka. Tokioka listed the receipt of this check on 07/11/14. Kristin Izumi-Nitao determined that this contribution made by Altria Client Services was a violation of Hawaii Revised Statute §11-352, False Name Contribution, in that, Tokioka initially named G.A. Morris, Inc. as the contributor and not Altria Client Services. Tokioka was also in violation of §3-160-30, Hawaii Administrative Rules for Failure to Timely Deposit Contribution. Kristin Izumi-Nitao discovered that the Altria Client Services check contributed to Tokioka was deposited more than 7 days from the receipt. Altria documented the contribution to Tokioka was made on 05/29/14 and Tokioka reported receiving the contribution on 07/11/14 (about a month and a half later).

Refer to the following:

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STATE OF HAWAII - CAMPAIGN SPENDING COMMISSION

Corporation: Altria Client Services Inc.

Report On: 2012-2014 Preliminary Primary January 1 - July 25, 2014

Schedule B1 - Contributions to Candidates

Name and Address

Date Non-Monetary Category Non-Monetary Description 05/29/2014

A

Aggregate \$2 000 00

Tokioka, James Friends of James Kunane Tokioka

4. Kristin Izumi-Nitao reported that she reviewed Tokioka's Supplemental Report (01/01/13 through 03/19/13) and discovered a contribution from G.A. Morris for \$500.00.

Refer to the following:

STATE OF HAWAII - CAMPAIGN SPENDING COMMISSION

Committee: Friends of James Kunane Tokioka

Report On: 2012-2014 Supplemental January 1 - June 30, 2013

Schedule A - Contributions Received

	Employer	Date	Amount
Name and Address	Occupation	Non-Monetary Category	Aggregate
	Non-Honetary Description		
Morris, G.A.	Consultant	03/19/2013	\$500 B0
222 South Vineyard Street, Sulta 401	Self-employed		\$500.00
Honolulu HI 96813			

5. Kristin Izumi-Nitao reported that she subpoenaed and reviewed "The Friends of James Kunane Tokioka's" campaign bank account records and did not find a check for \$500.00 issued by G.A. Morris, but instead located a \$500.00 checks issued by Altria Client Services on 10/29/13. Refer to the following:



a. The review of "The Friends of James Kunane Tokioka's" campaign bank account records identified that Tokioka signed the deposits slips and appeared to have

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made the deposits of the contributions. Tokioka allowed his treasurer to file a zero contribution report by not giving the treasurer the contribution information. The statute required candidates and treasurers to report all contributions and expenditures.

- b. When they interviewed Caitano, Caitano was aware that Tokioka had withheld contribution information from him, but Caitano still decided to file a zero report just to get the report in on time. Caitano stated that he intended to amend the report later on after the candidate gave him the information. By this conduct, Kristin Izumi-Nitao and Gary Kam believed that Caitano, in his capacity as the treasurer for the Friends of James Kunane Tokioka, knowingly filed a false report.
- 6. Kristin Izumi-Nitao reported that she reviewed Altria Client Service's Supplemental Report (07/01/13 through 12/31/13) and discovered the report dated 10/29/13 identified a contribution to Tokioka in the amount of \$500.00.

Refer to the following:



- 7. Kristin Izumi-Nitao reported that she reviewed Altria Client Service's Supplemental Report (07/01/13 through 12/31/13) and discovered an amendment on 04/25/14 which removed the \$500.00 contribution to Tokioka.
 - a. On 11/30/14, after receiving the First Hawaiian Bank records of the Friends of James K. Tokioka, I examined the monthly statement for April 2014. The statement identified on 04/15/14, there was a deposit returned in the amount of \$500.00.
- 8. Based on Kristin Izumi-Nitao observations of items nos. 7 through 10, she concluded that Tokioka and Caitano committed the following violations of:

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- Hawaii Revised Statutes §11-352, False Name Contribution for naming G.A.
 Morris, Inc. and not Altria Client Services as the contributor;
- Hawaii Administrative Rules, §3-160-30, for Failure to Timely Deposit
 Contribution. Kristin Izumi-Nitao discovered that Tokioka contribution of the
 Altria Client Services check was deposited more than 7 days from receipt;
- c. Hawaii Revised Statutes §11-357 and §11-364, Excess Contribution, in that, Altria Client Services gave Tokioka \$2,500.00 thereby exceeding the contribution limit of \$2,000.00.
- 12. Hawaii Revised Statute §11-331(a) required candidates and treasurers to certify their disclosure reports.

FAILURE TO FILE

Kristin Izumi-Nitao and Gary Kam also reported that they received written complaints from the following community members in Kauai about the conduct of James Kunane Tokioka that appeared to have violated the Campaign Finance Laws:

email complaint (anonymous); 07/17/14;
 formal complaint; 08/07/14;
 -formal complaint; 08/07/14;
 -formal complaint; 08/04/14.

These written complaints given to me had all the same summaries and appeared to have been stapled together in error. The report inferred that Tokioka failed to report campaign contributions. Kristin Izumi-Nitao and Gary Kam summarized the information from the above complaints that led them to believe that Tokioka violated the Campaign Finance laws:

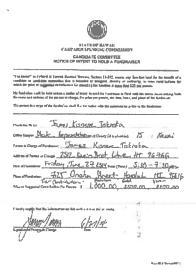
1. On 03/14/14, filed a Notice of Intent to Hold a Fundraiser on behalf of Tokioka, on 03/18/14, at the Mandalay restaurant in downtown Honolulu. The suggested contribution was \$100.00.

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c	STATE OF MAWALL AMPAIGN RESTRING COMME	154021
MODE	CARCEDATE COMMITTEE CE OF INTENT TO HOLD A FUN	DRAISER
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Signature of Publish & Carrys	Dist.	

2. On 06/27/14, Tokioka filed a Notice of Intent to Hold a Fundraiser the night of 06/27/14, at a private residence in Oahu. The suggested contribution was \$1,000.00 (platinum) \$500.00 (gold) or \$200.00 (silver).



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- 3. On 07/10/14, the Friends of James Kunane Tokioka filed their 1st Preliminary Report. They reported zero contributions and \$13,036.81 in expenditures.
- 4. On 07/17/14, e-mailed his complaint to the Campaign Spending Commission.
- 5. On 07/17/14, the Campaign Spending Commission issued subpoena duces tecum to the candidate committee's bank at First Hawaiian Bank for records from 01/01/14 to 06/30/14.
- 6. On 07/28/14, Tokioka filed an amended 1st Preliminary Primary Report reporting \$29,595.00 in contributions and \$15,776.36 in expenditures. The report was not reconciled with the bank records.
- 7. On 07/28/14, Tokioka filed a second 1st Preliminary Primary Report, reporting \$30,245.00 in contributions and \$15,776.36 in expenditures. This still did not reconcile with the bank records.
- 8. On 08/05/14, the Campaign Spending Commission received the bank records they subpoenaed from First Hawaiian Bank.
 - a. The bank records showed deposits in the amount of \$16,945.00 and expenditures of \$15,655.49. Kristin Izumi-Nitao and Gary Kam determined that Tokioka failed to report the \$16,945.00 in contributions and \$2,618.68 in expenditures in the 1st Preliminary Primary Report.
 - b. All of the contributions were deposited on 04/09/14 and 04/14/14 and the deposit slips were signed by Tokioka.
 - c. All of the contribution checks were dated on or about 03/18/14, the date of the first fundraiser at the Mandalay.

STATEMENT SUBMITTED BY JAMES KUNANE TOKIOKA

Kristin Izumi-Nitao and Gary Kam submitted a letter written by James Kunane Tokioka that was dated on 09/18/14 in response to their complaint against him:

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- 1. He was responding based upon the four complaints sent to him as well as the "untimely deposit of checks."
- 2. Concerning the first fundraiser on 03/18/14, and the second fundraiser on 06/27/14, his campaign treasurer Ian Caitano was not listed as the "Person in Charge of Fundraiser" for either event, therefore was not aware that either event was to occur.
- 3. A new campaign volunteer, who was new to "fundraisers" and its process, did catalog all contributions received for the two fundraisers, but the information was not transmitted to Caitano.
- 4. Caitano then filed the original 1st Preliminary Primary Report reporting zero contributions, not knowing that the fundraisers had taken place.
 - a. To prevent this from occurring in future, they have adjusted their SOP to include that a copy of any future Form CC-8 be transmitted to the campaign treasurer.
- Tokioka explained that once he was apprised of this, he immediately contacted Caitano and they made every effort to correct the error in a timely manner. As they were compiling the information for submission, they found that supplementary information was necessary to complete the report as specified by the Commission. Specifically, additional information needed to be obtained from a couple of donors who had contributed over one thousand dollars. On 08/29/14, once the supplementary donor information had been obtained, they submitted a revised 1st Preliminary Primary Report.
- 6. Tokioka stated that regarding the untimely deposits of checks, this was his error as he was not aware that the checks received at the fundraisers had to be deposited within seven days. He has since been advised on HAR 3-160-30B.
 - a. Furthermore, his home address serves as the campaign address, and, because his official duties necessitates his physical presence on Oahu for certain period of time, checking his mail at his home does not occur on a regular schedule. To correct this, they will be obtaining an official USPS box located on Oahu specifically for his campaign. This will allow Caitano to receive any checks mailed to the campaign directly, catalog and deposit them in a timely manner.

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7. Tokioka claimed these were errors and oversight in which he have since rectified to the best of their abilities without any knowledge or intent. He claimed that he addressed his errors, and oversight was swift, forthright and transparent.

September 19, 2014

Mr. Gary K. H. Kom State of Hawai'l Lampaign Spending Commission 235 South Beretants Street, Room 300 Honolulu, Hawal'i 96813

Re Ducket No. 15-08
In Re the Matter of James Tokioka, Ian K. Caitano,
and Friends of James Kunane Tokioka

Aloha Mr. Kam,

Thank you for this opportunity to respond and clarify any questions the Commission may have regarding recent allegations. As requested in your learn dated September 8, 2014, please accept this letter as the written response to the four (4) complaints received by the Commission, as well as the written explanation for the "entimely deposit of checks".

To reference to the first request for a written response by the loar complainants; on March 14%, 2011, my campaign submitted the first of two Form ID-Bs, Notice of Intent to Hold a Fundroiser, on the Committedon. The first fundraiser occurred on March 18%, 2014 and the second on June 27%, 2014 (both completed forms have been attached to this lather for your reference). As indicated on his "four" of both completed forms, my campaign Treasurer, Mr. Ian Caisano, is not the listed Person in Charge of Eundraisers' for either event. Consequently, Mr. Caitano, is not the listed processes, it did not gother than the second of the processes, it did not not make and its processes, it did noting all contributions received for the two fundraisers, the information was not transmitted to Mr. Caitano. Me then filed the original 3% Pretiminary Primary Report, reporting zero contributions, not knowing that the fundraisers had taken place. To prevent this from occurring in the future, we have adjusted our SOP to Include that a copy of any future Form CG-8 be transmitted to the compaign Treasurer.

Once I was apprised of this pressing matter, I immediately contacted Mr. Casano and we made away affort to correct the error In a timely manner. As we were compiling the information for submitsion, we found that supplementary information was necessary to complete the report as specified by the Commission. Specifically, additional information needed to be obtained from a couple of donors who had contributed over one thousand dollars. On August 294, 2014, once the applicamentary donor information had been obtained, we submitted a revised 14 Preliminary Primary Report.

Mr. Kain, per our telephone conventation on September 9m, 2014, you had mentioned that contributions to my campaign this cycle were noticeably larger than in previous years, as well so in comparison to other House of Representatives conditates. I do inderstand the Commission's concern regarding this motter, however, in this campaign more so than in any other, many people actively sought to participate in our campaign efforts through many avenues including donations. For this Law infinitely greated and humbled for the incredible amount of continued support our campaign has received during this election period.

Secondly, regarding the untimely deposits of checks: This was my error as I was not aware that the checks received at the fundralisers were to be deposited within seven plays. I have since been

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advised on HAR 3-160-308. Furthermore, as my home addressed also server as the compalgr's sodiests, and, because my patfield dwites necessitates my physical presence on O'alas for certain periods of lines, hecking the real lat my home does not occur on a regular schedule. Therefore, we in the precess of obtaining are official ISSES has located on O'alas specifically for the campaign. This would allow Mr. claims on receive any thicks mediant to the campaign dietrify, exclude gain disposal them in a storiety materia. Also, per our phone conversation, being that I too write used deposit them in a storiety smarter. Also, per our phone conversation, being that I too write used deposit means the property of the company of the property of the property of the company of the property of the prope

While I do not disputs that oversights and errors have been made by my tampatign this election cycle, we have since rectified these matters to she best of our abilities. Furthermore, I melatain that mone of these translates or errors was freewingly or intentionally committed by anyone on this campatign. It is my sincere hape that the clammation would agree that the actions taken by my campatign. It is my sincere hape that the clammation would agree that the actions taken by my campatign since these matters were brought to my attention have been surft. forthright; and

Thank you again for allowing me to clarify any questions the Commission may have an well as for your time and ettention to this matter. Should you have any further questions, please feel have to curract me and I will be more than hippy to discuss them with your.

Amer Kunna Tokicka

Enciosures:

Friends of James Kunane Takiska, Ferm CL-8. 03/18/2014 Priends of James Kunane Takiska, Ferm CL-8. 00/27/2014

The following are applicable sections for this investigation from the Hawaii Revised Statutes:

[§11-352] False name contributions prohibited:

- No person shall make a contribution to any candidate, candidate committee, or noncandidate committee in any name other than that of the person who owns the money, property, or service.
- b. All contributions made in the name of a person other than the owner of the money, property, or service shall escheat to the Hawaii election campaign fund.

[§11-353] Anonymous contributions prohibited.

a. Except as provided in subsection (d), no person shall make an anonymous contribution to any candidate, candidate committee, or noncandidate committee.

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- A candidate, candidate committee, or noncandidate committee shall not knowingly receive, accept, or retain an anonymous contribution, or report such contribution as an anonymous contribution, except as provided in this section.
- c. An anonymous contribution shall not be used or expended by the candidate, candidate committee, or noncandidate committee, but shall be returned to the contributor. If the contributor cannot be identified, the contribution shall escheat to the Hawaii election campaign fund.
- d. This section shall not apply to amounts that aggregate to less than \$500 that are received from ten or more persons at the same political function. The receipt of these contributions shall be disclosed in a report filed pursuant to sections 11-333 and 11-335.

[§11-412] Criminal prosecution.

- a. Any person who recklessly, knowingly, or intentionally violates any provision of this part shall be guilty of a misdemeanor.
- Any person who knowingly or intentionally falsifies any report required by this part with the intent to circumvent the law or deceive the commission or who violates section 11-352 or 11-353 shall be guilty of a class C felony. A person charged with a class C felony shall not be eligible for a deferred acceptance of guilty plea or nolo contendere plea under chapter 853.
- c. A person who is convicted under this section shall be disqualified from holding elective public office for a period of four years from the date of conviction.
- d. For purposes of prosecution for violation of this part, the offices of the attorney general and the prosecuting attorney of the respective counties shall be deemed to have concurrent jurisdiction to be exercised as follows:
 - (1) Prosecution shall commence with a written request from the commission or upon the issuance of an order of the court; provided that prosecution may commence prior to any proceeding initiated by the commission or final determination;
 - (2) In the case of statewide offices, parties, or issues, the attorney general or the prosecuting attorney for the city and county of Honolulu shall prosecute any violation; and
 - (3) In the case of all other offices, parties, or issues, the attorney general or the prosecuting attorney for the respective county shall prosecute any violation. In the commission's choice of prosecuting agency, it shall be guided by whether any conflicting interest exists between the agency and its appointive authority.

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- e. The court shall give priority to the expeditious processing of prosecutions under this section.

 (f) Prosecution for violations of this part shall not commence after five years have elapsed from the date of the violation or date of filing of the report covering the period in which the violation occurred, whichever is later.
- f. This section shall not apply to any person who, prior to the commencement of proceedings under this section, has paid or agreed to pay the fines prescribed by sections 11-340 and 11-391(b).

REQUEST FOR BANK RECORDS

On 10/27/14, at 1610 hours, I sent Kristin Izumi-Nitao an e-mail requesting that she submits the Friends of James Kunane Tokioka bank records they subpoenaed for my investigation. She stated that they would. They would be scanning the documents.

On 10/28/14, at 0942 hours, Gary Kam e-mailed me the bank records that I requested.

SUBPOENA REQUEST

On 10/28/14, at 0630 hours, I sent Supervisory Deputy Attorney General Christopher Young a subpoena to have provide a statement on her fundraiser for James Tokioka on 03/18/14.

REVIEW OF FRIENDS OF JAMES K. TOKIOKA BANK RECORDS

On 10/28/14, at 1400 hours, I reviewed the Friends of James K. Tokioka bank record. The following was identified:

account type: checking account no.: 0739 date opened: 06/03/06

type: Unicorporated Organization Account Signature Card

name: Friends of James K. Tokioka

mail add: c/o Ian K. Caitano, 1099 Alakea St. #1600, Hon. HI 96813

ph: (808) 523-8846

superceded: 11/20/07

authorized: Tokioka, James; Caitano, Ian K.

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INTERVIEWS & INTERROGATIONS SECTION

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SUBPOENA SERVED

On 10/30/14, Special Agent Mervin Asamura s	erved subpoenas upon		and First
Hawaiian Bank. On 10/30/14, at 1154 hours, subpoena. She informed me that she did not h		nfirmed that she red n.	eived the
INTERVIEW WITH			1
On 11/10/14, at 1007 hours,	arrived for her 1000	hours interview. Als	50

The following is Special Agent Terrence Kong's summary of Sakamoto's statement:

participating in the interview would be Special Agent Terrence Kong.

- 1. On November 10, 2014, 1000 hours, an interview was conducted in the Investigations
 Division's conference room, located at 465 South King Street. The attendees in this interview
 were:
 , Chief Special Agent Daniel Hanagami (CSA
 Hanagami) and Special Agent Terrence Kong. Interview commenced at 1003 hours and
 concluded at 1017 hours. Oath of Truth administered by CSA Hanagami and acknowledged by
- stated she was a Legislative Officer, with the Hawaii Credit Union League. She described her duties and responsibilities as a Lobbyist, advocating on the behalf of the Hawaii Credit Unions. was the fundraiser coordinator, for an event held on March 18th, 2014, at The Mandalay Restaurant, 1055 Alakea Street, in Honolulu. It was a joint fundraiser for State Representative James Kunane Tokioka (Tokioka), with Representative (Derek S.K.) Kawakami (Kawakami), and Senator (Ronald D.) Kochi (Kochi). The fundraiser was paid for with monies from the campaign funds of and by Tokioka.
- and Tokioka are friends and met when she used to work at the State Capitol, as a Legislative Researcher, for (former Representative) Blake Oshiro.

 Tokioka and is not from Kauai.
- 4. helped organize the fundraiser. No one solicited her to do it, she stated she usually helped Representative Tokioka with his fundraisers. could not recall how many fundraisers she organized for Tokioka, but thought it was maybe two, during this past year and maybe the year before, I could not remember.
- 5. related she did not know why he held fundraisers in Honolulu instead of Kauai. But stated they usually do during (legislative) session. When asked, "So this one, again, he didn't ask you, you just did it on your own?" She stated, "I think we planned it together. Myself, the representative (Tokioka) and it was a joint fundraiser with Representative Kawakami and Senator Kochi."

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6.	asked if he was there, him also?" replied, " how it is that the Treasurer is no	familiar who the Treasurer was, she state stated, "I don't think so." When asked, "No, I've never met lan." relate ot informed as to what type of fundraising rson who is supposed to be responsible for	"Did you plan it with d she did not know g is to take place,
7.	and get volunteers to work at the worked at the table and she the volunteers working the tables not thinks one of them we two were. Sakamoto related she	Organization entailed helping choose the function of the helping choose the helping choos	three volunteers drinks. The ney (contributions). ber who the other
8.	fundraisers, stated, " who handled those monies. Co		ated she didn't know d she did not handle know because she
9.	much cash, nor how many chec accounts for the inputting of the	e people coming in from the sign-up sheet eir names on the sign-up sheet and she thi em. stated, "The person (not n	the Treasurer t. noted inks the

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When asked, "Who totaled the monies," related she thought the Treasurer

right, as to matching the, the name of sign-ins as to how much checks come in."

probably did, but she didn't know. When brought to her attention that the Treasurer wasn't there.

fundraiser. But, stated, "I don't know." When asked, "Somebody has to take the balance,

was Amy Luke (No relations to Sylvia [Luke]).

the other two.

she ever held.

stated, "I don't know."

10.

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also affirmed she didn't remember

acknowledged this was not the first fundraiser she had or

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11.	not the Treasurer, but the perso	ducted as to the funds coming in. on in charge of the campaign fundraiser. responsibility to account for the monies	
12.	documenting that \$1,000 cash the Treasurer was not there. didn't know, even though she wasure that proceeds coming in, fi	comes down, lay down a \$1,000 cash, wheransaction? stated, "The Treast stated, "I don't know." stated,	surer." When told also related she sponsibility to make attribution
13.	don't know." When asked if To	e, Ms. Luke who gave Tokioka the money kioka was a Treasurer. stated, contribution or does it go strictly to the T	"No." When asked if
Sumn	nary		
1.	documented and sub to Hold Fundraiser form. on the behalf of the Hawaii Cred	mitted the completed Candidate Commit and Tokioka are friends and she is a dit Unions.	
2.	Representative James Kunane T Senator Ronald D. Kochi, all froi not very knowledgeable, or not	the coordinator for the campaign fundrais okioka, along with Representative Derek m Kauai. Even though she was the event forthcoming with information of the goir she didn't know much about the events	S.K. Kawakami, and coordinator, she was ng-on of the
3.	the menu and get volunteers to or handle any monies at the fur	fundraiser. Organization entailed helping work at the fundraiser. relate adraiser, other volunteers did so. As such who eventually collected the monies at t	d she did not collect

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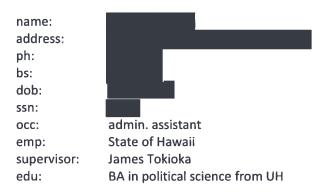
STATEMENT

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INTERVIEW WITH

On 12/12/14, at approximately 1430 hours. called and informed me that he was an administrative assistant to Representative James Tokioka. He was the person that received the check from Altria and listed it coming from G. A. Red Morris. He informed me that Representative Tokioka asked him to call me to provide a statement. The following information was obtained from



The following information was provided by

- Concerning the Altria check, on the date of the fundraiser, the check was in an envelope that had GA Morris on the outside. When he listed the check down on the report, being only the second time he worked at a fundraiser, he wrote down GA Morris from the envelope on the report that he had sent to Jimmy's treasurer, which was probably why it ended up that way.
- 2. said it was his error that the check was incorrectly listed.
- 3. I asked which fundraiser was he talking about. said it was the fundraiser in July or June that was held in Diamond Head at Onaha Street.
- 4. I asked if he recalled who gave him that envelope. said he didn't recall but it came in an envelope, because Red was out of town. He had given it to the fundraiser that day. I asked if the envelope had Red Morris on it, or the GA Red Morris Incorporated. said the envelope had GA Morris.
- 5. I asked how did it get translated to the business, G.A. Morris Incorporated. he just wrote down the name that was on the envelope. It was not from the check.
- 6. I asked what was entered into the system was it G.A. Morris Incorporated the business or G.A. Morris the person. said he didn't remember. He knew that it was printed on there, it wasn't hand-written.

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7.	I asked to confirm that he didn't take that information from the check he received, he took it from the envelope. confirmed that.
8.	I told that the question was, what made him not put the name on the check where it came from. Silva said he didn't know that. I asked where did he write down the information.
9.	I asked how many times has he helped out Representative Tokioka. said that was the second time.
10.	I asked how did he send the information to lan was it on a spreadsheet or .PDF. said .PDF.
11.	He had no ill-intent when he sent the information to Caitano.
12.	l asked how many other checks that came in and he took the information from the envelope. said most of the checks came in by hand or blank envelopes. Usually ninetynine percent of the checks come in just by hand and on the rare occasion when they did come in by envelope. said he would put the address from the envelope only because it usually corresponded to what was inside of the check. But that was not the case for the check in question.
13.	I told that there was another check Altria check. I asked if he took that check also. said yes. I asked how did that occur. said he got that from the Mandalay fundraiser. later said he did not take that check in.

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IAN CAITANO SECTION

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MESSAGE LEFT FOR IAN CAITANO

On 11/10/14, at 1210 hours, I called Ian Caitano at the number he left on the	signature card of the
account, 523-8846. The call went into voice mail. A person named	gave instructions to call
295-0685. I called the number and left a message for Ian Caitano to call me.	•

On 11/11/14, at 1030 hours, called and left me a message. She informed me that there was no lan Caitano at her number.

LETTER SENT TO IAN CAITANO

On 11/10/14, at 1330 hours, I sent out a letter to Ian Caitano at his residential address informing him that:

The State of Hawaii Campaign Spending Commission had made a criminal referral to the Department of the Attorney General Investigation Division concerning the Friends of James Kunane Tokioka. As the treasurer of the Friends of James Kunane Tokioka, he had been named as a <u>possible</u> suspect for false name contribution, failure to file timely deposit within seven days. These violations occurred during 2013 through 2014.

He was being asked to provide a statement on his behalf to resolve these allegations. This was entirely up to him. He would be afforded his Miranda rights should he decide to provide a statement. He may consult with an attorney of his choice for any decision he make concerning this correspondence. Should he consent in providing a statement, the interview would be conducted at the Investigations Division, located at 465 B-1, South King St., Honolulu, HI 96813.

He was to reply by November 20, 2014. Should he or his attorney not apply by this date, I would consider this non-response as a refusal. I could be reached at (808) 586-1081.

SUBPOENA REQUEST

On 11/10/14, at 1345 hours, I sent a subpoena request to have provide statement as to why she was receiving the Friends of James K. Tokioka's campaign mail at her address of 222 Merchant St. Suite 208.

CONTACTED BY IAN CAITANO

On 11/19/14, at 1350 hours, Ian Caitano called me from (808) 380-4960. Caitano informed me that he had received the letter I has sent to him. I explained to him that the Campaign Spending Commission identified he and James Tokioka committed campaign spending violations with at least reckless conduct in committing false name contribution and failure to file within the time limitation. I also told

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Caitano if they intentionally deceived the Campaign Spending Commission in their filings, they may be charged with a felony count of false name contribution. I informed Caitano that the process entailed me giving him his Miranda Warning and he had a right to have an attorney. He could also not give me a statement. Should he refused to provide a statement, the investigation would be forwarded to the Deputy Attorney General for charge consideration.

I told Caitano his deadline to submit to the interrogation process was tomorrow. Caitano said that he would call me back later in the day to give me his decision. He said he didn't do anything wrong.

INTERROGATION OF IAN CAITANO

On 12/01/14, at 0900 hours, Ian Caitano arrived for his scheduled interview. I escorted him to the conference room for his interrogation. Also participating in the interview were Deputy Chief Special Agent Boyd Sakai and Special Agent Terrence Kong.

I informed Caitano that before any questioning began, I would afford him his Miranda rights. I read Caitano AG Form CR-1, informing him that the violations he was under investigation were false name contribution and fail to timely deposit contributions. The violations were from 01/01/13 to 12/01/14. Caitano said he understood his rights and did not want to have an attorney present.

Caitano confirmed that no one forced him to provide this statement. He was not under any care of a physician or a psychologist. He was not under the influence of any drug or alcohol that restricted his logical manner of thinking. Caitano said he had no objections in having three interrogators who would be asking him questions. I witnessed him sign the form.

The following information was acquired about Caitano:



name: Caitano, lan Keone
address:
ph:
bs: same
dob: (39)
ssn:
occ: bookkeeper
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emp:

IKC, Services, LLC, self-employed

edu:

BA-UofH

RAP:

None

NCIC:

No wants

The following is the summary of Special Agent Terrence Kong's statement of Ian Caitano's statement.

- On December 1, 2014, at around 0900 hours, an interview was conducted in the Investigations Division's conference room, located at 465 South King Street. The attendees in this interview were: Mr. Ian K. Caitano (Caitano), Chief Special Agent Daniel Hanagami (CSA Hanagami / DH), Deputy Chief Special Agent Boyd Sakai (DSA Sakai / BS) and Special Agent Terrence Kong (SA Kong / TK). Interview commenced at 0900 hours and concluded at 0954 hours. Oath of Truth administered by CSA Hanagami and acknowledged by Caitano.
- 2. Mr. Caitano related he is a self-employed bookkeeper and owns IKC Services, LLC. Caitano also related he was not a certified public accountant, but holds a bachelor's degree in Accounting, from the University of Hawaii, at Manoa and also took online courses from Saint Leo University, based in Saint Leo, Florida. As a bookkeeper, he generally provides bookkeeping services for various types of clients and businesses.
- Caitano was introduced to Tokioka by Hawaii State Representative Sharon Har (Har). Caitano could not recall how and when he was introduced to Tokioka by Har. Caitano also handles bookkeeping duties and responsibilities for Har.
- 4. Prior to Caitano becoming Tokioka's Treasurer, around four years ago, he mentioned that a Liane Rivera (Rivera) handled the accounting duties and responsibilities for the Friends of James Kunane Tokioka. When questioned about Caitano stated, "I don't know. I'm not sure who she is." Caitano does not know why, when he took over the bookkeeping duties and responsibilities, the name and address changes did not occur. At the time, Caitano related he did request the changes, but could not account for name not being removed.
- 5. Caitano related there was no formal contract for services between Tokioka and him, only a "verbal informal and casual agreement." Caitano provides bookkeeping services to Tokioka year round, as reports are due outside the scheduled legislature session. Caitano related he is familiar with the (Campaign Spending Commission) filing requirements. Caitano did not attend or receive any formal training from the Campaign Spending Commission. Caitano stated he, "would just call the Campaign Spending Commission and ask a few questions about, ... well, in the initial thing what rules, you know, should I be aware of and, they just gave me some general rules. I looked at the Treasurer's handbook, you know, and as questions come

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up I'll give them a call." Caitano related he was never told by the Commission that it was a requirement for all treasurers to attend training. Caitano stated, "...then if there was something questionable then, then I'd give them a call for clarification, um, I thought it was sufficient, it was never said that it was required to attend (training)."

- 6. Caitano and Hawaii State Representative James K. Tokioka (Tokioka) only have a business relationship and is paid for his services per election period. Caitano related he didn't get paid for any other expenses he incurred because he "didn't really incur any out of pocket expenses." Caitano noted that regarding the business arrangement, as the bookkeeper, it entailed gathering the (campaign financial) information from him that was necessary to report, enter it into the system and submit the reports. Caitano related Tokioka was to provide the following reports, "deposit, reports of deposits, checks received, and expenses. Normally, he just emailed me or text me, what checks he wrote or, if it was an assistant would send me like a spreadsheet." Caitano related a volunteer named "total unknown last name at this time, helped with providing financial information. Caitano related he only met him once, somewhere in downtown Honolulu, and did not know where worked out of or any other personal information.
- 7. When asked, how often he would meet physically with James Tokioka, during the current election period or year, he stated, "... maybe like twice, physically and would just meet around downtown, like Starbucks or just we agreed to meet, you know, just on the street. He's, if he's downtown or Capitol he just meet me at Iolani Palace or something."
- 8. When questioned by CSA Hanagami, "...as the Treasurer, why aren't you writing the checks?" Caitano replied, "I've never had physical access to checks. ... for Sharon (Har) I do. For Sharon I write checks." When asked, "So why is it different from Mr. Tokioka?" Caitano stated, "... it was just the arrangement we had and I was a signature, signatory on the account just so if I needed to get information from the bank it would be easier. But I never had physical access to checks or not that I didn't, I never asked for checks cause usually he paid for the expenses right then and there and I'm not there. ... so if he got, you know, any expenses incurred, he would just have the checkbook, he'd write out the check."
- 9. CSA asked, "Didn't you think it would be more efficient for you as the Treasurer to be disbursing and signing checks?" Caitano replied, "... no, I mean the thought didn't occur to me that it would be more efficient, it would, it was, I believe how he would always done it, he was, he would issue the checks."
- 10. Caitano affirmed it was his expectation, whatever checks and James Tokioka's expectation, whatever checks he was to write, he was to be informed. When asked by CSA Hanagami how soon was he supposed to inform Caitano, he replied, "... it was just whenever I asked him for his expenses, list of expenses that he incurred, if I hadn't heard anything from him, or, you

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know, look at the bank statement and send me information on these checks that you wrote." When questioned by CSA Hanagami if he was aware there's a requirement in time, as to when he has to inform you, as to what was disbursed or what was deposited into the accounts. Caitano related, "... not, I didn't, I wasn't aware about the expenditures, the deposits, yes. ... my understanding was just that deposits had to be deposited within, at the time when I started it was a ten day window and now I understand it's a seven day window." When asked when he find out it's a seven day window, Caitano related, "... a few months ago, I believe, yeah, a few months ago."

- 11. Since Caitano was in charge of the account, the bookkeeping, he did not tell Tokioka, any campaign deposits coming to him had to be reported to him immediately, so he could file within seven days, notification to the Campaign Spending Commission that these deposits came in. Caitano agreed with CSA Hanagami that, as the Treasurer he was supposed know that. Sometime in 2012, Caitano contacted the Campaign Spending Commission as to what the deposit requirements were and the only thing he was told is that it had to be deposited within ten days. Because he was working for Har, Caitano related whatever applied to Har, accounting applied to James Tokioka.
- 12. When questioned by CSA Hanagami, regarding deposits, if he saw something wrong, if it's deposited in April 2013 and it's reported in January 2014, did he see a problem in that? Caitano stated, "Yes." When asked, "What is the problem?" Caitano replied, "Yeah, it was a definitely, you know, too long." When questioned by CSA Hanagami, "And who's fault is that?" Caitano related, "Well, I don't, for deposits I don't receive deposits and all the deposits are all, or the checks, all the deposits are handled by Jimmy or if somebody's helping, yeah, somebody helps Jimmy, he gives them I guess the checks he's collected." When CSA Hanagami queried, "So the responsibility is James Tokioka's then." Caitano replied, "... generally that's how he's assumed that, all the, all the deposits go directly to him or the checks go directly to him so I don't receive any checks. From contributors." Caitano related he addressed his concern to Tokioka a while ago. Oh...well over a year ago. Yeah, and I said, you know, you have to deposit these more timely." Caitano related Tokioka told him, "he would try to do that but, you know, he was just busy doing campaign or doing whatever other work he was doing. So...but he was going to make an effort to, to do that but apparently he forgot about..." Caitano also related he suggested to Tokioka that, if he's too busy and want to be in compliance, send everything to him. As soon as Tokioka get it, just send it to him or whenever you do campaign fundraising, have the checks mailed to him instead of, ... "if it's easier why don't you just send the checks to me as soon as you get them, just mail them to me or if you're here just bring them over. I had suggested that." When CSA Hanagami asked, "what was his response?" Caitano stated, "... I don't remember, this is a long, it's a long time ago, I don't remember exactly what his response was." Caitano related he discussed it with Tokioka, "maybe like three times. "

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- 14. When asked by CSA Hanagami, "And did you feel that you as the Treasurer might jeopardize yourself as being the financial manager of James Tokioka?" Caitano replied, "Yeah. I never really focused on what the impact would be down the stream to me, I was just trying to get him to get things done faster. I talked to him about it a few times ..." Caitano related most discussions with Tokioka were usually conducted by cellular telephone. Caitano also related that Tokioka did not relate who made the deposits, nor was it ever discussed who exactly took checks to the bank. Caitano noted he was never told by Tokioka to make any deposits.
- 15. When questioned by CSA Hanagami, whether he attended any of Tokioka's fundraising events, Caitano stated, "... no, I haven't." CSA Hanagami queried, "Okay, not even the one that Stefanie Sakamoto..." Caitano replied, "No." When asked if Tokioka apprised him of any fundraising coming up, especially in Honolulu, because Caitano was his money manager. Caitano responded, "No. Generally he wouldn't, inform me, oh, I'm having a fundraiser ... he would, prior I would file the fundraising notices and so those I would know because you would have to fill out the form and get him to sign it. So those I was aware of. But, the last few fundraisers he had I was not aware of." Caitano related he did not know about the fundraisers in Honolulu. Caitano related he did not get it directly after the funds, the donations, contributions were collected.
- 16. When questioned by CSA Hanagami, where the collected funds went. Caitano stated, "I'm not sure who collected the contributions at the event, or if he (Tokioka) received mail contributions around there. I'm not sure who physically received them." Caitano did not know who took them to the bank.
- 17. When asked by CSA Hanagami, about the contributions Tokioka received at home, if it was the only place it would go to? Caitano said, "I would assume so." Caitano also related nothing would go to his address. Caitano believes Tokioka uses his home (Kauai) address as the campaign address, as reported on the organizational report.
- 18. CSA Hanagami questioned Caitano about his familiarity of Altria (Client Services, Inc.), he replied, "the name is familiar, yes." CSA Hanagami further questioned if Caitano was aware that contributions were submitted under the name of Red's company and if the Campaign Spending (Commission) made him aware as to why Altria Contribution was under the name, G.A. Morris, Incorporated. Caitano stated, "No. The issue that happened there was when it was reported to me, I got both names on, there's a summary spreadsheet that I received, I had both names, the two, a \$2,000 contribution from Red Morris and a \$2,000 from Altria. And so I had entered them both. And what it, what Jim, then Jimmy had called me and said, no, provided the wrong information, it wasn't Jim, it wasn't Morris, it was Altria and just, I don't know if Morris has, you know, some relation with Altria, but it was a mistaken double entry, it wasn't intended to be represented that way." CSA Hanagami asked, when you first was informed, "How did this come about, you got a check from Altria or did you see the check

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from Altria?" Caitano related, "No, not until after, not until after it was deposited and only like a, summary spreadsheet listing the checks..." Caitano was asked by CSA Hanagami, who gave him the summary spreadsheet and Caitano replied, "I think Jimmy had, he might have emailed it to me or somebody who was helping him put together a spreadsheet, so he emailed it to me." When question what year, Caitano stated, "just this year, Altria, just this year." Caitano was not sure if multiple contributions made by Altria. CSA Hanagami apprised Caitano that contributions were made by Altria on October 29, 2013 and also on May 29, 2014, asked if Caitano remembered those two checks? Caitano replied, "... not specifically."

- 19. CSA Hanagami asked about the check, dated October 29, 2013, made payable to the Friends of James Tokioka, in the amount of \$500. Caitano related he did not see the check. Caitano stated, "Actually, wait, I don't recall if that was on the spreadsheet or if Jimmy had gotten me just the bank, just to provide the images of checks. So, if he forgot to make a copy before it's deposited, he would go to the bank and just have the bank provide copies. So, I'm not sure if that particular check was on a spreadsheet summary that one of his volunteers had made or if it was, he had gone to the bank and gotten a copy of the check." Caitano related he made the input into the campaign spending reports.
- 20. When questioned by CSA Hanagami on how the check, deposited on October 29, 2013, was entered, because both were listed under Red Morris, G.A. Morris, Incorporated, Caitano replied, "If the check says G.A. Morris, I put in G.A. Morris, if the check says Altria, I put in Altria. So I don't understand how it would be a different name. Then if I only have a summary spreadsheet, then that's all the information... [(DH) ... you would enter the name, whatever James Tokioka placed on there?] Yeah, and it was, I mean, there's no reason for me to think it was, that Jimmy would give me wrong names." CSA Hanagami related, apparently Tokioka did, because that's one of the issues the Campaign Spending (Commission) brought up. Caitano agreed.
- CSA Hanagami asked, when they looked into it and they were looking into the filing, the contribution was coming from G.A. Morris, Incorporated, then when they look further, they questioned G.A. Morris on that, they said he never makes contributions out of his company, all of his donations come from him personally. So, when they looked into it they found out it's an Altria check. Both checks. And you're saying that you never saw the check. Caitano replied, "Not, I may not have. [DH But, did you make the report...] Yes." Caitano affirmed if he had seen Altria, he would have listed it as Altria. When further questioned by CSA Hanagami, if the only way that it could have, if only James Tokioka gave you a summary stating that these checks belonged to Red Morris. Caitano stated, "Yes, cause I mean whatever names are up on here on the check, if I saw the check that's the name, I mean there's no other name. Cause until today I didn't realize that there was any real relation or maybe not, not today but I, maybe when that first came up when Jimmy had said, oh, there's a problem, there's a mistake on the recorded, cause he mentioned this, this issue." Caitano related Tokioka mentioned this

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to him maybe a month ago. Tokioka had called him and said there's an issue, there's a mistake on the report. When questioned by CSA Hanagami, when he said mistake, did he say who made that mistake? Caitano replied, "yeah, he had said when he had provided the information to whoever was putting together his spreadsheets and tracking his contributions, he had said there was probably some confusion when I provided the name to whoever put the spreadsheet together and I don't know how the spreadsheet was compiled. But I, he had said, oh, there was confusion in the information I gave as actually from Altria, it wasn't, there was no donation from G.A. Morris, so that was a, that's a mistake. So in, you know...Yeah, but based off of information that he had provided, he provided the wrong information to the person who put the spreadsheet together." CSA Hanagami clarified, "Okay, so the person who put the spreadsheet together did it accurately, it's just that James Tokioka gave..." Caitano stated, "Yeah, as far as they were aware it was, it was correct but, then that information was passed on to me and then only later Jimmy realized he, there was, there was a misunderstanding somewhere. Yeah, I don't, I don't know really what their process was or what exchange of information was or how there was confusion because it's two different names, exactly. And like, like I said if, you know, whatever it says is what it is."

- 22. CSA Hanagami questioned Caitano, "Do you think his explanation to you was rather strange?"
 He replied, "no, because I mean I just went, you know, somehow there was a mistake in communication, if there was, you know, some relationship between, you know, Morris knows somebody at Altria or whatever, I mean if it came up in conversation and the person got confused what the name was, if let's say Jimmy was dictating it or something, I mean maybe there was confusion just in the way the information was imparted but..." When I questioned Caitano, if the name of the check is Altria then that's fine but if it says Morris on it. Caitano replied, "Then it would be, if the check said G.A. Morris then it's, you know, it's from Morris."
- CSA Hanagami asked Caitano to validate as to how he worked and his relations with James Tokioka, any deposit going into the (Friends of James Kunane Tokioka) account, if he saw any copies or anything, the check being deposited into the account. Caitano stated, "generally, no, although like I had said, if Jimmy, he didn't write down, he couldn't get to the spreadsheet or something, he'd go to the bank and get, and give me copies of checks." Caitano also noted he asked Tokioka for copies of all deposited checks. Prior to this year, Caitano related that Tokioka would give him copies of checks from the bank. Tokioka would go down to the bank and get copies of the checks made. He would then provide me copies of checks. CSA Hanagami asked Caitano what changed that? He replied, "I think just this year he had gotten somebody who had volunteered to help him out and start putting together, you know, this tracking spreadsheet and just send me one spreadsheet that was easier to deal with."
- 24. CSA Hanagami moved on, concerning reports that Caitano filed with the Campaign Spending Commission. Caitano related he submitted an incomplete report in July 2014. Caitano stated that he totally had forgotten about the contributions, he hadn't received the contribution

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data, any contribution data from Tokioka. Caitano could not recall, he had forgotten about it at the time. He asked Tokioka to send him the list of contributions, then he guessed at the time, since it was the middle of campaigning, Tokioka was busy and Caitano was busy with other clients too and it just fell through the cracks. Caitano was aware that if you filed an incomplete Campaign Spending report, that's basically not filing a competent report and there are sanctions. Caitano did not notify the Campaign Spending Commission that he couldn't file it on time and didn't wait for Tokioka to give him the information. Caitano acknowledge it was a bad judgment call on his part. Caitano did notify Tokioka of the problem and he needed the contribution information as soon as possible to make the corrections. Tokioka said he was going to get it and there was a delay in getting it to me. Caitano filed and followed up with Tokioka and the Campaign Spending Commission, he called and said, it's not complete and he had said we're, I'm trying to gather the data together. The incomplete report was submitted around July 9, 2014.

25. CSA Hanagami pondered, "So when I question James Tokioka on this incomplete filing and he says, "it's not my fault, he shouldn't have filed it." How would you, rebut to that, rebuttal on that?" Caitano related, "Yeah, I probably should not have filed it. I agree that it was a bad, I made a bad decision to file it without getting the contribution (list) and just filed it late." CSA Hanagami questioned Caitano, "Okay, so you're saying the fault is yours and not his, then." Caitano replied, "I, yeah, I would say that."

Summary

- Caitano has a degree in Accounting, but is not a Certified Public Accountant. He has many clients, but Representatives Tokioka and Har are the only two politicians that Caitano provides services. Caitano started bookkeeping for Tokioka in 2008 and was introduced by Har.
- 2. Caitano provides bookkeeping services to Tokioka year round, as reports are due outside the scheduled legislature session. The relationship appears to be strictly a business arrangement of service provider and client. Tokioka provides the financial data and Caitano reviews, documents and compiles the information he receives to generate the required reports to the Campaign Spending Commission.
- Caitano concedes, as the bookkeeper and campaign Treasurer, the burden is on him to
 account for any financial transactions regarding the Friends of James Kunane Tokioka account.
 But, ultimately, he feels it's the client's responsibility to provide him the information, which
 Tokioka failed to comply with.
- 4. Caitano does not think Tokioka is doing this intentionally to defraud the Campaign Spending Commission. He feels Tokioka is just trying to get things done, as quickly as possible and some things fall through the cracks. Caitano agrees that there's certain requirements Tokioka has to

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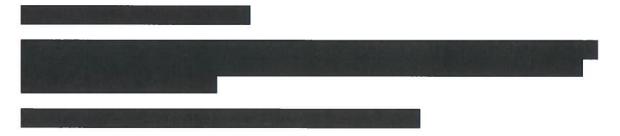
abide by as a representative and he needs to fulfill those requirements in the campaign process, i.e. filing the reports correctly and timely.

5. Caitano, to establish his credibility as a bookkeeper, accountant, should have all of the Friends of James Kunane Tokioka financial information documented, i.e. summary spreadsheet, back-up data. Caitano related he is not sure he is going to continue to be Tokioka's bookkeeper.

FOR FURTHER FACTS REFER TO TRANSCRIPT.

MESSAGE LEFT FOR IAN CAITANO

On 12/22/14, at 1050 hours, I called the Ian Caitano at 722-7142. A voice message identified him. I left a message asking him to call me if he was still willing to take a polygraph examination. I informed him that I scheduled it for 01/08/14, at 0900 hours.



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ANALYSIS OF INVESTIGATION

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ANALYSIS OF INVESTIGATION

The Campaign Spending Commission provides the Guide Book for Candidate Committee which provides basic guidance to all candidates and its treasurer. This publication is distributed by the Campaign Spending Commission. All responsible candidates and campaign treasurer would have read this guidebook. The booklet provides the following information pertaining to the Campaign Spending Commission:

- 1. The law authorizes random audits and investigations of committees.
- 2. The Commission also has enforcement authority. The Commission may issue an order affecting any person violating any laws in the Hawaii Revised Statutes, Part XIII, Campaign Finance, and may assess an administrative fine up to \$1,000 for each violation of the campaign finance law, in addition to more specific fines for the late filing of disclosure reports. The Commission's authority to assess administrative fines is set forth in HRS §§11-314, 11-340, 11-409, and 11-410.
- 3. Any person who recklessly, knowingly, or intentionally violates any provision of the campaign finance laws shall be guilty of a misdemeanor.
- 4. Any person who knowingly or intentionally falsifies any report required by the campaign finance laws with the intent to circumvent the law or deceive the Commission or who violates the anonymous contribution prohibition or false name contribution prohibition shall be guilty of a class C felony and is not eligible for a deferred acceptance of guilty or nolo contendere plea.
- 5. A person who is convicted shall be disqualified from holding elective public office for a period of four (4) years from the date of conviction.
- 6. It is therefore strongly advised to familiarize yourself with the campaign finance laws and rules, file your reports, be aware of all areas in this Guidebook that have a time sensitive deadline (see generally bolded items), respond to requests or communication from the Commission, and contact the Commission if you have any questions to avoid penalties, fines, complaints, referrals to prosecuting attorney offices, and/or court orders.

The investigation on James Tokioka and Ian Caitano could not establish any intent to deceive the Campaign Spending Commission or circumvent the law. Both Kristen Izumi-Nitao and Gary Kam agreed with this. They both agreed that Tokioka and Caitano acted with reckless conduct in their violation of campaign finance laws.

The required state of mind is reckless for violating Hawaii Revised Statutes § 11-351(a), is that monetary contributions must be promptly deposited in a depository institution; and under Hawaii Administrative Rules § 3-160-30(b), contributions must be deposited <u>no later than seven days</u> after receipt by the candidate or anyone authorized by the candidate to receive contributions is a misdemeanor, unless there was intent to deceive the Campaign Spending Commission.

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The required state of mind is reckless for violating Hawaii Revised Statutes § 11-333(a) requires candidates and treasurers of candidate committees to report all contributions deposited, and expenditures made, during a preliminary, final, or supplemental reporting period; and Hawaii Administrative Rules (HAR) § 3-160-20(a), provides that a candidate or treasurer of a committee must certify that the disclosure reports are true and accurate statements of the committee's activity during the reporting period.

Representative Tokioka and his campaign treasurer, Ian Caitano, both claimed that their failures to adhere to the campaign finance laws were "honest mistakes" and were subsequently based upon ignorance of these laws.

Both allege a defense inferring that their reasonable mistake of law should present them a defense to charge of criminality for their acts based upon a mistake of law. Tokioka and Caitano believed their "honest mistake" conduct negated a mental state and did not show proper conduct that established a material element of the crime.

Under §702-218 Ignorance or mistake as a defense. In any prosecution for an offense, it is a defense that the accused engaged in the prohibited conduct under ignorance or mistake of fact if:

- (1) The ignorance or mistake negatives the state of mind required to establish an element of the offense: or.
- (2) The law defining the offense or a law related thereto provides that the state of mind established by such ignorance or mistake constitutes a defense.

The commentaries for this section provides that, further, this section states that the logical concomitant of the requirement that to establish each element of an offense a certain state of mind with respect thereto must be proven. Thus, if a person is ignorant or mistaken as to a matter of fact or law, the person's ignorance or mistake will, in appropriate circumstances, prevent the person from having the requisite culpability with respect to the fact or law as it actually exists. For example, a person who is mistaken (either reasonably, negligently, or recklessly) as to which one of a number of similar umbrellas on a rack is the person's and who takes another's umbrella should be afforded a defense to a charge of theft predicated on either intentionally or knowingly taking the property of another. Also, a person, mistaken as to the effect of a divorce decree erroneously purporting to sever the marital ties of his wife, who marries another woman should not be convicted of bigamy if bigamy requires knowledge by the defendant of the defendant's existing marital status. A reckless mistake would afford a defense to a charge requiring intent or knowledge--but not to an offense which required only recklessness or negligence. Similarly, a negligent mistake would afford a defense to a charge predicated on intent, knowledge, or recklessness--but not to an offense based on negligence.

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The legislature in dealing with §702-218 deleted a defense based on mistake of law. The legislature said that it was "thereby avoiding a major dilemma with respect to enforcement of the provisions of this Code. The defenses of ignorance of the law afforded by §§702-218 and 220 would have been available, to a degree, under any given set of circumstances and as such would have constituted a major encumbrance to enforcement of the substance and spirit of the Code." See Conference Committee Report No. 2 (1972).

Although the legislature did not provide for a defense based on mistake of law, the State Supreme Court has recognized that, in some instances, there must exist, as a necessary corollary to the definition to certain offenses, a defense based on this type of mistake. Concerning State of Hawaii v. Marley, State v. Marley, 54 Haw. 450, 476-477, 509 P.2d 1095, 1111-1112 (1973), under reasonable mistake of law is often complete defense to charge of criminality for an act when mistake of law negatives a mental state which must be shown to establish a material element of the crime.

This section of the Code deals with ignorance or mistake of fact or law, but it is not intended to deal with the limited problem of the defense afforded a person who engaged in conduct under the mistaken belief that the conduct itself was not legally prohibited. That problem is dealt with exclusively by §702-220.

Previous Hawaii law recognized a defense based on ignorance or mistake of fact [1] or law, [2] but usually the law required that the ignorance or mistake be reasonable. [3] The Code correlates the culpability required for commission of the offense with the culpability which will deprive ignorance or mistake of effect as a defense.

But Tokioka, who is a career politician and has been governed by campaign laws for nearly two decades, should have been aware of the campaign spending laws which covered him both as a city council member in Kauai County and as a State representative. Ian Caitano, has served as a campaign treasurer prior to Tokioka's campaign treasurer to Representative Sharon Har. For the years he has served as Har campaign treasurer, he has not come under scrutiny by the Campaign Spending Commission.

It appeared that Tokioka and Caitano are taking the stance that their ignorance in the campaign finance laws should absolved them of any criminal liability. Tokioka as a long term politician had an obligation to know the campaign finance law. He is also a lawmaker. He should be aware that laws are legislated and each person in society has an obligation to understand the laws of its jurisdiction. Tokioka as a long time legislature should know that allowing ignorance of the law as a defense would discourage people from learning the law and seriously undermine the effectiveness of the legal system.

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RECKLESS CONDUCT

- 1. A person acts recklessly with respect to his conduct when he consciously disregards a substantial and unjustifiable risk that the person's conduct is of the specified nature.
- 2. A person acts recklessly with respect to attendant circumstances when he consciously disregards a substantial and unjustifiable risk that such circumstances exist.
- 3. A person acts recklessly with respect to a result of his conduct when he consciously disregards a substantial and unjustifiable risk that his conduct will cause such a result.
- 4. A risk is substantial and unjustifiable within the meaning of this section if, considering the nature and purpose of the person's conduct and the circumstances known to him, the disregard of the risk involves a gross deviation from the standard of conduct that a lawabiding person would observe in the same situation.

Commentary:

Recklessness in subsection deals not with the conscious object of conduct or the relative certainty of conduct but rather with disregard of certain probabilities.

Recklessness is the conscious disregard of a known risk. It goes without saying that the conscious disregard of every risk of harm to a protected social interest should not, in every instance, be sufficient to impose penal liability for an untoward eventuality. Precision in defining which risks the penal law will not let a defendant ignore is impossible.

Following the lead of the Model Penal Code, the Code has labeled the relevant risks as "substantial and unjustifiable" and in subsection (3)(d) states the factors which ought to be considered in determining whether the disregard of the risk should be condemned.

The Reporter to the Model Penal Code has stated the issue concisely:

The draft requires, however, that the risk thus consciously disregarded by the actor be
"substantial" and "unjustifiable"; even substantial risks may be created without recklessness
when the actor seeks to serve a proper purpose, as when a surgeon performs an operation
which he knows is very likely to be fatal but reasonably thinks the patient has no other, safer
chance. Accordingly, to aid the ultimate determination, the draft points expressly to the
factors to be weighed in judgment: the nature and degree of the risk disregarded by the
actor, the nature and purpose of his conduct and the circumstances known to him in acting.
Some principle must be articulated, however, to indicate what final judgment is demanded
after everything is weighed. There is no way to state this value judgment that does not beg

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the question in the last analysis; the point is that the jury must evaluate the conduct and determine whether it should be condemned.

In the definitions of "recklessly" and "negligently" the Code refers to the "standard of conduct" or "standard of care that a law-abiding person would observe in the same situation." The reference to the defendant's situation is not entirely clear. If the actor received a blow to the head or was blind, certainly these factors would be considered in assessing the actor's situation. On the other hand, factors such as "heredity, intelligence or temperament" could not be considered "without depriving the criterion of all of its objectivity." Further discriminations of this sort must, of necessity, be left to the courts.

BACKGROUND OF TOKIOKA

In considering this defense, it is a known fact that State Representative Tokioka is part of the House of Representative of the State of Hawaii. Representative Tokioka represents District 15, which is Kauai, areas of Wailuā Homesteads, Hanamā'ulu, Līhu'e, Puhi, Old Kōloa Town, 'Ōma'o. Representative Tokioka is a Democratic Party member of the House of Representatives and has served in that capacity since January 2007, at total of seven years. He is a lawmaker and should be cognizant of all laws passed in his capacity as a House of Representative member.

Prior to his seat as a member of the House of Representative in 2007, Tokioka was a member of the Kauai City Council from 1996, a period of 11 years prior to becoming a member of the House of Representative. He has served a period of 18 years as a government representative under the campaign spending finance laws of the Campaign Spending Commission. During this 18 years, a competent person would have understood the campaign finance laws.

In Representative Tokioka's capacity as a House member, he has served on committees such as:

- 1. <u>Committee of Agriculture</u>- The scope of this committee address those programs relating to the Department of Agriculture, agriculture and aquaculture, crop and livestock production, agricultural parks, and invasive species;
- Economic Development & Business- The scope of this committee address those programs relating to private sector job creation, public-private business or investment partnerships or ventures, new industry development, technology, planning for economic development and diversification, industrial and product promotion and financial and technical assistance to business for interstate and intrastate commerce, the State of Hawaii General Plan, and the Procurement Code;

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- 3. <u>Finance Committee</u>- The scope of this committee address those programs relating to overall State financing policies, including taxation and other revenues, cash and debt management, and statewide implementation of planning, programming, budgeting, and evaluation;
- 4. <u>Tourism</u>- The scope of this committee addresses programs relating to tourism, including the Hawaii Convention Center, Hawaii Visitors and Convention Bureau, and the Hawaii Tourism Authority;
- 5. <u>Veterans, Military, International Affairs & Culture and the Arts</u>- The scope of this committee address those programs relating to veterans and military facilities and activities; programs relating to international affairs, foreign policy issues, and international relations; and programs relating to encouraging the expression of Hawaii's multi-cultural heritage and development of all avenues of artistic endeavor including those programs relating to Hawaii Public Television and the State Foundation on Culture and the Arts.

CAITANO'S STATEMENT

Caitano stated that he had called the Campaign Spending Commission about the rules. He
was provided with the general rules and had looked at the treasurer's handbook. As questions
came up he would call the Campaign Spending Commission. If there was something
questionable he would call them and ask for clarification.

DISPOSITION

Case Closed, Referred to Criminal Justice Division.

Chief Special Agent

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CASE NAME: False Name Contribution		

FOLLOW-UP INVESTIGATION
<u>ASSIGNMENT</u>
On November 10, 2014, 1000 hours, an interview was conducted in the Investigations Division's conference room, located at 465 South King Street. The attendees in this interview were: (CSA Hanagami) and Special Agent Terrence Kong. Interview commenced at 1003 hours and concluded at 1017 hours. Oath of Truth administered by CSA Hanagami and acknowledged by
STATEMENT BY OTO
stated she was a Legislative Officer, with the Hawaii Credit Union League. She described her duties and responsibilities as a Lobbyist, advocating on the behalf of the Hawaii Credit Unions. an event held on March 18th, 2014, at The Mandalay Restaurant, 1055 Alakea Street, in Honolulu. It was a joint fundraiser for State Representative James Kunane Tokioka (Tokioka), with Representative (Derek S.K.) Kawakami (Kawakami), and Senator (Ronald D.) Kochi (Kochi). The fundraiser was paid for with monies from the campaign funds of and by Tokioka.
and Tokioka are friends and met when she used to work at the State Capitol, as a Legislative Researcher, for (former Representative) Blake Oshiro. Sakamoto never worked for Tokioka and is not from Kauai.
helped organize the fundraiser. No one solicited her to do it, she stated she usually helped Representative Tokioka with his fundraisers. could not recall how many fundraisers she organized for Tokioka, but thought it was maybe two, during this past year and maybe the year before, I could not remember.
related she did not know why he held fundraisers in Honolulu instead of Kauai. But stated they usually do during (legislative) session. When asked, "So this one, again, he didn't ask you, you just did it on your own?" She stated, "I think we planned it together. Myself, the representative (Tokioka) and it was a joint fundraiser with Representative Kawakami and Senator Kochi."
was asked if she was familiar who the Treasurer was, she stated, "lan." When asked if he was there, stated, "I don't think so." When asked, "did you plan it with him also?" replied, "No, I've never met lan." related she did not know how it is that the Treasurer is not informed as to what type of

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fundraising is to take place, because he ultimately is the person who is supposed to be responsible for receiving the contributions.
As the person who's in charge of the fundraiser, prelated her function was to just help to organize the fundraiser. Organization entailed helping choose the place and the menu and get volunteers to work at the fundraiser. also related that three volunteers worked at the table and she thought some other volunteers helped serve drinks. The volunteers working the tables made the name tags and collected the money (contributions). thinks one of them was an Amy Luke, related she, nor Tokioka selected all the volunteers, some of the volunteers came from Senator Kochi and Representative Kawakami.
When asked who the money was turned into from the other two previous Tokioka fundraisers, stated, "I didn't handle the money." related she didn't know who handled those monies. Concerning this fundraiser, related she did not handle the money and didn't know who did? When questioned about having to know because she was holding the fundraiser, stated "I don't know, I was there and I know Tokioka handled the money."
related the volunteers collected the checks or cash, but she did not know how much cash, nor how many checks were taken in. Treasurer accounts for the inputting of the people coming in from the sign up sheet. noted the people who come, write their names on the sign up sheet and she thinks the Representative (Tokioka) has them. Stated, "the person (not named) who is working at the door gave it to the Representative (Tokioka)." affirmed one of them was Amy Luke (No relations to Sylvia [Luke]).
When asked, "who totaled the monies," related she thought the Treasurer probably did, but she didn't know. When brought to her attention that the Treasurer wasn't there. related they don't, she didn't think they totaled the money there at the fundraiser. But, stated, "I don't know." When asked, "somebody has to take the balance, right, as to matching the, the name of sign-ins as to how much checks come in." stated, "I don't know." acknowledged this was not the first fundraiser she had or she ever held.
When asked if an audit was conducted as to the funds coming in. related she was not the Treasurer, but the person in charge of the campaign fundraiser. When asked, as the person in charge of, if she had a responsibility to account for the monies taking in, who comes.

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When questioned, if somebody comes down, lay down a \$1,000 cash, who's responsible for, documenting that \$1,000 cash transaction? Treasurer." When told the Treasurer was not there. also related she didn't know, even though she was heading the fundraiser, if it was her responsibility to make sure that proceeds coming in, fits (matches) as to what the campaign contribution requirements are. When asked if Tokioka ever told her as to what her requirements were, stated, "No." related Tokioka was there.
When asked if she saw him take charge of the money, asked, "No." When asked, "so who would it be, would it be, Ms. Luke who gave Tokioka the money." stated, I don't know." When asked if Tokioka was a Treasurer. stated, "No." When asked if he can receive monies from the contribution or does it go strictly to the Treasurer.
Summary
made herself out to be the figurehead for documenting and submitting the completed Candidate Committee Notice of Intent to Hold Fundraiser form. and Tokioka are friends and she is a Lobbyist, advocating on the behalf of the Hawaii Credit Unions.
portrayed herself as the coordinator for the campaign fundraiser for Hawaii State Representative James Kunane Tokioka, along with Representative Derek S.K. Kawakami, and Senator Ronald D. Kochi, all from Kauai. Even though she was the event coordinator, she was not very knowledgeable, or not forthcoming with information of the going-on of the proceedings.
helped organize the fundraiser. Organization entailed helping choose the place and the menu and get volunteers to work at the fundraiser. related she did not collect or handle any monies at the fundraiser, other volunteers did so. As such, acknowledged she didn't know who eventually collected the monies at the end of the fundraising event.

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FOLLOW-UP INVESTIGATION

<u>ASSIGNMENT</u>

On December 1, 2014, at around 0900 hours, an interview was conducted in the Investigations Division's conference room, located at 465 South King Street. The attendees in this interview were: Mr. Ian K. Caitano (Caitano), Chief Special Agent Daniel Hanagami (CSA Hanagami / DH), Deputy Chief Special Agent Boyd Sakai (DSA Sakai / BS) and Special Agent Terrence Kong (SA Kong / TK). Interview commenced at 0900 hours and concluded at 0954 hours. Oath of Truth administered by CSA Hanagami and acknowledged by Caitano.

STATEMENT BY IAN K. CAITANO

Mr. Caitano related he is a self-employed bookkeeper and owns IKC Services, LLC. Caitano also related he was not a certified public accountant, but holds a bachelor's degree in Accounting, from the University of Hawaii, at Manoa and also took online courses from Saint Leo University, based in Saint Leo, Florida. As a bookkeeper, he generally provides bookkeeping services for various types of clients and businesses.

Caitano was introduced to Tokioka by Hawaii State Representative Sharon Har (Har). Caitano could not recall how and when he was introduced to Tokioka by Har. Caitano also handles bookkeeping duties and responsibilities for Har.

Prior to Caltano becoming	Tokioka's Treasurer, around four ye	ears ago, he mentioned
that a	handled the accounting duties and	d responsibilities for the
Friends of James Kunane T	okioka. When questioned about	Caitano stated, "I
don't know. I'm not sure wh	no she is." Caitano does not know	why, when he took over
the bookkeeping duties and	responsibilities, the name and add	dress changes did not
	related he did request the changes	s, but could not account
for name not being	removed.	

Caitano related there was no formal contract for services between Tokioka and him, only a "verbal informal and casual agreement." Caitano provides bookkeeping services to Tokioka year round, as reports are due outside the scheduled legislature session. Caitano related he is familiar with the (Campaign Spending Commission) filing requirements. Caitano did not attend or receive any formal training from the Campaign Spending Commission. Caitano stated he, "would just call the Campaign Spending Commission and ask a few questions about, ... well, in the initial thing what rules, you know, should I be aware of and, they just gave me some general rules. I looked at the

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Treasurer's handbook, you know, and as questions come up I'll give them a call." Caitano related he was never told by the Commission that it was a requirement for all treasurers to attend training. Caitano stated, "...then if there was something questionable then, then I'd give them a call for clarification, um, I thought it was sufficient, it was never said that it was required to attend (training)."

Caitano and Hawaii State Representative James K. Tokioka (Tokioka) only have a business relationship and is paid for his services per election period. Caitano related he didn't get paid for any other expenses he incurred because he "didn't really incur any out of pocket expenses." Caitano noted that regarding the business arrangement, as the bookkeeper, it entailed gathering the (campaign financial) information from him that was necessary to report, enter it into the system and submit the reports. Caitano related Tokioka was to provide the following reports, "deposit, reports of deposits, checks received, and expenses. Normally, he just emailed me or text me, what checks he wrote or, if it was an assistant would send me like a spreadsheet." Caitano related a volunteer named unknown last name at this time, helped with providing financial information. Caitano related he only met him once, somewhere in downtown Honolulu, and did not know where "worked out of or any other personal information.

When asked, how often he would meet physically with James Tokioka, during the current election period or year, he stated, "... maybe like twice, physically and would just meet around downtown, like Starbucks or just we agreed to meet, you know, just on the street. He's, if he's downtown or Capitol he just meet me at Iolani Palace or something."

When questioned by CSA Hanagami, "...as the Treasurer, why aren't you writing the checks?" Caitano replied, "I've never had physical access to checks. ... for Sharon (Har) I do. For Sharon I write checks." When asked, "So why is it different from Mr. Tokioka?" Caitano stated, "... it was just the arrangement we had and I was a signature, signatory on the account just so if I needed to get information from the bank it would be easier. But I never had physical access to checks or not that I didn't, I never asked for checks cause usually he paid for the expenses right then and there and I'm not there. ... so if he got, you know, any expenses incurred, he would just have the checkbook, he'd write out the check."

CSA asked, "Didn't you think it would be more efficient for you as the Treasurer to be disbursing and signing checks?" Caitano replied, "... no, I mean the thought didn't occur to me that it would be more efficient, it would, it was, I believe how he would always done it, he was, he would issue the checks."

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Caitano affirmed it was his expectation, whatever checks and James Tokioka's expectation, whatever checks he was to write, he was to be informed. When asked by CSA Hanagami how soon was he supposed to inform Caitano, he replied, "... it was just whenever I asked him for his expenses, list of expenses that he incurred, if I hadn't heard anything from him, or, you know, look at the bank statement and send me information on these checks that you wrote." When questioned by CSA Hanagami if he was aware there's a requirement in time, as to when he has to inform you, as to what was disbursed or what was deposited into the accounts. Caitano related, "... not, I didn't, I wasn't aware about the expenditures, the deposits, yes. ... my understanding was just that deposits had to be deposited within, at the time when I started it was a ten day window and now I understand it's a seven day window." When asked when he find out it's a seven day window, Caitano related, "... a few months ago, I believe, yeah, a few months ago."

Since Caitano was in charge of the account, the bookkeeping, he did not tell Tokioka, any campaign deposits coming to him had to be reported to him immediately, so he could file within seven days, notification to the Campaign Spending Commission that these deposits came in. Caitano agreed with CSA Hanagami that, as the Treasurer he was supposed know that. Sometime in 2012, Caitano contacted the Campaign Spending Commission as to what the deposit requirements were and the only thing he was told is that it had to be deposited within ten days. Because he was working for Har, Caitano related whatever applied to Har, accounting applied to James Tokioka.

When questioned by CSA Hanagami, regarding deposits, if he saw something wrong, if it's deposited in April 2013 and it's reported in January 2014, did he see a problem in that? Caitano stated, "Yes." When asked, "What is the problem?" Caitano replied, "Yeah, it was a definitely, you know, too long." When questioned by CSA Hanagami, "And who's fault is that?" Caitano related, "Well, I don't, for deposits I don't receive deposits and all the deposits are all, or the checks, all the deposits are handled by Jimmy or if somebody's helping, yeah, somebody helps Jimmy, he gives them I guess the checks he's collected." When CSA Hanagami queried, "So the responsibility is James Tokioka's then." Caitano replied, "... generally that's how he's assumed that, all the, all the deposits go directly to him or the checks go directly to him so I don't receive any checks. From contributors." Caitano related he addressed his concern to Tokioka a while ago. Oh...well over a year ago. Yeah, and I said, you know, you have to deposit these more timely." Caitano related Tokioka told him, "he would try to do that but, you know, he was just busy doing campaign or doing whatever other work he was doing. So...but he was going to make an effort to, to do that but apparently he forgot about..." Caitano also related he suggested to Tokioka that, if he's too busy and want to be in compliance, send everything to him. As soon as Tokioka get it, just send it to him or whenever you do campaign fundraising, have the checks mailed to him instead

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of, ... "if it's easier why don't you just send the checks to me as soon as you get them, just mail them to me or if you're here just bring them over. I had suggested that." When CSA Hanagami asked, "what was his response?" Caitano stated, "... I don't remember, this is a long, it's a long time ago, I don't remember exactly what his response was." Caitano related he discussed it with Tokioka, "maybe like three times."

When asked by CSA Hanagami, "And did you feel that you as the Treasurer might jeopardize yourself as being the financial manager of James Tokioka?" Caitano replied, "Yeah. I never really focused on what the impact would be down the stream to me, I was just trying to get him to get things done faster. I talked to him about it a few times ..." Caitano related most discussions with Tokioka were usually conducted by cellular telephone. Caitano also related that Tokioka did not relate who made the deposits, nor was it ever discussed who exactly took checks to the bank. Caitano noted he was never told by Tokioka to make any deposits.

When questioned by CSA Hanagami, whether he attended any of Tokioka's fundraising events, Caitano stated, "... no, I haven't." CSA Hanagami queried, "Okay, not even the one that Stefanie Sakamoto..." Caitano replied, "No." When asked if Tokioka apprised him of any fundraising coming up, especially in Honolulu, because Caitano was his money manager. Caitano responded, "No. Generally he wouldn't, inform me, oh, I'm having a fundraiser ... he would, prior I would file the fundraising notices and so those I would know because you would have to fill out the form and get him to sign it. So those I was aware of. But, the last few fundraisers he had I was not aware of." Caitano related he did not know about the fundraisers in Honolulu. Caitano related he did not get it directly after the funds, the donations, contributions were collected.

When questioned by CSA Hanagami, where the collected funds went. Caitano stated, "I'm not sure who collected the contributions at the event, or if he (Tokioka) received mail contributions around there. I'm not sure who physically received them." Caitano did not know who took them to the bank.

When asked by CSA Hanagami, about the contributions Tokioka received at home, if it was the only place it would go to? Caitano said, "I would assume so." Caitano also related nothing would go to his address. Caitano believes Tokioka uses his home (Kauai) address as the campaign address, as reported on the organizational report.

CSA Hanagami questioned Caitano about his familiarity of Altria (Client Services, Inc.), he replied, "the name is familiar, yes." CSA Hanagami further questioned if Caitano was aware that contributions were submitted under the name of Red's company and if the Campaign Spending (Commission) made him aware as to why Altria Contribution was under the name, G.A. Morris, Incorporated. Caitano stated, "No. The issue that

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happened there was when it was reported to me, I got both names on, there's a summary spreadsheet that I received, I had both names, the two, a \$2,000 contribution from Red Morris and a \$2,000 from Altria. And so I had entered them both. And what it, what Jim, then Jimmy had called me and said, no, provided the wrong information, it wasn't Jim, it wasn't Morris, it was Altria and just, I don't know if Morris has, you know, some relation with Altria, but it was a mistaken double entry, it wasn't intended to be represented that way." CSA Hanagami asked, when you first was informed, "How did this come about, you got a check from Altria or did you see the check from Altria?" Caitano related, "No, not until after, not until after it was deposited and only like a, summary spreadsheet listing the checks..." Caitano was asked by CSA Hanagami, who gave him the summary spreadsheet and Caitano replied, "I think Jimmy had, he might have emailed it to me or somebody who was helping him put together a spreadsheet, so he emailed it to me." When question what year, Caitano stated, "just this year, Altria, just this year." Caitano was not sure if multiple contributions made by Altria. CSA Hanagami apprised Caitano that contributions were made by Altria on October 29, 2013 and also on May 29, 2014, asked if Caitano remembered those two checks? Caitano replied, "... not specifically."

CSA Hanagami asked about the check, dated October 29, 2013, made payable to the Friends of James Tokioka, in the amount of \$500. Caitano related he did not see the check. Caitano stated, "Actually, wait, I don't recall if that was on the spreadsheet or if Jimmy had gotten me just the bank, just to provide the images of checks. So, if he forgot to make a copy before it's deposited, he would go to the bank and just have the bank provide copies. So, I'm not sure if that particular check was on a spreadsheet summary that one of his volunteers had made or if it was, he had gone to the bank and gotten a copy of the check." Caitano related he made the input into the campaign spending reports.

When questioned by CSA Hanagami on how the check, deposited on October 29, 2013, was entered, because both were listed under Red Morris, G.A. Morris, Incorporated, Caitano replied, "If the check says G.A. Morris, I put in G.A. Morris, if the check says Altria, I put in Altria. So I don't understand how it would be a different name. Then if I only have a summary spreadsheet, then that's all the information... [(DH) ... you would enter the name, whatever James Tokioka placed on there?] Yeah, and it was, I mean, there's no reason for me to think it was, that Jimmy would give me wrong names." CSA Hanagami related, apparently Tokioka did, because that's one of the issues the Campaign Spending (Commission) brought up. Caitano agreed.

CSA Hanagami asked, when they looked into it and they were looking into the filing, the contribution was coming from G.A. Morris, Incorporated, then when they look further, they questioned G.A. Morris on that, they said he never makes contributions out of his

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company, all of his donations come from him personally. So, when they looked into it they found out it's an Altria check. Both checks. And you're saying that you never saw the check. Caitano replied, "Not, I may not have. [DH But, did you make the report...] Yes." Caitano affirmed if he had seen Altria, he would have listed it as Altria. When further questioned by CSA Hanagami, if the only way that it could have, if only James Tokioka gave you a summary stating that these checks belonged to Red Morris. Caitano stated, "Yes, cause I mean whatever names are up on here on the check, if I saw the check that's the name, I mean there's no other name. Cause until today I didn't realize that there was any real relation or maybe not, not today but I, maybe when that first came up when Jimmy had said, oh, there's a problem, there's a mistake on the recorded, cause he mentioned this, this issue." Caitano related Tokioka mentioned this to him maybe a month ago. Tokioka had called him and said there's an issue, there's a mistake on the report. When questioned by CSA Hanagami, when he said mistake, did he say who made that mistake? Caitano replied, "yeah, he had said when he had provided the information to whoever was putting together his spreadsheets and tracking his contributions, he had said there was probably some confusion when I provided the name to whoever put the spreadsheet together and I don't know how the spreadsheet was compiled. But I, he had said, oh, there was confusion in the information I gave as actually from Altria, it wasn't, there was no donation from G.A. Morris, so that was a, that's a mistake. So in, you know...Yeah, but based off of information that he had provided, he provided the wrong information to the person who put the spreadsheet together." CSA Hanagami clarified, "Okay, so the person who put the spreadsheet together did it accurately, it's just that James Tokioka gave..." Caitano stated, "Yeah, as far as they were aware it was, it was correct but, then that information was passed on to me and then only later Jimmy realized he, there was, there was a misunderstanding somewhere. Yeah, I don't, I don't know really what their process was or what exchange of information was or how there was confusion because it's two different names, exactly. And like, like I said if, you know, whatever it says is what it is."

CSA Hanagami questioned Caitano, "Do you think his explanation to you was rather strange?" He replied, "no, because I mean I just went, you know, somehow there was a mistake in communication, if there was, you know, some relationship between, you know, Morris knows somebody at Altria or whatever, I mean if it came up in conversation and the person got confused what the name was, if let's say Jimmy was dictating it or something, I mean maybe there was confusion just in the way the information was imparted but..." When I questioned Caitano, if the name of the check is Altria then that's fine but if it says Morris on it. Caitano replied, "Then it would be, if the check said G.A. Morris then it's, you know, it's from Morris."

CSA Hanagami asked Caitano to validate as to how he worked and his relations with James Tokioka, any deposit going into the (Friends of James Kunane Tokioka) account,

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if he saw any copies or anything, the check being deposited into the account. Caitano stated, "generally, no, although like I had said, if Jimmy, he didn't write down, he couldn't get to the spreadsheet or something, he'd go to the bank and get, and give me copies of checks." Caitano also noted he asked Tokioka for copies of all deposited checks. Prior to this year, Caitano related that Tokioka would give him copies of checks from the bank. Tokioka would go down to the bank and get copies of the checks made. He would then provide me copies of checks. CSA Hanagami asked Caitano what changed that? He replied, "I think just this year he had gotten somebody who had volunteered to help him out and start putting together, you know, this tracking spreadsheet and just send me one spreadsheet that was easier to deal with."

CSA Hanagami moved on, concerning reports that Caitano filed with the Campaign Spending Commission. Caitano related he submitted an incomplete report in July 2014. Caitano stated that he totally had forgotten about the contributions, he hadn't received the contribution data, any contribution data from Tokioka. Caitano could not recall, he had forgotten about it at the time. He asked Tokioka to send him the list of contributions, then he guessed at the time, since it was the middle of campaigning, Tokioka was busy and Caitano was busy with other clients too and it just fell through the cracks. Caitano was aware that if you filed an incomplete Campaign Spending report. that's basically not filing a competent report and there are sanctions. Caitano did not notify the Campaign Spending Commission that he couldn't file it on time and didn't wait for Tokioka to give him the information. Caitano acknowledge it was a bad judgment call on his part. Caitano did notify Tokioka of the problem and he needed the contribution information as soon as possible to make the corrections. Tokioka said he was going to get it and there was a delay in getting it to me. Caitano filed and followed up with Tokioka and the Campaign Spending Commission, he called and said, it's not complete and he had said we're, I'm trying to gather the data together. The incomplete report was submitted around July 9, 2014.

CSA Hanagami pondered, "So when I question James Tokioka on this incomplete filing and he says, "it's not my fault, he shouldn't have filed it." How would you, rebut to that, rebuttal on that?" Caitano related, "Yeah, I probably should not have filed it. I agree that it was a bad, I made a bad decision to file it without getting the contribution (list) and just filed it late." CSA Hanagami questioned Caitano, "Okay, so you're saying the fault is yours and not his, then." Caitano replied, "I, yeah, I would say that."

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Summary

Caitano has a degree in Accounting, but is not a Certified Public Accountant. He has many clients, but Representatives Tokioka and Har are the only two politicians that Caitano provides services. Caitano started bookkeeping for Tokioka in 2008 and was introduced by Har.

Caitano provides bookkeeping services to Tokioka year round, as reports are due outside the scheduled legislature session. The relationship appears to be strictly a business arrangement of service provider and client. Tokioka provides the financial data and Caitano reviews, documents and compiles the information he receives to generate the required reports to the Campaigm Spending Commission.

Caitano concedes, as the bookkeeper and campaign Treasurer, the burden is on him to account for any financial transactions regarding the Friends of James Kunane Tokioka account. But, ultimately, he feels it's the client's responsibility to provide him the information, which Tokioka failed to comply with.

Caitano does not think Tokioka is doing this intentionally to defraud the Campaign Spending Commission. He feels Tokioka is just trying to get things done, as quickly as possible and some things fall through the cracks. Caitano agrees that there's certain requirements Tokioka has to abide by as a representative and he needs to fulfill those requirements in the campaign process, i.e. filing the reports correctly and timely.

Caitano, to establish his credibility as a bookkeeper, accountant, should have all of the Friends of James Kunane Tokioka financial information documented, i.e. summary spreadsheet, back-up data. Caitano related he is not sure he is going to continue to be Tokioka's bookkeeper.

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FOLLOW-UP REPORT

ASSIGNMENT

I am currently assigned as a Special Agent to the Investigation Section of the Attorney General's Office. On November 13, 2014 I was assigned to serve a subpoena to 222 Merchant Street Suite 208, Honolulu, Hawaii 96813.

ADDRESS CHECKED

On November 13, 2014, at 1230 hours, I checked the address at 222 Merchant St. Suite 208 is located on the second floor and when checking the office there was no one there. While at the office I made a phone call which was listed on the subpoena. When making the call, the office phone rang which confirmed that the phone number on the subpoena belong to Suite 208. I at this time left my number requesting a return call.

On November 13, 2014, at 1500 hours, I received a phone call from related that there is no one by the name of at his office.

LICENSE CHECK / LEXUS-NEXUS

A driver's license check and LEXUS-NEXUS inquiry was made and revealed the following on

For facts of inquiry refer to attached.

OFFICIAL USE ONLY INVESTIGATION DIVISION

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On November 14, 2014, at 0900 hours, I spoke to via the telephone and inquired if she is familiar with the friends of James K. Tokioka.

She related that way back when she was the treasurer of the Friends of James Tokioka. She went on to say that she is no longer the treasurer and has no affiliation with the Friends of James Tokioka.

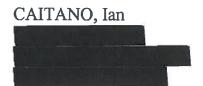
222 Merchant Street Suite 208

Phone: 808 532-2826

On November 14, 2014, at 0900 hours I spoke to via the telephone.

I informed him that records indicate that mail was being sent to his office that was addressed to I informed him that the mail were bank records for the Friends of James Tokioka.

He related that his office was being sub-leased to Ian Caitano and he believes that he would be the individual that was receiving the mail.



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CAITANO, Ian Continued . . .

On November 14, 2014 at 0930 hours, I contacted Mr. Caitano via the telephone.

I informed Mr. Caitano that I was attempting to serve a subpoena on a who was the former treasurer of the Friends of James Tokioka.

He related that he is the present treasurer for the Friends of James Tokioka. He also stated he believes that he was notified by the post office that an attempt was made to deliver a certified mail to him. He went on to say that he would go to the post office to receive the mail.

I informed Mr. Caitano that the mail was sent to him from Chief Special Agent Daniel Hanagami. I at this time read the letter (refer to attached letter) to him and informed him that should he have any questions he could contact Chief Special Agent Daniel Hanagami at 808 586-1081.

DISPOSITION

Pending Further Investigation

Mervin Asamura Special Agent

November 17, 2014

#27 AG 00 hours

0800 hours

OFFICIAL USE ONLY INVESTIGATION DIVISION

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Account Comments:	
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SIGNING AUTHORITY OF UNINCORPORATED ORGANIZ	ATIONS
To: FIRST HAWAIIAN BANK The undersigned hereby certify that they are the duly elected or appointed President and Secreta other side of this card, that pursuant to the articles, bylaws, and applicable resolutions of such organization and in its name, to sign bank checks and drafts for the withdrawal of flunds drawn of depository of such organization, to sign bank checks and drafts for the withdrawal of such organization, to sign, or otherwise make, requests and receipts for the withdrawal of drafts, notes, and other paper payable to or by such organization, to waive protest of any check, note, indoesed by or to the order of such organization has by appropriate action of its governing body authorized the Bank; and that such organization has by appropriate action of its governing body authorized the B	nization and its governing body, say s(are) authorized, on behalf of such rat Hawailan Bank (the "Bank") as a f funds, to indorse and accept checks, bill, or other item made, drawa, or the account(s) of such organization in
all instruments and requests signed or made in accordance with the aforementioned authorization even the of the person signing the same, or tendered in payment of his individual obligation or for deposit to cashing, without any obligation on the part of the Bank to inquire as to the circumstances of issuance, use or application of the proceeds thereof. This certification and the authorization embodied the circumstances to its alteration or revocation has been given to and received by the Bank and until the Bank had a receipt. The Bank thill be fully protected in relying on this certification and shall be andemnified a demands, expenses this, or damage resulting from any such reliance.	his personal account, or tendered for
Strong 2512 Manie St Address unus Hi 16166	Secretary)
FOR BANK USE ONLY Special Instructions: (Maximum 149 Positions) Type instructions below; abbreviate where possible.	-

BUSINESS CHECKING

FRIENDS OF JAMES K TOKIOKA CARE OF 1 222 MERCHAWI ST SUITE 208 HONOLULU HI 96813

030

Page 1 of Statement Period: January 01, 2014 thru January 31, 2014

CHECKSTORAGE

Account#



Direct Inquiries or Report Errors to: First Hawaiian Bank LIHUE BRANCH

4423 RICE STREET LIHUE HI 96766 Phone: (808) 245-4024

It is important to examine your statement and report any discrepancies promptly. You must report any error involving electronic fund transfers for personal accounts within 60 days. For any other item, you will lose any claim against us for unauthorized signatures or alterations (and any claims for subsequent unauthorized signatures or alterations by the same wrongdoer) that you do not report within 30 days after the first statement showing that item is made available.

SUMMARY - BUSINESS CHECKING

Account # 0739

Balance at Beginning of this Statement Period on 01/01/2014
Plus: Deposits and Other Credits Totaling

Less: Checks and Other Debits/Withdrawals Totaling

74.99

36,578.23 .00

Balance at End of this Statement Period on 01/31/2014

36,503.24

For this Statement Period:

Average Balance Minimum Balance

36,562.75 S

36,508.24

CHECKS PAID

Date

Check #

Amount

01/29/14

1042

60.00

024141170D

094007473D

ACCOUNT ACTIVITY - OTHER DEBITS

Posting

Date

Transaction Description

Debit

01/02/14

FHB ONLINE FEE

9.99

01/31/14

MONTHLY FEE - (JAN) Paper + eStatement Fee

5.00

BUSINESS CHECKING

FRIENDS OF JAMES K TOKIOKA CARE OF 222 MERCHANT ST SUITE 208 HONOLULU HI 96813

Acct. # 0739

Statement Period: January 01, 2014 thru January 31, 2014

	BALANCE

Posting Date	Account Balance	Posting Date	Account Balance
12/31/13 01/02/14	36,578.23 36,568.24	01/29/14 01/31/14	36,508.24 36,503.24

BUSINESS CHECKING

FRIENDS OF JAMES K TOKIOKA CARE OF 222 MERCHANT ST SUITE 208 HONOLULU HI 96813

030

Page 1 of Statement Period: February 01, 2014 thru February 28, 2014

CHECKSTORAGE

Account# 0739

Direct Inquiries or Report Errors to: First Hawaiian Bank LIHUE BRANCH

4423 RICE STREET LIHUE HI 96766 Phone: (808) 245-4024

It is important to examine your statement and report any discrepancies promptly. You must report any error involving electronic fund transfers for personal accounts within 60 days. For any other item, you will lose any claim against us for unauthorized signatures or alterations (and any claims for subsequent unauthorized signatures or alterations by the same wrongdoer) that you do not report within 30 days after the first statement showing that item is made available.

				_	
SUMMARY	- BUSINESS CHECKING	Ac	ccount #	0739	
Plus: [at Beginning of this Statem Deposits and Other Credits To Checks and Other Debits/Witho	otaling		4 \$ + -	36,503.24 .00 14.99
Balance	at End of this Statement Per	riod on 02,	/28/2014	\$	36,488.25
For this	Statement Period:				
	rage Balance imum Balance	\$ \$	36,493.96 36,493.25		
CCOUNT AC	CTIVITY - OTHER DEBITS				
Posting Date	Transaction Description				Debit
2/03/14	FHB ONLINE FEE				9.99
2/28/14	MONTHLY FEE - (FEB) Paper + eStatement Fee				5.00

094003586D

DAILY ACCOUNT BALANCE

Posting Posting Account Balance Date Date Account Balance 01/31/14 36,503.24 02/28/14 36,488.25 02/03/14 36,493.25

BUSINESS CHECKING

FRIENDS OF JAMES K TOKIOKA CARE OF 222 MERCHANT ST SUITE 208 HONOLULU HI 96813

030

Page 1 of Statement Period: March 01, 2014 thru March 31, 2014

CHECKSTORAGE

Account#



Direct Inquiries or Report Errors to:

First Hawaiian Bank LIHUE BRANCH 4423 RICE STREET LIHUE HI 96766 Phone: (808) 245-4024

It is important to examine your statement and report any discrepancies promptly. You must report any error involving electronic fund transfers for personal accounts within 60 days. For any other item, you will lose any claim against us for unauthorized signatures or alterations (and any claims for subsequent unauthorized signatures or alterations by the same wrongdoer) that you do not report within 30 days after the first statement showing that item is made available.

TURN YOUR BUSINESS PURCHASES INTO REWARDS WITH A FIRST HAWAIIAN BANK BUSINESS CREDIT CARD! VISIT FHB.COM OR ANY BRANCH TODAY TO LEARN MORE ABOUT OUR BUSINESS CREDIT CARDS AND CURRENT PROMOTIONS.

SUMMARY	_	BUSTNESS	CHECKING

Account #



Balance at Beginning of this Statement Period on 03/01/2014 36,488.25 Plus: Deposits and Other Credits Totaling
Less: Checks and Other Debits/Withdrawals Totaling .00

1,618.24

Balance at End of this Statement Period on 03/31/2014

34,870.01

For this Statement Period:

Average Balance Minimum Balance

35,920.44

34,875.01

CHECKS PAID

Date	Check #	Amount	Date	Check #	Amount
03/06/14 03/19/14	1047 1048	130.00 603.25	03/25/14	1049	870.00

020372380D 021666540D

025977240D

BUSINESS CHECKING

FRIENDS OF JAMES K TOKIOKA CARE OF 222 MERCHANT ST SUITE 208 HONOLULU HI 96813

Acct. # 0739

Page 2 of 2 Statement Period: March 01, 2014 thru March 31, 2014

ACCOUNT AC	CTIVITY - OTHER DEBITS			
Posting Date	Transaction Description		Debit	
03/03/14	FHB ONLINE FEE		9.99	09400438
03/31/14	MONTHLY FEE - (MAR) Paper + eStatement Fee		5.00	
DAILY ACCO	DUNT BALANCE			
Posting Date	Account Balance	Posting Date	Account Balance	
02/28/14 03/03/14 03/06/14	36, 488.25 36, 478.26 36, 348.26	03/19/14 03/25/14 03/31/14	35,745.01 34,875.01 34,870.01	

BUSINESS CHECKING

FRIENDS OF JAMES K TOKIOKA 222 MERCHANT ST SUITE 208 HONOLULU HI 96813

030

Page 1 of Statement Period: April 01, 2014 thru April 30, 2014

CHECKSTORAGE

Account# 0739

Direct Inquiries or Report Errors to: First Hawaiian Bank LIHUE BRANCH

4423 RICE STREET LIHUE HI 96766

Phone: (808) 245-4024

It is important to examine your statement and report any discrepancies promptly. You must report any error involving electronic fund transfers for personal accounts within 60 days. For any other item, you will lose any claim against us for unauthorized signatures or alterations (and any claims for subsequent unauthorized signatures or alterations by the same wrongdoer) that you do not report within 30 days after the first statement showing that item is made available.

IF YOU THINK SAVING FOR RETIREMENT IS HARD, TRY RETIRING WITHOUT SAVINGS. ASK FOR A FREE FINANCIAL CHECKUP AT ANY BRANCH.

SUMMARY - BUSINESS CHECKING

Account # 0739

Balance at Beginning of this Statement Period on 04/01/2014 Plus: Deposits and Other Credits Totaling Less: Checks and Other Debits/Withdrawals Totaling

16,945.00 1,036.99

34,870.01

Balance at End of this Statement Period on 04/30/2014

50,778.02

For this Statement Period:

Average Balance Minimum Balance

46,160.28 34,860.02

CHECKS PAID

Date	Check #	Amount	Date	Check #	Amount
04/09/14 04/23/14	1046 1051 *	100.00	04/28/14	1052	215.00

511785920D 515197670D 022252760D

^{*} Indicates break in check sequence

BUSINESS CHECKING

FRIENDS OF JAMES K TOKIOKA CARE OF 222 MERCHANT ST SUITE 208 HONOLULU HI 96813

Acct. # 0739

Page 2 of 2 Statement Period: April 01, 2014 thru April 30, 2014

ACCOUNT AC	CTIVITY - OTHER DEBITS			
Posting Date	Transaction Description		Debit	
04/01/14	FHB ONLINE FEE MONTHLY FEE - (APR)		9.99	094005617D
04/15/14	Deposit Item Returned RETURN ITEM CHARGEBACK DEBIT		500.00	009057236D
04/15/14	Dep Item Ret Fee RETURN DEPOSITED CHECK FEE		7.00	009057236D
04/30/14	Paper + eStatement Fee		5.00	
ACCOUNT AC	CTIVITY - CREDITS			
Posting Date	Transaction Description		Credit	
04/09/14 04/09/14 04/09/14 04/09/14 04/14/14 04/14/14	Deposit Deposit Deposit Deposit Deposit Deposit Deposit Deposit		1,975.00 2,250.00 3,200.00 5,275.00 645.00 1,000.00 2,600.00	512133660D 512133280D 512133470D 512133090D 515112320D 515112490D 515112360D
DAILY ACC	DUNT BALANCE			
Posting Date	Account Balance	Posting Date	Account Balance	
03/31/14 04/01/14 04/09/14 04/14/14	34,870.01 34,860.02 47,460.02 51,705.02	04/15/14 04/23/14 04/28/14 04/30/14	51,198.02 50,998.02 50,783.02 50,778.02	

BUSINESS CHECKING

FRIENDS OF JAMES K TOKIOKA CARE OF 222 MERCHANT ST SUITE 208 HONOLULU HI 96813

030

Page 1 of Statement Period: May 01, 2014 thru May 31, 2014

CHECKSTORAGE

Account# 0739

Direct Inquiries or Report Errors to:

First Hawaiian Bank LIHUE BRANCH 4423 RICE STREET LIHUE HI 96766 Phone: (808) 245-4024 It is important to examine your statement and report any discrepancies promptly. You must report any error involving electronic fund transfers for personal accounts within 60 days. For any other item, you will lose any claim against us for unauthorized signatures or alterations (and any claims for subsequent unauthorized signatures or alterations by the same wrongdoer) that you do not report within 30 days after the first statement showing that item is made available.

GET FAST, RELIABLE CREDIT CARD PROCESSING BACKED BY LOCAL SERVICE, SAME DAY DEPOSITS AND ON-SITE INSTALLATION AND TRAINING. CALL 844-3174 ON OAHU AND 1-800-336-0542 FROM THE NEIGHBOR ISLANDS.

VARMMID	-	PERMITSING	CHECKING

Account # 0739

Balance at Beginning of this Statement Period on 05/01/2014 \$
Plus: Deposits and Other Credits Totaling + 50,778.02 6,785.77 Less: Checks and Other Debits/Withdrawals Totaling Balance at End of this Statement Period on 05/31/2014 43,992.25

For this Statement Period:

Average Balance Minimum Balance

47,566.33 43,997.25

CHECKS PAID

05/19/14 1043 4,682.26 05/16/14 1054 67.71 05/23/14 1044 258.31 05/22/14 1055 112.50 05/05/14 1050 * 100.00 05/13/14 1056 1,000.00 05/01/14 1053 * 200.00 05/15/14 1057 350.00	

510721290D 025984020D 514933740D 514069640D 020380370D 024266310D 518405640D 518939800D

^{*} Indicates break in check sequence

BUSINESS CHECKING

FRIENDS OF JAMES K TOKIOKA CARE OF 222 MERCHANT ST SUITE 208 HONOLULU HI 96813

Acct. # 0739

Page 2 of 2 Statement Period: May 01, 2014 thru May 31, 2014

_				
ACCOUNT A	CTIVITY - OTHER DEBITS			
Posting Date	Transaction Description		Debit	
05/01/14	FHB ONLINE FEE		9.99	094006227D
05/30/14	MONTHLY FEE - (MAY) Paper + eStatement Fee		5.00	
DAILY ACC	OUNT BALANCE			
Posting Date	Account Balance	Posting Date	Account Balance	
04/30/14 05/01/14 05/05/14 05/13/14 05/15/14	50,778.02 50,568.03 50,468.03 49,468.03 49,118.03	05/16/14 05/19/14 05/22/14 05/23/14 05/30/14	49,050.32 44,368.06 44,255.56 43,997.25 43,992.25	

BUSINESS CHECKING

FRIENDS OF JAMES K TOKIOKA CARE OF 222 MERCHANT ST SUITE 208 HONOLULU HI 96813

030

Page 1 of Statement Period: June 01, 2014 thru June 30, 2014

CHECKSTORAGE

Account# 0739

Direct Inquiries or Report Errors to:

First Hawaiian Bank LIHUE BRANCH 4423 RICE STREET LIHUE HI 96766 Phone: (808) 245-4024 It is important to examine your statement and report any discrepancies promptly. You must report any error involving electronic fund transfers for personal accounts within 60 days. For any other item, you will lose any claim against us for unauthorized signatures or alterations (and any claims for subsequent unauthorized signatures or alterations by the same wrongdoer) that you do not report within 30 days after the first statement showing that item is made available.

GET FAST, RELIABLE CREDIT CARD PROCESSING BACKED BY LOCAL SERVICE, SAME DAY DEPOSITS AND ON-SITE INSTALLATION AND TRAINING. CALL 844-3174 ON OAHU AND 1-800-336-0542 FROM THE NEIGHBOR ISLANDS.

SUMMARY -	BUSINESS	CHECKING
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Account #

Balance at Beginning of this Statement Period on 06/01/2014 43,992.25 Plus: Deposits and Other Credits Totaling Less: Checks and Other Debits/Withdrawals Totaling 6,124.51

Balance at End of this Statement Period on 06/30/2014

37,867.74

For this Statement Period:

Average Balance Minimum Balance

41,487.13 37,872.74

CHECKS PAID

Date	Check #	Amount	Date	Check #	Amount	
06/10/14 06/13/14 06/25/14 06/23/14 06/19/14	101 103 * 104 105 106	252.28 601.15 125.00 1,510.41 1,039.06	06/23/14 06/25/14 06/27/14 06/03/14	107 108 109 1045 *	1,513.53 150.00 218.76 678.03	022729670D 516412160D 510077860D 022882380D 023185970D 510388600D 515867790D 025712500D 020672420D

^{*} Indicates break in check sequence

BUSINESS CHECKING

FRIENDS OF JAMES K TOKIOKA CARE OF 222 MERCHANT ST SUITE 208 HONOLULU HI 96813

Acct. # 0739

Statement Period: June 01, 2014 thru June 30, 2014

ACCOUNT AC	CTIVITY - OTHER DEBITS			
Posting				
Date	Transaction Description		Debit	
06/02/14	FHB ONLINE FEE MONTHLY FEE - (JUN)		9.99	0940045420
06/04/14	Check Order Fee HARLAND CLARKE CHK ORDERS 060414 FRIENDS OF JAMES K TO 025 14153013940		21.30	0000146590
06/30/14	Paper + eStatement Fee		5.00	
DAILY ACC	DUNT BALANCE			
Posting Date	Account Balance	Posting Date	Account Balance	
05/31/14 06/02/14 06/03/14 06/04/14 06/10/14 06/13/14	43,992.25 43,982.26 43,304.23 43,282.93 43,030.65 42,429.50	06/19/14 06/23/14 06/25/14 06/27/14 06/30/14	41,390.44 38,366.50 38,091.50 37,872.74 37,867.74	