EXHIBIT 17

COUNTY LETTER AND PROPERTY MAP

County of Hawai'i

PLANNING DEPARTMENT

West Hawai'i Office 74-5044 Ane Keohokalole Hwy Kailua-Kona, Hawai'i 96740 Phone (808) 323-4770 Fax (808) 327-3563

101 Pauahi Street, Suite 3 Hilo, Hawai'i 96720

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East Hawai'i Office

Duane Kanuha

Director **Bobby Command** Deputy Director

July 8, 2014

Ken Church (via e-mail dockline3@yahoo.ca) c/o Hilo Brokers 400 Hualani Street, Suite 296 Hilo, HI 96720

Dear Mr. Church:

Determination of Pre-existing Lots of Record Wailea, South Hilo, Hawai'i TMK: 2-9-003:013, 029 & 060

We have received your letter of June 24, 2014, requesting verification that the subject tax map key parcels contain additional pre-existing lots of record.

The total area (parcel and the contiguous railroad right-of-way) consists of:

- 1. Parcel 13 0.662 acre + 0.356 acre = 1.018 acres;
- 2. Parcel 29 2.192 acres + 0.637 acre = 2.829 acres;
- 3. Parcel 60 0.544 acre + 0.219 acre = 0.763 acre; and
- 4. We do not have any record of these six (6) lots being consolidated with each other or any other lands adjoining them.

In view of the above, we confirm that Parcels 013, 029 and 060 each contain two (2) separate lots of record for a total of six (6) lots of record.

Bear in mind that the railroad right-of-ways were created as nonbuildable lots and can be consolidated with the adjacent land, but may not used to resubdivide into additional buildable lots beyond the three (3) buildable lots that exist.

Ken Church c/o Hilo Brokers Page 2 July 8, 2014

Should you have any questions, please feel free to contact Jonathan Holmes of this department.

Sincerely,

. Planning Director

JRH:Inm

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Tax Maps and Records Supervisor Real Property Tax Division-Hilo

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