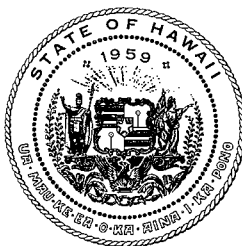


STATE OF HAWAI'I
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawai'i 96813-2917



MARION M. HIGA
State Auditor

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DEPT. COMM. NO. 33

December 19, 2011

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

The Honorable Calvin K.Y. Say
Speaker of the House of Representatives
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear Mr. President and Mr. Speaker:

Pursuant to Section 23-9, Hawai'i Revised Statutes, I am transmitting a copy of our report, *Review of Revolving Funds, Trust Funds, and Trust Accounts of the Office of the Governor, Office of the Lieutenant Governor, Department of Education and Hawai'i State Public Library System, and Office of Hawaiian Affairs.*

In accordance with Section 93-16, Hawai'i 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, December 20, 2011 on our agency's website at the following link: 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.

Sincerely,

Marion M. Higa
State Auditor

- c: Legislative Reference Bureau Library
- Kevin Kuroda, House Sgt.-At-Arms
- C.J. Leong, House Chief Clerk

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