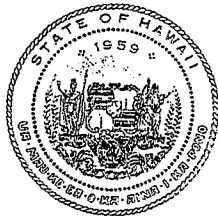


**GM 374**



GOV. MSG. NO. 374

EXECUTIVE CHAMBERS  
HONOLULU

LINDA LINGLE  
GOVERNOR

January 29, 2009

The Honorable Colleen Hanabusa, President  
and Members of the Senate  
Twenty-Fifth State Legislature  
State Capitol, Room 409  
Honolulu, Hawai'i 96813

Dear Sirs and Mesdames:

In accordance with the provisions of Article V, Section 6, of the Hawai'i State Constitution, I have the honor to submit herewith for your consideration and confirmation, the following nomination to the **Board of Taxation Review, 1st Taxation District (Oahu)**:

Maria J. Lowder

Term to Expire: 6/30/2013

Sincerely,

LINDA LINGLE

# PAUL JOHNSON PARK & NILES

ATTORNEYS AT LAW. A LAW CORPORATION

HONOLULU  
Pamela W. Bunn  
Matthew S. Dvonch  
Kyong-su Im  
Ronald N.W. Kim  
Sheryl L. Nicholson  
Corey Y. S. Park  
James T. Paul  
Judy A. Tanaka  
Jason C. Zhao

February 12, 2009

MAUI  
Shannon Sheldon Imlay  
William M. McKeon  
Keri C. Mehling

OF COUNSEL  
David A. Johnson  
Dennis Niles

Donna Mercado Kim, Chair  
Senate Ways and Means Committee  
Hawaii State Capitol, Room 210  
415 South Beretania St.  
Honolulu, HI 96813

Direct Fax: 538-3322  
E-mail: ksim@pjpj.com

Re: GM 374, Nomination of Maria J. Lowder CPA, to the State Board  
of Taxation Review, 1<sup>st</sup> Taxation District (Oahu)

Dear Senator Kim and Committee Members:

I strongly recommend Senate confirmation of Maria Lowder's reappointment to the Board of Taxation Review, 1<sup>st</sup> Taxation District (Oahu).

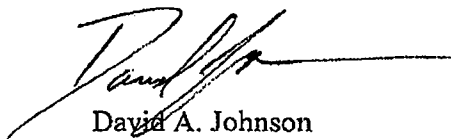
I have known Maria for approximately 30 years. She has been the tax accountant and I have been the lawyer for several of the same clients - some for many years.

Maria is extremely intelligent – one of the brightest people I know. She is very skilled in tax accounting. I have recommended several people to her for tax work, and they have never been disappointed. I and other members of my law firm have called her many times for tax advice on matters we were handling, and we have been very satisfied. Maria is practical. Her advice is down-to-earth, well explained, and easy to understand (not a common trait in tax experts). She is remarkably well organized. She is the one on whom others rely to know what happened on some date in the past, or to keep track of when things are scheduled in the future.

Perhaps most important, she is honest. She is honest financially. I would trust her completely with my money. I have known her to insist on a client's financial honesty. She is direct. When she thinks something is not right, she says so. I think there is no possibility that she could be pressured or influenced on a Tax Board decision – she will do what she thinks is right.

Maria has brains, professional skill, honesty and energy. I think she will be an excellent member of the Board of Tax Review, and urge her confirmation and reappointment.

Sincerely,



David A. Johnson

HONOLULU OFFICE Suite 1300, American Savings Bank Tower 1001 Bishop Street Honolulu, Hawaii 96813  
Mailing Address: Post Office Box 4438 Honolulu, Hawaii 96812-4438  
Tel: (808) 524-1212 Fax: (808) 528-1654 • (808) 523-0777 • (808) 538-3322

MAUI OFFICE 203 H.G.E.A. Building 2145 Kaohu Street Wailuku, Hawaii 96793  
Tel: (808) 242-6844 Fax: (808) 244-9775

**Ronald Heller**  
700 Bishop Street, 15<sup>th</sup> Floor  
Honolulu, Hawaii 96813

Telephone (808) 523 6000 Facsimile (808) 523 6001  
e-mail: rheller@torkildson.com

February 10, 2009

Donna Mercado Kim, Chair  
Senate Ways & Means Committee  
Hawaii State Capital, Room 210  
415 South Beretania St.  
Honolulu, HI 96813

Re: GM 374, Nomination of Maria Lowder, CPA  
to the State Board of Taxation Review, 1<sup>st</sup> Taxation District (Oahu)

Dear Senator Kim and Committee Members:

I am writing this letter in support of the nomination of Maria Lowder, CPA for re-appointment to the State Board of Review for Oahu.

As an attorney with more than 25 years of experience representing taxpayers in contested cases, I have appeared before the Board a number of times.

Maria is already serving as a member of the Board, and has demonstrated that she has the knowledge, judgment, and dedication to do the job.

I believe that Maria will continue to make a valuable contribution to the State Board of Taxation Review, and I support her re-appointment.

Sincerely,



Ronald I. Heller

**kim4 - Elizabeth**

---

**From:** info Account [info@hscpa.org]  
**Sent:** Monday, March 16, 2009 5:30 PM  
**To:** WAM Testimony  
**Subject:** In Support of GM 374 - Maria J. Lowder  
**Attachments:** image001.gif; image002.gif; image003.png

Senate Committee on Ways and Means

Thursday, March 19, 2009  
Conference Room 211  
10:00 a.m.

GM 374

Testimony in Support of the Confirmation of Maria J. Lowder  
Board of Taxation Review, 1<sup>st</sup> Taxation District (Oahu)

Chair Kim, Vice-Chair Tsutsui, and Members of the Committee:

My name is Kathy Castillo, Executive Director of the Hawaii Society of Certified Public Accountants (HSCPA). I am testifying in support of the confirmation of Maria J. Lowder as a nominee to the Board of Taxation Review, 1<sup>st</sup> Taxation District (Oahu).

Ms. Lowder's six years of commitment as a member of the Board makes her uniquely qualified to continue serving on the Board of Taxation Review. Her 30+ years of experience in the taxation area as a certified public accountant makes her a valuable asset to the Board. Ms. Lowder has been a member of the HSCPA since 1974 and has contributed significantly through her service on the Tax Committee. As a respected professional in the accounting profession, Ms. Lowder will provide that same leadership and dedication to helping the Board to fulfill its mission.

The HSCPA is a non-profit professional organization dedicated to maintaining the high professional and ethical standards of Hawaii CPAs, representing a diverse membership of CPAs throughout the State of Hawaii, mainland and internationally in the practice of public accounting, business and industry, academia and government.

Please confirm Ms. Lowder's nomination to the Board of Taxation Review.

Respectfully submitted,

  
Kathy Castillo