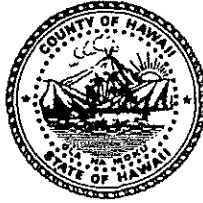


William P. Kenoi
Mayor



Bobby Jean Leithead Todd
Planning Director

Margaret K. Masunaga
Deputy Planning Director

County of Hawaii

PLANNING DEPARTMENT

Aupuni Center • 101 Pauahi Street, Suite 3 • Hilo, Hawaii 96720
Phone (808) 961-8288 • Fax (808) 961-8742

August 5, 2010

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

Dear Mr. Lim:

DETERMINATION OF PRE-EXISTING LOTS
TMK: 5-4-001:001

This is to acknowledge receipt of your letter of July 27, 2009, and documents regarding the subject matter.

On August 18, 2009, we responded to a request for a determination on this same parcel. We also have determined lots of record for Parcel 5-4-003:002 which has the makai extension of this roadway **easement** running through it. Neither the easement nor the Kohala Ditch was determined to bisect the lots over which they traverse.

Therefore, our position remains unchanged and our review of the records still finds the following:

1. The whole of Grant 1729 to John Shepherd, one (1) lot; and
2. The whole of Grant 1733 to Makuahine, one (1) lot.

Thus, Parcel 001, as currently depicted as one (1) parcel on the Tax Mapping Plat, does indeed contain two (2) pre-existing legal lots of record.

We have found no record of these Grants having been consolidated with each other or any other adjacent lands.

You may want to have a modern metes and bounds survey conducted for a more accurate and current land area determination and that a map reflecting this information may be submitted for certification.

Steven S.C. Lim, Esq.
Carlsmith Ball, LLP
Page 2
August 5, 2010

The request for a separate Tax Map Parcel number shall be in writing from the current owner(s) of the parcel, EWM Corporation.

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: ~~Tax~~ Maps and Records Supervisor
Real Property Tax Division-Kona
Manager, DWS
Director, DPW
PLNG-KONA
DPW-ENG-KONA