Honolulu Authority for Rapid Transportation

RESOLUTION NO. 2014-4

APPROVING NOTIFICATION TO THE CITY COUNCIL OF INTENTION TO ACQUIRE EASEMENT OVER, ON, AND ACROSS THE REAL PROPERTY IDENTIFIED AS TAX MAP KEY 1-2-010:072 (PORTION) BY EMINENT DOMAIN AND PUBLICATION OF A RESOLUTION AUTHORIZING ACQUISITION OF SAID EASEMENT BY EMINENT DOMAIN

WHEREAS, the Honolulu Authority for Rapid Transportation (HART) has been established pursuant to Article XVII of the Revised Charter of the City and County of Honolulu 1973, as amended (Charter); and

WHEREAS, Section 17-103.2(b) of the Charter empowers HART "to acquire by eminent domain ... all real property or any interest therein necessary for the construction, maintenance, repair, extension or operation of the fixed guideway system;" and

WHEREAS, prior to such acquisition the Charter directs HART to submit a list of real property and easements to be acquired by eminent domain to the City Council; and

WHEREAS, the City Council may approve the acquisition by eminent domain or may object by adoption of a resolution within 45 days of the notification to acquire the real property and easements; and

WHEREAS, the acquisition by eminent domain of an electrical easement over, on, and across the real property identified as Tax Map Key (TMK) 1-2-010:072 (por.) and more particularly described in the attached legal description marked as Exhibit A, is necessary for the Honolulu Rail Transit Project fixed guideway system, a valid public use and purpose;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of HART as follows:

1. That written notification to the City Council is approved, for the acquisition by eminent domain of an electrical easement over, on, and across the real property identified as TMK 1-2-010:072 (por.); and

2. That in the event the City Council approves or does not object to the acquisition within 45 days of notification, then HART is authorized to publish in a daily newspaper at least three days prior to Board action, the attached resolution marked as Exhibit B, authorizing acquisition by eminent domain of said easement.

ADOPTED by the Board of the Honolulu Authority for Rapid Transportation on NOV 13 2014.

Exhibit A – Legal description of TMK 1-2-010:072 (por.)
Exhibit B – Resolution No. 2014-___, Authorizing the Acquisition of Easement Over, On, and Across the Real Property Identified as Tax Map Key 1-2-010:072 (Portion) by Eminent Domain.

Board Chair

ATTEST:

Board Administrator

Easement A
For Electrical Purposes
Affecting a Portion of Lot 18, Block 7 of "Kapiolani Tract"
In favor of Hawaiian Electric Company

Being a portion of Royal Patent Number 8194, Land Commission
Award Number 6450, Apana 1 to Kaumohua no Moehonua

SITUATE AT MOKAUEA, KALIHI, HONOLULU, ISLAND OF OAHU, HAWAII

Beginning at the West corner of this easement, along the Northeast side of Dillingham Boulevard, the coordinates of said point of beginning referred to Government Survey Triangulation Station "MOKAUEA" being 4,737.45 feet South and 4,780.48 feet East, thence running by azimuths measured clockwise from true South:

1.	222° 20'	8.61	feet;
2.	312° 20'	16.33	feet;
3.	42° 20'	8.61	feet;
4.	132° 20'	16.33	feet along the Southeast side of Dillingham Boulevard to the point of beginning and containing an area of 141 Square Feet, more or less.

R. M. TOWILL CORPORATION

Description prepared by:

RYAN M. SUZUKI
LICENSED PROFESSIONAL LAND SURVEYOR
No. 10059
HAWAII, U.S.A.

Ryan M. Suzuki Exp: 4/30/16
Licensed Professional Land Surveyor
Certificate Number 10059

2024 North King Street, Suite 200
Honolulu, Hawaii 96819
November 3, 2014

2024 North King Street
Suite 200
Honolulu HI 96819-3470
Telephone 808 842 1133
Fax 808 842 1937
eMail rmtowill@hawaii.rr.com

R. M. TOWILL CORPORATION
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Exhibit B

Honolulu Authority for Rapid Transportation

RESOLUTION NO. 2014-__

AUTHORIZING THE ACQUISITION OF EASEMENT OVER, ON, AND ACROSS THE REAL PROPERTY IDENTIFIED AS TAX MAP KEY 1-2-010:072 (PORTION) BY EMINENT DOMAIN

WHEREAS, the Honolulu Authority for Rapid Transportation (HART) has been established pursuant to Article XVII of the Revised Charter of the City and County of Honolulu 1973, as amended (Charter); and

WHEREAS, Section 17-103.2(b) of the Charter empowers HART "to acquire by eminent domain . . . all real property or any interest therein necessary for the construction, maintenance, repair, extension or operation of the fixed guideway system;" and

WHEREAS, the City Council approved or did not object to the acquisition of an electrical easement over, on, and across the real property identified as Tax Map Key (TMK) 1-2-010:072 (por.) by eminent domain after written notification by HART; and

WHEREAS, the acquisition by eminent domain of said easement over, on, and across the above-identified real property, which is more particularly described in the attached legal description marked as Exhibit A, is necessary for the Honolulu Rail Transit Project fixed guideway system, a valid public use and purpose;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of HART as follows:

1. That acquisition by eminent domain of an electrical easement over, on, and across the real property identified as TMK 1-2-010:072 (por.) is hereby authorized and the Corporation Counsel of the City and County of Honolulu is empowered to institute eminent domain proceedings as provided by law for the acquisition thereof; and

2. That the acquisition of said easement by eminent domain is determined and declared to be for a valid public use and purpose as aforesaid; and

3. That the acquisition of said easement by eminent domain is determined and declared to be necessary for the aforesaid public use and purpose; and

DRAFT

4. That in the process of said proceedings in eminent domain, the Corporation Counsel is authorized and empowered to negotiate terms of settlement, subject to the approval of HART and/or the Court before which such proceedings are commenced; and

5. That the Board Administrator be directed to transmit copies of this resolution to HART and the Department of the Corporation Counsel.

ADOPTED by the Board of the Honolulu Authority for Rapid Transportation on _____.

_____
Board Chair

ATTEST:

_____
Board Administrator

Exhibit A – Legal description of TMK 1-2-010:072 (por.)

DRAFT

Easement A
For Electrical Purposes
Affecting a Portion of Lot 18, Block 7 of "Kapiolani Tract"
In favor of Hawaiian Electric Company

Being a portion of Royal Patent Number 8194, Land Commission
Award Number 6450, Apana 1 to Kaumohua no Moehonua

SITUATE AT MOKAUEA, KALIHI, HONOLULU, ISLAND OF OAHU, HAWAII

Beginning at the West corner of this easement, along the Northeast side of Dillingham Boulevard, the coordinates of said point of beginning referred to Government Survey Triangulation Station "MOKAUEA" being 4,737.45 feet South and 4,780.48 feet East, thence running by azimuths measured clockwise from true South:

1.	222° 20'	8.61	feet;
2.	312° 20'	16.33	feet;
3.	42° 20'	8.61	feet;
4.	132° 20'	16.33	feet along the Southeast side of Dillingham Boulevard to the point of beginning and containing an area of 141 Square Feet, more or less.

R. M. TOWILL CORPORATION

Description prepared by:

RYAN M. SUZUKI
LICENSED PROFESSIONAL LAND SURVEYOR
No. 10059
HAWAII, U.S.A.

Ryan M. Suzuki Exp: 4/30/16
Licensed Professional Land Surveyor
Certificate Number 10059

2024 North King Street, Suite 200
Honolulu, Hawaii 96819
November 3, 2014

2024 North King Street
Suite 200
Honolulu HI 96819-3470
Telephone 808 842 1133
Fax 808 842 1937
eMail rmtowill@hawaii.rr.com

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Honolulu Authority for Rapid Transportation

STAFF SUMMARY

TITLE:	STAFF CONTACT:	DATE:
RESOLUTION NO. 2014-4 APPROVING NOTIFICATION TO THE CITY COUNCIL OF INTENTION TO ACQUIRE EASEMENT OVER, ON, AND ACROSS THE REAL PROPERTY IDENTIFIED AS TAX MAP KEY 1-2-010:072 (PORTION) BY EMINENT DOMAIN AND PUBLICATION OF A RESOLUTION AUTHORIZING ACQUISITION OF SAID EASEMENT BY EMINENT DOMAIN	Morris Atta	November 7, 2014

Type:	Goal Focus Area		Reference Notes
☒ Action/Approval	☒ Project Delivery	☐ Livability/Land Use	
☐ Information	☐ Service Delivery	☐ Partnerships	
☐ Follow-up	☐ Resource Stewardship	☐ Agency Admin.	

1. Purpose:

Review of Notification to City Council for condemnation of land for public use, identified as Tax Map Key 1-2-010:072, and situated at 1968 Dillingham Blvd, Honolulu, HI 96819, which is required for guideway construction of the Honolulu Rail Transit Project (HRTP). After discussions with the owners and their representatives, HART determined that the owner of the property, Elizabeth K. Kalahiki, died intestate. Of the 4,650 square feet of the entire parcel, HART requires 141 square feet for a Permanent Electrical Easement along the guideway through Dillingham in the Kalihi neighborhood. The property is zoned Business Mixed Use (BMX-3).

2. Background/Justification

The property (TMK 1-2-010:072) was designated as a partial take. As required under the Uniform Relocation Assistance and Real Property Acquisition Policies Act (URA) and FTA C5010.1D, the owners were notified of HART's intent to acquire and agreed to allow HART onto the property in order to conduct an appraisal of the property by a certified local appraiser. This appraisal follows URA guidelines and took into consideration all site conditions as well as potential impacts the partial taking would have on the remainder of the property. The appraisal review, as required by the URA, was done by the third party appraiser licensed in the State of Hawaii.

HART contacted Lorraine Pahio, daughter of Elizabeth K. Kalahiki, and current resident of the subject property. Lorraine indicated that her mother, Elizabeth K. Kalahiki, had passed away and there is no conveyance document to convey the property upon her death. Ms. Pahio further indicated they had not been to probate court to file suit to remove the cloud on title. HART has communicated the need to remove cloud on title before moving forward with a settlement to Ms. Pahio, who is not contesting the value of HART's offer.

HART legal counsel advised Title Guaranty run an additional search given the new information in an attempt to establish the fee owner(s). However, Title Guaranty was unable to obtain a death certificate of Elizabeth K. Kalahiki. The title report was changed to indicate the fee owners as "The Heirs or Devisees of Elizabeth K, Kalahiki, Deceased." While the consideration for the partial take of the property is not necessarily an issue with the heirs of Ms. Kalahiki, HART legal counsel

recommended pursuit of condemnation in order to clear title.

3. Procurement Impact

N/A

4. Financial/Budget Impact

The project budget includes an estimated cost for legal action associated with the condemnation of the property.

5. Policy Impact

There is no policy impact since this action conforms to the requirement of the Uniform Relocation Act, FTA 1050.1D and Article XVII of the Charter of the City and County of Honolulu.

6. Public Involvement

N/A

7. Alternatives

The alternative to condemnation is to allow the heirs of Elizabeth Kalahiki to file action to quiet title in probate court. In the interest of time, condemnation is the faster method of obtaining the 141 square feet for the utility easement on the property and will allow the rightful heirs to collect the proceedings once cloud has been removed in probate court.

Exhibits

Exhibit 1 – Appraisal report

Exhibit 2 – Affidavit/obituary attesting to Elizabeth K. Kalahiki's death

Exhibit 3 – Title Report Showing Elizabeth K. Kalahiki as the fee owner of the property

Exhibit 4 – Title Report Showing the Heirs and Devisees of Elizabeth K. Kalahiki as the fee owners of the property

Exhibit 5 – Offer Letter

Certified and Recommended by:

Executive Director and CEO

Exhibit 1

Yamaguchi & Yamaguchi, Inc.
Real Estate Appraisal & Consulting Services

PROJECT
Honolulu Rail Transit Project

Parcel Designation: 1-2-010-072
HART RW Parcel: 429
Owner: Elizabeth K. Kalahiki
1968 Dillingham Boulevard
Honolulu, Hawaii 96819

Effective Date: July 21, 2014

AN APPRAISAL REPORT OF
The BMX-3 Community Business Mixed-Use Property
Easement Acquisition

CLIENT
Paragon Partners Ltd. for the Honolulu Authority for Rapid Transportation

PREPARER
Jon F. Yamaguchi, CRE, FRICS, SRPA, SRA

DATE OF APPRAISAL
August 18, 2014

ONE KAPIOLANI BUILDING
600 Kapiolani Boulevard Suite 405• Honolulu, Hawaii 9681
Bus: 808.533.8849 • Fax: 808-533-8088 • E-mail: appraisals@yamaguchiinc.com

Yamaguchi &
Yamaguchi, Inc.
Real Estate Appraisal &
Consulting Services

July 21, 2014

Mr. Todd Salvatore
Project Manager
Paragon Partners Ltd. for the Honolulu Authority for Rapid Transportation
5762 Bolsa Ave., Suite 201
Huntington Beach, CA 92649

Re: Honolulu Rail Transit Project
Partial Acquisition
Parcel Designation: 1-2-010-072; 4,650 square feet
HART RW Parcel 429
1968 Dillingham Boulevard, Honolulu, Hawaii 96819

Dear Mr. Salvatore,

At your request, we have appraised a real property interest for the above real estate. Our objective was to form one opinion about the market value for the "*Partial Acquisition*" of the subject property's fee simple estate assuming no liens or encumbrances other than normal covenants and restrictions of record.

The purpose of this appraisal report is to assist the Honolulu Authority for Rapid Transportation in the "*Partial Acquisition*" and easement evaluation for Eminent Domain acquisition proceedings of the subject property as part of the Honolulu Rail Transit Project.

As a preview, the subject property identified as the "Larger Parcel" physically consists of a rectangular, non-corner parcel constituting 4,650 square feet. According to tax office records, the site is improved with a 52-year old residence consisting of a residence of 960 square feet and a basement of 608 square feet that is not included in our valuation.

This valuation contains analyses, opinions, and conclusions along with market data and reasoning appropriate for the scope of work detailed later herein. It was prepared solely for the intended use and intended user(s) explicitly identified in the attached report. Unauthorized users do so at their own risk. The appraisal is communicated in the attached Summary report, and conforms to the version of the Uniform Standards of Professional Appraisal Practice (USPAP) in effect on this report's preparation date of August 18, 2014.

For purposes of this appraisal report the definition of market value from the fifth edition of the *Uniform Appraisal Standards for Federal Land Acquisitions* was utilized and is defined in the Market Value Criterion section of this report.

This letter is not an appraisal report hence it must not be removed from the attached 114-page report. If this letter is disjoined from the attached appraisal report, then the value opinions set forth in this letter are invalid because the analyses, opinions, and conclusions cannot be properly understood.

In general, valuation of the subject property involves a few complex issues. All value opinions are affected by all the information, extraordinary assumptions, hypotheses, general limiting conditions, facts, descriptions, and disclosures stated in the attached appraisal report. After careful consideration of all factors pertaining to and influencing value, the data and analysis thereof firmly supports the following final value opinion(s) for the *Partial Acquisition* as of July 21, 2014.

$ 760,000	*"As Is" Indicated Market Value of the Larger Parcel (Rounded)*
$ 737,000	*"As Is" Indicated Market Value of the Remainder Parcel (Rounded)*
$ 23,000	*"As Is" Indicated Market Value of Electrical Easement (Rounded)*
$ 1,300	*Add: Total Severance Damages to the Remainder Property*
$ 0	*Less: Special Benefits to the Remainder Property*
$ 24,300	*Total Fair Market Value of the Electrical Easement Acquisition (Rounded)*

Thank you for your business. Let us know how we may further serve you.

Jon F. Yamaguchi, CRE, FRICS, SRPA, SRA
President / CEO
Certified General Appraiser
Hawaii License CGA 31
License Expiration Date: 12/31/2015

Exhibit 2

DIAL DIRECT TO CLASSIFIED

536-0061

FUNERAL NOTICE

ARAKAKI, MRS. USHI

Age 82, of 1458 Alencastre St., St. Louis Hts., formerly of Coelho Way, passed away 3 a.m., Mon., Sept. 13, 1971, at a local hospital. She was born Jan. 10, 1889, in Okinawa, Japan. Survived by 3 sons, Seikichi (Bessie Yasuko) Tomokichi, William Kazuo (Elsie Hanaye) Arakaki; 2 daughters, Mrs. Angel (Barbara Aiko) Asuncion, Mrs. Toshio (Margaret Sachiko) Tanji; brother, Mr. Ushisuke Nakaza of Kapaa, Kauai; 12 grandchildren. She was a member of Kochinda Sonjin Kai.

FUNERAL SERVICES BEGIN 7:30 P.M., WED., SEPT. 15, 1971, AT CHAPEL OF HOSOI GARDEN MORTUARY. CREMATION TO FOLLOW. ARRANGEMENTS BY HOSOI GARDEN MORTUARY.

HAYASHI, MRS. SADA

Age 83, of 764-B Pohukaina St., passed away 6:55 a.m. Sun., Sept. 12, 1971, at a local hospital. She was born June 5, 1888, in Yamaguchi, Japan. Survived by daughter, Mrs. Gichi (Kameyo) Hayashi; sister, Mrs. Kiku Yanahi Yanagihara; also 3 grandchildren; 2 great grandchildren.

FUNERAL SERVICES WERE HELD 8 P.M. MON., SEPT. 13, 1971 AT CHAPEL OF HOSOI GARDEN MORTUARY. CREMATION FOLLOWED. HOSOI GARDEN MORTUARY WAS IN CHARGE.

KALAHIKI, ELIZABETH K. A.

Age 75, of 1968 Dillingham Blvd., Honolulu, passed away Sept. 8, 1971, at St. Francis Hospital. She was born April 17, 1896, in Nuilli Kohala, Hawaii. She is survived by sons, Edmund K., Joseph K., Paul A., Melvin D., Randolph H. & Danson K. Kalahiki; daughters, Mrs. Agnes K. Keanu, Mrs. Arthur (Winona K.) Aoki, Mrs. Charles (Eunice K.) Cullen & Mrs. Joseph (Lorraine L.) Pahio; hanani, Mrs. Mrs. Rosline K. Pawai & Mrs. Annie Kaunamano; 82 grandchildren & 51 great grandchildren; also survived by a sister, Mrs. Caroline N. Kaleleiki & brother, William Akau; numerous nieces & nephews.

FRIENDS MAY CALL AT HAWAIIAN MEMORIAL PARK CHAPEL, KANEOHE, FROM 6 TO 9 P.M. ON FRIDAY, SEPT. 17, AND AGAIN FROM 8 TO 10 A.M. ON SATURDAY, SEPT. 18. SERVICES WILL BE HELD IN THE CHAPEL ON SATURDAY AT 10 A.M. WITH BROTHER ARTHUR AOKI OF GOSPEL OF SALVATION CHURCH OFFICIATING. INTERMENT TO FOLLOW AT MAKIKI CEMETERY. WILLIAMS MORTUARY IN CHARGE OF ARRANGEMENTS.

Nuuanu Memorial Park Mortuary

MURAI, MRS. DOROTHY T.

Age 53, of 98-080 Uao St., Aiea, formerly of SXE Shark St., Aiea, passed away at St. Francis Hospital on Sept. 11, 1971. She was born Dec. 17, 1917, in Honolulu, Hawaii. Mrs. Murai was employed as a cashier at Submarine Base Navy Exchange. She is survived by her beloved 2 sons, Leslie Takashi (Alice Kikume) Murai & Wallace Takao Murai; daughter, Mrs. (Erric) Masanobu (Carolyn Marie) Fujiwara; 4 brothers, Harry Ichiro (Frances Harue) Azumi, Francis Jiro (Gisele) Azumi, Thomas Saburo (Eiko) Azumi of Okinawa, Charles Shiro Azumi of Calif; 4 sisters, Mrs. Bertha Toshiko (Edwin Shigeo) Fujimoto, Mrs. Clara Kimiko (Isao) Onoye, Mrs. Helen Tomiko (George Shoichi) Watanabe, Mrs. Carol Masako (Kazuyoshi) Otani; also surviving are 4 grandchildren.

SERVICES WILL BE HELD AT 7 P.M. ON THURS., Sept. 16, 1971, AT THE MORTUARY'S EAST CHAPEL, FOLLOWED BY CREMATION.

NAKASONE, MR. HANEI "Kama"

Age 79, of 592 Kamoku St. (formerly of Haiku, Maui), passed away 6:20 a.m. Sun., Sept. 12, 1971, at Kuakini Hospital. He was born Mar. 15, 1892, in Okinawa, Japan. Survived by wife, Mrs. Kama Nakasone; 2 sons, Philip Masanobu (Helen Kazuko) &

100—Lodge & Club Notices

ALOHA TEMPLE A.A.O.N.M.S.

FRIDAY, Sept. 17th, 7:30 P.M. Masonic Temple, Makiki St. Shrine visit to Lodge Le Progres

SUNDAY, Sept. 19th Waimanalo Shrine Country Home Annual Clown Corps Breakfast 9 A.M.—until all served Get tickets from any Clown Or Ph. 538-1141 NO FEZ—no children please

SCOTTISH RITE

THURSDAY, Sept. 16th, 4:45 P.M. Stated Meeting

Scottish Rite Cathedral 1611 Kewalo St.

YORKRITE BODIES

THURSDAY, Sept. 16th, 6:00 P.M. Hono Commandery #1 KT Centennial Luau, Masonic Temple

Masonic Temple 1227 Makiki St.

Masonic Temple MEETING at Corner Makiki & Kinau

MASONIC CALENDAR

MONDAY, Sept. 20th Pearl Harbor Lodge #598

TUESDAY, Sept. 14th, 7:30 P.M. Stated Meeting 650 Wilikina Dr., Wahiawa Schofield Lodge No. 443

TUESDAY, Sept. 14th, 7:30 P.M. Third Degree Honolulu Lodge No. 409

WEDNESDAY, Sept. 15th, DARK Constitution Observance Week

SATURDAY, Sept. 18th, 8:30 A.M. Joint Officers Assoc. Meeting at Masonic Temple Hawaiian Lodge #21

WEDNESDAY, Sept. 15th, 7:30 P.M. Second Degree Koolau Lodge #801 Kokokahi YWCA

FRIDAY, Sept. 17th, 7:30 P.M. Third Degree Shrine Visitation Le Progres De L'Oceanic #371

FRIDAY, Sept. 17th First Degree—7:30 P.M. Waikiki Lodge #774 Scottish Rite Cathedral

Knights of Pythias

Mystic Lodge No. 2 Meets at 7:30 P.M. 1st, 3rd & 5th Wed. PYTHIAN CASTLE HALL 826 Kaheka St. Phone: 946-4606 J. M. Braga C.C. Phone 536-0649 L. P. Camara, sec. Phone: 262-4160

Knights of Columbus

COUNCIL NO. 5000 Meets 2nd & 4th Mon. 8 P.M. Cathedral School 1728 Nuuanu Ave. Phone Fin. Sec. 946-6070

Meets Every Monday at 7:30 P.M. 2933 Kalakaua Ave. HONOLULU LODGE No. 616 B.P.O. Elks

KAILUA LODGE No. 2230 B.P.O. Elks 7:30 P.M. 1st & 3rd Tues. Mid-Pacific Country Club

115—Cemetery Plots & Funeral Plans

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2 plots at Sunset Memorial Park. $200 each. Phone 247-5580

120—Notices

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123—Lost & Found

$100 REWARD
For information leading to recovery of '71 Yamaha 175cc, Lic. 25538, serial #CT-1058200. Ph. 671-7659.

LOST: Chinese Gold Pendant at Ala Moana Park showers. Ph: 732-2766

REWARD Substantial. Anyone knowing whereabout of '69 Pontiac Catalina Gold Wagon, formerly driven by Moke Purdy, lic. #4C-4742. Ph. 923-0810 after 7 P.M.

LOST: Male, Lilac Point Siamese—Kailua area. REWARD. Call 261-4568

Lost 2 black suitcases, Sat. Sept 4th, H-1 Freeway, Koko Hd. bound. Reward. 373-0009.

LOST: Irish setter, "Caeser" 6 mos. old male pup. Needs medication. Reward. Contact 261-4339.

LOST: Sept. 3rd, lady's gold Timex watch. Ph. 923-6997.

LOST: English Female Pointer, orange & white. Nr. Kalakaua Ave. Name plate says, Chandler Kennel-Texas. Reward. 946-6496.

Lost: Part Persian yellow kitten, flea collar, Kahala area. 737-4921.

LOST: Black & White striped male kitten. Kapahulu area. 737-5339.

Lost, airport, gold watch/bracelet. $100 reward. 946-3322, 262-5615.

LOST: IRISH SETTER, male pup, 6 mos. old, Waikiki area, Kuhio Ave. Needs medication. Reward. Please call 261-4339.

Lost: black Sapphire ring, yellow gold, 2 diamonds. Great sentimental value. $100 REWARD. 941-3038, Bob.

REWARD for lost ladies' Hamilton wrist watch, silver. Engraved "Lolita from Warren." 262-7637.

The people who got my suitcase by mistake & I theirs, on the morning of Aug. 24, at Honolulu Airport, 9:00 flight from Hilo, Hawaiian Airlines, PLEASE call me collect at this number, 968-6134. Urgent! Mrs. K. Yuen.

FOUND: On Sept. 11 nr. Iolani School, half-grown BLACK kitten-part Siamese. Affectionate & housebroken. Call Humane Society, 946-2187.

FOUND: Lady's wrist watch, Ala Moana Shopping Center. Owner describe. 949-7977

Found on Kuhio Beach: Men's black-rim glasses. 946-4740. after 5.

Lost—ROLLIFLEX—camera-REWARD. Piikoi & Wilder. 537-4883.

'71 National Diary, Address, Telephone, & Appointment book, 5x7", white with American Flag on back cover. Please return to Fagan, c/o KHVH TV.

Lost: Vicinity of Tropicana Village in Waipahu, male, miniature poodle, 2 yrs. old, black, wearing pink collar. Children heartbroken. Answers to Pogo. Ph. 671-0186 before 3 p.m. & after 10 p.m.

125—Personals

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127—Personal Services

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GO AIRLINE
Train for positions as Reservationists, Ticket Agents, Ground Hostesses, Ramp Agents, etc. Study at home followed by resident training. National placement assistance. Home Office-Miami, Florida.
UNIVERSAL AIRLINES PERSONNEL SCHOOLS
Dept. #1066, 555 Paiea St., Rm. 204
Honolulu, Hi 96819
or Ph. (808) 847-6767

200—Business Opportunities

SUB-DISTRIBUTOR
Male, Female
Old established fire alarm company established fire alarm company needs exper. door-to-door salespeople. We will inventory and discount paper. Must have car.
Ph. 395-1577 or 841-4721.

COCKTAIL LOUNGE
PARTNER wanted for soon to open Cocktail Lounge & Gourmet Restaurant in choice Waikiki location. Only interested parties with minimum $20,000 to invest contact
ADVERTISER'S BOX B 3339

DRESS SHOP—KAIMUKI
Ph. 734-7212.

Health food store & juice bar for sale, complete. 955-5480 eves.

Operating, equipped restaurant with clientele, Waianae. $7,800 rush. 521-5430 day; 847-3604 eves.

WE SELL GOING BUSINESSES
LARRY STEVENS (R) 949-4141

201—Businesses Wanted

HAVE CASH BUYERS
JACK G. NOSAKA (B) 922-3838

202—Franchises

MAUI and HILO PERSONALIZED TAX SERVICE
Is seeking qualified individual in the field of preparing income taxes. Selected individual will be appointed franchise holder for their respective island. WRITE:
PERSONALIZED TAX SERVICE
P.O. Box 188, Kailua, HI. 96734

Statewide franchise-Reducing salon, fully equipped, going business. Materials & supplies included. Established clientele. Contact Advertiser's Box B 3224.

H. Salt Esq. Fish & Chips for sale, Easy terms. Call 261-0692 after 4.

205—Investments

HUI FORMING
Unique investment opportunity — 4 acres Oahu oceanfront. Tax shelter plus 33% projected annual return. Minimum investment $4,000. Call for appraisal & analysis.
REAL ESTATE RESEARCH GROUP INC. 536-0140
Pre-organization subscription offering — Hawaii residents only.

ADVERTISERS WHO OFFER AN INVESTMENT FOR SALE MAY BE REQUIRED TO COMPLY WITH THE HAWAII SALE OF SECURITIES LAW.
IT IS THE RESPONSIBILITY OF THE PERSON ADVERTISING TO DETERMINE WHETHER HE IS SUBJECT TO THIS LAW.
YOU MAY CALL 548-6521

I will pay 12% interest only on a very safe, secured 2nd mortgage on my rental property. Andy Alu (R) 949-2229, 262-8311.

210—Loans

2nd Mortgage Loans
$10,000 to $100,000 or MORE
*Any Type of Real Estate
*Low Monthly Payments
*Fireside Loan Guarantee
If you can get the same loan from any other lender in Hawaii at rates less than we offer, return the money within 15 days and your loan with us is FREE.
Sidney Stern
Founder-President
FIRESIDE THRIFT
1665 Kapiolani Blvd.
PH. 941-7766
Joe Marchese, Manager

NEED CASH?
SAFETY LOAN CO.
2065 S. King ..... Ph. 946-4895
2295 N. King 847-3755
1304 Pali Hwy. & Kukui St. . 536-6226
638-B No. King 841-5774

IMMEDIATE CASH AVAILABLE!
To Purchase your good Second Mortgage or Agreement of Sale.
Lincoln Mortgage Corp., 955-1178

300—Help Wanted Male & Female

SALES SAL. OPEN
GROUP SALES
Presentation to small groups of people for highly marketable product known nationally. Good speaking voice & sales personality. Call Alan Reed, 521-4511.
SERVICE SPECIALISTS, LTD.
Employment Agency
1270 Queen Emma St., Rm. 404

COUNTERGIRLS
For Dry Cleaning

300—Help Wanted Male & Female

GENERAL CLERK $575

WELL ROUNDED
Some math background & light typing will land you position with local firm, this is big. Must be long time resident to handle names and places. All benefits. Call Nan Tate, 521-4511.
SERVICE SPECIALISTS, LTD.
Employment Agency
1270 Queen Emma St., Rm. 404

Hair Stylist
Guarantee plus commission. Licensed with 2 yrs. experience.
TSUKI'S HAIRSTYLING
Ph. 946-3902

ELECTRICIANS $3.14 minimum

HOUSE WIRING
No. lic. necessary just know something about house wiring. If you have more exper. they will be happy to pay more. Call Chuck Baker, 521-4511.
SERVICE SPECIALISTS, LTD.
Employment Agency
1270 Queen Emma St., Rm. 404

1st Class Mechanic
$4 to $4.60 per hour
1406 S. Beretania
(no phone calls)

WAREHOUSEMAN $2.50 UP

JACK OF ALL TRADES
Tools furnished some welding & assembly work. General mechanical ability will land you this position with local firm. Full of nice people. Call Chuck Baker, 521-4511.
SERVICE SPECIALISTS, LTD.
Employment Agency
1270 Queen Emma St., Rm. 404

DANCE HOSTESS
For ballroom. No exper. required. FREE Transportation to work.
$310-per wk.
Commission possible
Lani, 533-4770

HIGH CALIBRE SALESMAN
TO SELL MODULAR HOMES to qualified buyers.
High potential earnings for capable person.
Call for appointment
Mr. Caldwell, 531-0461

WANTED TELEPHONE SALES PEOPLE
Full or part time.
Days, eves., Saturdays
Start immediately.
955-6595

RESERVATIONIST
Good voice, poise, mature & dependable with exper. to $425, without $350-$375. Growing local firm of wonderful people. Much people contact & decision making for tours. See Pat Stacy, 521-4511.
SERVICE SPECIALISTS, LTD.
Employment Agency
1270 Queen Emma St., Rm. 404

GIRL FRIDAY $350+

YAKKER!
Much phone work & some PBX but will train. General office exper. & outgoing personality. Will be trained 2 wks. Call Pat Stacy, 521-4511.
SERVICE SPECIALISTS, LTD.
Employment Agency
1270 Queen Emma St., Rm. 404

Experienced
PATTERN MAKER
Malia Hawaii
Sportswear Mfg.
Phone 531-8519

$300 wkly.
comm. possible. No exper. required
DANCE HOSTESS

STATUS REPORT

This Report (and any revisions thereto) is issued for the sole benefit of the Purchaser of this Report identified in the Order No. referenced below. Title Guaranty of Hawaii, Incorporated's responsibility for any actual loss incurred by reason of any incorrectness herein is limited to the greater of $3,500 or two times the amount paid for this Report.

SCHEDULE A

Title Guaranty of Hawaii, Incorporated, hereby reports as follows as to the title of the Parties named in Schedule A in and to the title to land described in Schedule C, subject to the matters set forth in Schedule B, based solely upon an abstract and examination of the following Indices in the State of Hawaii: (a) the Office of the Clerks of the Circuit Court of the Judicial Circuit within which the land is located; (b) the Office of the Clerk of the District Court of the United States for the District of Hawaii; (c) the Office of the Registrar of Conveyances; and (d) the Office of the Real Property Tax Assessment Division of the County within which the land is located.

ELIZABETH K. KALAHIKI,
as Fee Owner

This report is subject to the Conditions and Stipulations set forth in Schedule D and is dated as of May 16, 2014 at 8:00 a.m.

Inquiries concerning this report
should be directed to
PHILIP GARTLAND.
Email pgartland@tghawaii.com
Fax (808) 521-0287
Telephone (808) 521-0218.
Refer to Order No. 201421220.

SCHEDULE B
EXCEPTIONS

1. Real Property Taxes, if any, that may be due and owing.

   Tax Key: (1) 1-2-010-072 Area Assessed: 4,650 sq. ft.

2. Any and all matters not shown in the Indices described in Schedule A.

3. Mineral and water rights of any nature in favor of the State of Hawaii.

4. Any unrecorded leases and matters arising from or affecting the same.

5. Discrepancies, conflicts in boundary lines, shortage in area, encroachments or any other matters which a correct survey or archaeological study would disclose.

   -Note:- A current survey, with metes and bounds description, should be made of said premises.

END OF SCHEDULE B

© Title Guaranty of Hawaii, Inc.
235 QUEEN ST., HONOLULU, HAWAII 96813, PH: (808) 533-6261

SCHEDULE C

All of that certain parcel of land situate, lying and being at Mokauea, Kalihi, Honolulu, City and County of Honolulu, State of Hawaii, and being LOT 18, BLOCK 7 of the "KAPIOLANI TRACT", as shown on the Map thereof recorded in the Bureau of Conveyances of the State of Hawaii in Liber 245 at Page 409, and containing an area of 5,000 square feet, more or less.

BEING THE PREMISES ACQUIRED BY DEED

GRANTOR : JAY HOP, wife of Lum Kam

GRANTEE : ELIZABETH K. KALAHIKI, wife of Mack K. Kalahiki

DATED : December 24, 1925
RECORDED : Liber 804 Page 181

Excepting and reserving from the above described parcel of land all that portion thereof conveyed to CITY AND COUNTY OF HONOLULU, a municipal corporation, by DEED of ELIZABETH K. KALAHIKI, wife of Mack K. Kalahiki, dated December 15, 1938, recorded in Liber 1479 at Page 455, and more particularly described as follows:

All of that certain parcel of land (being portion(s) of the land(s) described in and covered by Royal Patent Number 8194, Land Commission Award Number 6450, Apana 1 to Kaumohua no Moehonua) situate, lying and being at Mokauea, Kalihi, Honolulu, City and County of Honolulu, State of Hawaii, being PARCEL 31 of "DILLINGHAM BOULEVARD WIDENING, being a portion of Lot 18, Block 7 of "Kapiolani Tract", as shown on Map recorded at the Bureau of Conveyances of the State of Hawaii in Liber 245 at Page 409, and thus bounded and described:

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235 QUEEN ST., HONOLULU, HAWAII 96813, PH: (808) 533-6261

SCHEDULE C CONTINUED

Beginning at the north corner of this parcel of land, on the new northeast side of Dillingham Boulevard, the coordinates of said point of beginning referred to a City and County Survey Street Monument at the intersection of the center lines of Dillingham Boulevard and Mokauea Street being 279.87 feet north and 252.28 feet west, and the coordinates of said Monument referred to Government Survey Triangulation Station "MOKAUEA" being 4,457.58 feet south and 5,032.76 feet west, and running by azimuths measured clockwise from true South:

1.	312°	20'	50.00	feet along the new northeast side of Dillingham Boulevard;
2.	42°	20'	7.00	feet along Lot 20, Block 7, "Kapiolani Tract";
3.	132°	20'	50.00	feet along the present northeast side of Dillingham Boulevard;
4.	222°	20'	7.00	feet along Lot 16, Block 7, "Kapiolani Tract", to the point of beginning and containing an area of 350 square feet, more or less.

END OF SCHEDULE C

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GENERAL NOTES

1. The records in the Bureau of Health Statistics reveal the death of MACK KAMAKA KALAHIKI on March 6, 1949, at Honolulu, Hawaii.

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235 QUEEN ST., HONOLULU, HAWAII 96813, PH: (808) 533-6261

SCHEDULE D

CONDITIONS AND STIPULATIONS

1. This Status Report (which term shall include any revisions thereto) is a report of the record title only, based solely upon an abstract and examination of the Indices described in Schedule A as of the date of the Report. No responsibility is assumed for (a) matters which may affect the title but either were not disclosed or were incorrectly disclosed in said indices at the date hereof; or (b) matters created, suffered, assumed, or agreed to by Purchaser; or (c) matters not shown herein but actually know to Purchaser. Title Guaranty of Hawaii, Incorporated (the "Company") makes no representation as to the legal effect, validity or priority of matters shown or referred to herein.

2. If the Report is incorrect in any respect, the responsibility of the Company shall be limited to the resulting actual loss, including any attorney's fees and legal costs, but in no event shall exceed the greater of $3,500 or two times the amount paid for the Report. Upon payment of any loss hereunder, the Company shall be subrogated to all rights the Purchaser may have against any person or property as a result of such loss.

3. If the Purchaser of this Report shall suffer an actual loss by reason of the incorrectness of the Report, the Purchaser shall promptly notify the Company in writing. After receipt of such notice, the Company shall be allowed a reasonable time in which to investigate the claim. At its sole option, the Company may litigate the validity of the claim, negotiate a settlement or pay to Purchaser the amount the Company is obligated to pay under this Report. The Company's responsibility hereunder constitutes indemnity only and nothing herein shall obligate the Company to assume the defense of the Purchaser with respect to any claim made hereunder.

4. This report is the entire contract between the Purchaser and the Company and any claim by Purchaser against the Company, arising hereunder, shall be enforceable only in accordance with the provisions herein.

5. Notice required to be given the Company shall include the Order Number of this Report and shall be addressed to Title Guaranty of Hawaii, Inc., P.O. Box 3084, Honolulu, HI 96802, Attention: Legal Department.

© Title Guaranty of Hawaii, Inc.
235 QUEEN ST., HONOLULU, HAWAII 96813, PH: (808) 533-6261

DATE PRINTED: 5/21/2014

STATEMENT OF ASSESSED VALUES AND REAL PROPERTY TAXES DUE

TAX MAP KEY

DIVISION	ZONE	SECTION	PLAT	PARCEL	HPR NO.
(1)	1	2	010	072	0000

CLASS: COMMERCIAL AREA ASSESSED: 4,650 SF

ASSESSED VALUES FOR CURRENT YEAR TAXES: 2014

The records of this division show the assessed values and taxes on the property designated by Tax Key shown above are as follows:

BUILDING	$	25,700
EXEMPTION	$	0
NET VALUE	$	25,700
LAND	$	604,500
EXEMPTION	$	0
NET VALUE	$	604,500
TOTAL NET VALUE	$	630,200

Installment (1 - due 8/20; 2 - due 2/20) Tax Info As Of - 2/20/2014

Tax Year	Installment	Tax Amount	Penalty Amount	Interest Amount	Other Amount	Total Amount	
2013	2	3,909.10	234.54	82.87		4,226.51	DELINQUENT
2013	1	3,909.10		70.88		2,433.52	DELINQUENT
2012	2	3,909.10		57.82		3,966.92	PAID
2012	1	3,909.10	234.54	82.09		4,225.73	PAID

Total Amount Due: 6,660.03

Penalty and Interest Computed to: 2/20/2014

© Title Guaranty of Hawaii, Inc.
235 QUEEN ST., HONOLULU, HAWAII 96813, PH: (808) 533-6261

Exhibit 4

RL 1406
READ COR
R/W
L 15 R

AP00ROW
CMS01495

REVISED - 09/22/14
report date unchanged

HART-ROW

2014 OCT 14 AM 7 45

STATUS REPORT

This Report (and any revisions thereto) is issued for the sole benefit of the Purchaser of this Report identified in the Order No. referenced below. Title Guaranty of Hawaii, Incorporated's responsibility for any actual loss incurred by reason of any incorrectness herein is limited to the lesser of $3,500 or two times the amount paid for this Report.

SCHEDULE A

Title Guaranty of Hawaii, Incorporated, hereby reports as follows as to the title of the Parties named in Schedule A in and to the title to land described in Schedule C, subject to the matters set forth in Schedule B, based solely upon an abstract and examination of the following Indices in the State of Hawaii: (a) the Office of the Clerks of the Circuit Court of the Judicial Circuit within which the land is located; (b) the Office of the Clerk of the District Court of the United States for the District of Hawaii; (c) the Office of the Registrar of Conveyances; and (d) the Office of the Real Property Tax Assessment Division of the County within which the land is located.

THE HEIRS OR DEVISEES OF
ELIZABETH K. KALAHIKI, DECEASED,
as Fee Owner

This report is subject to the Conditions and Stipulations set forth in Schedule D and is dated as of May 16, 2014 at 8:00 a.m.

Inquiries concerning this report
should be directed to
PHILIP GARTLAND.
Email pgartland@tghawaii.com
Fax (808) 521-0287
Telephone (808) 521-0218.
Refer to Order No. 201421220.

1-2-010-072

© Title Guaranty of Hawaii, Inc.
235 QUEEN ST., HONOLULU, HAWAII 96813, PH: (808) 533-6261

SCHEDULE B
EXCEPTIONS

1. Real Property Taxes, if any, that may be due and owing.

   Tax Key: (1) 1-2-010-072 Area Assessed: 4,650 sq. ft.

2. Any and all matters not shown in the Indices described in Schedule A.

3. Mineral and water rights of any nature in favor of the State of Hawaii.

4. Administration of the Estate of ELIZABETH K. KALAHIKI, deceased.

   -Note:- (A) Elizabeth K. Kalahiki died on September 8, 1971, at Honolulu, Hawaii.

   (B) No probate proceedings for the Estate of ELIZABETH K. KALAHIKI, deceased, has been located.

5. Any unrecorded leases and matters arising from or affecting the same.

6. Discrepancies, conflicts in boundary lines, shortage in area, encroachments or any other matters which a correct survey or archaeological study would disclose.

   -Note:- A current survey, with metes and bounds description, should be made of said premises.

END OF SCHEDULE B

© Title Guaranty of Hawaii, Inc.
235 QUEEN ST., HONOLULU, HAWAII 96813, PH: (808) 533-6261

SCHEDULE C

All of that certain parcel of land situate, lying and being at Mokauea, Kalihi, Honolulu, City and County of Honolulu, State of Hawaii, and being LOT 18, BLOCK 7 of the "KAPIOLANI TRACT", as shown on the Map thereof recorded in the Bureau of Conveyances of the State of Hawaii in Liber 245 at Page 409, and containing an area of 5,000 square feet, more or less.

BEING THE PREMISES ACQUIRED BY DEED

GRANTOR : JAY HOP, wife of Lum Kam

GRANTEE : ELIZABETH K. KALAHIKI, wife of Mack K. Kalahiki

DATED : December 24, 1925
RECORDED : Liber 804 Page 181

Excepting and reserving from the above described parcel of land all that portion thereof conveyed to CITY AND COUNTY OF HONOLULU, a municipal corporation, by DEED of ELIZABETH K. KALAHIKI, wife of Mack K. Kalahiki, dated December 15, 1938, recorded in Liber 1479 at Page 455, and more particularly described as follows:

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© Title Guaranty of Hawaii, Inc.
235 QUEEN ST., HONOLULU, HAWAII 96813, PH: (808) 533-6261

SCHEDULE C CONTINUED

Beginning at the north corner of this parcel of land, on the new northeast side of Dillingham Boulevard, the coordinates of said point of beginning referred to a City and County Survey Street Monument at the intersection of the center lines of Dillingham Boulevard and Mokauea Street being 279.87 feet north and 252.28 feet west, and the coordinates of said Monument referred to Government Survey Triangulation Station "MOKAUEA" being 4,457.58 feet south and 5,032.76 feet west, and running by azimuths measured clockwise from true South:

1.	312°	20'	50.00	feet along the new northeast side of Dillingham Boulevard;
2.	42°	20'	7.00	feet along Lot 20, Block 7, "Kapiolani Tract";
3.	132°	20'	50.00	feet along the present northeast side of Dillingham Boulevard;
4.	222°	20'	7.00	feet along Lot 16, Block 7, "Kapiolani Tract", to the point of beginning and containing an area of 350 square feet, more or less.

END OF SCHEDULE C

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235 QUEEN ST., HONOLULU, HAWAII 96813, PH: (808) 533-6261

SCHEDULE D

CONDITIONS AND STIPULATIONS

1. This Status Report (which term shall include any revisions thereto) is a report of the record title only, based solely upon an abstract and examination of the Indices described in Schedule A as of the date of the Report. No responsibility is assumed for (a) matters which may affect the title but either were not disclosed or were incorrectly disclosed in said indices at the date hereof; or (b) matters created, suffered, assumed, or agreed to by Purchaser; or (c) matters not shown herein but actually know to Purchaser. Title Guaranty of Hawaii, Incorporated (the "Company") makes no representation as to the legal effect, validity or priority of matters shown or referred to herein.

2. If the Report is incorrect in any respect, the responsibility of the Company shall be limited to the resulting actual loss, including any attorney's fees and legal costs, but in no event shall exceed the lesser of $3,500 or two times the amount paid for the Report. Upon payment of any loss hereunder, the Company shall be subrogated to all rights the Purchaser may have against any person or property as a result of such loss.

3. If the Purchaser of this Report shall suffer an actual loss by reason of the incorrectness of the Report, the Purchaser shall promptly notify the Company in writing. After receipt of such notice, the Company shall be allowed a reasonable time in which to investigate the claim. At its sole option, the Company may litigate the validity of the claim, negotiate a settlement or pay to Purchaser the amount the Company is obligated to pay under this Report. The Company's responsibility hereunder constitutes indemnity only and nothing herein shall obligate the Company to assume the defense of the Purchaser with respect to any claim made hereunder.

4. This report is the entire contract between the Purchaser and the Company and any claim by Purchaser against the Company, arising hereunder, shall be enforceable only in accordance with the provisions herein.

5. Notice required to be given the Company shall include the Order Number of this Report and shall be addressed to Title Guaranty of Hawaii, Inc., P.O. Box 3084, Honolulu, HI 96802, Attention: Legal Department.

© Title Guaranty of Hawaii, Inc.
235 QUEEN ST., HONOLULU, HAWAII 96813, PH: (808) 533-6261

DATE PRINTED: 9/22/2014

STATEMENT OF ASSESSED VALUES AND REAL PROPERTY TAXES DUE

TAX MAP KEY

DIVISION	ZONE	SECTION	PLAT	PARCEL	HPR NO.
(1)	1	2	010	072	0000

CLASS: COMMERCIAL AREA ASSESSED: 4,650 SF

ASSESSED VALUES FOR CURRENT YEAR TAXES: 2014

The records of this division show the assessed values and taxes on the property designated by Tax Key shown above are as follows:

BUILDING	$	25,700
EXEMPTION	$	0
NET VALUE	$	25,700
LAND	$	604,500
EXEMPTION	$	0
NET VALUE	$	604,500
TOTAL NET VALUE	$	630,200

Installment (1 - due 8/20; 2 - due 2/20) Tax Info As Of - 8/20/2014

Tax Year	Installment	Tax Amount	Penalty Amount	Interest Amount	Other Amount	Total Amount	
2014	2	3,907.24				3,907.24	PENDING
2014	1	3,907.24				3,907.24	PENDING
2013	2	3,909.10		38.20		3,858.69	DELINQUENT
2013	1	3,909.10		70.88		3,979.98	PAID
2012	2	3,909.10		57.82		3,966.92	PAID
2012	1	3,909.10	234.54	82.09		4,225.73	PAID

Total Amount Due: 11,673.17

Penalty and Interest Computed to: 8/20/2014

© Title Guaranty of Hawaii, Inc.
235 QUEEN ST., HONOLULU, HAWAII 96813, PH: (808) 533-6261

Exhibit 5

HART

IN REPLY REFER TO:
CMS-AP00ROW-00607

HONOLULU AUTHORITY for RAPID TRANSPORTATION

Daniel A. Grabauskas
EXECUTIVE DIRECTOR AND CEO

BOARD OF DIRECTORS

Ivan M. Lui-Kwan, Esq.
CHAIR

Donald G. Horner
VICE CHAIR

George I. Atta
Robert Bunda
Michael D. Formby
Ford N. Fuchigami
William "Buzz" Hong
Keslie W.K. Hui
Damien T.K. Kim
Carrie K.S. Okinaga, Esq.

HAND-DELIVERED

September 5, 2014

Received
LORRAINE L. PAHIO 9/5/14
Print Name Date

Ms. Elizabeth Kalahiki
c/o Ms. Loraine L. Pahio
1968 Dillingham Boulevard
Honolulu, Hawaii 96819

Dear Ms. Kalahiki:

Subject: Honolulu Rail Transit Project (HRTP)
1968 Dillingham Boulevard
Parcel 429: Tax Map Key 1-2-010-072 (Portion)
Letter of Offer

This is a follow-up to previous correspondence regarding the appraisal and acquisition of the subject property. An appraisal of your property has been completed. Based on our findings as contained in the enclosed Statement of Just Compensation, Honolulu Authority for Rapid Transportation (HART) offers to purchase a 141 square foot portion of your property for a Permanent HECO Transformer Box Easement, identified as Tax Map Key 1-2-010-072 (shown colored in blue on the enclosed tax map), for the total consideration of $24,300 (Twenty-Four Thousand Three Hundred Dollars). Included as part of the consideration is compensation for severance damage related to the removal of the Noni Tree and damage to the Wall and Sidewalk.

If this offer is acceptable, please sign the duplicate of this letter and the Consent to Enter and return them in the enclosed envelope by October 5, 2014. The remaining copies are for your files.

Also enclosed for your information are the Appraisal Summary Statement and the General Acquisition & Relocation Information Brochure.

In accordance with federal regulations affecting real property transactions, we request your cooperation in providing us with your Taxpayer Identification Number. Please execute and return the enclosed IRS Form W-9 at the same time. The W-9 is required by our Department of Budget and Fiscal Services to release the check.

CITY AND COUNTY OF HONOLULU, Alii Place, Suite 1700, 1099 Alakea Street, Honolulu, Hawaii 96813
Phone: (808)768-6159 Fax: (808)768-5110 www.honolulutransit.org

Please call Mr. Alex Sutterer at 441-0546 if you have any questions regarding this matter.

Sincerely,

Daniel A. Grabauskas
Executive Director and CEO

Enclosures

ACCEPTED:

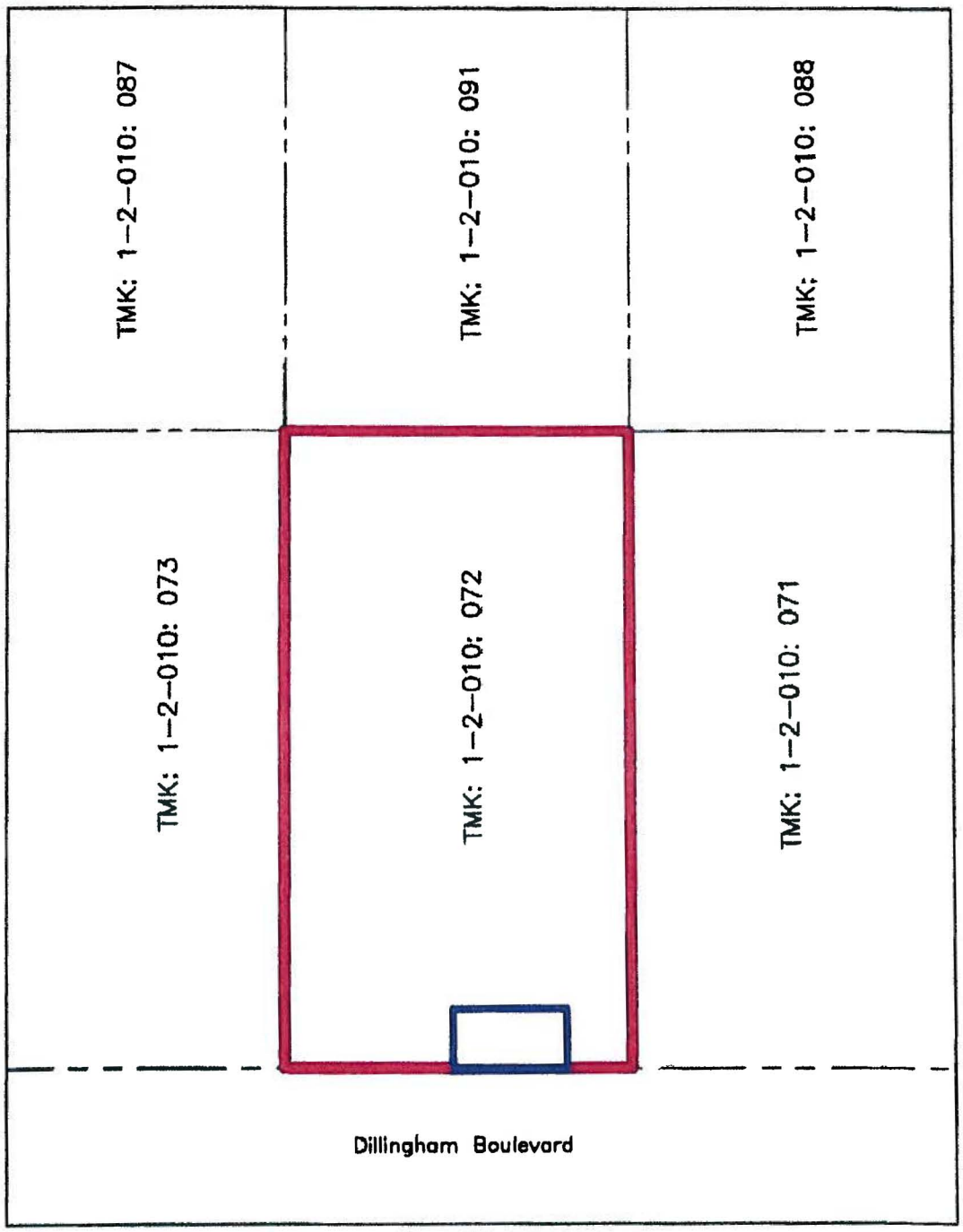
ELIZABETH K. KALAHIKI

By_____
Its

Print Name:_____

Dated: _____

Exhibit 5



Proposed Partial Acquisition

TMK 1-2-010:072

5/5/2014

STATEMENT OF JUST COMPENSATION

PROJECT: HONOLULU RAIL TRANSIT PROJECT (HRTP)

LOCATION: 1968 Dillingham Boulevard, Honolulu, Oahu, Hawaii

TAX MAP KEY: (1) 1-2-010-072

OWNER(S): ELIZABETH K. KALAHIKI

INTEREST TO BE ACQUIRED: Permanent Easement

PARCEL TO BE ACQUIRED: Partial easement taking consisting of ± 141 square feet

ZONING: BMX-3, Business Mixed Use

IMPROVEMENTS: N/A.

PURPOSE: Under the United States and Hawaii Constitutions, private property cannot be taken for public use without payment of just compensation. In accordance with the Code of Federal Regulations, Honolulu Authority of Rapid Transportation submits a written statement of and summary of the basis for the amount it has established as just compensation for the above identified property.

In estimating just compensation, an appraisal was performed by a State of Hawaii licensed appraiser. The amount established as just compensation is not less than the approved appraisal of the fair market value of the property being acquired.

Unless otherwise stated in the attached letter of offer, the amount established as just compensation is for the real property being acquired, which includes land, buildings, structures, or improvements located on, or damaged as a result of the taking of the areas and interest described in the attached letter of offer.

The amount established as just compensation does not include items of personal property such as household furnishings, clothing and appliances.

JUST COMPENSATION: Based on the completed appraisal report and the appraisal review the just compensation amount for the property being acquired is:

Permanent HECO Transformer Box Easement:	**$23,000**
Severance Damages:	**$ 1,300**
TOTAL:	**$24,300**

The original of this statement to be tendered to the above named owner has been signed in ink. If the signature is not in original ink, as opposed to duplicating, electrostatic or other media, this Statement of Just Compensation is not valid.

Morris M. Atta
Deputy Director of Right-of-Way

APPRAISAL SUMMARY STATEMENT

PROJECT:	HONOLULU RAIL TRANSIT PROJECT (HRTP)
ADDRESS:	1968 Dillingham Boulevard, Honolulu, Oahu, Hawaii
TAX MAP KEY:	(1) 1-2-010-072
OWNER(S):	ELIZABETH K. KALAHIKI
PARCEL TOTAL AREA:	± 4,650 square feet
PARTIAL TAKE AREA:	± 141 square feet
PROPERTY ACQUIRED:	ALL: ____ PART: X
INTEREST TO BE ACQUIRED:	Permanent Easement
ZONING:	BMX-3, Business Mixed Use
HIGHEST & BEST USE:	Office or Commercial Use
ASSESSED VALUE (2014): for total	Land $604,500 Improvements: $ 25,700 TOTAL $630,200

The estimate for the easement is:	$23,000
The estimate for the Severance Damages are:	$ 1,300
Total Appraisal Estimate:	$24,300

The value of the property being acquired is based upon an appraisal prepared in accordance with accepted appraisal practices. Full and careful consideration has been given to the highest and best use for development of the property and to all features inherent in your property in order that the highest valuation possible can be made. The Appraisal Estimate and appraisal were developed and reported in conformity with Federal regulations, State statutes, and City ordinances.

CONSENT TO ENTER

The undersigned, being the owner of that certain property bearing the tax map key listed hereinbelow, hereby consents to the entry by the Honolulu Authority for Rapid Transportation ("HART"), a semi-autonomous agency of the City and County of Honolulu, and /or its representatives and consultants for the purpose stated:

PROJECT: **Honolulu Rail Transit Project (HRTP)**

TAX MAP KEY: **(1) 1-2-010-072**

LOCATION: **1968 Dillingham Boulevard, Honolulu, Oahu, Hawaii**

PURPOSE: **Construction Activities**

It is understood that this consent to enter is granted upon the following terms:

(1) That the area covered by this consent document is colored in yellow and blue outlined on the attached map. That this consent includes the right of ingress to and egress from said consent to enter area over the land of the undersigned, adjacent thereto for all purposes in connection with this consent to enter.

(2) That this consent to enter is granted for a **nominal** consideration of $1.00.

(3) That HART shall indemnify the undersigned against loss or damage to the property of the undersigned and from liability for injury to or death of persons in the manner provided by law when such loss, damage, injury or death is caused by the negligent use of said property by HART and/or its representatives and consultants, resulting from this consent to enter.

(4) That the entire cost of the work proposed to be done and all other expenses incidental thereto will be borne by HART.

(5) That HART will, in its discretion, determine the extent of the work to be done.

(6) That this consent to enter is granted for a period of thirty-six (36) months commencing from the date of actual entry and terminating at the end of the period or upon completion of work, whichever is sooner.

(7) That HART or its representative will provide the undersigned written notification at least two weeks prior to the entry into said property by HART's contractor.

TAX MAP KEY: (1) 1-2-010-072
Consent to Enter – Page 2

(8) That this consent to enter shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, devisees, personal representatives, successors in trust, successors and assigns.

(9) That this consent to enter shall be null and void upon recordation of the deed or other document conveying said property to HART.

DATED: HONOLULU, HAWAII _____.

ELIZABETH K. KALAHIKI

By_____
Its

Phone_____

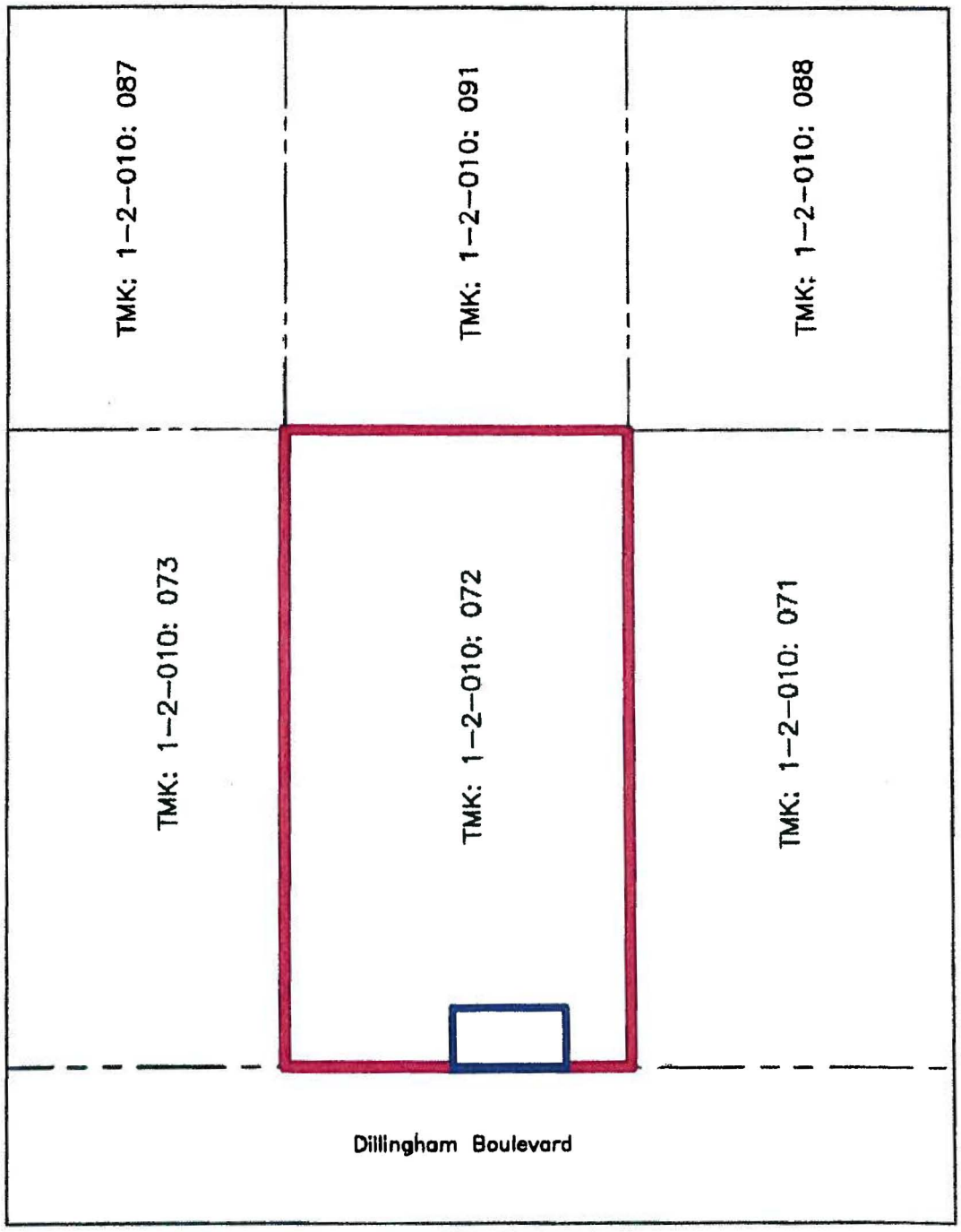
APPROVED AS TO FORM AND
LEGALITY

_____
Deputy Corporation Counsel

APPROVED AS TO CONTENTS

_____
Honolulu Authority for Rapid Transportation

Exhibit 5



Proposed Partial Acquisition

TMK 1-2-010:072

5/5/2014

Form **W-9**
(Rev. January 2011)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification (required): ☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☐ Other (see instructions) ▶

☐ Exempt payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

☐☐☐ - ☐☐ - ☐☐☐☐

Employer identification number

☐☐ - ☐☐☐☐☐☐☐

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person ▶ Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

Exhibit 5

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/ disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/ disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7 A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over $600 required to be reported and direct sales over $5,000	Generally, exempt payees 1 through 7 [2]

[1] See Form 1099-MISC, Miscellaneous Income, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at *www.ssa.gov*. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/businesses* and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: *A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.*

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account [1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor [2]
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee [1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner
5. Sole proprietorship or disregarded entity owned by an individual	The owner [3]
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity [4]
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

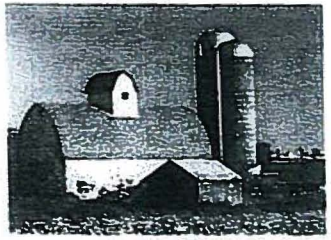
If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: *spam@uce.gov* or contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

More Relocation Information



Business

A business that is relocated as a result of the project may be entitled to benefits such as:

1. *Moving and Related Costs*
2. *Reestablishment Costs*
3. *Fixed Payment*

Statements applicable to all categories and benefits listed

Please keep in mind that there are specific benefit requirements that must be met to receive any of the funds mentioned above. Your assigned relocation agent will assist you to fully understand the payments and requirements.

No one may be displaced until adequate housing has been made available to them.

All persons required to move personal property, their home, or business must be given at least 90 days to vacate.

Your Local Transit Agency will establish an appeal process should you be aggrieved by a denial of benefits or if you feel the benefits are inadequate.

A message from the FTA and your local transit agency

It is sometimes necessary to acquire private property and displace persons and businesses in order to build a transit facility that will benefit the entire community. However, we will work with you to minimize the inevitable disruption that this causes. Please feel free to contact the agency and person listed below should you have any further questions.

Revised rules for the Uniform Act were published in the Federal Register on January 4, 2005. The rules are reprinted each year in the Code of Federal Regulations, Title 49, Part 24. All Federal, State and local government agencies, as well as others receiving Federal financial assistance for public programs and projects, that require the acquisition of real property, must comply with the policies and provisions set forth in the Uniform Act and the regulation.

For further information, please contact:

FEDERAL TRANSIT ADMINISTRATION

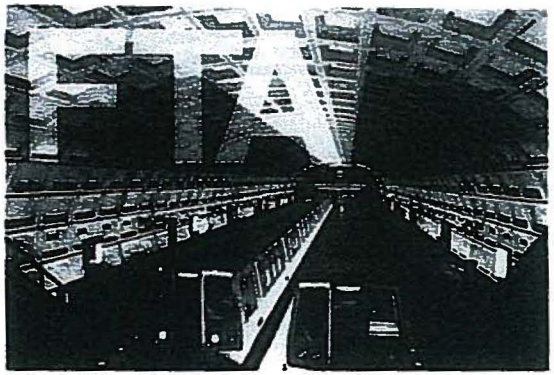
GENERAL ACQUISITION & RELOCATION INFORMATION

FTA | U.S. DEPARTMENT OF TRANSPORTATION

FEDERAL TRANSIT ADMINISTRATION

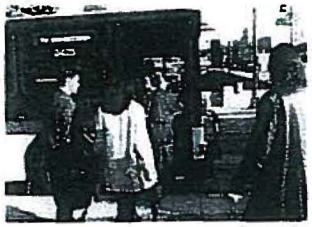
SEE THE BACK PANEL OF THIS BROCHURE FOR INFORMATION ON CONTACTING YOUR LOCAL AGENCY.

Exhibit 5



GENERAL INFORMATION

Your local transit agency may need to purchase property from you with funding from the Federal Transit Administration (FTA) in order to benefit the general public. To assure fair and consistent treatment of all persons, the FTA will require your local transit agency to follow the Uniform Relocation Assistance and Real Property Policies Act of 1970, as amended. The Uniform Act is a law passed by Congress to promote uniformity and fairness when a local transit agency must acquire property or displace persons. There are two main parts of this process:



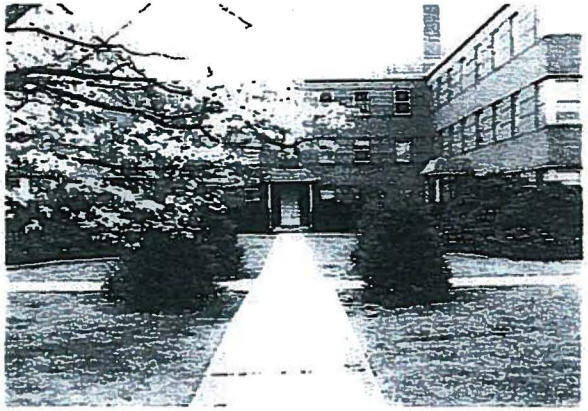
1. *Acquisition, which is the purchase of your real estate.*
2. *Relocation which offers additional benefits should you or your business be displaced.*

Acquisition of Real Property

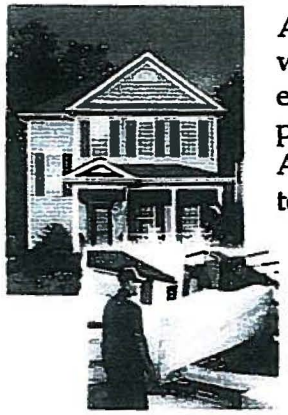
The purchase of real estate by a transit agency begins with the appraisal of your property. An appraiser will inspect your property to determine the value. The property owner should accompany the appraiser while making this inspection. A second appraiser will then review and approve the work of the first appraiser and will recommend a value to the local transit agency.

You should then receive a written offer to purchase your property. You will have sufficient time to consider the offer or make any counter offers that you believe is fair.

If you elect to sell your property to the local transit agency, you will be paid the full amount less any encumbrances (mortgage, lien, etc.) owed on that property. Possession of vacant property may be taken the day of closing by the local transit agency; possession of occupied property will be at an agreed future date.



Relocation



Advisory Assistance will be offered to every displaced person. A Relocation Agent will visit you to explain all of the benefits and services that you may be eligible to receive.

Below is a very brief outline of the various types of financial benefits available if you or your business are required to move.

Residential Homeowner Occupants, are those that have owned and occupied their home for at least 180 days. Typical benefits include:

1. *Moving Costs*
2. *Price Differential Payment*
3. *Increased Mortgage Interest*
4. *Incidental Closing Costs*

90 day Occupant or Tenant, is either a tenant or a homeowner that has occupied their home for less than 180 days but at least 90 days. Relocation benefits include:

1. *Moving Costs*
2. *Rental Assistance Payment/Down Payment*

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