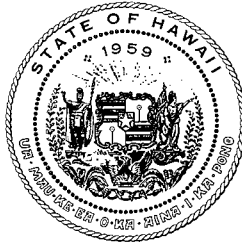


STATE OF HAWAII  
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JAN K. YAMANE  
Acting State Auditor

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**DEPT. COMM. NO. 60**

January 23, 2014

The Honorable Donna Mercado Kim  
Senate President  
State Capitol, Room 409  
Honolulu, Hawaii 96813

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

Dear Madam President and Mr. Speaker:

Pursuant to Section 23-9, Hawaii Revised Statutes, I am transmitting a copy of our report, *Sunrise Analysis: Regulation of Unaccredited Degree Granting Institutions*, Report No. 14-03.

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 Friday, January 24, 2014 on our agency's new website at <http://auditor.hawaii.gov/>. Please note that our website address has changed.

Should you have any questions about this report, please do not hesitate to contact my office at 587-0800, or via email at [Auditors2@auditor.state.hi.us](mailto:Auditors2@auditor.state.hi.us).

Sincerely,

*for* Jan K. Yamane  
Acting State Auditor

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