



## Overview

Cheryl's experience in public accounting and employee benefits provides her with invaluable insight into her clients' legal issues.

Cheryl advises and counsels clients in Employee Benefits, ERISA, and Executive Compensation, including the design, establishment, maintenance, and compliance of qualified retirement plans.

Cheryl obtained her B.B.A. in accounting, with distinction, from the University of Hawai'i Shidler College of Business. She received her M.B.T. from the University of Southern California Leventhal School of Accounting, and her J.D. from the University of Southern California Gould School of Law with a Certificate in Business Law. As a law student, she served as a judicial extern to the Honorable Derrick H.M. Chan, Circuit Court of the First Circuit, State of Hawai'i. She was also the recipient of a USC Law Merit Scholarship and served as a Production Editor of the Southern California Review of Law and Social Justice.

Prior to attending law school, Cheryl worked in public accounting as both an auditor at an international firm and a tax accountant at a local firm. She was previously licensed as a CPA in Hawai'i.

## Noteworthy

## Experience

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- Advised employers with regards to compensation and retirement planning matters, deferred compensation arrangements, 401(k) and profit-sharing plans, defined benefit and cash balance plans, and ESOPs
- Drafted estate plans ranging from simple to complex to meet client needs

Kahului

- Advised clients on various state and federal tax issues relating to the estate tax, income tax, and general excise tax
- $\,\cdot\,$  Successfully drafted private letter rulings to request a determination from the Internal

# Practices & Industries

# Coronavirus Response

#### Litigation

 Contested Case & Administrative Proceedings

#### Pensions & ERISA

#### Tax

## Trusts & Estates

- Estate Planning
- Wealth Preservation & Asset Protection

Līhu'e

Waimea



Revenue Service

- Prepared tax returns for all types of business entities as well as individuals
- Prepared accounting books to bring business clients up-to-date and within compliance
- Audited various entities including non-profits, government organizations, and for-profit businesses

#### Awards

- Listed in Best Lawyers<sup>®</sup>, 2026
- Listed in Chambers and Partners, USA Guide, for Employee Benefits & Executive Compensation since 2022
- Listed in Best Lawyers® Ones to Watch, 2021

## Community Involvement

- Board of Governors, Hawaii Employers Council (2022-Present)
- Lecturer of Law at the University of Hawai'i at Manoa, Richardson School of Law, Law 550, Corporate & Partnership Tax (Spring 2016 and Spring 2017)
- Officer of the Hawaii State Bar Association Tax Section (2016-2019)

#### Credentials

## Education

- J.D. (2015), Certificate in Business Law, University of Southern California Gould School of Law
- M.B.T. (2015), University of Southern California Leventhal School of Accounting
- B.B.A. Accounting (2007), University of Hawai'i Shidler College of Business, with distinction

## Admissions

- Hawai'i State Bar (2015)
- United States District Court for the District of Hawai'i (2015)
- · Certified Public Accountant (not in public practice) (2012) (Inactive)

# Membership

- Hawaii State Bar Association (2015)
- American Bar Association (2016)
- Hawaii Estate Planning Council (2016)
- The ESOP Association, Hawai'i Chapter (2016)
- Beta Gamma Sigma International Honor Society (2014)

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# **Publications**

• "SECURE Act 2.0: An Update on Key Provisions," Cades Schutte *ke kumu* (Spring/Summer 2023) (Co-Author)

# Speaking Engagements

\* "The Basics of ERISA," Hawaii Employers Council (August 25, 2022) (Speaker)

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