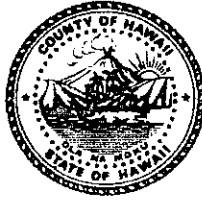


William P. Kenoi  
Mayor



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  
Fax (808) 327-3563

**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 25, 2013

Paul K. Takamatsu, RGRI  
Pacific Coast Properties, Inc.  
P.O. Box 1634  
Honoka'a, HI 96727

Dear Mr. Takamatsu:

**SUBJECT: Lots of Record Determination  
TMK's 4-3-014:014 and Dropped Parcel 015  
Pa'auilo Homesteads Second Series  
Pa'auilo, Hāmākua, Hawai'i**

This responds to your letter dated September 13, 2013.

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

1. The subject properties were created as "Parcels 'A' and 'B'" through Subdivision No. SUB 247 granted final approval on February 27, 1950;
2. Parcel 015 ("Parcel 'B'") was dropped into Parcel 014 ("Parcel 'A'") in 1960, ostensibly for the purposes of having one tax bill for the commonly owned properties.
3. "Parcel 'A'" was further revised in area on January 10, 1972, to eliminate an encroachment of the Ka'āpahu Road pavement.

We find no record of these parcels having been consolidated with each other or any other adjacent properties.

Paul K. Takamatsu, RGRI  
Pacific Coast Properties, Inc.  
Page 2  
September 25, 2013

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

Sincerely,

A handwritten signature in black ink, appearing to read "Duane Kanuha". The signature is written in a cursive style with a large initial "D".

DUANE KANUHA  
Planning Director

JRH:lnm

\\Coh33\planning\public\Admin Permits Division\ELOR(ExistingLotOfRecord)\2013\4-3-14-14&15KimuraTAKAMATSU 09-25-13.doc

xc:    Manager, DWS  
      Tax Maps and Records Supervisor  
      G. Bailado, GIS Section (via e-mail)  
      SUB 247