

To: Senator Ige , Chair

Senator Kidani, Vice Chair and

Members of the Senate Committee on Ways and Means

From: Audrey Abe CPA CGA

Re: GM585 Appointment of Audrey Abe, CGA, CPA to the Board of Taxation Review

Hearing: Tuesday , February 7, 2012, 9:00 a.m., Conference Room

Chair Ige and members of the Committee, I appreciate this opportunity and it is an honor to be here today. I thank Governor Abercrombie for nominating me to the Board of Taxation Review, and thank you for the letters of support and to those here to support me today.

Throughout my career I have always felt the importance of community service as an essential part of my life. I have learned that It is through giving that we are blessed even more....this has been a corner stone of my Christian values. I have served on and advised various boards of nonprofit organizations involving the disabled, homeless, democratic party, and cultural groups.

To serve on the Board of Taxation Review would be a great way for me to contribute to the State and community, and is within my expertise as a CPA, business owner, and a State licensed commercial and residential real estate appraiser.

My work experience is broad and relevant. I have worked for many years specializing in tax preparation for individuals, partnerships, corporations, nonprofits, and estate taxes. I have done auditing in Washington DC of major nonprofits and government audits such as HUD. I also have experience as assistant controller for a major national corporation.

As an appraiser I performed real estate valuations and lease renegotiations for the Hawaii State Department of Land & Natural Resources and for the Federal government, and appraisals for commercial and residential properties.

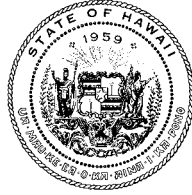
As a member of the Board of Taxation Review, I will serve in the best interest of the public, maintain the highest ethical standards, with the highest level of expertise in resolving disputes and issues in an equitable manner and common sense approach, and making the necessary recommendations and decisions in the best interest of our State.

Again thank you for this opportunity. I would be happy to answer any questions.

Audrey Abe CPA CGA

**NEIL ABERCROMBIE**  
GOVERNOR

**BRIAN SCHATZ**  
LT. GOVERNOR



**FREDERICK D. PABLO**  
DIRECTOR OF TAXATION

**RANDOLF BALDEMOR**  
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Senate Committee on Ways and Means  
February 7, 2012  
9:00a.m.  
Room 211

Testimony in Support of Governor's Message (GM 585)

For Consideration and Confirmation of  
AUDREY ABE to the Board of Taxation Review, 1<sup>st</sup> Taxation District (Oahu)  
for a Term to Expire June 30, 2015

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The Department of Taxation (Department) supports the nomination of Audrey Abe to the Board of Taxation Review and encourages this committee to confirm her nomination.

Audrey Abe is a qualified candidate to serve on the Board of Taxation Review for the 1<sup>st</sup> Taxation District, which is comprised of Oahu. Ms. Abe has been employed in private practice in the accounting field or as a certified public accountant since 1977. As a small business owner, she has broader experience in the fields of finance, real estate, construction and environmental consulting. Ms. Abe has a Bachelor of Arts degree from San Jose State University, and earned her Masters in Fine Arts from California Institute of the Arts. Her broad business knowledge will be of great help to the Board as it fulfills its duty to Hawaii's taxpayers and the tax community.

Beyond her professional experience, Ms. Abe has a commitment to community and public service. She has served on many public boards and committees.

Ms. Abe has the necessary knowledge and skills to effectively and competently serve as a member of the Board of Taxation Review. The Department supports her nomination and respectfully requests the Senate's favorable confirmation.

To: Senator Ige, Chair  
Senator Kidani, Vice Chair and  
Members of the Senate Committee on Ways and Means

From: Sandra Labuguen

Re: GM585 Appointment of Audrey Abe, CGA, CPA to the Board of Taxation  
Review  
Hearing: Tuesday , February 7, 2012, 9:00 a.m., Conference Room

Position: STRONG SUPPORT

May I introduce myself as a friend of Ms. Abe from our high school years on Kauai. In approximately the past nine years that I relocated to Oahu, we've reconnected and I have gotten to know her better.

In my opinion, Ms. Abe has led her life in an exemplary manner, placing family care and Christian values at the forefront. In recent years, she cared for her father and husband until their passing, while raising her daughter and working as she was the primary source of financial support for her family. Her faith and church sustained her through these difficult years.

Over the years some things remain the same. I believe she is a person of sound moral character, and would apply the rules fairly to everyone. I've known Audrey to be a hard worker, and self motivated to accomplish what she sets out to do. In the past, and now Audrey gives her attention and really listens to what others have to say. She would be an asset to an organization that serves the public, by her honesty, work ethic and high standards. I believe the community would be well served by having someone on the board that is a good listener, and would render a decision after careful consideration of all of the facts.

Please feel free to contact me at 832-1571 (work), or 292-6904 (cell).  
slabuguen@gmail.com

To: Senator Ige, Chair  
Senator Kidani, Vice Chair and  
Members of the Senate Committee on Ways and Means

From: Allina Chen

Re: GM585 Appointment of Audrey Abe, CGA, CPA to the Board of Taxation  
Review  
Hearing: Tuesday , February 7, 2012, 9:00 a.m., Conference Room

Position: STRONG SUPPORT for a special person

When I first met Ms. Abe it was at NHDH (New Hope Diamond Head) church. At the time she was caring for her husband struggling with cancer for many years. I got to know her better during the end days of her husband's life. She showed me so much of her moral character not only as a Christian woman but as someone who would do whatever it takes to be the best she can be whether as a wife to her husband, and after he past away as a mother to her only daughter now in dental school in Missouri. She became a dear friend in my life and best business partner I could ever dream of.

I am an entrepreneur business woman specializing in green energy industry, I also have my struggles as a single parent. Because "God" I guess that is why we somehow got closer... a widow and a divorcee. Initially I needed her help with her professional background in Taxes and Appraisals for my business. She gave 110% to help me. Then we got involved with some business ventures together where she gave her best and was someone I could rely on and trust. She is truly a person of her word. Without Ms. Abe's help I would not be able to succeed professionally and successfully through her talents. She is a woman with heart in so many ways, whether in her personal life or in business as well.

This is her moment to shine by giving back to the community through her lifetime experience. Her honesty, integrity, work enthusiasm, and high professional standards, will benefit the community. I really believe that any Board or organization will be so fortunate to have her, because whatever she's involved in she will be a great asset to that Board or organization.

Thank you for giving me the opportunity to present my testimony for Audrey Abe.

Please feel free to contact me @ 626-340-8877  
allinac@gmail.com

January , 2012

To: Senator Ige , Chair

Senator Kidani, Vice Chair and

Members of the Senate Committee on Ways and Means

From: Amy Monk, Hawaii State Commission on the Status of Women

Re: GM585 Appointment of Audrey Abe, CGA, CPA to the Board of Taxation Review

Hearing: Tuesday , February 7, 2012, 9:00 a.m., Conference Room

Position: STRONG SUPPORT

Thank you for allowing me to submit testimony in strong support of GM585 in support of Audrey Abe as a member of the Board of Taxation Review.

I have known Audrey Abe as friend who was also a devoted mother and wife, a business professional, a person active in her community and church, and an active member of Democratic Party who has often offered her skills to help organize special events or keep track of Oahu county committee finances.

Audrey Abe has excellent qualifications to serve on the Board of Taxation Review. She is a State of Hawaii certified public accountant and a certified general appraiser. She has been a residential and commercial appraiser, operating a business as Abe Appraisals since 1992, and is an owner Salt & Light Global LLC a green energy Hawaii company specializing in consulting and coordinating installation and design of Photovoltaic Solar Systems for residential, commercial, solar farms and LED lights.

Audrey Abe has served as treasurer in non-profit and charitable organizations and has broad experience working for city, state and federal governmental entities, as well as private business. Her client list is long and varied and includes Hawaiian Electric Co., GTE Hawaiian Tel, HUD, DLNR, and others. She has prepared taxes for private individuals, corporations, and partnerships. She has served in various capacities in the Democratic Party of Hawaii, and was often recruited as a treasurer because of her knowledge and experience. She also has experience in small business as the office manager for a family building contractor business.

I support the appointment of Audrey Abe and urge her confirmation by this committee.

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [mksa100@yahoo.com](mailto:mksa100@yahoo.com)  
**Subject:** Testimony for GM585 on 2/7/2012 9:00:00 AM  
**Date:** Wednesday, February 01, 2012 12:15:37 PM

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Testimony for WAM 2/7/2012 9:00:00 AM GM585

Conference room: 211  
Testifier position: Support  
Testifier will be present: No  
Submitted by: Andrei Soto  
Organization: Individual  
E-mail: [mksa100@yahoo.com](mailto:mksa100@yahoo.com)  
Submitted on: 2/1/2012

Comments:  
February 1, 2012

Senator David Y. Ige, Chair, Committee on Ways and Means (WAM)

Senator Michelle N. Kidani, Vice-Chair, WAM

Re: GM585 and the appointment of Audrey Abe

Position: Strong Support

Dear Senators,

I am writing to you as a personal friend of Ms. Audrey Abe who has been appointed by Governor Abercrombie as a member of the Board of Taxation Review, 1st District (Oahu) subject to your confirmation. I have known Ms. Abe for over 10 years and support her appointment to the Board. As the former Region 1 Chair of the Oahu County Committee (OCC), Democratic Party, I have worked with Audrey during her tenure as an officer of her district including District Chair, as the Treasurer of OCC, and as the Program Chair and Stage Manager at the Hawaii Democratic Party State Convention in 2010. She is committed to the task at hand and is a person of great integrity and moral character. Her years of experience as a business woman that is, as a CPA/accountant, a real estate appraiser, and more recently as a green energy consultant, makes her well suited to be a member of the Board.

I believe Ms. Abe will be a tremendous asset to the Board of Taxation Review and urge her confirmation by your Committee.

Mahalo.

JIMMY TOYAMA  
98-427 Puaalii Street  
Aiea, HI 96701

Email: [toyamaj001@hawaii.rr.com](mailto:toyamaj001@hawaii.rr.com)

February 7, 2012  
Senate Committee on Ways & Means

Testimony On: GM585

Mr. Chairman and Committee Members:

Aloha. I am submitting testimony in support of the Confirmation of **AUDREY ABE**,  
Gubernatorial Nominee to the **Board of Taxation Review**.

I have known Ms. Abe for many years. In those years we have been involved in and worked together on a number of community projects, including activities in the Democratic Party of Hawaii. On the projects she worked on, she brought a level of commitment and dedication to getting the job done in a way that was both note worthy and impressive. Audrey, as I observed, maintained a fair and balanced view on the matters she was involved in. Also, her sincerity and caring are exemplified in the many years of community service she has performed. I have no doubt that she will bring that same sincerity, commitment, and dedication to serving on the Board of Taxation Review, should she be confirmed.

Ms. Abe's career in accounting, business, and service on non profits—like the Hawaii Center for Independent living and Hawaii Services on Deafness—has prepared her to serve competently on the Board of Taxation Review. She understands, I believe, the nature of taxation as a function of government and social policy. Ms. Abe is well qualified to serve on the Board of Taxation Review.

I urge you to confirm the appointment of Audrey Abe to the Board of Taxation Review.

With Aloha,

Jimmy Toyama