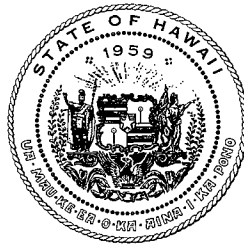


STATE OF HAWAI'I  
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State Auditor  
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**DEPT. COMM. NO. 94**

July 2, 2012

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

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

Dear Mr. President and Mr. Speaker:

Pursuant to Section 23-9, Hawai'i Revised Statutes, I am transmitting a copy of our report, *Study of the Transfer of Non-general Funds to the General Fund*.

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

The public may view an electronic copy of this report on Tuesday, July 3, 2012 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  
C.J. Leong, House Chief Clerk