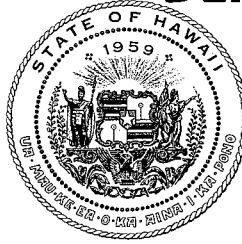


STATE OF HAWAII  
**OFFICE OF THE AUDITOR**  
465 S. King Street, Room 500  
Honolulu, Hawai'i 96813-2917

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MARION M. HIGA  
State Auditor

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

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February 16, 2011

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

Dear Mr. President:

I transmit to you 42 analyses our office has completed on special and revolving funds proposed in the current legislative session. Our analyses were conducted pursuant to Section 23-11, HRS. Copies of these analyses have also been transmitted to the committees of referral.

Sincerely,

A handwritten signature in cursive script, appearing to read "marion m higa".

Marion M. Higa  
State Auditor

Enclosures