

WAIKOLOA HIGHLANDS SUBDIVISION - Off-site Water

Progress Billing No.	Invoice Date	Scope of Work		Total Invoice Amount	% of cumulative work completed
		Survey	Engineering / Planning		
1	09/18/07	\$13,923	\$5,384.60	\$19,307.60	9.3%
2	02/13/08		\$14,000	\$14,000	16%
3	11/18/08		\$3,727.80	\$3,727.80	17.8%
TOTAL		\$13,923	\$23,112.40	\$37,035.40	

EXHIBIT 22d

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

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

FILE COPY

SENT SEP 18 2007

RMTC Job No.: 1-20580-03 HTT
Invoice No.: 52510

Progress Billing No.: 1
Billing Period Ended: 8/31/07

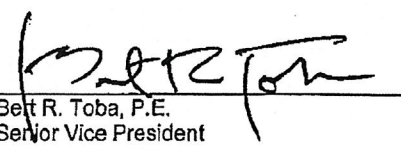
Project: **Waikoloa Highlands Estates Subdivision - Offsite Water**
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Total Lump Sum Fee: \$207,960.00

Item No.	Description of Work	Contract Amount	% Complete	Total Amt Earned	Prior Amt Billed	Current Amt Due
1.	Surveying Services					
A.	Field Survey	\$33,150.00	42.0%	\$13,923.00	\$0.00	\$13,923.00
2.	Engineering and Planning Services					
A.	Meetings and Coordination	\$4,560.00	0.0%	\$0.00	\$0.00	\$0.00
B.	Offsite Waterline	\$41,420.00	13.0%	\$5,384.60	\$0.00	\$5,384.60
C.	Geotechnical Engineering Report Update	\$14,000.00	0.0%	\$0.00	\$0.00	\$0.00
D.	Stream Alteration Consultation	\$5,200.00	0.0%	\$0.00	\$0.00	\$0.00
E.	Booster Pump Station	\$109,630.00	0.0%	\$0.00	\$0.00	\$0.00
Totals:		\$207,960.00	9.3%	\$19,307.60	\$0.00	\$19,307.60

Current Amount Earned: \$19,307.60
Reimbursable Expenses \$0.00
TOTAL AMOUNT DUE THIS MONTH: \$19,307.60

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

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 13, 2008

SENT FEB 12 2008

RMTC Job No.: 1-20580-03 HTT
Invoice No.: 53406

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

100% COPY

Progress Billing No.: 2
Billing Period Ended: 1/31/08

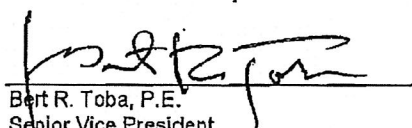
Project: **Waikoloa Highlands Estates Subdivision - Offsite Water**
At Waikoloa, South Kohala, Hawaii
Tax Map Key: (3) 6-8-02: 16

Total Lump Sum Fee: \$207,960.00

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A.	Meetings and Coordination	\$4,560.00	0.0%	\$0.00	\$0.00	\$0.00
B.	Offsite Waterline	\$41,420.00	13.0%	\$5,384.60	\$5,384.60	\$0.00
C.	Geotechnical Engineering Report Update	\$14,000.00	100.0%	\$14,000.00	\$0.00	\$14,000.00
D.	Stream Alteration Consultation	\$5,200.00	0.0%	\$0.00	\$0.00	\$0.00
E.	Booster Pump Station	\$109,630.00	0.0%	\$0.00	\$0.00	\$0.00
Totals:		\$207,960.00	16.0%	\$33,307.60	\$19,307.60	\$14,000.00

Current Amount Earned: \$14,000.00
Reimbursable Expenses: \$0.00
TOTAL AMOUNT DUE THIS MONTH: \$14,000.00

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

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R. M. TOWILL CORPORATION
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Planning
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Environmental Services
Photogrammetry
Surveying
Construction Management

November 18, 2008

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

RMTC Job No.: 1-20580-03 HTT
Invoice No.: 54905

DEC 9 2008
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Progress Billing No.: 3
Billing Period Ended: 10/31/08

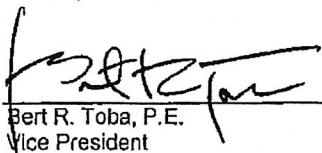
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Tax Map Key: (3) 6-8-02: 16

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C.	Geotechnical Engineering Report Update	\$14,000.00	100.0%	\$14,000.00	\$14,000.00	\$0.00
D.	Stream Alteration Consultation	\$5,200.00	0.0%	\$0.00	\$0.00	\$0.00
E.	Booster Pump Station	\$109,630.00	0.0%	\$0.00	\$0.00	\$0.00
Totals:		\$207,960.00	17.8%	\$37,035.40	\$33,307.60	\$3,727.80

Current Amount Earned: \$3,727.80
Reimbursable Expenses \$0.00
TOTAL AMOUNT DUE THIS MONTH: \$3,727.80

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that payment therefor has not been received.


Bert R. Toba, P.E.
Vice President

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