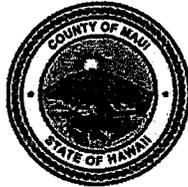


ALAN M. ARAKAWA
Mayor



RECEIVED
MARK R. WALKER
2018 OCT 12 10:47 AM
JOHN C. KULP
Deputy Director
OFFICE OF THE MAYOR

COUNTY OF MAUI
DEPARTMENT OF FINANCE
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793

October 12, 2018

Honorable Alan M. Arakawa
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair
Policy, Economic Development, and
Agriculture Committee
Maui County Council
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

Alan Arakawa 10/12/18

Mayor Date

Dear Ms. Sugimura:

SUBJECT: DONATION OF 61 PAIRS OF KAENON SUNGLASSES TO THE OCEAN SAFETY PROGRAM OF THE DEPARTMENT OF FIRE AND PUBLIC SAFETY (PEA-83)

I am in receipt of your letter dated October 3, 2018 regarding the donation of sunglasses to the Ocean Safety Program of the Department of Fire and Public Safety. Specifically the Committee wanted to know if the donated sunglasses would need to be treated as in-kind compensation for the affected employees for federal income tax purposes.

Because the sunglasses are being donated directly to the Ocean Safety Program of the Department of Fire and Public Safety and not the individual employees it would not be treated as in-kind compensation to the employees.

Honorable Yuki Lei Sugimura, Chair
Policy, Economic Development, and
Agriculture Committee
October 12 , 2018
Page 2

Should you have any questions or need further information, please feel free to contact me at Ext.
7474.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark R. Walker', written in a cursive style.

MARK R. WALKER
Director of Finance

cc: Marci Sato, Accounts System Administrator