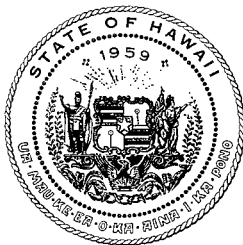


STATE OF HAWAII  
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MARION M. HIGA  
State Auditor

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DEPT. COMM. NO. 2

October 10, 2012

↓  
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 report, *Sunrise Analysis: Regulation of Ziplines and Canopy Tours*.

In accordance with Section 93-16, Hawaii 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 Thursday, October 11, 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