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## Coronavirus (COVID-19) Information and Articles

**A**s we all now enter the third month of Coronavirus-related restrictions, Damon Key Leong Kupchak Hastert sends you our best wishes.

Although our offices and firm have remained open, much of our work is being accomplished remotely to promote the safety of our firm, our families, and our clients and visitors. Working remotely has not slowed our progress, or our work. With the cooperation of our clients, the courts, and our colleagues in the legal profession, we have adapted well. We continue to serve our clients fully and are moving cases along with few delays; we continue to provide counsel for businesses and families.

This Special Edition of our quarterly Legal Alert is devoted to addressing some of the more frequently-asked legal questions arising out of the pandemic. With articles on contract law, estate planning, immigration law, tax relief, and insurance, this issue responds to the main issues we have seen. We've also reserved space to let you know how we're doing (a small peek "behind the curtain") to assure you that we're getting the work done during these unusual and challenging times. Finally, a special story of how one of our own—Mark M. Murakami—who spent much of the past few months serving our country when the nation called.

If you have any questions that this edition does not address, please ask any of us, or email us at [info@hawaiiattorney.com](mailto:info@hawaiiattorney.com). Be well, stay healthy. Aloha!

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# Force Majeure: Contractual Relief During a Global Pandemic

By Casey T. Miyashiro



No, the Pope did not proclaim “Force Majeure!” to call for the temporary suspension of all contracts because of the coronavirus; rather, force majeure is a secular concept in contract law. Force majeure refers to a clause or provision that allows a party to be temporarily or permanently excused from performance due to events beyond that party’s control. The unprecedented rapid spread of the coronavirus and the government’s response has led to a re-evaluation of this obscure and oft forgotten concept in contracts as it may offer businesses and individuals relief from their contractual obligations as they struggle to navigate these uncertain waters. This article will cover several important key points to consider when evaluating whether your contract may allow you to declare force majeure, as well as stress the value of consulting an attorney before taking any action.

As with all contracts, the first step is to review the language of the contract. Find the force majeure clause, which is typically its own paragraph labeled “Force Majeure.” If you cannot find one, contact an attorney to review the contract for you – it may be hidden in other sections or written in complex legal language. If there is one, read the entire force majeure clause and ask yourself the following questions:

- **Does the coronavirus qualify as a force majeure event?** Force majeure clauses are selective: only the events explicitly listed in the clause can qualify as a force majeure event. Typically, this includes catastrophes such as “war,” “Acts of God,” and “disruption of the labor force,” and sometimes “pandemic” and “public health emergency.” You must be able to show that the coronavirus, or the response to it, matches at least one of the listed qualifying force majeure events.
- **Does the coronavirus actually prevent me from performing the agreement?** The coronavirus must actually be the reason that you or your business cannot perform. Take, for example, a large accounting firm that agreed before the coronavirus to provide accounting services to a business. The government’s response to the coronavirus is to require people to work from home. Assuming the firm has set up remote computer connections and all of the business’s files are online, the healthy accountants would still be able to perform accounting services to the business from their home. Thus, the coronavirus does not actually cause a delay or impossibility of performance and the accounting firm will not be able to declare force majeure to avoid performing its obligations under the contract. Ultimately, this analysis is fact-intensive and will likely require the assistance of a lawyer.
- **Delay or Termination?** Most force majeure clauses merely permit a delay in performance until the force majeure event has concluded. Sometimes, if the delay continues for a specified length of time, the contract automatically allows the other party to terminate the contract. You should be aware of the consequences and other rights that the other party may gain if you declare force majeure.

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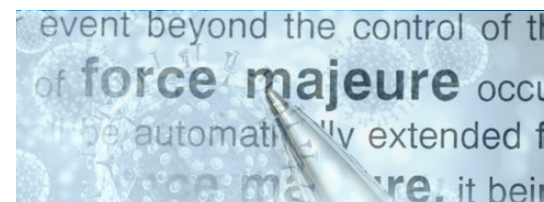
- **What degree of interference is required before performance is excused?** Force majeure clauses differ as to the degree of interference that a force majeure event must cause before a party's performance can be excused. Some clauses state that performance must be "impossible." Others use a lesser standard, allowing a party to be excused where performance is merely "hindered" or "impracticable." Depending on the standard, a party may not be excused just because performance has become more difficult or costly.
- **What are the notice requirements? Have I missed them?** As in most contracts, failing to provide timely notice may result in a waiver of rights. Accordingly, there may be deadlines to provide notice of force majeure. Read the contract to determine what form of notice is required and which event starts the clock for providing timely notice. For the coronavirus, it could be the day the World Health Organization ("WHO") declared this a pandemic, the day a Governor ordered non-essential workers to stay home, or both, depending on the force majeure event (compare "pandemic" and "disruption of the labor force"). Again, this is a fact-intensive inquiry that will likely require the assistance of a lawyer.
- **What are the consequences of declaring force majeure?** Before declaring force majeure, you should consider all potential consequences. As mentioned above, declaring force majeure may allow the other party to terminate the contract. There may also be long-term consequences: business relationships and reputations may be tarnished and the other party may initiate costly and timely litigation. Before declaring force majeure, you may want to negotiate with the other party to see if alternative or reduced performance will be acceptable. The other party may be willing to work with you and offer concessions. Generally, you should declare force majeure only as a drastic, last-step measure.

These questions are generally applicable to all contracts, including landlord-tenant contracts. Landlord-tenant contracts specify the rights and obligations between the parties such as rent, the landlord's duty to deliver the leased space to the tenant, and, for commercial contracts, the tenant's obligation to operate continuously. Landlords and tenants alike should review their contracts to determine their rights and obligations during this coronavirus situation. They should also check whether the Federal or State government has passed legislation or issued orders that offer relief or protection without having to declare force majeure. Again, it is probably best to consider other steps before declaring force majeure, while being mindful of any notice requirements.

If you are the party who is receiving a force majeure declaration, the same principles discussed above apply. You should read the contract; determine whether the coronavirus actually qualifies as a force majeure event; determine which obligations may be excused; determine if proper, timely notice has been given; and weigh the consequences of allowing the other party to declare force majeure.

As stated frequently in this article, interpreting force majeure clauses usually requires a nuanced, fact-intensive analysis that often necessitates the assistance of a legal professional. Lawyers have developed the skills necessary to read and interpret contracts, and can offer suggestions as to the potential ramifications of declaring force majeure.

**For more information on this issue, or if you are considering declaring force majeure, please contact Casey T. Miyashiro at [ctm@hawaiiilawyer.com](mailto:ctm@hawaiiilawyer.com)**





# Estate Planning & Personal Preparedness Amidst The COVID-19 Crisis

By Megan L.M. Lim and Laurel E. Pepe

**A**lthough normally the possibility of incapacity or even death may be the last thing you want to think about, the current pandemic may be bringing these issues to mind. An estate plan can provide a host of benefits, including avoiding probate, tax savings, providing for children or other dependents, security and peace of mind—both for this current time of crisis and long after this has passed.



Two documents in particular, a Trust and a Durable General Power of Attorney, can help you and your loved ones be prepared in the event you are temporarily disabled or otherwise unable to manage your own affairs. These documents allow you to appoint someone to act on your behalf in different scenarios, as described below.

## Creating and Maintaining a Current Estate Plan

If you already have an estate plan, this may be a good time to review it and ensure that it is up to date. It is important that the instructions and appointments contained in your plan reflect your current wishes.

If you do not already have an estate plan, consider executing the following documents, which are included in our standard estate plan:

- **Will:** In a Will, you can nominate a personal representative to administer your estate upon your passing, direct disposition of your assets, nominate guardians for your minor children or incapacitated persons, and even provide burial instructions. In order for a Will to be utilized, the court must determine that it is valid through a probate proceeding.
- **Trust:** Depending on your circumstances, a trust may also be appropriate. A trust can allow your assets to avoid probate. It can direct what happens to your assets if you are incapacitated as well as after your death, ranging from very simple to very complex instructions. Usually you will be the initial trustee of your trust, and you will appoint someone to serve as successor trustee, if for whatever reason, you are not able to continue serving in this capacity. Having a successor trustee in place can allow for a seamless transition of authority during times of incapacity and death.
- **Durable General Power of Attorney:** A Durable General Power of Attorney appoints someone to act on your behalf to handle any assets not owned by your trust, should you be unavailable to act, or become incapacitated. Most commonly, a Durable General Power of Attorney becomes effective immediately, allowing someone to act right away should unexpected circumstances arise. However, these documents can also be set up to become effective only upon determination of your incapacity. This type of Power of Attorney is called a Springing General Power of Attorney.

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- **Advance Healthcare Directive:** An Advance Healthcare Directive, also sometimes referred to as a “Living Will,” designates someone to make medical decisions for you in the event you are unable to communicate. It also allows you to memorialize your wishes regarding end-of-life decisions, and make requests with respect to pain management, artificial nutrition, and more.

### Personal Preparedness

In addition to the above documents, taking the time to compile information regarding your finances, medical care, and even social media accounts, can ease the burden on those who care for you should you become incapacitated or pass away.

You can download our Personal Preparedness Checklist **here**: <https://hawaiilawyer.com/publications/personal-preparedness-checklist/>.

### Probate Court

Pursuant to the Emergency Orders issued on March 16, March 20, April 3, April 27, and May 28, the First Circuit Probate Court is still operating, with some modifications. With respect to hearings, the Court is ruling by Minute Order whenever possible, and holding telephonic or video hearings as possible. These decisions are made on a case-by-case basis. As of June 1, limited in-person appearances are allowed, at the Court’s discretion. In-person proceedings are being staggered to allow for social distancing, and any participants are required to practice social distancing and wear face coverings unless otherwise authorized by the Court. First Circuit Judiciary facilities remain closed to persons with (1) a fever, cough, or other respiratory symptoms; (ii) traveled in the past 14 days; or (iii) had prolonged contact with a person who has or is suspected to have COVID-19. Conferences, including status and settlement conferences are to be conducted remotely as well.

These measures are expected to remain in place through at least June 30, 2020.



*Two documents in particular, a Trust and a Durable General Power of Attorney, can help you and your loved ones be prepared in the event you are temporarily disabled or otherwise unable to manage your own affairs...*



**If you are considering initiating a matter, or have a matter pending with the Probate Court, and are uncertain of how it may be impacted during this time, please contact Megan or Laurel at 531-8031 or email Megan at [mlml@hawaiilawyer.com](mailto:mlml@hawaiilawyer.com) or Laurel at [lep@hawaiilawyer.com](mailto:lep@hawaiilawyer.com).**

# Presidential Proclamation Suspending the Entry of Certain Immigrants into the United States

By David P. McCauley and Na Lan

**This is a summary of the April 22, 2020 Proclamation Suspending Entry of Immigrants Who Present Risk to the U.S. labor market during the economic recovery following the COVID-19 outbreak by the American Immigration Lawyers Association and the American Immigration Council.**



**F**or 60 days, beginning April 23, 2020 at 11:59 PM (ET), President Trump's Proclamation blocks entry of any individual seeking to enter the U.S. as an immigration who:

- Is outside the United States on the effective date of the proclamation;
- Does not have a valid immigrant visa on the effective date; **and**
- Does not have a valid official travel document (such as a transportation letter, boarding foil, or advance parole document) on the effective date, or issued on any date thereafter that permits travel to the United States to seek entry or admission.

The following categories are **exempted** from the proclamation:

- Lawful permanent residents (LPR).
- Individuals and their spouses or children seeking to enter the U.S. on an immigrant visa as a physician, nurse, or other healthcare professional to perform work essential to combatting, recovering from, or otherwise alleviating the effects of the COVID-19 outbreak (as determined by the Secretaries of State and Department of Homeland Security (DHS), or their respective designees).
- Individuals applying for a visa to enter the U.S. pursuant to the EB-5 immigrant investor visa program, aka "Million-Dollar Investors."
- Spouses of U.S. citizens.
- Children of U.S. citizens under the age 21 and prospective adoptees seeking to enter on an IR-4 or IH-4 visa.
- Individuals who would further important U.S. law enforcement objectives (as determined by the Secretaries of DHS and State based on the recommendation of the Attorney General (AG), or their respective designees).
- Members of the U.S. Armed Forces and their spouses and children.
- Individuals and their spouses or children eligible for Special Immigrant Visas as an Afghan or Iraqi translator/interpreter or U.S. Government Employee (SI or SQ classification).
- Individuals whose entry would be in the national interest (as determined by the Secretaries of State and DHS, or their respective designees).

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**Nonimmigrant visa holders are not included in the proclamation.**

However, the proclamation requires within 30 days of the effective date, the Secretaries of Labor and DHS, in consultation with the Secretary of State, shall review nonimmigrant programs and recommend to the President other appropriate measures to stimulate the U.S. economy and ensure “the prioritization, hiring and employment” of U.S. workers.

**Asylum seekers are not included in the ban.**

The proclamation states that it does not limit the ability of individuals to apply for asylum, refugee status, withholding of removal or protection under the Convention Against Torture.

**Prioritized Removal.**

Individuals who circumvent the application of this proclamation through fraud, willful misrepresentation or illegal entry will be prioritized for removal.

**Expiration.**

The proclamation expires 60 days from its effective date and may be continued as necessary. Within 50 days from the effective date, the Secretary of DHS shall, in consultation with the Secretaries of State and Labor, recommend whether the President should continue or modify the proclamation.

Damon Key’s immigration attorneys note that, in practical terms, President Trump’s decision to suspend the issuance of immigrant visas for the next 60 days doesn’t change anything: *due to the coronavirus pandemic, all United States consular posts in the world are already closed for visa appointments in order to safeguard the health of visa officers and other consular staff.* IT ALSO DOES NOT STOP OR PREVENT IMMIGRATION PROCESSING FOR THOSE WHO ARE ALREADY IN THE U.S.

It will, however affect tens of thousands of people and is a significant step forward for the efforts of the Administration to dramatically restrict legal immigration into the United States. It is estimated that, as applied to the 1.1 million green cards typically issued each year, this would block more than 350,000 of them.

**For more information on this article, call David or Na at 531-8031  
or email David at [dpm@hawaiilawyer.com](mailto:dpm@hawaiilawyer.com) or Na at [nl@hawaiilawyer.com](mailto:nl@hawaiilawyer.com).**





# Coronavirus (COVID)-19 Tax Relief for Businesses and Individuals

By Ross Uehara-Tilton



## Federal and State Tax Extensions and Other Relief

**I**n March 21, 2020, the IRS issued Notice 2020-18 (superseding Notice 2020-17), which extends the due date for filing and payment of 2019 federal income taxes to July 15, 2020. This extension applies to most taxpayers, including individuals, trusts and estates, and businesses. The extension does not apply to other tax types, such as payroll tax withholdings for businesses, and also does not apply to other tax years (i.e., returns and payments that were already delinquent will still be considered delinquent). It also does not apply to estimated tax payments that were otherwise due for tax year 2019. The extension is automatic, and taxpayers do not need to file a written request for the extension.

On March 25, 2020, the IRS announced the People First Initiative, which suspends certain collection actions, such as tax liens and garnishments, through at least July 15, 2020. The Initiative also suspends payment requirements under existing payment plans through the same date.

On March 23, 2020, the Hawaii Department of Taxation issued Tax Announcement No. 2020-01, which provides similar extensions for Hawaii State income taxes. The extension applies to returns and payments that were otherwise due between April 20, 2020 and June 20, 2020, and extends the deadline to July 20, 2020. The State extension is also automatic, and taxpayers do not need to file a written request for the extension.

## Tax Credits for Businesses in the Families First Coronavirus Response Act

On March 18, 2020, the President signed the Families First Coronavirus Response Act ("Act"), which includes various tax credits for businesses:

- **Employee Retention Tax Credit** — To encourage employers to maintain payroll, eligible employers can claim the Employee Retention Tax Credit (ERTC). The ERTC is a refundable credit against certain employment taxes of up to 50% of certain qualified wages up to \$10,000 (equaling a total credit value of up to \$5,000) per employee.
- **Payroll Tax Credit for Sick and Family Leave** — Separate and apart from the ERTC, employers may qualify for a refundable tax credit against the employer portion of Social Security taxes, equal to 100% of qualified paid sick leave wages paid under the Emergency Paid Sick Leave Act (limited to between \$200 to \$511 per employee per day for 10 days, depending on whether the employee is under a quarantine order or has COVID-19 symptoms). Employers may also qualify for a non-refundable tax credit against payroll taxes, equal to 100% of qualified family leave wages required to be paid under the Act (limited to \$200 per employee per day and the lesser of the employer's total payroll taxes for the calendar year or \$10,000).

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Employers can file immediate refund requests using Form 7200 instead of waiting to use the credit against their payroll tax liability in their next quarterly filing. These credits only offset the employer's portion of the tax, and employees will still pay the employee's portion of the tax on paid sick or family leave. Employers cannot "double dip" and cannot count the same wages for more than one of the credits.

### Early 401(k) Withdrawals

Individuals may be eligible to withdraw up to \$100,000 from their employer-sponsored 401(k) account in 2020 to cover expenses incurred as a result of the COVID-19 pandemic without incurring the usual 10% early withdrawal penalty. Income taxes incurred from the withdrawal can be paid over a period of 3 years.

These rules apply differently depending on an employer's or individual's own circumstances and are rapidly evolving on an almost daily basis. Please consult a tax professional for further information before relying on the information above.

The screenshot shows the IRS website (irs.gov) with a navigation bar including links for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. Below the navigation bar, there are six featured tiles:

- Coronavirus Tax Relief**: IRS taking steps to help taxpayers. Image shows virus particles.
- Tax Deadline Extended**: Tax deadline is now July 15, 2020. Image shows a calculator and an "Earnings Statement" form.
- Economic Impact Pay**: Get answers to your questions. Image shows stacks of US dollar bills.
- Where's My Refund?**: Use the "Where's My Refund?" tool to check your refund status. Image shows a woman smiling at a laptop.
- Get Answers to Your Tax Questions**: Use our Interactive Tax Assistant. Image shows hands typing on a laptop with digital overlays.
- IRS Free File Open No**: Free File will help you do your taxes. Image shows a man giving a thumbs up.

**For more information on this article, contact Ross at [rut@hawaiilawyer.com](mailto:rut@hawaiilawyer.com).**

# Insurance Coverage and Coronavirus

By Tred R. Eyerly

Individuals and businesses are asking what insurance coverage is available for harm caused by the coronavirus. Here is a short survey addressing possible coverage under various policies.



**Property Insurance** – Typically, damage to tangible property caused by “covered causes of loss” is insured by a commercial property or homeowner’s policy. The policy frequently requires a “direct physical loss” to property. Loss caused by fire or hurricane are examples of covered perils. Tangible property that becomes unusable may be covered. Some courts have found that contamination rendering property uninhabitable constitutes a “physical loss.” Arguably, these terms do not rule out the possibility of damage caused by the presence of microscopic organisms, nor do they require that loss or damage be visible. Issues faced by an insured, however, may include the cause of the loss, whether an exclusion for viral contamination applies, or whether a building was unusable or voluntarily closed.

**Business Interruption** – An endorsement may include business interruption coverage for loss of income due to suspension of business operations. The closing of a business must be due to a covered cause of loss. Actions by government or law enforcement forcing the closure of a business may be a covered cause of loss. Restricting access to a business where transmission of an infectious disease is suspected may lead to coverage for income losses. Business interruption claims can be complex and often require the assistance of experts such as accountants.

Contingent business interruption coverage applies if a supplier to the insured’s business has to suspend operations, thereby impacting the business of the insured.

There are at least seven states considering legislation that would mandate insurers to provide business interruption coverage. The constitutionality of such legislation is doubtful. Insurers will argue the terms of a policy cannot be changed retroactively. Other states (California and New York) have ordered insurers to be transparent and explain the coverage that is available and/or explain why coverage will not be afforded.

Federal legislation is currently being proposed to create a reinsurance fund for business interruption losses caused by coronavirus or other pandemics. The legislation would be similar to that created after the 9/11 terrorist attacks. The reinsurance program would mandate that coverage apply to claims relating to a pandemic. Carriers would be required to enlist to be eligible. Insureds would be covered for an additional premium.

**Directors and Officers** – If a corporation faces a securities lawsuit due to its failure to disclose the impact of coronavirus on its business, a directors and officers policy may be implicated. With the recent stock market plunge, investors are likely to investigate whether proper precautions were taken to reduce losses in the stock market and elsewhere. Another claim might arise from shareholders or customers asking why cruise lines continued to operate knowing the presence of coronavirus was rapidly increasing.

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**Workers Compensation** – Employees contracting the coronavirus at the workplace or in the course and scope of their employment may seek coverage under workers compensation. Further, employees traveling from the workplace to an infected area or workers stationed in an infected area may seek coverage under workers compensation if they become infected.

**Liability Coverage** – Liability policies typically cover bodily injury or property damage caused by an occurrence, or accident. Liability policies protect businesses against third-party claims for bodily injury resulting from exposure to dangerous conditions. Guests of hotels, restaurants, malls, sporting events, cruise ships, or an office could sue the owners and/or operators of such facilities if they become infected with the virus. Such suits would likely be based upon the owners and/or operations' failure to exercise reasonable care in guarding against the danger or failing to warn customers. Liability policies, however, may exclude a virus.

The availability of coverage under various policies will heavily depend upon the facts surrounding an incident and the policy language. As always, give notice to the carrier as soon as possible after a loss and document the loss as completely as possible

Be safe and check your coverage.



**For more information on this article, contact Tred at 531-8031 or email him at [te@hawaiilawyer.com](mailto:te@hawaiilawyer.com).**



## OK Zoomer: How We Are Working

The coronavirus lockdown has not kept the firm from continuing to serve our clients, as always. From video meetings and court hearings, to precautions taken while out in the world, to analyzing the legal environment for the public, all of us at Damon Key are doing our part to be safe and responsible, and to keep moving forward.



*Court Zoom conference with Kenneth Kupchak, Robert Thomas and Joanna Zeigler.*



*Jenny Ling – working safely!*



*We have limited access to our Reception area, so please schedule an appointment before you visit.*



*Robert Thomas being interviewed by KHON2's Gina Mangieri on the legal aspects of the emergency orders.*

*View from Anna Oshiro's home office desk*





*Damon Key associates meeting online.*



*Working remotely:  
Christine Kubota's  
dining  
table/desk.*



*Jenny Ling and Legal Assistant Kathy Farm.*

# *Semper Paratus or Semper Gumby?* Ready and Flexible: Damon Key Partner Reports for Active Duty with the Coast Guard

By Mark M. Murakami (Captain, U.S. Coast Guard Reserve)



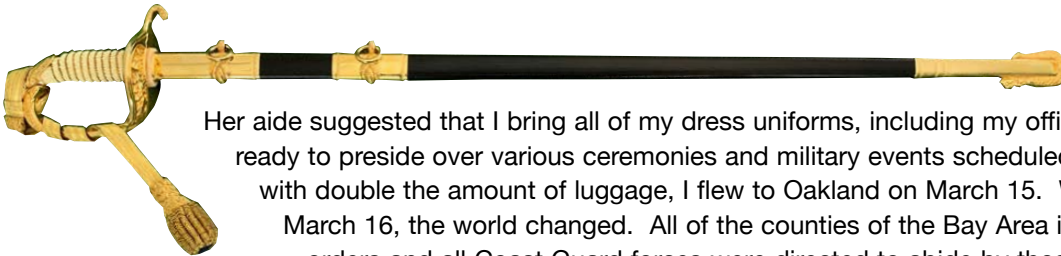
*My nameplate which didn't get much viewing in the virtual workplace.*



Since joining the firm in 2005, I have balanced my law practice with my service in the Coast Guard Reserve. The Coast Guard Reserve was created right before World War II when the nation expanded the service to operate amphibious landing craft, to patrol for German submarines, and to conduct beach patrols on horseback. The Reserve Force has reduced from 214,000 in 1945 to just over 6,000 today with about 125 serving in Hawaii.

When I tell people that I have to go on active duty, I think most think that I will be jumping out of a helicopter or driving a small boat on some rescue. If your boat breaks down off Haleiwa Boat Harbor in a storm on the weekend, it is likely that the Coast Guard crew coming to rescue you is made up of Reservists. Alas, as you get more senior in the Reserve, your duties are drawn more towards the office setting and not the ocean.

Last year, I was asked by Vice Admiral Linda Fagan to be her Chief of Staff on active duty for two months to bridge a gap in that office caused by the retirement of the active duty Captain in that role. After checking my trial and litigation calendars, and consulting my family, I agreed. Admiral Fagan heads the Coast Guard Pacific Area command in Alameda, California. She oversees all Coast Guard operations west of the Rockies and all of the Coast Guard Reserve's expeditionary units, including Port Security Units and Coastal Riverine Squadrons. Her staff in Alameda is 350 active duty and civilian employees who supervise the Coast Guard's 20,000 personnel assigned on the West Coast.



Her aide suggested that I bring all of my dress uniforms, including my officer's sword, to be ready to preside over various ceremonies and military events scheduled for the Spring. So, with double the amount of luggage, I flew to Oakland on March 15. When I reported in on March 16, the world changed. All of the counties of the Bay Area issued stay-at-home orders and all Coast Guard forces were directed to abide by those orders.

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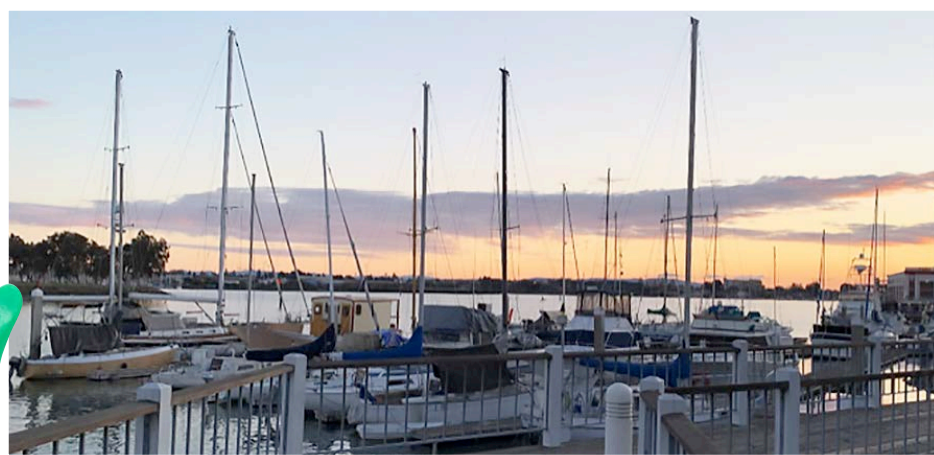
***Vice Admiral Linda Fagan presenting Mark with the inaugural Excellence in Performance Award.***

So, we had to immediately disperse 350 staff members and order them to work from home. Transitions are always hard as employees and supervisors shifted their interactions to a telework environment. Thousands of laptop computers had to be purchased, outfitted, and distributed. We became masters of conference call etiquette (please mute!) and had to remind ourselves constantly that survival and public health were more important than perfection.

Seven weeks passed at light speed, consumed by video-conferences, conference calls, and the harried planning required to try and maintain workforce health and readiness in a highly dynamic environment. Whether caused by the apocalyptic feel of the times, or the distanced, online world of work, a new set of organizational values appeared. The staff coined one such value as “Captain Murakami’s Rule Number 1:” – JUST DON’T KILL ANYONE.

Ultimately, my active duty stint ended as it began, in a flurry, and I flew home to Honolulu and entered into two weeks of home quarantine before returning to Damon Key’s teleworking office.

I am grateful for my clients who have patiently supported my military service and for my partners and colleagues who helped cover our cases. I did not wear a single dress uniform, nor use a sword, but in the end, I hope I lived up to the Coast Guard’s motto: *Semper Paratus* or “Always Ready.” And, the more modern, non-Latin unofficial motto (with a nod to that pliable TV and film character) is *Semper Gumby*: Always Flexible.



***View of the Oakland Estuary and Coast Guard Island in the backdrop.***