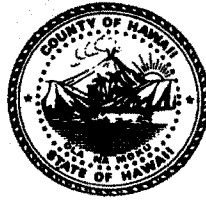


William P. Kenoi  
Mayor



Duane Kanuha  
Director

Bobby Command  
Deputy Director

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**County of Hawai'i**  
PLANNING DEPARTMENT

East Hawai'i Office  
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Fax (808) 961-8742

February 11, 2015

Scott Spittler  
14-4834 Kumuloulu Road  
Pāhoa, HI 96778-7950

Dear Mr. Spittler:

**SUBJECT: Lots of Record Determination  
Tax Map Key 1-4-073:030  
Kapoho, Puna, Island of Hawai'i, Hawai'i**

This is in response to your inquiry of January 16, 2015, requesting a determination that the above described property is actually two (2) existing lots of record.

We have reviewed the document submitted, our department records and those of the Department of Finance-Real Property Tax Division (RPT). Our review of the records has found:

1. 5.138 acre Lot 78 of Vacationland Hawai'i, Unit II as shown on File Plan 920; and
2. 0.160 acre Lot 78-A, being a portion of Royal Patent 4497 and Land Patent 8177, Land Commission Award 8559, Apana 5.

Therefore, we confirm that Parcel 030 is two (2) separate existing lots of record.

If there should be any questions, please feel free to contact Jonathan Holmes of this department.

Sincerely,

DUANE KANUHA  
Planning Director

JRH:Inm

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xc. Tax Maps and Records Supervisor  
Real Property Tax Division-Hilo  
Manager, DWS  
G. Bailado, GIS Section (via e-mail)

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FEB 13 2015