

WAIKOLOA HIGHLANDS SUBDIVISION - Increment I

Progress Billing No.	Invoice Date	Scope of Work		Total Invoice Amount / Amount Paid	% of cumulative work completed
		Survey	Engineering / Planning		
1	02/17/06		\$3,930	\$3,930	1%
2	03/17/06		\$2,620	\$2,620	2%
3	06/19/06		\$2,620	\$2,620	2%
4	07/20/06		\$43,230	\$43,230	14%
5	08/18/06	\$51,975	\$125,125	\$177,100	28.91%
6	12/11/06	\$42,975	\$10,710	\$53,685	35.7%
7	04/18/07		\$17,010	\$17,010	27/8%
8	05/17/07		\$32,256	\$32,258	41.9%
9	06/19/07	\$2,295	\$13,608	\$15,903	43.9%
10	07/16/07		\$10,206	\$10,206	45.2%
11	08/16/07		\$11,907	\$11,907	46.7%
12	09/18/07		\$8,505	\$8,505	47.7%
13	10/17/07		\$34,524	\$34,524	52.1%
14	02/15/08	\$765		\$765	56.7%
Lot Selection	08/16/07	\$11,649.93			
TOTAL		\$109,659.93	\$316,251	\$414,263	56.7%

EXHIBIT 22a

420 Waiakamilo Road
Suite 411
Honolulu Hawaii 96817-4950
Telephone 808 842 1133
Fax 808 842 1937
eMail rmtowill@hawaii.rr.com



R. M. TOWILL CORPORATION
SINCE 1930

Planning
Engineering
Environmental Services
Photogrammetry
Surveying
Construction Management

May 30, 2006

Mr. Stefan Martirosian
VITOIL Corporation
120 Aspen Oak Lane
Glendale, CA 91207

Dear Mr. Martirosian:

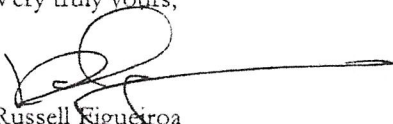
Revised Fee Proposal
Waikoloa Highlands Golf Estates Subdivision - Phases 1 and 2
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Pursuant to my conversation of 26 May 2006 with Mr. Sidney Fuke, we hereby submit the attached revised proposal for your review and approval. Also included is a tentative schedule for both phases of the project.

As discussed with Mr. Fuke, we have included in our fee schedule, a ten percent (10%) professional courtesy discount and are offering an additional five percent (5%) fee reduction for all payments made within sixty (60) calendar days of the billing date. The maximum potential fee reduction offered is fifteen percent (15%).

Thank you for this opportunity to be of service to you. Should you have any questions, please feel free to call either Bert Toba or the undersigned at (808) 842-1133.

Very truly yours,



Russell Figueroa
President

BRT:jf
Attachment

cc: Sidney Fuke (sidfuke@verizon.net)

J:\0-FeeProp\2006\Private\Vitoil Corp\REV3-WHhighlands-P111 & 2.wpd

J. m

420 Waiakamilo Road
Suite 411
Honolulu HI 96817-4941
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R. M. TOWILL CORPORATION
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Work Order and Agreement

To: Mr. Stefan Martirosian
VITOIL Corporation
120 Aspen Oak Lane
Glendale, CA 91207

Date: May 30, 2006

Lump Sum Fee Agreement

Requests to bill someone other than the undersigned must be accompanied by signed authorization.

Project: Scope of Work and Fee Proposal
Waikoloa Highlands Golf Estates Subdivision - Phases 1 and 2
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Scope of Work: See Attached Exhibit A Revised Scope of Services and Fee Proposal dated May 30, 2006

Lump Sum Fee: PHASE 1 - \$882,100.00 Less 10% Professional Discount = \$793,890.00

The above described services will be performed by R.M. Towill Corporation (RMTC) within -- working days [exclusive of client and/or government agency review time] from date of execution of this Work Order and Agreement. A retainer of -- is required before work proceeds. This retainer will be applied to the final invoice.

The Lump Sum Fee is the firm fixed price compensation, inclusive of the current State General Excise Tax, which Client shall pay to RMTC for the performance of the Scope of Work identified in this Work Order and Agreement. Progress invoices shall be based on RMTC's estimate of the percentage of the Scope of Work RMTC has completed.

The attached General Terms and Conditions shall govern this Work Order and Agreement.

The signatures below acknowledge that this Work Order and Agreement correctly summarizes Client's and RMTC's mutual understanding of the scope of work to be performed by RMTC. Client's return of one signed copy of this Work Order and Agreement to RMTC serves as Client's acceptance of the terms and conditions of this agreement; and an authorization for RMTC to proceed with the performance of the Scope of Work.

R. M. Towill Corporation

CLIENT

Signature/Title: Roy T. Tsutsui, P.E., Vice President

Signature/Title: Martirosian

Signature/Title: Bert R. Toba, P.E., Senior Vice President

Print or Type Name

RMTC Project Number

Date

An Equal Opportunity Employer

(Seller) (Contractor) (Subcontractor) agrees to perform the applicable obligations imposed by the equal opportunity and affirmative action clauses for minorities and women (41 CFR 60-1.4), for persons with a disability (41 CFR 60-714.5), for veterans (41 CFR 60-250.5), as amended and for construction contractors and subcontractors with 50 or more employees agrees to comply with 41 CFR 60-1.7(a) and with 41 CFR 60-1.40(a), 41 CFR 60-250.40 and 41 CFR 60-741.40 if they also have a contract of \$50,000.

(LS/WOA-6/22/05)

420 Waiakamilo Road
Suite 411
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eMail rmtowill@hawaii.rr.com



R. M. TOWILL CORPORATION
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Planning
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Construction Management

Work Order and Agreement

To: Mr. Stefan Martirosian
VITOIL Corporation
120 Aspen Oak Lane
Glendale, CA 91207

Date: May 30, 2006

Lump Sum Fee Agreement

Requests to bill someone other than the undersigned must be accompanied by signed authorization.

Project: Scope of Work and Fee Proposal
Waikoloa Highlands Golf Estates Subdivision - Phases 1 and 2
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Scope of Work: See Attached Exhibit A Revised Scope of Services and Fee Proposal dated May 30, 2006

Lump Sum Fee: PHASE 2 - \$1,015,150.00 Less 10% Professional Discount = \$913,635.00

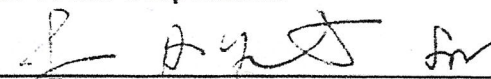
The above described services will be performed by R. M. Towill Corporation (RMTC) within -- working days [exclusive of client and/or government agency review time] from date of execution of this Work Order and Agreement. A retainer of -- is required before work proceeds. This retainer will be applied to the final invoice.

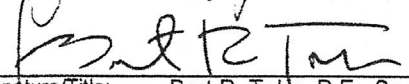
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The signatures below acknowledge that this Work Order and Agreement correctly summarizes Client's and RMTC's mutual understanding of the scope of work to be performed by RMTC. Client's return of one signed copy of this Work Order and Agreement to RMTC serves as Client's acceptance of the terms and conditions of this agreement; and an authorization for RMTC to proceed with the performance of the Scope of Work.

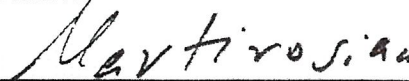
R. M. Towill Corporation


Signature/Title: Roy T. Tsutsui, P.E., Vice President


Signature/Title: Bert R. Toba, P.E., Senior Vice President

GMT
RMTC Project Number

CLIENT


Signature/Title:

Print or Type Name

Date

An Equal Opportunity Employer

(Seller) (Contractor) (Subcontractor) agrees to perform the applicable obligations imposed by the equal opportunity and affirmative action clauses for minorities and women (41 CFR 60-1.4), for persons with a disability (41 CFR 60-714.5), for veterans (41 CFR 60-250.5), as amended and for construction contractors and subcontractors with 50 or more employees agrees to comply with 41 CFR 60-1.7(a) and with 41 CFR 60-1.40(a), 41 CFR 60-250.40 and 41 CFR 60-741.40 if they also have a contract of \$50,000.

(LS/WOA-6/22/05)

EXHIBIT A
SCOPE OF SERVICES AND FEE PROPOSAL
May 30, 2006 (Revised)

Waikoloa Highlands Golf Estates Subdivision
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

BACKGROUND

The original concept for the Waikoloa Highlands Golf Estates subdivision consisted of approximately 533 acres designated for Residential-Agricultural (RA-1a) single family agricultural house lots, a planned 18-hole golf course on approximately 228 acres of land zoned Open (O) and approximately 1,701 acres of agricultural, ranch lands.

The first phase of the development plan included 175, 1-acre house lots, an 18-hole golf course, and drainage improvements. The County of Hawaii (COH) issued a Tentative Approval (TA) and two subsequent revised TAs on the preliminary subdivision plat. Construction plans for the first increment were prepared and approved but the improvements were not constructed or bonded.

The VITOIL Corporation (Client) has purchased the property and has retained the R.M. Towill Corporation (RMTC) to prepare construction plans for the proposed subdivision. Three new conceptual subdivision plans for the entire development were prepared as a part of the scope of services defined below and the Alternate 3 concept was selected by Client. The preferred plan was further modified three additional times to satisfy the Client's requirements.

The final revised subdivision conceptual plan has increased the number of house lots that will be achieved and has necessitated the preparation and filing of an amended preliminary subdivision plat with the COH. New construction drawings will also be required due to the revised roadway alignments.

The Waikoloa Highlands Golf Estates will now consist of approximately 398, 1-acre house lots of which approximately 149 lots will be developed in Phase 1 and 249 lots in Phase 2. The construction documents will be prepared concurrently for both phases of development.

The following scope of services and fees are for the Phase 1 and Phase 2 design services.

SCOPE OF SERVICE

1. Surveying Services

A. Aerial Topographic Mapping

Existing aerial topographic mapping at a scale of 1 inch = 200 feet with five foot contours prepared in August 14, 1991, is available and will be used for the Phase 1 design of improvements. The existing aerial topographic mapping also covers a portion of the Phase 2 subdivision area but is incomplete and insufficient to complete the design of the Phase 2 improvements.

Additional mapping will be performed to supplement and provide full topographic mapping for the Phase 2 design services, only as it relates to drainage. The topographic mapping will be based on existing photography dated November 10, 2005 taken at an altitude of 7,500 feet above mean ground level.

B. Field Survey

A field survey will be conducted to locate planimetric and topographic features of the following areas: approximately 17,000 lineal feet for Phase 1 and 26,000 lineal feet for Phase 2 of proposed subdivision roads; approximately 1,500 lineal feet of Waikoloa Road and 1,000 lineal feet of Paniolo Avenue and Pua Melia for the channelization and signalization of the existing intersection; and approximately 1,000 lineal feet for Phase 1 and 1,000 lineal feet for Phase 2 of Waikoloa Road for the proposed subdivision intersection. The field data will be reduced and plotted at a scale of 1 inch = 40 feet with two (2) foot contours. The final topographic map will delineate the following: specimen trees with diameter, height and spread; walls and fences; edges of pavement; signs and striping; visible utility structures; and underground utilities as shown on record drawings. The map will not delineate the location of caves and archaeological sites.

C. Concept Design

Three (3) conceptual subdivision schemes will be prepared for alternative road alignments, drainage corridors and lot layouts. The conceptual schemes will be submitted to Client for selection of a preferred alternative. The preferred alternative will be further modified and refined up to two (2) additional times, to provide a plan which respects the natural drainage corridors and maximizes the number of development lots. Upon receipt of Client's approval, a preliminary subdivision plat will be prepared and submitted to the County.

D. Subdivision Mapping

A preliminary subdivision plat of the subdivision development will be prepared, consisting of approximately 398, 1-acre house lots in two (2) phases of development, and a large remnant parcel. The preliminary subdivision plat, together with the subdivision application and filing fee will be filed and processed with the Planning Department, County of Hawaii for review and tentative subdivision approval. The plat will be prepared in accordance with the rules of the subdivision code of the County of Hawaii.

Existing drainage and electric transmission corridors passing through the subdivision will be defined and relocated as necessary. Easements will be created and reflected on the subdivision plat to define the proposed routing of the drainage and utility corridors.

A final subdivision plat will be prepared in a File Plan format and a certification of staking will be submitted to the Planning Department for review and final approval. The boundary corners of the parcels will be marked on the ground in accordance with the final subdivision plat with semi-permanent marks such as 1/2-inch pipes.

The file plan and exterior metes and bounds description will be finalized and submitted to the Bureau of Conveyances for review and recordation after final subdivision approval from the Planning Department has been received.

E. Non-significant Zone Change Documents

The Client selected revised subdivision conceptual plan respects and removes existing drainage corridors from areas designated for house lots and moves those house lots into areas currently designated for golf course and open space. This trading of areas will require the filing of a non-significant zone change application by Client's planning consultant.

RMTC will prepare a zoning map and metes and bounds description of the parcels being affected by the zone change for Client's attorney's filing and processing with the County for a non-significant zone change.

2. Engineering and Planning Services

A. Meetings and Coordination

RMTC will meet and coordinate its efforts with the Client and other consultants on the design and layout of the proposed subdivision. Coordination meetings will also be held with the Government agencies and affected utility companies to address any concerns and to obtain approvals for the project.

B. Drainage Study

A drainage study will be conducted to amend the project's existing drainage report to address the proposed new conceptual subdivision plan. The report will quantify the peak rates of flow of storm water within existing streams and tributaries traversing the project site. Existing peak stream flows, flood limits and tributary areas will be defined and shown on a contour map exhibit. Culvert crossing at main roadways will be sized and shown on the exhibit.

A separate subdivision drainage report will be prepared and submitted to the County Department of Public Works (DPW) to quantify increases in runoff generated onsite by the proposed development and to validate the sizing of drainage facilities.

C. Water System Study

A water system report will be prepared and submitted to the utility agency to identify the subdivision's potable water and fire flow demands and required sizes and locations of the new water distribution main within the proposed subdivision. The water report will be based on the "Waikoloa Water Master Plan" dated February 1991.

D. National Pollutant Discharge Elimination System (NPDES) Permit Application

A NPDES Notice of Intent (NOI), Form C Permit Application for construction storm water runoff will be prepared to cover the construction of improvements within the subdivision and at the Waikoloa Road/Pua Melia/Paniolo Avenue intersection. Preparation of site specific Best Management Practices (BMP) Plans are not included. The project contractor will be required to prepare and file his own site specific BMP Plans with the State Department of Health for approval.

E. Subdivision Construction Documents

Separate sets of construction bid documents, including plans and specifications, will be prepared concurrently for each of the two phases of the subdivision development and their required improvements. These improvements include the following: 17,000 lineal feet for Phase 1 and 26,000 lineal feet for Phase 2 of subdivision roadways; on-site water; storm drainage facilities; street signs and striping; and temporary construction erosion control measures. The site grading will be limited to the establishment of road prisms. The civil drawings will be coordinated and combined with the site electrical drawings (see below) into one construction drawing package and submitted to the appropriate agencies for review and approval. A construction cost estimate based on the final approved drawings will be prepared.

F. Electrical Construction Documents

Construction bid documents will be prepared for underground electrical, telephone and cable television services and streetlight installation within the subdivision. Electrical plans and specifications will be included with RMTC's construction documents. Major overhead power transmission lines which currently crosses through the project site will be relocated. The relocations will be coordinated with Hawaii Light and Power Company who will design and construct the relocation.

G. Traffic Signal Design

A condition for rezoning of the property requires the channelization and signalization of the Waikoloa Road/Pua Melia/Paniolo Avenue intersection. The existing intersection may require additional widening for necessary acceleration/deceleration and left turn storage lanes. RMTC will update the December 1989 Traffic Impact Analysis Report (TIAR) and prepare construction plans and specifications for the channelization and signalization of the intersection.

H. Services During Bidding

Services during bidding will be performed and billed on a Time and Material basis. These services will include printing of plans and specifications, assembling bid documents, and responding to technical questions as well as contractors' requests for information, requests for clarification and requests for substitution.

I. Services During Construction

Services during construction will be performed and billed on a Time and Material basis. The work will include responding to requests for information from contractors, providing technical input to contractors, preparing any necessary design changes to address conflicts or unforeseen conditions and coordinating with the Client. Site visits will be conducted to review the construction activities for general conformance with the intent of the construction plans and specification and for pre-final and final inspections.

FEE SCHEDULE

The preceding services will be performed for the lump sum fees of \$793,890.00 for Phase 1 and \$913,635.00 for Phase 2 which includes a ten percent (10%) professional discount. The breakdown of fees is presented below:

	<u>Phase 1</u>	<u>Phase 2</u>
1. Surveying Services		
A. Aerial Topographic Mapping	\$ 18,100	
B. Field Survey	\$ 85,000	\$ 98,750
C. Concept Design	\$ 9,000	
D. Subdivision Mapping	\$104,000	\$ 210,750
E. Non-significant Zone Change Documents	\$ 31,500	
2. Engineering and Planning Services		
A. Meetings and Coordination	\$ 11,000	\$ 11,550
B. Drainage Study	\$ 27,500	\$ 17,050
C. Water System Study	\$ 32,000	
D. NPDES Permit Application	\$ 12,000	\$ 12,000
E. Subdivision Construction Documents	\$378,000	\$ 574,000
F. Electrical Construction Documents	\$ 77,000	\$ 79,500
G. Traffic Signal Design	\$ 86,000	
H. Miscellaneous Expenses	<u>\$ 11,000</u>	<u>\$ 11,550</u>
Sub-total	\$882,100	\$1,015,150
Less 10% Professional Discount	<u>\$88,210</u>	<u>\$101,515</u>
TOTAL	\$793,890	\$913,635

An additional five percent (5%) discount shall be awarded to Client for payments received by RMTC, within 60 (sixty) calendar days of the billing date.

ASSUMPTIONS AND EXCLUSIONS

1. The preparation of individual plot plans is not included.
2. The COH subdivision application filing fee and the State Bureau of Conveyances File Plan recordation fee shall be paid directly by Client or included in RMTC's invoice as reimbursable expenses.
3. Archaeological and cultural related work including surveys, treatments and investigations are not included. An Archaeological inventory survey and Mitigation Plan will be prepared by others and approved by the Planning Director and the Department of Land and Natural Resources prior to submittal of the subdivision plan. Client will provide RMTC with a plat showing the exact locations or limits of any archaeological sites which may exist on the property, including any required setbacks or buffers, for inclusion into the preliminary and final subdivision plats.
4. Geotechnical engineering services are not included. The Client will retain the services of a geotechnical engineer to perform all soil investigation and analysis and provide recommendations for grading, pavement and concrete slab designs, dry well design, retaining wall design and trench backfill design as applicable to the subdivision. The geotechnical engineer will review the construction documents and provide a letter, certifying that the plans conform to the recommendations presented in the soil report.
5. Hazardous waste services are not included.
6. Sewer, water and utility company facilities charges are not included.
7. Offsite water system requirements are currently being negotiated between the West Hawaii Utility Company and Client. A separate fee proposal will be submitted for the design of those improvements after negotiations have been completed.
8. Except for those noted above, the preparation, filing and processing of permit applications are not included.
9. The scope of work does not include any planning and design of offsite infrastructure improvements or upgrades, except as identified above.
10. Grading of house lots and driveways is not included but can be performed if needed, as additional services. Recommended driveway locations will be designated on the plans at property frontage.
11. Reimbursable expenses will include travel expenses, postage, application filing fees, courier and delivery charges, printing costs for all bid and construction documents, and digi-mylar reproduction for the preparation and submittal of as-built drawings.
12. Services during bidding and construction and all additional services which are not included in the preceding scope of services will be performed and billed on a Time and Material basis or for a fee which will be negotiated for prior to the performance of the additional service.
13. The contractor will be responsible for obtaining all construction permits, including but not limited to the clearing and grubbing permit, grading permit and building permit(s) and paying all application and permit fees.
14. The contractor will provide a written certification by a surveyor licensed to practice in the State of Hawaii which states that the project grading was constructed in conformance with the construction drawings or as shown on the as-built drawings.
15. The design and construction of individual wastewater systems on each lot will be the responsibility of each lot owner. Client will establish subdivision covenants which will limit the construction of dwelling units to one (1) per lot.
16. Required construction of improvements, as identified during the subdivision process, will be bonded by the Client.
17. The preceding scope of services does not include addressing issues pertaining to fair share and community benefit contributions.
18. A solid waste management plan will be prepared by others.
19. The construction documents, surveying services and preparation of the subdivision plats for Phases I and II will be performed and billed concurrently.

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R. M. TOWILL CORPORATION
SINCE 1936

Planning
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Construction Management

August 16, 2007

SENT AUG 20 2007

Mr. Stefan Martirosian
VITOIL Corporation
431 N. Brand Bl., Suite 201
Glendale, CA 91203

FILE COPY

RMTC Job No.: 1-20580-04 HTT
Invoice No.: 52341

Progress Billing No.: 1
Billing Period Ended: 7/31/07

Project: Lot Selection
Walkoloa Highlands Golf Estates Subdivision
At Walkoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Description of work for this period:

1. Prepare and Take Photos For Lot Views:


Engineer Project Coordinator	23.5 hrs	x	\$156.00	per hour	=	\$3,666.00
Planner	49.0 hrs	x	\$120.00	per hour	=	\$5,880.00
Associate Engineer	18.0 hrs	x	\$91.00	per hour	=	\$1,638.00

Current Amount Earned:	\$11,184.00
Tax (4.166%):	\$465.93

TOTAL AMOUNT DUE THIS MONTH: \$11,649.93

I certify that the above is correct and that
payment therefor has not been received.

Previous Billing \$0.00
Billing To Date \$11,649.93


Bart R. Toba, P.E.
Senior Vice President

HTT: ko

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Fax 808 842 1937
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February 17, 2006

FILE COPY

Mr. Stefan Maratirobian
Vitoil Corporation
120 Aspen Oak Lane
Glendale, CA 91207

SENT FEB 17 2006

Job No. I-20580-0 GMT
Invoice No.: 49153

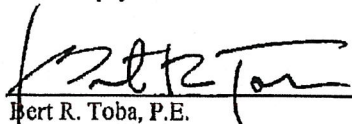
Invoice for professional services rendered.

Project: Waikoloa Highlands Golf Estates Subdivision (Increment 1)
Period Ended: 1/31/06
Billing No.: 1

Task		Contract Amount	Percent Complete	Amount Earned to Date	Less Previous Invoices	Amount Earned This Invoice
1	Surveying Services	\$110,000	0%	\$0	\$0	\$0
2	Engineering Services	\$262,000	2%	\$3,930	\$0	\$3,930
TOTAL		\$372,000	1%	\$3,930	\$0	\$3,930

AMOUNT DUE THIS INVOICE **\$3,930**

I hereby certify that the above billing is correct and just
and that payment therefor has not been received.


Bert R. Toba, P.E.
Senior Vice President

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R. M. TOWILL CORPORATION
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March 17, 2006

SENT MAR 20 2006 FILE COPY

Mr. Stefan Maratirobian
Vitoil Corporation
120 Aspen Oak Lane
Glendale, CA 91207

Job No. 1-20580-0 GMT
Invoice No.: 49307

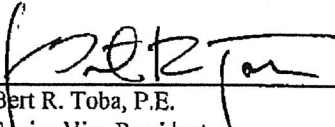
Invoice for professional services rendered.

Project: Waikoloa Highlands Golf Estates Subdivision (Increment 1)
Period Ended: 2/28/06
Billing No.: 2

Task	Contract Amount	Percent Complete	Amount Earned to Date	Amount Previously Billed	Amount Earned This Invoice
1 Surveying Services	\$110,000	0%	\$0	\$0	\$0
2 Engineering Services	\$262,000	3%	\$6,550	\$3,930	\$2,620
TOTAL	\$372,000	2%	\$6,550	\$3,930	\$2,620

AMOUNT DUE THIS INVOICE \$2,620

I hereby certify that the above billing is correct and just
and that payment therefor has not been received.


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Senior Vice President

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R. M. TOWILL CORPORATION
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Construction Management

June 19, 2006

SENT JUN 21 2006
FILE COPY

Mr. Stefan Maratirobian
Vitoil Corporation
120 Aspen Oak Lane
Glendale, CA 91207

Job No. I-20580-0 GMT
Invoice No.: 50012


Invoice for professional services rendered.

Project: Waikoloa Highlands Golf Estates Subdivision (Increment 1)
Period Ended: 2/28/06 5/31/06
Billing No.: 23

Task	Contract Amount	Percent Complete	Amount Earned to Date	Amount Previously Billed	Amount Earned This Invoice
1 Surveying Services	\$110,000	0%	\$0	\$0	\$0
2 Engineering Services	\$262,000	4%	\$9,170	\$6,550	\$2,620
TOTAL	\$372,000	2%	\$9,170	\$6,550	\$2,620

AMOUNT DUE THIS INVOICE \$2,620

I hereby certify that the above billing is correct and just
and that payment therefor has not been received.


Bert R. Toba, P.E.
Senior Vice President

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R. M. TOWILL CORPORATION
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July 20, 2006

Mr. Stefan Maratirosian
Vitoil Corporation
120 Aspen Oak Lane
Glendale, CA 91207

SENT JUL 20 2006

Job No. 1-20580-0 GMT
Invoice No.: 50172

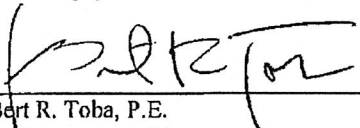
Invoice for professional services rendered.

Project: Waikoloa Highlands Golf Estates Subdivision (Increment 1)
Period Ended: 6/30/06
Billing No.: 4

Task	Contract Amount	Percent Complete	Amount Earned to Date	Amount Previously Billed	Amount Earned This Invoice
1 Surveying Services	\$110,000	0%	\$0	\$0	\$0
2 Engineering Services	\$262,000	20%	\$52,400	\$9,170	\$43,230
TOTAL	\$372,000	14%	\$52,400	\$9,170	\$43,230

AMOUNT DUE THIS INVOICE \$43,230

I hereby certify that the above billing is correct and just
and that payment therefor has not been received.


Bert R. Toba, P.E.
Senior Vice President

420 Waiakamilo Road
Suite 411
Honolulu Hawaii 96817-4950
Telephone 808 842 1133
Fax 808 842 1937
eMail rmtowill@hawaii.rr.com



R. M. TOWILL CORPORATION
SINCE 1930

Planning
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Photogrammetry
Surveying
Construction Management

August 18, 2006

RMTC Job No.: 1-20580-00 HTT
Invoice No.: 50294

Mr. Stefan Martirosian
VITOIL Corporation
120 Aspen Oak Lane
Glendale, CA 91207

FILE COPY

Progress Billing No.: 5
Billing Period Ended: 7/31/06

SENT AUG 21 2006

Project: Waikoloa Highlands Golf Estates Subdivision - Phase 1
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16


Total Lump Sum Fee: \$793,890.00

Item No.	Description of Work	Contract Amount	% Complete	Total Amt Earned	Prior Amt Billed	Current Amt Due
1.	Surveying Services					
A.	Aerial Topographic Mapping	\$16,290.00	50.00%	\$8,145.00	\$0.00	\$8,145.00
B.	Field Survey	\$76,500.00	10.00%	\$7,650.00	\$0.00	\$7,650.00
C.	Concept Design	\$8,100.00	100.00%	\$8,100.00	\$0.00	\$8,100.00
D.	Subdivision Mapping	\$93,600.00	30.00%	\$28,080.00	\$0.00	\$28,080.00
E.	Non-significant Zone Change Documents	\$28,350.00	0.00%	\$0.00	\$0.00	\$0.00
2.	Engineering and Planning Services					
A.	Meetings and Coordination	\$9,900.00	0.00%	\$0.00	\$0.00	\$0.00
B.	Drainage Study	\$24,750.00	50.00%	\$12,375.00	\$0.00	\$12,375.00
C.	Water System Study	\$28,800.00	50.00%	\$14,400.00	\$0.00	\$14,400.00
D.	NPDES Permit Application	\$10,800.00	0.00%	\$0.00	\$0.00	\$0.00
E.	Subdivision Construction Documents	\$340,200.00	40.00%	\$136,080.00	\$52,400.00	\$83,680.00
F.	Electrical Construction Documents	\$69,300.00	10.00%	\$6,930.00	\$0.00	\$6,930.00
G.	Traffic Signal Design	\$77,400.00	10.00%	\$7,740.00	\$0.00	\$7,740.00
H.	Miscellaneous Expenses	\$9,900.00	0.00%	\$0.00	\$0.00	\$0.00
Totals:		\$793,890.00	28.91%	\$229,500.00	\$52,400.00	\$177,100.00

Current Amount Earned: \$177,100.00
Reimbursable Expenses: \$0.00

Subtotal: \$177,100.00
4.166% G.E. Tax: \$7,377.99
TOTAL AMOUNT DUE THIS MONTH: \$184,477.99

I certify that the above is correct and that
payment therefor has not been received.


Bert R. Toba, P.E.
Senior Vice President

HTT: ko

420 Waiakamilo Road
Suite 411
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Fax 808 842 1937
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R. M. TOWILL CORPORATION
SINCE 1930

Planning
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Construction Management

December 11, 2006

RMTC Job No.: 1-20580-00 HTT
Invoice No.: 50908

Mr. Stefan Martirosian
VITOIL Corporation
431 N. Brand Bl., Suite 201
Glendale, CA 91203

FILE COPY

Progress Billing No.: 6
Billing Period Ended: 11/30/06

Project: Walkoloa Highlands Golf Estates Subdivision - Phase 1
At Walkoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Total Lump Sum Fee: \$793,890.00

Item No.	Description of Work	Contract Amount	% Complete	Total Amt Earned	Prior Amt Billed	Current Amt Due
1.	Surveying Services					
A.	Aerial Topographic Mapping	\$16,290.00	100.0%	\$16,290.00	\$8,145.00	\$8,145.00
B.	Field Survey	\$76,500.00	80.0%	\$61,200.00	\$26,370.00	\$34,830.00
C.	Concept Design	\$8,100.00	100.0%	\$8,100.00	\$8,100.00	\$0.00
D.	Subdivision Mapping	\$93,600.00	10.0%	\$9,360.00	\$9,360.00	\$0.00
E.	Non-significant Zone Change Documents	\$28,350.00	0.0%	\$0.00	\$0.00	\$0.00
2.	Engineering and Planning Services					
A.	Meetings and Coordination	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
B.	Drainage Study	\$24,750.00	70.0%	\$17,325.00	\$12,375.00	\$4,950.00
C.	Water System Study	\$28,800.00	70.0%	\$20,160.00	\$14,400.00	\$5,760.00
D.	NPDES Permit Application	\$10,800.00	0.0%	\$0.00	\$0.00	\$0.00
E.	Subdivision Construction Documents	\$340,200.00	40.0%	\$136,080.00	\$136,080.00	\$0.00
F.	Electrical Construction Documents	\$69,300.00	10.0%	\$6,930.00	\$6,930.00	\$0.00
G.	Traffic Signal Design	\$77,400.00	10.0%	\$7,740.00	\$7,740.00	\$0.00
H.	Miscellaneous Expenses	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
Totals:		\$793,890.00	35.7%	\$283,185.00	\$229,500.00	\$53,685.00

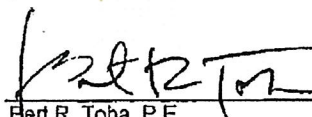
Current Amount Earned: \$53,685.00
Reimbursable Expenses \$0.00

TOTAL AMOUNT DUE THIS MONTH: \$53,685.00

The amount of this invoice is due upon receipt. If the Total Amount Due is paid within 60 days of this invoice (dated December 11, 2006), you will receive a discount of 5% or \$2,684.25 on the amount due for Fees and General Excise Tax.

The Total Amount Due and Owning, including discount, will be \$51,000.75 if paid within 60 days.

I certify that the above is correct and that payment therefor has not been received.


Bert R. Toba, P.E.
Senior Vice President

HTT: ko

420 Waiakamilo Road
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R. M. TOWILL CORPORATION
SINCE 1930

Planning
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Construction Management

April 18, 2007

SENT APR 20 2007

RMTC Job No.: 1-20580-00 HTT
Invoice No.: 50908

Mr. Stefan Martirosian
VITOIL Corporation
431 N. Brand Bl., Suite 201
Glendale, CA 91203

FILE COPY

Progress Billing No.: 7
Billing Period Ended: 3/31/07

Project: Waikoloa Highlands Golf Estates Subdivision - Phase 1
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Total Lump Sum Fee: \$793,890.00

Item No.	Description of Work	Contract Amount	% Complete	Total Amt Earned	Prior Amt Billed	Current Amt Due
1.	Surveying Services					
A.	Aerial Topographic Mapping	\$16,290.00	100.0%	\$16,290.00	\$16,290.00	\$0.00
B.	Field Survey	\$76,500.00	80.0%	\$61,200.00	\$61,200.00	\$0.00
C.	Concept Design	\$8,100.00	100.0%	\$8,100.00	\$8,100.00	\$0.00
D.	Subdivision Mapping	\$93,600.00	10.0%	\$9,360.00	\$9,360.00	\$0.00
E.	Non-significant Zone Change Documents	\$28,350.00	0.0%	\$0.00	\$0.00	\$0.00
2.	Engineering and Planning Services					
A.	Meetings and Coordination	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
B.	Drainage Study	\$24,750.00	70.0%	\$17,325.00	\$17,325.00	\$0.00
C.	Water System Study	\$28,800.00	70.0%	\$20,160.00	\$20,160.00	\$0.00
D.	NPDES Permit Application	\$10,800.00	0.0%	\$0.00	\$0.00	\$0.00
E.	Subdivision Construction Documents	\$340,200.00	45.0%	\$153,090.00	\$136,080.00	\$17,010.00
F.	Electrical Construction Documents	\$69,300.00	10.0%	\$6,930.00	\$6,930.00	\$0.00
G.	Traffic Signal Design	\$77,400.00	10.0%	\$7,740.00	\$7,740.00	\$0.00
H.	Miscellaneous Expenses	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
Totals:		\$793,890.00	37.8%	\$300,195.00	\$283,185.00	\$17,010.00

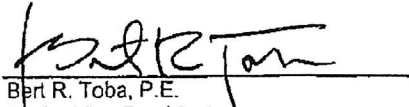
Current Amount Earned: \$17,010.00
Reimbursable Expenses \$0.00

TOTAL AMOUNT DUE THIS MONTH: \$17,010.00

The amount of this invoice is due upon receipt. If the Total Amount Due is paid within 60 days of this invoice (dated April 18, 2007), you will receive a discount of 5% or \$850.50 on the amount due for Fees and General Excise Tax.

The Total Amount Due and Owning, including discount, will be \$16,159.50 if paid within 60 days.

I certify that the above is correct and just and that payment therefor has not been received.


Bert R. Toba, P.E.
Senior Vice President

HTT: ko

420 Waiakamilo Road
Suite 411
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R. M. TOWILL CORPORATION
SINCE 1930

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May 17, 2007

SENT MAY 17 2007

RMTC Job No.: 1-20580-00 HTT
Invoice No.: 51781

Mr. Stefan Martirosian
VITOIL Corporation
431 N. Brand Bl., Suite 201
Glendale, CA 91203

FILE COPY

Progress Billing No.: 8
Billing Period Ended: 4/30/07

Project: Waikoloa Highlands Golf Estates Subdivision - Phase 1
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Total Lump Sum Fee: \$793,890.00

Item No.	Description of Work	Contract Amount	% Complete	Total Amt Earned	Prior Amt Billed	Current Amt Due
1.	Surveying Services					
A.	Aerial Topographic Mapping	\$16,290.00	100.0%	\$16,290.00	\$16,290.00	\$0.00
B.	Field Survey	\$76,500.00	80.0%	\$61,200.00	\$61,200.00	\$0.00
C.	Concept Design	\$8,100.00	100.0%	\$8,100.00	\$8,100.00	\$0.00
D.	Subdivision Mapping	\$93,600.00	10.0%	\$9,360.00	\$9,360.00	\$0.00
E.	Non-significant Zone Change Documents	\$28,350.00	0.0%	\$0.00	\$0.00	\$0.00
2.	Engineering and Planning Services					
A.	Meetings and Coordination	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
B.	Drainage Study	\$24,750.00	70.0%	\$17,325.00	\$17,325.00	\$0.00
C.	Water System Study	\$28,800.00	70.0%	\$20,160.00	\$20,160.00	\$0.00
D.	NPDES Permit Application	\$10,800.00	0.0%	\$0.00	\$0.00	\$0.00
E.	Subdivision Construction Documents	\$340,200.00	50.0%	\$170,100.00	\$153,090.00	\$17,010.00
F.	Electrical Construction Documents	\$69,300.00	32.0%	\$22,176.00	\$6,930.00	\$15,246.00
G.	Traffic Signal Design	\$77,400.00	10.0%	\$7,740.00	\$7,740.00	\$0.00
H.	Miscellaneous Expenses	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
Totals:		\$793,890.00	41.9%	\$332,451.00	\$300,195.00	\$32,256.00

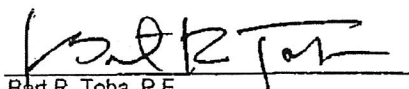
Current Amount Earned: \$32,256.00
Reimbursable Expenses \$0.00

TOTAL AMOUNT DUE THIS MONTH: \$32,256.00

The amount of this invoice is due upon receipt. If the Total Amount Due is paid within 60 days of this invoice (dated May 17, 2007), you will receive a discount of 5% or \$1,612.80 on the amount due for Fees and General Excise Tax.

The Total Amount Due and Owing, including discount, will be \$30,643.20 if paid within 60 days.

I certify that the above is correct and just and that payment therefor has not been received.


Bert R. Toba, P.E.
Senior Vice President

HTT: ko

420 Waiakamilo Road
Suite 411
Honolulu Hawaii 96817-4950
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R. M. TOWILL CORPORATION
SINCE 1930

Planning
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Construction Management

June 19, 2007

SENT JUN 21 2007

RMTC Job No.: 1-20580-00 HTT
Invoice No.: 52042

Mr. Stefan Martirosian
VITOIL Corporation
431 N. Brand Bl., Suite 201
Glendale, CA 91203

FILE COPY

Progress Billing No.: 9
Billing Period Ended: 5/31/07

Project: **Waikoloa Highlands Golf Estates Subdivision - Phase 1**
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Total Lump Sum Fee: \$793,890.00

Item No.	Description of Work	Contract Amount	% Complete	Total Amt Earned	Prior Amt Billed	Current Amt Due
1.	Surveying Services					
A.	Aerial Topographic Mapping	\$16,290.00	100.0%	\$16,290.00	\$16,290.00	\$0.00
B.	Field Survey	\$76,500.00	83.0%	\$63,495.00	\$61,200.00	\$2,295.00
C.	Concept Design	\$8,100.00	100.0%	\$8,100.00	\$8,100.00	\$0.00
D.	Subdivision Mapping	\$93,600.00	10.0%	\$9,360.00	\$9,360.00	\$0.00
E.	Non-significant Zone Change Documents	\$28,350.00	0.0%	\$0.00	\$0.00	\$0.00
2.	Engineering and Planning Services					
A.	Meetings and Coordination	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
B.	Drainage Study	\$24,750.00	70.0%	\$17,325.00	\$17,325.00	\$0.00
C.	Water System Study	\$28,800.00	70.0%	\$20,160.00	\$20,160.00	\$0.00
D.	NPDES Permit Application	\$10,800.00	0.0%	\$0.00	\$0.00	\$0.00
E.	Subdivision Construction Documents	\$340,200.00	54.0%	\$183,708.00	\$170,100.00	\$13,608.00
F.	Electrical Construction Documents	\$69,300.00	32.0%	\$22,176.00	\$22,176.00	\$0.00
G.	Traffic Signal Design	\$77,400.00	10.0%	\$7,740.00	\$7,740.00	\$0.00
H.	Miscellaneous Expenses	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
Totals:		\$793,890.00	43.9%	\$348,354.00	\$332,451.00	\$15,903.00

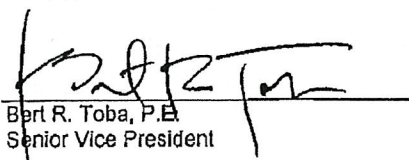
Current Amount Earned: \$15,903.00
Reimbursable Expenses \$0.00

TOTAL AMOUNT DUE THIS MONTH: \$15,903.00

The amount of this invoice is due upon receipt. If the Total Amount Due is paid within 60 days of this invoice dated June 19, 2007, you will receive a discount of 5% or \$795.15 on the amount due for Fees and General Excise Tax.

The Total Amount Due and Owing, including discount, will be \$15,107.85 if paid within 60 days.

I certify that the above is correct and just and that payment therefor has not been received.


Bert R. Toba, P.E.
Senior Vice President

HTT: ko

420 Waiakamilo Road
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R. M. TOWILL CORPORATION
SINCE 1930

Planning
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Construction Management

July 16, 2007

SENT JUL 17 2007

FILE COPY

RMTC Job No.: 1-20580-00 HTT
Invoice No.: 52235

Mr. Stefan Martirosian
VITOIL Corporation
431 N. Brand Bl., Suite 201
Glendale, CA 91203

Progress Billing No.: 10
Billing Period Ended: 6/30/07

Project: Walkoloa Highlands Golf Estates Subdivision - Phase 1
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Total Lump Sum Fee: \$793,890.00

Item No.	Description of Work	Contract Amount	% Complete	Total Amt Earned	Prior Amt Billed	Current Amt Due
1.	Surveying Services					
A.	Aerial Topographic Mapping	\$16,290.00	100.0%	\$16,290.00	\$16,290.00	\$0.00
B.	Field Survey	\$76,500.00	83.0%	\$63,495.00	\$63,495.00	\$0.00
C.	Concept Design	\$8,100.00	100.0%	\$8,100.00	\$8,100.00	\$0.00
D.	Subdivision Mapping	\$93,600.00	10.0%	\$9,360.00	\$9,360.00	\$0.00
E.	Non-significant Zone Change Documents	\$28,350.00	0.0%	\$0.00	\$0.00	\$0.00
2.	Engineering and Planning Services					
A.	Meetings and Coordination	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
B.	Drainage Study	\$24,750.00	70.0%	\$17,325.00	\$17,325.00	\$0.00
C.	Water System Study	\$28,800.00	70.0%	\$20,160.00	\$20,160.00	\$0.00
D.	NPDES Permit Application	\$10,800.00	0.0%	\$0.00	\$0.00	\$0.00
E.	Subdivision Construction Documents	\$340,200.00	57.0%	\$193,914.00	\$183,708.00	\$10,206.00
F.	Electrical Construction Documents	\$69,300.00	32.0%	\$22,176.00	\$22,176.00	\$0.00
G.	Traffic Signal Design	\$77,400.00	10.0%	\$7,740.00	\$7,740.00	\$0.00
H.	Miscellaneous Expenses	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
Totals:		\$793,890.00	45.2%	\$358,560.00	\$348,354.00	\$10,206.00

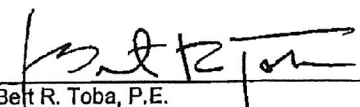
Current Amount Earned: \$10,206.00
Reimbursable Expenses \$0.00

TOTAL AMOUNT DUE THIS MONTH: \$10,206.00

The amount of this invoice is due upon receipt. If the Total Amount Due is paid within 60 days of this invoice dated July 16, 2007, you will receive a discount of 5% or **\$510.30** on the amount due for Fees and General Excise Tax.

The Total Amount Due and Owing, including discount, will be **\$9,695.70** if paid within 60 days.

I certify that the above is correct and just and that payment therefor has not been received.


Bert R. Toba, P.E.
Senior Vice President

HTT: ko

420 Waiakamilo Road
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R. M. TOWILL CORPORATION
SINCE 1930

Planning
Engineering
Environmental Services
Photogrammetry
Surveying
Construction Management

August 16, 2007

SENT AUG 20 2007

RMTC Job No.: 1-20580-00 HTT
Invoice No.: 52235

Mr. Stefan Martirosian
VITOL Corporation
431 N. Brand Bl., Suite 201
Glendale, CA 91203

FILE COPY

Progress Billing No.: 11
Billing Period Ended: 7/31/07

Project: **Waikoloa Highlands Golf Estates Subdivision - Phase 1**
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Total Lump Sum Fee: \$793,890.00

Item No.	Description of Work	Contract Amount	% Complete	Total Amt Earned	Prior Amt Billed	Current Amt Due
1.	Surveying Services					
A.	Aerial Topographic Mapping	\$16,290.00	100.0%	\$16,290.00	\$16,290.00	\$0.00
B.	Field Survey	\$76,500.00	83.0%	\$63,495.00	\$63,495.00	\$0.00
C.	Concept Design	\$8,100.00	100.0%	\$8,100.00	\$8,100.00	\$0.00
D.	Subdivision Mapping	\$93,600.00	10.0%	\$9,360.00	\$9,360.00	\$0.00
E.	Non-significant Zone Change Documents	\$28,350.00	0.0%	\$0.00	\$0.00	\$0.00
2.	Engineering and Planning Services					
A.	Meetings and Coordination	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
B.	Drainage Study	\$24,750.00	70.0%	\$17,325.00	\$17,325.00	\$0.00
C.	Water System Study	\$28,800.00	70.0%	\$20,160.00	\$20,160.00	\$0.00
D.	NPDES Permit Application	\$10,800.00	0.0%	\$0.00	\$0.00	\$0.00
E.	Subdivision Construction Documents	\$340,200.00	60.5%	\$205,821.00	\$193,914.00	\$11,907.00
F.	Electrical Construction Documents	\$69,300.00	32.0%	\$22,176.00	\$22,176.00	\$0.00
G.	Traffic Signal Design	\$77,400.00	10.0%	\$7,740.00	\$7,740.00	\$0.00
H.	Miscellaneous Expenses	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
Totals:		\$793,890.00	46.7%	\$370,467.00	\$358,560.00	\$11,907.00

Current Amount Earned:
Reimbursable Expenses

\$11,907.00
\$0.00

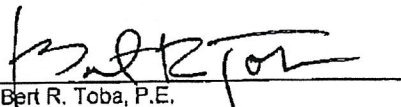
TOTAL AMOUNT DUE THIS MONTH:

\$11,907.00

The amount of this invoice is due upon receipt. If the Total Amount Due is paid within 60 days of this invoice dated August 16, 2007, you will receive a discount of 5% or \$595.35 on the amount due for Fees and General Excise Tax.

The Total Amount Due and Owing, including discount, will be \$11,311.65 If paid within 60 days.

I certify that the above is correct and just and that payment therefor has not been received.


Bert R. Toba, P.E.
Senior Vice President

HTT: ko

420 Waiakamilo Road
Suite 411
Honolulu Hawaii 96817-4950
Telephone 808 842 1133
Fax 808 842 1937
eMail rmtowill@hawaii.rr.com



R. M. TOWILL CORPORATION
SINCE 1930

Planning
Engineering
Environmental Services
Photogrammetry
Surveying
Construction Management

September 18, 2007

FILE COPY

RMTC Job No.: 1-20580-00 HTT
Invoice No.: 52509

Mr. Stefan Martirosian
VITOIL Corporation
431 N. Brand Bl., Suite 201
Glendale, CA 91203

SENT SEP 18 2007

Progress Billing No.: 12
Billing Period Ended: 8/31/07

Project: Waikoloa Highlands Golf Estates Subdivision - Phase 1
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Total Lump Sum Fee: \$793,890.00

Item No.	Description of Work	Contract Amount	% Complete	Total Amt Earned	Prior Amt Billed	Current Amt Due
1.	Surveying Services					
A.	Aerial Topographic Mapping	\$16,290.00	100.0%	\$16,290.00	\$16,290.00	\$0.00
B.	Field Survey	\$76,500.00	83.0%	\$63,495.00	\$63,495.00	\$0.00
C.	Concept Design	\$8,100.00	100.0%	\$8,100.00	\$8,100.00	\$0.00
D.	Subdivision Mapping	\$93,600.00	10.0%	\$9,360.00	\$9,360.00	\$0.00
E.	Non-significant Zone Change Documents	\$28,350.00	0.0%	\$0.00	\$0.00	\$0.00
2.	Engineering and Planning Services					
A.	Meetings and Coordination	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
B.	Drainage Study	\$24,750.00	70.0%	\$17,325.00	\$17,325.00	\$0.00
C.	Water System Study	\$28,800.00	70.0%	\$20,160.00	\$20,160.00	\$0.00
D.	NPDES Permit Application	\$10,800.00	0.0%	\$0.00	\$0.00	\$0.00
E.	Subdivision Construction Documents	\$340,200.00	63.0%	\$214,326.00	\$205,821.00	\$8,505.00
F.	Electrical Construction Documents	\$69,300.00	32.0%	\$22,176.00	\$22,176.00	\$0.00
G.	Traffic Signal Design	\$77,400.00	10.0%	\$7,740.00	\$7,740.00	\$0.00
H.	Miscellaneous Expenses	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
Totals:		\$793,890.00	47.7%	\$378,972.00	\$370,467.00	\$8,505.00

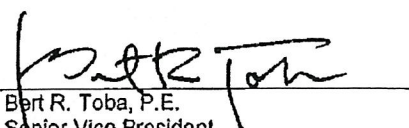
Current Amount Earned: \$8,505.00
Reimbursable Expenses: \$0.00

TOTAL AMOUNT DUE THIS MONTH: \$8,505.00

The amount of this invoice is due upon receipt. If the Total Amount Due is paid within 60 days of this invoice dated 9/18/07, you will receive a discount of 5% or \$425.25 on the amount due for Fees and General Excise Tax.

The Total Amount Due and Owing, including discount, will be \$8,079.75 if paid within 60 days.

I certify that the above is correct and just and that payment therefor has not been received.


Bert R. Toba, P.E.
Senior Vice President

HTT: ko

420 Waiakamilo Road
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R. M. TOWILL CORPORATION
SINCE 1930

Planning
Engineering
Environmental Services
Photogrammetry
Surveying
Construction Management

October 17, 2007

SENT OCT 17 2007

RMTC Job No.: 1-20580-00 HTT
Invoice No.: 52672

Mr. Stefan Martirosian
VITOIL Corporation
431 N. Brand Bl., Suite 201
Glendale, CA 91203

FILE COPY

Progress Billing No.: 13
Billing Period Ended: 9/30/07

Project: **Waikoloa Highlands Golf Estates Subdivision - Phase 1**
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Total Lump Sum Fee: \$793,890.00

Item No.	Description of Work	Contract Amount	% Complete	Total Amt Earned	Prior Amt Billed	Current Amt Due
1.	Surveying Services					
A.	Aerial Topographic Mapping	\$16,290.00	100.0%	\$16,290.00	\$16,290.00	\$0.00
B.	Field Survey	\$76,500.00	83.0%	\$63,495.00	\$63,495.00	\$0.00
C.	Concept Design	\$8,100.00	100.0%	\$8,100.00	\$8,100.00	\$0.00
D.	Subdivision Mapping	\$93,600.00	10.0%	\$9,360.00	\$9,360.00	\$0.00
E.	Non-significant Zone Change Documents	\$28,350.00	0.0%	\$0.00	\$0.00	\$0.00
2.	Engineering and Planning Services					
A.	Meetings and Coordination	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
B.	Drainage Study	\$24,750.00	90.0%	\$22,275.00	\$17,325.00	\$4,950.00
C.	Water System Study	\$28,800.00	90.0%	\$25,920.00	\$20,160.00	\$5,760.00
D.	NPDES Permit Application	\$10,800.00	0.0%	\$0.00	\$0.00	\$0.00
E.	Subdivision Construction Documents	\$340,200.00	70.0%	\$238,140.00	\$214,326.00	\$23,814.00
F.	Electrical Construction Documents	\$69,300.00	32.0%	\$22,176.00	\$22,176.00	\$0.00
G.	Traffic Signal Design	\$77,400.00	10.0%	\$7,740.00	\$7,740.00	\$0.00
H.	Miscellaneous Expenses	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
Totals:		\$793,890.00	52.1%	\$413,496.00	\$378,972.00	\$34,524.00

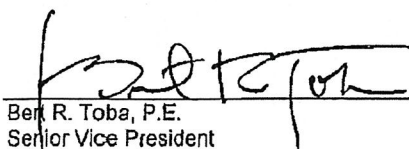
Current Amount Earned: \$34,524.00
Reimbursable Expenses \$0.00

TOTAL AMOUNT DUE THIS MONTH: \$34,524.00

The amount of this invoice is due upon receipt. If the Total Amount Due is paid within 60 days of this invoice dated 10/17/07, you will receive a discount of 5% or \$1,726.20 on the amount due for Fees and General Excise Tax.

The Total Amount Due and Owing, including discount, will be \$32,797.80 if paid within 60 days.

I certify that the above is correct and just and that payment therefor has not been received.


Ben R. Toba, P.E.
Senior Vice President

HTT: ko

2024 N. King Street
Suite 200
Honolulu, Hawaii 96819-3470
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R. M. TOWILL CORPORATION
SINCE 1930

Planning
Engineering
Environmental Services
Photogrammetry
Surveying
Construction Management

February 15, 2008

Mr. Stefan Martirosian
VITOIL Corporation
431 N. Brand Bl., Suite 201
Glendale, CA 91203

SENT FEB 19 2008

FILE COPY

RMTJ Job No.: 1-20580-00 HTT
Invoice No.: 53497

Progress Billing No.: 14
Billing Period Ended: 12/31/07

Project: Walkoloa Highlands Golf Estates Subdivision - Phase 1
At Walkoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Total Lump Sum Fee: \$716,490.00

Item No.	Description of Work	Contract Amount	% Complete	Total Amt Earned	Prior Amt Billed	Current Amt Due
1.	Surveying Services					
A.	Aerial Topographic Mapping	\$16,290.00	100.0%	\$16,290.00	\$16,290.00	\$0.00
B.	Field Survey	\$76,500.00	84.0%	\$64,260.00	\$63,495.00	\$765.00
C.	Concept Design	\$8,100.00	100.0%	\$8,100.00	\$8,100.00	\$0.00
D.	Subdivision Mapping	\$93,600.00	10.0%	\$9,360.00	\$9,360.00	\$0.00
E.	Non-significant Zone Change Documents	\$28,350.00	0.0%	\$0.00	\$0.00	\$0.00
2.	Engineering and Planning Services					
A.	Meetings and Coordination	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
B.	Drainage Study	\$24,750.00	90.0%	\$22,275.00	\$22,275.00	\$0.00
C.	Water System Study	\$28,800.00	90.0%	\$25,920.00	\$25,920.00	\$0.00
D.	NPDES Permit Application	\$10,800.00	0.0%	\$0.00	\$0.00	\$0.00
E.	Subdivision Construction Documents	\$340,200.00	70.0%	\$238,140.00	\$238,140.00	\$0.00
F.	Electrical Construction Documents	\$69,300.00	32.0%	\$22,176.00	\$22,176.00	\$0.00
G.	Miscellaneous Expenses	\$9,900.00	0.0%	\$0.00	\$0.00	\$0.00
Totals:		\$716,490.00	56.7%	\$406,521.00	\$405,756.00	\$765.00

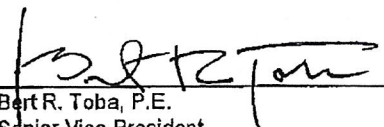
Current Amount Earned: \$765.00
Reimbursable Expenses: \$0.00

TOTAL AMOUNT DUE THIS MONTH: \$765.00

The amount of this invoice is due upon receipt. If the Total Amount Due is paid within 60 days of this invoice dated 2/15/08 you will receive a discount of 5% or \$38.25 on the amount due for Fees and General Excise Tax.

The Total Amount Due and Owing, including discount, will be \$726.75 if paid within 60 days.

I certify that the above is correct and just and that payment therefor has not been received.


Bert R. Toba, P.E.
Senior Vice President

HTT: ko