



November 3, 2015

DEPT. COMM. NO. 16

The Honorable Ronald D. Kouchi
President of the Senate
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 Mr. President and Mr. Speaker:

Pursuant to Section 23-9, Hawaii Revised Statutes, I am transmitting a copy of our report, *Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Commerce and Consumer Affairs*, Report No. 15-12.

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 Wednesday, November 4, 2015 on our agency's website at <http://auditor.hawaii.gov/>.

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.

Sincerely,

Jan K. Yamane
Acting State Auditor

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