



and real estate broker. Your Committee notes that this nominee's professional practice focuses on federal and state income taxation, gift and estate taxation, tax and financial planning for businesses and individuals, business valuation, and litigation support. Your Committee further notes that this nominee is a leader in his profession having served as Chair of the Professional Ethics Committee of the Hawaii Society of Certified Professional Accountants; in various positions on the Government Affairs Committee of the Hawaii Association of REALTORS; as Chair of the Board of Directors of the Tax Foundation of Hawaii, State Tax Review Commission, State Rental Housing Trust Fund Advisory Commission, State Rental Housing Trust Fund Commission, and Tax Committee of the Hawaii Society of Certified Public Accountants; and as a member of the State Board of Taxation Review for the First Taxation District. Your Committee finds that this nominee's broad professional experience in the fields of accounting, law, and real estate; his first-hand knowledge of the State's regulatory system; and his record of service to his profession and the community will be an asset to the State Board of Public Accountancy.

Your Committee received testimony in support of the nomination of Nelson Lau from the State Board of Public Accountancy and three private individuals.

Your Committee finds that this nominee has been a licensed certified public accountant for twenty-five years and, in that capacity, has worked with publicly and privately held companies, state entities, regulated industries, and not-for-profit corporations in a variety of industries. Your Committee notes that this nominee's professional activities include auditing financial statements and internal controls, compliance audits, improvement advisory, and due diligence services. Your Committee also finds that this nominee's professional experience has allowed him to become familiar with state and federal regulatory structures. Your Committee further finds that, as an interim member of the State Board of Public Accountancy, this nominee has been an active contributor, an effective communicator, and a valuable representative who can help address the issues and challenges facing young licensees. Your Committee finds that this nominee's knowledge and insight qualify him for appointment to the State Board of Public Accountancy.



Your Committee received testimony in support of the nomination of Keith Regan from the State Board of Public Accountancy.

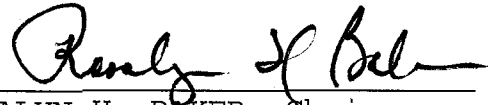
Your Committee finds that this nominee for reappointment to the State Board of Public Accountancy as a public member has extensive financial and management experience in the public and private sectors. Your Committee notes that in addition to holding high-level positions in private industry, this nominee has served as the Director of Finance and Managing Director of the County of Maui. Your Committee also finds that this nominee's professional background has afforded him extensive experience with and insight into governmental regulatory systems. Your Committee further finds that this nominee has long been a leader in the community having served as Vice-President and President of the Hawaiian Collectors Association; President of the Japanese Cultural Society of Maui, Kiwanis Club of Kahului, and Maui Young Business Roundtable; and as a member of the Knights of Columbus Council 8578 and the Maui Chamber of Commerce Government Action Committee. Your Committee finds that in his present term on the State Board of Public Accountancy, this nominee effectively articulates the perspective of public consumers of public accounting services and contributes enthusiasm for and dedication to the goals and objectives of the Board. Your Committee further finds that this nominee's professional expertise and dedication to public service make him a valuable contributing member of the State Board of Public Accountancy.

Your Committee finds that Craig K. Hirai and Nelson Lau have been nominated for appointment and Keith Regan has been nominated for reappointment to the State Board of Public Accountancy based on their knowledge, experience, and commitment to public service.

As affirmed by the records of votes of the members of your Committee on Commerce and Consumer Protection that are attached to this report, your Committee, after full consideration of the background, experience, and qualifications of the nominees, has found the nominees to be qualified for the positions to which nominated and recommends that the Senate advise and consent to the nominations.



Respectfully submitted on  
behalf of the members of the  
Committee on Commerce and  
Consumer Protection,



ROSALYN H. BAKER, Chair





The Senate  
 Twenty-Sixth Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Commerce and Consumer Protection**  
**CPN**  
**Advise and Consent**

|  |                                   |                          |            |                |
|--|-----------------------------------|--------------------------|------------|----------------|
| Governor's Message No.:*<br><b>634</b>   | Committee Referral:<br><b>CPN</b> | Date:<br><b>04-07-11</b> |            |                |
| <input type="checkbox"/> The Committee is reconsidering its decision   |                                   |                          |            |                |
| The Recommendation is:   |                                   |                          |            |                |
| <input checked="" type="checkbox"/> Advise and Consent 2340 <span style="margin-left: 200px;"><input type="checkbox"/> Not Advise and Consent 2345</span>  |                                   |                          |            |                |
| <b>Members</b>   | <b>Aye</b>                        | <b>Aye (WR)</b>          | <b>Nay</b> | <b>Excused</b> |
| BAKER, Rosalyn H. (C)  | ✓                                 |                          |            |                |
| TANIGUCHI, Brian T. (VC)   | ✓                                 |                          |            |                |
| GALUTERIA, Brickwood   | ✓                                 |                          |            |                |
| GREEN, M.D., Josh  | ✓                                 |                          |            |                |
| NISHIHARA, Clarence K.   |                                   |                          |            | ✓              |
| SOLOMON, Malama  | ✓                                 |                          |            |                |
| SLOM, Sam  |                                   |                          |            | ✓              |
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| <b>TOTAL</b>   | <b>5</b>                          | <b>0</b>                 | <b>0</b>   | <b>2</b>       |
| Recommendation:  |                                   |                          |            |                |
| <input checked="" type="checkbox"/> Adopted <span style="margin-left: 200px;"><input type="checkbox"/> Not Adopted</span>  |                                   |                          |            |                |
| Chair's or Designee's Signature:   |                                   |                          |            |                |
| <b>Distribution:</b> <span style="margin-left: 20px;">Original<br/>File with Committee Report</span> <span style="margin-left: 100px;">Yellow<br/>Clerk's Office</span> <span style="margin-left: 100px;">Pink<br/>Drafting Agency</span> <span style="margin-left: 100px;">Goldenrod<br/>Committee File Copy</span> |                                   |                          |            |                |

\*Only one Governor's Message per Record of Votes

The Senate  
Twenty-Sixth Legislature  
State of Hawai'i

**Record of Votes**  
**Committee on Commerce and Consumer Protection**  
**CPN**  
**Advise and Consent**

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|--|--|--|-----|---------|
| Governor's Message No.:*<br><div style="font-size: 1.5em; font-family: cursive;">6035</div>  | Committee Referral:<br><div style="font-size: 1.2em; font-weight: bold;">CPN</div> | Date:<br><div style="font-size: 1.5em; font-family: cursive;">04-07-11</div> |     |         |
| <input type="checkbox"/> The Committee is reconsidering its decision   |  |  |     |         |
| The Recommendation is:   |  |  |     |         |
| <input checked="" type="checkbox"/> Advise and Consent 2340 <span style="margin-left: 200px;"><input type="checkbox"/> Not Advise and Consent 2345</span>  |  |  |     |         |
| Members  | Aye  | Aye (WR)   | Nay | Excused |
| BAKER, Rosalyn H. (C)  | ✓  |  |     |         |
| TANIGUCHI, Brian T. (VC)   | ✓  |  |     |         |
| GALUTERIA, Brickwood   | ✓  |  |     |         |
| GREEN, M.D., Josh  | ✓  |  |     |         |
| NISHIHARA, Clarence K.   |  |  |     | ✓       |
| SOLOMON, Malama  | ✓  |  |     |         |
| SLOM, Sam  |  |  |     | ✓       |
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| <b>TOTAL</b>   | 5  | 0  | 0   | 2       |
| Recommendation: <input checked="" type="checkbox"/> Adopted <span style="margin-left: 100px;"><input type="checkbox"/> Not Adopted</span>  |  |  |     |         |
| Chair's or Designee's Signature: <div style="font-size: 1.5em; font-family: cursive; text-align: center;">[Signature]</div>  |  |  |     |         |
| <b>Distribution:</b> <span style="margin-left: 20px;">Original<br/>File with Committee Report</span> <span style="margin-left: 100px;">Yellow<br/>Clerk's Office</span> <span style="margin-left: 100px;">Pink<br/>Drafting Agency</span> <span style="margin-left: 100px;">Goldenrod<br/>Committee File Copy</span> |  |  |     |         |

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