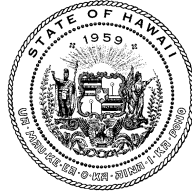


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TAX REVIEW COMMISSION

STATE OF HAWAII
C/O RULES OFFICE
830 PUNCHBOWL STREET, ROOM 219
HONOLULU, HAWAII 96813

November 28, 2016

Mr. Thomas Yamachika
President, Tax Foundation of Hawaii
126 Queen St., Suite 304
Honolulu, HI 96813

Re: Executive Session

I am writing to respond to your November 17, 2016 letter regarding your concern of the attendees of the executive session of the Tax Review Commission (TRC) meeting on November 14, 2016.

Since it was your first time attending the TRC meeting, it seemed that you are not aware of the TRC staff members, which are also the Department of Taxation's employees. In the first TRC meeting on June 27, 2016, Director of Taxation, Maria Zielinski, announced the Department's support to the TRC including:

- Mr. Ted Shiraishi, TRC Co-Executive Director (Administrative Rules Officer);
- Mr. Donald Rousslang, TRC Co-Executive Director (then, Acting Tax Research & Planning Officer);
- Ms. Titin Sakata, TRC Technical Coordinator (Administrative Rules Specialist); and
- Ms. Sondra-May ("Noe") Kaawa, TRC Secretary (Secretary to the Rules Office).

Mr. Rousslang is no longer the Acting Tax Research & Planning Officer, and Mr. Jonathan White (current Acting Tax Research & Planning Officer) replaces Mr. Rousslang as the TRC Co-Executive Director. Mr. Randall Nishiyama, Deputy Attorney General, has been assigned by the Attorney General as the TRC Attorney.

The executive session on November 14, 2016 was to consult with Mr. Nishiyama on issues regarding the solicitation for qualified professionals who have a working knowledge of Hawaii's tax structure and of Hawaii's economy to prepare studies of Hawaii's tax system. We were discussing procurement matters. Ms. Mallory Fujitani is a member of the selection committee for the TRC studies.

I apologize for the length of the executive session. The TRC members are not familiar with State procurement process, and there were a lot of questions regarding the proposal received.

Tax Foundation of Hawaii

November 28, 2016

Page 2

The TRC welcome public comments and suggestions to assist the TRC in conducting a systematic review of the State's tax structure. If you have any suggestions that could help the TRC in carrying out its mandate, we encourage you to voice your suggestions and present to the TRC at any of its meetings.

Sincerely,

/s/

Colleen M. Takamura
Chair, Tax Review Commission