



Honoring the Sacrifices of Veterans

February 27, 2026

Honorable Ryan Kanaka'ole
Acting Chairperson and Members
Board of Land and Natural Resources

SUBJECT: Testimony in Support of the Division of State Parks' Recommendation to Approve the BLNR Agenda Item E.2., Amendment of General Lease SP0548

Aloha Kākou,

Thank you for the opportunity to provide testimony in support of the Division of State Parks' (DSP) recommended amendment to General Lease SP0548, especially the proposed rent reduction as specified in the recommendation. My name is Gil Tam, and I am an Army veteran. I serve as a director and treasurer of the Ke'ehi Memorial Organization (KMO) which is a self-sustaining charitable 501(c)(3) tax exempt organization and classified as a private foundation as determined by the IRS letter dated May 12, 1998, at Attachment 1.

The KMO mission is: *To maintain the Ke'ehi Lagoon Memorial Park (KLMP) grounds and facilities as a special place to honor all veterans, especially the fallen; to provide a venue for activities that sustain KLM as a "Living Memorial;" and to support community programs that serve, assist and benefit disabled veterans and their families, at-risk youth, and the general community.*

We are grateful to BLNR and DSP for the current General Lease SP0548 which allows KMO to fulfill a noble mission that our directors and staff are committed to in managing KLMP as a special place consistent with the tenets of the mission. We are confident as the state's lessee that we have demonstrated competency and responsible stewardship of the property as shown in photos at pages 5-9 of Exhibit C of the DSP Application and in the KMO Community Support Statement at Attachment 2.

We appreciate DSP recommending a reduction in the annual lease rent for your consideration and approval. Except for the COVID years, KMO has been paying the state an annual average of \$100,000 in lease rent and \$45,000 in GET. The recommended annual lease rent reduction to the prevailing nominal rate of \$480 per annum will allow KMO to:

- Offset the planned KMO expenditures and execution of the ambitious capital improvement projects (CIP) 4-year plan submitted as Exhibit C of the Application (≈\$1.7M). As a note, KMO is solely responsible for all costs to maintain and improve the KLMP grounds and facilities.
- Continue paying the GET and General Lease required insurance bond (≈\$47,000/year), paying down or paying off the COVID PPP Loan for staff retention during COVID (≈\$50,000)
- Meet the annual IRS Charitable Distribution to benefit the community (5% Rule) requirement for charitable private foundations (≈\$48,000/year)

Thank you again for this opportunity to provide testimony in support of the recommended action, and I respectfully urge your favorable consideration and approval.

Sincerely,

Gil Tam
Treasurer, Ke'ehi Memorial Organization
Attachments as

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPAR. MNT OF THE TREASURY

Date: MAY 12 1998

Employer Identification Number:
99-0300914

DLN:
17053361788007

KEEHI MEMORIAL ORGANIZATION
c/o Tommy Kakesako
339 Kikoo Place
Honolulu, HI 96825-1840

Contact Person:
EO Customer Service
Contact Telephone Number:
(213) 894-2289

Effective Date: Date of this Letter

Dear Applicant:

On April of 1993 we determined that you were exempt from Federal income tax because you were described under section 501(c)(3) of the Internal Revenue Code. Concurrently, it was determined that you could reasonably be expected to be an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) and that during the advance ruling period you would be treated as an organization which is not a private foundation.

You were advised that at the end of the advance ruling period you must establish with the service that you were in fact an organization so described and that if you did not meet the requirements of sections 509(a)(1) and 170(b)(1)(A)(vi) during the ruling period you would be classified as a private foundation for future periods. You were also advised that for purposes of sections 507(d) and 4940 of the Code, you were considered to be a private foundation as of the effective date of your exemption under section 501(c)(3) of the Code.

Based on the information submitted, we have concluded that you do not qualify as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) and you have indicated your agreement to our conclusion by signing and returning the agreement to private foundation status.

Accordingly, you are classified as a private foundation as of the date indicated above.

Your exempt status under section 501(c)(3) of the Code is still in effect.

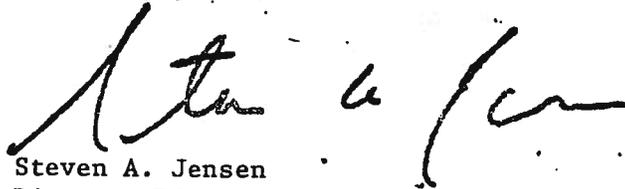
As a private foundation, you are required to file a limited Form 990-PF for each year covered by your advance ruling. Complete only the general information at the top of the Form, column (B) of Part I, Part II and Part VII and pay all taxes due, with interest, as provided by law. If you file within 90 days from the date of this letter, you will not be subject to the penalty provisions of sections 6651 and 6652. Attach a statement to the returns explaining that you have reasonable cause for filing late (your advance ruling) and cite Revenue Procedure 79-8, 1979-1 C.B., 487. The limited Forms 990-PF described in this paragraph should be filed with this office.

Since you are classified as a private foundation as of the date shown in the heading of this letter, all parts of the Form 990-PF for your year ending September 30, 1998 must be completed. However, the figures for column (C) of Part I, Part VIII, Part IX, Part X, Part XI and Part XII (if applicable) and your answers to the questions in Part V should reflect only the period beginning on the above date and ending on the last day of your tax year. Form 990-PF for subsequent years should be completed and filed according to the instructions for those forms.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Steven A. Jensen". The signature is written in a cursive style with a large initial "S".

Steven A. Jensen
District Director

1632(CG)



Community Benefit Statement

KE'EHILAGOONMEMORIALSTATEPARK

OCTOBER 2025

SUBMITTED TO:

Division of State Parks
Department of Land and Natural Resources
State of Hawai'i

PREPARED BY:

Dean Pua Kekoolani
Executive Director, Ke'ehi Lagoon Memorial
Ke'ehi Memorial Organization (KMO)
2685 North Nimitz Highway, Honolulu, Hawai'i 96819

October 1, 2025

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Mission & Values

Born from the vision of Hawai'i's veterans and the Disabled American Veterans who first dedicated these grounds as a living memorial, the Ke'ehi Memorial Organization has carried forward that original purpose for more than thirty years. Established formally in 1993, the Organization manages and maintains the educational and recreational facilities of Ke'ehi Lagoon Memorial State Park so that veterans, youth, and community groups alike may find a place of gathering, learning, and service. Over the decades this stewardship has been constant — care for the land, responsible partnership with the State of Hawai'i, and open access for the people who use it. Having fulfilled its founding purpose for over thirty years, the Organization now seeks to renew its commitment for another generation of shared stewardship and community service, guided by the values of Remembrance, Growth, and Connection that follow in the pages ahead.



Remembrance

In Hawaiian, the word *ho‘omana‘o* means to make memory live again — to bring what was into the present so that it continues to shape what we become.

Ho‘omana‘o at Ke‘ehi Lagoon begins with the veterans who first consecrated this ground. Their vision turned a shoreline into a living memorial, and the ceremonies that return here each year keep their devotion visible — flags raised, names spoken, generations gathered.

The same spirit continues through the cultural life of the park. Hālau, language schools, and community workshops fill the halls with chant and movement, teaching young people to carry forward the discipline and pride of their ancestors. To remember, in this sense, is to inherit. And remembrance extends further still: the memorial’s halls serve as a civic forum where Hawai‘i remembers its own democratic character. Public hearings, volunteer projects, and partnerships with state and federal agencies make the park a meeting ground of trust and participation.

Here, remembrance becomes an active verb — honoring those who served, sustaining the traditions that define us, and renewing the public life that holds the community together.



Growth

To nurture and to lift something toward its fuller form is expressed in the Hawaiian idea of *ho‘oulu* — growth that begins in care and continues in learning.

At Ke‘ehi Lagoon Memorial, growth is measured not in the size of its grounds but in the reach of its compassion. What started as a veterans’ memorial has become a network of support: places to rest, means of travel for those seeking care, and programs that promote health, counseling, and renewal. Each service extends the founders’ intention, helping people move from recovery to purpose.

Training and employment opportunities open paths to new beginnings, while mentorship and youth programs cultivate discipline, faith, and service in the next generation. In every form, growth here means the same thing — to strengthen one another, to teach what has been learned, and to lift the work of this living memorial toward the future it continues to build.



Connection

When we speak of relationship—of the bond between people, place, and purpose—we use the Hawaiian word *pilina* to convey the idea of connection.

At Ke'ehi Lagoon Memorial, *pilina* is what turns shared effort into community. Partnerships with government agencies, schools, and other nonprofit organizations keep the park in motion, with hands and hearts working together to tend the grounds, to respond in times of need, and to serve the island's common good. The same spirit fills the halls during community celebrations—weddings, graduations, first birthdays, and the gatherings that mark a life well lived. Across generations, families return to the same spaces to remember and to rejoice, linking past and present in continuity. Through such acts of care and celebration, the memorial becomes a meeting ground of relationships, sustaining the trust between citizens and the land itself.

These connections together are what make Ke'ehi Lagoon Memorial State Park a living memorial that benefits Hawai'i's **veterans, youth, and community** alike.



Veterans

The story of Ke’ehi Lagoon Memorial begins with Hawai’i’s disabled veterans. What they built here was more than a monument; it was a place where service continues in the form of care.

That legacy endures most visibly through the Disabled American Veterans, whose Hawai’i State Headquarters still operates from the memorial grounds. From this base they coordinate assistance for veterans across O’ahu—helping with benefits, health referrals, and community outreach. The presence of their office keeps the founders’ mission alive, turning the memorial into an active hub of service rather than a site of memory alone. Around them, the same ethic of support expands into the programs that offer veterans a place to rest and recover—guest rooms for those traveling for medical care, transportation that connects them to hospitals and clinics, and counseling and wellness activities that restore confidence and purpose. Healthcare partners include a variety of hospitals, clinics, and providers who bring direct services to the park facilities, ensuring that care reaches veterans where they are. These acts of hospitality and healing are the living expression of the memorial’s founding promise: that those who served the nation will always find support in the community they defended.

Growth and renewal follow naturally from that care. The memorial's halls host training and outreach programs that help veterans discover new skills, explore civilian employment, and reconnect with public life. Ceremonies and gatherings throughout the year bring veterans together to honor their shared history and to extend its meaning forward. Here, the memorial is not a silent monument but a working space of remembrance and renewal—a place where service continues, purpose is rediscovered, and the strength of veterans becomes the strength of the community itself.

The following list summarizes the affiliated organizations, programs, and recurring events that contribute to veteran support and remembrance at Ke'ehi Lagoon Memorial.

INSTITUTIONAL STEWARDSHIP & CONTINUITY

- Disabled American Veterans (DAV) – Hawai'i Headquarters – coordination of benefits, outreach, and inter-island support.
- Veterans Administration Liaison Office – field coordination of services.

HEALTH & REHABILITATION PROGRAMS

- Spark Matsunaga VA Medical Center – mobile and outreach health clinics.
- VA Gerofit Fitness and Wellness Classes – physical conditioning for senior veterans.
- Catholic Charities Hawai'i (SSG Fox Program) – veteran suicide-prevention and counseling outreach.
- Veterans Healthcare Pacific – medical and counseling support.
- On-Site Guest-Room Lodging – accommodations for visiting veterans and families.
- Transportation for Medical Care – shuttle access linking veterans with Tripler Army Medical Center

EMPLOYMENT & TRANSITION SUPPORT

- U.S. VETS Hawai'i – training and housing assistance.
- VA Outreach Career-Readiness Sessions.
- Vocational and Life-Skills Workshops

COMMEMORATION & CEREMONY

- 100th Infantry Battalion Annual Memorial Service.
- 8th Special Troops Battalion Ceremonies and Events.
- Armed Forces Motorcycle Memorial Ride.
- Annual Flag-Raising and Veterans Day Observances.



VETERANS PROGRAM HIGHLIGHT

Mana'olana

Mana'olana—meaning hope—is a partnership between the Ke'ehi Memorial Organization and the U.S. Department of Veterans Affairs that helps veterans rebuild their lives through work, learning, and connection to place.

Guided by occupational therapists and cultural practitioners, participants restore the park's gardens and grounds while restoring confidence in themselves. The program bridges the gap between homelessness and stability, teaching life and vocational skills that lead to employment and independence. In caring for the memorial, veterans experience healing through service and find purpose in renewal.

Each project completed on these grounds is both a contribution to the community and a step forward in personal recovery—proof that remembrance can grow into action, and that the spirit of service continues to live at Ke'ehi Lagoon Memorial.



VETERANS PROGRAM HIGHLIGHT

DLIR Job Fair

Since 2022, the Department of Labor and Industrial Relations (DLIR) has partnered with the Ke'ehi Memorial Organization to host a series of career fairs designed with Hawai'i's veterans in mind.

Held several times each year, these events provide early entry for veterans and their spouses, offering first access to employers from government, hospitality, finance, and the federal sector. Within the halls of the memorial, veterans meet recruiters, receive career counseling, and often secure interviews or job offers on the spot. The continuing success of these gatherings demonstrates how opportunity and respect can work together—proof that the transition from service to civilian life can be supported with dignity and purpose.

By opening its doors to this partnership, Ke'ehi Lagoon Memorial extends its mission of care from healing to empowerment, helping veterans find new paths of contribution within the community they once protected.



Ho‘omana‘o | Remembering Veterans

E ola nā mamo o ka ‘āina i ka mo‘omeheu o nā kūpuna — May the living thrive in the culture of those who came before.

The life of the memorial continues through the care of those who serve it today. Every act of maintenance, every ceremony, every program that welcomes a veteran or family member renews the promise left by those who came before.

The spirit of Ke‘ehi Lagoon Memorial is not confined to history; it thrives in the work of the present, ensuring that the courage and compassion of the past remain part of Hawai‘i’s service to veterans has been learned, and to lift the work of this living memorial toward the future it continues to build.



Youth

At Ke’ehi Lagoon Memorial, youth programs grow from the same soil that honors service. The park’s halls and fields have become a living classroom where mentorship, discipline, and faith take root. Church and community groups gather here to guide young people toward purpose, grounding them in shared values and responsibility. In this place, learning is not confined to instruction; it is shaped by doing—by showing respect, by working together, by serving others.

Cultural and educational programs deepen that learning. Hālau and cultural schools bring language, movement, and history to life, connecting keiki with the traditions that give them identity and pride. Each chant, dance, and performance is an act of remembrance and renewal, affirming that growth begins with knowing who we are.

Leadership follows naturally from those roots. Scouts, young marines, and ROTC cadets train here in teamwork and civic service, gaining the confidence to lead and the humility to serve. The same park that restores veterans now prepares the next generation to carry their values forward—discipline, cooperation, and care for others. In this way, Ke’ehi Lagoon Memorial stands as a bridge between the lessons of the past and the promise of Hawai‘i’s youth.

The following list reflects the wide range of organizations and programs that help foster learning, culture, and leadership among Hawai'i's youth at Ke'ehi Lagoon Memorial.

CULTURAL & EDUCATIONAL PROGRAMS

- Hālau Nā Mamo O Pu'uanahulu
- Hālau Lilia Makanoē
- Hālau Te Vai Ura Nui
- Keiki o ka 'Āina (Hawaiian Language Charter School)
- Board of Hawaiian Chiefly Genealogy (Youth Education)
- Papakōlea Community Center (Hawaiian Culture)
- Alapa'oe Canoe Club

LEADERSHIP & DEVELOPMENT

- Scouting (Aloha Council Troops & Packs)
- Pyramid Rock Young Marines
- Papa Ho'ike Kuleana (Youth Accountability Program)
- UH Mānoa **Army** ROTC

FAITH & MENTORSHIP PROGRAMS

- Honolulu West Stake Young Women
- Honolulu West Stake Young Men
- Moanalua Ward Young Women
- Agape Ministries



YOUTH PROGRAM HIGHLIGHT

Papa Ho'ike Kuleana

Papa Ho'ike Kuleana—the showing of responsibility—is the First Circuit Family Court's restorative-justice initiative that helps young people make amends through work, reflection, and cultural learning. It blends Hawaiian values with community service, turning accountability into a path for healing.

Ke'ehi Lagoon Memorial is proud to be a participating site within this island-wide network, providing safe, natural spaces where youth engage in gardening, grounds restoration, and cultural projects that teach patience, self-respect, and care for the 'āina. The park's setting reinforces the program's purpose: that responsibility is not a punishment but a way of rebuilding connection to community and place.

Through this partnership, the memorial extends its mission to the next generation—helping youth transform their mistakes into growth, and their service into belonging.



YOUTH PROGRAM HIGHLIGHT

Aloha Council Scouting

The Boy Scouts of America Aloha Council—founded in 1921 and serving Hawai‘i and the Pacific territories—guides more than 16,000 youth each year in programs that foster leadership, citizenship, and care for the environment. Through community service projects, food drives, and island-wide conservation efforts, scouting teaches responsibility to both people and place.

Ke‘ehi Lagoon Memorial is proud to be a partner in this work, providing a gathering ground for camping weekends, service days, leadership training, and Eagle Scout ceremonies that strengthen Hawai‘i’s scouting tradition. Here, beneath the trees and open skies, scouts practice the same values that shaped the memorial itself—discipline, teamwork, and service to others — ensuring that the spirit of stewardship continues to grow in the next generation.

The following list recognizes the Boy Scout and Cub Scout units that train, camp, and serve at Ke‘ehi Lagoon Memorial, reflecting the strength of Hawai‘i’s Scouting community.

BOY SCOUTS OF AMERICA

- Troop 1
- Troop 9
- Troop 11
- Troop 33
- Troop 36
- Troop 39
- Troop 135
- Troop 167
- Troop 181
- Troop 201
- Troop 292
- Troop 316
- Troop 613
- Troop 664
- Troop 797

CUB SCOUTS

- Pack 10
- Pack 42
- Pack 49
- Pack 223
- Pack 311
- Pack 307



Ho‘oulu | Sustaining Youth

He lei pōina ‘ole ke keiki — A child is a lei never forgotten.

At Ke‘ehi Lagoon Memorial, a *wahi pana* of learning and service, growth endures through those who teach and guide, sharing the customs, traditions, and life lessons that shape Hawai‘i’s youth.

Through their mentorship, discipline, and care, each generation strengthens the one that follows. The park provides a place where these teachings continue — values rooted in the past, renewed through those who lead.



Community

Ke'ehi Lagoon Memorial serves as a civic commons for Honolulu—a place where government, nonprofits, and residents come together in service of the public good. The park functions as a working venue for community life: a site for emergency coordination, public hearings, outreach events, and volunteer initiatives that strengthen the bonds of trust between citizens and their government. It is here that civic participation becomes visible, turning shared responsibility into shared action.

The memorial's role in this network is evident in times of need and renewal alike. During the Maui wildfires, it became a temporary relief center in partnership with the **Red Cross**, providing shelter and coordination for displaced families. When the **Red Hill water crisis** called for transparency and dialogue, the memorial's halls served as a neutral space where officials and residents could meet face to face. As part of the **Adopt-A-Highway** program, the park functions as a base camp for volunteers who help keep the airport corridor and surrounding neighborhoods clean. These activities exemplify the park's capacity to respond, to adapt, and to unite people in common purpose.

Community finds its fullest expression when citizens and service members stand side by side, joining effort with care. The same spirit of cooperation that sustains the park takes living form in the volunteer projects and commemorations such as the shared stewardship led by the Chief Petty Officers of Camp Smith and the community's remembrance of 9/11



COMMUNITY SHOWCASE

Camp Smith Chief Petty Officers

Each August, future Chief Petty Officers from Camp Smith, U.S. Indo-Pacific Command, dedicate a day of service at Ke'ehi Lagoon Memorial as part of their final phase of leadership training.

The volunteers repaint curbs, clean windows, wash sidewalks, and renew the memorial grounds in preparation for their promotion ceremonies held later in the season. Under the guidance of their mentors, the new Chiefs learn that leadership begins with humility and stewardship. The work strengthens the bond between the military and the community, linking present service to the memory of those who came before.

For the memorial, it is an act of care that keeps the grounds bright; for the sailors, it is a lesson in responsibility and pride that endures long after the paint has dried.



COMMUNITY SHOWCASE

9/11 Day of Service

On September 13, 2025, Ke'ehi Lagoon Memorial State Park became the site of Hawai'i's 9/11 Day of Service, organized by the University of Hawai'i at Mānoa and Kapi'olani Community College in partnership with the Department of Land and Natural Resources.

More than one hundred volunteers—students, faculty, state staff, and residents—planted 441 native Hawaiian plants to honor the 441 first responders who perished at Ground Zero.

Species such as *pōhinahina*, *naupaka kahakai*, and *ma'ō hau* now line the park's grounds and shoreline as living memorials of courage and compassion. Participants described the effort as “turning remembrance into action,” restoring native habitat while renewing a spirit of unity and hope.

Supported by DLNR's Divisions of State Parks and Forestry and Wildlife, the planting joined environmental stewardship with civic service—transforming tragedy into growth and ensuring that the memory of 9/11 endures in the living landscape of Hawai'i.



Pilina | Connecting Community

I ulu no ka lālā i ke kumu — The branch grows because of the trunk.

At Ke’ehi Lagoon Memorial, the community is the trunk that binds and supports all who gather here. From its strength the branches of service and learning continue to grow, and through its roots the memories of those who served remain alive. Each act of care and partnership adds another ring to this living foundation, binding past, present, and future into one enduring whole.

Together, we grow as one ‘ohana — a community rooted in service, growing in purpose, and bound by the spirit of Ke’ehi Lagoon Memorial.

Acknowledgment & Contact Information

This report was prepared jointly by the **Ke'ehi Memorial Organization** and the **Department of Land and Natural Resources, Division of State Parks**, to summarize community-benefit programs and partnerships at Ke'ehi Lagoon Memorial State Park.

The activities described here reflect the shared commitment of both organizations to maintain a living memorial that continues to serve Hawai'i's veterans, youth, and community.

For additional information or future updates, please visit www.klmemorial.org or contact:

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