



EXECUTIVE CHAMBERS
HONOLULU

NEIL ABERCROMBIE
GOVERNOR

February 17, 2011

The Honorable Shan Tsutsui, President
And Members of the Senate
Twenty-Sixth State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

Dear Mr. President and Members of the Senate:

For your information and consideration, I am transmitting two (2) copies of the Report on the Impact of the Important Agricultural Land Qualified Agricultural Cost Tax Credit and a Quantitative and Qualitative Assessment of the Impact of the Loan Guaranty Program," prepared jointly by the Departments of Agriculture and Taxation pursuant to Act 233, Session Laws of Hawaii 2008. In accordance with Section 93-16, Hawaii Revised Statutes. I am also informing you that the report may be viewed electronically by selecting Legislative Reports at http://www.hawaii.gov/hdoa/meetings_reports.

Sincerely,
A handwritten signature in black ink that reads "Neil Abercrombie".

NEIL ABERCROMBIE
Governor, State of Hawaii

Enclosures