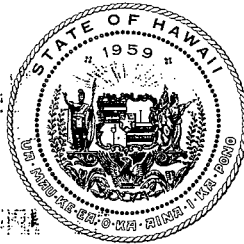


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawai'i 96813-2917



JAN K. YAMANE
Acting State Auditor

(808) 587-0800
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DEPT. COMM. NO. 100

April 16, 2013

The Honorable Donna Mercado Kim
Senate President
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Joseph M. Souki
Speaker of the House of Representatives
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear Madam President and Mr. Speaker:

Pursuant to Section 23-9, Hawai'i Revised Statutes, I am transmitting a copy of our report, *Audit of the Department of Hawaiian Home Lands' Homestead Services Division*.

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 Wednesday, April 17, 2013 on our agency's website at the following link: 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.

Sincerely,

A handwritten signature in cursive script that reads "Jan K. Yamane".

Jan K. Yamane
Acting State Auditor

c: Legislative Reference Bureau Library
Kevin Kuroda, House Sgt.-At-Arms
Brian L. Takeshita, House Chief Clerk