

Honolulu, Hawaii

FEB 17 2012

RE: GOV. MSG. NO. 585

Honorable Shan S. Tsutsui  
President of the Senate  
Twenty-Sixth State Legislature  
Regular Session of 2012  
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred Governor's Message No. 585, submitting for study and consideration the nominations of:

BOARD OF TAXATION REVIEW, 1ST TAXATION DISTRICT (O'AHU)

G.M. No. 585      AUDREY ABE,  
for a term to expire 6-30-2015,

begs leave to report as follows:

Your Committee has reviewed the resume submitted by the nominee and finds that Audrey Abe possesses the qualifications to be a member of the Board of Taxation Review, 1st Taxation District (Oahu).

Your Committee received testimony in support of the nomination of Audrey Abe from the Department of Taxation, the Hawaii State Commission on the Status of Women, and four individuals.

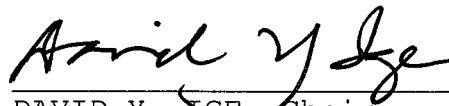
Upon review of the testimony and other information received, your Committee finds that the nominee is a qualified candidate to serve on the Board of Taxation Review. A Certified Public Accountant since 1977, Ms. Abe has performed auditing, management advisory services, tax consulting, and tax preparation for individuals, partnerships, corporations, non-profits, and estates. She possesses a Bachelor of Arts degree from San Jose State University and a Masters in Fine Arts from California Institute of the Arts. Ms. Abe is a small business owner. She is a Certified General Appraiser and owner of Abe Appraisals since 1992. Ms. Abe



Abe also is the owner and vice-president of Salt & Light Global LLC, a green energy company specializing in consulting and coordinating the installation and design of photovoltaic solar systems. Her broad business knowledge will be of great help to the Board of Taxation Review as it hears and decides disputes between taxpayers and tax assessors. Beyond her professional experience, Ms. Abe has a commitment to community and public service. She has served as a treasurer and an advisor for several non-profit and charitable organizations. Ms. Abe has the necessary knowledge, skills, and acumen to effectively and competently serve as a member of the Board of Taxation Review.

As affirmed by the records of votes of the members of your Committee on Ways and Means that are attached to this report, your Committee, after full consideration of the background, experience, and qualifications of the nominee, has found the nominee to be qualified for the position to which nominated and recommends that the Senate advise and consent to the nomination.

Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,



DAVID Y. IGE, Chair



The Senate  
 Twenty-Sixth Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Ways and Means**  
**WAM**  
**Advise and Consent**

Governor's Message No.:* <b>GM585</b>	Committee Referral: <b>WAM</b>	Date: <b>2-7-12</b>		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is: <input checked="" type="checkbox"/> Advise and Consent 2340 <input type="checkbox"/> Not Advise and Consent 2345				
Members	Aye	Aye (WR)	Nay	Excused
IGE, David Y. (C)	✓			
KIDANI, Michelle N. (VC)	✓			
CHUN OAKLAND, Suzanne	✓			
DELA CRUZ, Donovan M.	✓			
ENGLISH, J. Kalani	✓			
ESPERO, Will	✓			
FUKUNAGA, Carol	.			✓
KIM, Donna Mercado	✓			
KAHELE, Gilbert	✓			
KOUCHI, Ronald D.	✓			
RYAN, Pohai	✓			
TOKUDA, Jill N.	✓			
WAKAI, Glenn	✓			
SLOM, Sam	✓			
<b>TOTAL</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>1</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <div style="text-align:center; font-family: cursive; font-size: 1.2em;">Michelle N. Kidani</div>				
<b>Distribution:</b> Original      Yellow      Pink      Goldenrod File with Committee Report      Clerk's Office      Drafting Agency      Committee File Copy				

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