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January 3, 2025

Daniel E. Orodener, Executive Officer
Land Use Commission, State of Hawai`i
235 South Beretania Street, Suite 406
Honolulu, Hawai`i 96813



Re: LUC Docket No. A00-730 Lanihau Properties, LLC

Dear Mr. Orodener:

Thank you for your letter dated December 23, 2024 regarding the above-referenced matter.

Lanilahau is in the process of reformatting its annual report based upon the guidance contained in your letter and will be submitting the annual report to the LUC as soon as possible.

Very truly yours,

MATSUBARA, KOTAKE & TABATA

A handwritten signature in black ink that reads "Curtis T. Tabata".

Curtis T. Tabata

cc: Lanilahau Properties, LLC