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January 20, 2005

Russell Figueiroa, President R.M. Towill Corporation 420 Waiakamilo Road Suite 411 Honolulu, HI 96817-4941

Dear Mr. Figueiroa:

Lot of Record Determination Kioloku and Honuapo, Kau, Island of Hawaii TMK: (3) 9-5-012:026 and (3) 9-5-014:008, 011, 017, 041, 045, 046, & 048

We have received your letter of November 22, 2004, regarding this property. First of all, please accept our apology for the length of time taken to review this matter.

After review of the documents submitted, records in the Real Property Tax Division, and our department records, our response follows the sequence of "lots" in your letter. We have found the following:

- TMK: (3) 9-5-14:Por. 17 R.P. 7728, L.C. Aw. 9668 was formerly listed as TMK: (3) 9-5-14:24. Our records show the area to be 2.13 acres. Subdivision No 1969 did not create this lot, Real Property Tax Division records show the parcel was established in 1939. This is a lot of record.
- 2. TMK: (3) 9-5-14:11 R.P. 7107, L.C. Aw. 9564 was created in 1947 as part of a Partition Deed which was recorded on February 24, 1947. This is a lot of record.
- 3. TMK: (3) 9-5-14:Por. 17 R.P. 7622, L.C. Aw. 87600-H was formerly TMK: (3) 9-5- 14:14 and was included on the first Tax Maps created drawn in the 1930's. Parcel 14 has been "dropped", however, it is a lot of record.

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Russell Figueiroa, President R.M. Towill Corporation Page 2 January 20, 2005

- TMK: (3) 9-5-14:Por. 17 L.C. Aw. 9212, Ap. 2 was formerly TMK: (3) 9-5-14:13 and was included on the first Tax Maps created drawn in the 1930's. Parcel 13 has been "dropped", however, it is a lot of record.
- TMK: (3) 9-5-14:Por. 17 R. P. 7104, L.C. Aw. 10634 was formerly TMK: (3) 9-5-14:16 and was included on the first Tax Maps created drawn in the 1930's. Parcel 16 has been "dropped", however, it is a lot of record.
- 6. TMK: (3) 9-5-14:Por. 17 R. P. 3325, L.C. Aw.9559 was formerly TMK: (3) 9-5-14:15, not 16 as you indicate in your letter and was included on the first Tax Maps created drawn in the 1930's. Parcel 15 has been "dropped", however, it is a lot of record.
- 7. TMK: (3) 9-5-14:Por. 17 R. P. 6214, L.C. Aw. 8780 was formerly TMK: (3) 9-5-14:12, not 15 as you indicate in your letter and was included on the first Tax Maps created drawn in the 1930's. Parcel 12 has been "dropped", however, it is a lot of record.
- 8. TMK: (3) 9-5-14:Por. 17 L.C. Aw. 7558-B was included as part of Parcel 8 on the first Tax Maps created drawn in the 1930's. We do not have a record of this lot being consolidated with any adjoining lot, thus it continues as a lot of record.
- 9. TMK: (3) 9-5-14:Por. 17 R.P. 7106, L.C. Aw.10516, Ap. 2 was formerly TMK: (3) 9-5-14:34. This L.C. Aw, of 1.9 acres was included on the first Tax Maps created drawn in the 1930's. Parcel 34 has been "dropped", however, it is a lot of record.
- 10. TMK: (3) 9-5-14:Por. 17 R.P. 6112, L.C. Aw. 9955-B, Ap.2 does not appear to be a portion of what was formerly TMK: (3) 9-5-14:34. This L.C. Aw. of 4.25 acres was included in Parcel 8 on the first Tax Maps created drawn in the 1930's. We do not have a record of this lot being consolidated with any adjoining lot, thus it continues as a lot of record.
- 11. TMK: (3) 9-5-14:Por. 17 R.P. 7792, L.C. Aw. 9521, was included in Parcel 8 as 4.4 acres in area on the first Tax Maps created drawn in the 1930's. e do not have a record of this lot being consolidated with any adjoining lot, thus it continues as a lot of record.
- 12. TMK: (3) 9-5-14:Por. 17 R.P. 5487, L.C. Aw. 9667 was included in Parcel 8 as 7.8 acres in area on the first Tax Maps created drawn in the 1930's. We do not have a record of this lot being consolidated with any adjoining lot, thus it continues as a lot of record.

Russell Figueiroa, President R.M. Towill Corporation Page 3 January 20, 2005

- 13. TMK: (3) 9-5-14:Por. 17 R.P. 6795, L.C. Aw. 7329 was included in Parcel 8 as 3.3 acres in area on the first Tax Maps created drawn in the 1930's. We do not have a record of this lot being consolidated with any adjoining lot, thus it continues as a lot of record.
- 14. TMK: (3) 9-5-14:Por. 17 Portion of R.P. Grant 1367, Ap. 1 was included in Parcel 8 as 80.28 acres in area on the first Tax Maps created drawn in the 1930's. We do not have a record of this lot being consolidated with any adjoining lot, thus it continues as a lot of record.
- 15. TMK: (3) 9-5-14:Por. 17 and TMK: (3) 9-5-14:Por. 46 R.P. 3746, L.C. Aw. 9563, a 10.0 acre lot was created when Subdivision No. 1884 was approved by the County Planning and Traffic Commission on November 8, 1962. This new lot was then first assessed in 1963 by the Real Property Tax Division as Parcel 46. This is the site of the former Hutchinson Sugar Mill. A remnant of L.C. Aw. 9563 continues to exist in TMK: (3) 9-5-14:17. This remnant is a lot of record.
- 16. TMK: (3) 9-5-14:Por. 17 and TMK: (3) 9-5-14:Por. 46 R.P. 6815 & 6931, L.C. Aw. 8781, a 10.0 acre lot was created when Subdivision No. 1884 was approved by the County Planning and Traffic Commission on November 8, 1962. This new lot was then first assessed in 1963 by the Real Property Tax Division as Parcel 46. This is the site of the former Hutchinson Sugar Mill. A remnant of L.C. Aw. 8781 continues to exist in TMK: (3) 9-5-14:17. This remant is a lot of record.
- 17. TMK: (3) 9-5-14:Por. 17 R.P. 2693 was included in Parcel 8 as 0.4 acres in area on the first Tax Maps created drawn in the 1930's. We do not have a record of this lot being consolidated with any adjoining lot, thus it continues as a lot of record.
- 18. TMK: (3) 9-5-14:Por. 17 and 9-5-14:45 Portion of R.P. Grant 1742, L.C. Aw. 9667 (mauka of Kaalaiki Road) was included in Parcel 17 as a portion of 340.9 acres in area on the first Tax Maps created drawn in the 1930's. Within the 340.9 acres, a 24.6 acre lot was created when Subdivision No. 1884 was approved by the County Planning and Traffic Commission on November 8, 1962. This new lot was then first assessed in 1963 by the Real Property Tax Division as Parcel 45.
- 19. TMK: (3) 9-5-14:Por. 17 R.P. Grant 1742, (makai of Kaalaiki Road) L. C. Aw. 9667 was included in Parcel 17 as portion of 340.9 acres in area on the first Tax Maps created drawn in the 1930's. We do not have a record of this lot being consolidated with any adjoining lot, thus it continues as a lot of record.

Russell Figueiroa, President R.M. Towill Corporation Page 4 January 10, 2005

- 20. TMK: (3) 9-5-14:Por. 17 R.P. 7049, L.C. Aw. 8559-B, Ap. 13, a 728.07 acre lot was created when Subdivision No. 2863-C was approved by the County Planning and Traffic Commission on June 29, 1970. This lot was the remainder portion of Parcel 17 after the 135.57 acre lot described in No. 23 below was created. This is a lot of record.
- 21. TMK: (3) 9-5-14:Por. 8 R.P. 5487, L.C. Aw. 9667, a 24.6 acre lot was created when Subdivision No. 1884 was approved by the County Planning and Traffic Commission on November 8, 1962. This new lot was then first assessed in 1963 by the Real Property Tax Division as Parcel 44 which was subsequently dropped. This lot was subsequently consolidated into Lot B, 366.142 acres in area, by Subdivision No. 7324 (formerly 2000-0152), thus the lot you are claiming no longer exists.
- 22. TMK: (3) 9-5-14:Por. 8 R.P. 5487, L.C. Aw. 9667, a 19.90 acre lot was created when Subdivision No. 1884 was approved by the County Planning and Traffic Commission on November 8, 1962. This new lot was then first assessed in 1963 by the Real Property Tax Division as Parcel 43 which was subsequently dropped. This lot was subsequently consolidated into Lot B, 366.142 acres in area, by Subdivision No. 7324 (formerly 2000-0152), thus the lot you are claiming no longer exists.
- 23. TMK: (3) 9-5-14:Por. 8 R.P. 7049, L.C. Aw. 8559-B, Ap. 13, a 135.57 acre lot was created when Subdivision No. 2863-C was approved by the County Planning and Traffic Commission on June 29, 1970. This lot was subsequently consolidated into Lot B, 366.142 acres in area by Subdivision No. 7324 (formerly 2000-0152), thus the lot you are claiming no longer exists.
- 24. TMK: (3) 9-5-14:Por. 8 R.P. 9560, L.C. Aw. 9560 and R.P. 7049, L.C. Aw. 8559-B, Ap. 13 was created when Subdivision No. 1884 was approved by the County Planning and Traffic Commission on November 8, 1962. This lot was subsequently consolidated into Lot B, 366.142 acres in area, by Subdivison No. 7324 (formerly 2000-0152), thus the lot you are claiming no longer exists.
- 25. TMK: (3) 9-5-12:Por. 26 Portion of Certificate of Boundaries No. 57 included a lot 50.40 acres in area which was created when Subdivision No. 2863-B was approved. Subdivision No. 7324 (formerly 2000-152) consolidated this former lot into Lot A, 69.772 acres in area, thus the lot you are claiming no longer exists.
- 26. TMK: (3) 9-5-12:Por. 26 Portion of Certificate of Boundaries No. 57 included a lot 7.10 acres in area which was created when Subdivision No. 2863-B was approved. Subdivision No. 7324 (formerly 2000-152) consolidated this former lot into Lot A, 69.772 acres in area, thus the lot you are claiming no longer exists.

Russell Figueiroa, President R.M. Towill Corporation Page 5 January 20, 2005

27. TMK: (3) 9-5-12:Por. 26 – Portion of Certificate of Boundaries No. 57 included a lot 12.272 acres in area which was created when Subdivision Nos. 2863-B and 2863-C was approved. Subdivision No. 7324 (formerly 2000-152) consolidated this former lot into Lot A, 69.772 acres in area, thus the lot you are claiming no longer exists.

Based on the above, we have determined that there are 26 lots of record. Not all of the lots that have been reviewed are pre-existing lots (lots which were created prior to the Planning Director or Planning and Traffic Commission having the authority to approve the creation of lots). We have found several of these lots have been created by Subdivisions approved by the Planning and Traffic Commission and the Planning Director. We have also found that several lots you claim to be pre-existing have been consolidated. The lots we have found are:

- 1. TMK: (3) 9-5-012:026 is comprised of one (1) lot of record, 69.772 acres in area;
- 2. TMK: (3) 9-5-014:008 is comprised of one (1) lot of record, 366.142 acres in area;
- 3. TMK: (3) 9-5-014:011 is comprised of one (1) lot of record, 1.993 acres in area;
- 4. TMK: (3) 9-5-014:017 is comprised of nineteen (19) lots of record;
- 5. TMK: (3) 9-5-014:041 is comprised of one (1) lot of record, 0.117 acres in area. Although you have not discussed this parcel in your letter, Hutchinson Sugar Plantation deeded this property to the Honuapo Japanese Club on May 16, 1950 (unrecorded deed);
- 6. TMK: (3) 9-5-014:045 is comprised of one (1) lot of record, 6.7 acres in area;
- 7. TMK: (3) 9-5-014:046 is comprised of one (1) lot of record, 10.0 acres in area; and
- 8. TMK: (3) 9-5-014:048 is comprised of one (1) lot of record, 0.142 acres in area. Although you have not discussed this parcel in your letter, this parcel came from Parcel 10 as a remnant when Subdivision No. 1969 was approved by the Planning and Traffic Commission.

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

Should you have any questions, please feel free to contact us.

Sincerely,

CHRISTOPHER J. YUEN

Planning Director

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xc: Tax Maps and Records Supervisor I Real Property Tax Division-Hilo Manager, DWS SUB 7324