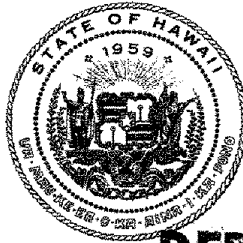


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawaii 96813-2917



MARION M. HIGA
State Auditor

(808) 587-0800
FAX: (808) 587-0830

DEPT. COM. NO. 26

February 15, 2007

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

Dear Madam President:

For your information and consideration, the Office of the Auditor is transmitting herewith, one (1) copy of the Oahu Metropolitan Planning Organization *Financial and Compliance Audit Report* as of June 30, 2006. This report may also be viewed electronically at: <http://www.state.hi.us/auditor/Categories/audit2006.htm>.

This audit was administered by the Office of the Auditor as authorized under Section 8, Act 1, Session Laws of Hawai'i 2005; conducted by Egami & Ichikawa, Certified Public Accountants, Inc.; and funded through the Audit Revolving Fund, established pursuant to Section 23-3.6, Hawai'i Revised Statutes.

Sincerely,

A handwritten signature in black ink, appearing to read "Marion M. Higa".

Marion M. Higa
State Auditor

Enclosure