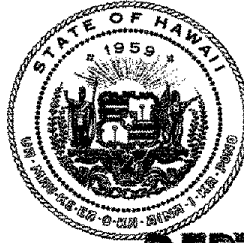


STATE OF HAWAII  
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MARION M. HIGA  
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DEPT. COMM. NO. 25

February 14, 2007

The Honorable Colleen Hanabusa  
President of the Senate  
State Capitol, Room 409  
Honolulu, Hawaii 96813

Dear Madam President:

I transmit to you 50 analyses our office has completed on special and revolving funds proposed in the current legislative session. Our analyses were conducted pursuant to Section 23-11, HRS. Copies of these analyses have also been transmitted to the committees of referral.

Sincerely,

*for* Marion M. Higa  
State Auditor

Enclosures