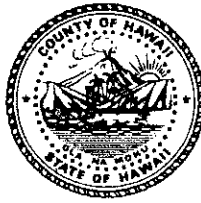


William P. Kenoi
Mayor



BJ Leithead Todd
Director

Margaret K. Masunaga
Deputy

West Hawai'i Office
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County of Hawai'i
PLANNING DEPARTMENT

East Hawai'i Office
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Hilo, Hawai'i 96720
Phone (808) 961-8288
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March 8, 2013

Steven S.C. Lim, Esq.
Carlsmith Ball, LLP
PO Box 686
Hilo, HI 96721-0686

Dear Mr. Lim:

DETERMINATION OF LOTS AND/OR PRE-EXISTING LOTS OF RECORD
Makapala & Niuli'i, North Kohala, Hawai'i, Hawai'i
Tax Map Key 5-2-005:001

This is in response to your letter dated February 5, 2013, requesting a determination that the above-described property is actually two (2) pre-existing lots of record.

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. **One (1) Lot of record**, Lot 3-B-1 containing 477.8 acres (485.0 acres on the subdivision final plat map) created by subdivision SUB 6818 approved on March 20, 1997; and
2. **One (1) Pre-existing lot of record**, Exclusion 1 within said subdivision, Royal Patent 7734, Land Commission Award 5368, Apana 6, being also dropped Parcel 5-2-005:007, containing 7.2 acres.

We do not have any records of the exclusion having been consolidated with any adjoining land.

In view of the above, we confirm that Parcel 001, presently depicted as one parcel number on the Tax Map Plat, is indeed one (1) subdivided lot of record and one (1) pre-existing lot of record.

Steven S.C. Lim, Esq.
Carlsmith Ball, LLP
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March 8, 2013

A written request for a separate tax map key parcel number should be in writing by the landowner(s) and addressed to the Tax Maps and Records Section of this department. Please be aware that, if requested, there will be no notification of the issuance of the additional parcel number and you are advised that periodic checks of the plat map on our web site at <http://www.hawaiicounty.gov/tax-maps/current/zone-5/section-2/> is advised.

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

Sincerely,



BJ LEITHEAD TODD
Planning Director

JRH:lnm

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xc: Manager, DWS
 Tax Maps and Records Supervisor
 Real Property Tax Division-Kona
 SUB 6818