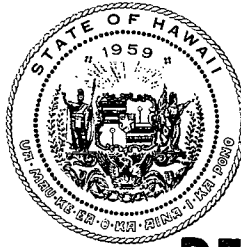


STATE OF HAWAII  
OFFICE OF THE AUDITOR  
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Honolulu, Hawaii 96813-2917



MARION M. HIGA  
State Auditor

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DEPT. COMM. NO. 2

October 24, 2011

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 Large-Scale Dog Breeders and Facilities*.

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 Tuesday, October 25, 2011 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

Legislative Reference Bureau Library  
Kevin Kuroda, House Sgt.-At-Arms  
Pat Mau-Shimizu, House Chief Clerk

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