

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)

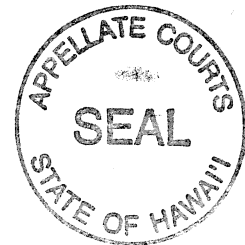
ORDER REJECTING APPLICATION FOR WRIT OF CERTIORARI
(By: Duffy, J., for the court¹)

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

DATED: Honolulu, Hawaii, October 5, 2009.

FOR THE COURT:

Ramona E. Duffy, J.
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

¹ Considered by: Moon, C.J., Nakayama, Acoba, Duffy, and Recktenwald, JJ.