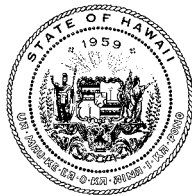


LINDA LINGLE
GOVERNOR

JAMES R. AIONA, JR.
LT. GOVERNOR



KURT KAWAFUCHI
DIRECTOR OF TAXATION

STANLEY SHIRAKI
DEPUTY DIRECTOR

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SENATE COMMITTEE ON WAYS AND MEANS

TESTIMONY REGARDING GM 424

SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE BOARD OF TAXATION REVIEW, 3RD TAXATION DISTRICT (HAWAII), GUBERNATORIAL NOMINEE, MICHAEL CHANG, FOR A TERM TO EXPIRE 6-30-2014.

TESTIFIER: KURT KAWAFUCHI, DIRECTOR OF TAXATION (OR DESIGNEE)

DATE: APRIL 16, 2010

TIME: 9:30AM

ROOM: 211

The Department of Taxation (Department) **supports** the nomination of Michael Chang to the Board of Taxation Review and encourages this committee to confirm the nomination.

This is Mr. Chang's second nomination to the Board of Taxation Review. Mr. Chang is a qualified candidate for the Board of Review. Mr. Chang has served one previous term. Mr. Chang is currently a financial advisor for Morgan Stanley Smith Barney. He has a strong accounting background with a deep understanding of finance and investment knowledge. Mr. Chang has nearly 25 years of corporate business experience.

Beyond his professional experience, Mr. Chang has a proven record of community service. He has served on the board of the American Cancer Society for several years.

Mr. Chang's continued service on the Board of Taxation Review will benefit Hawaii's taxpayers and the tax community. Mr. Chang works well with other Board members.

It is the Department's position that Mr. Chang maintains the necessary understanding of the tax law and Board procedures to competently serve on the Board of Taxation Review for the 3rd Taxation District.

The Department and its Hawaii District support his nomination and respectfully request the Senate's favorable confirmation.