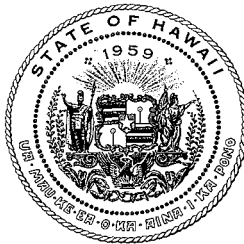


STATE OF HAWAII
OFFICE OF THE AUDITOR
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DEPT. COMM. NO. 61

February 9, 2011

The Honorable Shan S. Tsutsui
President of the Senate
State Capitol, Room 409
Honolulu, Hawaii 96813

Dear Mr. President:

I transmit to you 25 analyses our office has completed on special and revolving funds proposed in the current legislative session. Our analyses were conducted pursuant to Section 23-11, HRS. Copies of these analyses have also been transmitted to the committees of referral.

Sincerely,

Marion M. Higa
State Auditor

Enclosures