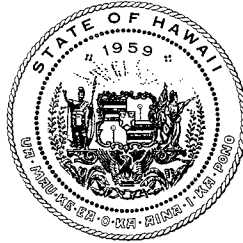


STATE OF HAWAI'I
OFFICE OF THE AUDITOR

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JAN K. YAMANE
Acting State Auditor

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DEPT. COMM. NO. 106

May 6, 2013

The Honorable Donna Mercado Kim
President of the Senate
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Joseph M. Souki
Speaker of the House of Representatives
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear Madam President and Mr. Speaker:

Pursuant to Section 23-9, Hawai'i Revised Statutes, I am transmitting a copy of our letter on House Concurrent Resolution No. 165 (HCR 165), of the 2010 legislative session.

In accordance with Section 93-16, Hawai'i Revised Statutes, we have also transmitted a copy of this letter to the Legislative Reference Bureau Library.

The public may view an electronic copy of this letter on Tuesday, May 7, 2013 on our agency's website at www.state.hi.us/auditor.

Should you have any questions about this report, please do not hesitate to contact my office at 587-0800, or via email at Auditors2@auditor.state.hi.us.

Sincerely,

Jan K. Yamane
Acting State Auditor

c: Legislative Reference Bureau Library
Kevin Kuroda, House Sergeant-At-Arms
Brian L. Takeshita, House Chief Clerk