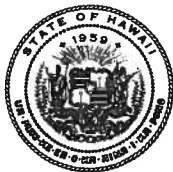


LINDA LINGLE
GOVERNOR



Russ K. Saito
Comptroller

Katherine H. Thomason
Deputy Comptroller

**STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES**

P.O. BOX 119
HONOLULU, HAWAII 96810-0119

AUD 06.0043

April 21, 2006

DEPT. COMM. NO. 7

The Honorable Robert Bunda
President of the Senate
The Twenty-Third Legislature of the State of Hawaii
State Capitol
Honolulu, Hawaii 96813

Dear Senator Bunda:

Enclosed are one unbound and five bound copies of our report on the financial audit of the Senate, State of Hawaii, for the period January 19, 2005 through January 17, 2006.

Sincerely,

RUSS K. SAITO
State Comptroller

Encl.