



October 22, 2014

DEPT. COMM. NO. 37

The Honorable Donna Mercado Kim
Senate President
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Joseph M. Souki
Speaker of the House of Representatives
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear Madam President and Mr. Speaker:

Pursuant to Section 23-9, Hawai'i Revised Statutes, I am transmitting a copy of our report, *Study of Proposed Mandatory Health Insurance for Hearing Aids*, Report No. 14-10.

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 Thursday, October 23, 2014 on our agency's website at <http://auditor.hawaii.gov/>.

Should you have any questions about this report, please do not hesitate to contact my office at 587-0800, or via email at Auditors2@auditor.state.hi.us.

Sincerely,

Jan K. Yamane
Acting State Auditor

c: Legislative Reference Bureau Library
· Kevin Kuroda, House Sergeant-At-Arms
· Brian L. Takeshita, House Chief Clerk