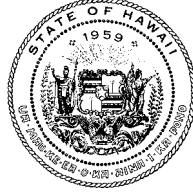


NEIL ABERCROMBIE
GOVERNOR

BRIAN SCHATZ
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Senate Committee on Ways and Means
March 16, 2012
9:30 A.M.
Room 221

Testimony in **Support** of Governor's Message 761

For Consideration and Confirmation of ERIC CHING
to the Board of Taxation Review, 1st Taxation District (Oahu)
for a Term to Expire June 30, 2016

The Department of Taxation (Department) supports the nomination of Eric Ching to the Board of Taxation Review and encourages this committee to confirm her nomination.

Eric Ching is a qualified candidate to serve on the Board of Taxation Review for the 1st Taxation District, which is comprised of Oahu. Mr. Ching has worked in the field of taxation since 2000, and has a bachelor's degree in accounting as well as J.D. and L.L.M. degrees. His bachelor's degree and law degree are from the University of Hawaii, and his L.L.M. degree is from the University of Washington. He has been employed by the Internal Revenue Service as well as private legal practice, and his knowledge of both law and accountancy will be of great help to the Board as it fulfills its duty to Hawaii taxpayers and the tax community.

Mr. Ching has the necessary knowledge and skills to effectively and competently serve as a member of the Board of Taxation Review. The Department supports his nomination and respectfully requests the Senate's favorable confirmation.