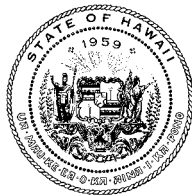


LINDA LINGLE
GOVERNOR

JAMES R. AIONA, JR.
LT. GOVERNOR



KURT KAWAFUCHI
DIRECTOR OF TAXATION

STANLEY SHIRAKI
DEPUTY DIRECTOR

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SENATE COMMITTEE ON WAYS AND MEANS

TESTIMONY REGARDING GM 423

SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE BOARD OF TAXATION REVIEW, 1ST TAXATION DISTRICT (OAHU), GUBERNATORIAL NOMINEE, ALAN MUN LEONG YEE, FOR A TERM TO EXPIRE 6-30-2014.

TESTIFIER: KURT KAWAFUCHI, DIRECTOR OF TAXATION (OR DESIGNEE)

DATE: APRIL 16, 2010

TIME: 9:30AM

ROOM: 211

The Department of Taxation (Department) **supports** the nomination of Alan Yee to the Board of Taxation Review and encourages this committee to confirm the nomination.

This is Mr. Yee's second nomination to the Board of Taxation Review. Mr. Yee is a qualified candidate for this position. Mr. Yee is a Certified Public Accountant and is a tax partner at a prominent Honolulu accounting firm, KMH Accounting, LLP. Mr. Yee has a Bachelor Degree in Business Administration and a Law Degree from Santa Clara University. Mr. Yee has over 25 years of experience dealing with federal and Hawaii tax laws, representing various clients from financial institutions to nonprofit entities. Mr. Yee is also a past member of the Tax Review Commission.

Beyond his professional experience, Mr. Yee has a proven record of community service. He has served on the board of various foundations, institutes, and commissions.

Mr. Yee's continued service on the Board of Taxation Review will benefit Hawaii's taxpayers and the tax community. Mr. Yee appears at Board hearing prepared and he actively participates. He asks good questions and appears fair in his decisions.

It is the Department's position that Mr. Yee maintains the necessary understanding of the tax law and Board procedures to competently serve on the Board of Taxation Review for the 1ST Taxation District.

The Department and its Oahu District support his nomination and respectfully request the Senate's favorable confirmation.