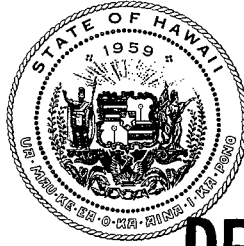


STATE OF HAWAI'I  
**OFFICE OF THE AUDITOR**  
465 S. King Street, Room 500  
Honolulu, Hawai'i 96813-2917



MARION M. HIGA  
State Auditor  
(808) 587-0800  
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## DEPT. COMM. NO. 8

November 4, 2011

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

Dear Mr. President:

For your information and consideration, the Office of the Auditor is transmitting herewith, one (1) copy of the State of Hawai'i Comprehensive Annual Financial Report for the fiscal year ended June 30, 2010. This report may also be viewed electronically at:  
<http://www.state.hi.us/auditor/Categories/audit2010.htm>.

This audit was administered by the Office of the Auditor as authorized under Section 8, Act 1, Session Laws of Hawai'i 2009; conducted by Deloitte & Touche LLP; and funded through the Audit Revolving Fund, established pursuant to Section 23-3.6, Hawai'i Revised Statutes.

Sincerely,

Marion M. Higa  
State Auditor

Enclosure

RECEIVED  
SENATE  
OFFICE OF THE PRESIDENT

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