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EMPLOYEES' RETIREMENT SYSTEM  
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND  
OFFICE OF THE PUBLIC DEFENDER

ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND  
MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION  
OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

December 11, 2015

**DEPT. COMM. NO. 209**

The Honorable Joseph M. Souki  
Speaker of the House of Representatives  
Twenty-Eighth State Legislature  
State Capitol  
Honolulu, Hawaii 96813

Dear Representative Souki:

We are submitting the FY 15 Transfers from Non-General Funds to General Fund report pursuant to Section 37-46, HRS.

As required by Section 93-16, HRS, the reports will be published on the internet and will be located at: <http://budget.hawaii.gov/budget/reports-to-the-legislature/>.

Should there be any questions, please have your staff contact Mr. Neal Miyahira, Administrator of this department's Budget, Program Planning and Management Division, at 586-1530.

Aloha,

WESLEY K. MACHIDA  
Director of Finance

Attachment