EXECUTIVE CHAMBERS

HONOLULU

BENJAMIN J. CAYETANO GOVERNOR GOV. MSG. NO. 28

July 26, 2002

The Honorable Robert Bunda, President and Members of the Senate Twenty-First State Legislature State Capitol, Room 003 Honolulu, Hawaii 96813

Dear President and Members of the Senate:

For your information and consideration, I am transmitting herewith two (2) copies of the "Tax Credits Claimed by Hawaii Individuals and Corporations - 2000" prepared by the Department of Taxation. I am also informing you that the report may be viewed electronically at www.state.hi.us/tax.

With warmest personal regards,

Aloha,

Kleyani J. Cayetano
BENJAMIN J. CAYETANO

Enclosures