

**Hawaii Enterprise Zones Partnership Program
Annual Report CY 2010-2012**

Department of Business, Economic Development and Tourism

**HAWAII ENTERPRISE ZONES PARTNERSHIP PROGRAM
ANNUAL REPORT
Calendar Years (CY) 2010-2012**

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EXECUTIVE SUMMARY

The Hawaii Enterprise Zones Partnership Program (EZ) was established by the Hawaii State Legislature to help stimulate certain types of business activity and employment in areas where they are most needed. The EZ Program is a significant tool towards the State's efforts to stimulate businesses and job creation.

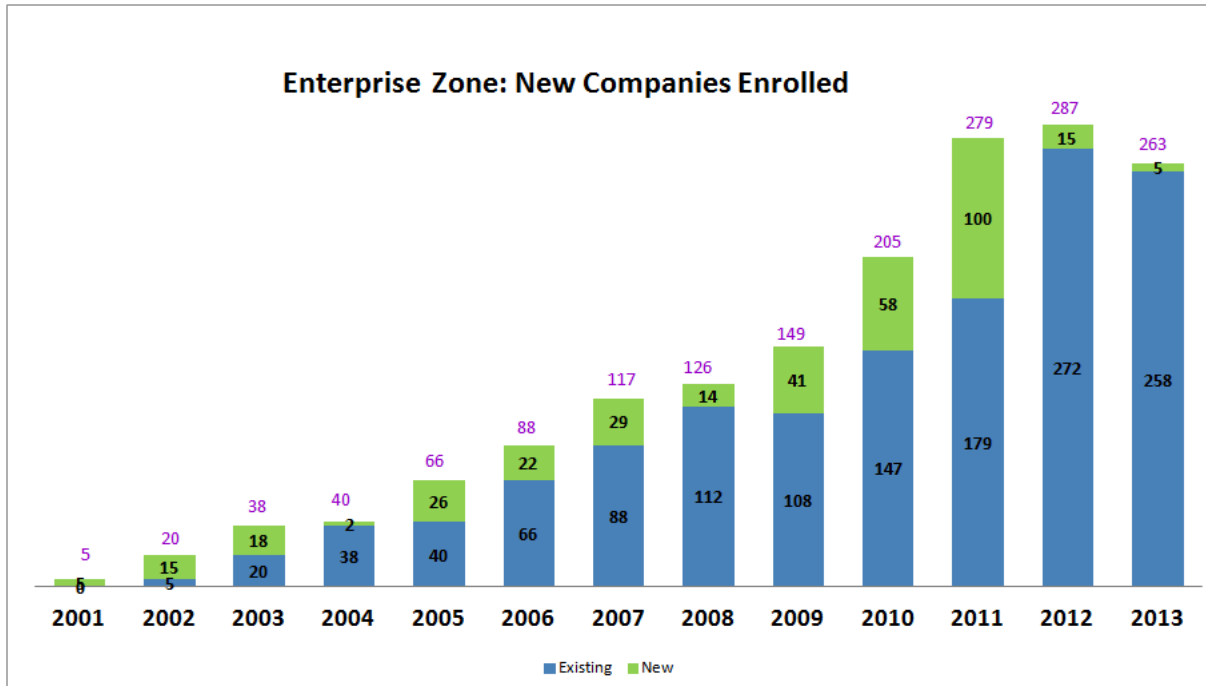
Eligible businesses that satisfy EZ hiring requirements are exempt from the Hawaii General Excise Tax (GET) on eligible revenues and can claim partial personal or corporate income tax credits for up to seven consecutive years. They also qualify for a GET exemption on work done at their site by a Hawaii State licensed contractor or subcontractor. The counties *may* also offer additional incentives, including incremental property tax relief, priority permit processing, or fee waivers.

The number of firms enrolled in the EZ Program was 287 at the end of 2012.

In 2011, the legislature passed a measure that suspended the GET exemption for new companies enrolling in the EZ effective July 1, 2011 through June 30, 2013. This measure did not affect companies that were enrolled in the EZ program, prior to June 30, 2011, that continue to meet EZ hiring, sales, and revenue requirements. In addition, the GET exemption was suspended for licensed contractors doing work for EZ companies effective July 1, 2011 through June 30, 2013.

The EZ program is an important business incentive for Hawaii companies. In 2011, Governor Neil Abercrombie's administration, through DBEDT, conducted "Bringing Government to the Communities" workshops in each county. The EZ county coordinators were instrumental in collaborating with DBEDT to register businesses in the state to attend the

workshops. Nearly 150 business representatives were informed about the EZ program, its benefits and new laws that were enacted. The program was a great state-county effort in bringing government to the communities. The statewide informational workshops resulted in 62 new companies enrolling in the EZ program.



Significant Dates:

May-June 2011 – Bringing Government to the Communities Initiative.

July 1, 2011 – June 30, 2013 – Suspension of General Excise Tax Exemption for new EZ companies.

July 1, 2011 – June 30, 2013 – Suspension of GET Exemption for Licensed Contractors.

PURPOSE

The purpose of the Enterprise Zones (EZ) Partnership program is to increase business activity, job retention, and job creation in areas and industries where they are most needed and most appropriate via tax and other incentives. It is a program that encourages a collaborative relationship between the State, the counties, and qualifying businesses.

Each county can select up to six areas which satisfy unemployment or income criteria for 20-year designation as Enterprise Zones by the Governor. Eligible businesses that satisfy certain hiring requirements are exempt from Hawaii's General Excise Tax (GET) on the gross proceeds from the manufacture of tangible personal property, the wholesale of tangible personal property, the engaging in a service business by a qualified business, or the engaging in research, development, sale, or production of all types of genetically-engineered medical agricultural, or maritime biotechnology products. However, effective July 1, 2011 through June 30, 2013, the GET exemption was temporarily suspended on gross proceeds received by qualified businesses in the EZ that do not have valid certificates of qualification from DBEDT. This measure did not affect companies that were enrolled in the EZ program, prior to June 30, 2011, that continued to meet EZ hiring, sales, and revenue requirements.

Companies enrolling in the program during the July 1, 2011 through June 30, 2013 period may continue to claim two different state income tax credits for up to seven consecutive years. Although construction and construction-trade contractors were exempt from GET on work performed for EZ-enrolled businesses, effective July 1, 2011 through June 30, 2013, the GET exemption was temporarily suspended.

The counties also contribute one or more incentives which may include, but are not limited to:

- Priority zoning or building permit processing;
- Zoning or building fee or permit waivers or variances;
- Incremental property tax relief resulting from added value due to property improvements; and
- Priority consideration for federal job training or community development funds.

ELIGIBLE BUSINESS ACTIVITIES

In order to be eligible to participate in the program, a business located in an enterprise zone must earn at least half of its annual gross revenue in a zone from one or more of the following:

- Agricultural production or processing;
- Manufacturing;
- Wholesaling or distribution;
- Aviation or maritime repair or maintenance;
- Telecommunications switching and delivery systems (but not consumer sales or services);
- Certain types of call centers (bill collection services, disaster management services, disease management services, product fulfillment services, or technical support for computer hardware or software manufacturers, but not telemarketing or sales);
- Information technology design and production (software development, imagery creation, and data compilation, but not consumer sales or services);
- Medical research, clinical trials, and telemedicine service;
- Biotechnology research, development, production, or sales;
- Repair or maintenance of assistive technology equipment used by disabled persons;
- For-profit international business management training;
- Environmental remediation technician training; and
- Wind energy production.

Almost all other businesses are *not* eligible, including most retailers, all other professional services, and firms that build, maintain or repair real estate, such as custodial,

carpentry, painting, electrical, and plumbing firms. The eligibility of some types of businesses and transactions may not always be clear. If so, consultation with DBEDT may be needed to determine eligibility.

Regarding renewable energy companies, the State Department of Taxation has determined that electricity is not tangible personal property (TPP) for EZ eligibility purposes or for purposes of the Hawaii general excise tax. The Legislature, in enacting Act 160, Session Laws of 2000, specifically amended the definition of qualified business activity for EZ purposes. However, the amendment only qualified wind farms and no other producers of electricity.

Electricity producers, other than wind farms, which were enrolled in the EZ program under Hawaii Revised Statutes (HRS) Section 209E-2 either under the “manufacture of tangible personal property” or the “wholesale sale of tangible personal property”, were not eligible to be enrolled in the EZ program. All companies, whether or not they are enrolled in the EZ program, that sell electric power to a public utility company for resale to the public must pay tax on the gross proceeds of such activity at the rate of 0.5 percent.

PROGRAM HISTORY

The Hawaii EZ program was created by Act 78, 1986, and codified in Chapter 209E, Hawaii Revised Statutes. The enabling legislation was amended by Act 390, 1989 to more specifically define and limit the types of businesses that would be eligible and the hiring requirements that eligible businesses must satisfy. Since most head-to-head business competition is in the small-scale retail sector, the Legislature removed almost all retail businesses from eligibility due to concerns that EZ designation could create "unfair" competitive advantages for retailers located in enterprise zones.

The administrative rules for the program were completed and approved in 1990. The counties did not immediately submit EZ nominations because the local economy was still strong and their unemployment rates were low, which reduced the need for a program intended to maintain and create jobs.

Two amendments in 1993 added that agricultural producers are eligible to participate (Act 17) and to make Kauai County census tract #405, which includes Lihue and vicinity, eligible for designation as an enterprise zone (Act 341). Tract #405 was the only Kauai census tract not eligible based on 1990 census data. Additional housekeeping amendments were made in Act 91 of 1995 to allow the EZ low-income employee earning thresholds to be updated annually, instead of every ten years, and to vary according to family size.

The first three zones were designated in 1994 on the Big Island in the North Kona, Hilo-Puna, and Hamakua districts. In 1995 and 1996, the North Kona and Hilo-Puna zones were expanded and two more zones were designated on the Big Island in the Kau and South Kona districts. The first zone on Kauai (in the Lihue area), and the first three zones on Oahu were also

created. The latter included the Haleiwa-Waiialua area, Mililani Technology Park and parts of Wahiawa, and parts of Waipahu, Pearl City, and Waipio. Act 286 was passed in 1996 to enhance the EZ program's effectiveness as an economic diversification tool. This legislation made the following activities EZ-eligible:

- Medical research, clinical trials, and telemedicine;
- Information technology design and production;
- Telecommunications switching and delivery; and
- For-profit training programs for international business managements and environmental remediation technicians.

Previously, EZ-eligible business activities were limited to manufacturing, wholesaling, and farming, as well as maintenance or repair of aircraft or waterborne vessels. These changes were intended to help increase the quality of jobs created in EZs as well as enhance the State's other economic diversification efforts.

Act 286 also eliminated completely the low-income hiring requirements, and the overall hiring requirements were slightly increased. The telecommunication, information technology, medical, and training categories were also added to the definition of eligible businesses, while eligibility in the cleaning, repair, and maintenance category was limited to aviation and maritime activities. These changes were intended to increase the quality of jobs created by enterprise zone businesses.

In 1997, Act 262 further clarified the definitions of the new eligible business categories added in 1996, and also added new incentives. These included exemption from use tax on supplies and equipment purchased out of state by EZ enrolled firms, and the contractor GET exemption on work done at the EZ site and paid for by EZ enrolled firms. Act 262 also

expanded the North Shore zone on Oahu to include all agricultural lands in the Waialua district until June 30, 2002.

Also in 1997, Molokai became a zone, along with four new Kauai zones which, in combination with the Lihue zone, included all land on Kauai with commercial or agricultural land use zoning. The North Shore zone on Oahu was also expanded to include most of the area between Mokuleia and Pupukea.

In 1999, the Hamakua and Pearl City-Waipahu zones were expanded, the later to include most of the Ewa plain and Campbell Industrial Park (except for the refineries).

In 2000, Lanai, East Maui, and North Kohala on the Big Island were zones added. Acts 118 and 160 EZ expanded business eligibility to include the following:

- Biotechnology research, development, production and sales;
- Repair and maintenance of assistive technology equipment used by disabled persons;
- Wind energy production; and
- Certain types of call centers (bill collection, product fulfillment, disaster management, and technical support for computer hardware and software companies, but not direct telemarketing or sales).

Another incentive through Act 290, provided that EZ-eligible firms could qualify for commercial bank loans with a specified state subsidy. (Note: This loan subsidy program has since been discontinued.)

In 2001, the North Shore zone on Oahu was further expanded to include the Koolauloa district, and new zones were added in urban Honolulu from the airport area through lower Kalihi, Iwilei, and downtown into the Ala Moana area and on the leeward coast of Oahu. Five of the six Big Island zones were also expanded.

In 2002, the definition of EZ-eligible call centers was amended by Act 122 to include disease management services. The Use Tax exemption was eliminated by Act 146 because this discouraged EZ firms from purchasing supplies and equipment from local vendors. Finally, Act 146 also provided a one-time easement of the EZ hiring requirements for firms enrolled in the EZ Program prior to the terrorist attacks of September 11, 2001.

In September 2004, the Urban Honolulu zone was expanded to include all of Kakaako.

In 2006, the Greater Maui and East Maui zones were added to increase Maui County's zones to five.

In December, 2007, Hilo-Puna and North Kohala in the Hawaii County EZs were expanded.

In March 2008, due to the large number of agricultural related businesses and to support agriculture, the Waimanalo zone was added to Honolulu County as its sixth and final zone.

See Figure A for a summary of EZ start and end dates.

To date, funds for promotion and administration of the program have come from within the existing departmental budget generally provided for administrative overhead. The costs of developing the administrative rules, procedures, forms, informational and promotional materials, and of responding to inquiries from and preparatory consultation with the counties, the business community, the State Department of Taxation (DoTAX), the State Department of Labor and Industrial Relations (DLIR), and the Legislature have come from the budget of the Department of Business, Economic Development, and Tourism (DBEDT), Business Development & Support Division (BED 100). As zones are designated, funds are used for ongoing administration and to assist the counties in promoting their zones.

The EZ program has experienced staffing challenges and in 2009, due to the reduction-in-force, the full-time EZ program position was eliminated. The program is currently handled jointly with the Community Based Economic Development (CBED) program. In 2013, the department will add one additional professional to manage both the CBED and EZ programs in order to increase outreach activities for these initiatives.

DESIGNATED ENTERPRISE ZONES

Figure A
Start Dates and End Dates by County

Year	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Hawaii County	Hamakua, Hilo-Puna, North Kona	Ka'u	Southern Kona				North Kohala								
Oahu County			Mililani, Waipahu/Pearl City, Waialua/Haleiwa, North Shore					Urban Honolulu							Waimanalo
Kauai County				North Shore, Kapaa, Southern, Western											
Maui/Molokai/Lanai			Lihue				Lanai, East Maui						Greater, West Maui		
Year of Expiration	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028

City and County of Honolulu (Island of Oahu)

- In October of 1996, the following areas were designated as Oahu’s first enterprise zones:
 1. Mililani Technology Park and parts of Wahiawa;
 2. The O’ahu Sugar mill site and other parts of Waipahu and Pearl City; and
 3. The Waialua Sugar mill site and other parts of Waialua and Haleiwa.
- In 1997, Act 262 temporarily expanded the North Shore zone to include all agricultural lands in the Waialua district until June 30, 2002.
- In November of 1997, further expansion of the North Shore zone boundaries was approved to include areas in Pupukea and Mokuleia which were not included in Act 262. The expanded boundaries requested by the county will remain in effect for the remainder of the original zone’s 20-year span.

- In March of 1999, expansion of the Waipahu-Pearl City zone was approved to include most of Campbell Industrial Park (except the oil refineries), Barbers Point Harbor and Naval Air Station, Kapolei, and parts of Kunia and Ewa.
- In January of 2001, the North Shore EZ was expanded from Pupukea to Kaaawa. The designation of new zones in urban Honolulu (from Honolulu International Airport to Ala Moana) and on the leeward coast followed in April.
- In November of 2002, Mililani Tech Park/Wahiawa zone was expanded.
- In September 2004, the Urban Honolulu zone was expanded to include Kakaako.
- In March 2008, Waimanalo was designated as the sixth and final Enterprise Zone on Oahu. This selection was based on the significant number of agricultural businesses that are eligible activity under the EZ program.
- County incentives include a two-year rebate on increases in real property taxes resulting from new construction by EZ-eligible firms, and a waiver of all building and grading permit fees for new construction by EZ-eligible firms at their EZ sites.

Hawaii County (Island of Hawaii)

In October of 1994, the state's first three EZs were designated in Hamakua, Hilo-Puna, and Kona.

- In May of 1995, a fourth Big Island zone was designated in Kau, and the Hilo-Puna and Kona zones were expanded.
- In March of 1996, further expansion of the Hilo-Puna zone and designation of a fifth zone in southern Kona were approved.
- In January of 1999, expansion of the Hamakua zone was approved.

- In April of 2000, North Kohala as designated as the Big Island's sixth zone.
- In December of 2001, all Big Island zones except Kau were expanded.
- Hawaii County offers a 3-year exemption from the incremental property tax increases resulting from new construction by eligible businesses in EZs.

Kauai County (Islands of Kauai and Niihau)

- In April of 1996, Lihue and vicinity was designated as Kauai's first enterprise zone.
- In February of 1997, North Shore and Kapaa zones were designated.
- In April of 1997, two more zones were designated in southern and western Kauai.
- All land on the island zoned for industrial, commercial or agricultural activity is now included in enterprise zones.
- Kauai County offers fast-track permit processing to eligible businesses.

Maui County (Islands of Maui, Molokai, Lanai and Kahoolawe)

- In January of 1997, Molokai was designated as Maui County's first enterprise zone.
- In April of 2000, Lanai and East Maui were designated as enterprise zones.
- The County waives business permit fees for EZ-eligible businesses.
- The County gives priority consideration to EZs and EZ-eligible businesses when allocating federal grant monies, processing business permits, and granting zoning waivers.
- In May of 2006 West Maui and Greater Maui were added as new enterprise zones. Immediately after the addition of the EZ's, five new applications were received.

PROGRAM BENEFITS

State Incentives

- Exemption from General Excise Tax on EZ eligible activities for up to seven years. (Effective July 1, 2011 through June 30, 2013, the GET exemption is temporarily suspended on gross proceeds received by qualified businesses in the EZ that do not have valid certificates of qualification from DBEDT.)
- Non-refundable income tax credit equal to 80 percent of tax liability the first year, decreasing 10 percent each year thereafter over the next six years to 20% of tax liability the last year (see figure B), and
- Non-refundable income tax credit equal to 80 percent of the unemployment insurance premiums paid during the first year, decreasing 10 percent each year over the next six years to 20% of premiums paid the last year (see figure B).

Figure B

Year	1	2	3	4	5	6	7
State Income Tax Credit	80%	70%	60%	50%	40%	30%	20%
Unemp. Insurance Equivalent Tax Credit	80%	70%	60%	50%	40%	30%	20%

Businesses engaged in agricultural production or processing and/or manufacturing of tangible personal property that have completed their initial 7-years in the EZ Program are eligible to extend their EZ participation for an additional three years. Eligibility for EZ tax and other benefits will begin when this application is approved. However, approval of this application does not guarantee that your business will qualify for all EZ benefits every year. At the end of each tax year, an End-Of-Year report form (*EZ-2 form*) is required to be submitted to

determine if your business has satisfied the annual gross receipts and/or hiring requirements.

The three-year extension means 36 consecutive months. For companies that have not yet completed their initial seven years in the EZ program, they may continue their participation in the program for an additional three years giving these businesses a total of ten consecutive years of eligibility for EZ tax benefits. For companies that had previously exhausted their seven years of eligibility, the three-year extension shall begin July 1, 2009, the effective date of Act 174 SLH 2009 (the law which authorized the extension), and shall end June 30, 2012.

Construction and construction trade contractors are also *exempt from GET* for work paid for by EZ-enrolled firms. (Note: The GET exemption is temporarily suspended for GET on work performed for EZ-enrolled businesses, effective July 1, 2011 through June 30, 2013.) This means an EZ-eligible firm must apply to participate in the EZ program and be officially approved to do so. An EZ-enrolled firm benefits from this by negotiating with contractors to share all or part of the contractor's tax savings. (Note: EZ-eligible firms can choose to enroll before beginning operations if necessary for their contractors to claim this exemption before the EZ firm opens for business at its EZ location. But firms must report the number of full-time employees when the firm's EZ establishment becomes operational.)

County Incentives

These vary by county and may include, but are not limited to:

- Incremental property tax abatement based on new construction;
- "Fast track" or priority permit processing;
- Zoning or building permit waivers or variances; or fee waivers; and

- Priority consideration for federal programs controlled by the counties such as Community Development Block Grants (CDBG), Workforce Incentive Act (WIA), and others.

ENTERPRINZE ZONE NOMINATION, DESIGNATION, AMENDMENT AND TERMINATION PROCESS

County zone nominations must include the following information:

1. A description of the proposed zone boundaries.
2. Maps identifying the following:
 - the proposed zone boundaries relative to the boundaries of the census tracts that will be fully or partially included in the zone;
 - land use classifications within the proposed zone;
 - publicly-held lands within the proposed zone including ceded lands; and
 - the county general plan and/or development plan classifications for areas within the proposed zone.
3. A description of the incentives to be offered by the county to eligible businesses within each zone. Each county may propose incentives which can be made available:
 - in one, some, or all of the county's zones;
 - to certain types of eligible businesses only; and
 - for certain time periods only.

Prior to designation by the Governor, the size and location of nominated areas will be reviewed by DBEDT for appropriateness, as will the business incentives proposed by the counties. Each zone will exist for 20 years unless earlier termination is requested by the county. Businesses in a terminated zone that have already begun their seven-year cycle of eligibility will continue to be eligible to qualify for the State EZ incentives in the remaining years of their cycle, but no new businesses will be allowed to begin participation after a zone is terminated. Counties can request

an amendment of zone boundaries from the Governor at any time, and can also change their own zone incentives at any time without the Governor's approval.

APPENDICES

- A. State and County Coordinators
- B. Maps of Enterprise Zones
- C. List of Firms in the Enterprise Zones Partnership Program

APPENDIX A

STATE AND COUNTY COORDINATORS

HAWAII STATE AND COUNTY ENTERPRISE ZONES COORDINATORS

CONTACT INFORMATION

State of Hawaii Department of Business, Economic Development & Tourism
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Honolulu, Hawaii 96804

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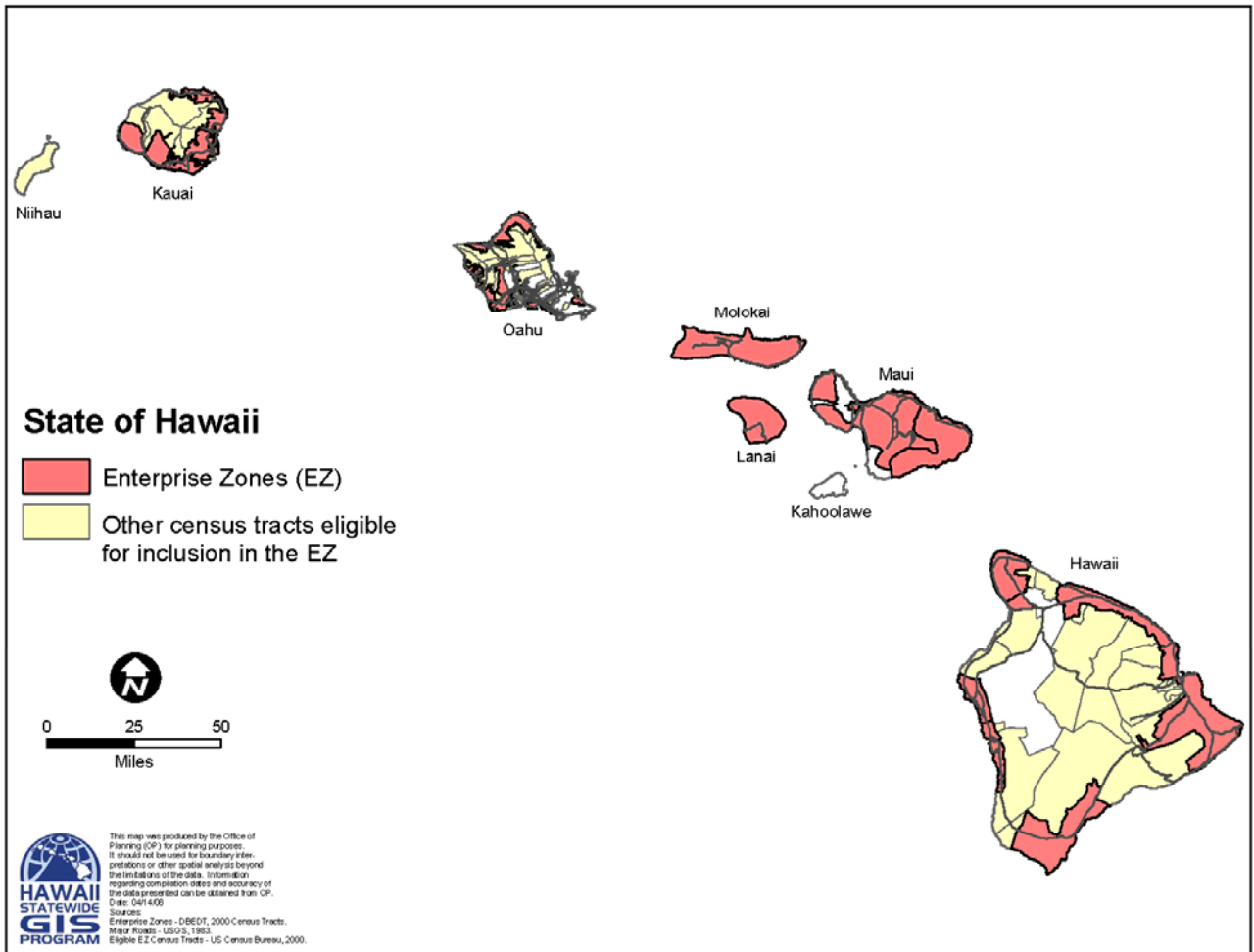
County of Kauai George Costa, Director
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Email: gcosta@kauai.gov

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
City & County
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Planner
Office of Special Projects
Department of Community Services
City & County of Honolulu
715 South King Street, Suite 311
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Phone: (808)766-5861 Fax: (808)768-1251
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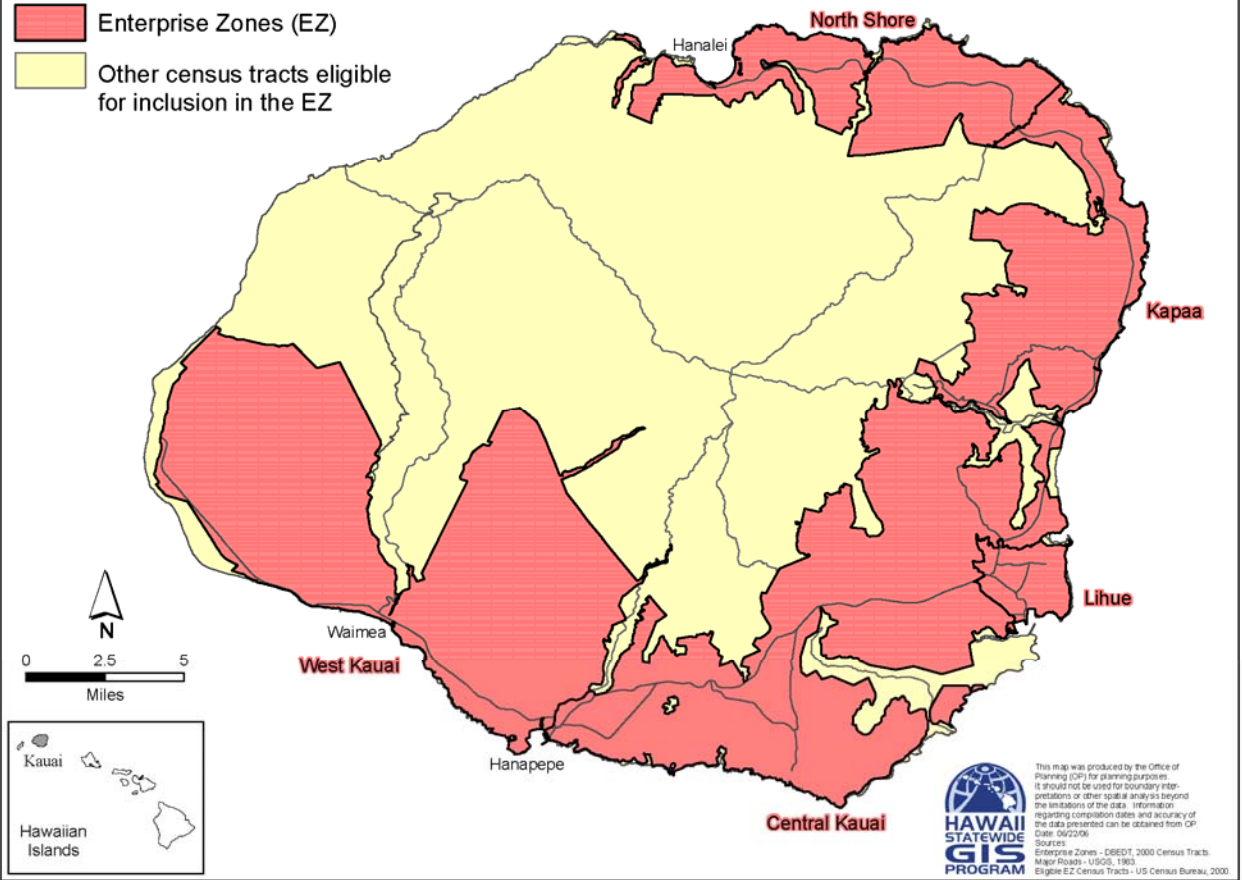
APPENDIX B

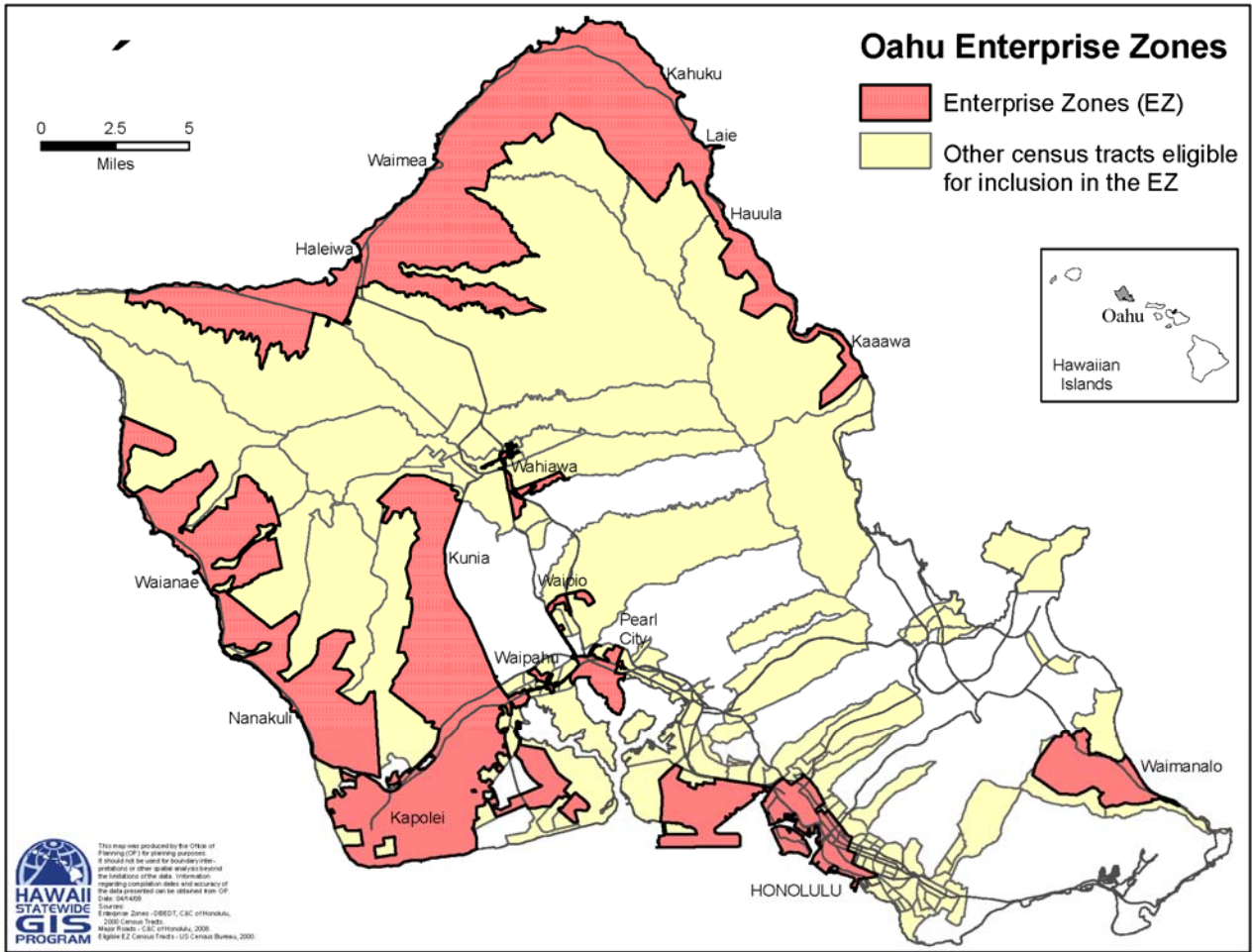
MAPS OF ENTERPRISE ZONES

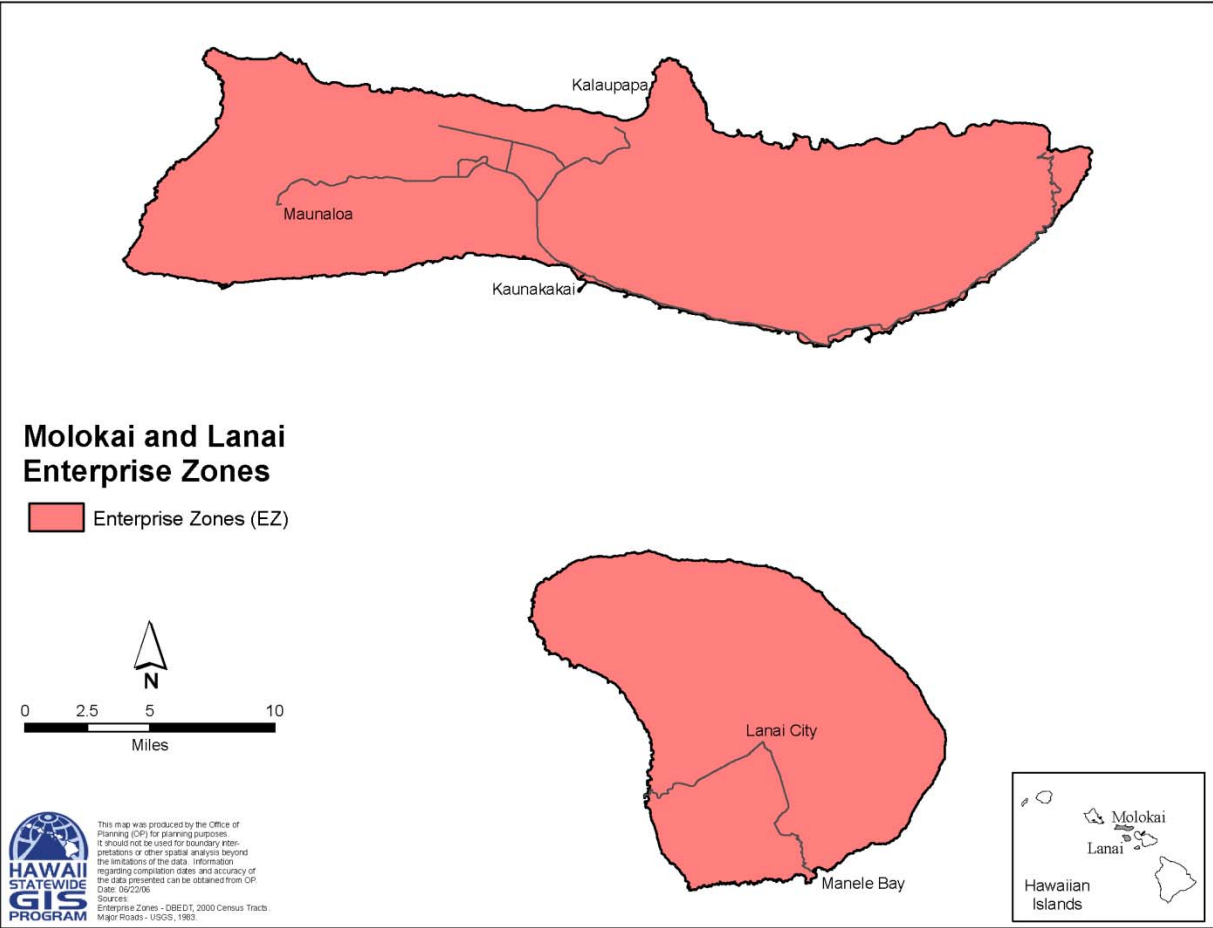


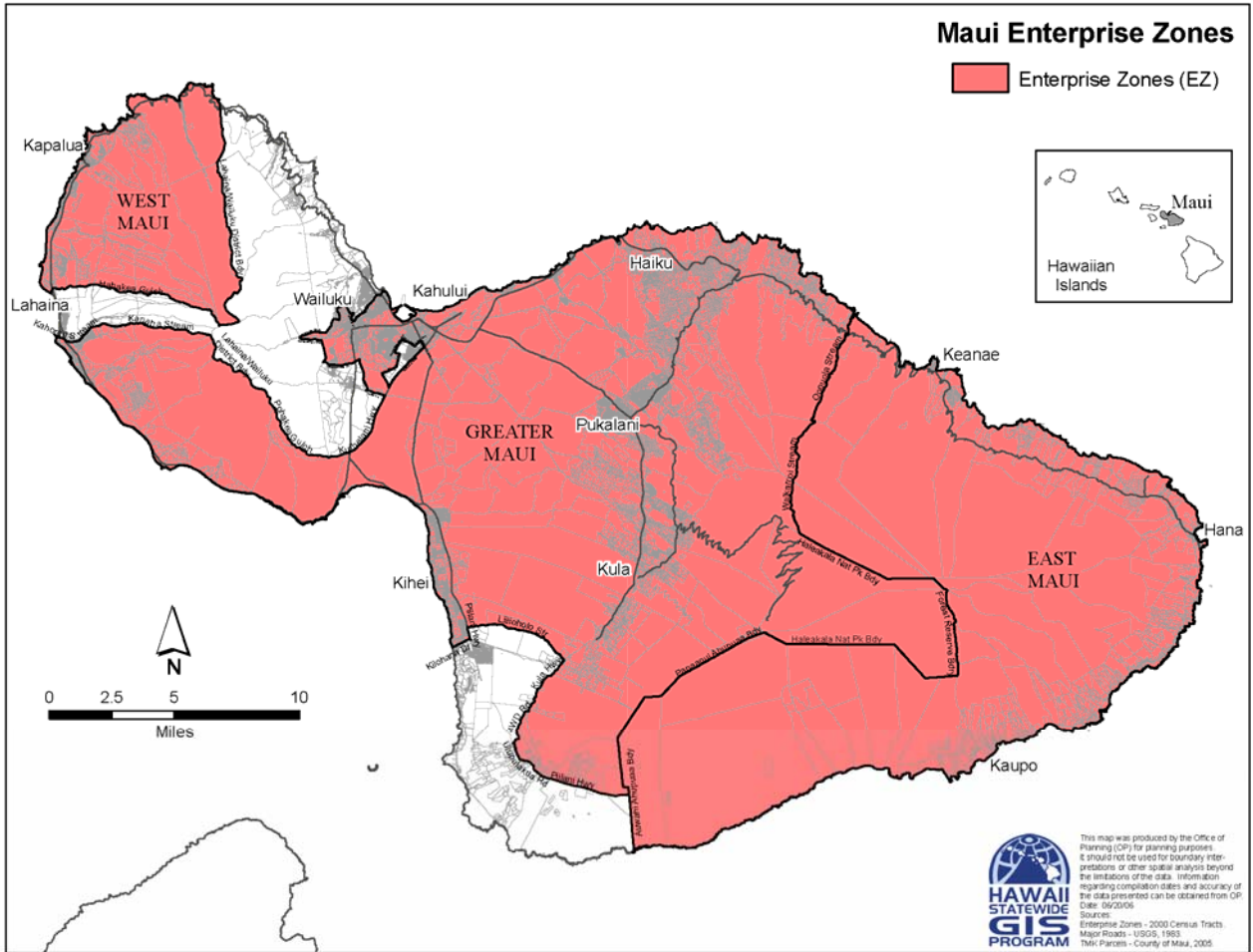
Kauai Enterprise Zones

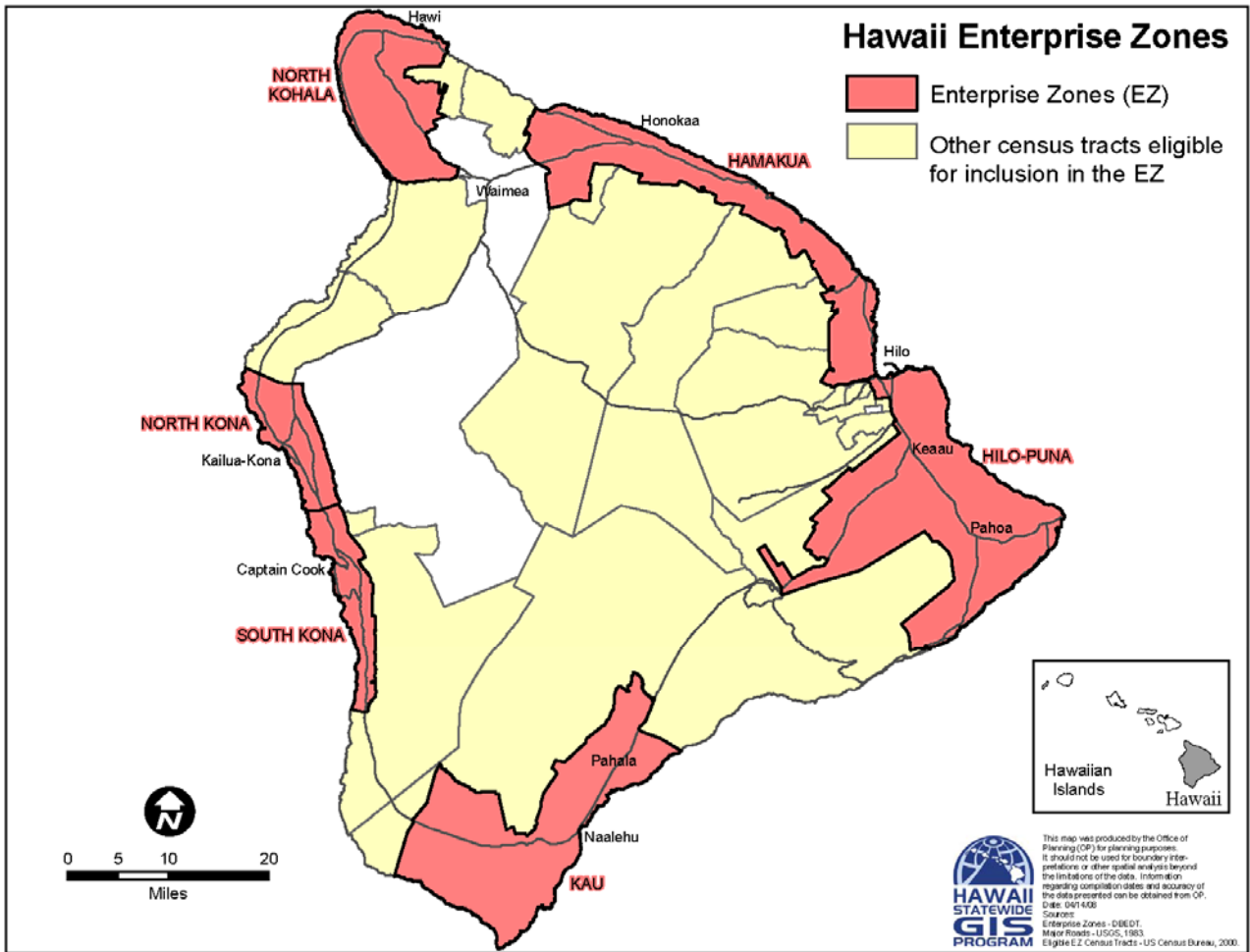
-  Enterprise Zones (EZ)
-  Other census tracts eligible for inclusion in the EZ











APPENDIX C

LIST OF EZ FIRMS BY COUNTY

As of December 31, 2012

**FIRMS CURRENTLY ENROLLED IN THE EZ PARTNERSHIP PROGRAM
(As of CY 2012)**

COUNTY OF HAWAII

A & T Belmes Papaya
Adaptations, Inc.
Agrinom LLC
Alan Kuwahara dba Puna Floriculture
Aloha Green Group LLC
Aloha Hawaiian Stores dba Donkey Ball Stores
Aloha Orchids, LLC
Big Island Abalone Corporation
Big Island Agriculture Distribution Co., Inc.
Big Island Biodiesel, LLC
Big Island Carbon, LLC
Big Island Landscaping
Big Island Plant & Foliage
Black Pearls, Inc.
Boteilho Hawaii Enterprises
Buddha's Sanctuary
Cabinet Shop, The
Cellana LLC
Datz & Katibah, Inc. dba Natural Pacific
Deep Seawater International, Inc.
Eco Terrestrial Concepts, LLC
Flowers by Kona Scent
Fresh Island Fish Company, Inc.-Big Isle
FU Molina Farm
Fuku-Bonsai, Inc.
Great Pacific Chocolate Co., Inc. dba The Original Hawaiian Chocolate Factory
Green Point Nurseries, Inc.
Greenwell Farms, Inc.
Hamakua Energy Partners, LP
Hamakua Heritage Farm, Inc.
Hamakua Macadamia Nut Co., Inc.
Hamakua Organics
Hawaii Beef Producers
Hawaii Island Hardwoods, LLC
Hawaii Pacific Biodiesel Technologies, LLC
Hawaiian B Natural Farms, Inc.
Hawaiian Legacy Hardwoods, LLC
Hawaiian Rainforest Water Co., LLC
Hawi Renewable Development, LLC
Hilo Fish Company, Inc.

COUNTY OF HAWAII (cont'd)

Hilo Orchid Farm Hawaii, Inc.
Hog Heaven
Island Dairy
Island Harvest Organics, LLC
Island Heritage (Hawaii-Hilo)
Island Heritage (Hawaii-Kailua-Kona)
Kapapala Ranch
Kau Farms Management LLC
Kohala Nursery
Kona Bay Marine Resources
Kona Blue Water Farms, LLC
Kona Coast Shellfish, LLC
Kona Fish Company, Inc.
Kona Irrigation Supply, Ltd. (Big Isle)
Kona Joe Coffee, LLC
Kona Kulana Farms
Koyo USA Corp.
Kuahiwi Contractors, Inc.
Kukaiau Ranch, LLC
Leilani Palms & Foliage
Lone Palm, Inc.
Maebo Noodle Factory, Inc.
Maka'ala Hawaii, Inc. dba Hilo Coffee Mill
Malika Orchids, Inc. dba The Orchid Works
Margaret Collins dba Paradise Meadows
Mauna Kea Banana Company, Inc.
Mauna Kea Moo
Miranda Farms
Moana Technologies, Inc.
Moku Nui Bioenergy Corp.
Moonrise Tea Garden
Mountain Meadows, Inc.
Natural Stone LLC (Big Island)
Nestor G. Madamba Farm
Nursery Solutions, Inc.
Orlando Manuel & Ella Manuel dba Manuel Farms
Pacific Floral Exchange, Inc.
Ponoholo Ranch Limited
PRL English, LLC
Puueo Poi Factory, Ltd.
R. R. & S., Inc.
Rusty's Hawaiian, LLC
S. Taka
Saver Holdings
Standard Bakery, Inc.
Sustainable Island Products, LLC

COUNTY OF HAWAII (cont'd)

Tamosh, LLC
Tawhiri Power LLC
The Dutch Hawaiian Cheesery, LLC
Tradewinds Forest Products LLC
Universal Realm Enterprises, Inc. dba Wisdom Source
Vantage Nursery, LLC
Volcano Island Honey Company
Wailea Agricultural Group, Inc.

COUNTY OF KAUAI

Agrigenetics, Inc.
Aunty Lilikoi, LLC
Eskimo Candy Kauai, Inc.
Fresh Island Fish Company, Inc.-Kauai
Hawaiian Homestead Technology, Inc.
Island Heritage (Kauai)
Island Soap Company, LLC
Kapaa Banana Company, Inc.
Kauai Chocolate Company, Inc.
Kauai Island Soap Co., LLC
Kauai Nut Roasters
L&T's Alternatives
Mid Pacific Communications, Inc.
Orchid Alley
Soft Majik Corporation
Tropical Flowers Express

COUNTY OF MAUI

Air Repair, LLC
Aloha Glass Recycling, Inc.
Araki-Regan & Associates
Aumakua Holdings Inc.
Bump Networks, Inc.
Code Rebel, LLC
Cowboy Built, Inc.
Cowboy Built, Inc., dba Maui Energy Company
Credit Associates of Maui, Ltd
Design Solution, Inc. dba The Maui Closet Co.
Diamond B Ranch
Envisions Entertainment & Productions, Inc.
Eskimo Candy Maui, Inc.
519 Service Corp., LLC
Fresh Island Fish Company, Inc.-Maui
Garden of Eden Arboretum
Haliimaile Pineapple Co., Ltd.
Hana Ranch Partners, LLC
Hawaii Stone & Tile, Inc.
Hawaiian Herbal Blessings, Inc.
Howard's Nurseries, Inc.
JYY, Inc. dba Maui Upcountry Jams & Jellies
K-Deck Canvas Corp.
Kihei Gardens & Landscaping Co., LLP
Kihei Ice, Inc.
Koolau Aviation Services, Inc.
Kula Country Farms
Lanai Oil Company, Inc.
Lavender Farm dba Alii Kula Lavender
Maui Alliance
Maui Cattle Company, LLC
Maui Custom Woodworks, Inc.
Maui Floral, Inc.
Maui Fresh Fish LLC
Maui Kensington, LLC
Maui Marble and Granite, Inc.
Maui Oma Coffee Roasting Co., Inc.
Maui Seafoods, LLC

COUNTY OF MAUI (cont'd)

Monsanto Company & Subsidiaries
Noni Maui, LLC
Pacific Biodiesel, Inc.
Pacific Biotech, LLC
Pacific Produce, Inc.
Paradise Flower Farms, Inc.
TC Kokua, LLC
The Aloha Garden of Maui, LLC
The Madden Corporation (Maui)
Tropic Fish Maui, LLC
Tumbaga Enterprises, LLC
Watanabe Vegetable Processing, LLC
Worldwide Flight Services, Inc.

CITY & COUNTY OF HONOLULU

Ace Farm LLC
Ace Quality Farm Products, LLC
AEOS Systems, LLC
Alluvion, Inc.
Aloha Automotive Distributing, Inc.
Aloha Data Services, Inc.
Aloha Gourmet Products, Inc.
Aloun Farms, Inc.
American Healthways Services, Inc.
American LED and Energy Corporation
Animate Farm LLC
Associated Producers Corp.
Axean Group
Axean Pacific, Inc.
Ba-Le, Inc. dba Tour Bakehouse
Base 10, Inc dba Oils of Aloha
Bel Air Distributors, Inc
Classic Sales, Inc.
Cleanway, Inc.
Covance CRU Inc. (Radiant Research)
Creative Packaging LLC
Credit Associates of Maui, Ltd
CTA Development, LLC
Custom Company, The
Daga Restaurant Ware
Datahouse Consulting, Inc.
David Fitz-Patrick MD Inc.
Del Monte Fresh Produce (Hawaii) Inc.
Delaware Resource Group of Oklahoma, LLC
Digital Mediums LLC
DOITNOW, INC. dba Carrier Hawaii
Dr Fortress, LLC

CITY & COUNTY OF HONOLULU (cont'd)

Environmental Waste Mgmt. Sys., Inc.
Eskimo Candy Oahu, Inc.
EURAM, Inc. dba Hawaiian Paradise Coffee
Eyegenix, LLC
Fantastic Gardens Hawaii
First Response Professional Security Service, LLC
Flying R Livestock Co., Ltd.
For J's Hawaii, Inc.
Fresh Island Fish Company, Inc.-Oahu
Fuji Photo Film Hawaii, Inc.
Gannett Hawaii Publishing LLC
Glenn's Flowers and Plants
GLP Asphalt LLC
Goldwings Supply Service, Inc.
Grove Farm Fish & Poi LLC
Ham Produce & Seafood, Inc.
Hardware Hawaii Kapolei LLC
Hawaii Business Group Inc dba Wing Coffee Co.
Hawaii Candy, Inc.
Hawaii Clinical Research Center
Hawaii Diesel Production Company
Hawaii Fish Company
Hawaii Food Service Alliance, LLC
Hawaii Fruit Company
Hawaii Impulse Systems, Inc.
Hawaii Star Bakery
Hawaii Supply LLC
Hawaiian Chip Company, LLC
Hawaiian Sun Products, Inc.
Hawaiian Sunshine Nursery, Inc.
HI Planning Mill, LLC
HNK, Inc. dba Koha Oriental Foods
Ho Farms, LLC
Hoike Networks, Inc.
Hoike Services, Inc. dba Hoike Technology
Hoku Scientific, Inc.
Honolulu Wood Treating, Ltd.
Imperium Renewables Hawaii LLC
Innovative Housing Solutions, LLC
Island Home Building Materials
Island Maid, Inc.
Island Sewing, Inc.

CITY & COUNTY OF HONOLULU (cont'd)

Island Taylor, L.L.C.
Jade Food Products, Inc.
Jems Enterprises, LLC
Kahuku Farmers, Inc.
Kalaka Nui, Inc.
Kapolei Studios, LLC
KK Poultry Farm, Inc.
Kona Irrigation Supply, Ltd. (Oahu)
KTM Services, Inc.
Lady Ease Limited dba Ease Collection
Ladybug Plants LLC
Land Breeze, Inc.
Layout Etc., Inc.
Leilani Nursery, Inc.
Local Island Fresh Edibles, Inc.
Maka'ala Hawaii, Inc. dba Hilo Coffee Mill
Makai Communications
Malolo Beverage & Supplies, Ltd.
Matsuda Fukuyama Farms, Inc.
Mendocino Forest Products Company, LLC
Mikilua Poultry Farm, Inc.
Mikoshi Trading Hawaii, Inc.
MJC, Inc.
Monsanto Company & Subsidiaries
Monstah Glass Hawaii LLP
Mountain Apple Co., Inc.
Mulvadi Corporation
Nalo Farms, Inc.
Nalo Fresh, Inc.
Natural Stone LLC (Oahu)
New Dimension Controls, Inc.
Norpac Fisheries, Inc.
Ohana Control Systems Hawaii, Inc.
Pacific Agricultural Sales & Services, Inc.
Pacific Agriculture Research Co., LLC
Pacific Biodiesel, Inc.
Pacific Cup, Inc.
Pacific Gloves & Service, LLC
Pacific Ocean Producers, LLC
Pacific Shipyards International, LLC
Paina Hawaii, LLC
Palama Holdings, LLC

CITY & COUNTY OF HONOLULU (cont'd)

Parallel 21, Inc.
Patisserie, Inc., The
PCLender.com, Inc.
Pearson Dental Supplies, Inc.
Penethon LLC (FireFly)
Phoenician, LLC The
Plumbing Source, Inc., The
Pono Ventures Inc. dba AR Recovery Solutions of Hawaii
Praxis L.P.
Print Proz, Inc.
Profitability of Hawaii, Inc.
Purdy Co., Ltd. dba Island Princess/Maui's Best
Quality Homes of the Pacific
Referentia Systems, Inc
Roberto's Healthcare Supplies, Inc.
Rocky Road Products, Inc.
Servpac Inc.
Shakanet, Inc.
Shakanet, Inc.
Sinaloa Hawaiian Tortillas, Inc.
Six D, Inc.
Skai Technologies, LLC
Sopogy, Inc.
Straube's Aircraft Services Hawaii, LLC
Sugar Mill Incubator LLC
Superb Development & Service Corp.
Superior Truss, LLC
SystemMetrics Corporation
Takeno Group LLC
Team Praxis LLC
The Madden Corporation (Oahu)
3D Travel, Inc
Total Building Products, LLC
Tradewinds Global
Triple F Distributing(Oahu)
Tri-West, Ltd.
Tropic Fish Hawaii, LLC
uBoost, Inc.
Ultimate Innovations, LLC
United Fishing Agency
Unitek Supply, LLC
UTS Maritime Services, LLC
Ventura Technology Enterprises, Ltd.

CITY & COUNTY OF HONOLULU (cont'd)

Waialua Soda Works, Inc.
Web One, Inc. dba The Plant Place
Weston Solutions, Inc.-Iwiilei
Weston Solutions, Inc.-Kapolei
Window World, Inc.
Wong's Meat Market, Ltd.
Worldwide Flight Services, Inc.