

TESTMONY
OF
ALBERT L. SPENCER
TO THE
BOARD OF TAXATION REVIEW,
4th TAXATION DISTRICT (Kaua`i)

Submit for consideration and confirmation to the Board of Taxation Review, 4th Taxation District (Kaua`i), Gubernatorial Nominee, Albert L. Spencer for a term to expire in June 30, 2015.

Chair and members of the Committee, thank you; this is my testimony.

I want to thank Governor Neil Abercrombie for nominating me. I consider it an honor and privilege to be asked to serve on the board of taxation review, 4th taxation district (Kaua`i).

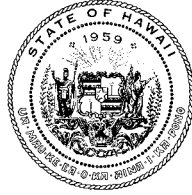
I want to also extend my thanks to everyone who submitted letters of support on my behalf.

I earned an MBA with a concentration in Accounting from the University of Hawaii. I worked for Clay and Company CPA's in Honolulu in the area of Audit and Taxation. I have had a CPA license with a permit to practice in the State of Hawaii since January 1984. I recently retired from Kauai Community College where I taught accounting, tax, and economics.

In addition to teaching income tax I have also taught State of Hawaii General Excise tax. I served on the Hawaii Society of CPA's Board of Directors for 6 years and am currently serving on the Board of Waioli Corporation (a non-profit helping to preserve the history of Kaua`i).

NEIL ABERCROMBIE
GOVERNOR

BRIAN SCHATZ
LT. GOVERNOR



FREDERICK D. PABLO
DIRECTOR OF TAXATION

RANDOLF BALDEMOR
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
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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 588)

For Consideration and Confirmation of
ALBERT SPENCER to the Board of Taxation Review, 4th Taxation District (Kauai)
for a Term to Expire June 30, 2015

The Department of Taxation (Department) supports the nomination of Albert Spencer to the Board of Taxation Review and encourages this committee to confirm his nomination.

Albert Spencer is a qualified candidate to serve on the Board of Taxation Review for the Fourth Taxation District, which is comprised of Kauai County. Mr. Spencer is a professor of accounting and economics at Kauai Community College, a position he has held since 1984. He has a Bachelor of Business degree from Rider College and a Masters Degree in Business. His knowledge will be of great help to the Board as it fulfills its duty to Hawaii's taxpayers and the tax community.

Beyond his professional experience, Mr. Spencer is an Air Force veteran who received the Air Force Commendation Medal in 1972. He is also the recipient of the Hawaii Society of Certified Public Accountants Distinguished Service Award, the University of Hawaii Board of Regents Excellence in Teaching Award and the Hawaii Society of Certified Public Accountants Distinguished Accounting Educator Award.

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



January 23, 2012

The Honorable Senator David Ige
Chair, Senate Ways and Means Committee
Hawaii State Capitol, Room 215
Honolulu Hawaii, 96813

RE: Albert L. Spencer's nomination to the Board of Taxation Review, 4th Taxation District
(Kaua'i)

Dear Senator Ige:

Mr. Albert Spencer has asked me to support his nomination for membership on the Board of Taxation Review for the 4th Taxation District (Kaua'i). I am most pleased to do so.

I had the pleasure of working with Mr. Spencer when he was on the faculty of Kaua'i Community College and I was serving as president of the University of Hawai'i System. In my experience, Al always was looking for ways to improve the educational experience for the students at Kaua'i Community College and across the entire UH System.

Al Spencer served with distinction in various leadership positions, including Faculty Senate chair at Kaua'i CC, co-chair of the All Campus Council of Faculty Senate Chairs, and as a member of the UH System Budget Committee representing the community college faculty. I found Al Spencer to be an individual with exceptional analytic capabilities, strong interpersonal skills, and an abiding sense of fairness and compassion.

I support Mr. Albert Spencer's nomination to the Board of Taxation Review for the 4th Taxation District with enthusiasm, and without reservation.

Sincerely,

A handwritten signature in black ink that reads 'David McClain'.

David McClain
President Emeritus, University of Hawai'i
Professor, Shidler College of Business,
University of Hawai'i at Mānoa



HSCPA

Hawaii Society of
Certified Public Accountants

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Before the Senate Committee on Ways and Means

Tuesday, February 7, 2012 at 9:00 a.m.
State Capitol, Conference Room 211

Testimony in Support GM 588

Chair Ige, Vice Chair Kidani and Members of the Committee:

My name is Kathy Castillo, Executive Director of the Hawaii Society of Certified Public Accountants (HSCPA), and I hereby support the gubernatorial nomination of Albert Spencer to the Board of Taxation Review, 4th Taxation District (Kaua'i).

I have had the pleasure of working with Mr. Spencer as he served six years as a member of the Board of Directors of the HSCPA. A dedicated member, he worked tirelessly to promote and uphold the integrity of the profession to the community in which he served and to the future leaders of Hawaii – his students at Kaua'i Community College (KCC).

In addition to providing educational outreach to the students at KCC, Mr. Spencer worked diligently to provide an understanding of the University of Hawaii System and the articulation process. Mr. Spencer will continue to bring new perspectives with a vision to lead while putting the public interest first.

For these reasons, I strongly support Mr. Spencer's nomination to the Board of Taxation Review, 4th Taxation District (Kaua'i). Thank you for the opportunity to testify.

Sincerely

Kathy Castillo
Executive Director

February 1, 2012

The Honorable Senator David Ige
Chair, Senate Ways and Means Committee
Hawaii State Capitol, Room 215
Honolulu Hawaii, 96813

RE: Albert L. Spencer's nomination to the Board of Taxation Review, 4th
Taxation District (Kaua'i)

Dear Senator Ige:

I understand that Mr. Albert Spencer has been nominated for membership on the Board of Taxation Review for the 4th Taxation District (Kaua'i). I am writing in support of this nomination.

I have known Mr. Spencer for over twenty years, first as a faculty colleague and then in my capacity as Chancellor of Kaua'i Community College. Mr. Spencer was a valued and valuable faculty member of Kaua'i CC. He was always and foremost an excellent teacher. Moreover, he was a faculty leader, whose judgment and honest opinions I always found helpful. He was also actively engaged with the Kaua'i community as a faculty member, a parent and a citizen. As a teacher he was conscientious about keeping up with his profession, including keeping up-to-date on changing tax laws and accounting practices. His students, fellow teachers and the UH Board of Regents recognized him with an Excellence in Education faculty award.

He also served both the College and the University of Hawaii System with distinction in various leadership positions, including Faculty Senate chair at Kaua'i CC, and co-chair of the All Campus Council of Faculty Senate Chairs. He was recognized as knowledgeable, fair and objective by all with whom he worked.

I enthusiastically support Mr. Albert Spencer's nomination to the Board of Taxation Review for the 4th Taxation District with enthusiasm, and without reservation.

Sincerely yours,

Peggy T. Cha

Senator David Ige
Chairman of the Senate Ways and Means Committee
Senatorial District 16
Hawaii State Capitol, Room 215
Honolulu Hawaii, 96813

January 19, 2012

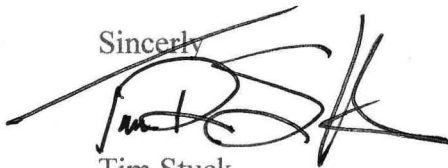
RE: Albert L. Spencer's nomination to the Board of Taxation Review, 4th Taxation District
(Kaua'i)

Honorable David Ige:

I have had the pleasure of working with Mr. Albert Spencer at Kauai Community College. He always was looking for ways to improve the educational experience for the students at Kaua'i Community College and the University of Hawaii System. He served in various leadership positions. My contact with was while he was the Business Education Chair I found him to be a fair leader and good mentor.

I strongly support Mr. Spencer's nomination to the Board of Taxation Review, 4th Taxation District (Kaua'i).

Sincerely

A handwritten signature in black ink, appearing to read 'Tim Stuck', with a large, sweeping flourish above it.

Tim Stuck
Instructor Kauai Community College