

TESTIMONY
GM 340

Ronald I. Heller
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Honolulu, Hawaii 96813

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**TESTIMONY BEFORE THE SENATE COMMITTEE
ON WATER, LAND, AGRICULTURE, AND HAWAIIAN
AFFAIRS**

**Re: GM 340
Nomination to the Land Use Commission**

**Wednesday, March 24, 2010 at 2:45 pm
State Capitol, Conference Room 229**

Chair Hee, Vice-Chair Tokuda, and Members of the Committee:

Thank you for the opportunity to testify. My name is Ron Heller. I have been nominated for the Land Use Commission, and I would like to provide some information that may assist you in considering my nomination.

First, let me give you a very brief summary of my background. I have been an attorney practicing law in Honolulu for a little over 29 years. My practice is primarily in the areas of tax law, tax litigation, business/commercial litigation and business law. I have also been licensed as a Certified Public Accountant for almost 30 years, although I am not actively practicing accounting.

I went to school (both undergraduate and law school) at the University of Michigan. Because I have always been interested in business, I also got an MBA while I was at Michigan. Since moving to Hawaii in 1980, I have worked with a wide variety of clients, ranging from individual sole proprietors running one-person businesses to some of the world's largest corporations, and including many non-profit organizations.

My wife and I currently live in Kailua. I have one son, who is away at college in Colorado.

In a letter dated March 9, 2010, Chair Hee set forth some specific questions and requested that I answer them in my testimony. I will now turn to those questions.

(1) Why do you wish to be a member of the Land Use Commission?

I have been lucky enough to live in Hawaii for roughly 30 years, surrounded by the natural beauty of the islands. I have also been lucky enough to have a successful professional career, learning and benefitting from many relationships while working in our community. I believe that every citizen should do his or her part to help make our State a better place. Therefore, when I was asked by the Governor's office if I was willing to serve, I said "Yes." I consider it an honor to be nominated, and if confirmed will do my best to serve in a way that gives something back to our community for all of the benefits that I have enjoyed, and continue to enjoy here.

(2) How do you perceive the role and responsibilities of a member of the Land Use Commission?

Obviously, the role of the Commission is to make decisions regarding district boundaries and amendments thereto, to make decisions regarding the designation of certain lands as important agricultural lands, to make certain decisions relating to permitted uses, and to decide certain other matters described in Chapter 205, Hawaii Revised Statutes. I believe it is important to understand that the powers of the Commission are created and defined by statute – a member of the Commission is not appointed to do whatever he or she wants, but to do what the law requires. Each decision requires a careful analysis of what the facts are, how the law applies to those facts, and what result the law requires. While there may be times when interpretation of the law is necessary, I believe that a member of the Commission should try to interpret and follow the law as it exists. Changing the law is a matter for the Legislature, or in certain areas for the County Councils.

(3) Given your understanding of the role and responsibilities of a member of the Land Use Commission, why do you believe that you are qualified for the position? Please include a brief statement of your skills, expertise, or knowledge that would aid in your decision-making ability as a member of the Land Use Commission.

As an attorney with almost 30 years of experience, I have been involved in the litigation of a wide variety of cases. Although the subject matter has varied, what these cases generally had in common was the necessity to ascertain (and prove) the facts, research and analyze the law, determine how the law applies to the facts, and then explain to a judge (or jury or arbitrator) why a particular decision was the correct one. That is, to a large extent, the same process that the Land Use Commission must go through when deciding contested cases.

Although I do not claim any particular expertise in land use law, I have litigated cases in areas ranging from the federal excise tax on air transportation to state insurance law, commercial landlord-tenant disputes, professional malpractice claims, product or service warranty issues relating to computer systems, and a variety of other topics. One of the interesting things about a litigation practice is that every case requires a litigator to learn new things. I am willing to do my homework, and confident that I can analyze the issues that the Land Use Commission will be called upon to address.

I have also served as an arbitrator, experiencing the process from the position of decision-maker as opposed to an advocate for one side. Of course, there is a huge difference between being an advocate and being an impartial and fair decision-maker. I fully appreciate that difference, and I am prepared to approach the duties of a member of the Land Use Commission in a fair, open-minded, and impartial way.

(4) What do you hope to accomplish during your term of service?

I do not have an agenda -- I am not seeking to achieve any particular goal other than performing the duties of a member of the Land Use Commission, to the best of my ability. I

sincerely hope that, at the end of my term, the Commission staff and the other members will say that I worked hard and did a good job – if that is true, then I will have achieved my goals.

(5) Name three qualities that best describe you and that would make you stand out. How would these three qualities benefit the Land Use Commission?

At the risk of being boastful, I would say that my first strong point is the ability to think things through in a calm, rational, and analytical way. I recognize that in many situations, people may have strong feelings, and I respect the right of each person to his or her own opinion. However, I believe that I can separate facts from emotions and opinions, and that I can apply logic to facts, in an effective way. Of course, I recognize that I have opinions and emotions of my own, but I understand the need to be impartial and fair when acting as a member of the Land Use Commission.

Second, I believe that I am reliable and responsible. When I take on responsibility for a task, I will get it done. I understand that serving on the Land Use Commission is a big job – one that will require a substantial time commitment. I am prepared to make that commitment.

Third, I am ready, willing and able to learn – I don't have all the answers and I don't claim to have all of the answers. I expect the members of the Commission to have different viewpoints, and I look forward to learning from others in the process of working together.

(6) Name one previous experience that would make you stand out. How would this benefit the Land Use Commission?

I served on the 2005-2007 Tax Review Commission of the State of Hawaii, and was elected Vice-Chair of the Commission by the members. While the subject matter was obviously different from the Land Use Commission, at least I had the experience of serving on a State Commission and dealing with important policy issues. We had areas where reaching a consensus was difficult, and some areas where we never could reach total agreement, but we

ultimately completed a report that the entire seven-member commission signed and approved, and in which we could all take pride.

That experience combined the need to deal with complex technical issues – we were addressing the tax laws – and the need to deal with different viewpoints and opinions. I believe that it was good training for the challenges of serving on the Land Use Commission.

(7) Can you foresee any particular conflicts of interest that could arise during your service on the Land Use Commission? How would you overcome any possible conflicts of interest?

As a member of the Torkildson Katz law firm, I would obviously have a conflict if my firm was representing one of the parties in a case before the Commission. In that situation, I would simply recuse myself from that particular case, and not participate in the decision-making process. At the present time, I am aware of only one pending case before the Commission in which I would recuse myself.

Other Concerns

Chair Hee's letter also requested my thoughts in response to two concerns expressed by former Governor George Ariyoshi. The first is:

At the beginning of statehood, our system of land management was the envy of other government jurisdictions. We were on the leading edge of land use planning. Delegations periodically arrived to study our land use law. We imagined that as other governments came to see the negative effects of unplanned development, they would emulate us.

Contrary to the original idea of the Land Use Law, the public is substantially shut out of the process. The commission's quasi-judicial proceedings, intended to elicit thoughtful and well-informed testimony, have limited participation to only those with a direct interest in the outcome. Attorneys examine, cross-examine, and redirect the examination of witnesses as if in a court of law. Developers seeking re-zoning arrive

with attorneys, consultants and expert witnesses to pursue their agenda, but the public interest is not represented.

As a newly appointed member of the LUC, how would you respond to the comments and what recommendations would you offer to address the concerns addressed above?

Over the years, I have testified before the Legislature many times, on behalf of various organizations such as the Hawaii Society of Certified Public Accountants, NFIB Hawaii, the Chamber of Commerce, and as a concerned individual. In that process, I have noticed that at times, a wide variety of different persons and groups may show up, sometimes with diametrically opposite viewpoints. Often, persons taking opposing positions on an issue both say they are speaking on behalf of the public, or at least that they know what is best for the public. This may make the Legislature's job difficult, but in making broad policy decisions, it is important for the Legislature to have input from a wide variety of sources.

In the court system, it is somewhat different. In most cases, only the actual parties to the case appear. While there are rules allowing others to intervene, or in some cases to submit *amicus* briefs, in general that is a process requiring a substantial commitment of time and money. As a result, it is the exception rather than the rule – the participants in a court case usually do not include anyone other than the parties directly involved in the dispute. Indeed, in most cases, no one else even watches the proceedings, much less participates.

I believe that Governor's Ariyoshi's concern is that the LUC actually operates in a manner similar to the courts, where it can be relatively difficult and expensive to participate. I know that it works that way in the court system – I see it all the time. While I don't have an answer for that, I do have an observation: Although the LUC decides specific cases one at a time, similar to the court system, the LUC is supposed to consider the impact of its decisions on persons who may not be parties to the case. Under Section 205-17, HRS, in deciding cases, the LUC is required to consider, among other things:

* * *

(3) The impact of the proposed reclassification on the following areas of state concern:

(A) Preservation or maintenance of important natural systems or habitats;

(B) Maintenance of valued cultural, historical, or natural resources;

(C) Maintenance of other natural resources relevant to Hawaii's economy, including agricultural resources;

(D) Commitment of state funds and resources;

(E) Provision for employment opportunities and economic development; and

(F) Provision for housing opportunities for all income groups, particularly the low, low-moderate, and gap groups;

(4) The standards and criteria for the reclassification or rezoning of important agricultural lands in section 205-50;

* * *

Obviously, consideration of these matters involves the potential impact on the public, and not just on the parties to the case. **Thus, it is part of the Commission's job to think about the impact of its decisions on those who may not have attorneys and consultants to represent them.** While it is certainly desirable to have public participation, we must deal with the reality that some persons and organizations can afford attorneys and consultants, and some cannot. Neither category – those who can afford representation or those who cannot – should have that fact held against them.

The second concern expressed by former Governor Ariyoshi is:

The most widely embraced goal of the Land use law was the preservation of prime agricultural land. The collapse of plantation agriculture is at the heart of our confusion about how to manage land today. The 1978 Constitutional Convention mandated protection of agriculturally important lands, but this mandate has not been satisfactorily implemented.

In the absence of agreement over a land use management system, protection of agricultural, scenic, watershed, historic and cultural land has weakened.

Should we allow development of prime agricultural land?

As I stated earlier, I believe that it is the duty of the Land Use Commission to follow the law. Section 205-41, HRS provides:

Declaration of policy. It is declared that the people of Hawaii have a substantial interest in the health and sustainability of agriculture as an industry in the State. There is a compelling state interest in conserving the State's agricultural land resource base and assuring the long-term availability of agricultural lands for agricultural use to achieve the purposes of:

- (1) Conserving and protecting agricultural lands;
- (2) Promoting diversified agriculture;
- (3) Increasing agricultural self-sufficiency; and
- (4) Assuring the availability of agriculturally suitable lands, pursuant to article XI, section 3, of the Hawaii state constitution.

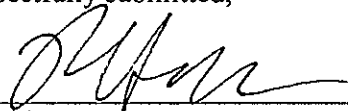
Thus, the law that defines the powers and duties of the LUC specifically sets forth “conserving and protecting agricultural lands,” “promoting diversified agriculture,” and “increasing agricultural self-sufficiency” as important goals. Even more importantly, it is specifically set forth in the law that “[t]here is a compelling state interest in conserving the State's agricultural

land resource base and assuring the long-term availability of agricultural lands for agricultural use ...” That is a clear and strong statement.

Of course, the Commission should also consider other goals. For example, under Section 205-17(3)(E) and (F), quoted above, the Commission should consider “employment opportunities and economic development,” and “housing opportunities for all income groups, particularly the low, low-moderate, and gap groups.”

It’s easy to say that I’m in favor of promoting diversified agriculture. It’s easy to say that I’m in favor of building affordable housing. It’s easy to say that I’m in favor of preserving open space. It’s easy to say that I’m in favor of creating jobs. The hard part is balancing these competing goals when they seem to lead in different directions. That is the job that the LUC must do. I cannot say what I would decide in any particular case; I can only say that I will do my best to follow the law.

Respectfully submitted,



Ronald I. Heller



**DEPARTMENT OF BUSINESS,
ECONOMIC DEVELOPMENT & TOURISM**

LINDA LINGLE
GOVERNOR
THEODORE E. LIU
DIRECTOR
PEARL (MADA) IBOSHI
DEPUTY DIRECTOR

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Statement of
THEODORE E. LIU
Director
Department of Business, Economic Development & Tourism
before the
COMMITTEE ON WATER, LAND, AGRICULTURE & HAWAIIAN AFFAIRS
March 24, 2010
2:45 p.m.
State Capitol, Conference Room 414

in consideration of
GM 340
SUBMITTING FOR CONSIDERATION AND CONFIRMATION
TO THE LAND USE COMMISSION,
GUBERNATORIAL NOMINEE, RONALD I. HELLER
FOR A TERM TO EXPIRE 6-30-2014.

Chair Hee, Vice-Chair Tokuda, and Members of the Senate Committee on Water, Land,
Agriculture and Hawaiian Affairs.

As the Director of the Department of Business, Economic Development and Tourism, to
which the Land Use Commission is administratively attached, I offer my strong support for the
appointment of Ronald Heller to the Land Use Commission ("Commission").

By way of background, Ron Heller is an attorney who is a shareholder/director with the
law firm of Torkildson, Katz, Moore, Hetherington & Harris. His primary area of practice is
taxation, and Mr. Heller also is a Certified Public Accountant. He is very active in numerous
national and Hawaii professional associations relative to his practice and has taught at the
University of Hawaii School of Law. In addition, he has served as an instructor in continuing
professional education programs relating to both his legal practice and as a CPA.

In terms of public interest accomplishments, Mr. Heller was appointed by Governor Lingle and confirmed by the Senate to be a Member of the State of Hawaii Tax Review Commission for the period 2005 - 2007, serving as Vice-Chair. He also has published frequently in his areas of expertise and has won small business honors and awards.

It is clear from Mr. Heller's truly impressive professional accomplishments that he will be a strong addition to the State Land Use Commission. On behalf of the Department of Business, Economic Development and Tourism, I thank you for the opportunity to testify in strong support of Mr. Heller's confirmation to the Land Use Commission.

LINDA LINGLE
Governor

JAMES R. AIONA, JR.
Lieutenant Governor

THEODORE E. LIU
Director

PEARL IMADA IBOSHI
Deputy Director



ORLANDO "DAN" DAVIDSON
Executive Officer

LAND USE COMMISSION
Department of Business, Economic Development & Tourism
State of Hawai'i

March 24, 2010

Statement of
Orlando (Dan) Davidson
Executive Officer, Land Use Commission
Department of Business, Economic Development, and Tourism
before the
SENATE COMMITTEE ON WATER, LAND, AGRICULTURE, & HAWAIIAN AFFAIRS
Wednesday, March 24 2010
2:45 p.m.
State Capitol, Conference Room 229

in consideration of
GM 340
SUBMITTING FOR CONSIDERATION AND CONFIRMATION
TO THE LAND USE COMMISSION, GUBERNATORIAL NOMINEE
RONALD I. HELLER

To the Honorable Clayton Hee, Chair, and the Honorable Jill Tokuda, Vice Chair,
and Members of the Senate Committee on Water, Land, Agriculture & Hawaiian Affairs.

My name is Dan Davidson, and I am the Executive Officer of the Land Use
Commission ("LUC"), and on behalf of the LUC, I am here to respectfully request that this
Committee favorably consider the nomination of Ronald Heller to serve as Commissioner
for a four-year term ending on June 30, 2014.

His professional record as an attorney is impressive by any standard. . Mr. Heller is
a shareholder/director with the law firm of Torkildson, Katz, Moore, Hetherington & Harris.
His primary area of practice is taxation, and Mr. Heller also is a Certified Public Accountant.
He is very active in numerous national and Hawaii professional associations relative to his
practice and has taught at the University of Hawaii School of Law. In addition he has
served as an instructor in continuing professional education programs relating to both his
legal practice and as a CPA.

March 24, 2010
Page 2

Mr. Heller was appointed by Governor Lingle and confirmed by the Senate to be a Member of the State of Hawaii Tax Review Commission for the period 2005 – 2007, serving as Vice-Chair. He also has published frequently in his areas of expertise and has won small business honors and awards.

It is apparent from Mr. Heller record of achievement that he will be a strong addition to the Commission.

For these reasons, we respectfully ask for your favorable consideration of Mr. Heller's nomination to serve on the Land Use Commission.

Thank you for this opportunity to testify before this Committee.

From: Carleton L. Williams [CWilliams@cwassociatescpas.com]
Sent: Wednesday, March 10, 2010 8:14 PM
To: WTLTestimony
Subject: Committee on Water, Land, Agriculture and Hawaiian Affairs - GM340

**Committee on Water, Land, Agriculture and Hawaiian Affairs
Meeting of Wednesday, March 24, 2010 at 2:45 pm
In Support of the Nomination of Ronald I. Heller
To Land Use Commission
Per Governor's Message No. 340**

To the Chair, Vice-Chair, and Members of the Committee:

This message is in support of the nomination of Ronald I. Heller to the Land Use Commission. We have developed a great respect for Ron's commitment to our community through our professional association as CPAs. His steady hand and thoughtful guidance on the Tax Review Commission, the Board of Directors of the Hawaii Society of CPAs, and the Governing Council of the American Institute of CPAs have earned him the respect of many other professionals as well. He brings an unusual amount of talent to the table as a Lawyer and Certified Public Accountant. Our State would be well served if Ron Heller were appointed to the Land Use Commission.

Respectfully submitted by

Carleton L. Williams,
Managing Partner
CW Associates, CPAs
700 Bishop Street, Suite 1040
Honolulu, Hawaii 96813-4124
E-mail: cwilliams@cwassociatescpas.com
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Before the Senate Committee on
Water, Land, Agriculture and Hawaiian Affairs

Wednesday, March 25, 2010
2:45 p.m.

**In support of Ron Heller for the
Land Use Commission**

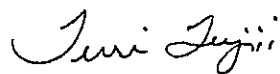
Chair Hee, Vice Chair Tokuda, and Committee members:

My name is Terri Fujii and I am providing my support for Ron Heller and his nomination to the Land Use Commission. I have known Ron for the past five years as we both serve on the Board of the Hawaii Society of Certified Public Accountants (HSCPA).

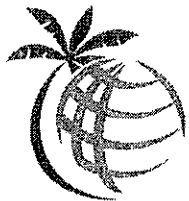
In working with Ron, I have seen his dedication and commitment to the HSCPA as he continually volunteers his time and legal knowledge to the Association. We look to Ron to assist with legislative and legal matters and to represent the HSCPA in front of various groups. He spends the time to research and understand the issue and provide accurate and clear summaries of the matter. He is focused on doing what is right for the group that he is serving and, more importantly, Hawaii as a whole.

I am confident that he will serve on the Land Use Commission with that same level of commitment and dedication. His legal knowledge and experience will benefit the Land Use Commission and those that it serves.

Respectfully submitted,



Terri Fujii



HSCPA
Hawaii Society of
Certified Public Accountants

Senate Committee on Water, Land, Agriculture and Hawaiian Affairs

Wednesday, March 24, 2010
2:45 P.M.

GM 340

**In Support of the Confirmation of Ronald I. Heller
Nominee, Land Use Commission**

900 Fort Street

Suite 850

P.O. Box 1754

Honolulu, Hawaii 96806

Tel: (808) 537-9475

Fax: (808) 537-3520

E-mail: info@hscpa.org

Website: www.hscpa.org

Chair Hee, Vice-Chair Tokuda, and Members of the Committee:

My name is Kathy Castillo, Executive Director of the Hawaii Society of Certified Public Accountants (HSCPA). I am writing in support of Ronald I. Heller's nomination to the Land Use Commission. I believe his consummate professionalism, high moral character, proven leadership, and regulatory and professional experience make him uniquely qualified to fill such an important role.

Mr. Heller has been a member of the HSCPA and the American Institute of CPAs (AICPA) since 1980 and has held numerous leadership and volunteer positions in his thirty years of active involvement. Most notably, he served as President of the HSCPA Board of Directors, Chair of the HSCPA Tax Committee, member of the Governing Council of the AICPA, and member of the AICPA Accountant's Legal Liability Committee. In 2004, Mr. Heller was named the NFIB's Regional Small Business Champion for his selfless contributions in behalf of Main Street Hawaii mom-and-pop firms. Further extending his passion to public service, Mr. Heller served as vice chair of the Tax Review Commission in 2005-2007.

In the thirty years of Mr. Heller's active involvement, he is most known for always "doing the right thing." Regardless of the role he has been given, Mr. Heller always puts the public interest and the profession's responsibilities first. For these reasons, I urge you to confirm Mr. Heller's nomination to the Land Use Commission. Thank you for your consideration.

Respectfully submitted,

Kathy Castillo
Executive Director

Thomas T. Ueno, CPA

844 Queen Street
Honolulu, Hawaii 96813

Fax 808 591-0813
808 591-0441
E-mail tueno@hawaii.rr.com

March 18, 2010

To: Senator Clayton Hee, Chair
Committee on Water, Land, Agriculture, and Hawaiian Affairs

From: Thomas T. Ueno

Subject: GM 340
Date: Wednesday, March 24, 2010
Time: 2:45 p.m.

I support Ronald I. Heller's nomination to the land Use Commission. Ronald Heller is an exemplary public citizen and would be an asset to the Land Use Commission. I have known Ron professionally for over 15 years. I was a past president of the Hawaii Society of CPAs and have worked with Ron on several matters confronting the CPA profession. He participated and made very valuable contributions.

Ron is a professional and takes his work seriously. He is trustworthy and exemplifies a high degree of integrity.

Ron researches and thinks through issues before he speaks. He earns the respect of others by his actions. He listens, asks questions, researches, and then formulates his opinions. He makes well reasoned arguments.

Ron is also a people person, a team player. He is interesting and fun.



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John J. D'Amato, Esq.
J. Thomas Maloney Jr., Esq.

William Lee, Esq.*
*Also licensed to practice in California

March 18, 2010

Via Fax (586-6659) and Email: WTLTestimony@Capitol.hawaii.gov
The Honorable Clayton Hee, Chair
The Water, Land, Agriculture, and Hawaiian Affairs Committee
Senate, 25th Legislature
State Capitol, Rm. 229
415 S. Beretania Street
Honolulu, Hawai'i 96813

RE: Confirmation of Ronald I. Heller, Esq., to Land Use Committee
GM 340
Hearing: March 24, 2010, 2:45 p.m.
Conference Rm. 229, State Capitol

Dear Senator Hee and Members of the Committee:

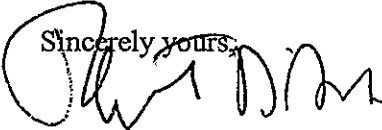
I write in unqualified support of the nomination of Ron Heller to the Land Use Commission.

I have had the opportunity to observe Mr. Heller's capabilities as an attorney and to form an opinion of his character from both the same side and opposite sides of cases over the last fourteen years. Mr. Heller is an outstanding attorney, both brilliant and painstaking in his approach to issues. His integrity is unquestioned.

The Committee will not receive a better nomination to the Land Use Commission than Mr. Heller.

I urge you to confirm his nomination.

Thank you.

Sincerely yours,

John J. D'Amato

Testimony in Support of Appointment
of Ronald I. Heller
for the Land Use Commission

Senate Committee on Water, Land, Agriculture and Hawaiian
Affairs
Wednesday, March 24, 2010 at 2:45 pm

Chair Hee, Vice-Chair Tokuda, and Members of the Committee:

I am a CPA involved in advising clients in tax matters. I have known Ron Heller for over 10 years, and have worked with him in a number of different contexts.

I first met Ron when we served together on the board of the Hawaii Society of Certified Public Accountants. I was always impressed with Ron's willingness to take on projects and his diligence in completing them. As the only attorney on this board, his input was critical to our review of current legislative issues. He was never a passive board member, and his knowledge and assistance was of much value to the group.

Since then, Ron and I served together on the Tax Review Commission. Again, I saw the same diligence and thoroughness in all his work. Although there were many differing opinions among the members of this group, I always found Ron to be courteous and professional.

Ron has always been an active volunteer, usually in leadership roles. His dedication to the projects he takes on and his attention to detail make him an outstanding board member.

Based on years of professional association, I can say without any doubt whatsoever that Ron has the technical knowledge, the practical experience, and the personal ethics to be an outstanding member of the Land Use Commission.

Respectfully submitted,



Melanie King (808) 721-5440

**Bowen
Hunsaker
Hirai
Consulting Inc.**

March 18, 2010

Senator Clayton Hee, Chair
Senator Jill N. Tokuda, Vice Chair
COMMITTEE ON WATER, LAND, AGRICULTURE,
and HAWAIIAN AFFAIRS
The Senate
Twenty-Fifth Legislature
State Capital
Honolulu, Hawaii 96813

RE: GM No. 340
Ronald I. Heller's Nomination to the Land Use Commission

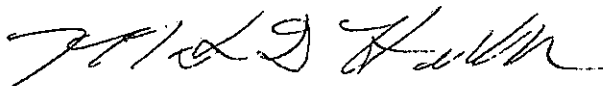
Dear Chair Hee, Vice Chair Tokuda, and Committee Members:

I would like to provide you with my wholehearted support for the nomination and confirmation of certified public accountant and attorney RONALD I. HELLER to the Land Use Commission.

I have known and worked professionally with Ron for over 25 years. He is intelligent and possesses great analytical and reasoning ability. Ron is one of the leaders in the accounting and legal professions and he is well respected by his peers in the financial and legal communities. He is also a great husband and father and holds family values at the highest level.

There is no doubt in my mind that his nomination and confirmation as a member of the Land Use Commission is to the great benefit of the Commission, its members, and to the residents of the State of Hawaii.

Yours truly,
BOWEN HUNSAKER HIRAI CONSULTING, INC.



MARK D. HUNSAKER, CPA, ABV, CFF, CBA

From: Howard Kam [hkam@horwathkam.com]
Sent: Thursday, March 18, 2010 5:57 PM
To: WTLTestimony
Cc: Amelia Kam; Jessica Su
Subject: GM 340, Consideration & Confirmation to the Land Use Commission of Ronald I. Heller
Attachments: image001.jpg

Chair Hee, Vice Chair Tokuda and Committee Members:

On behalf of the directors of Horwath Kam & Company, and myself, we urge you to confirm Gubernatorial Nominee, RONALD I. HELLER, to the Land Use Commission for a term to expire June 30, 2014, which is to be held on Wednesday, March 24, 2010 in Conference Room 219 of the State Capital.

Most of us have know Mr. Heller for over 20 years. Mr. Heller is not only an exemplary, judicious and successful attorney but learned accountant. We are cognizant of his many years of selfless efforts and contributions for the betterment of the State of Hawaii and its people. His contributions whether they be to charitable, religious or professional organizations have been exemplary and have not gone unnoticed as he's received numerous awards attesting to his many hours of selfless contributions.

For the reasons stated above, we believe that Mr. Heller will be an outstanding member of the Land Use Commission and support his nomination and confirmation without any reservation.

If we can be of any further assistance to the Committee, or the confirmation of Mr. Heller, please do not hesitate to call upon us.

Respectfully submitted,
Howard Kam, Jr.
Managing Director

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 **Horwath Kam & Company**

An Accountancy Corporation
Accountants & Consultants
700 Bishop Street, Suite 1700
Honolulu, Hawaii 96813, USA

www.horwath-hi.com
808.524.8080 Tel
808.524.8081 Fax

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LAW OFFICES

HOCHMAN, SALKIN, RETTIG, TOSCHER & PEREZ, P.C.

CHARLES P. RETTIG

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BEVERLY HILLS, CALIFORNIA 90212-3414
www.taxlitigator.comTELEPHONE
(310) 281-3200
~~(310) 273-1181~~
FACSIMILE
(310) 859-1430

March 18, 2010

VIA FACSIMILE: 808.586.6659Senate Committee on WLT
State Capitol, Room 228
Honolulu, Hawai'i 96813**RE: NOMINATION of Ronald I. Heller to the Land Use Commission**
HEARING DATE: Wednesday, March 24, 2010 at 2:45pm


Dear Sirs and Mesdames:

I am honored to *strongly and unequivocally recommend* the appointment of Ronald I. Heller to the Land Use Commission. I have known Ron for many years as both a professional colleague and a personal friend. I know him to be of the highest moral and ethical character. By way of introduction, I am licensed to practice and actively practice law in Hawai'i and California, specializing in tax-related issues.

Ron has the ability to easily understand and explain complex issues, works well with others, and has a tremendous respect for the Land Use Commission responsibilities associated with the preservation and protection the lands of Hawai'i. If appointed to the Land Use Commission, Ron Heller will be an exemplary Commissioner!

If you should have any questions or comments concerning my recommendation of Ronald I. Heller, please feel free to contact me.

Very truly yours,


CHARLES P. RETTIG

CPR/sht

From: Warren Wee [warrenwee@hotmail.com]
Sent: Friday, March 19, 2010 9:35 AM
To: WTLTestimony
Subject: In Support of the Confirmation of Ronald I. Heller

**Warren Wee, Ph.D., CPA
1541 Dominis Street, #603
Honolulu, HI 96822**

**Senate Committee on Water, Land, Agriculture, & Hawaiian Affairs
Wednesday, March 24, 2010
2:45 p.m.
Conference Room 229**

Testimony of Warren Wee

GM 340-In Support of the Confirmation of Ronald I. Heller

Dear Chair Hee, Vice-Chair Tokuda and Committee Members:

I would like to submit testimony in support of the confirmation of Ronald I. Heller to the Land Use Commission.

I have known Ron Heller for over 25 years. I have served with him on the Board of Directors of the Hawaii Society of CPAs and have sat in continuing professional education courses led by him in years past. I have also been acquainted with him in other venues.

In addition to being a long time resident of Hawaii, he is knowledgeable of the concerns and aware of the various stakeholders related to land use issues.

He is a person who will objectively assess the facts and other evidential items and render a fair decision.

He is a person who is competent, responsible, diligent, and humble. He is also very knowledgeable of governmental legislative processes and is able to explain those processes. In addition, he able to lead and build consensus among interested parties.

Based on my long association with Ronald I. Heller, I strongly urge his confirmation to the Land Use Commission

Respectfully submitted,

/s/Warren Wee

Melissa T. Pavlicek
c/o 841 Bishop Street, Suite 2100
Honolulu, Hawaii 96813
(808) 447-1841

March 24, 2010

Chair, Senator Clayton Hee
Vice-Chair, Senator Jill Tokuda
Members of the Senate Committee on Water, Land, Agriculture and Hawaiian Affairs

**Re: GM 340: Submitting for Consideration and Confirmation to the
Land Use Commission, Gubernatorial Nominee, RONALD I. HELLER, for a
Term to Expire June 30, 2014.**

Ladies and Gentlemen:

My name is Melissa Pavlicek and I am writing to support Ron Heller's nomination to the Land Use Commission.

I have known Ron Heller for nearly 15 years, beginning when I first attended a tax seminar he conducted when I was a newly-licensed attorney. He is able to turn complex legal material into understandable principles and he is a very thorough, knowledgeable and patient instructor. More recently, over the last four years, I have worked closely with Ron in his role as the chair of the National Federation of Independent Business (Hawaii) Leadership Council. As NFIB Hawaii's state director, I've had the opportunity to work closely with Ron and observe his dedicated volunteerism, his collaborative spirit and his diligence.

He is the kind of community-minded volunteer who is needed in public service and he would be an asset to the people of the state in a role on the Land Use Commission. Please favorably consider his nomination.

ANDREW V. BEAMAN
ANDREW R. BUNN
ANDREW W. CHAR
LEROY E. COLOMBE
RAY K. KAMIKAWA
DANTON S. WONG
ADRIENNE S. YOSHIHARA

BETHANY C.K. ACE
ANNE E. LOPEZ
KALEEN S. H. MIYASATO
JAMES T. OTA

CHUN, KERR, DODD, BEAMAN & WONG
A LIMITED LIABILITY LAW PARTNERSHIP
FORT STREET TOWER, TOPA FINANCIAL CENTER
745 FORT STREET, 9TH FLOOR
HONOLULU, HAWAII 96813-3815
TELEPHONE (808) 528-8200
FACSIMILE (808) 536-5869
www.chunkerr.com

SENIOR COUNSEL:
EDWARD Y. C. CHUN
WILLIAM H. DODD

GEORGE L. T. KERR
1933-1998

GREGORY P. CONLAN
1945-1991

Via Email: WTLTestimony@Capitol.hawaii.gov

**THE SENATE
THE TWENTY-FIFTH LEGISLATURE
REGULAR SESSION OF 2010**

COMMITTEE ON WATER, LAND, AGRICULTURE AND HAWAIIAN AFFAIRS
Chair Hee, Vice-Chair Tokuda, Members of the Committee

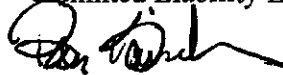
**Hearing March 24, 2010, 2:45 pm
Testimony on GM 340
(Relating to Confirmation of Ron Heller)**

I strongly support the nomination of Ron Heller to the Land Use Commission, and urge his confirmation.

I have known and worked with Ron in different capacities for many years on mutual client matters, tax policy initiatives, and technical legal matters. Ron is meticulous in his legal analysis, exhaustive in his research, able to learn and grasp complex issues, and has excellent oral and written communication skills. If confirmed, I believe that Ron will make a significant contribution to the Commission and to the State of Hawaii.

Very truly yours,

CHUN, KERR, DODD, BEAMAN & WONG,
a Limited Liability Law Partnership



Ray Kamikawa

From: Bette Tatum [bttatum@aol.com]
Sent: Friday, March 19, 2010 12:25 PM
To: WTLTestimony
Subject: GM340, Submitting for consideration and confirmation to the Land Use Commission, Gubernatorial Nominee, RONALD I. HELLER

TESTIMONY REGARDING GM340

HEARING DATE: Wednesday, March 24, 2010 Senate Committee on Water, Land, Agriculture, and Hawaiian Affairs

Aloha, Chair Hee, Vice Chair Tokuda and Committee Members:

My name is BETTE TATUM and I am pleased to submit testimony in STRONG SUPPORT of the confirmation of RONALD I. HELLER to serve on the Land Use Commission.

As the longtime (now retired) state director of the National Federation of Independent Business (NFIB), I have been privileged to work closely with Ron on project after project for over twenty years. Ron's dedication to each project he tackles is unmatched and has earned him well-deserved honors, including NFIB/Hawaii's first Small Business Champion of the year award in 2004. He then went on to be named Regional Small Business Champion at the 2004 National Small Business Summit in Washington, D.C., representing Arizona, California, Hawaii, Nevada, New Mexico and Utah.

Ron arrived in Hawaii in 1980 after earning his degree from the University of Michigan Law School (with one term of law classes at Oxford University, England.) Prior to that, he received a Masters of Business Administration from the University of Michigan Graduate School of Business Administration and before that he had graduated in 1976 with high honors and distinction with a double major in economics and philosophy, also from the University of Michigan. Ron is recognized as one of Hawaii's top tax attorneys. He was admitted to the Hawaii Bar Association in 1980, the U.S. Tax Court in 1981, the U.S. Court of Appeals for the Ninth Circuit in 1981, and the U.S. Supreme Court in 1992. He is also a Certified Public Accountant and a past president of the Hawaii Society of CPAS.

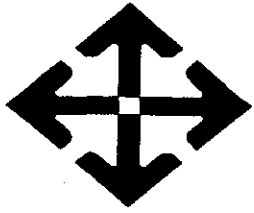
Ron began his many years of volunteer service as chair of NFIB/Hawaii's Guardian Advisory Council (GAC) when it was first formed back in the 1980's. When the GAC transformed into the Leadership Council, Ron served as Hawaii's first Leadership Council chair and continues to serve in that capacity.

An instructor and lecturer on taxes, Ron also is co-author of Hawaii State Taxes -- A Basic Course; the Hawaii State Tax Reporter (the "Green Book"); and the Report on Corporate State Tax Administrative Uniformity.

I feel close to Ron personally, too, and over the years have watched his dedication to his family, quietly accepting life's challenges with strength and determination. I can't speak highly enough of Ron Heller.

Ron Heller is one of the most brilliant, dedicated, loyal, competent young men I have ever known, both business-wise and personally. He gives 100+ percent to every project he tackles and will be a positive asset to the Land Use Commission. Please vote in favor of Ron's confirmation.

Aloha and mahalo to you all!



The Hawaii Business League

Century Square 1188 Bishop St., Ste 1003 Honolulu, HI 96813-3304
Phone: (808) 533-6819 ♦ Facsimile: (808) 533-2739

March 24, 2010

Testimony To: Senate Committee on Water, Land, Agriculture and Hawaiian Affairs
Senator Clayton Hee, Chair

Presented By: Tim Lyons
President

Subject: GM 340 - Submitting for consideration and confirmation to the Land Use Commission, Gubernatorial Nominee, **RONALD I. HELLER**, for a term to expire 6-30-2014.

Chair Hee and Members of the Committee:

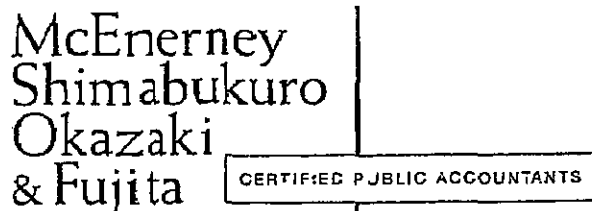
I am Tim Lyons, President of the Hawaii Business League, a small business service organization.

We support this nomination.

We have dealt with Mr. Heller over the years on a variety of legislative matters and always felt him to be very knowledgeable about the law and its interpretation. As we have found him to be an asset, we also believe that the Land Use Commission would find him to be quite knowledgeable about the matters discussed before them. In every instance, we can say that Mr. Heller approached the issue at hand in a fair and balanced manner and he provided valuable insight on the subject matter.

Based on the above, we can highly recommend Mr. Heller for your confirmation to the Land Use Commission.

Thank you.



An Accountancy Corporation

March 22, 2010

RE: HELLER, RONALD
Land Use Commission
Confirmation Hearing
Water, Land, Agriculture
and Hawaiian Affairs (WTL)
March 24, 2010, 2:45pm

Honorable Clayton Hee, Chair
Honorable Jill H. Tokuda Vice-Chair
Senate Committee on Water, Land,
Agriculture and Hawaiian Affairs
Conference Room 229
State Capitol
415 South Beretania
Honolulu, Hawaii 96813

FAX TO SENATE SERGEANT AT ARMS 586-6659 TWO (2) PAGES

Dear Senators Hee and Tokuda:

Ronald I. Heller has been nominated to the Land Use Commission for a term to expire June 30, 2014. I strongly support Mr. Heller in this nomination.

I have been a resident of Hawaii for over 30 years and am married to a local lady, Irene K. Yanamura of Pearl City. We have raised 4 boys in Hawaii and have one grandchild currently living in Hawaii and 2 on the mainland. I have been a licensed CPA and licensed attorney in Hawaii since 1978. My practice has been primarily in a local CPA firm and I have taught at the University of Hawaii and at Chaminade University.

I have known Ron Heller for over 20 years. I have worked with him in professional organizations like the Hawaii Society of CPAs and the Hawaii Bar Association. I have been an expert witness in cases and have been examined and cross-examined by Mr. Heller. I have consulted with him on professional matters involving myself and my professional accounting firm. I have a great deal of respect for his professional judgement and his ability to listen to several sides of a position prior to making a reasoned judgement.

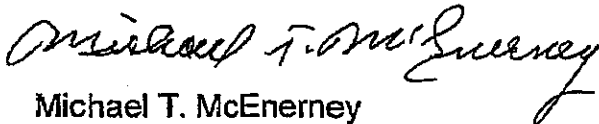
Ron does not have an extensive background in land use law. He does have an extensive background in resolving difficult problems and giving reasoned decisions based on evidence and rules.

Ron Heller is both an attorney and a CPA and holds a MBA degree. He has had extensive involvement in professional organizations and served on the Tax Review Commission, including as Vice-Chair, in its last organization. He has extensive business experience including awards for representing small business and has taught at the University of Hawaii School of Law. He is also a popular speaker to local CPAs and attorneys.

The Land Use Commission is charged with preserving and protecting Hawaii's lands and encouraging those uses to which lands are best suited. Ron Heller's experience on boards and in organizations provides him with foresight and decision making skills. My work with him on the Board of Directors demonstrated to me that he considers long term effects and benefits rather than short term fixes. He is willing to entertain opposing views to reach a conclusion with the best long term consequences. He understands the legislative process and the human process.

I believe Ron Heller would be a valuable addition to the Land Use Commission.

Sincerely,



Michael T. McEnerney
MBA, JD, CPA/ABV/CFF, ASA, CVA

TESTIMONY OF MICHAEL F. NAUYOKAS

Senator Clayton Hee, Chair
Senator Jill N. Tokuda, Vice Chair
Committee on Water, Land, Agriculture and Hawaiian Affairs

Michael F. Nauyokas, Esq., Attorney, Mediator & Arbitrator
737 Bishop Street, Suite 1640
Honolulu, Hawaii 96813
(808) 538-0553

Wednesday, March 24, 2010 at 2:45 p.m., Conference Room 229

Re: The nomination of Ronald I. Heller, Esq. to the Land Use Commission

I am an attorney specializing in mediation, arbitration, and employment & labor law. I have been practicing law for 20 years, first at the Goodsill Anderson Quinn & Stifel law firm, then as a sole practitioner for the past 15 years. I am in support of the nomination of Ronald I. Heller, Esq. to the Land Use Commission.

I have known, worked with and/or observed Ronald for almost twenty years. He has an excellent reputation in the community in both professional and social circles. His strong background in business and commercial litigation, accounting and tax law will make him an asset to the Land Use Commission. His legal analysis and writing skills are among the best I've seen.

I believe he would be an excellent addition to the Land Use Commission and recommend him without reservation.

NIWAO
&
ROBERTS

Certified Public Accountants, A Professional Corporation

Before the Committee on Water, Land, Agriculture and Hawaiian Affairs

Wednesday, March 24, 2010 at 2:45 p.m.

Conference Room 229

Re: Support for GM 340

Relating to the Nomination of Ronald I. Heller to the Land Use Commission

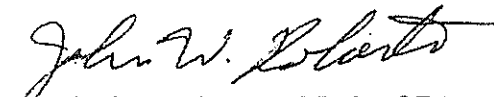
Chair Hee, Vice Chair Tokuda, and committee members:

I am a CPA and a principal of Niwao & Roberts, CPAs, a P.C., located on Maui. I have known Mr. Ronald Heller for approximately 15 years in his capacity as a speaker at seminars for the Hawaii Association of Public Accountants, as an officer of the Hawaii Society of Certified Public Accountants, as a fellow member of the Hawaii Tax Review Commission, and as legal counsel for a common client. Based on my association and work with Mr. Heller, I strongly support GM 340 and his nomination to the Land Use Commission.

Ronald Heller has the knowledge, experience, and sense of public service that would be an invaluable asset to any public board on which he serves, and I am grateful that he is willing to volunteer his service to the Land Use Commission. Therefore, I urge you to vote in favor of GM 340.

Thank you for your consideration of this matter. If you have any questions concerning the above, please do not hesitate to contact me at (808) 242-4600, ext. 223.

Respectfully submitted,


John W. Roberts, M.B.A., CPA

From: Marcialanderson@aol.com
Sent: Friday, March 19, 2010 5:17 PM
To: WTLTestimony
Subject: Nomination of Ronald Heller to Land Use Commission

I am writing today to urge the Senate to confirm Ronald Heller's nomination to the Land Use Commission in the hearing scheduled for March 24, 2010 at 2:45 PM. I have known Mr. Heller personally and professionally for approximately twenty years. In those twenty years, Mr. Heller has consistently conducted himself with the utmost integrity. I've seen him approach complex issues with sensitivity and respect. He is a humble, trustworthy individual who would be an asset to any organization, board or commission.

Respectfully submitted,
Marcia L. Anderson
Small Business Owner

From: Eddy Kemp [enkemp@hawaii.rr.com]
Sent: Friday, March 19, 2010 10:09 PM
To: WTLTestimony
Subject: GM 340 , Nomination of Ron Heller for the Land Use Commission, Hearing at 2:45 PM on Wednesday, March 24, 2010

Aloha,

It has come to my attention that a gentleman that I have known for many years has been nominated for the Land Use Commission. I am pleased to support that nomination. As a fellow CPA, I have know and worked with Ron Heller on various occasions over the last thirty odd years. He has always shown a high level of ability while maintaining strict attention to ethical standards of behavior. I'm sure he will be an asset to any Commission to which he is appointed.

I note that Senator Hee is Chair of the Senate Committee on Water, Land, Agriculture and Hawaiian Affairs. As one of his constituents, I would request that he and the other Committee members give Mr. Heller every courtesy and consideration.

Ed Kemp

E. N. Kemp & Associates, Inc.
47-449 Ahuimanu Place
Kaneohe, Hawaii 96744
(808) 239-9300



Carr, Gouveia + Associates, CPAs, Inc.

March 22, 2010

Hawaii State Senate
Water, Land, Agriculture, and Hawaiian Affairs Committee
Hawaii State Capitol
415 South Beretania Street
Honolulu, HI 96813

RE: Testimony in support of appointment of Ronald I. Heller to the Land Use Commission
GM340
Wednesday, March 24, 2010 at 2:45 pm
State Capital, Conference Room 229

Clayton Hee, Chair, Jill N. Tokuda, Vice-Chair and Members of the Committee:

I have known Ron Heller for over 20 years in my capacity as a CPA. I have worked with Ron on the Tax Committee of the Hawaii Society of CPA, and have heard him speak in many public presentations. As a result I have been able to learn how he thinks about matters of public policy and have seen his concern for the State of Hawaii as a whole. Ron considers the whole of things and not just the narrow interests of a specific group or organization.

Ron has always conducted himself with integrity, fairness, and a sense of calm, even when issues become heated.

Ron's personal and professional traits make him well suited to serving on the Land Use Commission.

I wholeheartedly recommend Ron Heller for a position on the state Land Use Commission.

If you have any questions I can be reached at 837-2509.

Sincerely,

A handwritten signature in cursive script that reads "David M. Carr".

David M. Carr, CPA/PFS, CFP®



CERTIFIED PUBLIC ACCOUNTANTS

COMMITTEE ON WATER, LAND, AGRICULTURE, AND HAWAIIAN AFFAIRS
Senator Clayton Hee, Chair
Senator Jill N. Tokuda, Vice Chair

Subject: GM 340, Nomination of Ronald Heller to LUC
Hearing: March 24, 2010, 2:45 p.m.

My name is Tom Yamachika, and I am a licensed attorney and Tax Principal with Accuity LLP, a Hawaii tax and accounting firm. I am testifying as an individual and SUPPORT this nomination.

I have known Mr. Heller for at least 15 years since returning to private practice. I have had occasion to work with him on several situations where we have had mutual clients, and have taught seminars where we were both on the faculty.

Mr. Heller certainly has the character and deportment required to be a member of the commission.

Thank you for this opportunity to offer testimony in support of this nomination.

March 22, 2010

Senate Committee on Water, Land, Agriculture and Hawaiian Affairs
WTLTestimony@capitol.hawaii.gov

GM 340

HEARING: Wed Mar 24, 2:45 pm

RONALD I. HELLER – Nomination to State Land Use Commission

TESTIMONY of Dale Evans

Honorable Senators:

Please vote your approval of the appointment of Ronald Heller, Esquire to the Land Use Commission

We appreciate Mr. Heller's willingness to serve. I have known Ron Heller for about 20 years. He is knowledgeable, conscientious, deliberate and scrupulous.

Most important is that our state is faced with profound issues to be decided by the Land Use Commission — that not only affects the economic stability of our state, but also how it affects the People and businesses in Hawaii.

We trust in Mr. Heller's experience in law and business and his standing in the community to execute the duties required of a commissioner.

Respectfully submitted,

Dale Evans



CERTIFIED PUBLIC ACCOUNTANTS

Senate Committee on Water, Land, Agriculture and Hawaiian Affairs

Re: GM 340 (Confirmation for Ronald I. Heller on the Land Use Commission)

Hearing Date: Wednesday, March 24, 2010

Dear Chair, Vice- Chair, and Committee Members:

I am pleased to provide this written testimony in support of Mr. Ronald Heller's appointment to the Land Use Commission. I have known Ron for a number of years and am honored to vouch for his excellent reputation in the community as one of Hawaii's top legal tax experts in Hawaii. More recently, I have had the pleasure of working directly with Ron as a board member of the Hawaii Society of Certified Public Accountants. His contributions to our board have been invaluable. His analysis of situations and issues are well reasoned, practical and his advice is sought after by our board.

Ron is simply quiet and effective. There is no bravado about him and his quiet professional demeanor and legal acumen is a perfect match for the Land Use Commission. Ron has a strong sense of community, recognizes the importance of the Commission, as well as the impact of the Commission's decisions to our community.

Ron is truly an amazing individual and is highly regarded in our profession. I wholeheartedly support his nomination to the Land Use Commission.

Sincerely,

A handwritten signature in black ink, appearing to read "Wendell K. Lee".

Wendell K. Lee, CPA
Partner

From: Maria Lowder [maria@kdlcpa.com]
Sent: Monday, March 22, 2010 3:02 PM
To: WTLTestimony
Subject: GM 340 Wednesday March 24 2.45pm

Senator Clayton Hee, Chair
Senator Jill Tokuda, Vice Chair

I am writing in support of Ronald Heller's confirmation to the Land Use Commission.

I have worked professionally with Ron for many years. I have always found him to be professional, knowledgeable and committed. He would be a valuable addition to the Commission and would be able to provide timely input to the workings of the Commission.

I urge you to confirm Ronald Heller to the Land Use Commission.

Sincerely,
Maria Lowder
Maria Lowder CPA
Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC
745 Fort Street Mall, Suite 1915
Honolulu, HI 96813
808-521-3962 X243
808-695-3623 direct
808-531-3217 fax
www.kdlcpa.com

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*William L. Wong CPA
& Associates, Inc.*

CERTIFIED PUBLIC ACCOUNTANTS

William L. Wong, CPA, PFS
Lauren M. Smith, CPA, PFS
Nona L. Nishina, CPA
Hye C. Harper, CPA
Iris A. Wong, MBA

75-5591 Palani Road, Suite 3008
Kailua-Kona, Hawaii 96740-3633
Telephone: (808) 329-0911
Fax: (808) 329-0913
Email: cpa@wllwong.com
Website: williamwongcpa.com

March 19, 2010

The Honorable Colleen Hanabusa, President
and Members of the Hawaii State Senate
25th Hawaii State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

RE: Appointment of Ronald I. Heller to the Land Use Commission

Ladies and Gentlemen:

I have worked with Mr. Ronald I. Heller on the Board of the Hawaii Society of Certified Public Accountants and have had the opportunity of reviewing his testimony on various legislative bills as a member of the Hawaii State Board of Accountancy. Mr. Heller has always impressed me as one who gives unselfishly of his time and expertise to important issues, including tax and regulatory legislation. He has always been fair and reasonable in his suggestions and recommendations.

From my experiences with Mr. Heller, I would unequivocally recommend him for a position on the Land Use Commission, both from a character standpoint and his background as an attorney and a CPA. We certainly need more qualified people like him to serve on Commissions like this.

Thank you for your consideration.

Very truly yours,

William L. Wong, CPA, PFS
Certified Public Accountant
Personal Financial Specialist

WLW/efh

To ensure compliance with the requirements imposed by IRS Circular 230 (31 C.F.R part 10), you are hereby advised that any tax advice contained in this communication (including any attachments) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any tax-related matter(s) addressed herein.



Personal Financial Specialist

MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



America Counts on CPAs

TESTIMONY
GM 340
(END)