

IN THE MATTER OF

A Contested Case Hearing Re Conservation  
District Use Permit (CDUP) HA-3568 for the  
Thirty Meter Telescope at Mauna Kea Science  
Reserve, Kaohe Mauka, Hamakua District, Island  
of Hawaii, TMK (3) 4-4-015:009

Case No.: BLNR-CC-16-002

**MOTION FOR  
RECONSIDERATION TO DENY  
THE INTERVENTION OF  
PERPETUATING UNIQUE  
EDUCATIONAL OPPORTUNITIES  
AS A PARTY IN THE  
CONTESTED CASE HEARING;  
MEMORANDUM IN OPPOSITION  
OF MOTION; CERTIFICATE OF  
SERVICE**

Mehana Kihoi, Pro Se  
PO Box 393  
Honaunau, HI 96726

**BOARD OF LAND AND NATURAL RESOURCES  
FOR THE STATE OF HAWAI‘I**

**MOTION FOR RECONSIDERATION TO DENY THE INTERVENTION OF  
PERPETUATING UNIQUE EDUCATIONAL OPPORTUNITIES  
AS A PARTY TO THE CONTESTED CASE HEARING**

Comes NOW, I, Mehana Kihoi, a citizen of Hawai‘i, a Native Hawaiian beneficiary, as defined by the Hawaiian Homes Commission Act of 1921, and a cultural practitioner, representing myself, hereby respectfully move the Board of Land and Natural Resources (“BLNR”) or the Hearing Officer to reconsider my motion to deny Perpetuating Unique Educational Opportunities’ (“PUEO”) motion to intervene as a party to the contested case pursuant to Hawaii Administrative Rules (“HAR”) § 13-1-39(a)(1)-(2). This motion is in response to Minute Order No. 28 dated October 10, 2016 by Hearings Officer Rikki May

Amano. This motion is made pursuant to HAR § 13-1-31 and all other applicable rules of practice and procedure and is based on the attached Memorandum in Opposition.

I. DISCUSSION

Under HAR § 13-1-39(a)(1)-(2) §13-1-39 “upon a motion of a party, the board may reconsider a decision it has made on the merits only if the party can show that:(1) New information not previously available would affect the result;” or, in the alternative, “(2) A substantial injustice would occur.” HAR 13-1-39 (West) (Westlaw through 2016). This motion is in response to Minute Order No. 28 dated October 10, 2016 by Hearings Officer Rikki May Amano.

- 1) PUEO should be denied intervention as a party to the contested case because new and relevant information presented demonstrates the President of PUEO, Shadd Keahi Warfield, has a financial conflict of interest to BLNR member Stanley Roehrig.

Under Hawaii Revised Statutes (“HRS”) § 171-4(d):

“Each member shall disclose and file with the board a list of all transactions with the department of land and natural resources in which the member has a direct interest. The member shall also disclose all transactions with the department involving any corporation, association, partnership, or joint venture in which the member is an officer, partner, or employee. Any member having any interest, direct or indirect, in any matter before the board shall disqualify oneself from voting on or participating in the discussion of the matter.”

HRS § 171-4(d) (West, Westlaw through 2016).

To date, Stanley Roehrig (“Roehrig”) has failed to provide the appropriate financial disclosures he has to Keaukaha One Youth Development (“KOYD”) required by HRS § 171-4(d). Id. Disclosures that are both relevant and important to the integrity of this case because Shadd Keahi Warfield (“Warfield”) is the President of KOYD (See Exhibit 1) and the

President of PUEO.<sup>1</sup> Only after public scrutiny and the denial of a protective order, on September 30, 2016, Roehrig provided some transactions, but not all, regarding his relationship to KOYD, facts that should have been released at the onset of this case. (See Exhibit 2). Roehrig's disclosure fails to provide an accurate accounting of all financial transactions to KOYD. Id. at 3-4. These details are important to ensure the present contested case is fundamentally fair, a constitutional right owed to all parties secured by the due process clause of the Fourteenth Amendment of the U.S. Constitution. U.S. Const. amend. XIV, § 1. The information included in this motion is new and relevant and should be considered in denying PUEO as a party in the contested case.

- a. Roehrig received thousands of dollars in tax exemptions due to his business relationship with Warfield.

The facts show Roehrig and his wife, Jan Roehrig, own and operate Makana Kai Limited Partnership ("Makana Kai"). (See Exhibit 3). KOYD, a 501(c)3 non-profit organization, is currently leasing six (6) properties from Makana Kai. (See Exhibits 1, 4, 5 & 6). The six (6) properties are located in Hawai'i County on Keokea Loop in Hilo. (See Exhibit 5). The six (6) properties receive special tax treatment due to KOYD's federal tax exempt status under 26 U.S.C. § 501(c)(3). 26 U.S.C. § 501(c)(3) (West, Westlaw through 2016). KOYD is exempted from certain taxes because it is organized and operated exclusively for charitable scientific and educational purposes. Id. KOYD's lease agreement started on June 11, 2011 and will end on December 31, 2016. (See Exhibit 6 at 10). Warfield and Roehrig signed the latest amendment

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<sup>1</sup> About Us - PUEO - Perpetuating Unique Educational Opportunities, PUEO - Perpetuating Unique Educational Opportunities (2016), <http://alohapueo.org/about-us/> (last visited Aug 12, 2016).

to the lease on June 3, 2016 at approximately the same time PUEO requested to intervene in this case. Id. at 4.

As a result of this relationship, Roehrig receives substantial financial benefits because of KOYD's 501(c)3 status. (See Exhibits 5 & 7). Section 19-77(a) of the Hawai'i County Code ("HCC") authorizes Roehrig and Warfield to take advantage of tax exemptions. HCC § 19-77(a). Section 19-77(a) states, a charitable organization that leases real property "shall be exempt except for the minimum tax from real property taxes," real property that is "exclusively used for nonprofit purposes." Id. In other words, Roehrig and KOYD must only pay minimal taxes for each property. To provide context to the financial benefits Roehrig receives, according to the Hawaii County Real Property Division, in 2009, Roehrig paid \$6,736.50 for one property located at 67 Keokea Loop. (Exhibit 5). Due to the tax exemption, Roehrig and KOYD only paid \$100 annually for the same property. Id.

As a result of the Warfiled-Roehrig business relationship, Roehrig raked in **\$77,062.55** in savings from real property taxes because KOYD leased his land from 2010 to 2016.<sup>2</sup> (Exhibits 5 & 7-Tables 1.1 & 1.2). Data included in the table summaries in Exhibit 7 was pulled from the Hawaii County Real Property Division website. Without the land exemption, Roehrig would have paid approximately **\$ 79,412.55** in real property taxes for six (6) properties for the same term.<sup>3</sup> Id. Instead, Roehrig paid only **\$2,350.00** for the six properties over the same term. Id. In other words, up to \$100.00 annually per property. This information is new and relevant because

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<sup>2</sup> Although the lease agreement is dated for June 2011, KOYD & Roehrig claimed the tax exemption for the 67 & 77 Keokea Loop properties in the year 2010.

<sup>3</sup> The total was based on the last year Roehrig paid property taxes without the exemption. The values do not account for increases in property taxes.

Roehrig or PUEO did not release these specific transactions as required by HRS § 171-4(d) from the inception of this case. This financial relationship puts the Plaintiffs at an incredible disadvantage considering the amount of money involved between Roehrig and Warfield. It's absurd that TIO, PUEO, UH and Roehrig would hide such a direct and material conflict of interest between PUEO's President, KOYD and Roehrig.

Even more outrageous is this conflict of interest existed in the first contested case when Roehrig voted and strongly advocated for the Thirty Meter Telescope ("TMT"). (Exhibit 8 at 10-13). To support this, under the amended lease agreement dated December 13, 2013, recorded in the State of Hawaii, Office of Assistant Registrar of Land Court as Document No. T-8745142, Warfield agreed to pay Roehrig \$500 a month from KOYD's Rise Program for rent and \$300 a month for custodian rent. (Exhibit 9 at 10). In total, Warfield agreed to pay Roehrig approximately \$800 per month to lease the Keokea Loop properties. Id. To be clear, KOYD's Rise program is mentioned specifically in the lease agreement. Id. This provision is important because KOYD received funding from TIO and UH to fund its Rise program on March 27, 2015 in the amount of \$15,000, at the same time KOYD was in an active lease agreement with Roehrig.<sup>4</sup> (See Exhibits 10 & 11). The THINK grant was a part of the "Community Benefits Package," which was an agreement between BLNR, UH and TIO as a condition to construct the Thirty Meter Telescope ("TMT") in the first contested case. Mauna Kea Anaina Hou v. Bd. of Land & Nat. Res., 136 Haw. 376 at 384 (2015).

The amendment to the lease was recorded on December 13, 2013 and was still in effect when KOYD subsequently received funds from UH and TIO. (Exhibit 9 at 1, 11). To be clear,

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<sup>4</sup> Note: KOYD was in active lease agreement since June 11, 2011. The 2013 amended lease agreement to pay the \$800/month (\$500 from RISE and \$300 for custodian rent) was in place when KOYD received its THINK grant.

TIO and UH, at the same time, were involved in the first contested case to have BLNR approve the sublease to construct the TMT. Id. (See Exhibit 8 at 10-13).

By the terms of the amended agreement and the receipt of grant funds, this means Roehrig was a direct beneficiary from the grant received from UH and TIO because he charged KOYD's Rise program rent for the Keokea Loop properties. (Exhibit 9 at 10). To add insult to injury, on July 15, 2015, Roehrig blatantly lied in an article published in the Civil Beat denying that he had a conflict of interest on the basis that he resigned from KOYD's board of directors eleven days before KOYD received word of funding.<sup>5</sup> (See Exhibit 10). Roehrig stated, "that's a very unfortunate thing to say [to accuse him of the conflict of interest] because it's not true." Id. His resignation was irrelevant considering he was actively leasing his properties to the grant recipient, KOYD, and receiving rental payments which was funneled to KOYD by UH & TIO. (Exhibits 9 at 10, & 11). Roehrig failed to admit that KOYD leased six (6) properties from him and that he received tens of thousands of dollars in financial benefits in the form of tax breaks and rent from KOYD. (See Exhibits 6, 7 & 9 at 10). This is new and relevant information not previously available that must be considered in the present contested case.

This case, respectfully, cannot proceed with PUEO as a party. This case is about fairness, truth, integrity and our right to a fundamentally fair hearing secured by the due process clause of the Fourteenth of Amendment of the U.S. Constitution. U.S. Const. amend. XIV, § 1. The conduct of PUEO, TIO and UH have been unacceptable because we have had to dig to find the truth when these disclosures should have been made voluntarily.

Roehrig is in violation of HRS § 171-4(d) because he failed to recuse himself from this proceeding and the previous contested case. The evidence provided demonstrates that Roehrig benefits financially from the lease agreement through tax exemptions and was a direct beneficiary of TIO and UH grant funds. (Exhibit 5-7 & 9). It's impossible to suggest that he was not a direct beneficiary unless KOYD and Roehrig provide comprehensive financial disclosures on how THINK funding was allocated.

Public records prove Roehrig has been a supporter of the Thirty Meter Telescope ("TMT"). (See Exhibit 8 at 13). Roehrig stated on July 25, 2014, he considered the application for a sublease by TIO to UH a "very sensitive matter to him and his family." Id. Following this comment, Roehrig made the recommendation to grant the sublease and deny a contested case hearing for those who challenged the sublease. Id.

This formal lease agreement, the tax exemptions and rental payments attached to it link Warfield to Roehrig and should be sufficient to demonstrate a conflict of interest to deny PUEO intervention as a party to the present contested case.

- b. The conflict of interest between Roehrig and Warfield should prevent PUEO from entering in the present contested case to prevent a substantial injustice.

The Supreme Court of the United States held that a "federal conflict-of-interest statute forbids government agents from engaging in business transactions on behalf of the government if, by virtue of his private interests, he may benefit financially from [the] outcome." United States v. Mississippi Valley Generating Co. ["United States"], 364 U.S. 520, 81 S. Ct. 294, 5 L. Ed. 2d 268 (1961). The Court provided a three prong test to determine if there was a conflict of interest: 1) whether the individual was an officer or agent of the government; 2) whether the

agent was directly or indirectly interested in the pecuniary profits or contracts of the sponsors and; 3) whether the agent likely benefited from that contract. Id. at 555, 560-562.

The intent of this statute is “directed at an evil which endangers the very fabric of a democratic society, for a democracy is effective only if the people have faith in those who govern, and that faith is bound to be shattered when high officials and their appointees engage in activities which arouse suspicions of malfeasance and corruption. Id. at 562

Here, Roehrig is a member of BLNR. As primary guardian of public lands, BLNR has an “affirmative duty” to protect and conserve these lands for “the benefit of present and future generations.” HAW. CONST. ART. XI, § 1. Roehrig has a fiduciary duty to protect the interests of beneficiaries of the public lands trust and to protect customary and traditional rights secured by Article XI, §§ 1 and 7, and Article 12, § 7, of the Hawai‘i State Constitution and § 5(f) of the Admissions Act. As a member, Roehrig and the board have the authority to dispose of public land by lease. HRS § 171-13(1) (West, Westlaw through 2016). At issue in the present contested case is an application for a Conservation District Use Permit (“CDUP”). As a BLNR member, he has the authority to vote in favor or reject the CDUP. Thus, Roehrig is an agent of the State of Hawai‘i because he transacts business on behalf of the state. Therefore, Roehrig meets the first prong of the United States.

The second prong under United States requires us to determine whether Roehrig was directly or indirectly interested in the pecuniary profits or contracts of the sponsors to establish if there is a conflict of interest. United States 364 U.S. at 560.

Here, TIO, UH and PUEO failed to disclose important facts about ties Warfield and Roehrig have to KOYD. Roehrig and Warfield are in an active lease agreement where Warfield has and continues to pay Roehrig for the use of his six properties. (Exhibits 5 & 6). Roehrig receives substantial tax benefits from this relationship. TIO and UH funded KOYD's Rise Program, a program specifically mentioned in the lease agreement between Roehrig and Warfield (Exhibit 9 at 10). Additionally, Roehrig and his wife have had a significant and close relationship to KOYD since its inception. (See Exhibits 2 & 12 at 2-4).

Roehrig breached his duty as a BLNR member because he was interested in the pecuniary profits of TIO when he voted in favor of the first CDUP. His financial ties demonstrate this interest and concurrent voting record related to the TMT project is sufficient to meet the second prong of United States because his private business Makana Kai received funding from KOYD, an organization supported by a grant scholarship from UH and TIO and he continues to receive substantial tax benefits from this relationship.

In the first contested case when Roehrig received financial benefits from KOYD, UH & TIO were concurrently seeking approval for their CDUP through BLNR. (See Exhibit 8 at 10-13). What is even more absurd is TIO argues that Roehrig and KOYD did not have a conflict of interest based on a date technicality. TIO argues that Roehrig resigned from KOYD on March 16, 2015, eleven days before KOYD received word that they received the THINK grant when in actuality Roehrig and Warfield were in an active lease agreement at the time KOYD received the funding. (See Exhibit 9 at 10). That lease agreement is still in place and will not end until December 2016. Roehrig is still receiving rental payments and a substantial tax break. Thus, Roehrig is directly interested in the current contested case.

The third prong of United States requires us to determine whether the agent “likely benefited” from the transaction to determine if there is a conflict of interest. Here, the organization, KOYD, an organization Roehrig has had close ties to since its inception, directly benefited from the THINK scholarship. Because Roehrig receives rent from KOYD and a substantial tax credit, he absolutely benefited from his relationship with KOYD. Warfield has a direct pecuniary interest as the President of KOYD to a board member of BLNR who has the authority to influence the outcome and future of the present contested case. Considering the amount of money and property at issue, it’s impossible to suggest this relationship will not influence the present contested case.

Further, as a licensed attorney, Roehrig likely violated the Hawai‘i Rules of Professional Conduct (“Ethical Rules”). Rule 8.4 states “it is professional misconduct for a lawyer to engage in conduct involving dishonesty, fraud, deceit or misrepresentation.” (Exhibit 8). Roehrig lied to the public about not having a conflict of interest.

In the interest of fair and substantial justice, transparency and truth, PUEO should not be granted intervention into the case to prevent the further violation of HRS 171-4(d). Following the submission of this motion, I intend to respectfully request that the Office of Disciplinary Counsel pursue a full investigation into this matter for ethical violations to determine if Roehrig violated the rules and to determine whether he breached his fiduciary duty to uphold the trust obligations of the Hawai‘i State Constitution as a member of BLNR and as an officer of the Court.

In addition to this, Warfield's life partner is Naomi Ahu ("Ahu"). Ahu is an employee of the Department of Land and Natural Resources under the Division of Aquatic Resources.<sup>6</sup> As an employee of DLNR, Ahu should have access to agency records and information regarding the management of DLNR lands, which includes the Mauna Kea Reserve.

Therefore, considering the new and relevant information, I respectfully ask that you deny PUEO's request for intervention. There is a financial conflict of interest between Warfield, the President of PUEO and Roehrig.

2) PUEO is not entitled to intervene because it failed to prove an injury in fact.

It's alarming that TIO would suggest that PUEO is a proper party in this case because PUEO failed to prove standing in order to effectively demonstrate a protected interest in this case. In Pele Def. Fund v. Paty, 73 Haw. 578, 594, 837 P.2d 1247, 1258 (1992), standing is established if one can prove "(1) its members are beneficiaries of the public trust who have been economically and/or aesthetically injured; (2) its injuries are traceable to the alleged breach of trust; and (3) the requested relief would be likely to remedy the injuries." Id. Here, PUEO has not provided any information on an actual, threatened or imminent injury to justify intervention. In response to my motion, PUEO failed to address my point regarding their standing. PUEO made one single argument that my motion was untimely. They did not articulate how they would be injured if intervention was not granted.

On the other hand, TIO defended PUEO, which supports our original argument that PUEO is being adequately represented in the present case.

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<sup>6</sup> Mapping and Inventory Achialine Pool Habitat and Biota in the Manuka Watershed and Natural Area Reserve October 2008 to March 2009. Available at [https://www.researchgate.net/publication/259602201\\_Mapping\\_and\\_Inventory\\_of\\_Achialine\\_Pool\\_Habitat\\_and\\_Biota\\_in\\_the\\_Manuka\\_Watershed\\_and\\_Natural\\_Area\\_Reserve](https://www.researchgate.net/publication/259602201_Mapping_and_Inventory_of_Achialine_Pool_Habitat_and_Biota_in_the_Manuka_Watershed_and_Natural_Area_Reserve). (last visited on August 11, 2016)

To confuse the case further, TIO, in their response motion, attacked my standing. To be clear, I have standing in this case. I am a cultural practitioner as defined under Article 12, § 7, of the Hawai‘i State Constitution. HAW. CONST. ART. XII, § 7. I am a beneficiary of the Hawaiian Homes Commission Act of 1921. I am also a beneficiary of the Public Lands Trust under § 5(f) of the Admissions Act. Admissions Act § 5(f). This is important because Mauna Kea Conservation District is public land held in trust for the general public and Native Hawaiians. HAW. CONST. ART. XII, § 4, Admissions Act § 5(f). These lands are not for private use but for public trust purposes including the “betterment of conditions of native Hawaiians.” Admissions Act § 5(f). Thus, “native Hawaiian beneficiaries of the ceded lands trust have a ‘right to bring suit under the Hawai‘i Constitution to prospectively enjoin the State from violating the terms of the ceded lands trust.” OHA v. HCDCH, 117 Hawai‘i at 194, 177 (2009). Violations to the ceded lands trust includes the failure to protect and preserve customary and traditional rights.

Here, I have standing because I have direct ancestral ties to Mauna Kea. (See Exhibit 13 for my affidavit). My ancestors practiced gathering rights on Mauna Kea for hundreds of years. I continue these practices till today with my own child. I will suffer a grave and severe injury if the land of Mauna Kea is further desecrated by the construction of TMT. My injury is traced to UH/TIO and their application for a CDUP. If granted, the TMT will threaten the continuance of my traditional and customary rights in the respective area. I have included a sworn statement to this motion to be incorporated by reference herein. Unlike PUEO, I meet all of the requirements for standing under the Pele ruling.

I also reaffirm and stand on the merits of my first motion to be incorporated by reference herein.

II. CONCLUSION

Based on the foregoing, I, Mehana Kihoi, respectfully urge Hearings Officer Amano to deny PUEO's motion to intervene.

DATED: October 15, 2016

A handwritten signature in black ink that reads "Mehana Kihoi". The signature is written in a cursive style with a horizontal line underneath it.

Mehana Kihoi, Pro Se

IN THE MATTER OF

Case No.: BLNR-CC-16-002

A Contested Case Hearing Re Conservation District Use Permit (CDUP) HA-3568 for the Thirty Meter Telescope at Mauna Kea Science Reserve, Kaohe Mauka, Hamakua District, Island of Hawaii, TMK (3) 4-4-015:009

**EXHIBITS TO SUPPORT MEHANA KIHOI'S MOTION FOR RECONSIDERATION TO DENY THE INTERVENTION OF PERPETUATING UNIQUE EDUCATIONAL OPPORTUNITIES AS A PARTY IN THE CONTESTED CASE HEARING; CERTIFICATE OF SERVICE**

Mehana Kihoi, Pro Se  
PO Box 393  
Honaunau, HI 96726

**BOARD OF LAND AND NATURAL RESOURCES  
FOR THE STATE OF HAWAI'I**

**LIST OF EXHIBITS TO SUPPORT MEHANA KIHOI'S MOTION FOR  
RECONSIDERATION TO DENY PUEO INTERVENTION**

Exhibit Lists	Name and Content of Document
Exhibit 1	The State of Hawaii, Department of Commerce and Consumer Affairs, Business Registration for Keaukaha One Youth Development
Exhibit 2	Notice of Disclosure of BLNR Board Member Stanley H. Roehrig regarding the CDUA HA-2568
Exhibit 3	The State of Hawaii, Department of Commerce and Consumer Affairs, Business Registration for Makana Kai Limited Partnership
Exhibit 4	Hawaii County Assessor, 67 Keokea Loop Road
Exhibit 4	Hawaii County Tax Office, Overview of Makana Kai Limited Partnership Properties
Exhibit 5	Hawaii County Tax Office, 67 Keokea Loop Road

Exhibit 5	Hawaii County Tax Office, 68 Keokea Loop Road
Exhibit 5	Hawaii County Tax Office, 74 Keokea Loop Road
Exhibit 5	Hawaii County Tax Office, 77 Keokea Loop Road
Exhibit 5	Hawaii County Tax Office, 78 Keokea Loop Road
Exhibit 5	Hawaii County Tax Office, 84 Keokea Loop Road
Exhibit 6	June 3, 2016 fifth amended lease agreement between KOYD (Warfield), and Makana Kai Partnerships (Roehrig).
Exhibit 7	Summary of Taxes Paid for Keokea Loop Properties and Anticipated Taxes without the charitable land exemption between KOYD and Makana Kai Partnerships (Roehrig).
Exhibit 8	Excerpt from the July 25, 2014 BLNR Meeting Minutes Pages 10 to 13 regarding the discussion pertaining to Mauna Kea sublease
Exhibit 8	Hawaii Rules of Professional Conduct (“Ethical Rules”)
Exhibit 9	December 11, 2013 fourth amended lease agreement between KOYD (Warfield), and Makana Kai Partnerships (Roehrig).
Exhibit 10	Civil Beat article BLNR Board Member had “no conflict of interest”
Exhibit 11	List of organizations funded by TMT.
Exhibit 12	IRS Form 990-EZ for KOYD showing Jan Roehrig as Board Member of the organization
Exhibit 13	Affidavit of Mehana Kihoi

I hereby submit these exhibits in support of my motion for reconsideration to deny PUEO intervention as a party to the contested case.

Respectfully,

DATED: October 15, 2016

A handwritten signature in black ink, reading "Mehana Kihoi". The signature is written in a cursive style with a horizontal line underneath it.

Mehana Kihoi, Pro Se

# EXHIBIT 1

The State of Hawaii, Department of Commerce and  
Consumer Affairs, Business Registration for  
Keaukaha One Youth Development

# DCCA State of Hawaii

Downloaded on September 29, 2016.

The information provided below is not a certification of good standing and does not constitute any other certification by the State.

Website URL: <http://hbe.ehawaii.gov/documents>

## Business Information

MASTER NAME	KEAUKAHA ONE YOUTH DEVELOPMENT
BUSINESS TYPE	Domestic Nonprofit Corporation
FILE NUMBER	216258 D2
STATUS	Active
PURPOSE	THE CORPORATION IS ORGANIZED EXCLUSIVELY FOR CHARITABLE, EDUCATIONAL, AND SCIENTIFIC PURPOSES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE, AS AMENDED, OR ANY FUTURE FEDERAL TAX CODE.
PLACE INCORPORATED	Hawaii UNITED STATES
INCORPORATION DATE	Jul 7, 2006
MAILING ADDRESS	67 KEOKEA LOOP HILO, Hawaii 96720 UNITED STATES
TERM	PER
AGENT NAME	SHADD KEAHI WARFIELD
AGENT ADDRESS	67 KEOKEA LOOP HILO, Hawaii 96720 UNITED STATES

## Annual Filings

FILING YEAR	DATE RECEIVED	STATUS
2016	Jul 19, 2016	Processed
2015	Jul 6, 2015	Processed
2014	Jul 7, 2014	Processed
2013	Jul 3, 2013	Processed
2012	Jul 18, 2012	Processed
2011	Jul 17, 2011	Processed
2010	Jul 7, 2010	Processed
2009	Jul 19, 2009	Processed
2008	Jul 31, 2008	Processed
2007	Jul 12, 2007	Processed

## Officers

NAME	OFFICE	DATE
WARFIELD,SHADD KEAHI	P/D	Apr 20, 2016
OSORIO,ELROY TOM	V/D	Apr 20, 2016
AHU,NAOMI	S/T/D	Apr 20, 2016

# EXHIBIT 2

Notice of Disclosure of BLNR Board Member  
Stanley H. Roehrig regarding the CDUA HA-2568

# BICKERTON ■ DANG

A LIMITED LIABILITY LAW PARTNERSHIP

September 30, 2016

Via Email to [Suzanne.case@hawaii.gov](mailto:Suzanne.case@hawaii.gov)  
Suzanne D. Case, Chairperson  
Department of Land and Natural Resources  
P.O. Box 621  
Honolulu, HI 96809

Re: CDUA HA-3568 (Thirty Meter Telescope) Contested Case.

Dear Suzanne:

I have written the following disclosure. I would appreciate it very much if you would forward this to the parties in the contested case, our fellow board members, and to anyone else you may find appropriate.

**Disclosure of Board Member Stanley H. Roehrig**  
**re CDUA HA-3568 (Thirty Meter Telescope)**

## BACKGROUND

I was born in Honolulu, on March 11, 1939. I was licensed to practice law in the State of Hawaii On November 10, 1965. I have practiced law in Hilo, Hawaii for about 51 years. We dissolved our last Hilo law firm in 2008. I have been *Of Counsel* for Bickerton, Dang LLLP for about five years.

I was appointed to the legislature in January 1969 by Governor John A. Burns, a leader of the Democratic Revolution in Hawaii. I served until 1976. A man of few words, he strived to bring the entire community together and move the State of Hawai'i forward in harmony, "Aloha aku, Aloha mai." My home precinct was Keaukaha. My Keaukaha precinct campaign managers during those years were Genesis Lee Loy and Samson Kela, Sr. Measures passed between 1969-1976 affecting the future of Hawai'ian Cultural Rights included approval of the University of Hawai'i at Mānoa School of Law; SB 660 (1973), extending the Statute of Limitations on Adverse Possession claims from 10 to 20 years; and the 1976 revision of the Uniform Probate Code CH. 490 HRS to reflect local intestacy law refinements affecting the Hawai'ian community.

I served on the Board of Regents, State of Hawaii from 1997-1999. During that time, emphasis by the Board and the Administration was given in part to enhance the management of Mauna Kea and develop a Hilo-based astronomy infrastructure.

Between September 1999 and May 14, 2005, I was a student at the Ka Haka`Ula `O Ke`elikōlani Hawai'ian Language College at UH-Hilo. I graduated on May 14, 2005 with a **Palapala Hō`oia Kālai`ike** (completion of all requirements for Hawai'ian Language). My law partner and I attended the Hawai'ian Language College to develop better skills to represent local Hawai'ian families to recover land lost to developers and plantation entities over the past 150 years. Much of the historic information regarding land title is uniquely documented only in the

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State of Hawaii

Hawai`ian language. English translations by the plantations and landowners were not always reliable.

I served in the State of Hawaii Land Use Commission (LUC) from 1999-2003. On September 11, 2000, while I was a member of the LUC, the Supreme Court of the State of Hawai`i, in *Ka Pa`akai O Ka`aina et al. v. Land Use Commission, State of Hawai`i et al.* 94 Hawai`i 31 (2000), Vacated and Remanded the State Land Use Commission's reclassification of approximately 1,000 acres of land from the State Land Use Conservation District. The Court held that the LUC's Findings of Fact and Conclusions of Law pertaining to a large area in proximity to the 1801 Hualālai lava flow and the shore line in the Ka`upulehu area of North Kona were insufficient to preserve and protect customary and traditional rights of Native Hawai`ians protected by Article XII Sec. 7 of the Hawai`i Constitution.

After the Court's decision, the LUC revisited the issues and facts of the Ka Pa`akai docket. The LUC entered a revised Order.

The revised LUC Order generally provided as follows:

- (I.) A permanent plan of joint management of the development at Ka`upulehu, Hawai`i.
- (II.) A plan for the set aside of a particular area of the 1801 lava flow for Hawai`ian worship.
- (III.) A plan for the reinterment or other action resulting from to the discovery of ancient human burial remains on the premises.
- (IV.) A plan for the harvesting of sea salt, gathering of shells, and other shoreline resources.

That 2<sup>nd</sup> Order of the LUC was not appealed.

I am presently serving on the Board of Land and Natural Resources as the Big Island member for a term expiring June 30, 2018.

## CONTACT WITH THE CONTESTED CASE PARTIES

(1) **Applicant for this CDUA is the University of Hawaii at Hilo.**

(a) As mentioned above, I was a member of the Board of Regents of the University of Hawaii from approximately December, 1997 until June 30, 1999. In that official capacity, I engaged in no decision making or other discussions with respect to the TMT project at the summit of Mauna Kea.

(b) After I became a member of the BLNR on July 1, 2014, and until the Decision by the Supreme Court of Hawaii in December, 2015, vacating the UHH Conservation District Use Permit, herein. I had contact with administrative personnel at UH Hilo. This included Chancellor Don Straney; his secretary, Marsha Heller; and Ka`tu Kimura, Director of the Imiloa Astronomy Center. Since December, 2015, when the Vacation Order from the Supreme Court was issued, I have suspended all contact with UH Hilo staff on any matters relating to the TMT contested case docket.

(2) **Party/Petitioners Mauna Kea Anaina Hou, Kealoha Pisciotta, Paul K. Neves, et al.**

(a) During the period from approximately 2002 through 2008, I discussed the subject of Hawai`ian Culture and PASH rights with *Kealoha Pisciotta* on approximately a half dozen occasions. I remember at least five or six occasions when this occurred at canoe races, both in Hilo and on the Kailua-Kona pier. This occurred both during the races and afterward at the post race club potlucks. She also came to our law office at the Hilo Lagoon Centre. I confirmed this with my former law partner, Andrew P. Wilson. She participated in a discussion in our library with five or six other people, including Mr. Wilson and myself about PASH rights. There was no discussion about the TMT Project.

(b) I also know *Paul K. Neves*. He lives about a block and a half from our house in Keaukaha. He lives on Nahale-a Street. When I am exercising on the road in the morning, I see him walking his dog.

(3) **Party/ TMT International Observatory LLC.**

(a) Before the State Supreme Court's December 2015 decision above, I was introduced to Henry Yang. He visited me at my office to introduce himself. We did not discuss the TMT project. I also met Sandra Dawson to pick up an invitation in 2014. We had no discussions about the TMT project.

(4) **Party/Perpetuating Unique Educational Opportunities, Inc (PUEO), Inc.**

(a) I have known both attorneys Lincoln Ashida and Newton Chu for a number of years as fellow members of the Hawai`i Bar Association. I believe they are both partners of the Torkildson, Katz et al. law firm. In 2015, Lincoln Ashida, of that firm, was co-counsel for the Defense in a major personal injury case here on the Big Island. Bickerton, Dang, LLLP, of which I am *Of Counsel*, represented the Plaintiffs, a Chinese family from Puna. On the eve of the trial in April 2015, the case was sent to mediation by the Third Circuit Trial Court. Judge Amano (Ret.) was the mediator. A mediated resolution was reached in about June, 2015. (See also: "Interactions with Judge Amano")

(b) I have known *Shadd Keahi Warfield* since 2002. We were students together at the Ka Haka `Ula o Ke`elikōlani, College of Hawai`ian Language at the University of Hawaii at Hilo. He graduated a year or two before me. I graduated in 2005. In approximately 2006 or 2007, he became a paddler at Keaukaha Canoe Club and also a volunteer at the Keaukaha One Youth Development (KOYD), a 501(c)(3) public charity in Keaukaha.

(c) KOYD was conceived by Jimmy Nani`ole of Hilo, then President of the Keaukaha Canoe Club, to provide support to at-risk local youth, principally in the Keaukaha-Pana`ewa Hawai`ian Homes area. I supported him in his efforts. Keahi Warfield eventually became Executive Director of KOYD after Jimmy Nani`ole stepped down as President of the Keaukaha Canoe Club and KOYD. My wife and I were volunteers on the board of KOYD until March, 2015, when we resigned. KOYD has its after school program next door to our house at

the former Doc Hill premises, which is presently owned by me, my wife, and our three children as a Limited Liability Family Partnership called "Makana Kai LLFP." Since approximately 2014, KOYD has been paying a portion of the maintenance and upkeep on the premises. The youth program generally meets four to five afternoons a week at the premises.

The program also has a lease (BOC Document No. Doc A-50930414) (TMK: 3-2-014: 033, 055, 056, 057) across the street from the Doc Hill premises until 2018. The educational uses include farming, canoe carving, and canoe restoration.

KOYD also leases a 60-acre parcel (BOC Document No. Doc A-50930413) (TMK 3-8-7-013:063) in Opihihale, Kona for camping trips and shoreline fishing on at least a quarterly basis until 2018.

(d) I have known *Richard Ha* for a number of years. Richard's father was my client until he died. His father was a chicken farmer in the Pana'ewa farm lots area.

(e) I have had no involvement of any nature whatsoever with PUEO, Inc. I was not involved in its incorporation nor have I been involved in any of its ongoing operations or decision making.

(5) **Party/ Kalikolehua Kanaele.**

I first met *Kaliko Kanaele* at my law office in Hilo in June or July, 2005, after I graduated from the UH Hilo Hawai'ian Language College. He and two other representatives of the Royal Order of Kamehameha made a visit to my office. We discussed Hawai'ian Cultural matters. I also saw him within the last year or two at the Hale Kaulike Courthouse here in Hilo.

(6) **Party Stefanie-Malia Tabbada**

Ms. Tabbada's mother, Margaret Dancel, formerly of Na'alehu, was my client and political supporter in the 1960's. I briefly met Stefanie on several occasions at the Dancel home years ago.

(7) **Party Dwight J. Vincente**

I have seen Dwight Vincente at the various court houses in Hilo from time to time.

(8) **Relationships with Law Firms in the TMT contested case.**

(a) **Carlsmith Ball LLP. Maui Cases - Adverse**

(1) 'Ulupalakua Ranch Case

We represented Defendants' Snowden from the 1990's until early 2000's. Carlsmith Ball represented the developer. The case was settled sometime in 2003.

(2) Lochland Holdings v. Keleau et al.

Carlsmith Ball represents the Plaintiff, and our prior firm represented the Defendants Snowden. This case is 19 years old and is still ongoing. It has been to the Appellate Courts twice so far. Counsel Richard Wurdeman represents other Defendants. My former law partner, Andrew P. Wilson, and I still represent Defendants Snowden.

(b) Carlsmith Ball LLP. Big Island Cases - Adverse

(1) Ho'opuloa Mauka

We represented Defendants Kuahiwinui. Carlsmith Ball represented Dillingham Investment.

(2) Pahoehoe/Kahuna `Aina Heirs

Carlsmith Ball represented the Magoon Estate. We represented one of the Fred Iona heirs.

(3) Ka'awaloa Ahupua`a Litigation

Carlsmith Ball represented the major land owner. We represented one lot owner.

(4) Kanani Ili v. Kuwahara et al.

We represented the Plaintiff in a Hawai`ian Quiet Title/Fraud case. The matter went to a jury trial. The verdict was appealed. It was affirmed by the State Supreme Court.

(5) The Hilea Ahupua`a Litigation

We represented numerous Hawai`ian Plaintiffs. The trial court granted Ka`ū Sugar/Olsen Trust Partial Summary Judgment. It was appealed and affirmed by the State Supreme Court in 2007. (See *Clara Apili Omerod et al v. Heirs of Kainoa Kupuna et al*, 116 Hawai`i 239, Nov. 15, (2007)).

Carlsmith Ball represented Ka`ū Sugar. After the Supreme Court decision, Judge Amano commenced mediation between some of the Parties. Clients we represented settled some issues with successor, Olsen Trust. Other PASH issues are ongoing before Judge Amano. I have withdrawn from the case and further mediation. My former law partner, Andrew P. Wilson, is still representing my former clients.

University of Hawai`i at Mānoa Professor Davianna McGregor was hired in the early stages of the above litigation as an expert witness. She has been listed as a potential witness in the TMT contested case.

(6) Bickerton, Dang LLLP, of which I am *Of Counsel*, represents the Plaintiffs in a major personal injury case in Kona, *Haynes v. Clark Realty et al*. Carlsmith Ball represents one of the Defendants, Allied Self Storage. That case is on appeal.

(7) Carlsmith Ball represented McCandless Ranch in a boundary dispute. We represented a native Hawai'ian neighbor. The case was settled before trial.

(c) Carlsmith Ball tax attorney, Jim Starshak, has provided estate planning advice to members of my family from time to time.

(9) **Interaction With The Hearing Officer Judge Amano**

Judge Amano (Ret) served as a Circuit Court Judge in the Third Circuit. I appeared before her in numerous trials and related motions. She was also a mediator on a major personal injury action brought in the Third Circuit involving a Chinese family from Puna as plaintiffs. I participated in this matter as Of Counsel for the plaintiffs as part of the Bickerton, Dang LLLP law firm. Lincoln Ashida of the Katz et al defense firm represented one of the major defendants in that case. A mediated settlement was reached by Judge Amano on or about June 2015.

I also participated as co-counsel with one of my former partners, Andrew P. Wilson in a quiet title action in Ka`ū where Judge Amano was a mediator in the Hilea Ahupua`a litigation (See *infra* at Carlsmith Ball) (See also *Omerod et al v. Heirs of Kaheananui et al* 116 Hawai`i 239, Supreme Court of the State of Hawai`i (2007)).

(10) **Financial Interest/Bias/Partiality**

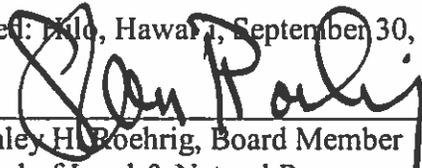
I have no financial interest in the outcome of this CDUA. I have no financial relationship with any of the parties. Based on my background in the public sector, including service in the State of Hawai`i House of representatives, the Board of Regents, the Land Use Commission, and the BLNR, I have strived to make reasonable decisions in the public interest as a voting member of the above public entities.

### CONCLUSION

I have disclosed above, my contacts and relationships with the parties and representatives of those parties. None of these relationships will influence my actions. I have not been asked to state or agree to a position by anyone with respect to any such decision. I have in no way prejudged my position in any matter before the BLNR with respect to the TMT contested case.

Based on the above, I do not think that a reasonable person knowing all the facts herein would conclude that the above context would cause me to be partial for or against this CDUA or any of the parties thereto.

Dated: Hilo, Hawaii, September 30, 2016

  
Stanley H. Boehrig, Board Member  
Board of Land & Natural Resources  
State of Hawai`i

BOARD OF LAND AND NATURAL RESOURCES

STATE OF HAWAII

Contested Case Hearing Re Conservation  
District Use Application (CDUA) HA-3568  
for the Thirty Meter Telescope at the Mauna  
Kea Science Reserve, Ka'ohē Mauka,  
Hāmākua, Hawai'i, TMK (3) 4-4-015:009

BLNR Contested Case HA-16-02  
Document title: Notice of Disclosure of Board  
Member Stanley H. Roehrig re CDUA HA-2568  
(Thirty Meter Telescope)

CERTIFICATE OF SERVICE

The undersigned hereby certifies that the above referenced document was served upon the following parties by the means indicated on September 30, 2016:

Carlsmith Ball LLP  
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Anaina Hou, Clarence Kukauakahi  
Ching, Flores-Case 'Ohana, Deborah J.  
Ward, Paul K. Neves, and Kahea: The  
Environmental Alliance*

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[douging@wik.com](mailto:douging@wik.com)  
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William Freitas  
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*Witness for the Hearing Officer*

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*Witness for the Hearing Officer*

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*Witness for the Hearing Officer*

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*Witness for the Hearing Officer*

Patricia P. Ikeda  
[peheakeanila@gmail.com](mailto:peheakeanila@gmail.com)  
*Witness for the Hearing Officer*

Signature:   
Name : Michael Cain, Custodian of the Records  
Date: September 30, 2016

# EXHIBIT 3

The State of Hawaii, Department of Commerce and  
Consumer Affairs, Business Registration for Makana  
Kai Limited Partnership

# DCCA State of Hawaii

Downloaded on September 29, 2016.

The information provided below is not a certification of good standing and does not constitute any other certification by the State.

Website URL: <http://hbe.ehawaii.gov/documents>

## Business Information

MASTER NAME	MAKANA KAI LIMITED PARTNERSHIP
BUSINESS TYPE	Domestic Limited Partnership
FILE NUMBER	7923 L5
STATUS	Active
PLACE INCORPORATED	Hawaii UNITED STATES
REGISTRATION DATE	Apr 27, 2001
MAILING ADDRESS	87 KEOKEA LOOP HILO, Hawaii 96720 UNITED STATES
AGENT NAME	STANLEY H. ROEHRIG
AGENT ADDRESS	87 KEOKEA LP HILO, Hawaii 96720 UNITED STATES

## Annual Filings

FILING YEAR	DATE RECEIVED	STATUS
2016	Apr 6, 2016	Processed
2015	Apr 4, 2015	Processed
2014	Apr 4, 2014	Processed
2013	Apr 5, 2013	Processed
2012	Apr 15, 2012	Processed
2011	Apr 7, 2011	Processed
2010	Apr 7, 2010	Processed
2009	Apr 11, 2009	Processed
2008	Apr 3, 2008	Processed
2007	Jun 4, 2007	Processed
2006	Apr 4, 2006	Processed
2005	Apr 12, 2005	Processed
2004	May 3, 2004	Processed
2003	Apr 24, 2003	Processed
2002		Not Required
2001	Mar 26, 2002	Processed

## Officers

NAME	OFFICE	DATE
*KEOKEA MAKAI, LLC	G	Apr 27, 2001

# EXHIBIT 4

Hawaii County Tax Office, Overview of Makana Kai  
Limited Partnership Properties

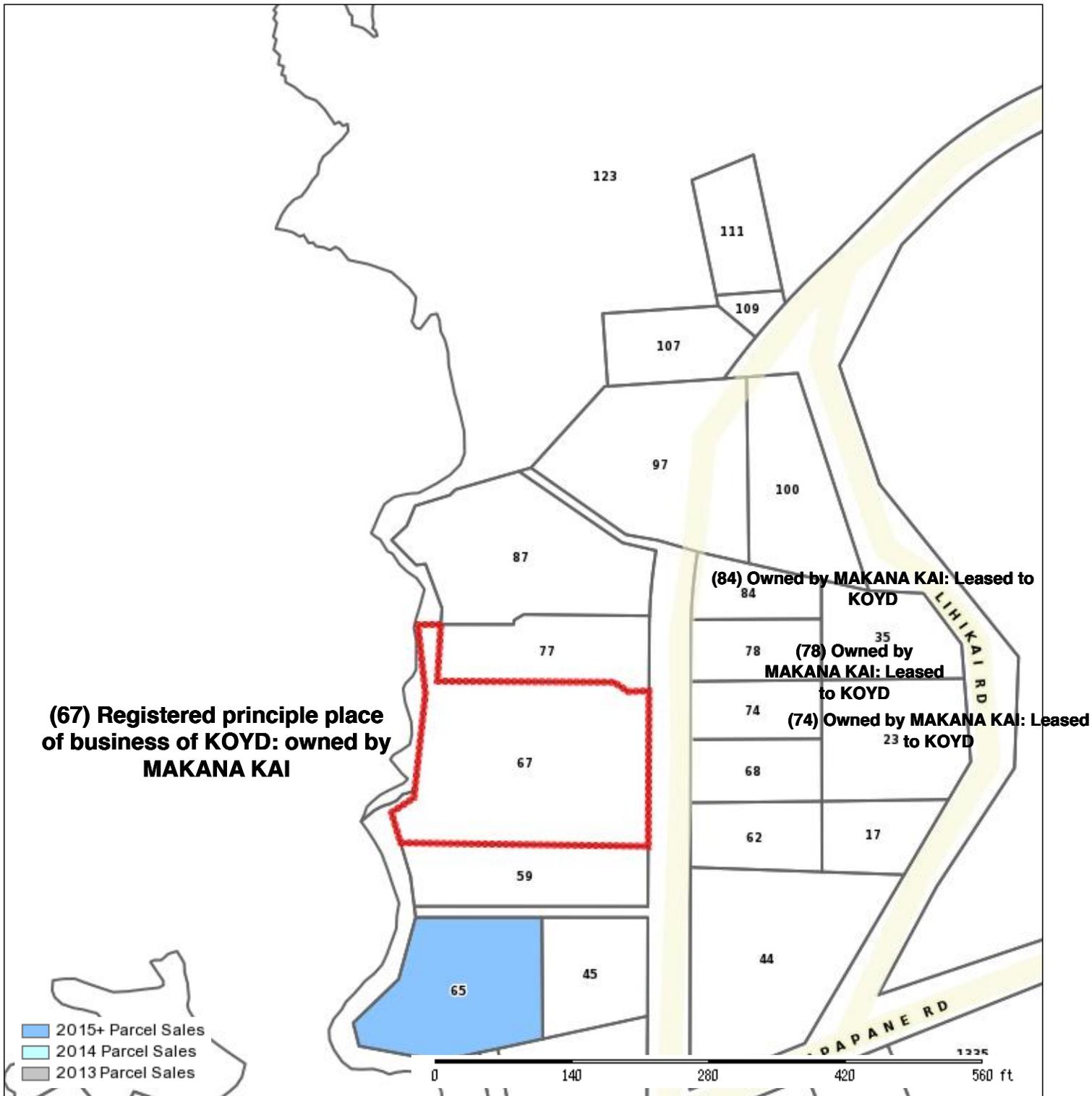


<a href="#">Return to Main Search</a>		<a href="#">Hawaii Home</a>	
<b>Search Criteria: Address Search=KEOKEA LOOP All All</b>			
<b>Search produced the following results. Select one by clicking the parcel number link in the first column below.</b>			
<a href="#">Parcel/TMK Number</a>	<a href="#">Owner Name</a>	<a href="#">Address</a>	<a href="#">GIS Map</a>
<a href="#">210140630000</a>	HUMPHRIES,JONATHAN OWEN	12 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140700000</a>	ARNOTT,DOUGLASS B TTEE	17 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140640000</a>	ARNOTT,DOUGLASS B TRST	28 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140540000</a>	PATEY,ROBERT WILLIAM	44 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140690000</a>	STATE OF HAWAII	45 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140150000</a>	CHOCK,WAH HOP/GARDIE FAMILY TRST	59 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140650000</a>	PATEY,ROBERT WILLIAM	62 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140160000</a>	MAKANA KAI LIMITED PARTNERSHIP	67 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140330000</a>	MAKANA KAI LIMITED PARTNERSHIP KEAUKAHA ONE YOUTH DEVELOPMENT	68 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140550000</a>	MAKANA KAI LIMITED PARTNERSHIP KEAUKAHA ONE YOUTH DEVELOPMENT	74 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140390000</a>	MAKANA KAI LIMITED PARTNERSHIP	77 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140560000</a>	MAKANA KAI LIMITED PARTNERSHIP KEAUKAHA ONE YOUTH DEVELOPMENT	78 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140570000</a>	MAKANA KAI LIMITED PARTNERSHIP KEAUKAHA ONE YOUTH DEVELOPMENT	84 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140580000</a>	KEALOHA,MIULAN P Y TRST EST KEALOHA,MIULAN P Y TRST EST COUNTY OF HAWAII	97 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140170000</a>	CALLES,FAMILY TRST	100 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140660000</a>	WILSON,ANDREW P TRST WILSON,ROBERTA A TRST	107 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140200000</a>	STATE OF HAWAII	109 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140210000</a>	CAULEY,MARITA HELEN TRST	111 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">210140130000</a>	STATE OF HAWAII COUNTY OF HAWAII	123 KEOKEA LOOP ROAD	<a href="#">Map It</a>
<a href="#">Export to Excel/Mailing Labels</a>			
<p>The Hawaii County Real Property Tax Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. Website Updated: September 30, 2016</p>			
<a href="#">Return to Main Search</a>		<a href="#">Hawaii Home</a>	

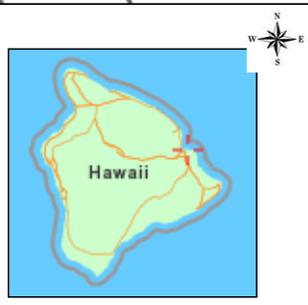
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# EXHIBIT 4

Hawaii County Assessor, 67 Keokea Loop Road



Hawaii County Assessor			
Parcel: 210140160000 Acres: 0.8538			
Name:	MAKANA KAI LIMITED PARTNERSHIP	Land Value	231600
Site:	67 KEOKEA LOOP ROAD	Land Exemption	231600
Sale:	\$856182 on 2001-04-16 Reason= Qual=	Taxable Land Value	0
Mail:	87 KEOKEA LOOP HILO, HI 96720-4927	Building Value	348700
		Building Exemption	348700
		Taxable Bldg. Value	0
		Total Taxable Value	0



\*Hawaii County makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. The assessment information is from the last certified taxroll. All data is subject to change before the next certified taxroll. The 'parcels' layer is intended to be used for visual purposes only and should not be used for boundary interpretations or other spatial analysis beyond the limitations of the data. The 'parcels' data layer does not contain metes and bounds described accuracy therefore, please use caution when viewing this data. Overlaying this layer with other data layers that may not have used this layer as a base may not produce precise results. GPS and imagery data will not overlay exactly.  
Date printed: 09/29/16 : 18:04:00

# EXHIBIT 5

Hawaii County Tax Office, 67 Keokea Loop Road



[Recent Sales in Area](#) | 
 [Previous Parcel](#) | 
 [Next Parcel](#) | 
 [Return to Main Search Page](#) | 
 [Hawaii Home](#) | 
 [Real Property Home](#)

Owner and Parcel Information			
<b>Owner Name</b>	MAKANA KAI LIMITED PARTNERSHIP Fee Owner	<b>Today's Date</b>	October 1, 2016
<b>Mailing Address</b>	87 KEOKEA LOOP HILO, HI 96720-4927	<b>Parcel Number</b>	210140160000
<b>Location Address</b>	67 KEOKEA LOOP ROAD	<b>Project Name</b>	
<b>Property Class</b>	HOTEL & RESORT	<b>Parcel Map</b>	<a href="#">Show Parcel Map</a>   <a href="#">Plat (TMK) Maps</a>
<b>Neighborhood Code</b>	2195-7	<b>Land Area (acres)</b>	0.8538
<b>Legal Information</b>	LOT 1 (27542 SF) & LOT 2-A ( 7293 SF) (MAP 1, LCAPP 1301)	<b>Land Area (approximate sq ft)</b>	37,191

Assessment Information <a href="#">Hide Historical Assessments</a>										
Year	Property Class	Market Land Value	Dedicated Use Value	Land Exemption	Net Taxable Land Value	Market Building Value	Assessed Building Value	Building Exemption	Net Taxable Building Value	Total Taxable Value
2016	HOTEL & RESORT	\$ 231,600	\$ 0	\$ 231,600	\$ 0	\$ 385,900	\$ 385,900	\$ 385,900	\$ 0	\$ 0
2015	HOTEL & RESORT	\$ 231,600	\$ 0	\$ 231,600	\$ 0	\$ 348,700	\$ 348,700	\$ 348,700	\$ 0	\$ 0
2014	HOTEL & RESORT	\$ 231,600	\$ 0	\$ 231,600	\$ 0	\$ 344,300	\$ 344,300	\$ 344,300	\$ 0	\$ 0
2013	HOTEL & RESORT	\$ 231,600	\$ 0	\$ 231,600	\$ 0	\$ 324,800	\$ 324,800	\$ 324,800	\$ 0	\$ 0
2012	HOTEL & RESORT	\$ 377,500	\$ 0	\$ 377,500	\$ 0	\$ 318,300	\$ 318,300	\$ 318,300	\$ 0	\$ 0
2011	HOTEL & RESORT	\$ 377,500	\$ 0	\$ 377,500	\$ 0	\$ 356,700	\$ 356,700	\$ 356,700	\$ 0	\$ 0
2010	HOTEL & RESORT	\$ 377,500	\$ 0	\$ 377,500	\$ 0	\$ 352,400	\$ 352,400	\$ 352,400	\$ 0	\$ 0
2009	HOTEL & RESORT	\$ 377,500	\$ 0	\$ 0	\$ 377,500	\$ 371,000	\$ 371,000	\$ 0	\$ 371,000	\$ 748,500
2008	HOTEL & RESORT	\$ 377,500	\$ 0	\$ 0	\$ 377,500	\$ 371,000	\$ 371,000	\$ 0	\$ 371,000	\$ 748,500

Appeal Information			
No appeal information on parcel.			
Land Information			
Property Class	Square Footage	Acreage	Agricultural Usage
HOTEL & RESORT	37,190	0.8538	

Residential Improvement Information														
Building Number	Year Built	Effective Year Built	Square Feet	Total Room Count	Full Baths	Half Baths	Bedrooms	Framing	Exterior Wall	Roof Material	Heating/AC	Fireplace	Grade	Sketch
1	1935	1935	6,166	11	2	1	5	Frame	DOUBLE WALL	METAL		0	4	<a href="#">Sketch Building 1</a>

Other Building and Yard Improvements				
Description	Quantity	Year Built	Area	Gross Building Value
No information associated with this parcel.				

Permit Information			
Date	Permit Number	Reason	Permit Amount
04/22/2005	B2005-0986H	ALTER	\$ 100,000
06/29/2001	010769	ALTER	\$ 174,236
05/04/2001	010550	REPAIR	\$ 25,000
11/20/1940	6069		\$ 4,965
09/02/1938	3562		\$ 1,600
01/08/1934	740		\$ 1,550

Dept of Public Works Bldg Division Permit and Inspections Information							
Permit Date	Permit Type	Permit Number	Permit Reason	Permit Description	Estimated Cost	Inspection Date	Inspection Status
11/24/2006	Electrical	<a href="#">E2006-2501H</a>	Alteration	INTERIOR RENOVATIONS	\$5,000	06/10/2008	COMPLETED
04/11/2006	Plumbing	<a href="#">M2006-0719H</a>	Alteration	INTERIOR RENOVATIONS	\$10,000		
04/22/2005	Building	<a href="#">B2005-0986H</a>	Alteration	INTERIOR RENOVATIONS	\$100,000	07/07/2008	COMPLETED
08/01/2002	Electrical	<a href="#">E020877*</a>	Repair	REWIRE - ATTACH THIS TO E011223	\$1,000		

02/13/2002	Electrical	<a href="#">E020155*</a>	Alteration	UPGRADE SERVICE	\$15,000	08/15/2006	COMPLETED
10/23/2001	Electrical	<a href="#">E011223*</a>	Alteration		\$300	08/09/2002	COMPLETED
06/29/2001	Building	<a href="#">010769*</a>	Alteration		\$174,236	08/13/2002	COMPLETED
05/04/2001	Building	<a href="#">010550*</a>	Repair		\$25,000	06/10/2002	COMPLETED

**As a courtesy to the public, we provide building permit data as supplied by the Department of Public Works. As such, no warranties, expressed or implied, are provided for the data herein, its use or its interpretation, and accuracy.**

Sales Information										
Sale Date	Sale Amount	Instrument #	Instrument Type	Instrument Description	Date of Recording	Land Court Document Number	Cert #	Book/Page	Conveyance Tax	Document Type
04/18/2016	\$ 0		LEASE	Amendment of lease or subs	06/03/2016	9650210	581739			Amendment of lease or subs
11/04/2013	\$ 4		LEASE	Amendment of lease or subs	12/11/2013	8745142	581739		1	Amendment of lease or subs
12/05/2012	\$ 0		LEASE	Amendment of lease or subs	12/20/2012	8389438	581739		0	Amendment of lease or subs
06/21/2012	\$ 0		LEASE	Amendment of lease or subs	06/29/2012	8215370	581739		0	Amendment of lease or subs
03/21/2012	\$ 0		LEASE	Amendment of lease or subs	04/26/2012	8151135	581739		0	Amendment of lease or subs
09/09/2011	\$ 0		LEASE	Route Slip	09/09/2011				0	Route Slip
12/15/2010	\$ 0		LEASE	Lease	03/03/2011	4053737	581739		0	Lease
05/28/2008	\$ 0		LEASE	Lease	08/24/2008	3776824	581739		0	Lease
04/16/2001	\$ 856,182	01-071681	FEE CONVEYANCE	Warranty Deed	05/14/2001	2705176	581739		856.2	Warranty Deed
09/14/2000	\$ 0			Mapping Change						Mapping Change
07/31/2000	\$ 0	0000107803	FEE CONVEYANCE	Warranty Deed	08/04/2000	2642180	560084		850.00	Warranty Deed
07/01/2000	\$ 690,000		FEE CONVEYANCE							
10/28/1998	\$ 0	9800174097	FEE CONVEYANCE	Deed	11/20/1998	2500997	521327		1100.00	Deed
10/04/1990	\$ 0	9000155151	FEE CONVEYANCE	Warranty Deed	10/04/1990	1770572	357981		900.00	Warranty Deed
11/29/1989	\$ 1,150,000	8900183817	FEE CONVEYANCE	Deed	12/01/1989	1687453	339609	23943/791	575.00	Deed
11/16/1989	\$ 1,150,000	8900183818	FEE CONVEYANCE	Deed	12/01/1989	1687454	339610	23944/16	575.00	Deed

Current Tax Bill Information									
Tax Period	Description	Original Due Date	Taxes Assessment	Tax Credits	Net Tax	Penalty	Interest	Other	Amount Due
2016-2	Real Property Tax	02/21/2017	\$ 0.00	\$ 0.00	\$ 50.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50.00
									<b>\$ 50.00</b>

Tax bill is computed to 09/30/2016 Or pay online at <http://payments.ehawaii.gov/propertytax/hawaii> Other Payment Options Click [Here](#)

Historical Tax Information						
Year	Tax	Payments and Credits	Penalty	Interest	Other	Amount Due
<a href="#">2016</a>	\$ 100.00	(\$ 50.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50.00
<a href="#">2015</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2014</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2013</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2012</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2011</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2010</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2009</a>	\$ 6,736.50	(\$ 6,736.50)	(\$ 336.83)	(\$ 222.30)	\$ 0.00	\$ 0.00
<a href="#">2008</a>	\$ 6,736.50	(\$ 6,736.50)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2007</a>	\$ 5,658.30	(\$ 5,658.30)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2006</a>	\$ 3,965.40	(\$ 3,965.40)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2005</a>	\$ 3,919.32	(\$ 3,919.32)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2004</a>	\$ 3,747.93	(\$ 3,747.93)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2003</a>	\$ 3,601.16	(\$ 3,601.16)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2002</a>	\$ 2,557.06	(\$ 2,557.06)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2001</a>	\$ 6,914.60	(\$ 6,914.60)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

<a href="#">2000</a>	\$ 7,770.55	(\$ 7,770.55)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
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Click a year to see tax payment information for the year.

<a href="#">Recent Sales in Area</a>	<a href="#">Previous Parcel</a>	<a href="#">Next Parcel</a>	<a href="#">Return to Main Search Page</a>	<a href="#">Hawaii Home</a>	<a href="#">Real Property Home</a>
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# EXHIBIT 5

Hawaii County Tax Office, 68 Keokea Loop Road



<a href="#">Recent Sales in Area</a>	<a href="#">Previous Parcel</a>	<a href="#">Next Parcel</a>	<a href="#">Return to Main Search Page</a>	<a href="#">Hawaii Home</a>	<a href="#">Real Property Home</a>
Owner and Parcel Information					
<b>Owner Name</b>	MAKANA KAI LIMITED PARTNERSHIP Fee Owner KEAUKAHA ONE YOUTH DEVELOPMENT Lessee		<b>Today's Date</b>	October 1, 2016	
<b>Mailing Address</b>	87 KEOKEA LOOP HILO, HI 96720-4927		<b>Parcel Number</b>	210140330000	
<b>Location Address</b>	68 KEOKEA LOOP ROAD		<b>Project Name</b>		
<b>Property Class</b>	HOTEL & RESORT		<b>Parcel Map</b>	<a href="#">Show Parcel Map</a> <a href="#">Plat (TMK) Maps</a>	
<b>Neighborhood Code</b>	2194-7		<b>Land Area (acres)</b>	0.1684	
<b>Legal Information</b>	LOT 2 7336 SF DES LPGR 7186 HILL S/D		<b>Land Area (approximate sq ft)</b>	7,335	

Assessment Information <a href="#">Hide Historical Assessments</a>										
Year	Property Class	Market Land Value	Dedicated Use Value	Land Exemption	Net Taxable Land Value	Market Building Value	Assessed Building Value	Building Exemption	Net Taxable Building Value	Total Taxable Value
2016	HOTEL & RESORT	\$ 112,000	\$ 0	\$ 112,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2015	HOTEL & RESORT	\$ 112,000	\$ 0	\$ 112,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2014	HOTEL & RESORT	\$ 112,000	\$ 0	\$ 112,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2013	HOTEL & RESORT	\$ 112,000	\$ 0	\$ 0	\$ 112,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 112,000
2012	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500
2011	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500
2010	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500
2009	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500
2008	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500

Appeal Information			
No appeal information on parcel.			
Land Information			
Property Class	Square Footage	Acreage	Agricultural Usage
HOTEL & RESORT	7,336	0.1684	

Improvement Information
No improvement information available for this parcel.

Other Building and Yard Improvements				
Description	Quantity	Year Built	Area	Gross Building Value
No information associated with this parcel.				

Permit Information			
Date	Permit Number	Reason	Permit Amount
No permit information associated with this parcel.			

Dept of Public Works Bldg Division Permit and Inspections Information							
Permit Date	Permit Type	Permit Number	Permit Reason	Permit Description	Estimated Cost	Inspection Date	Inspection Status
No permit and inspections information associated with this parcel.							
<b>As a courtesy to the public, we provide building permit data as supplied by the Department of Public Works. As such, no warranties, expressed or implied, are provided for the data herein, its use or its interpretation, and accuracy.</b>							

Sales Information										
Sale Date	Sale Amount	Instrument #	Instrument Type	Instrument Description	Date of Recording	Land Court Document Number	Cert #	Book/Page	Conveyance Tax	Document Type
11/04/2013	\$ 0	50930414	LEASE	Lease	12/11/2013					Lease
04/16/2001	\$ 856,182	01-071681	FEE CONVEYANCE	Warranty Deed	05/14/2001	2705176	581739		856.2	Warranty Deed
07/31/2000	\$ 0	0000107803	FEE CONVEYANCE	Warranty Deed	08/04/2000	2642180	560084		850.00	Warranty Deed

07/01/2000	\$ 40,000		FEE CONVEYANCE							
10/28/1998	\$ 0	9800174097	FEE CONVEYANCE	Deed	11/20/1998	2500997	521327		1100.00	Deed
10/04/1990	\$ 0	9000155151	FEE CONVEYANCE	Warranty Deed	10/04/1990	1770572	357981		900.00	Warranty Deed
11/29/1989	\$ 1,150,000	8900183817	FEE CONVEYANCE	Deed	12/01/1989	1687453	339609	23943/791	575.00	Deed
11/16/1989	\$ 1,150,000	8900183818	FEE CONVEYANCE	Deed	12/01/1989	1687454	339610	23944/16	575.00	Deed

Current Tax Bill Information <a href="#">2016 Tax Payments</a> <a href="#">Show Historical Taxes</a>									
Tax Period	Description	Original Due Date	Taxes Assessment	Tax Credits	Net Tax	Penalty	Interest	Other	Amount Due
2016-2	Real Property Tax	02/21/2017	\$ 0.00	\$ 0.00	\$ 50.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50.00
									<b>\$ 50.00</b>
Tax bill is computed to 09/30/2016 Or pay online at <a href="http://payments.ehawaii.gov/propertytax/hawaii">http://payments.ehawaii.gov/propertytax/hawaii</a> Other Payment Options Click <a href="#">Here</a>									

Historical Tax Information <a href="#">Hide Historical Taxes</a>						
Year	Tax	Payments and Credits	Penalty	Interest	Other	Amount Due
<a href="#">2016</a>	\$ 100.00	(\$ 50.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50.00
<a href="#">2015</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2014</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2013</a>	\$ 1,215.20	(\$ 1,215.20)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2012</a>	\$ 1,177.08	(\$ 1,177.08)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2011</a>	\$ 1,177.08	(\$ 1,177.08)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2010</a>	\$ 1,177.08	(\$ 1,177.08)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2009</a>	\$ 1,075.50	(\$ 1,075.50)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2008</a>	\$ 1,075.50	(\$ 1,075.50)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2007</a>	\$ 1,008.00	(\$ 1,008.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2006</a>	\$ 806.40	(\$ 806.40)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2005</a>	\$ 661.92	(\$ 661.92)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2004</a>	\$ 532.89	(\$ 532.89)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2003</a>	\$ 532.89	(\$ 532.89)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2002</a>	\$ 532.89	(\$ 532.89)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2001</a>	\$ 635.00	(\$ 635.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2000</a>	\$ 635.00	(\$ 635.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Click a year to see tax payment information for the year.

<a href="#">Recent Sales in Area</a>	<a href="#">Previous Parcel</a>	<a href="#">Next Parcel</a>	<a href="#">Return to Main Search Page</a>	<a href="#">Hawaii Home</a>	<a href="#">Real Property Home</a>
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# EXHIBIT 5

Hawaii County Tax Office, 74 Keokea Loop Road



<a href="#">Recent Sales in Area</a>	<a href="#">Previous Parcel</a>	<a href="#">Next Parcel</a>	<a href="#">Return to Main Search Page</a>	<a href="#">Hawaii Home</a>	<a href="#">Real Property Home</a>
Owner and Parcel Information					
<b>Owner Name</b>	MAKANA KAI LIMITED PARTNERSHIP Fee Owner KEAUKAHA ONE YOUTH DEVELOPMENT Lessee		<b>Today's Date</b>	October 1, 2016	
<b>Mailing Address</b>	87 KEOKEA LOOP HILO, HI 96720-4927		<b>Parcel Number</b>	210140550000	
<b>Location Address</b>	74 KEOKEA LOOP ROAD		<b>Project Name</b>		
<b>Property Class</b>	HOTEL & RESORT		<b>Parcel Map</b>	<a href="#">Show Parcel Map</a> <a href="#">Plat (TMK) Maps</a>	
<b>Neighborhood Code</b>	2194-7		<b>Land Area (acres)</b>	0.1684	
<b>Legal Information</b>	LOT 3 7336 SF DES POR LPGR 7186 HILL S/D		<b>Land Area (approximate sq ft)</b>	7,335	

Assessment Information <a href="#">Hide Historical Assessments</a>										
Year	Property Class	Market Land Value	Dedicated Use Value	Land Exemption	Net Taxable Land Value	Market Building Value	Assessed Building Value	Building Exemption	Net Taxable Building Value	Total Taxable Value
2016	HOTEL & RESORT	\$ 112,000	\$ 0	\$ 112,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2015	HOTEL & RESORT	\$ 112,000	\$ 0	\$ 112,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2014	HOTEL & RESORT	\$ 112,000	\$ 0	\$ 112,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2013	HOTEL & RESORT	\$ 112,000	\$ 0	\$ 0	\$ 112,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 112,000
2012	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500
2011	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500
2010	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500
2009	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500
2008	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500

Appeal Information			
No appeal information on parcel.			
Land Information			
Property Class	Square Footage	Acreage	Agricultural Usage
HOTEL & RESORT	7,336	0.1684	

Improvement Information
No improvement information available for this parcel.

Other Building and Yard Improvements				
Description	Quantity	Year Built	Area	Gross Building Value
No information associated with this parcel.				

Permit Information			
Date	Permit Number	Reason	Permit Amount
No permit information associated with this parcel.			

Dept of Public Works Bldg Division Permit and Inspections Information							
Permit Date	Permit Type	Permit Number	Permit Reason	Permit Description	Estimated Cost	Inspection Date	Inspection Status
No permit and inspections information associated with this parcel.							
<b>As a courtesy to the public, we provide building permit data as supplied by the Department of Public Works. As such, no warranties, expressed or implied, are provided for the data herein, its use or its interpretation, and accuracy.</b>							

Sales Information										
Sale Date	Sale Amount	Instrument #	Instrument Type	Instrument Description	Date of Recording	Land Court Document Number	Cert #	Book/Page	Conveyance Tax	Document Type
11/04/2013	\$ 0	50930414	LEASE	Lease	12/11/2013					Lease
04/16/2001	\$ 856,182	01-071681	FEE CONVEYANCE	Warranty Deed	05/14/2001	2705176	581739		856.2	Warranty Deed
07/31/2000	\$ 0	0000107803	FEE CONVEYANCE	Warranty Deed	08/04/2000	2642180	560084		850.00	Warranty Deed

07/01/2000	\$ 40,000		FEE CONVEYANCE							
10/28/1998	\$ 0	9800174097	FEE CONVEYANCE	Deed	11/20/1998	2500997	521327		1100.00	Deed
10/04/1990	\$ 0	9000155151	FEE CONVEYANCE	Warranty Deed	10/04/1990	1770572	357981		900.00	Warranty Deed
11/29/1989	\$ 1,150,000	8900183817	FEE CONVEYANCE	Deed	12/01/1989	1687453	339609	23943/791	575.00	Deed
11/16/1989	\$ 1,150,000	8900183818	FEE CONVEYANCE	Deed	12/01/1989	1687454	339610	23944/16	575.00	Deed

Current Tax Bill Information <a href="#">2016 Tax Payments</a> <a href="#">Show Historical Taxes</a>									
Tax Period	Description	Original Due Date	Taxes Assessment	Tax Credits	Net Tax	Penalty	Interest	Other	Amount Due
2016-2	Real Property Tax	02/21/2017	\$ 0.00	\$ 0.00	\$ 50.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50.00
									<b>\$ 50.00</b>
Tax bill is computed to 09/30/2016 Or pay online at <a href="http://payments.ehawaii.gov/propertytax/hawaii">http://payments.ehawaii.gov/propertytax/hawaii</a> Other Payment Options Click <a href="#">Here</a>									

Historical Tax Information <a href="#">Hide Historical Taxes</a>						
Year	Tax	Payments and Credits	Penalty	Interest	Other	Amount Due
<a href="#">2016</a>	\$ 100.00	(\$ 50.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50.00
<a href="#">2015</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2014</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2013</a>	\$ 1,215.20	(\$ 1,215.20)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2012</a>	\$ 1,177.08	(\$ 1,177.08)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2011</a>	\$ 1,177.08	(\$ 1,177.08)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2010</a>	\$ 1,177.08	(\$ 1,177.08)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2009</a>	\$ 1,075.50	(\$ 1,075.50)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2008</a>	\$ 1,075.50	(\$ 1,075.50)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2007</a>	\$ 1,008.00	(\$ 1,008.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2006</a>	\$ 806.40	(\$ 806.40)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2005</a>	\$ 661.92	(\$ 661.92)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2004</a>	\$ 532.89	(\$ 532.89)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2003</a>	\$ 532.89	(\$ 532.89)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2002</a>	\$ 532.89	(\$ 532.89)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2001</a>	\$ 635.00	(\$ 635.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2000</a>	\$ 635.00	(\$ 635.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Click a year to see tax payment information for the year.

<a href="#">Recent Sales in Area</a>	<a href="#">Previous Parcel</a>	<a href="#">Next Parcel</a>	<a href="#">Return to Main Search Page</a>	<a href="#">Hawaii Home</a>	<a href="#">Real Property Home</a>
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# EXHIBIT 5

Hawaii County Tax Office, 77 Keokea Loop Road



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 [Hawaii Home](#)   
 [Real Property Home](#)

Owner and Parcel Information			
<b>Owner Name</b>	MAKANA KAI LIMITED PARTNERSHIP Fee Owner	<b>Today's Date</b>	October 1, 2016
<b>Mailing Address</b>	87 KEOKEA LOOP HILO, HI 96720-4927	<b>Parcel Number</b>	210140390000
<b>Location Address</b>	77 KEOKEA LOOP ROAD	<b>Project Name</b>	
<b>Property Class</b>	HOTEL & RESORT	<b>Parcel Map</b>	<a href="#">Show Parcel Map</a> <a href="#">Plat (TMK) Maps</a>
<b>Neighborhood Code</b>	2195-7	<b>Land Area (acres)</b>	0.281
<b>Legal Information</b>	LOT 1 12242 SF MAP 1 LC CONS 202	<b>Land Area (approximate sq ft)</b>	12,240

Assessment Information											<a href="#">Hide Historical Assessments</a>
Year	Property Class	Market Land Value	Dedicated Use Value	Land Exemption	Net Taxable Land Value	Market Building Value	Assessed Building Value	Building Exemption	Net Taxable Building Value	Total Taxable Value	
2016	HOTEL & RESORT	\$ 156,700	\$ 0	\$ 156,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
2015	HOTEL & RESORT	\$ 156,700	\$ 0	\$ 156,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
2014	HOTEL & RESORT	\$ 156,700	\$ 0	\$ 156,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
2013	HOTEL & RESORT	\$ 156,700	\$ 0	\$ 156,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
2012	HOTEL & RESORT	\$ 282,100	\$ 0	\$ 282,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
2011	HOTEL & RESORT	\$ 282,100	\$ 0	\$ 282,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
2010	HOTEL & RESORT	\$ 282,100	\$ 0	\$ 282,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
2009	HOTEL & RESORT	\$ 282,100	\$ 0	\$ 0	\$ 282,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 282,100	
2008	HOTEL & RESORT	\$ 282,100	\$ 0	\$ 0	\$ 282,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 282,100	

Appeal Information			
No appeal information on parcel.			
Land Information			
Property Class	Square Footage	Acreage	Agricultural Usage
HOTEL & RESORT	12,242	0.281	

Improvement Information
No improvement information available for this parcel.

Other Building and Yard Improvements				
Description	Quantity	Year Built	Area	Gross Building Value
No information associated with this parcel.				

Permit Information			
Date	Permit Number	Reason	Permit Amount
No permit information associated with this parcel.			

Dept of Public Works Bldg Division Permit and Inspections Information							
Permit Date	Permit Type	Permit Number	Permit Reason	Permit Description	Estimated Cost	Inspection Date	Inspection Status
No permit and inspections information associated with this parcel.							
As a courtesy to the public, we provide building permit data as supplied by the Department of Public Works. As such, no warranties, expressed or implied, are provided for the data herein, its use or its interpretation, and accuracy.							

Sales Information										
Sale Date	Sale Amount	Instrument #	Instrument Type	Instrument Description	Date of Recording	Land Court Document Number	Cert #	Book/Page	Conveyance Tax	Document Type
04/18/2016	\$ 0		LEASE	Amendment of lease or subs	06/03/2016	9650210	581739			Amendment of lease or subs
11/04/2013	\$ 4		LEASE	Amendment of lease or subs	12/11/2013	8745142	581739		1	Amendment of lease or subs
12/05/2012	\$ 0		LEASE	Amendment of lease or subs	12/20/2012	8389438	581739		0	Amendment of lease or subs

06/21/2012	\$ 0		LEASE	Amendment of lease or subs	06/29/2012	8215370	581739		0	Amendment of lease or subs
03/21/2012	\$ 0		LEASE	Amendment of lease or subs	04/26/2012	8151135	581739		0	Amendment of lease or subs
01/26/2012	\$ 0		OTHER	Route Slip						Route Slip
12/15/2010	\$ 0		LEASE	Lease	03/03/2011	4053737	581739		0	Lease
05/28/2008	\$ 0		LEASE	Lease	08/04/2008	3776824	582305		0	Lease
05/11/2001	\$ 0			Mapping Change						Mapping Change
09/14/2000	\$ 0			Mapping Change						Mapping Change

Current Tax Bill Information <a href="#">2016 Tax Payments</a> <a href="#">Show Historical Taxes</a>									
Tax Period	Description	Original Due Date	Taxes Assessment	Tax Credits	Net Tax	Penalty	Interest	Other	Amount Due
2016-2	Real Property Tax	02/21/2017	\$ 0.00	\$ 0.00	\$ 50.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50.00
									<b>\$ 50.00</b>
Tax bill is computed to 09/30/2016 Or pay online at <a href="http://payments.ehawaii.gov/propertytax/hawaii">http://payments.ehawaii.gov/propertytax/hawaii</a> Other Payment Options Click <a href="#">Here</a>									

Historical Tax Information <a href="#">Hide Historical Taxes</a>						
Year	Tax	Payments and Credits	Penalty	Interest	Other	Amount Due
<a href="#">2016</a>	\$ 100.00	(\$ 50.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50.00
<a href="#">2015</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2014</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2013</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2012</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2011</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2010</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2009</a>	\$ 2,538.90	(\$ 2,538.90)	(\$ 126.95)	(\$ 83.78)	\$ 0.00	\$ 0.00
<a href="#">2008</a>	\$ 2,538.90	(\$ 2,538.90)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2007</a>	\$ 2,350.80	(\$ 2,350.80)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2006</a>	\$ 1,140.30	(\$ 1,140.30)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2005</a>	\$ 1,081.53	(\$ 1,081.53)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2004</a>	\$ 1,131.77	(\$ 1,131.77)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2003</a>	\$ 1,131.77	(\$ 1,131.77)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2002</a>	\$ 1,131.77	(\$ 1,131.77)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Click a year to see tax payment information for the year.

<a href="#">Recent Sales in Area</a>	<a href="#">Previous Parcel</a>	<a href="#">Next Parcel</a>	<a href="#">Return to Main Search Page</a>	<a href="#">Hawaii Home</a>	<a href="#">Real Property Home</a>
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The Hawaii County Tax Assessor's Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. Website Updated: September 30, 2016

# EXHIBIT 5

Hawaii County Tax Office, 78 Keokea Loop Road



<a href="#">Recent Sales in Area</a>	<a href="#">Previous Parcel</a>	<a href="#">Next Parcel</a>	<a href="#">Return to Main Search Page</a>	<a href="#">Hawaii Home</a>	<a href="#">Real Property Home</a>
Owner and Parcel Information					
<b>Owner Name</b>	MAKANA KAI LIMITED PARTNERSHIP Fee Owner KEAUKAHA ONE YOUTH DEVELOPMENT Lessee		<b>Today's Date</b>	October 1, 2016	
<b>Mailing Address</b>	87 KEOKEA LOOP HILO, HI 96720-4927		<b>Parcel Number</b>	210140560000	
<b>Location Address</b>	78 KEOKEA LOOP ROAD		<b>Project Name</b>		
<b>Property Class</b>	HOTEL & RESORT		<b>Parcel Map</b>	<a href="#">Show Parcel Map</a> <a href="#">Plat (TMK) Maps</a>	
<b>Neighborhood Code</b>	2194-7		<b>Land Area (acres)</b>	0.1685	
<b>Legal Information</b>	LOT 4 7338 SF DES LPGR 9779 HILL S/D		<b>Land Area (approximate sq ft)</b>	7,339	

Assessment Information <a href="#">Hide Historical Assessments</a>										
Year	Property Class	Market Land Value	Dedicated Use Value	Land Exemption	Net Taxable Land Value	Market Building Value	Assessed Building Value	Building Exemption	Net Taxable Building Value	Total Taxable Value
2016	HOTEL & RESORT	\$ 112,000	\$ 0	\$ 112,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2015	HOTEL & RESORT	\$ 112,000	\$ 0	\$ 112,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2014	HOTEL & RESORT	\$ 112,000	\$ 0	\$ 112,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2013	HOTEL & RESORT	\$ 112,000	\$ 0	\$ 0	\$ 112,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 112,000
2012	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500
2011	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500
2010	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500
2009	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500
2008	HOTEL & RESORT	\$ 119,500	\$ 0	\$ 0	\$ 119,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,500

Appeal Information			
No appeal information on parcel.			
Land Information			
Property Class	Square Footage	Acreage	Agricultural Usage
HOTEL & RESORT	7,338	0.1685	

Improvement Information
No improvement information available for this parcel.

Other Building and Yard Improvements				
Description	Quantity	Year Built	Area	Gross Building Value
No information associated with this parcel.				

Permit Information			
Date	Permit Number	Reason	Permit Amount
No permit information associated with this parcel.			

Dept of Public Works Bldg Division Permit and Inspections Information							
Permit Date	Permit Type	Permit Number	Permit Reason	Permit Description	Estimated Cost	Inspection Date	Inspection Status
No permit and inspections information associated with this parcel.							
<b>As a courtesy to the public, we provide building permit data as supplied by the Department of Public Works. As such, no warranties, expressed or implied, are provided for the data herein, its use or its interpretation, and accuracy.</b>							

Sales Information										
Sale Date	Sale Amount	Instrument #	Instrument Type	Instrument Description	Date of Recording	Land Court Document Number	Cert #	Book/Page	Conveyance Tax	Document Type
11/04/2013	\$ 0	50930414	LEASE	Lease	12/11/2013					Lease
04/16/2001	\$ 856,182	01-071681	FEE CONVEYANCE	Warranty Deed	05/14/2001	2705176	581739		856.2	Warranty Deed
07/31/2000	\$ 0	0000107803	FEE CONVEYANCE	Warranty Deed	08/04/2000	2642180	560084		850.00	Warranty Deed

07/01/2000	\$ 40,000		FEE CONVEYANCE							
10/28/1998	\$ 0	9800174097	FEE CONVEYANCE	Deed	11/20/1998	2500997	521327		1100.00	Deed
10/04/1990	\$ 0	9000155151	FEE CONVEYANCE	Warranty Deed	10/04/1990	1770572	357981		900.00	Warranty Deed
11/29/1989	\$ 1,150,000	8900183817	FEE CONVEYANCE	Deed	12/01/1989	1687453	339609	23943/791	575.00	Deed
11/16/1989	\$ 1,150,000	8900183818	FEE CONVEYANCE	Deed	12/01/1989	1687454	339610	23944/16	575.00	Deed

Current Tax Bill Information <a href="#">2016 Tax Payments</a> <a href="#">Show Historical Taxes</a>									
Tax Period	Description	Original Due Date	Taxes Assessment	Tax Credits	Net Tax	Penalty	Interest	Other	Amount Due
2016-2	Real Property Tax	02/21/2017	\$ 0.00	\$ 0.00	\$ 50.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50.00
									<b>\$ 50.00</b>
Tax bill is computed to 09/30/2016 Or pay online at <a href="http://payments.ehawaii.gov/propertytax/hawaii">http://payments.ehawaii.gov/propertytax/hawaii</a> Other Payment Options Click <a href="#">Here</a>									

Historical Tax Information <a href="#">Hide Historical Taxes</a>						
Year	Tax	Payments and Credits	Penalty	Interest	Other	Amount Due
<a href="#">2016</a>	\$ 100.00	(\$ 50.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50.00
<a href="#">2015</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2014</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2013</a>	\$ 1,182.65	(\$ 1,182.65)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2012</a>	\$ 1,145.56	(\$ 1,145.56)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2011</a>	\$ 1,145.56	(\$ 1,145.56)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2010</a>	\$ 1,145.56	(\$ 1,145.56)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2009</a>	\$ 1,046.70	(\$ 1,046.70)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2008</a>	\$ 1,046.70	(\$ 1,046.70)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2007</a>	\$ 981.00	(\$ 981.00)	(\$ 8.10)	(\$ 1.78)	\$ 0.00	\$ 0.00
<a href="#">2006</a>	\$ 784.80	(\$ 784.80)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2005</a>	\$ 644.19	(\$ 644.19)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2004</a>	\$ 519.10	(\$ 519.10)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2003</a>	\$ 519.10	(\$ 519.10)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2002</a>	\$ 519.10	(\$ 519.10)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2001</a>	\$ 618.00	(\$ 618.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2000</a>	\$ 618.00	(\$ 618.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Click a year to see tax payment information for the year.

<a href="#">Recent Sales in Area</a>	<a href="#">Previous Parcel</a>	<a href="#">Next Parcel</a>	<a href="#">Return to Main Search Page</a>	<a href="#">Hawaii Home</a>	<a href="#">Real Property Home</a>
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# EXHIBIT 5

Hawaii County Tax Office, 84 Keokea Loop Road



<a href="#">Recent Sales in Area</a>	<a href="#">Previous Parcel</a>	<a href="#">Next Parcel</a>	<a href="#">Return to Main Search Page</a>	<a href="#">Hawaii Home</a>	<a href="#">Real Property Home</a>
Owner and Parcel Information					
<b>Owner Name</b>	MAKANA KAI LIMITED PARTNERSHIP Fee Owner KEAUKAHA ONE YOUTH DEVELOPMENT Lessee		<b>Today's Date</b>	October 1, 2016	
<b>Mailing Address</b>	87 KEOKEA LOOP HILO, HI 96720-4927		<b>Parcel Number</b>	210140570000	
<b>Location Address</b>	84 KEOKEA LOOP ROAD		<b>Project Name</b>		
<b>Property Class</b>	HOTEL & RESORT		<b>Parcel Map</b>	<a href="#">Show Parcel Map</a> <a href="#">Plat (TMK) Maps</a>	
<b>Neighborhood Code</b>	2194-7		<b>Land Area (acres)</b>	0.1454	
<b>Legal Information</b>	LOT 5 6335 SF DES LPGR 9779		<b>Land Area (approximate sq ft)</b>	6,333	

Assessment Information <a href="#">Hide Historical Assessments</a>										
Year	Property Class	Market Land Value	Dedicated Use Value	Land Exemption	Net Taxable Land Value	Market Building Value	Assessed Building Value	Building Exemption	Net Taxable Building Value	Total Taxable Value
2016	HOTEL & RESORT	\$ 109,000	\$ 0	\$ 109,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2015	HOTEL & RESORT	\$ 109,000	\$ 0	\$ 109,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2014	HOTEL & RESORT	\$ 109,000	\$ 0	\$ 109,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2013	HOTEL & RESORT	\$ 109,000	\$ 0	\$ 0	\$ 109,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 109,000
2012	HOTEL & RESORT	\$ 116,300	\$ 0	\$ 0	\$ 116,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 116,300
2011	HOTEL & RESORT	\$ 116,300	\$ 0	\$ 0	\$ 116,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 116,300
2010	HOTEL & RESORT	\$ 116,300	\$ 0	\$ 0	\$ 116,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 116,300
2009	HOTEL & RESORT	\$ 116,300	\$ 0	\$ 0	\$ 116,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 116,300
2008	HOTEL & RESORT	\$ 116,300	\$ 0	\$ 0	\$ 116,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 116,300

Appeal Information			
No appeal information on parcel.			
Land Information			
Property Class	Square Footage	Acreage	Agricultural Usage
HOTEL & RESORT	6,335	0.1454	

Improvement Information
No improvement information available for this parcel.

Other Building and Yard Improvements				
Description	Quantity	Year Built	Area	Gross Building Value
No information associated with this parcel.				

Permit Information			
Date	Permit Number	Reason	Permit Amount
No permit information associated with this parcel.			

Dept of Public Works Bldg Division Permit and Inspections Information							
Permit Date	Permit Type	Permit Number	Permit Reason	Permit Description	Estimated Cost	Inspection Date	Inspection Status
No permit and inspections information associated with this parcel.							
<b>As a courtesy to the public, we provide building permit data as supplied by the Department of Public Works. As such, no warranties, expressed or implied, are provided for the data herein, its use or its interpretation, and accuracy.</b>							

Sales Information										
Sale Date	Sale Amount	Instrument #	Instrument Type	Instrument Description	Date of Recording	Land Court Document Number	Cert #	Book/Page	Conveyance Tax	Document Type
11/04/2013	\$ 0	50930414	LEASE	Lease	12/11/2013					Lease
04/16/2001	\$ 856,182	01-071681	FEE CONVEYANCE	Warranty Deed	05/14/2001	2705176	581739		856.2	Warranty Deed
07/31/2000	\$ 0	0000107803	FEE CONVEYANCE	Warranty Deed	08/04/2000	2642180	560084		850.00	Warranty Deed

07/01/2000	\$ 40,000		FEE CONVEYANCE							
10/28/1998	\$ 0	9800174097	FEE CONVEYANCE	Deed	11/20/1998	2500997	521327		1100.00	Deed
10/04/1990	\$ 0	9000155151	FEE CONVEYANCE	Warranty Deed	10/04/1990	1770572	357981		900.00	Warranty Deed
11/29/1989	\$ 1,150,000	8900183817	FEE CONVEYANCE	Deed	12/01/1989	1687453	339609	23943/791	575.00	Deed
11/16/1989	\$ 1,150,000	8900183818	FEE CONVEYANCE	Deed	12/01/1989	1687454	339610	23944/16	575.00	Deed

Current Tax Bill Information <a href="#">2016 Tax Payments</a> <a href="#">Show Historical Taxes</a>									
Tax Period	Description	Original Due Date	Taxes Assessment	Tax Credits	Net Tax	Penalty	Interest	Other	Amount Due
2016-2	Real Property Tax	02/21/2017	\$ 0.00	\$ 0.00	\$ 50.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50.00
									<b>\$ 50.00</b>
Tax bill is computed to 09/30/2016 Or pay online at <a href="http://payments.ehawaii.gov/propertytax/hawaii">http://payments.ehawaii.gov/propertytax/hawaii</a> Other Payment Options Click <a href="#">Here</a>									

Historical Tax Information <a href="#">Hide Historical Taxes</a>						
Year	Tax	Payments and Credits	Penalty	Interest	Other	Amount Due
<a href="#">2016</a>	\$ 100.00	(\$ 50.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50.00
<a href="#">2015</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2014</a>	\$ 100.00	(\$ 100.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2013</a>	\$ 1,215.20	(\$ 1,215.20)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2012</a>	\$ 1,177.08	(\$ 1,177.08)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2011</a>	\$ 1,177.08	(\$ 1,177.08)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2010</a>	\$ 1,177.08	(\$ 1,177.08)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2009</a>	\$ 1,075.50	(\$ 1,075.50)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2008</a>	\$ 1,075.50	(\$ 1,075.50)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2007</a>	\$ 1,008.00	(\$ 1,008.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2006</a>	\$ 806.40	(\$ 806.40)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2005</a>	\$ 661.92	(\$ 661.92)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2004</a>	\$ 532.89	(\$ 532.89)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2003</a>	\$ 532.89	(\$ 532.89)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2002</a>	\$ 532.89	(\$ 532.89)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2001</a>	\$ 635.00	(\$ 635.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<a href="#">2000</a>	\$ 635.00	(\$ 635.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Click a year to see tax payment information for the year.

<a href="#">Recent Sales in Area</a>	<a href="#">Previous Parcel</a>	<a href="#">Next Parcel</a>	<a href="#">Return to Main Search Page</a>	<a href="#">Hawaii Home</a>	<a href="#">Real Property Home</a>
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# EXHIBIT 6

June 3, 2016 fifth amended lease agreement between KOYD (Warfield), and Makana Kai Partnerships (Roehrig).

ZGAM



STATE OF HAWAII  
OFFICE OF ASSISTANT REGISTRAR  
RECORDED

June 03, 2016 8:02 AM

Doc No(s) T-9650210  
on Cert(s) 581739, 582305  
Issuance of Cert(s)



1 1/1 klm  
B-32817283

/s/ NICKI ANN THOMPSON  
ASSISTANT REGISTRAR

LAND COURT SYSTEM

REGULAR SYSTEM

*KM* Return by Mail (✓) Pickup ( ) To:

Nakamoto, Okamoto & Yamamoto (AMO)  
187 Kapiolani Street  
Hilo, HI 96720

TITLE OF DOCUMENT:

FIFTH AMENDMENT TO LEASE

PARTIES TO DOCUMENT:

Lessors: MAKANA KAI LIMITED PARTNERSHIP, a Hawaii limited partnership;  
STANLEY HERBERT ROEHRIG and JANICE HODAPP ROEHRIG,  
husband and wife;

Lessee: KEAUKAHA ONE YOUTH DEVELOPMENT, a Hawaii nonprofit  
corporation, whose address is 101 Aupuni Street, Suite 124, Hilo, HI  
96720.

Affects: TMK (3) 2-1-014: 016 and 039

This document  
contains 14 pages.

FIFTH AMENDMENT TO LEASE

KNOW ALL MEN BY THESE PRESENTS:

WHEREAS, MAKANA KAI LIMITED PARTNERSHIP, a Hawaii limited partnership, whose address 87 Keokea Loop, Hilo, Hawaii 96720, STANLEY HERBERT ROEHRIG and JANICE HODAPP ROEHRIG, husband and wife, whose address 87 Keokea Loop, Hilo, Hawaii 96720, hereinafter collectively referred to as Lessors, and KEAUKAHA ONE YOUTH DEVELOPMENT, a Hawaii nonprofit corporation, whose address is 101 Aupuni Street, Suite 124, Hilo, HI 96720, hereinafter referred to as Lessee, entered into a Lease dated December 15, 2010 and recorded as Land Court Document No. 4053737 in the Office of the Assistant Registrar of the Land Court of the State of Hawaii and noted on Certificate of Title 581,739, as amended by that certain First Amendment to Lease dated April 26, 2012 and recorded as Land Court Document No. T-8151135 in said Office, that certain Second Amendment to Lease dated June 29, 2012 and recorded as Land Court Document No. T-8215370 in said Office, that certain Third Amendment to Lease dated December 5, 2012 and recorded as Land Court Document T-8389438 <sup>NPIAKM</sup> said amendments noted on Certificate of Title 581,739, in said Office, and further amended by that certain Fourth Amendment to Lease dated November 4, 2013 and recorded as Land Court Document T-8745124 in said Office, (hereinafter <sup>NPIAKM</sup> collectively "Lease"), said ~~amendments~~ <sup>amendment</sup> noted on Certificate of Titles 581,739 and 582,305, for a lease term from June 11, 2011 to December 31, 2016, covering that certain real property in Keaukaha, South Hilo, Hawaii, being Lot 1 area 27,542 square feet, shown on Map 1, filed in the Office of the Assistant Registrar of the Land Court of the State of Hawaii with Land Court Application No. 1301 of William Hardy Hill, and LOT 1, area 12,242 square feet, as shown on Map 1, filed in said Office of the Land Court of the State of Hawaii with Land Court

rp\leases\roehrigmakanakai5thamend

Consolidation No. 202, and noted on Certificate of Title 582,305; and

WHEREAS, the Lessors and Lessee wish to amend the Lease as follows:

1. Delete in its entirety Exhibit A and replace it with the map attached hereto as Exhibit A and made a part hereof.
2. Delete in its entirety Exhibit B and replace it with the Restated Special Terms of Lease attached hereto as Exhibit B and made a part hereof.
3. Delete in its entirety Exhibit C and replace it with the Restated Addendum to Special Terms of Lease attached hereto as Exhibit C and made a part hereof.
4. In all other respects, the terms and conditions of the Lease shall apply and be ratified by this document.

IN WITNESS WHEREOF, the Lessors and Lessee have executed these presents on this 18<sup>th</sup> day of April, 2016.

MAKANA KAI LIMITED PARTNERSHIP, a  
Hawaii limited partnership

By: KEOKEA MAKAI, LLC, a Hawaii limited  
liability company  
Its General Partner

Its:   
STANLEY H. ROEHRIG, Trustee of the  
Stanley H. Roehrig Revocable Trust  
Its Member

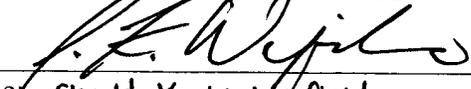
Date: April 18, 2016

  
STANLEY HERBERT ROEHRIG  
Date: April 18, 2016

  
JANICE HODAPP ROEHRIG  
Date: April 18, 2016

LESSOR

KEAUKAHA ONE YOUTH DEVELOPMENT

By:   
Name: Shadd Keahi Warfield

Its: Director

Date: April 18, 2016

LESSEE

STATE OF HAWAII        )  
                                   )  
 COUNTY OF HAWAII     )        SS:

On this 18th day of April, 2016, before me personally appeared STANLEY H. ROEHRIG, Trustee of the Stanley H. Roehrig Revocable Trust, to me personally known who, being by me duly sworn or affirmed, did say that such person executed the foregoing instrument as the free act and deed of such person and if applicable in the capacity shown, having been duly authorized to execute such instrument in such capacity.

L.S.

Amy K. Maneki  
 Amy K. Maneki

Notary Public  
 State of Hawaii  
 My commission expires: 5/23/2018

Date of Document:	<u>undated</u>	# of Pages:	<u>14</u>
Name of Notary:	<u>Amy K. Maneki</u>	<u>Third</u>	<u>Circuit</u>
Document Description: Fifth Amendment to Lease			
<u>Amy K. Maneki</u>	<u>4/18/16</u>	<u>L.S.</u>	
Notary Signature	Date	(Seal or Stamp)	
NOTARY CERTIFICATION			

STATE OF HAWAII            )  
   )  
 COUNTY OF HAWAII        )

SS:

On this 18th day of April, 2016, before me personally appeared STANLEY HERBERT ✓  
 ROEHRIG, to me personally known who, being by me duly sworn or affirmed, did say that such  
 person executed the foregoing instrument as the free act and deed of such person and if  
 applicable in the capacity shown, having been duly authorized to execute such instrument in such  
 capacity.

*Amy K. Maneki*  
 \_\_\_\_\_  
 Amy K. Maneki

L.S.

Notary Public  
 State of Hawaii  
 My commission expires: 5/23/2018

Date of Document:	<u>undated</u>	# of Pages:	<u>14</u>
Name of Notary:	<u>Amy K. Maneki</u>	<u>Third</u>	<u>Circuit</u>
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<i>Amy K. Maneki</i>	<u>4/18/16</u>	<u>L.S.</u>	
Notary Signature	Date	(Seal or Stamp)	
NOTARY CERTIFICATION			

STATE OF HAWAII        )  
                                   )  
 COUNTY OF HAWAII     )        SS:

On this 18th day of April, 2016, before me personally appeared JANICE HODAPP ROEHRIG, to me personally known who, being by me duly sworn or affirmed, did say that such person executed the foregoing instrument as the free act and deed of such person and if applicable in the capacity shown, having been duly authorized to execute such instrument in such capacity.

*Amy K. Maneki*

Amy K. Maneki

L.S.

Notary Public  
 State of Hawaii

My commission expires: 5/23/2018

Date of Document:	<u>April 18, 2016</u>	# of Pages:	<u>14</u>
Name of Notary:	<u>Amy K. Maneki</u>	<u>Third</u>	<u>Circuit</u>
Document Description: Fifth Amendment to Lease			
<u><i>Amy K. Maneki</i></u>	<u>4/18/16</u>	<u>L.S.</u>	
Notary Signature	Date	(Seal or Stamp)	
NOTARY CERTIFICATION			

STATE OF HAWAII        )  
                                   )  
 COUNTY OF HAWAII     )        SS:

On this 18<sup>th</sup> day of April, 2016, before me personally appeared Shadd Keahi Warfield of KEAUKAHA ONE YOUTH DEVELOPMENT, to me personally known who, being by me duly sworn or affirmed, did say that such person executed the foregoing instrument as the free act and deed of such person and if applicable in the capacity shown, having been duly authorized to execute such instrument in such capacity.

L.S. <

Amy K. Maneki  
 AMY K. MANEKI

Notary Public  
 State of Hawaii  
 My commission expires: 5/23/2018

Date of Document:	<u>undated</u>	# of Pages:	<u>14</u>
Name of Notary:	<u>AMY K. MANEKI</u>	<u>Third</u>	Circuit
Document Description: Fifth Amendment to Lease			
<u>Amy K. Maneki</u>	<u>April 18, 2016</u>	<u>L.S.</u>	
Notary Signature	Date	(Seal or Stamp)	
NOTARY CERTIFICATION			



**EXHIBIT B**

**RESTATED SPECIAL TERMS OF LEASE -**

---

1. **Lessors:** **MAKANA KAI LIMITED PARTNERSHIP**, a Hawaii limited partnership  
for TMK [3] 2-1-014-016  
**STANLEY HERBERT ROEHRIG** and **JANICE HODAPP ROEHRIG**  
for TMK [3] 2-1-014-039

Mailing Address: 87 Keokea Loop, Hilo, Hawaii 96720

2. **Lessee:** **KEAUKAHA ONE YOUTH DEVELOPMENT**

Mailing Address: 101 Aupuni Street, Suite 124, Hilo, HI 96720

3. Date of Lease: December 5, 2010

4. Short Description of Property Leased: Lot 1 and 2A, Land Court Map 1 of Land Court  
Application 1301 William Hardy Hill, TMK [3] 2-1-014-16, Lot 1, Land Court Map 2A of  
Land Court Application 1301 William Hardy Hill, TMK [3] 2-1-014-039, as more  
particularly described in Exhibit B of the Lease.

5. Exhibit A attached to the Lease: Yes x No \_\_\_

6a. Leasable area: TMK [3] 2-1-014-016 (37,190 sq. feet) 6b. CAM Percentage: not applicable  
TMK [3] 2-1-014-039 (12,242 sq. feet)

7a. Beginning of Lease: June 11, 2011 7b. Ending of Lease: December 31, 2016

8. Rent (monthly):

a. Initial Rent: \$1.00/year until June 30, 2012

b. RISE Basic Rent: July 1, 2012 – June 30, 2013: \$500/month plus amount equal to  
Hawaii GET on Basic Rent

July 1, 2013 – June 30, 2014: \$500/month plus amount equal to  
Hawaii GET on Basic Rent

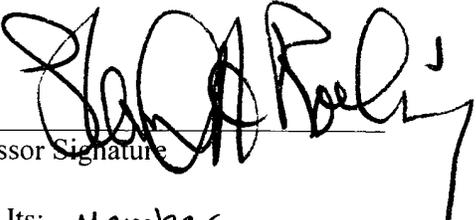
c. Custodian's Rent: August 1, 2013 – June 30, 2014: \$300/month plus amount equal to  
Hawaii GET on Basic Rent

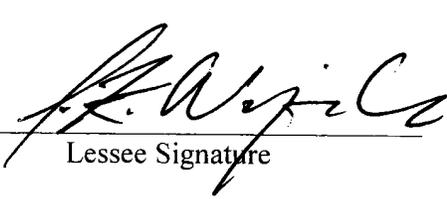
9. Permitted Uses: Described in Addendum 1

10. Initial Security Deposit: RISE: 1 Month Lease Rent  
Custodian: 1 Month Rent

11. Lease Addendum Additional Provisions attached: Yes X No     

12. Other Terms:

  
\_\_\_\_\_  
Lessor Signature

  
\_\_\_\_\_  
Lessee Signature

By Its: Member  
Date: April 18, 2016

By Its: Director  
Date: April 18, 2016

**This document is a part of the Lease between Lessor & Lessee**

## EXHIBIT C

### RESTATED ADDENDUM TO SPECIAL TERMS OF LEASE

1. Addendum 1. Permitted Uses. Educational uses consistent with the nonprofit purposes of Lessee. Lessee's activities under the RISE Program subject to the terms of the Restated Addendum to Special Terms of Lease and other terms of the Lease are part of the permitted use. Social gatherings on the leased premises utilized by the RISE Program must relate to the RISE Program for insurance purposes.
  - a. The RISE Program is to be conducted using the following areas of the leased premises: hale nui, meeting room, lanai, north entry, north bathroom, reasonable use of grounds. See Exhibit A. Lessee RISE Program will conduct repairs and maintenance as follows:
    - i. Maintenance of leased premises utilizing contract service personnel. Maintenance is to include:
      - Weekly sweeping and/or vacuuming of floors in area using
      - Damp mopping every other week
      - Weekly cleaning of bathroom including sink, tub and toilet
    - ii. Help remove coconut opalas approximately 2 times a year.
    - iii. Wash the screens and windows, and oil window hardware as follows: End of September, November, January, March, and June.
    - iv. Lessee (KOYD) will inspect leased premises the 1<sup>st</sup> week in October, December, February, April and July. Lessor and Lessee will confer if additional maintenance needs to be done.
    - v. Keahi Warfield shall have administrative control over the utilization of the leased premises utilized by the RISE program. He shall also be the custodian/caretaker of same.
  - b. Such use is subject to Addendum 3.
  - c. Custodial Area: See Exhibit A. The Custodial area consists of kitchen, living/bedroom, bathroom, garage, kitchen lanai (portion) and laundry room. The custodian may have social events on the lanai and yard when not being utilized by the RISE program.
    - i. Custodian is responsible for maintenance of custodian's area. Custodian is to

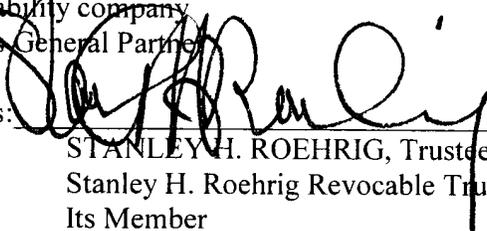
wash the screens and windows and oil window hardware as follows: End of September, November, January, March, and June.

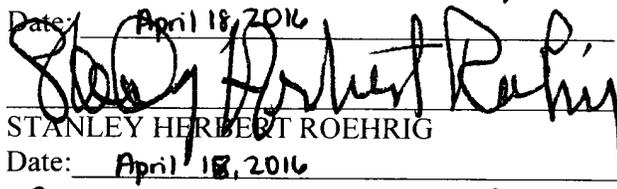
- ii. Lessee (KOYD) will inspect leased premises the 1<sup>st</sup> week in October, December, February, April and July. Lessor and Lessee will confer if additional maintenance needs to be done.
2. Addendum 2. With approval of Lessee, Lessee RISE Program will make any improvements to the RISE Program leased premises necessary for its uses, including renovations or additions to bathrooms, access to various parts of the leased premises, and signs. Lessee RISE Program shall obtain any permits or certificates related to said improvements and shall comply with all requirements of the Lease relating to improvements.
3. Addendum 3. Not Applicable.
4. Addendum 4. Lessee's improvements, repairs, and special provisions on maintenance. Lessor shall keep the grounds mowed and maintained. The riding mower is to be kept in the shed on the property or in the garage.
5. Addendum 5. Lessor's improvements and repairs. Lessor will make the following improvements and repairs to the property to County Code at its own expense: none.
6. Addendum 6. Lessee is occupying the entire leased premises. See Exhibit A. Section 12.0 on Common Areas is accordingly deleted.
7. Addendum 7. Additional Rent. No longer applicable.
8. Addendum 8. Early Occupancy. No longer applicable.
9. Addendum 9. Liability Insurance. Lessee's RISE Program shall acquire appropriate liability and other insurance as mandated by Kamehameha Schools Bishop Estate.

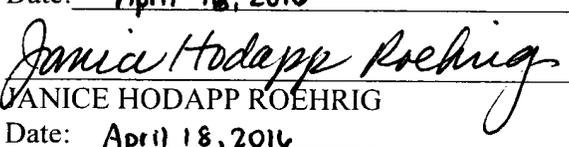
LESSOR

MAKANA KAI LIMITED PARTNERSHIP, a  
Hawaii limited partnership

By: KEOKEA MAKAI, LLC, a Hawaii limited  
liability company  
Its General Partner

Its:   
STANLEY H. ROEHRIG, Trustee of the  
Stanley H. Roehrig Revocable Trust  
Its Member

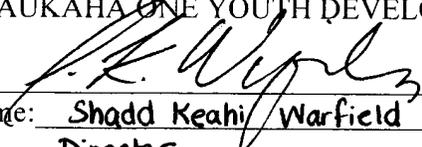
Date: April 18, 2016  
  
STANLEY HERBERT ROEHRIG

Date: April 18, 2016  
  
JANICE HODAPP ROEHRIG

Date: April 18, 2016

LESSEE

KEAUKAHA ONE YOUTH DEVELOPMENT

By:   
Name: Shadd Keahi Warfield  
Its: Director  
Date: April 18, 2016

# EXHIBIT 7

Summary of Taxes Paid for Keokea Loop Properties and Anticipated Taxes without the charitable land exemption between KOYD (Warfield), and Makana Kai Partnerships (Roehrig)

Exhibit 7 Summary of Taxes Paid for Keokea Loop Properties and Anticipated Taxes without the charitable land exemption.

Note: A full listing of taxes paid are included in Exhibit 5 from the Hawaii County Website Real Property Information

**Table 1.1 Makana Kai & KOYD Property Taxes Paid with Land Exemption From 2010 to 2016**

Keokea Lp. Parcel Number	67	68	74	77	78	84
	YR and Property Taxes Paid w/Exemption					
2010	100.00			100.00		
2011	100.00			100.00		
2012	100.00			100.00		
2013	100.00			100.00		
2014	100.00	100.00	100.00	100.00	100.00	100.00
2015	100.00	100.00	100.00	100.00	100.00	100.00
2016	50.00	50.00	100.00	50.00	50.00	50.00
Property Taxes Paid	\$ 650.00	\$ 250.00	\$ 300.00	\$ 650.00	\$ 250.00	\$ 250.00
<b>Grand Total of Property Taxes Paid with Land Exemption from 2010 to 2016</b>				<b>\$ 2,350.00</b>		
<b>Total Tax Savings Due to KOYD lease</b>				<b>\$ 77,062.55</b>		
<b>Anticipated Property Taxes Due without Exemption for 2010-2016</b>				<b>\$ 79,412.55</b>		

Motion for Reconsideration by Mehana Kihoi to deny the intervention of PUEO as a party to the contested case.

Exhibit 7 Summary of Taxes Paid for Keokea Loop Properties and Anticipated Taxes without the charitable land exemption.

Note: A full listing of taxes paid are included in Exhibit 5 from the Hawaii County Website Real Property Information

**Table 1.2**  
**Makana Kai Limited & Keaukaha One Youth Development Lease Agreement**  
**Land Exemption Tax Savings By Stanley Roehrig**

Keokea Loop Parcel	67	68	74	77	78	84
Yr Exemption Claimed	Anticipated Property Taxes Due WITHOUT NON PROFIT LAND EXEMPTION					
2010	6,736.50			2,538.90		
2011	6,736.50			2,538.90		
2012	6,736.50			2,538.90		
2013	6,736.50			2,538.90		
2014	6,736.50	1,215.20	1,215.20	2,538.90	1,215.20	1,182.65

Motion for Reconsideration by Mehana Kihoi to deny the intervention of PUEO as a party to the contested case.

Exhibit 7 Summary of Taxes Paid for Keokea Loop Properties and Anticipated Taxes without the charitable land exemption.

Note: A full listing of taxes paid are included in Exhibit 5 from the Hawaii County Website Real Property Information

2015	6,736.50	1,215.20	1,215.20	2,538.90	1,215.20	1,182.65
2016	6,736.50	1,215.20	1,215.20	2,538.90	1,215.20	1,182.65
<b>Total Per Lot</b>	<b>\$ 47,155.50</b>	<b>\$ 3,645.60</b>	<b>3,645.60</b>	<b>17,772.30</b>	<b>3,645.60</b>	<b>3,547.95</b>
<b>Grand Total Anticipated Property Tax Due</b>	<b>\$79,412.55</b>					

Motion for Reconsideration by Mehana Kihoi to deny the intervention of PUEO as a party to the contested case.

# EXHIBIT 8

Excerpt from the July 25, 2014 BLNR Meeting  
Minutes Pages 10 to 13 regarding the discussion  
pertaining to Mauna Kea sublease

Moore asked Barry Cheung- DLNR Land Agent if he had anything to add. Cheung explained that a minimum amount of improvement is not required; they just have to meet building code requirements.

Member Gomes made a motion to approve staff recommendation but stay the effectiveness of the approval until the administrative proceedings on any contested case requests are concluded. Member Oi seconded.

Member Gomes commented that both sides are a subject of great concern, the children of the North Shore, and the girls. This isn't easy, and he is torn.

Member Roehrig added that for him, he is choosing between the desperate, and the really desperate. He also said that the Board of Education needs to get a grip on this and step up.

Member Yuen said he respected both sides, and wish them both the best. He does think Ho'ōla Nā Pua has a better concept as far as fundraising.

**Unanimously approved as amended (Gomes, Oi). The Board approved in principle the issuance of the direct lease to Ho'ōla Nā Pua, but stayed the effectiveness of the approval until administrative proceedings on any contested case requests are concluded.**

**Item D-13 (1) Denial of Requests for Contested Case by E. Kalani Flores and Dan Purcell re: Board Action of June 13, 2014, Item D-8, Consent to Sublease under General Lease No. S-4191 to the University of Hawai'i, Lessee, to TMT International Observatory LLC, Sublessee (deferred); and (2) Denial of Requests for Contested Case by Dan Purcell, Flores-Case 'Ohana, Mauna Kea Anaina Hou, Kealoha Pisciotta, Paul K. Neves, Clarence Kukauakahi Ching, and Harry Fergerstrom, and Acknowledgment and Acceptance of the Withdrawal of the Request for Contested Case filed by Office of Hawaiian Affairs re: Board Action of June 27, 2014, Item D-19, Resubmittal: Consent to Sublease under General Lease No. S-4191 to the University of Hawai'i, Lessee, to TMT International Observatory LLC, Sublessee (approved as amended), Ka'ohe, Hāmākua, Island of Hawai'i, Tax Map Keys: 3rd/ 4-4-15:01 por., 09 & 12.**

*Written testimony was submitted by Richard Ha, Kealoha Pisciotta, Kumu Paul Neves, Clarence Kakauakahi Ching, Rob Rittenhouse, Tim Lui-Kwan and Ian L. Sandison, Carlsmith Ball LLP.*

Moore gave background on item D-13 and explained that on June 13, 2014 item D-8, the issue of the consent to sublease came before the Board for the first time and the Board deferred action until it received some additional information from the University of Hawaii. The matter came back before the Board on June 27, 2014, item D-19 as a resubmittal of the request of the consent to sublease. At that time after hearing a lot of testimony, the Board approved the consent to sublease but conditionally added language that the consent wouldn't be effective until all of the contested case proceedings have been determined. After the June 13, 2014 meeting, two oral requests for contested case were made by E. Kalani Flores and Dan Purcell, but the department

did not receive petitions relating to the June 13, 2014 meeting. After the June 27, 2014 meeting there were oral requests from Dan Purcell, the Flores-Case Ohana, Mauna Kea Anaina Hou, Kealoha Pisciotto, Paul K. Neves, Clarence Kukauakahi Ching and Harry Fergerstorm. Of those, written petitions were submitted by all except Dan Purcell. After consulting with the Department of the Attorney General, staff is recommending that the contested case hearings be denied for the reasons that there is no statute or rule that requires a contested case, there's no due process or property interest involved, and the sublease approval is a matter of internal management for the Board in its land inventory.

Tim Lui-Kwan and Ian Sandison of Carlsmith Ball, and representing the University of Hawaii said they stood on their written testimony.

Joy Kimura along with everyone in the audience from Labors Union 368 were all in support of TMT and staff recommendations.

E. Kalani Flores submitted his written testimony. Flores said any BLNR actions taken regarding the Board action of June 27, 2014, item D-19, Resubmittal: Consent to sublease under general lease No. S-4191 to the University of Hawai'i, lessee, to TMT International Observatory LLC, sublessee (approved as amended) Ka'ohe, Hamakua, Island of Hawai'i, Tax Map Keys: 3<sup>rd</sup>/ 4-4-15:01 por., 09 & 12 are considered null and void as they are in violation of 171-4 and HRS Chapter 84-Standard of conduct. Thus, any further Board action should be deferred until the State Office of the Attorney General and the State Ethics Commission have rendered opinions on this matter. He said that the BLNR was in error for not requiring Hawaii Island Board member Rob Pacheco, considered a state "employee" in the capacity as a Board member, to recuse himself from actively participating in this Board agenda item D-19 at their June 27, 2014 meeting due to a conflict of interest that was previously identified. Member Pacheco failed to disclose at the meeting that as owner and president of Hawaii Forest & Trail he has a business interest and association with the applicant University of Hawaii Hilo and has been awarded permits through the Office of Mauna Kea Management of the University of Hawaii at Hilo (UH Hilo) to conduct tours to the summit of Mauna Kea. Flores argued that the DLNR and BLNR have failed to follow its rules and procedures as stipulated by Hawaii Revised Statutes. Also, the staff submittals and recommendations on several agenda items have been inconsistent and not in compliance with state laws. Flores did not believe any action should be taken on item D-19.

Shannon Wood lived on Hawaii Island in 1980. Since she and her husband did not have a television at the time, they learned to examine the skies and became actively involved as semiserious astronomers. In 1991 they established a business that they ran for almost 15 years providing tours of our galaxy and beyond. They had to give their business up in 2004. Wood strongly supported going forward with this project because Mauna Kea is the only place in the world that has the kinds of skies close to where people live.

Dan Purcell said that issues continue to be about process and procedures. He said that people in Hilo don't have the opportunity to participate here. Purcell complained that the appraiser was very insensitive about the way he was talking about Mauna Kea. He also said that it would be nice to see a cultural attempt to make this more Hawaiian and not so industrial looking.

Chair Aila asked Purcell if he had any testimony regarding the staff recommendation that the contested case be denied. Purcell said he is about processes and procedure and opportunities for participation for people from other islands.

Shelley Muneoka testified asking the Board to reject the denial of a contested case hearing from those who have requested one. She commented that she wondered if in the future the agenda items couldn't be stated in more natural terms. So instead of the agenda item reading "denial of request" changed to "discussion of request", so that they can feel like they are approaching a neutral body. She challenged the order in which this process has unfolded. Muneoka feels the contested case should be held before the Board makes a decision on an item, not after so that the hearing officer's recommendation can be made to a neutral body. She feels that the entire process is unfair. Muneoka asked the Board to please grant this contested case hearing and allow for a hearing officer to sort out issues of standing.

Candice Fujikane, an English professor at UH Manoa testified by asking the Board to reconsider the arguments made in the staff submittal. She was very disturbed when reading the language in item A-2 of the staff submittal because this recalls the legislative attempt to register and certify gathering rights through Senate Bill 8 and House Bill 1920. Fujikane felt that a contested case should be permitted under these conditions. She asked what happens if the Supreme Court rules against the BLNR and TMT has already started construction?

Diane Marshall said she was wearing the only testimony that she has. She wants to know what it's going to take to hear the cries of the people over the money.

Laulani Teale introduced herself and stated that if this contested case is denied, it would fall under what they would consider abuse. She asked that the matter be handed over to a hearings officer and allow the hearings officer to sort out the issues that were presented. Teale continued her testimony by reading a 8 page testimony submitted by the petitioners Mauna Kea Anaina Hou, Kealoha Pisciotta, Kumu Paul K. Neves, and Clarence Kukauakahi Ching. They filed the following objections to the approval of the sublease and the Board's decision to deny their request for the contested case. 1) Public hearings not being held on Hawaii Island as the rules require; they object to BLNR failing to conduct meetings on Hawaii Island where Mauna Kea is located and because of this their rights are being violated 2) Notice Errors; HAR 13-5-40 (c) requires that Notice of hearing shall be given not less than twenty days prior to the date set for the hearing 3) Objections to BLNR staff submittal comments; they object to subleasing and subdividing of the lands of Mauna Kea because it intensifies the land uses which in turn will impact Native Hawaiian access and practices and the environment where those rights are exercised. Increasing the land use also impacts the delicate life forms who live on the Mauna 4) The Margaret Wille Case is not relevant to support denial of our request for contested case because it is not on point; this situation does not involve pasture leases it involves the proposed disposition of conservation lands and therefore the prevailing statues and rules to be applied here are the State Conservation District Rules under HAR Title 13[conservation districts] 5)

petitioners have standing under prevailing Hawaii Law to require a contested case hearing; most significantly, the submittal argues that petitioners lack standing and therefore no contested case hearing is required because petitioners do not have a “property” interest that may be affected by the proposed sublease 6) Due Process; Petitioner’s due process rights to an evidentiary hearing will be denied if BLNR rejects standing. 7) Pratt Case not relevant; the petitioners state that they are not criminals and therefore the Pratt case and its implication do not apply to them or their claims as Native Hawaiian practitioners requesting a contested case on the sublease for the TMT. In conclusion for the reasons stated above, the BLNR should 1) determine that the petitioners have standing and 2) grant their petition for a contested case hearing on the TMT sublease and/or 3) in the alternative deny the TMT request for a sublease. It was noted that Ms. Laulani Teale has been granted permission to sign and read testimony on the behalf of the above named parties.

12:37PM                    RECESS  
12:43PM                    RECONVENE

Richard Ha submitted written testimony in support of staff recommendation. Ha signed as president of Hamakua Springs, representing Hawaii Farmers and Ranchers United and as president of the Big Island Community Coalition.

Liko Martin, from Kaua’i submitted his testimony by song (Mauna Kea Sleep). He explained how the song came to him in regards to this contested case. Martin said it sounds like there is a conspiracy and the Board should consider the integrity of the staff.

Member Gomes made a motion to go into Executive Session pursuant to Section 92-5(a) (4), Hawai’i Revised Statutes, in order to consult with its attorney on questions and issues pertaining to the Board’s powers, duties, privileges, immunities and liabilities. Member Oi seconded.

12:53PM                    EXECUTIVE SECESSION  
1:39PM                    RECONVENE

Chair Aila shared that during executive secession the Board was able to receive clarification.

Member Roehrig commented that this is a very sensitive matter to him and his family. Member Roehrig then made a motion to accept staff recommendations, and by this motion the Board concluded the administrative proceedings on the sublease. Member Yuen seconded.

**The Board approved the staff recommendation and concluded the administrative proceedings on all contested case requests in this matter.**

**Unanimously approved (Roehrig, Yuen)**

**Item J-1            Request Approval for Extension of Time by Maui Dry Dock & Boat Storage, LLC to Complete an Environmental Assessment, Preliminary Entitlements and Authorize the Extension of a Limited Right-of-Entry for a Vessel Haul**

# EXHIBIT 8

Hawaii Rules of Professional Conduct (“Ethical Rules”)

#### **Rule 8.4. MISCONDUCT.**

It is professional misconduct for a lawyer to:

- (a) attempt to violate the Rules of Professional Conduct, knowingly assist or induce another to do so, or do so through the acts of another;
- (b) commit a criminal act that reflects adversely on the lawyer's honesty, trustworthiness, or fitness as a lawyer in other respects;
- (c) engage in conduct involving dishonesty, fraud, deceit or misrepresentation;
- (d) Reserved;
- (e) state or imply an ability to influence improperly a government agency or official; or
- (f) knowingly assist a judge or judicial officer in conduct that is a violation of applicable rules of judicial conduct or other law; or
- (g) fail to cooperate during the course of an ethics investigation or disciplinary proceeding.

#### **COMMENTS:**

*[1]Lawyers violate Rule 8.4(a) of these Rules, and are subject to discipline, when they attempt to violate the Rules of Professional Conduct, knowingly assist or induce another to do so, or violate the Rules through the acts of another, as when they request or instruct an agent to do so on the lawyer's behalf. Paragraph (a), however, does not prohibit a lawyer from advising a*

*client concerning action the client is legally entitled to take.*

*[2]Many kinds of illegal conduct reflect adversely on fitness to practice law, such as offenses involving fraud and the offense of willful failure to file an income tax return. This is true whether or not the illegal conduct results in a criminal conviction. However, some kinds of offense carry no such implication. Although a lawyer is personally answerable to the entire criminal law, a lawyer should be professionally answerable only for offenses that indicate lack of those characteristics relevant to law practice. Offenses involving violence, dishonesty, breach of trust, or serious interference with the administration of justice are in that category. A pattern of repeated offenses, even ones of minor significance when considered separately, can indicate indifference to legal obligation.*

*[3]A lawyer may refuse to comply with an obligation imposed by law upon a good faith belief that no valid obligation exists. The provisions of Rule 1.2(d) of these Rules concerning a good faith challenge to the validity, scope, meaning, or application of the law apply to challenges of legal regulation of the practice of law.*

*[4]Lawyers holding public office assume legal responsibilities going beyond those of other citizens. A lawyer's abuse of public office can suggest an inability to fulfill the professional and ethical obligations of an attorney. The same is true of abuse of positions of private trust such as trustee, executor, administrator, guardian, agent and officer, director or manager of a corporation or other organization.*

*[5]An attorney who is the subject of an ethics investigation or disciplinary proceeding has an ethical duty to timely cooperate with that investigation or proceeding. Examples of failure to cooperate are described in Rule 2.12A(a) of the Rules of the Supreme Court of the State of Hawai'i.*

# EXHIBIT 9

December 11, 2013 fourth amended lease agreement  
between KOYD (Warfield), and Makana Kai  
Partnerships (Roehrig)

AM

20 AM  
C



STATE OF HAWAII  
OFFICE OF ASSISTANT REGISTRAR  
RECORDED

December 11, 2013 8:02 AM

Doc No(s) T-8745142  
on Cert(s) 581739, 582305  
Issuance of Cert(s)



1 1/3  
B-32385897

/s/ NICKI ANN THOMPSON  
ASSISTANT REGISTRAR

Conveyance Tax: \$1.00

2

LAND COURT SYSTEM

REGULAR SYSTEM

Return by Mail () Pickup (  ) To:  
Nakamoto, Okamoto & Yamamoto  
187 Kapiolani Street  
Hilo, HI 96720

TITLE OF DOCUMENT:

FOURTH AMENDMENT TO LEASE

PARTIES TO DOCUMENT:

Lessors: MAKANA KAI LIMITED PARTNERSHIP, a Hawaii limited partnership;  
STANLEY HERBERT ROEHRIG and JANICE HODAPP ROEHRIG,  
husband and wife;  
  
Lessee: KEAUKAHA ONE YOUTH DEVELOPMENT, a Hawaii nonprofit  
corporation, whose address is 101 Aupuni Street, Suite 124, Hilo, HI  
96720.

Affects: TMK (3) 2-1-014: 016 and 039

This document  
contains 15 pages.  
14

rp\leases\roehrigmakanakai4thamend

FOURTH AMENDMENT TO LEASE

KNOW ALL MEN BY THESE PRESENTS:

WHEREAS, MAKANA KAI LIMITED PARTNERSHIP, a Hawaii limited partnership, whose address 87 Keokea Loop, Hilo, Hawaii 96720, STANLEY HERBERT ROEHRIG and JANICE HODAPP ROEHRIG, husband and wife, whose address 87 Keokea Loop, Hilo, Hawaii 96720, hereinafter collectively referred to as Lessors, and KEAUKAHA ONE YOUTH DEVELOPMENT, a Hawaii nonprofit corporation, whose address is 101 Aupuni Street, Suite 124, Hilo, HI 96720, hereinafter referred to as Lessee, entered into a Lease dated December 15, 2010 and recorded as Land Court Document No. 4053737 in the Office of the Assistant Registrar of the Land Court of the State of Hawaii and noted on Certificate of Title 581,739, as amended by that certain First Amendment to Lease dated April 26, 2012 and recorded as Land Court Document No. T-8151135 in said Office, and that certain Second Amendment to Lease dated June 29, 2012 and recorded as Land Court Document No. T-8215370 in said Office, as amended by that certain Third Amendment to Lease dated December 5, 2012 and recorded as Land Court Document T-8389438 in said Office, all amendments noted on Certificate of Title 581,739, for an extension of lease term to December 31, 2016, covering that certain real property in Keaukaha, South Hilo, Hawaii, being Lot 1 area 27,542 square feet, shown on Map 1, filed in the Office of the Assistant Registrar of the Land Court of the State of Hawaii with Land Court Application No. 1301 of William Hardy Hill, and LOT 1, area 12,242 square feet, as shown on Map 1, filed in said Office of the Land Court of the State of Hawaii with Land Court and noted on Certificate of Title 582,305 Consolidation No. 202; and

rp\leases\roehrigmakanakai4thamend

WHEREAS, the Lessors and Lessee wish to amend the Lease, First Amendment to Lease, Second Amendment to Lease, and Third Amendment to Lease as follows:

1. The Special Terms of Lease of the Lease is amended and restated to read as shown in the Restated Special Terms of Lease attached hereto as Exhibit B and made a part hereof.

2. The Addendum to Special Terms of Lease is amended and restated to read as shown in the Restated Addendum to Special Term of Lease attached hereto as Exhibit C and made a part hereof.

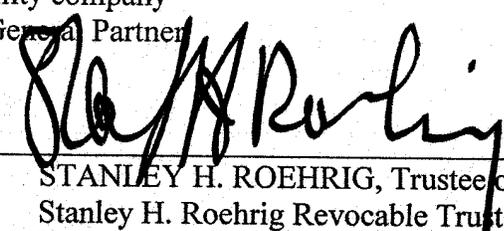
3. In all other respects, the terms and conditions of the Lease shall apply and be ratified by this document.

IN WITNESS WHEREOF, the Lessors and Lessee have executed these presents on this

4th day of November, 2013.

MAKANA KAI LIMITED PARTNERSHIP, a  
Hawaii limited partnership

By: KEOKEA MAKAI, LLC, a Hawaii limited  
liability company  
Its General Partner

Its:   
STANLEY H. ROEHRIG, Trustee of the  
Stanley H. Roehrig Revocable Trust  
Its Member

Date: November 1, 2013

Stanley Herbert Roehrig  
STANLEY HERBERT ROEHRIG /  
Date: 11-4-2013

Janice Hodapp Roehrig  
JANICE HODAPP ROEHRIG /  
Date: 11-6-2013

LESSOR

KEAUKAHA ONE YOUTH DEVELOPMENT

By: S. Keahi  
Name: SHADD KEAHI WARFIELD /

Its: Director

Date: 11/4/13

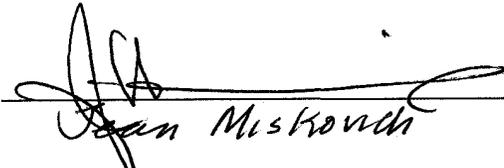
LESSEE

STATE OF HAWAII )  
 )  
COUNTY OF HAWAII )

SS:

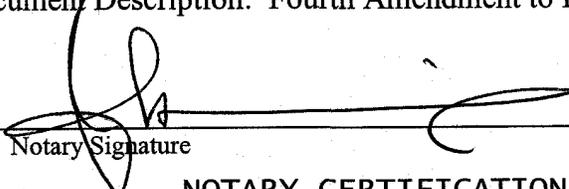
On this 4th day of November, 2013, before me personally appeared STANLEY H. ROEHRIG, Trustee of the Stanley H. Roehrig Revocable Trust, to me personally known who, being by me duly sworn or affirmed, did say that such person executed the foregoing instrument as the free act and deed of such person and if applicable in the capacity shown, having been duly authorized to execute such instrument in such capacity.



  
\_\_\_\_\_  
Jean Miskovich

Notary Public  
State of Hawaii

My commission expires: 3-17-2017

Date of Document: <u>11-4-2013</u>	# of Pages: <u>13</u>
Name of Notary: <u>Jean Miskovich</u>	Third Circuit
Document Description: Fourth Amendment to Lease	
 Notary Signature	<u>11/4/13</u> Date
NOTARY CERTIFICATION	



STATE OF HAWAII )  
 )  
COUNTY OF HAWAII )

SS:

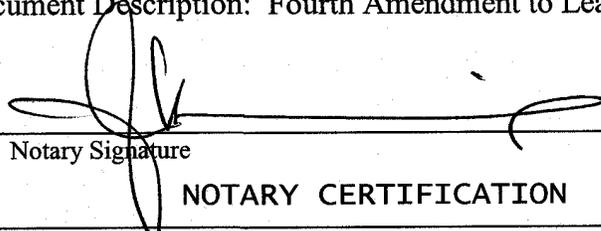
On this 4th day of November, 2013, before me personally appeared STANLEY HERBERT ROEHRIG, to me personally known who, being by me duly sworn or affirmed, did say that such person executed the foregoing instrument as the free act and deed of such person and if applicable in the capacity shown, having been duly authorized to execute such instrument in such capacity. /



*Jean Miskovich*  
\_\_\_\_\_  
Jean Miskovich

Notary Public  
State of Hawaii

My commission expires: 3-17-2017

Date of Document: <u>11-4-2013</u>	# of Pages: <u>13</u>
Name of Notary: <u>Jean Miskovich</u>	Third Circuit
Document Description: Fourth Amendment to Lease	
 Notary Signature	<u>11/4/13</u> Date
NOTARY CERTIFICATION	

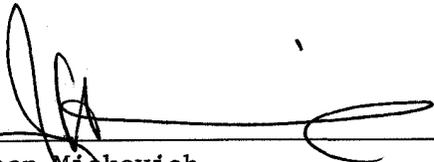


STATE OF HAWAII )  
 )  
COUNTY OF HAWAII )

SS:

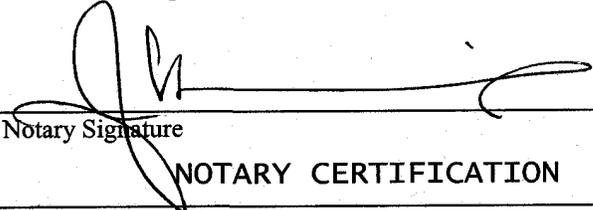
On this 5<sup>th</sup> day of November, 2013, before me personally appeared JANICE HODAPP ROEHRIG, to me personally known who, being by me duly sworn or affirmed, did say that such person executed the foregoing instrument as the free act and deed of such person and if applicable in the capacity shown, having been duly authorized to execute such instrument in such capacity.



  
\_\_\_\_\_  
Jean Miskovich

Notary Public  
State of Hawaii

My commission expires: 3-17-2017

Date of Document: <u>11-4-2013</u>	# of Pages: <u>13</u>
Name of Notary: <u>Jean Miskovich</u>	<u>Third</u> Circuit
Document Description: Fourth Amendment to Lease	
 Notary Signature	<u>11/5/13</u> Date
NOTARY CERTIFICATION	



STATE OF HAWAII / )  
 )  
COUNTY OF HAWAII )

SS:

On this 4th day of November, 2013, before me personally appeared Shadd Keahi Warfield of KEAUKAHA ONE YOUTH DEVELOPMENT, to me personally known who, being by me duly sworn or affirmed, did say that such person executed the foregoing instrument as the free act and deed of such person and if applicable in the capacity shown, having been duly authorized to execute such instrument in such capacity.



  
\_\_\_\_\_  
Jean Miskovich

Notary Public  
State of Hawaii

My commission expires: 3-17-2017

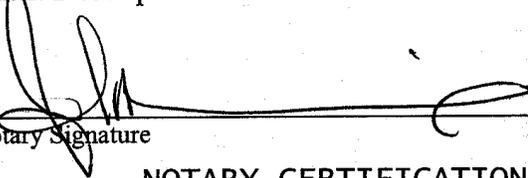
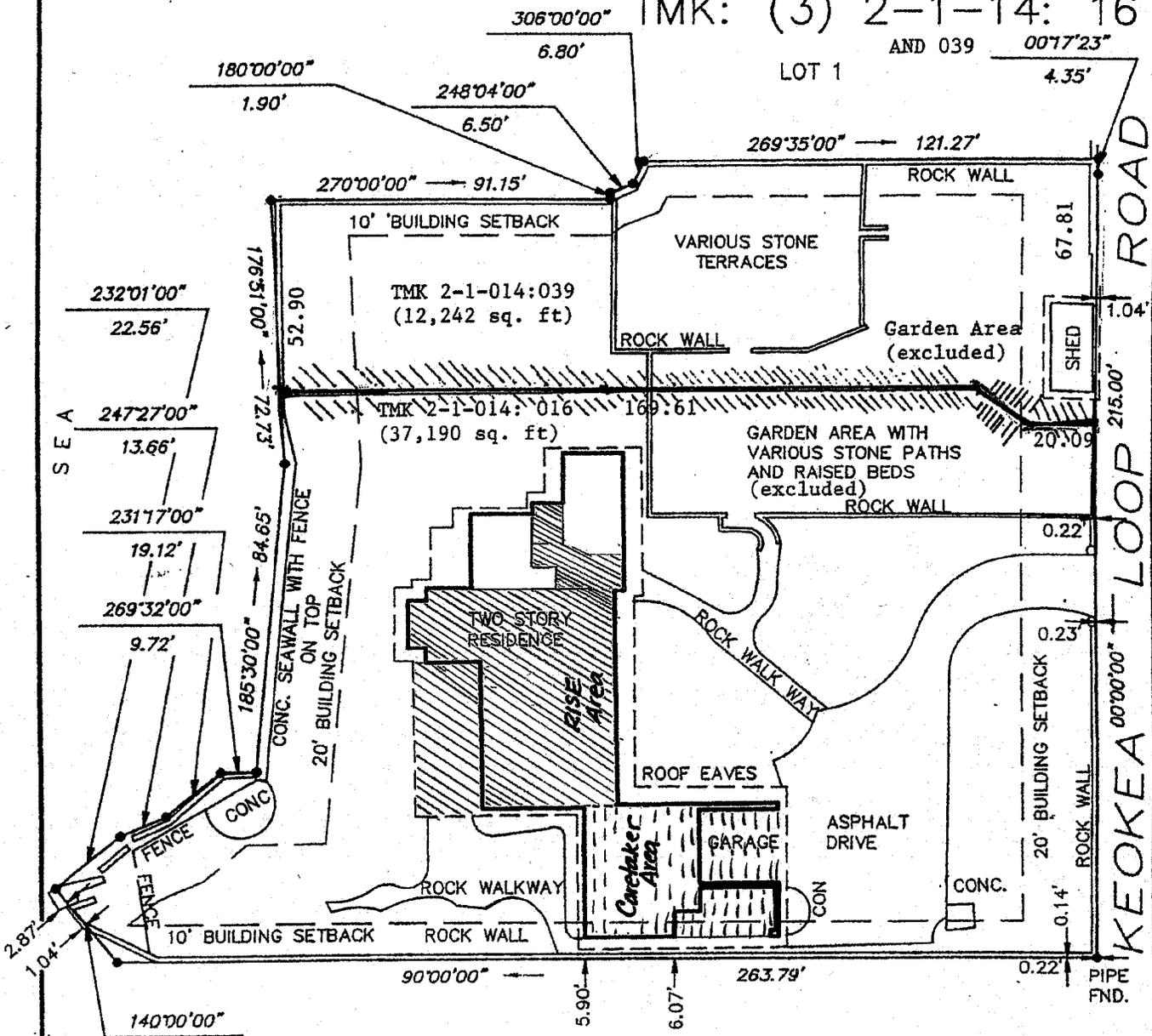
Date of Document:	<u>11-4-2013</u>	# of Pages:	<u>13</u>
Name of Notary:	<u>Jean Miskovich</u>	Third	Circuit
Document Description: Fourth Amendment to Lease			
 Notary Signature	<u>11/4/13</u> Date	 (Seal or Stamp)	
NOTARY CERTIFICATION			

EXHIBIT A

MAP SHOWING EXISTING CONDITIONS  
UPON LOTS 1 AND 2  
KEAUKAHA SEASIDE LOTS  
KEAUKAHA, SO. HILO, HAWAII, HAWAII

TMK: (3) 2-1-14: 16



Map shows approximate location of boundary of TMK 2-1-014: 016 and 2-1-014: 039. For exact location, verify using boundary pins

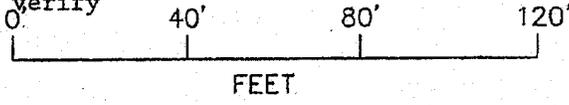


EXHIBIT A

NOTES:

This work was prepared by me under my direct supervision

1" = 40 FT.

**EXHIBIT B**

**RESTATED SPECIAL TERMS OF LEASE -**

---

1. **Lessors:** **MAKANA KAI LIMITED PARTNERSHIP**, a Hawaii limited partnership  
for TMK [3] 2-1-014-016  
**STANLEY HERBERT ROEHRIG** and **JANICE HODAPP ROEHRIG**  
for TMK [3] 2-1-014-039

Mailing Address: 87 Keokea Loop, Hilo, Hawaii 96720

2. **Lessee:** **KEAUKAHA ONE YOUTH DEVELOPMENT**

Mailing Address: 101 Aupuni Street, Suite 124, Hilo, HI 96720

3. Date of Lease: December 5, 2010

4. Short Description of Property Leased: Lot 1 and 2A, Land Court Map 1 of Land Court Application 1301 William Hardy Hill, TMK [3] 2-1-014-16, Lot 1, Land Court Map 2A of Land Court Application 1301 William Hardy Hill, TMK [3] 2-1-014-039, as more particularly described in Exhibit B of the Lease.

5. Exhibit A attached to the Lease: Yes x No     

6a. Leasable area: TMK [3] 2-1-014-016 (37,190 sq. feet) 6b. CAM Percentage: not applicable  
TMK [3] 2-1-014-039 (12,242 sq. feet, less garden area)

7a. Beginning of Lease: June 11, 2011 7b. Ending of Lease: December 31, 2016

8. Rent (monthly):

a. Initial Rent: \$1.00/year until June 30, 2012

b. RISE Basic Rent: July 1, 2012 – June 30, 2013: \$500/month plus amount equal to Hawaii GET on Basic Rent

July 1, 2013 – June 30, 2014: \$500/month plus amount equal to Hawaii GET on Basic Rent

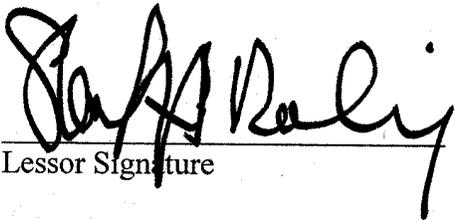
c. Custodian's Rent: August 1, 2013 – June 30, 2014: \$300/month plus amount equal to Hawaii GET on Basic Rent

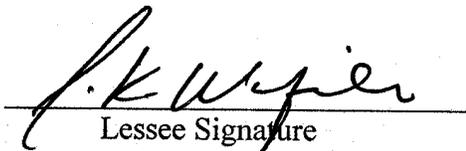
9. Permitted Uses: Described in Addendum 1

10. Initial Security Deposit: RISE: 1 Month Lease Rent  
Custodian: 1 Month Rent

11. Lease Addendum Additional Provisions attached: Yes X No    

12. Other Terms:

  
\_\_\_\_\_  
Lessor Signature

  
\_\_\_\_\_  
Lessee Signature

By Its: Member  
Date: 11-4-2013

By Its: Director  
Date: 11-4-2013

**This document is a part of the Lease between Lessor & Lessee**

EXHIBIT C      ✓

RESTATED ADDENDUM TO SPECIAL TERMS OF LEASE

1. Addendum 1. Permitted Uses. Educational uses consistent with the nonprofit purposes of Lessee. Lessee's activities under the RISE Program subject to the terms of the Restated Addendum to Special Terms of Lease and other terms of the Lease are part of the permitted use. Social gatherings on the leased premises utilized by the RISE Program must relate to the RISE Program for insurance purposes.
  - a. The RISE Program is to be conducted using the following areas of the leased premises: hale nui, meeting room, lanai, north entry, north bathroom, reasonable use of grounds. See Exhibit A. Lessee RISE Program will conduct repairs and maintenance as follows:
    - i. Maintenance of leased premises utilizing contract service personnel. Maintenance is to include:
      - Weekly sweeping and/or vacuuming of floors in area using
      - Damp mopping every other week
      - Weekly cleaning of bathroom including sink, tub and toilet
    - ii. Help remove coconut opalas approximately 2 times a year.
    - iii. Wash the screens and windows, and oil window hardware as follows: End of September, November, January, March, and June.
    - iv. Lessee (KOYD) will inspect leased premises the 1<sup>st</sup> week in October, December, February, April and July. Lessor and Lessee will confer if additional maintenance needs to be done.
    - v. Keahi Warfield shall have administrative control over the utilization of the leased premises utilized by the RISE program. He shall also be the custodian/caretaker of same.
  - b. Such use is subject to Addendum 3.
  - c. Custodial Area: See Exhibit A. The Custodial area consists of kitchen, living/bedroom, bathroom, garage, kitchen lanai (portion) and laundry room. The custodian may have social events on the lanai and yard when not being utilized by the RISE program.

- i. Custodian is responsible for maintenance of custodian's area. Custodian is to wash the screens and windows and oil window hardware as follows: End of September, November, January, March, and June.
  - ii. Lessee (KOYD) will inspect leased premises the 1<sup>st</sup> week in October, December, February, April and July. Lessor and Lessee will confer if additional maintenance needs to be done.
2. Addendum 2. With approval of Lessee, Lessee RISE Program will make any improvements to the RISE Program leased premises necessary for its uses, including renovations or additions to bathrooms, access to various parts of the leased premises, and signs. Lessee RISE Program shall obtain any permits or certificates related to said improvements and shall comply with all requirements of the Lease relating to improvements.
3. Addendum 3. Reservation and License for Use of Garden. Lessor is reserving the use of a portion of the property from the Lease. Said portion has been used for garden activities and is designated "Garden" on Exhibit A. Lessor is willing to grant a non-exclusive license for use of this area for gardening activities of Lessee RISE Program. This license is granted on condition that those who participate will be adequately supervised by Lessee. The family of Lessee's owner will also be using the garden. The continuation of the License will depend on the uses of Lessee and said family being compatible. Lessor may terminate the license upon 60 days notice to Lessee.
4. Addendum 4. Lessee's improvements, repairs, and special provisions on maintenance. Lessor shall keep the grounds mowed and maintained. The riding mower is to be kept in the shed on the property or in the garage.
5. Addendum 5. Lessor's improvements and repairs. Lessor will make the following improvements and repairs to the property to County Code at its own expense: none.
6. Addendum 6. Lessee is occupying the entire leased premises. See Exhibit A. Section 12.0 on Common Areas is accordingly deleted.
7. Addendum 7. Additional Rent. No longer applicable.
8. Addendum 8. Early Occupancy. No longer applicable.
9. Addendum 9. Liability Insurance. Lessee's RISE Program shall acquire appropriate liability and other insurance as mandated by Kamehameha Schools Bishop Estate.

LESSOR

MAKANA KAI LIMITED PARTNERSHIP, a  
Hawaii limited partnership

By: KEOKEA MAKAI, LLC, a Hawaii limited  
liability company  
Its General Partner

Its: *Stanley H. Roehrig*  
STANLEY H. ROEHRIG, Trustee of the  
Stanley H. Roehrig Revocable Trust  
Its Member

Date: 11-4-2013  
*Stanley Herbert Roehrig*  
STANLEY HERBERT ROEHRIG  
Date: 11-4-2013

*Janice Hodapp Roehrig*  
JANICE HODAPP ROEHRIG  
Date: 11-4-2013

LESSEE

KEAUKAHA ONE YOUTH DEVELOPMENT

By: *S.K. Warfield*  
Name: *Shadd Beahi Warfield*  
Its: DIRECTOR  
Date: 11-4-2013

# EXHIBIT 10

Civil Beat article BLNR Board Member had “no conflict of interest”

THE BEAT

# BLNR Board Member Had No Conflict of Interest in Vote on Mauna Kea Access

An op-ed written by a university law student was simply wrong in accusing former board member Stanley Roehrig of a conflict involving a \$15,000 grant funded by the Thirty Meter Telescope.

JULY 15, 2015 · By Anita Hofschneider   

 Share 0

Share 2

A state Board of Land and Natural Resources member had no conflict of interest when he voted to restrict access to Mauna Kea last week, as erroneously claimed in an opinion piece written by University of Hawaii law school student Zuri Aki.

Civil Beat inadvertently published the opinion piece, and removed it from the site about an hour after it was published.

Aki wrote that BLNR member Stanley Roehrig served on the board of directors for a nonprofit organization that received a \$15,000 grant funded by the Thirty Meter Telescope, and comments about the alleged conflict of interest continue to make the rounds on social media.

Roehrig joined the majority in a 5-2 vote to approve new rules aimed at preventing TMT protestors from camping on the mountain and continuing to block construction

of the \$1.4 billion project.



Stanley Roehrig

But Roehrig left the board of the nonprofit, Keaukaha One Youth Development, on March 16. Meeting minutes show that Keahi Warfield, Tom Osorio and Naomi Ahu were appointed to the board of directors that day.

Warfield and Ahu applied for the grant funded by the TMT and administered by the Hawaii Community Foundation on Jan. 30. Warfield and Ahu said in an email that Roehrig was not involved in the grant application.

The grant was awarded March 27, after Roehrig stepped down from the board.

Roehrig said he became aware of the conflict of interest allegations when his son told him he saw a Facebook post.

“That’s a very unfortunate thing to say because it’s not true,” Roehrig said. “I don’t know what entity gives money to the Hawaii Community Foundation. I don’t know any of those details. I was not involved in making this grant request and I did not talk to anybody at the community foundation about it. I don’t think I would know who to talk to.”

Keaukaha One Youth Development is a nonprofit on the Big Island that provides after-school services for underprivileged Native Hawaiian youths.

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### About the Author



CIVIL BEAT STAFF

**Anita Hofschneider** [✈](#) [✉](#) [📱](#)

Anita Hofschneider is a reporter for Civil Beat. You can reach her by

BLNR Board Member Had No Conflict of Interest in Vote on Mau... <http://www.civilbeat.org/2015/07/blnr-board-member-had-no-confli...>

email at [anita@civilbeat.org](mailto:anita@civilbeat.org) or follow her on Twitter at [@ahofschneider](https://twitter.com/ahofschneider).

**Use the RSS feed to subscribe to Anita Hofschneider's posts today**

# EXHIBIT 11

Lists of organizations funded by TMT



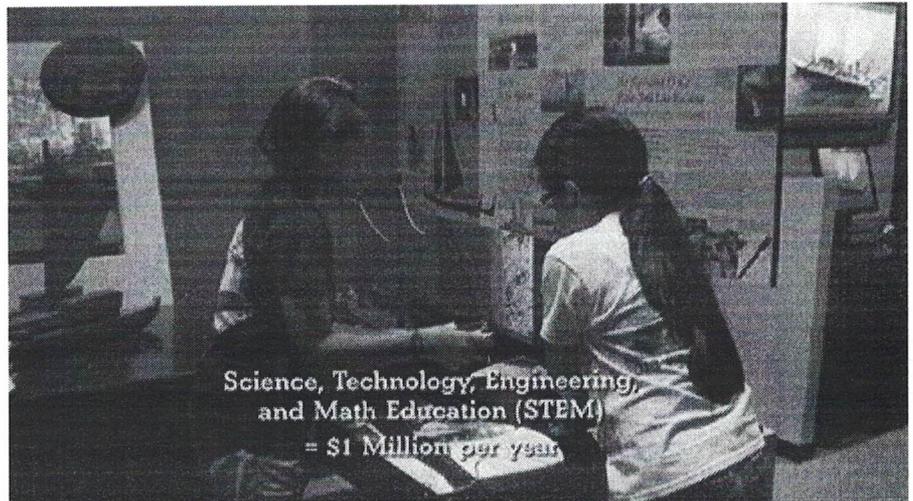
[\(http://www.maunakeaandtmt.org/\)](http://www.maunakeaandtmt.org/)



[\(HTTP://WWW.MAUNAKEAANDTMT.ORG\)](http://www.maunakeaandtmt.org/) > [INVESTING IN HAWAII](#)  
[\(HTTP://WWW.MAUNAKEAANDTMT.ORG/INVESTING-IN-HAWAII/\)](http://www.maunakeaandtmt.org/investing-in-hawaii/) > PROGRAMS SUPPORTED BY THINK FUNDING

# PROGRAMS SUPPORTED BY THINK FUNDING

TMT initiated the formation of the THINK Fund in 2008 by asking a group of community volunteers to outline the mission, vision, purpose and implementation strategy of an education fund that would benefit Hawaii Island students. The Organizing Committee that developed TMT's THINK Fund structure was



comprised of Hawaii Island residents. TMT officially launched the THINK Fund in October 2014. TMT's THINK Fund initiative benefits Hawaii Island students pursuing STEM endeavors with an annual contribution of \$1 million. Our partners: two Hawaii foundations – Hawaii Community Foundation and Pauahi Foundation – were selected by TMT to administer THINK Fund distribution in scholarship and grant-making platforms.

With lead funding of \$200,000 from TMT along with \$300,000 from other funders, 23

organizations received at total of \$500,000 in grants through the THINK Fund at Hawaii Community Foundation's STEM Learning Grants Program:

- Akamai Workforce Initiative – Internship Program
- Big Island Invasive Species Committee – Teacher Professional Development for STEM
- Boys and Girls Club of the Big Island – Akeakamai Aloha 'Aina
- Friends of the Future – Earl's Garage
- Hawai'i Preparatory Academy and Waimea Elementary – STEM Summer Learning Partnership
- Hawai'i Space Grant Consortium – Inspiration Imagination Innovation Project
- Hilo Intermediate, Kaumana Elementary School and EB Desilva Elementary School – STEM Framework Partnership
- Holualoa Elementary School – Expand and Integrate STEM
- Honaunau Elementary School – Garden for STEM Learning
- Honoka'a Complex – STEM Partnership
- Honoka'a Complex – TechnoTrailer
- 'Imiloa Astronomy Center – Mobile Science Outreach
- Kanu o ka 'Aina Learning 'Ohana – Malama Kipuka-Taking Care of a Culturally Sacred Place Through Science Exploration
- Ke Kula 'o Nawahiokalani'ōpū'u – Ko Kula Kai
- Kea'au Elementary School Robotics
- Kealakehe High School – STEM Education
- Keaukaha One Youth Development – RISE 21st Century After School Program
- Kohala Watershed Partnership – Environmental Education
- Laupahoehoe Community Public Charter School – Project-Based Learning and 21st Century Skills
- North Kohala Community Resource Center – Kohala Robotics
- Pa'a Pono Miloli'i – 'Imiloa O Miloli'i Miloli'i Seekers of Knowledge
- PISCES Moon RIDER at Kealakehe High School
- West Hawai'i Explorations Academy Public Charter School Robotics

Scholarship Programs are the initial focus of THINK Fund at the Pauahi Foundation. THINK Fund at the Pauahi Foundation is open to all Hawaii Island students with a preference given to applicants of Hawaiian ancestry to the extent permitted by law. Scholarship applications were made available online on February 4, 2015.

# EXHIBIT 12

IRS Form 990-EZ for KOYD showing Jan Roehrig  
as Board Member of the organization

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

## 2008

Form **990-EZ**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury  
Internal Revenue Service

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public  
Inspection

**A For the 2008 calendar year, or tax year beginning and ending**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Termination  
 Amended return  
 Application pending

**C Name of organization**  
**KEAUKAHA ONE YOUTH DEVELOPMENT**  
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
**101 AUPUNI STREET 124**  
 City or town, state or country, and ZIP + 4  
**HILO, HI 96720**

**D Employer identification number**  
**20-5386779**

**E Telephone number**  
**808-969-1441**

**F Group Exemption Number**  
 Number ▶

**G Accounting method:**  Cash  Accrual  
 Other (specify) ▶

**H Check**  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**I Website:** ▶ **N/A**

**J Organization type** (check only one) —  501(c) ( **3** ) ◀ (insert no.)  4947(a)(1) or  527

**K Check**  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ** ▶ \$ **40,000.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

	Description	Code	Amount
<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received	1	40,000.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b Less: direct expenses other than fundraising expenses	6b	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe ▶ _____)	8		
9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	40,000.	
<b>Expenses</b>	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	1,414.
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe ▶ _____)	16	32,888.
17 <b>Total expenses.</b> Add lines 10 through 16	17	34,302.	
<b>Net Assets</b>	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,698.
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	9,902.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	15,600.

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ. (See the instructions for Part II.)

	Description	(A) Beginning of year		(B) End of year	
22	Cash, savings, and investments	378.	22	313.	
23	Land and buildings		23		
24	Other assets (describe ▶ <b>OTHER DEPRECIABLE ASSETS</b> )	9,524.	24	15,287.	
25	<b>Total assets</b>	9,902.	25	15,600.	
26	<b>Total liabilities</b> (describe ▶ _____)	0.	26	0.	
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	9,902.	27	15,600.	

SCANNED JUL 10 2009

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HILO, HI 96720  
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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

What is the organization's primary exempt purpose? SEE STATEMENT 5

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

28 SEE STATEMENT 4

(Grants \$ 40,000. ) If this amount includes foreign grants, check here

28a 32,868.

29

(Grants \$ ) If this amount includes foreign grants, check here

29a

30

(Grants \$ ) If this amount includes foreign grants, check here

30a

31 Other program services (attach schedule)

(Grants \$ ) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

32 32,868.

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV.)

Table with 5 columns: (a) Name and address, (b) Title and average hours per week devoted to position, (c) Compensation (if not paid, enter -0-), (d) Contributions to employee benefit plans & deferred compensation, (e) Expense account and other allowances. Includes entries for JANICE ROHRIG, TERRENCE ANDRADE, and MICHAEL DIVINSKI.

**Part V Other Information** (Note the statement requirements in the instructions for Part VI)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
35b	b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. <span style="float:right">▶ 37a 0.</span>		
37b	b Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float:right">38b N/A</span>		
39	Section 501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9 <span style="float:right">39a N/A</span>		
39b	b Gross receipts, included on line 9, for public use of club facilities <span style="float:right">39b N/A</span>		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <span style="float:right">▶ 0.</span> ; section 4912 <span style="float:right">▶ 0.</span> ; section 4955 <span style="float:right">▶ 0.</span>		
40b	b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		X
40c	c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float:right">▶ 0.</span>		
40d	d Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶ 0.</span>		
40e	e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41	List the states with which a copy of this return is filed. <span style="float:right">▶ NONE</span>		
42a	The books are in care of <span style="float:right">▶ JANICE ROEHRIG</span> Telephone no. <span style="float:right">▶ (808)969-1441</span> Located at <span style="float:right">▶ 101 AUPUNI ST STE 124, HILO, HI</span> ZIP + 4 <span style="float:right">▶ 96720</span>		
42b	b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: <span style="float:right">▶ _____</span> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
42c	c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: <span style="float:right">▶ _____</span>		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <span style="float:right">▶ <input type="checkbox"/></span> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float:right">▶ 43 N/A</span>		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	X
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	X
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b If "Yes," was the related organization(s) a section 527 organization?	49b	

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000 <span style="float: right;">▶</span>				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors each receiving over \$100,000 <span style="float: right;">▶</span>		

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: *Janice Roehrig, Director* Date: *5/27/09*

**JANICE ROHRIG, DIRECTOR**  
Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: *Dean M. Smith* Date: *05/21/09* Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: **TAKETA, IWATA, HARA & ASSOCIATES, LLC**  
**101 AUPUNI STREET SUITE 139**  
**HILO, HAWAII 96720**

Preparer's Identifying Number (See instr): **EIN** **Phone no. (808) 935-5404**

May the IRS discuss this return with the preparer shown above? See instructions ▶  Yes  No

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No 1545-0047

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

**2008**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization **KEAUKAHA ONE YOUTH DEVELOPMENT** Employer identification number **20-5386779**

**Part I Reason for Public Charity Status** (All organizations must complete this part) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete the Part III)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.  
 a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
 (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?  
 (ii) A family member of a person described in (i) above?  
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the organizations the organization supports.

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			10,100.	6,900.	40,000.	57,000.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3			10,100.	6,900.	40,000.	57,000.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						57,000.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4			10,100.	6,900.	40,000.	57,000.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						57,000.

12 Gross receipts from related activities, etc. (see instructions) 12

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	100.00	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15		%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			▶ <input checked="" type="checkbox"/>
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			▶ <input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			▶ <input type="checkbox"/>
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			▶ <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			▶ <input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)** (Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 - 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	<b>18</b>	%

**19a 33 1/3% support tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
DESCRIPTION		AMOUNT	
LICENSES & PERMITS		20.	
PROGRAM EXPENSES		32,868.	
TOTAL TO FORM 990-EZ, LINE 16		32,888.	

FORM 990-EZ	OCCUPANCY, RENT, UTILITIES AND MAINTENANCE	STATEMENT	2
DESCRIPTION		AMOUNT	
DEPRECIATION		1,414.	
TOTAL TO FORM 990-EZ, LINE 14		1,414.	

FORM 990-EZ

INFORMATION REGARDING TRANSFERS  
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 3

A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,  
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL  
BENEFIT CONTRACT? . . . . . [ ] YES [X] NO

B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,  
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [ ] YES [X] NO

THE ORGANIZATION HIRED INDIVIDUALS SKILLED IN OUTRIGGER CANOE REPAIR TO RECONDITION ITS CANOES. THE RECONDITIONED CANOES WILL ALLOW IT TO SUSTAIN ITS MISSION OF RECONNECTING WITH HAWAII'S YOUTH ON THE OCEAN'S IMPORTANT ROLE IN NATIVE HAWAIIAN HISTORY.

TO PROVIDE NATIVE CULTURAL OPPORTUNITIES FOR LOCAL YOUTH TO RECONNECT WITH  
HISTORIC OCEAN EXPERIENCES IN HAWAII

# EXHIBIT 13

Affidavit of Mehana Kihoi

# AFFIDAVIT OF MEHANA KIHOI

Name: Mehana Kihoi

Petitioner.

I, Mehana Kihoi, swear or affirm:

1. That I am a Native Hawaiian cultural and spiritual practitioner of Mauna Kea and other neighboring areas.
2. That I am a Native Hawaiian beneficiary as defined by the Hawaiian Homes Commission Act of 1921.
3. That I am a beneficiary of the Ceded Lands Trust under Section 5(f) of the Admissions Act.
4. That I have a spiritual, cultural, psychological, physical, close and significant relationship to Mauna Kea that is tied to my identity as a Native Hawaiian.
5. That Mauna Kea is my place of spiritual worship where I connect to my ancestors and my creators Papa and Wākea.
6. That Mauna Kea is a sacred place.
7. The health and well-being of Mauna Kea are tied directly to my own health and well-being because my close and significant relationship to the land there.
8. Mauna Kea is where I achieve the highest level of spirituality to connect with my ancestors and creators.
9. That I have direct ancestral lineage to Mauna Kea, which dates back to Pā'ao and Hewa Hewa Nui, and their traditional practices that have transcended thru generations.

10. Pā‘ao and Hewa Hewa Nui, and subsequent generations, gathered adze which is used to build voyaging canoes. My ancestors also used Mauna Kea as a place of spiritual worship to pay tribute to our creators Papa and Wākea.
11. That my ancestors and I gather water from Lake Waiau for spiritual and healing purposes as these waters are considered sacred.
12. That my ancestors were stewards of Mauna Kea to ensure that these sacred lands remain untouched because of its importance to the creation of Native Hawaiians.
13. I continue to practice these ancestral gathering rights and spiritual worship on Mauna Kea to carry on the traditions empowered to me by my ancestors.
14. That I empower my own child by teaching her these gathering and spiritual practices at Mauna Kea to carry these traditions to the next generation.
15. That my child and I attend monthly spiritual ceremonies on Mauna Kea paying tribute to our ancestors and our creators.
16. Having a direct ancestral connection to Mauna Kea, I am an active steward of this land to ensure there is no more further desecration of this land because it is tied to my spiritual and cultural identity, health and well-being as a Native Hawaiian.
17. I have built ahu and intend to build more spiritual ahu on Mauna Kea to pay tribute to my ancestors and our creators Papa and Wākea
18. Further desecration of this sacred site will cause irreparable harm not only to myself but to my child who continues the same cultural practices that were passed on to me.
19. That Mauna Kea saved my life and strengthened my identity as a Native Hawaiian because of my spiritual and cultural connection to this sacred place.

20. My imminent injury is connected to the University of Hawaii's application for a Conservation District Use Permit to request approval to construct a mega telescope that will cause further desecration of Mauna Kea because the proposed construction will forever change the uniqueness and spiritual landscape of this sacred place.
21. If the permit is granted, I will suffer a severe cultural, spiritual, psychological and physical injury that will cause irreparable harm to who I am as a Native Hawaiian, my cultural identity and my spirituality as a Native Hawaiian.
22. The existing telescopes on Mauna Kea and the State of Hawaii and the University of Hawaii's poor management of Mauna Kea have caused me to have an injury because their failure to honor the customary and traditional practices of this area.
23. Mauna Kea is my church and my place of worship. Further desecration of this land will cause me an imminent injury because of my strong ancestral and cultural ties to these lands.
24. Further affiant saith not.

I SWEAR OR AFFIRM THAT THE ABOVE AND FOREGOING REPRESENTATIONS ARE TRUE AND CORRECT TO THE BEST OF MY INFORMATION, KNOWLEDGE, AND BELIEF.

08/09/14  
Date

Mehana Kihoi  
Mehana Kihoi

State of Hawai'i )  
Hawaii )  
City and County of Honolulu )

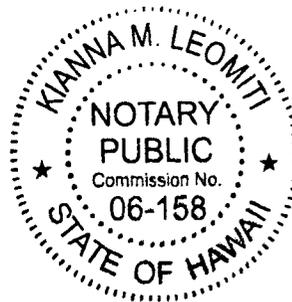
On this 9th day of Aug., in the year **2016**, before me,  
Kianna M. Leomiti (Insert name of notary public) appeared **Mehana Kihoi** personally  
known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is  
subscribed to this instrument, and acknowledged that he or she executed it.

[Signature]  
Kianna M. Leomiti  
(Signature of Notary Public)



My Commission Expires: 03/19/2018  
Document Date 08/09/16 Number of Pages 3 4 ju  
Name: Kianna M. Leomiti 3rd Circuit  
Document Description affidavit  
Signature [Signature] Date 08/09/16  
Notary Certification

Doc. Date: 08/09/16 # Pages 4 3  
Notary Name: Kianna M. Leomiti Third Circuit  
Doc. Description affidavit  
[Signature] 08/09/16  
Notary Signature Date



**BOARD OF LAND AND NATURAL RESOURCES**

**STATE OF HAWAI'I**

Contested Case Hearing Re Conservation  
District Use Application (CDUA) HA-3568  
for the Thirty Meter Telescope at the Mauna  
Kea Science Reserve, Ka'ohe Mauka,  
Hāmakua, Hawai'i, TMK (3) 4-4-015:009

BLNR Contested Case HA-16-02  
Document title:

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that the above referenced document was served upon the following parties by the means indicated on October 10, 2016:

Carlsmith Ball LLP  
[isandison@carlsmith.com](mailto:isandison@carlsmith.com)  
[tluikwan@carlsmith.com](mailto:tluikwan@carlsmith.com)  
[jpm@carlsmith.com](mailto:jpm@carlsmith.com)  
[lmcaneley@carlsmith.com](mailto:lmcaneley@carlsmith.com)  
*Counsels for the applicant  
University of Hawai'i at Hilo*

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Paul K. Neves  
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Kahea: The Environmental Alliance  
c.o. Bianca Isaki  
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*Counsels for TMT International  
Observatory, LLC*  
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