



DEPT. COMM. NO. 8

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**UNIVERSITY OF HAWAII**

David McClain  
Interim President

November 29, 2005

The Honorable Robert Bunda  
President of the Senate  
State Capitol, Room 003  
Honolulu, Hawai'i 96813

Dear President Bunda:

For your information and consideration, the University of Hawai'i is transmitting herewith, two (2) copies of the Annual Report on Uncollectible Accounts (Act 243, 2001 Session Laws of Hawai'i) as requested by the Legislature.

Section 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/eur/govrel/reports/2006/index.html>.

Sincerely,

David McClain  
Interim President

Enclosure(s)