

NO. 29199

IN THE SUPREME COURT OF THE STATE OF HAWAII

EMERSON ANDO  
CLERK APPELLATE COURTS  
STATE OF HAWAII

2009 OCT -5 AM 10:34

FILED

In the Matter of the Tax Appeal of  
SPIRENT HOLDINGS CORP. & SUBSIDIARIES,  
Petitioner/Taxpayer Appellant-Appellee,

vs.

DIRECTOR OF TAXATION, DEPARTMENT OF TAXATION, STATE OF HAWAII,  
Respondent/Appellee-Appellant.

CERTIORARI TO THE INTERMEDIATE COURT OF APPEALS  
(TAX APPEAL CASE NO. 06-0100)

ORDER REJECTING APPLICATION FOR WRIT OF CERTIORARI  
(By: Duffy, J., for the court<sup>1</sup>)

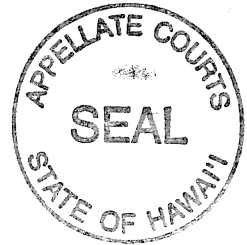
Petitioner/Taxpayer Appellant-Appellee Spirent Holdings  
Corp. & Subsidiaries' application for writ of certiorari, filed  
on August 27, 2009, is hereby rejected.

DATED: Honolulu, Hawai'i, October 5, 2009.

FOR THE COURT:

*Ramona E. Duffy, Jr.*

Associate Justice



Ronald I. Heller  
for petitioner/taxpayer  
appellant-appellee  
on the application

Hugh R. Jones  
and Damien A. Elefante,  
Deputy Attorneys General,  
for respondent/appellee-  
appellant in opposition

Thomas Yamachika  
for amicus curiae

<sup>1</sup> Considered by: Moon, C.J., Nakayama, Acoba, Duffy, and Recktenwald,  
JJ.