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County of Hawaii
PLANNING DEPARTMENT

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October 25, 2006

Mr. and Mrs. Alexander H. Carter
Mr. Peter B. Allen
c/o Peter Hughes, Island Trust Properties
14 Waianuenue Avenue
Hilo, HI 96720

Dear Mr. & Mrs. Carter and Mr. Allen:

Lot of Record Determination
Opihikao, Kaueleau, Puna , Hawaii
TMK: 1-3-002:034, Lot 5-B

We have received your letter of April 8, 2006. Please accept our apology for the length of time taken to reply.

We have reviewed the presented documents, our department records and those of the Department of Finance-Real Property Tax Division (RPT) in accordance with Article 11 (Pre-existing Lots) of the Subdivision Code (Sections 23-117 through 23-120). Our review of the records has found the following:

1. The subject Lot 5-B was platted as a part of a 5-lot subdivision (Subdivision No. 2001, approved on August 29, 1963) of Lot 5, being a portion of Grant 3232.
2. The Parcel Number 034 was placed on the 5-lots (Lots 5-A through 5-E) on the Taxation Maps Bureau map at that time.
3. Lots 5-A, 5-C and 5-D have since been assigned tax map parcel numbers (Parcels 098, 096 and 094, respectively).
4. We do not have any record of this lot being consolidated with any other lot adjoining it.

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Mr. and Mrs. Alexander H. Carter
Mr. Peter B. Allen
Page 2
October 25, 2006

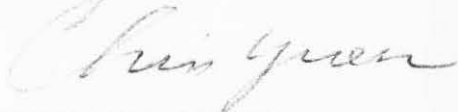
In view of the above, we confirm that Parcel 034, currently described as one (1) TMK Parcel, is indeed, composed of the following separate legal and buildable lots of record:

- 1) Lot 5-E, consisting of 3.17 acres; and
- 2) Lot 5-B, consisting of 15,051 sq.ft..

Your request for separate tax map key parcel numbers has been forwarded to our Tax Maps and Records Section for appropriate action. You may wish to inquire of this department periodically for the status of the assignment of the new parcel number.

Should you have any questions, please feel free to contact Hans Santiago or Jonathan Holmes of this department.

Sincerely,



CHRISTOPHER J. YUEN
Planning Director

JRH:lnm

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xc: Tax Maps and Records Supervisor I
Real Property Tax Division-Hilo
Manager, DWS
Director, DPW