

# MCCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

March 18, 2009

**LATE**

Honorable Rosalyn H. Baker, Chair  
Honorable David Y. Ige, Vice-Chair  
Committee on Commerce and Consumer Protection  
Senate  
State Capitol  
415 South King Street  
Honolulu, Hawaii 96813

Re: H.B. No. 1748, H.D.1, RELATING TO INSURANCE PREMIUM TAXES

Dear Chair Baker, Vice Chair Ige, and Committee Members:

On behalf of the American Family Life Assurance Company of Columbus (AFLAC), we respectfully submit the following written testimony with respect to House Bill No. 1748, H.D.1, relating to insurance premium taxes, which is to be heard by your Committee on Commerce and Consumer Protection on March 18, 2009.

H.B. No. 1748, H.D.1, would change the insurance premium rates for life insurance and ocean marine insurance. During these difficult economic times, we respectfully would urge that the Committee not increase the premium tax rate for these types of insurance.

Thank you for your consideration of the foregoing.

Very truly yours,

MCCORRISTON MILLER MUKAI MACKINNON LLP



Peter J. Hamasaki