

ATTENTION
ALL CERTIFIED PUBLIC ACCOUNTANTS
and PUBLIC ACCOUNTANTS

Effective for the December 31, 2011 renewal of your CPA or PA license,
and for every biennial license renewal thereafter, you are required
to complete 4 hours of continuing professional education ("CPE") in
ETHICS or PROFESSIONAL CONDUCT,
pursuant to Hawaii Administrative Rules section 16-71-2.

This is a MANDATORY REQUIREMENT for ALL Hawaii-licensed CPAs
and PAs, not only for those who renew a permit to practice. You must obtain
the CPE hours from a CPE sponsor that is approved by the Hawaii Board,
or by the NASBA National Registry, or by another state board of accountancy.

For the next renewal on December 31, 2011 you must earn the 4 hours
of CPE in ethics or professional conduct during the biennium
from January 1, 2010 to December 31, 2011.

Failure to do so will result in the forfeiture of your license.

Questions on the mandatory CPE in ethics or professional conduct
should be directed to the Board's office at (808) 586-2696.