

December 11, 2013

DEPT. COMM. NO. 39

The Honorable Donna Mercado Kim, President and Members of the Senate Twenty-Seventh State Legislature Honolulu, Hawai'i 96813 The Honorable Joseph Souki, Speaker and Members of the House of Representatives Twenty-Seventh State Legislature Honolulu, Hawaii 96813

Dear President Kim, Speaker Souki, and Members of the Legislature:

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

In accordance with Section 93-16, Hawai'i Revised Statutes, this report may be viewed electronically at: http://www.hawaii.edu/offices/eaur/govrel/reports/2014/index.html.

Should you have any questions about this report, please do not hesitate to contact Stephanie Kim at 956-4250, or via e-mail at scskim@hawaii.edu.

Sincerely

David Lassner Interim President

Enclosures