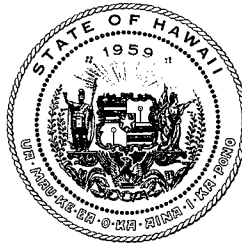


STATE OF HAWAI'I  
OFFICE OF THE AUDITOR  
465 S. King Street, Room 500  
Honolulu, Hawai'i 96813-2917



MARION M. HIGA  
State Auditor  
  
(808) 587-0800  
FAX: (808) 587-0830

## DEPT. COMM. NO. 79

March 6, 2012

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

Dear Mr. President:

For your information and consideration, the Office of the Auditor is transmitting herewith, one (1) copy of the State of Hawai'i Comprehensive Annual Financial Report for the fiscal year ended June 30, 2011. This report may also be viewed electronically at:  
<http://www.state.hi.us/auditor/Categories/audit2010.htm>.

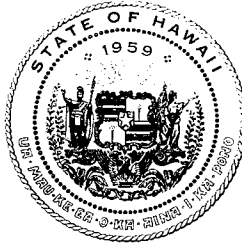
This audit was administered by the Office of the Auditor as authorized under Section 8, Act 1, Session Laws of Hawaii 2010; conducted by Deloitte & Touche LLP; and funded through the Audit Revolving Fund, established pursuant to Section 23-3.6, Hawaii Revised Statutes.

Sincerely,

Marion M. Higa  
State Auditor

Enclosure

STATE OF HAWAII  
OFFICE OF THE AUDITOR  
465 S. King Street, Room 500  
Honolulu, Hawaii 96813-2917



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State Auditor  
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March 13, 2012

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

Dear Mr. President:

This letter is a follow up to my March 6, 2012 transmittal letter that accompanied the State of Hawai'i Comprehensive Annual Financial Report for the fiscal year ended June 30, 2011. That letter referred to an incorrect URL where the electronic copy of the report could be found. The correct URL is: <http://www.state.hi.us/auditor/Categories/audit2011.htm>. My apologies for any inconvenience this may have caused.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Marion M. Higa'.

*for* Marion M. Higa  
State Auditor