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April 18, 2016

Honorable Jill N. Tokuda Chair, Senate Committee on Ways and Means Hawaii State Legislature 415 S. Beretania St. Honolulu, HI 96813

Dear Chair Tokuda and Committee Members:

## RE: GM874 Confirmation of Vaughn Cook to the Tax Review Commission

This letter is submitted in strong support of the confirmation of Vaughn Cook to the Tax Review Commission. I have known Vaughn for over twenty years, and presently work with him in the same law practice. I interact with Vaughn professionally and socially, and believe I am able to provide a balanced assessment of his qualities and character.

Vaughn is one of the hardest working people you will meet. He genuinely cares for our clients, and works tirelessly to help them, and do what is right. Having both a law degree and a CPA license makes Vaughn a valuable asset to our community and the clients we serve.

Socially, Vaughn is very appropriate. He is a humble man with good family values. Vaughn is the guy who would "give you the shirt off your back," and is always there for you when you need a friend.

Based on the foregoing, I would unqualifiedly recommend the confirmation of Vaughn Cook to the Tax Review Committee. Vaughn possesses all of the professional and human qualities most admired by leaders in our profession.

Very truly yours,

Lincoln S. T. Ashida