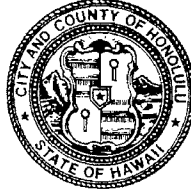


DEPARTMENT OF BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU
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MUFI HANNEMANN
MAYOR



MARY PATRICIA WATERHOUSE
DIRECTOR

PATRICK T. KUBOTA
DEPUTY DIRECTOR

February 6, 2006

The Honorable David Y. Ige, Chair and
Members of the Committee on Intergovernmental Affairs
The Honorable Lorraine R. Inouye, Chair and
Members of the Committee on Transportation and Government Operations
The Twenty-Third Legislature
State Capitol, Room 215
Honolulu, Hawaii 96813

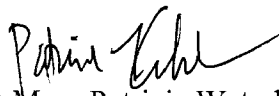
Dear Chairs Ige, Inouye and Committee Members:

Subject: SB 3051 Relating to County Fiscal Administration

The City and County of Honolulu supports SB 3051 that allows the counties to change the fiscal year. This measure allows for greater county homerule and the ability to manage its own finances, including the fiscal year designation, is paramount.

We support the passage of SB 3051.

Sincerely,


Mary Patricia Waterhouse, Director
Budget and Fiscal Services