

FIRST CIRCUIT COURT
STATE OF HAWAII
FILED

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Attorneys for
THE OFFICE OF INFORMATION PRACTICES

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

STATE OF HAWAII

In re

OFFICE OF INFORMATION PRACTICES
OPINION LETTER NO. F19-05

S.P. No. 19-1-0191 DEO

THE OFFICE OF INFORMATION
PRACTICES' ANSWER TO COMPLAINT TO
INITIATE SPECIAL PROCEEDING FILED
JUNE 19, 2019; CERTIFICATE OF SERVICE

THE OFFICE OF INFORMATION PRACTICES' ANSWER TO
COMPLAINT TO INITIATE SPECIAL PROCEEDING FILED JUNE 19, 2019

THE OFFICE OF INFORMATION PRACTICES ("OIP"), by and through its attorneys,
Clare E. Connors, Attorney General, and Patricia Ohara and Stella M.L. Kam, Deputy Attorneys
General, pursuant to Rule 12(a), Hawaii Rules of Civil Procedure, and section 92F-43(b), Hawaii
Revised Statutes, answers the Complaint To Initiate Special Proceeding filed June 19, 2019
("Complaint") by the Department of Taxation, State of Hawaii, as follows:

FIRST DEFENSE

The Complaint fails to state a cause of action upon which relief can be granted.

SECOND DEFENSE

1. The OIP admits the allegations contained in paragraphs 1, 2, 4, 5, 6 and 7 of the Complaint.
2. With respect to the allegations contained in paragraphs 3, 8 and 11, the documents speak for themselves.
3. The OIP denies the allegations contained in paragraph 9.
4. With respect to the allegations contained in paragraph 10, OIP Opinion Letter No. F19-05 speaks for itself, and the OIP denies all other allegations contained in paragraph 10.
5. The OIP denies any and all allegations in the Complaint not specifically admitted, denied or otherwise responded to above.

THIRD DEFENSE

6. The OIP affirmatively states that OIP Opinion Letter F19-05 is not palpably erroneous, which is the standard of review set forth in section 92F-43(c), Hawaii Revised Statutes, and, therefore, this appeal should be denied and OIP Opinion Letter F19-05 should be affirmed.

FOURTH DEFENSE

7. The OIP reserves all rights to assert any affirmative defense or to rely on any other matter constituting an avoidance under Rule 8(c) of the Hawaii Rules of Civil Procedure and to seek leave to amend its Answer to allege any such defense and to assert any other defenses, claims, and counterclaims as the evidence may merit.

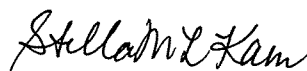
WHEREFORE, having fully answered the Complaint, the OIP respectfully requests the following:

1. That the Complaint be dismissed,
2. That the Court affirm OIP Opinion Letter F19-05,
3. That the Court grant the OIP such other and further relief as is just and

appropriate.

DATED: Honolulu, Hawaii, July 8, 2019.

CLARE E. CONNORS
Attorney General



PATRICIA OHARA
STELLA M.L. KAM
Deputy Attorneys General

Attorneys for THE OFFICE OF
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CERTIFICATE OF SERVICE

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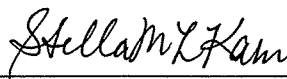
I hereby certify that on this date a copy of the foregoing document was duly served upon the individuals listed below by hand-delivery or U.S. Mail (as indicated):

TO: GARY S. SUGANUMA, ESQ. [hand-delivery]
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DATED: Honolulu, Hawaii, July 8, 2019.



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