DEPT. COMM. NO. 19

December 7, 2009

The Honorable Colleen Hanabusa, President and Members of the Senate Twenty-Fifth State Legislature State Capitol, Room 409 Honolulu, Hawai'i 96813

UNIVERSITY

of HAWAI'I* system

Dear Madam President and Members of the Senate:

For your information and consideration, the University of Hawai'i is transmitting herewith, two copies of the Annual Report on University of Hawai'i Uncollectible Accounts FY2009 (Section 40-82, Hawai'i Revised Statutes) as requested by the Legislature.

Chapter 40-82, Hawai'i Revised Statutes authorizes the University General Counsel (UGC) to review uncollectible accounts, and if the UGC finds the account to be uncollectible, such accounts may be entered into a special record and may be deleted from the accounts receivable records of the University, whereupon, the University is relieved from any further accountability for its collection.

Pursuant to Act 231, SLH 2001, we are also informing you that the report may be viewed electronically at: http://www.hawaii.edu/offices/eaur/govrel/reports/2010/index.html.

Sincerely,

Mike Seenand

M.R.C. Greenwood

Enclosures

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