

GM 546

LATE Testimony

Measure Title: Submitting for consideration and confirmation to the Board of Regents of the University of Hawaii, Gubernatorial Nominee, MICHAEL T. MCENERNEY, for a term to expire 6-30-2020.

Report Title: Board of Regents of the University of Hawaii

Description:

Companion:

Package:

Current Referral: HEA

Introducer(s):

From: [Steven Fujita](#)
To: [HEA Testimony](#)
Subject: GM546 Nomination of Michael T. McEnerney City & County of Honolulu Board of Regents of the University of Hawaii
Date: Tuesday, April 14, 2015 2:37:12 PM

Brian T. Taniguchi, Chair
Lorraine R. Inouye, Vice Chair
Members of the Higher Education and the Arts (HEA)
Hawaii State Senate

Ladies and Gentlemen:

I wish to express my support for Michael T. McEnerney and his appointment to the Honolulu seat on the University of Hawaii Board of Regents. I have known Mr. McEnerney since 1979 having worked with him during my early years with a national CPA firm. In 1995, I had the fortunate opportunity to become partners with him in our now 20 plus year public accounting practice, McEnerney Shimabukuro Okazaki & Fujita CPAs AAC.

Mr. McEnerney is a long time Hawaii resident and practitioner. I have known him as one who always strives for technical excellence and doing things that are fair and correct. His resume speaks for itself. With his broad background and years of experience in taxation, accounting, business consulting, litigation support and valuation services, he will bring a wealth of knowledge and experience to the Board of Regents. Mr. McEnerney is forward in his thinking, in tune with the current economic times and will bring creative and practical ideas and solutions to the Board during these challenging times.

I believe that Mr. McEnerney will complement existing Regents and provide positive energy as an appointee to the Honolulu seat.

Thank you,

Steven T. Fujita, CPA

BURT T. LAU
999 Bishop Street
Ste 2600
Honolulu, Hawaii 96813

April 15, 2015

Brian T. Taniguchi, Chair
Lorraine R. Inouye, Vice Chair
Members of the
Higher Education and the Arts (HEA)
Hawaii State Senate
State Capitol
Honolulu, Hawaii

Re: GM 546
Nomination of Michael T. McEnerney
Board of Regents of the University of Hawaii

Dear Chair Taniguchi, Vice-Chair Inouye and
Members of the Higher Education and Arts Committee:

This letter is being submitted in my full and unrestrained support of the nomination of Michael T. McEnerney, CPA/JD for the position of Regent for the University of Hawaii.

I have known Mr. McEnerney since the early 1980's when I served as a volunteer member of the Planned Giving Committee for the Hawaii Heart Association. Since those early years, I have continued to work with Mr. McEnerney and his office on numerous matters, both personally and professionally for these past 30 years.

As is clearly evident from his CV, which I believe has been circulated to all of the members, Mike is a highly accomplished professional in not just one profession, but really two, both in the profession of Accountancy, but also in the area of Law, as a fully licensed Attorney, and one who has been recognized to testify as an expert witnesses on Family property law and the impact of taxes on property divisions. There should be no question as to Mike's intellect and his high level of achievements and accomplishments, but I wish to report to this Committee, that on a personal level, he is of an individual of the highest integrity and compassion and with long established roots in Hawaii. As a graduate of the University of Hawaii Business School having earned his MBA in 1971, Mike is well acquainted with the University of Hawaii and has an interest in supporting the University in its mission to provide Hawaii's young adults with the opportunity to receive the best possible college education possible, without having to go to the continental United States to receive it.

Sen. Brian T. Taniguchi
Members of the Higher Education and Arts
Committee
April 15, 2015
Page 2

This is a very important period for the University and the negative stresses and forces impacting those who serve on public agencies such as the Board of Regents make it more difficult to attract qualified citizens willing to serve on such board. Mr. McEnerney is not willing and qualified to serve, but he is not deterred by these forces and I hope this Committee will support the Governor's nomination of Mr. McEnerney to serve as a Regent of the University of Hawaii.

Thank you for this opportunity to share my support of this nominee and his service to the State of Hawaii.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Burt T. Lau".

BURT T. LAU

Cc: Mike McEnerney

From: [Dave Carr](#)
To: [HEA Testimony](#)
Subject: In support of Michael T. McEnerney, for University of Hawaii Board of Regents (GM546)
Date: Tuesday, April 14, 2015 9:10:19 PM

This letter is being sent in support of the appointment of Michael T. McEnerney to the Board of Regents of the University of Hawaii.

I have known Mike McEnerney for over 30 years, having worked with Mike in the CPA community since 1981.

Mike will bring a fresh voice to the leadership of the University, and certainly has the skills, leadership and experience to help guide the University of Hawaii in very challenging times.

Mike has always been an educator, including the times that he has lectured at the University of Hawaii, lectured for CPAs and attorneys, in his presentations in various courts in Hawaii, and in his dealings with his clients and colleagues.

Mike thinks clearly, and imaginatively, and is often able to get to the heart of a matter that is not yet visible to others. He is a "big picture" thinker, which is what the University needs in its Regents.

He will respectfully listen and consider the views of others, and will clearly assert his views, without being overbearing.

I wholeheartedly recommend Michael T. McEnerney for a position on the Board of Regents for the University of Hawaii.

David M. Carr, CPA/PFS, CFP(R)

Carr, Gouveia + Associates, CPAs, Inc.
680 Iwilei Road, Suite 410
Honolulu, HI 96817
808-837-2509 Phone
808-833-0892 Fax
dave@cga-cpa.com Email

From: [Ethan Lee](#)
To: [HEA Testimony](#)
Subject: GM546 - Nomination of Michael T. McEnerney to City and County of Honolulu Board of Regents of the University of Hawaii
Date: Wednesday, April 15, 2015 9:38:28 AM

Dear Mr. Taniguchi and Ms. Inouye,

This email is in support of Michael T. McEnerney's nomination to the Board of Regents of the University of Hawaii. I have known Mike since 2012 and, through my associations with him, can attest to his wisdom, professionalism, integrity, kindness, and moral strength. He will do much good in this appointment.

Aloha,

Ethan Lee

From: [John Schmidtke](#)
To: [HEA Testimony](#)
Subject: GM546, Nomination of Michael T. McEnerney City and County of Honolulu Board of Regents of the University of Hawaii.
Date: Tuesday, April 14, 2015 2:11:33 PM

To: Brian T. Taniguchi, Chair
Lorraine R. Inouye, Vice Chair
Members of the
Higher Education and the Arts (HEA)
Hawaii State Senate

Dear Senators:

I strongly endorse Michael T. McEnerney's nomination to the Honolulu Board of Regents of the University of Hawaii.

I have worked with Mr. McEnerney in various capacities for more than two decades. He is wise, thoughtful, careful, honest, humble, humorous, quick-witted, reliable, and diligent.

Besides working on many cases on behalf of individual clients, we worked together on the revisions to the 2010 and the 2014 Child Support Guidelines. Mr. McEnerney's financial knowledge and his ability to explain complex tax and economic concepts in easy-to-understand terms made his membership on the committee extremely valuable. He firmly and clearly explained what he believed to be the correct approach to an issue. He listened carefully and respectfully to the arguments of committee members who disagreed with him or who wanted to approach the issue in a different way. If there was a good reason to change his mind, he would, which made the times when he rigidly stood his ground all the more powerful. Always, once everyone had stated their positions, Mr. McEnerney would work hard to reach a consensus that accomplished everyone's goals.

My point is this, if you want the job done well, and if you want a thoughtful Board member who works cooperatively for the good of the University, then Mike McEnerney's nomination should be approved immediately, without any reservations.

Please call me if you have questions.

John Schmidtke

--

John W. Schmidtke, Jr., Esq.
Law Offices of John W. Schmidtke, Jr.
Suite 1410 Makai Tower
733 Bishop Street
Honolulu, HI 96813
(808) 599-4100, ext. 101
(808) 599-4749 - fax

This message was sent from a law firm and may contain confidential or privileged information. If you are not the intended recipient, we request you advise the sender immediately by reply e-mail, and delete this message and any attachments without retaining a copy.

If you are a client or consultant, this e-mail is protected by the attorney-client privilege and the work product doctrine. This e-mail is not intended for release to opposing parties, opposing counsel or any other third party, person, or entity. Copies of this e-mail should not be kept in your regular files. If you print a copy of this e-mail, place it in a separate file labeled "Attorney-Client Privilege" or "Work Product." DO NOT PRODUCE A COPY OF THIS E-MAIL IN DISCOVERY.

To all others, especially opposing counsel, if you receive this e-mail and it appears to contain confidential information not specifically intended for you to read, we request that you stop reading the message immediately and that you advise the sender of the potential inadvertent disclosure of confidential information. Please inform the sender immediately by reply e-mail, and, if you were not the intended recipient of the information, delete this message and any attachments without retaining a copy.

Any advice contained in this e-mail or any attachment is not intended or written to be used, and cannot be used to avoid penalties imposed under the Internal Revenue Code.

Please call (808) 599-4100 if there are any problems.

From: [Lynn Miller](#)
To: [HEA Testimony](#)
Subject: RE: Governor's Messge 546
Date: Wednesday, April 15, 2015 8:54:06 AM

To the Honorable Brian T. Taniguchi, Chair
Lorraine R. Inouye, Vice Chair
and Members of the
Higher Education and the Arts (HEA)
Hawaii State Senate

RE: Governor's Message 546
Nomination of Michael McEnerney to the Board of Regents of the University of Hawaii

Honorable Chair and Members:

I would like to express my strong support of Michael McEnerney to serve on the University of Hawaii Board of Regents for a five year term.

I have known Mr. McEnerney for over thirty years, both personally and professionally. I can state unequivocally that he is a person and a professional of integrity, honesty and respect. Mr. McEnerney brings a keen sense of unbiased analysis to any problem, applies the hard work of meticulous research, and presents fair and balanced options for his client's consideration. He has always been forthright and honest with me in his guidance and professional opinions. He is at the top of his profession and is often called upon by the courts and other professionals for his expert testimony and insights.

Mr. McEnerney would be a valuable asset to his co-members on the University of Hawaii Board of Regents.

I strongly urge this committee to confirm his nomination.

Thank you for the opportunity to submit this testimony.

Lynn S. Miller
Honolulu, Hawaii
4/15/15