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December 21, 2015

Rules Office
Hawaii Department of Taxation
830 Punchbowl Street, Room 221
Honolulu, HI 96813


Re: **Comments on Proposed Rules Relating to Cash Economy Enforcement**

Ladies and Gentlemen:

The amendments made by the proposed rules merely update sections of the Cash Economy Enforcement rules by updating specific references that were changed by the adoption of rule changes in 2014. We agree with the statement in the Notice of Public Hearing that the proposed rules only make technical, non-substantive amendments.

Thank you for the opportunity to submit comments.

Very truly yours,


Thomas Yamachika
President