

~~CONFIDENTIAL~~

**LAW OFFICE OF  
MATSON KELLEY, LLC**

24 N. Church St., Ste. 202  
Wailuku, Maui, Hawaii 96793  
Telephone: (808) 244-4994 • Facsimile: (800) 948-7344

February 24, 2015

Via U.S. Priority Mail With Signature Confirmation

Mr. Kirk P Giordano  
2318 Eagle Ave  
Alameda, CA 94501

Re: Estate of Moana P.M. Ramos  
Real Property located at 1020 Hiehie Street, Makawao, Hawaii 96768  
Tax map key number (2) 2-4-021-007

Dear Mr. Giordano:

Please be advised that this office has been retained to assist with the redemption of the real property located at 1020 Hiehie Street, Makawao, Hawaii 96768, tax map key number (2) 2-4-021-007 ("Subject Property") on behalf of the Estate of Moana P.M. Ramos. If you have retained an attorney regarding this matter, please forward this letter to your attorney. Please direct all communication regarding this matter to my office.

On March 15, 2001 a Warranty Deed conveyed the interests of Jerry Ramos, Moana Ramos (husband and wife), and Kimberly Ramos Caspillo in the Subject Property to Moana Ramos. Said deed was recorded with the Bureau of Conveyances, State of Hawaii as document number 2001-037345 and is enclosed with this letter. The County of Maui's records reflect that on or about May 20, 2014 you purchased the Subject Property at the County of Maui Department of Taxation auction. On July 23, 2013 a Tax Deed was recorded with the Bureau of Conveyances, State of Hawaii as document number A-53170717. Pursuant to the Maui County Code, § 3.48.270 and the Hawaii Revised Statutes § 246-60 "the taxpayer may redeem the property sold by payment to the purchaser at the sale, within one year from the date thereof . . . of the amount paid by the purchaser, together with all costs and expenses which the purchaser was required to pay, including the fee for recording the deed, and in addition thereto, interest on such amount at the rate of twelve per cent a year." It is my understanding that the property was purchased at the tax auction by you for \$65,100.00, and the County of Maui records reflect that you have paid \$2,248.05 in real property taxes for the Subject Property.

According, DEMAND IS HEREBY MADE on behalf of the Estate of Moana P.M. Ramos to redeem the real property identified as 1020 Hiehie Street, Makawao, Hawaii 96768, tax map key number (2) 2-4-021-007. According to our calculations, you are due the following amounts:

Purchase Amount (5/20/14) -	\$65,100.00
Real Property Tax Payment (8/14/14) -	\$1,224.03

Exhibit B