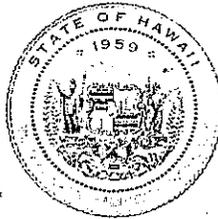


STATE OF HAWAII
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April 22, 2015

DEPT. COMM. NO. 93

The Honorable Donna Mercado Kim
Senate President
State Capitol, Room 409
Honolulu, Hawaii 96813

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

Dear Madam President and Mr. Speaker:

Pursuant to Section 23-9, Hawaii Revised Statutes, I am transmitting a copy of our report, *Program in Place: Follow-Up on Recommendation Made in Report No. 12-04, Study of the Transfer of Non-General Funds to the General Fund*, Report No. 15-03.

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 Thursday, April 23, 2015 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