

**GARY S. SUGANUMA**

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**Education:****University of the Pacific McGeorge School of Law**

Sacramento, CA, J.D. 1997

Trial Advocacy &amp; National Moot Court Seminars

European Institute on Int'l. Legal Studies, Salzburg, Austria

**University of Hawaii at Manoa**

College of Business Administration

B.B.A., Marketing 1991

**Employment:**July 2017 -  
Present**Supervising Deputy Attorney General, Tax & Charities  
Division, Department of the Attorney General**

Manage division of twenty employees, including deputy attorneys general, charities administrator, and support staff. Supervise and coordinate the provision of legal services to the Department of Taxation (the "Department") including representation in tax appeal, foreclosure, bankruptcy, and other lawsuits that are regularly filed against the Department. The division also assists the Department with legislative, rulemaking, contract, investigatory, and collection matters. The provision of these services requires the division to work closely with the Director's Office, Rules Office, and Compliance Division, including its Office Audit, Field Audit, Collections, Special Enforcement Section, and Criminal Investigations branches. The division also advises the Department's affiliated boards and commissions, including the Board of Taxation Review, Council on Revenues, and Tax Review Commission. The division is also responsible for ensuring compliance with Hawaii's charitable solicitation laws, including administration of the State's online registration system for charitable organizations and their professional solicitors and fundraising counsels that solicit contributions in Hawaii. The charities program is funded through the division's annual collection of between \$1.5M - \$1.9M in regulatory fees, fines and penalties from the more than 8,400 currently registered charities that must report and pay fees annually for the privilege of being able to conduct charitable fundraising in the State.

January 2011 -  
July 2017

**Deputy Attorney General, Education Division,  
Department of the Attorney General**

Represented the Department of Education (DOE) and Board of Education (Board) in administrative, trial court, and appellate proceedings. Handled all aspects of litigation and settlement of cases. Provided training to complex area, district, and school level personnel. Advised the Board at public meetings. Advised the DOE Merit Appeals Board in the conducting of employee grievance contested case hearings. Several notable cases handled: (1) dismissal of lawsuit brought by Representative McDermott against the State for injunctive relief related to allegations of overcrowding at Campbell High School (case remains on appeal); (2) dismissal of lawsuit by parents on Lanai claiming a constitutional right to a Hawaiian immersion program on that island (case settled after remand from Hawaii Supreme Court); and (3) successful defense of bid protest and agency appeal by Roberts Hawaii regarding school bus contracts worth tens of millions of dollars.

April 2003 -  
January 2011

**Watanabe Ing Kawashima & Komeiji LLP (nka  
Watanabe Ing LLP)**

**Associate Attorney**

Practiced primarily in the areas of commercial, construction, and foreclosure litigation. Also handled products liability, employment discrimination, and civil rights cases. Handled all aspects of litigation, including appearances in court and at arbitration, mediation, and settlement conferences. Supervised the work of junior associates and paralegals. Prepared briefs to Hawaii appellate courts, Ninth Circuit Court of Appeals, and U.S. Supreme Court.

May 2000 -  
February 2003

**Miyagi Nohr & Myhre  
Associate Attorney**

Practiced in the areas of insurance defense litigation. Handled all aspects of litigation in personal injury, motor vehicle tort, premises liability, employment, contract, civil rights, and construction/design defect cases. Prepared case evaluations and recommendations on settlement. Handled arbitration, mediation, and settlement conferences.

October 1999 -  
May 2000

**Law Clerk to the Honorable Kevin S.C. Chang  
Civil Administrative Division, First Circuit Court**

Reviewed submissions and prepared bench memoranda to assist the judge prepare for his motions, foreclosure, and probate calendars. Assisted with settlement conferences and served as courtroom bailiff during hearings.

August 1997 -  
August 1999

**Law Clerk to the Honorable Gail C. Nakatani  
Civil Motions and Civil Trial Division, First Circuit Court**

Reviewed submissions and prepared bench memoranda to assist the judge prepare for her civil motions calendar and assisted with settlement conferences and civil trials. Served as courtroom bailiff during hearings and trials.

**Bar  
Admissions:**

All Hawaii Courts, 1997  
Ninth Circuit Court of Appeals, 2004  
Supreme Court of the United States, 2007