

A decorative pattern of stylized, dark blue leaves is scattered across the right side and bottom of the cover. The leaves vary in size and orientation, creating a sense of organic growth and movement.

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# HNW

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USA: Hawaii

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**2019**

## How lawyers are ranked

Every year we carry out thousands of in-depth interviews with clients in order to assess the reputations and expertise of business lawyers worldwide. The qualities we look for (and which determine

rankings) include technical legal ability, professional conduct, client service, commercial awareness/astuteness, diligence, commitment, and other qualities most valued by the client.

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## PRIVATE WEALTH LAW Hawaii

Private Wealth Law
Hawaii
Leading Firms
<b>Band 1</b>
Cades Schutte LLP
Goodsill Anderson Quinn & Stifel LLP
<b>Band 2</b>
Carlsmith Ball LLP
Starn O'Toole Marcus & Fisher
Leading Individuals
<b>Band 1</b>
Griswold Rhonda Cades Schutte LLP
Lee Judy Yuriko Goodsill Anderson Quinn & Stifel LLP
Okada Ray Goodsill Anderson Quinn & Stifel LLP
Smith Douglas C. Damon Key Leong A (ORL) ◇
Taylor Carroll S Taylor, Leong & Chee (ORL) ◇
<b>Band 2</b>
Brown Trevor A. Starn O'Toole Marcus & Fisher*
Grimes Joanne Lo Carlsmith Ball LLP
Makuakane Scott Est8Planning Counsel (ORL) ◇
Miyasaki Joy Carlsmith Ball LLP
Oda Harry Carlsmith Ball LLP
* Indicates individual with profile.
◇ (ORL) = Other Ranked Lawyer.
Alphabetical within each band. Band 1 is highest.

### Band 1

#### Cades Schutte LLP

Cades Schutte is a full-service firm with a well-established private client practice. It regularly handles trust and estate management, charities work, wealth preservation and contentious probate.

"Cades Schutte is a firm with a strong trusts and estates practice," says one source. Another describes it as "a strong player" in the Hawaiian market.

#### Key contact:

**Rhonda Griswold** has an excellent reputation for handling contentious and non-contentious trusts and estates matters. "I like her and she is very good – she is knowledgeable, fair and thorough. She has a very even temperament and is focused on the end goal," says one source. Another comments: "When she walks into probate court, she is immediately recog-

nised as an expert who can be relied on. She stands out head and shoulders above everyone else. She is recommended." Griswold is chair of the trust and estate department at the firm.

#### Goodsill Anderson Quinn & Stifel LLP

Goodsill Anderson Quinn & Stifel is a respected full-service firm which is regularly sought out for its expertise in trusts and estates matters. The team handles domestic and international estate planning and assists clients with trust and probate administration. Members of the group also represent clients in trusts and estate disputes and fiduciary litigation.

"Their probate section is strong, a very solid trusts and estates team," states a source who also says that the firm has a "pre-eminent group."

#### Notable practitioners

**Judy Yuriko Lee** handles contentious and non-contentious trusts and estates matters. She has a particular depth of expertise in estate planning. "She has a great reputation in the community, especially for estate planning," observes a local attorney.

**Ray Okada** "is a go-to player. Ray is extremely sharp and is recognised as an authority," says a market commentator. He is highly respected for his work in estate administration, and also regularly handles wills, trusts, probate and business succession matters.

### Band 2

#### Carlsmith Ball LLP

Carlsmith Ball is "full-service, top-notch and client-oriented," according to an interviewee. The firm's tax, estate planning and pension team advises entrepreneurs and other clients with closely held business interests on estate plans, charitable giving strategies and tax matters.

#### Notable practitioners

**Joanne Lo Grimes** "in particular possesses excellent legal skills as well as strong problem-solving abilities," enthuses a source, adding:

"She adds value in every legal matter, not just in solving the problem at hand, but providing advice and strategies to avoid problems going forward." Grimes advises clients on trust administration matters and is also an expert on non-profit entities.

**Joy Miyasaki** "has great client skills and knows the work," according to a source. She focuses her practice on tax and estates planning and trust and estates administration. "She is an estate planner with a tax background," comments one market insider, adding: "She has a good reputation – she is very smart, and a good person."

**Harry Oda** "is a smart guy and really knows his stuff," comments a fellow attorney. Another interviewee notes that "he is great, timely, organised and thorough." Oda handles a wide range of matters, advising clients on corporate and commercial law as well as estate planning, probate and tax.

#### Starn O'Toole Marcus & Fisher

Starn O'Toole Marcus & Fisher is noted for its work in the private wealth sector, particularly in relation to family and closely held business matters and trusts and estate litigation.

"They are one of the best litigation firms in Hawaii," observes a market insider, adding: "They are truly a powerhouse firm and they get great results."

#### Notable practitioners

**Trevor Brown** (see p.517) "is known for his litigation work," according to a source. "He knows the trust litigation area," says another interviewee, adding: "He is a very deep thinker and good litigator. He truly digs in. Trevor is the type of guy who does not stop thinking about a case, and is creative about thinking about solutions." Brown has a broad practice that includes real estate and corporate matters, as well as trusts and estates disputes.

#### Other Ranked Lawyers

**Scott Makuakane** of Est8Planning Counsel advises clients on the full range of trust and

estate planning matters, including elder law, special needs planning and trusts and estates disputes. *"He is very good, he's a very bright lawyer and he is a competent litigator,"* says an interviewee, who adds: *"He has some out-of-the-box ideas that I have been impressed with."* Another source describes Makuakane as a "great resource" and "very, very knowledgeable," adding: *"He has competence in this area and provides solid advice. He is high on my list."* **Douglas Smith** *"has a very good reputation for estate planning,"* says a local source,

adding: *"He is very knowledgeable and he has high subject expertise."* His practice includes representing parties in trusts and estates litigation and assisting clients with premarital agreements. *"We like him a lot,"* remarks an interviewee; *"he is very technically sound and has a pleasing personality, and he is easy to work with and knowledgeable."* Smith is a director at Damon Key Leong Kupchak Hastert Attorneys At Law, A Law Corporation. **Carroll Taylor** of Taylor, Leong & Chee is *"a fine, fine lawyer,"* according to a commentator,

who adds: *"He is a great lawyer. His strength is really understanding and articulating well in writing difficult trusts and estates issues."* Taylor advises clients on estate planning and probate matters, and also represents those involved in trusts disputes. *"He is a very good litigator,"* observes an interviewee, adding: *"We all respect him. He is knowledgeable of the law and is very much a gentleman."*

## ACCOUNTANTS & TAX ADVISERS Hawaii

Accountants & Tax Advisers
Leading Firms
Accuity LLP
KMH LLP
Spire Hawaii LLP

### Accuity LLP

Accuity is a respected CPA firm in the Hawaii market and is an independent member of the Baker Tilly International network. *"I work with them, they can handle complicated issues. They are competent, creative and imaginative,"* explains a local source, who adds: *"They are my top firm that I go to."* The firm offers tax compliance assistance and advises wealthy clients of estate and gift tax matters. The team also advises on financial plans and succession strategies involving family-owned businesses. Sources are particularly impressed with the client service. *"They provide an excellent service and are very responsive – they understand the need to*

*be quick and accurate,"* says a commentator, while another states that *"they are great and responsive."*

**Key contact:**  
Kent Tsukamoto

### KMH LLP

KMH was established in 2002 as a successor to Arthur Andersen's Hawaii operation. The firm is now an independently owned member of the RSM US Alliance. The team advises affluent individuals and families on income and estate tax matters and also assists with wealth planning tax issues relating to closely held businesses.

*"They are very good,"* observes a Hawaii source, adding: *"They are smart and focus on client service."* Another interviewee says: *"They have a good reputation for creative ideas in complex matters."*

**Key contact:**  
Alan Yee, Partner

### Spire Hawaii LLP

Spire Hawaii is notable for its work with family-owned enterprises. Advisers at the firm assist individuals and families with business succession planning and advise on business exits.

*"We have a lot of contacts with them,"* says a market insider, who adds: *"They are very responsive to clients' needs and they do solid work."*

**Key contact:**  
Lucas Sayin, Partner

## PRIVATE BANKS Hawaii

Private Banks
Leading Firms
Bank of Hawaii
First Hawaiian Bank

### Bank of Hawaii

Bank of Hawaii's private banking operation is well regarded by local commentators. The bank is highlighted for its Kalai services group, which assists clients with highly sophisticated financial needs. *"They are really focused, in terms of their business model, on HNW and UHNW clients,"* says a source, who adds: *"They created a new thing called the Kalai services group. They took the 1% and developed new financial products. They are really, really pushing this area heavily and know how to service their high net worth clients."*

Sources are particularly impressed with the client service provided by the private banking

team at Bank of Hawaii. *"They emphasize client service,"* observes one interviewee, adding: *"They purposefully dedicated a lot of resources to capture customers, and high-quality service is one of the ways they do it. They are very skilled at developing and training their employees."* Another commentator says that *"they are good at issue-spotting and are very innovative in the way they provide client services."*

**Key contacts:**  
Ronald Chang, Relationship Manager – Kalai Services Group  
Bonnie Fong, Relationship Manager – Kalai Services Group  
Alice Kang, Relationship Manager – Private Banking Group  
Stephanie Asato, Private Wealth Adviser – Trust Services Group

### First Hawaiian Bank

First Hawaiian Bank *"do a great job with their private client services,"* observes a trusts and estates attorney. The bank provides wealthy clients with estate and financial planning expertise, fiduciary services and advice on investments. It can also help with insurance and philanthropic giving plans, and offers lending and deposit facilities.

*"They have a lot of resources and they really do dedicate it to this area,"* remarks a market insider, while another interviewee says: *"They come to mind. They have an extensive, full range. They do all of the leg work and take care of everything. Their trust officers are very knowledgeable."*

## WEALTH MANAGERS Hawaii

Wealth Managers
Leading Firms
Morgan Stanley
Northwestern Mutual

### Morgan Stanley

Morgan Stanley has a number of wealth advisers operating in the Hawaii market. The Hawaii Planning Group is a significant presence in the state, as is the Island Legacy Group.

A local source highlights the ability of Morgan Stanley's planning groups to work together on client matters, and adds: *"They can spot issues and tell clients to see their attorneys. They do a fair amount of training where they invite clients and professionals."*

#### Key contacts:

Leslie Hidaka, Senior Vice President – Hawaii Planning Group

Gregg Takara, Senior Vice President – The Island Legacy Group

### Northwestern Mutual

Northwestern Mutual *"has a couple of groups"* offering clients in Hawaii wealth management and financial advice. *"They are very good because they are very client-focused and try to identify issues for clients. They are very good at what they do,"* explains a source.

Interviewees are particularly impressed with Boland Financial Wealth Management & Insurance Services. The group is led by Marcus Boland. *"He has been a huge resource in using insurance products to structure matters,"* says a commentator. Boland and his team advise clients on a wide range of wealth management and estate planning matters, including financial plans, investment strategies and life insurance planning.

#### Key contact:

Marcus Boland

## Leaders' Profiles in Hawaii

### BROWN, Trevor A.

Starn O'Toole Marcus & Fisher,  
Honolulu  
808 537 6100  
tbrown@starnlaw.com

*Featured in Private Wealth Law (Hawaii)*

**Practice Areas:** Private Wealth Law, Trust Litigation, Closely Held Companies and Family Businesses, Commercial Litigation, Real Estate Litigation

**Career:** Trevor A. Brown is a Director of the firm and has over 25 years of experience in litigation, transactions, and structuring. Mr. Brown's private wealth practice focuses on client privacy, trust litigation/operations and closely held companies. His experience ranges from opacity structuring to obtaining court orders both piercing trusts and protecting trustees from beneficiary claims of mismanagement and self-dealing. Mr. Brown also represents trustees in the ongoing operation and development of real estate and various business ventures. He is recognized by Best Lawyers in America in 10 litigation and transactional categories; named Best Lawyers "Lawyer of the Year" in Honolulu in Closely Held Companies and Family Businesses Law (2019) and Mortgage Banking Foreclosure Law (2017). Mr. Brown has been selected to the Hawaii Super Lawyers list each year since 2013 and selected to the 2015 and 2018 Hawaii Super Lawyers "Top 25" list. He has been ranked by Chambers USA Guide in the practice area of Commercial Litigation since 2017. He is a Benchmark Litigation "Litigation Star". He holds Martindale-Hubbell's highest possible professional rating (AV) for skill and integrity.