

# Chambers

High Net Worth  
2020

Leading HNW Professionals  
worldwide

USA Hawaii

## 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

Private Wealth Law
Hawaii
Leading Firms
Band 1
Cades Schutte LLP
Goodsill Anderson Quinn & Stifel LLP
Band 2
Carlsmith Ball LLP
Starn O'Toole Marcus & Fisher
Leading Individuals
Band 1
Griswold Rhonda Cades Schutte LLP
Lee Judy Yuriko Goodsill Anderson Quinn & Stifel
Okada Ray Goodsill Anderson Quinn & Stifel LLP
Smith Douglas C. Damo Key Leong A (ORL) ◇
Taylor Carroll S Taylor, Leong & Chee (ORL) ◇
Band 2
Brown Trevor A. Starn O'Toole Marcus & Fisher *
Grimes Joanne Lo Carlsmith Ball LLP
Makuakane Scott Est&Planning Counsel (ORL) ◇
Miyasaki Joy Carlsmith Ball LLP
Oda Harry Carlsmith Ball LLP
Young Eric S.T The Law Offices of Eric S.T. (ORL) ◇
* Indicates individual with profile.
◇ (ORL) = Other Ranked Lawyer.
Alphabetical within each band. Band 1 is highest.

### Band 1

#### Cades Schutte LLP

Cades Schutte provides a wide range of private client services and is “a very good firm with a great reputation in Hawaii,” according to an interviewee, who adds: “They are a really solid group of attorneys and I have the utmost respect for them as a firm.”

Local market commentators regularly praise the strength of the firm’s team. “It is a very good firm and I hold them in high regard – they have a good bench and will have highly regarded partners as well as a bench of talented up-and-comers,” observes a source. Another interviewee states: “They have many attorneys who can handle various aspects of law for high net worth clients. They have significant presence in this area and many look upon

them as a leading firm in Hawaii.”

#### Notable practitioners

**Rhonda Griswold** remains a leading name at the Hawaii trusts and estates Bar. “She is a leader and excellent lawyer. She is very knowledgeable and experienced, and she is great at the client management side as well,” remarks a local source. Her wide range of skills in this area is acknowledged, with an attorney stating that “she is a perennial leader in the trusts and estates field and also a strong litigator.”

#### Goodsill Anderson Quinn & Stifel LLP

Goodsill Anderson Quinn & Stifel is described by an interviewee as “a go-to firm for trust and estate matters who have a great reputation in Hawaii.” The firm handles the full spectrum of trust, estate and tax planning matters, and a market observer says that “they should be right there at the top as they are a premier firm.”

An industry insider highlights the firm’s strong client base and comments: “They act for several high net worth clients and have an excellent reputation for doing high-level work.” The firm is also praised for having “a very vibrant practice” and recognised as “good on both contentious and non-contentious matters.”

#### Notable practitioners

**Judy Yuriko Lee** handles all aspects of private wealth work and has an “excellent reputation.” An industry expert says that “she’s excellent,” before continuing: “She has a really high-level practice, she does great work and her documents are always flawless.”

**Ray Okada** advises on a wide range of trust and estate matters, including business successions, estate administration and fiduciary disputes. “He is a great lawyer – he is very knowledgeable, great with clients and an all-around very intelligent individual,” explains a local commentator. Another interviewee says: “He is a very strong lawyer and really knows his stuff. He is a key name in this area and has a lot of experience he can rely on.”

### Band 2

#### Carlsmith Ball LLP

Carlsmith Ball is a full-service firm which provides extensive advice in trusts and estates matters. It is described as “a very professional firm with a number of very good and knowledgeable lawyers.”

The firm advises a range of clients, including wealthy families, charitable organisations and closely-held businesses and their owners.

#### Notable practitioners

**Joanne Lo Grimes** regularly handles trust administration matters and assists not-for-profit entities. “She is a good tax lawyer and I have always seen her involved in many trusts and estate matters,” comments a market source, who continues: “I like her. She is very professional and very knowledgeable, particularly on the tax side of things.”

**Joy Miyasaki** has longstanding experience in the full spectrum of trust and estate matters “She is a very good attorney and I know her well,” says a commentator, who adds that “she is an exceptional tax attorney and very good to work with.”

**Harry Oda** provides expertise in private wealth matters, as well as in corporate and commercial law. “He is very professional and I have always had good dealings with him,” says an interviewee, adding: “He has a lot of integrity.”

#### Starn O'Toole Marcus & Fisher

Starn O'Toole Marcus & Fisher advises on an array of trust and estate matters and has in-depth experience in relation to trusts and estates litigation.

A market commentator highlights the firm’s strength in contentious matters, saying: “They are a solid group with a great bunch of attorneys. When you’re up against this firm, you know you are in for a fight.”

#### Notable practitioners

**Trevor Brown** (see p.541) is noted by interviewees for his handling of trusts and estates disputes. “He is a very creative thinker,”

observes a source, adding: “He is dogged, tireless and always wants to win, but is still very ethical and even-handed. He is truly a gentleman’s lawyer and an outstanding practitioner.” Another local commentator says that Brown is “a very smart guy, very detail-oriented” and adds: “We had good and professional dealings.”

## Other Ranked Lawyers

**Scott Makuakane** is an experienced trusts and estates attorney. “He has been doing this for years and is very good on estate planning,” according to a source. His in-depth expertise is highlighted by another interviewee, who

states: “I know he is very good and very skilled, and I will consult with him when I need an answer to a question as he is very thoughtful.”

**Douglas Smith** is a director at Damo Key Leong Kupchak Hastert Attorneys At Law. “He is in the upper echelons of lawyers in this area and has been doing this for a long time,” remarks one Hawaii-based source, who adds that “he is very experienced and very knowledgeable.” Another interviewee comments: “He is a highly experienced figure and a strong name in the legal world.”

**Carroll Taylor** is described as “an icon” who is recognised as a “very well-respected attorney.” A source comments: “He’s a strong all-around lawyer; he is good on estate planning and trust

administration as well as when handling litigation matters.” Another market insider says: “He’s an experienced estate planning attorney who pioneered the move to litigation. He has been involved in many large trust litigation matters and is very well respected.”

**Eric Young** is recognised by peers as strong name in the trust and estate market. “He is an ACTEC fellow and is active handling clients who have significant wealth,” says a fellow attorney. His experience in legislative matters is highlighted, with an industry expert noting that “he also helped draft the trust code in Hawaii.”

## Accountants & Tax Advisers

Accountants & Tax Advisers
Leading Firms
Accuity LLP
KMH LLP

### Accuity LLP

Accuity LLP is well known among sources for advising high net worth clients on tax and accounting matters relating to their trust and estate plans. “They are definitely a significant player,” says a local attorney, adding: “They handle big clients with complex interests and always do excellent work.” Another interviewee states that it is a “well-regarded team that handles lots of big estates and can handle

of complex matters.”

The firm is also appreciated for its client service. “They are fast and responsive and always stay on top of matters,” says a commentator, who adds that it is “good working with them.”

#### Key contact:

Kent Tsukamoto

### KMH LLP

KMH has a strong reputation for advising wealthy families and individuals. “I work with them regularly for big, high net worth estates,” says an interviewee, who also states: “They are very competent, very skilled and we enjoy partnering with them as an organisation.”

Another market commentator observes that the firm is “very well respected and they do a lot of work with several high net worth clients.” This “skilled group” advises clients on income and estate taxes and other tax and accounting issues arising from wealth planning. “It is a very good firm and they are very strong on complex tax and trust issues,” according to a Hawaii-based estate planner.

#### Key contact:

Alan Yee, Partner

## Private Banks

Private Banks
Leading Firms
Bank of Hawaii
First Hawaiian Bank

### Bank of Hawaii

Bank of Hawaii remains a leading presence in the state’s private banking market. It offers wealthy clients a full range of services, including financial planning and investment management expertise.

Bank of Hawaii is particularly respected among sources for its trusts offering. “They have massive infrastructure and a big bench so

they are still a market leader in the trust area,” observes an interviewee. “The team has an excellent combination of trust officers and lawyers, and handles some of the biggest and most longstanding trusts in Hawaii,” says a market commentator, adding: “They are a major name in Hawaii and have largest AUM.”

#### Key contacts:

Ronald Chang, Relationship Manager – Kālai Services Group

Stephanie Asato, Relationship Manager – Trust Services Group

May Idolor-Callangan, Relationship Manager – Private Banking Group

### First Hawaiian Bank

First Hawaiian Bank is notable for its ability to assist high net worth clients. The bank offers wealthy families and individuals credit and lending facilities and wealth management and trusts and estates expertise.

“They have vast resources and some excellent people there. They are a top Hawaiian institution and will be fully versed in all the big issues surrounding such high-value trusts,” observes an interviewee. Another source says that First Hawaiian is “very big and they have a very good group of trust officers, many of whom have legal background. They are a solid team who handle large trusts.”

## Wealth Managers

<b>Wealth Managers</b>
<b>Leading Firms</b>
Merrill Lynch
Morgan Stanley
Northwestern Mutual

### Merrill Lynch

Merrill Lynch provides a wide range of private wealth management services for high net worth clients. “They do a lot of work in this area and have many advisers who develop relationships with high net worth attorneys and have some trust specialists who do a lot of work in the community,” explains a local source.

Another industry commentator highlights a key individual at the firm, remarking that “Andrew Meade is a financial adviser who is also excellent and clients like him.”

**Key contact:**

Andrew Meade, Wealth Management Adviser  
–Kimura Meade Group

### Morgan Stanley

Morgan Stanley offers high-level advice to the Hawaii market and provides an array of services to high net worth clients. “They are a very dynamic outfit and they are a name on my list if someone wants good local investment advice,” says a local interviewee.

“I’ve had a good experience – they are well informed, sophisticated and offer a wide range of products,” states a source. The firm’s advisers provide estate and business succession planning assistance, investment advice and fiduciary services. “They have some trust specialists and put on a lot of seminars and educational presentations for the high net worth community in Hawaii,” observes a commentator.

**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 significant presence in the Hawaiian private wealth market, and the Boland Financial Wealth Management & Insurance Services is one group there which is particularly noted for its work with high net worth clients.

The firm provides a broad range of wealth management solutions and is recognised for its in-depth expertise in life insurance matters. A market commentator notes that “Marcus Boland is very good and a life insurance specialist.”

**Key contact:**

Marcus Boland, Wealth Management Adviser

## 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 Securities

Litigation (2020), 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 Hawaii Super Lawyers “Top 25” list (2015, 2018, 2019). 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 Preeminent) for skill and integrity.