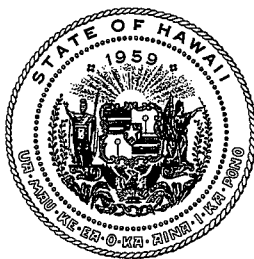


STATE OF HAWAII
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State Auditor

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DEPT. COMM. NO. 353

March 1, 2018

VIA HAND DELIVERY

The Honorable Ronald D. Kouchi
Senate President
415 South Beretania Street
Hawaii State Capitol, Room 409
Honolulu, Hawaii 96813

RE: Analyses of Proposed Special and Revolving Funds 2018

Dear President Kouchi:

Pursuant to Section 23-11, Hawaii Revised Statutes, the Office of the Auditor reviewed 85 Senate and House bills from the 2018 legislative session proposing 64 new special and revolving funds. We previously transmitted our analysis of each proposed fund to the respective committees to which the bill establishing the fund was referred. For your information, we are enclosing a copy of the report compiling our analyses of new special and revolving funds proposed by 2018 legislative bills.

The Auditor's Summary and report may be viewed electronically on our website at:
<http://files.hawaii.gov/auditor/Overviews/2018/18-06AuditorSummary.pdf> and
<http://files.hawaii.gov/auditor/Reports/2018/18-06.pdf>.

If you have any questions about this report, please contact me.

Very truly yours,

Leslie H. Kondo
State Auditor

LHK:emo
Enclosure

cc/encl: Legislative Reference Bureau Library
Ben Villaflor, Senate Sergeant-At-Arms
Carol T. Taniguchi, Senate Chief Clerk