## STATE OF HAWAI'I OFFICE OF THE AUDITOR

465 S. King Street, Room 500 Honolulu, Hawai'i 96813-2917



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April 8, 2011

The Honorable Shan S. Tsutsui President of the Senate State Capitol, Room 409 Honolulu, Hawai'i 96813

The Honorable Calvin K.Y. Say Speaker of the House of Representatives State Capitol, Room 431 Honolulu, Hawai'i 96813

Dear Mr. President and Mr. Speaker:

Pursuant to Section 23-9, Hawai'i Revised Statutes, I am transmitting a copy of our 2010 Annual Report.

In accordance with Section 93-16, Hawai'i 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 Monday, April 11, 2011 on our agency's website at the following link: <a href="https://www.state.hi.us/auditor">www.state.hi.us/auditor</a>.

Should you have any questions about this report, please don't hesitate to contact the Office of the Auditor at 587-0800, or via email at <a href="mailto:Auditors2@auditor.state.hi.us">Auditors2@auditor.state.hi.us</a>.

Sincerely,

Marion M. Higa State Auditor

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c: Legislative Reference Bureau Library Kevin Kuroda, House Sgt.-At-Arms Pat Mau-Shimizu, House Chief Clerk