

**TESTIMONY**  
**GM 340**  
**LATE**

**From:** Tom Cabrinha [tom@eca-advisors.com]  
**Sent:** Tuesday, March 23, 2010 2:56 PM  
**To:** WTLTestimony  
**Subject:** land use commission nomination of ron heller

**LATE TESTIMONY**

**GM 340 SUPPORT**

Please give your utmost consideration to the nomination of Ron Heller. He is the highest of character, outstanding professional and a very good friend. Thanking you in advance.

Thomas G. Cabrinha

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# LATE TESTIMONY

## **Testimony of Chris S. Mashiba in Support of Confirmation of Ronald Heller for Land Use Commission**

Senate Committee on Water, Land, Agriculture, and Hawaiian Affairs  
Friday, March 27, 2010 at 2:45 pm  
State Capitol, Room 229

Chair Hee, Vice Chair Tokuda and Members of the Committee:

I am a partner in the Tax Department at the Honolulu law firm Cades Schutte LLP. I would like to express my support for the confirmation of Mr. Ronald Heller for the Land Use Commission. I have had the pleasure of knowing Mr. Heller for my entire legal career since 1997. We are also currently both serving on the board of directors of the Hawaii Society of CPAs.

Mr. Heller's reputation as a lawyer and certified public accountant in Hawaii is preeminent. He is also incredibly hard working and cares about our community by actively testifying on important legislation. Mr. Heller has a heart of a servant leader. Mr. Heller will do an excellent job as a member of the Land Use Commission.

Respectfully submitted,

Chris S. Mashiba

March 23, 2010

Senator Clayton Hee, Chair  
Committee on Water, Land, Agriculture  
And Hawaiian Affairs  
The Senate  
Hawaii State Legislature  
415 So. Beretania Street  
Honolulu, Hawaii 96813

RE:           Hearing on GM 340 - Confirmation to the Land Use Commission, Gubernatorial  
              Nominee, Ronald I. Heller, for a term to expire June 30, 2014  
              Date: Wednesday, March 24, 2010  
              Time: 2:45 pm

Dear Senator Hee:

This letter is testimony in favor of the nomination of Ronald I. Heller as commissioner to the State Land Use Commission.

Ron Heller is a well-respected attorney here in Honolulu and has practiced law in Hawaii for about thirty years in the area of business and tax. He has also participated in various community organizations throughout the years.

Ron Heller knows Hawaii and has great respect for the islands. He is thoughtful and deliberate. I have known Ron and his family in a personal and professional capacity for around thirty years and believe he would make a great addition to the Commission. I whole-heartedly support his appointment.

Aloha,

Dona L. Hanaike  
45-103 Ka Hanahou Circle  
Kaneohe, Hawaii 96744

L.H. 2010-03-24

**KURT KAWAFUCHI  
830 PUNCHBOWL STREET, ROOM 221  
HONOLULU, HAWAII 96813**

**March 24, 2010**

**The Honorable Clayton Hee  
Chair, Senate Committee on Water, Land, Agriculture, and Hawaiian Affairs  
State Capitol, Room 229  
Honolulu, Hawaii 96813**

**RE: GM 340**

**SUBMITTING FOR CONSIDERATION AND CONFIRMATION  
TO THE LAND USE COMMISSION,  
GUBERNATORIAL NOMINEE, RONALD I. HELLER**

**Dear Chair Hee and Members of the Senate Committee on Water, Land,  
Agriculture, and Hawaiian Affairs:**

I am writing in strong support of the confirmation of Ronald I. Heller to the Land Use Commission.

I have known and generally represented opposing parties against Mr. Heller for approximately 21 years. While I was a trial attorney from 1986-1992 with the U.S. Department of Justice, Tax Division, I represented the IRS and Mr. Heller represented federal taxpayers. From 1999 to current, while I supervised the Attorney General's Tax Division and while I have been state tax director, I represented the Hawaii Tax Department and Mr. Heller represented Hawaii taxpayers. During these 21 years, I have frequently dealt with Mr. Heller. Mr. Heller also served as the Vice-Chair of the Hawaii Tax Review Commission from 2005-2007.

In my view, Mr. Heller is extremely intelligent and practical. Also, Mr. Heller has broad legal and business experience with depth in federal, state, and local taxation. He has solid integrity and character.

Mr. Heller earned his law degree (J.D.) and M.B.A. from one of the top law schools and graduate business schools, the University of Michigan. Mr. Heller is a Certified Public Accountant (C.P.A.) (not in private practice). For 30 years, Mr. Heller has practiced with two very long-time respectable law firms, the Reinwald O'Connor Marrack law firm, and the Torkildson Katz Jossem law firm. Mr. Heller also volunteers his time with the Hawaii Society of C.P.A.s ("HSCPA"), as a former president and board member, and as an instructor. He is also active in the National Federation of Independent Business.

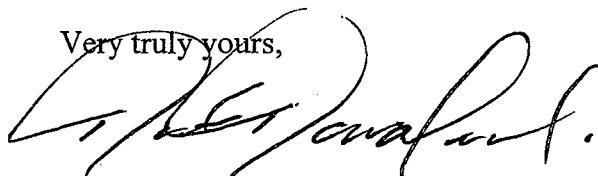
Beyond his professional and personal strengths, Mr. Heller was widowed roughly 10 years ago and was faced with raising a pre-teenage son as a single parent.

Senator Clayton Hee  
GM 340, Submitting for Consideration and Confirmation to the Land Use Commission, Gubernatorial  
Nominee, Ronald I. Heller  
March 24, 2010  
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Finally, because Mr. Heller regularly teaches basic Hawaii taxes for the HSCPAs and other organizations, Mr. Heller also taught two (2) days of basic Hawaii taxes for the entire Hawaii Tax Department at a reasonable rate. In effect, he donated much of his time to educate the workforce of the Hawaii Tax Department.

For the all above reasons, I strongly support the confirmation of Ronald I. Heller to the Land Use Commission.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kurt Kawafuchi", written in a cursive style.

KURT KAWAFUCHI

**TESTIMONY**  
**GM 340**  
**LATE**  
**(END)**