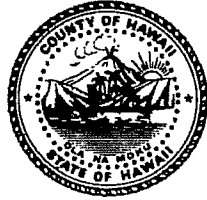


William P. Kenoi  
Mayor



Duane Kanuha  
Director

Bobby Command  
Deputy Director

West Hawai'i Office  
74-5044 Ane Keohokalole Hwy  
Kailua-Kona, Hawai'i 96740  
Phone (808) 323-4770  
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**County of Hawai'i**  
**PLANNING DEPARTMENT**

East Hawai'i Office  
101 Pauahi Street, Suite 3  
Hilo, Hawai'i 96720  
Phone (808) 961-8288  
Fax (808) 961-8742

September 9, 2013

Greg Gadd, CCIM, President & Principal Broker  
Big Island Land Company, Ltd.  
519 Manono Street, Suite 100B  
Hilo, HI 96720

Dear Mr. Gadd:

**Pre-Existing Lots of Record Determination**

Lot 27 and A Portion of Lot 28,  
Also Being Grant 6522 and A Portion of Grant 6239,  
Kihalani Homesteads, North Hilo, Island of Hawai'i, Hawai'i  
TMK: 3-5-004:023

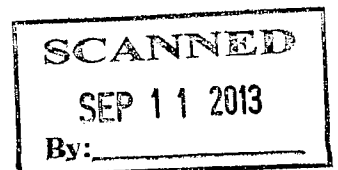
This is to acknowledge receipt on August 21, 2013, of your letter dated August 19, 2013, regarding the above subject matter.

We have reviewed 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. Lot 27, Grant 6522 is a pre-existing lot of record; and
2. The portion of Lot 28, Grant 6239 is an existing lot of record, the result of Subdivision No. 56 granted final approval on October 11, 1948.

Although the stated intention in our files was for the conveyance and consolidation of the two lots created by SUB 56 to the north (Lot 29) and south (Lot 27) adjacent parcels, only the southerly half of Lot 28 was so conveyed but, however, was never formally consolidated with Lot 27.



Greg Gadd, CCIM, President & Principal Broker  
Big Island Land Company, Ltd.  
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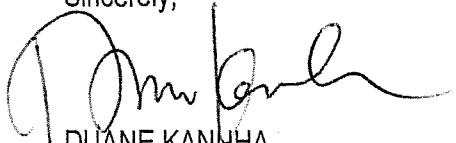
Therefore, we confirm that Parcel 023, presently depicted as one (1) property is, indeed, composed of one (1) pre-existing lot of record and one (1) existing lot of record.

Please note the distinction above, as the cited sections of the Subdivision Code used in this determination are specific to pre-existing lots.

The request for a separate Tax Map Key Parcel Number should be by or directly authorized by, all of the land owners of the parcel and be directed to our Tax Maps and Records Section.

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

Sincerely,



DUANE KANUHA  
Planning Director

JRH:lnm

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xc: Tax Maps & Records Supervisor  
Manager-DWS  
Allan T. Fujimoto Trust, et al.  
G. Bailado, GIS Section (via e-mail)  
SUB 56