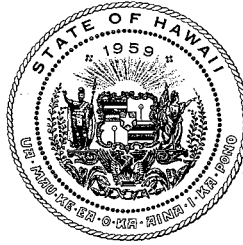


STATE OF HAWAII  
OFFICE OF THE AUDITOR  
465 S. King Street, Room 500  
Honolulu, Hawaii 96813-2917



MARION M. HIGA  
State Auditor

(808) 587-0800  
FAX: (808) 587-0830

**DEPT. COMM. NO. 54**

January 27, 2011

The Honorable Shan S. Tsutsui  
President of the Senate  
State Capitol, Room 409  
Honolulu, Hawaii 96813

The Honorable Calvin K.Y. Say  
Speaker of the House of Representatives  
State Capitol, Room 431  
Honolulu, Hawaii 96813

Dear Mr. President and Mr. Speaker:

Pursuant to Section 23-9, Hawaii Revised Statutes, I am transmitting a copy of our letter on Acts 27 and 120, SLH 2008

In accordance with Section 93-16, Hawaii Revised Statutes, we have also transmitted a copy of this letter to the Legislative Reference Bureau Library.

The public may view an electronic copy of this letter on Friday, January 28, 2011, on our agency's website at the following link: [www.state.hi.us/auditor](http://www.state.hi.us/auditor).

Should you have any questions about this report, please don't hesitate to contact the Office of the Auditor at 587-0800, or via email at [Auditors2@auditor.state.hi.us](mailto:Auditors2@auditor.state.hi.us).

Sincerely,

Marion M. Higa  
State Auditor

c: Legislative Reference Bureau Library  
Kevin Kuroda, House Sgt.-At-Arms  
Pat Mau-Shimizu, House Chief Clerk

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