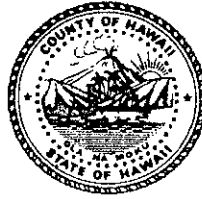


William P. Kenoi  
Mayor



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  
101 Pauahi Street, Suite 3  
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Phone (808) 961-8288  
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March 7, 2013

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

Dear Mr. Lim:

**DETERMINATION OF PRE-EXISTING LOTS OF RECORD**  
**Mā'ihī 2<sup>nd</sup> & Kuamo'o 1<sup>st</sup>, Honalo, North Kona, Hawai'i,**  
**Tax Map Key 7-9-005:078**

This is in response to your letter dated January 31, 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 pre-existing lots which, in their present configuration, are the result of a subdivision that created a portion of the Māmalahoa Bypass Highway. Final Subdivision Approval No. SUB 7287 was initially approved on February 2, 2001, and resulted in:

1. Remainder area of Parcel 014, Lot 1-B containing 161.5 acres and being comprised of a Portion of Grant 1574 and a Portion of Grant 1598.

We do not have any records of these lots (portions of Grants) being consolidated with each other or any other lot adjoining them.

In view of the above, we confirm that Parcel 078, presently depicted as one parcel number on the Tax Map Plat, is indeed two (2) separate lots of record.

Steven S.C. Lim, Esq.  
Carlsmith Ball, LLP  
Page 2  
March 7, 2013

A written request for a separate tax map key 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-7/section-9/> is advised.

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

Sincerely,



BJ LEITHEAD TODD  
Planning Director

JRH:inm

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xc:     Manager, DWS  
          Tax Maps and Records Supervisor  
          Real Property Tax Division-Kona  
          Wilcrest Pads, Ltd., et al.  
          SUB 7287