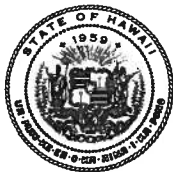


LINDA LINGLE  
GOVERNOR



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.