

Statement of Qualifications

of

JOHN CHILD & COMPANY

to provide

**Professional Real Estate
Appraisal and Consulting Services**

June 2025





June 13, 2025

Ms. Diane Nakagawa
Director of Finance
County of Hawaii
25 Aupuni Street, Suite 2103
Hilo, Hawaii 96720
Crystallene.Pacheco@hawaiiicounty.gov

Dear Ms. Nakagawa:

**Re: Notice to Providers of Professional Services
Fiscal Year 2025 - 2026
REAL ESTATE APPRAISAL**

As requested in the Notice to Providers of Professional Services, John Child & Company is pleased to submit this letter of interest and qualifications to provide professional appraisal and consulting services to County of Hawaii. This letter summarizes information about the Company and provides names of clients who may be contacted. The qualifications of the Company and resumes of its professional team are attached.

We are qualified to provide professional real estate and consulting services that may be required by the County of Hawaii during the fiscal year 2025- 2026.

JOHN CHILD & COMPANY

- A. John Child & Company has been established in Hawaii since 1937. Our principal place of business and sole office is at 1441 Kapiolani Boulevard, Suite 1115, Honolulu, Hawaii 96814.
- B. Our Company is more than 80 years old. For the past five years we have employed an average of about three full-time employees.
- C. The qualifications of the Company and resumes of its professional team are attached.

CLIENT REFERENCES

- D. We are pleased to have provided professional services to a number of clients. We have provided services for the following clients:



<u>Client contact</u>	<u>Address</u>	<u>Phone number</u>
Lea Hong	Hawaiian Islands Program Director The Trust for Public Land 1164 Bishop Street, Suite 1512 Honolulu, Hawaii 96813	(808) 470-2141
Wm. Rhett Taber	Trustee Mark A. Robinson Trusts 1100 Alakea Street, Suite 600 Honolulu, Hawaii 96813	(808) 440-2733
Wendy Oda	Manager Hawaiian Electric Company, Inc. Land & Rights of Way 1001 Bishop Street, Suite 1100 Honolulu, Hawaii 96813	(808) 543-4735
Ashley Flynn	Director of Administration Liliuokalani Trust 1100 Alakea Street, Suite 1100 Honolulu, Hawaii 96813	(808)203-6150

Recent assignments completed for the County of Hawaii have included:

- Kiolakaa Conservation Easement (2022)
- Haloa Aina Forest Legacy Program Conservation Easement (2022)
- Pahala Wastewater Treatment Plant (2021)
- Kaunamano, Ka'u Conservation Easement (2021)
- 81-6245 Mamalahoa Highway, Hokulia Bypass Project (2020)
- Mass Transit Hub property, 15-3070 Pahoa-Kapoho Road (2019)
- Waikapuna Conservation Easement (2019).

* * * * *

Ms. Diane Nakagawa
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We appreciate having the opportunity to be considered to provide professional real estate appraisal and consulting services to the County of Hawaii. Please call us if you have any questions.

Sincerely,

JOHN CHILD & COMPANY, INC.

Shelly H. Tanaka, MAI, AI-GRS
Vice President
st@johnchild.com

ST/gaq

Encl.



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PROFESSIONAL TEAM QUALIFICATIONS



Background

John Child & Company is a professional corporation that specializes in real estate appraisal and consulting and business valuation. It is the only company in Hawaii with expertise and professional designations in both real estate appraisals and business valuations.

John Child & Company was established by John F. Child, Jr. in 1937. The Company was the first firm to specialize in market research in Hawaii. Since 1937, the Company has provided critical knowledge of real estate market conditions and trends gained from the strength of its market research. As a result, its clients have confidence that John Child & Company real estate appraisal and business valuation assignments are based on competent analysis and careful documentation, and its consulting assignments focus on the key issues and provide sound alternatives.

The Company's professional team members' past and current local, regional, and national leadership positions in their professional organizations help to establish and promote the highest standards of professional practice and ethics for the industry.

Real Estate Appraisal and Consulting

The Company's real estate consulting and appraisal practice includes a range of specialized services covering real estate in Hawaii and the Pacific area. Professional services include:

- Valuation of real estate
- Litigation support
- Arbitration
- Market rent analysis
- Highest and best use studies
- Market and financial feasibility analyses
- Economic and fiscal impact assessments
- Purchase price allocation.

Its assignments include all types of real estate interests such as fee simple, leasehold, leased fee, and other partial rights and fractional interests. Its assignments cover a variety of land uses and property types, including:

- Office buildings and commercial property
- Industrial property
- Telecommunications facilities
- Hotels and resort properties
- Agricultural, conservation, and vacant land
- Conservation and other easements
- Shopping centers and retail facilities
- Residential developments (single family, multifamily, and condominium)
- Master-planned and mixed-use projects
- Golf courses
- Healthcare facilities



- Redevelopment projects
- Special-purpose property.

Business Valuation

The Company's business valuation practice focuses on the valuation of closely-held businesses, including controlling and minority interests in corporations, partnerships, limited liability companies, and family limited partnerships. Its business valuation practice provides assistance in:

- Estate planning
- Tax reporting
- Mergers, acquisitions, and sales
- Stock transfers and redemptions
- Financial reporting
- Internal accounting
- Litigation support.

REPRESENTATIVE ASSIGNMENTS



The Company has provided real estate appraisal and consulting and business valuations for more than 80 years.

Real Estate Appraisal and Consulting

The Company's real estate appraisal and consulting practice covers a variety of properties and property interests. Real estate interests include fee simple, leasehold, leased fee, and other partial rights and fractional interests. Representative projects are listed as follows:

Redevelopment

Aloha Tower	Kakaako Redevelopment Plan	Pawaa Redevelopment
Honolulu Waterfront	Kakaako Waterfront Park	Masterplan
Master Development	Kapalama Development	Puck's Alley/Moilili Gateway
Plan	Complex	

Resorts

Hualalai	Kiahuna Plantation	Princeville
Ka'anapali North Beach	Ko Olina	Turtle Bay
Kapalua	Makena	Waikoloa Beach Resort
Kauai Lagoons	Manini'owali	Wailea Resort
Ka'upulehu	Mauna Kea	

Hotels

Embassy Suites	Hyatt Regency Waikiki	Maui Prince
Ka'anapali	Kahala Hilton	Princeville Hotel
Four Seasons Resort	Kea Lani Hotel	Sheraton Kauai Resort
Hualalai	Koa Kea Hotel	Sheraton Waikiki
Halekulani Hotel	King Kamehameha Kona	W Hotel
Hilton Hawaiian Village	Beach Hotel	Wailea Beach Resort
Hotel Hana Maui	Kona Village	Waikiki Resort Hotel
Hyatt Regency Maui	Maui Marriott	

Shopping Centers

Ala Moana	Kahala Mall Center	Pearl City
Aloha Tower	Kamehameha Shopping	Pearl City Shops
Marketplace	Center	Pearl Kai Center
Coconut Grove	Keauhou Shopping Center	Piilani Shopping Center
Downtown Kihei	Keeaumoku Shopping Center	Princeville
(proposed)	King's Village	Royal Hawaiian
Ewa Pointe Marketplace	Koko Marina	Wailea Shopping Village
Hawaii Kai Shopping	Kukui Mall	Windward City
Center	Lanikai Center	Windward Mall
Hawaii Kai Towne	Mililani	
Center	Nimitz Business Center	

REPRESENTATIVE ASSIGNMENTS



Golf Courses

Asahi Kanko Olomana Course
Dunes at Maui Lani
Hawaii Country Club
Hawaii Kai Golf Course
Ka'anapali
Kauai Lagoons (Kiele and Lagoons)

Ko Olina
Mid-Pac Country Club
Pearl Country Club
Princeville (Makai and Prince)
Sandalwood Golf Course
Silversword Golf Course
Waikapu Country Club

Waikele Golf Course
Waikoloa (Kings)
Waikoloa Village (two proposed)
Wailea (Blue, Emerald, and Gold)

Office Buildings

1164 Bishop
Aina Haina Professional Building
Ala Moana Building
Ala Moana Pacific Center
Amfac Towers
ANA Kalakaua Center
Arcade Building
C. Brewer Building

Castle Professional Center
Commerce Tower
Davies Pacific Center
Financial Plaza of the Pacific
Grosvenor Center
Harbor Court
Hawaii National Bank
Hawaiian Life Building
HMSA Building

James Campbell Building
Kailua Professional Center I and II
Leilehua Building
Pan Am Building
Waialae Building
Waikiki Bank of Hawaii Building
Waikiki Trade Center

Industrial Properties

Airport Industrial Subdivision
Airport Trade Center
Barbers Point
Bougainville
Bougainville Commercial Center
Campbell Industrial Park
Ewa Drum & Varona Village
Halawa Center

Halawa Industrial Subdivision
Hawaii Business Center
Honokohau Harbor
Iwilei & Iwilei Business Center
Kalaeloa
Kapolei Business Park
Kona Industrial Subdivision
La Tour Plaza
Lihue Industrial Park
Makalapua Business Center
Manana

Mapunapuna
Mill Town
Panasonic/Technics Center
Pier 38 Domestic Commercial
Fishing Village
Sand Island Business Park
Waiau
Waikele Storage Park
Waipahu
Waipio Business Center

Residential

Discovery Bay
Ewa by Gentry
Harbor Court
Honolulu Park Place
Imperial Plaza
Kalele Kai
Kamaole Heights
Kamehame Ridge
Ko Olina Fairways
Lahaina Residential

Makakilo
Maui Eldorado
Mawaena Kai
Mililani
Napili Kai
Nauru Tower
One Archer Lane
Royal Capitol Plaza
Royal Kuhio
The Kahala Beach

The Kalia, Inc.
Uplands at Mauna Kea
Victoria Tower
Village Park
Vineyard Court
Wailea Golf Vistas
Wailea Pualani Estate
Yacht Harbor Tower

REPRESENTATIVE ASSIGNMENTS



Healthcare

Adventist Health	Hawaii Health Care	Queen's Health Systems
Arcadia Retirement Residence	Systems Corporation	Regency at Hualalai
Castle Medical Center	Kahuku Medical Center	Roselani Place
Clinical Laboratories of Hawaii	Kapiolani Medical Center for Women and Children	St. Francis Healthcare Systems
Diagnostic Laboratories Services	Kauai Care Center	Straub Hospital & Clinic
Hale Mahaolu	Pali Momi Medical Center	Waianae Coast Comprehensive Health Care Center
	Palolo Chinese Home	Wilcox
	Ponds at Punalu'u	

Agricultural, Conservation, and Conservation Easements

Campbell Palehua and Kahe Ranch	Kealia Pond	Paradise Park
Dunbar Ranch	Kona Forest Unit Access	Ponoholo Ranch
Galbraith Trust Lands	Kuamo'o Point	Pupukea Property Conservation Easement
Hana Ranch	Kukaiiau Ranch Conservation Easement	Pu'u O Hoku Ranch
Honouliuli Forest Reserve	Lipoa Point	Turtle Bay
Kainalu Ranch	Maka'ala'e Conservation Easement	Ulupalakua Ranch Conservation Easements
Kalauao Valley	May's Landing	Waikapuna
Kanepuu Conservation Easement	McCandless Ranch Conservation Easement	Waimea Valley
Kaupo Ranch Wai'u and Nu'u Lands	Moanalua Valley	Wao Kele O Puna
	Palmyra Atoll	

Special Purpose

Cemeteries/Memorial Parks	Hawaii Newspaper Agency Building	Outrigger Canoe Club
Chinese Cultural Plaza	Hawaiian Home Land Claims	Quarries
Churches	Kapaa Land Fill	Schools
Convents	Kaunapali Harbor	State of Hawaii Airports
Condominium and Residential	NAS Barbers Point Electrical Distribution System	Telecommunications sites
Lease-to-Fee Conversions	Oahu Club	Tokai University
		Visitor attractions
		Wedding chapels

Business Valuation

The Company's business valuation practice focuses on closely-held businesses in Hawaii. Business valuation assignments typically estimate the market value of controlling and minority interests in closely-held corporations, limited liability companies, and partnerships that own real estate.

These assignments are prepared to assist in estate planning and estate and gift tax reporting to the Internal Revenue Service, litigation, mergers, stock repurchase/redemptions, and acquisitions.

REPRESENTATIVE ASSIGNMENTS



Valuations of closely-held businesses include:

Aala Produce, Inc.	Lanikai Properties LLC
Aaron Properties Partners of Hilo	Leong Brothers
Advanced Fresh Concepts Food Service	Livingston Family Limited Partnership
Baruch Bakar	Loyalty Associates
BFFP Incorporated	Loyalty Development Company, Ltd.
Beth-El Associates	Loyalty Enterprises, Ltd.
Caroline J. Robinson LLC	Loyalty Investments
CGB Partners	Maui Quest, LLC
Dowling Company, Inc.	MLB Inc.
Fernandez Properties	Palani Ranch Company, Inc.
Finance Investment, Ltd.	Pawaa Court LLC
Gay & Robinson, Inc.	Pohaku Koloa
Hawaii Aina Management	Ponoholo Ranch Limited
Honolulu Open Medical Imaging, LLC	Robinson Kunia Land LLC
Industrial Investors, Inc.	Royal Phoenix Corporation
Jas W. Glover Holding Company, Ltd.	SCF Limited Partnership
J.L.P. Robinson LLC	Second City Property Management
K. Inouye Properties, Inc.	Sen Plex Corporation
Kaha Kai LLC	SSFM Engineers
Kamali'i Family Limited Partnership	Taihook Associates
K.J.L. Associates	Taira Family Limited Partnership
KSM Associates LLC	The Mark A. Robinson Trusts
KVH Partners	

CLIENTS



The Company provides professional services to a range of clients representing private, non-profit, and public interests. Selected clients are listed.

PRIVATE INDUSTRY

Attorneys

Ashford & Wriston	Lung Rose Voss Wagnild
Bendet Fidell	MacDonald Rudy
Cades Schutte	McCorriston Miller Mukai McKinnon
Carlsmith Ball	Ning, Lilly & Jones
Case & Lynch	Oshima Chun Fong & Chung
Case Lombardi	Price Okamoto Himeno & Lum
Chun Kerr	Rush Moore
Cox Wootton Lerner Griffin & Hansen	Schneider Tanaka Radovich Andrew & Tanaka
Crockett & Nakamura	Settle Meyer Law
Damon Key Leong Kupchack Hastert	Starn O'Toole Marcus & Fisher
Dentons	Sterling & Tucker
Ekimoto & Morris	Tom Petrus & Miller
Goodsill Anderson Quinn & Stifel	Torkildson Katz
Huilin Dong, Attorney at Law	Tsugawa Lau & Muzzi
Imanaka Asato	Van Buren & Shimizu
Ing Horikawa & Jorgensen	Choi & Ito
Kobayashi Sugita & Goda	Watanabe Ing
Law Offices of Thomas Watts	

Banks/Lenders

American Savings Bank	Hawaii National Bank
Bank of Hawaii	The Chuo Mitsui Trust & Banking Co., Ltd.
Central Pacific Bank	The Industrial Bank of Japan, Ltd.
Citibank, N.A.	The Long-Term Credit Bank of Japan, Ltd.
First Hawaiian Bank	Wells Fargo Bank

Closely Held Corporations/Limited Partnerships/Family Trusts

Baruch Bakar and Beth-el Associates	Loyalty Development LLC
Caroline J. Robinson LLC	Maui Quest LLC
Dowling Company, Inc.	Otani Family Trust
Gay & Robinson	Palani Ranch Company, Inc.
Gill Ewa Lands LLC	Ponoholo Ranch, Limited
Hawaii Aina Management Co. LLC	Robinson Kunia Land LLC
Inariya America, Ltd.	Royal Phoenix Corporation
Jas. W. Glover Holding Company, Ltd.	Sen Plex Corp.
J.L.P. Robinson LLC	Sheridan Ing Marital Trust
K.J.L. Associates	Taira Family Limited Partnership
KVH Partners and CGB Partners	The Mark A. Robinson Trusts
Knudsen Trusts	Ulupalakua Ranch, Inc.
Lanikai Properties, LLC	Waihona Builders
Leong Brothers	WBL, Inc.



Developers/Landowners

A&B Properties, Inc.
Aloha Tower Associates
Bedford Properties, Inc.
(fka Kaiser National Housing
Corporation Development Company)
Cuzco Development U.S.A. LLC
Dowling Company, Inc.
Elleair Hawaii, Inc.
Finance Realty
Gentry Companies
Hana Ranch Partners
Hanalei Land Company
Haseko (Hawaii), Inc.
Hemmeter/Tokyu Waterfront Joint Venture

James Campbell Company
Kaneohe Ranch
Kapolei Property Development, LLC
Krausz Properties
Maui Land & Pineapple Company
McCandless Land & Cattle Company
MW Group, Ltd.
Niu Pia Farms
Pauahi Management Corp.
Queen Emma Land Company
Sam Koo Pacific, LLC
Tesoro Hawaii Corporation
Ulupalakua Ranch Inc.

Resort Operators/Owners

Alpha U.S.A., Inc.
Kapalua Land Company, Ltd.
Kaupulehu Makai Venture (Hualalai
Resort)
Namalu LLC (Makena Resort)

Princeville Development Company
Shinwa International
Turtle Bay Resort
Wailea Resort Company, Inc.

Retailers

7-Eleven (Hawaii), Inc.
Alakai Mechanical Corporation
Kyotaru International
McDonald's Restaurants of Hawaii

Pint Size Corporation
Safeway, Inc.
Sears Holding Corporation

Trust Companies and Trusts

Bank of Hawaii Trust Department
First Hawaiian Trust
Hawaiian Trust Co., Ltd.

Knudsen Trusts
Lili'uokalani Trust
Mark A. Robinson Trusts

NON-PROFIT ORGANIZATIONS

Adventist Health
Bobby Benson Center
Castle Medical Center
Chaminade College
Hawaii Conference Foundation
Hawaii Health Systems Corporation
Hawaii Opera Theatre
Hawaii Pacific Health
Hawaii Pacific University
Honolulu Community Action Program,
Inc. (HCAP)
Iolani School

Japan Association of Real Estate Appraisers
Kahuku Medical Center
Kamehameha Schools
KCAA Pre-Schools of Hawaii
Manoa Valley Theatre
Maui Coastal Land Trust
National Tropical Botanical Garden
Pacific Buddhist Academy
Punahou School
Queen's Health Systems
Seagull School, Inc.

CLIENTS



NON-PROFIT ORGANIZATIONS, Continued

The Fathers of the Sacred Hearts
The Sisters of Sacred Hearts
St. Francis Healthcare Systems of Hawaii
The Nature Conservancy

The Trust for Public Land
Waianae Coast Comprehensive Center
Waikiki Yacht Club
Young Women's Christian Association

PUBLIC AGENCIES

Bank Regulatory Agencies

Federal Depository Insurance Corporation
(FDIC)

Federal Home Loan Bank Board (FHLBB)

City & County of Honolulu

Honolulu Authority for Rapid Transportation
Honolulu Public Transit Authority
Department of Housing and Community
Development

Department of Design and Construction
Department of the Corporation Counsel

County of Hawaii

Department of Finance

Department of Public Works

County of Kauai

Department of Water

Federal Agencies

Internal Revenue Service
National Business Center, Appraisal Services
Directorate
U.S. Attorney General
U.S. Department of Agriculture, Forest
Service

U.S. Department of Agriculture, Natural Resource
Conservation Service
U.S. Department of the Army
U.S. Department of the Navy
U.S. Department of Interior, Fish & Wildlife
Service

Utilities

Aloha Solar Energy Fund
Citizens Utilities Company – Kauai Electric
D.R. Fortress

Eurus Energy America Corporation
Hawaiian Electric Industries (HEI, Inc.)
Pacific Resources, Inc.

State of Hawaii

Attorney General
Department of Hawaiian Home Lands
Department of Land & Natural Resources
Department of Transportation, Highways
Division

Hawaii Community Development Authority
Hawaii Housing Finance and Development
Corporation
Office of Hawaiian Affair

PROFESSIONAL TEAM QUALIFICATIONS



The professional team has a wide range of real estate experience gained through a variety of field experience, professional accomplishments, training, and education. Team members have earned their reputation for quality work and professional service.

Professional Designations

Team members hold designations earned from the major professional organizations. Team members have earned the MAI designation from the Appraisal Institute and CRE (Counselor of Real Estate) from The Counselors of Real Estate.

State Certification

Members of the professional team are Certified General Appraisers under the State of Hawaii license and certification program.

Other Qualifications and Training

Professional team members are qualified as expert witnesses in the courts of Hawaii; actively participate in and serve as arbitrators and review appraisers; and continue to attend courses, seminars and workshops to strengthen their own specialized appraisal skills and education.

Professional Team Members

Professional team members include:

- Shelly H. Tanaka, MAI, AI-GRS, Appraiser
- Cooper Borge, Real Estate Analyst

The education and professional experiences of team members are outlined in their accompanying resumes.

QUALIFICATIONS OF JOHN CHILD & COMPANY



SHELLY H. TANAKA, MAI, AI-GRS

Appraiser

Shelly estimates the value of closely-held businesses and real estate in Hawaii. Because of her expertise in both real property and business valuation, she is able to effectively assist clients with their estate planning and gifting decisions, tax reporting, acquisitions and mergers, stock transfers and redemptions, and purchase price allocations.

Shelly's real estate valuations include resort, commercial, industrial, residential, agricultural, and conservation properties on Oahu, Maui, Kauai, and Hawaii. Assignments have included appraisals of conservation and right-of-way easements, hospitals, and other complex or limited-market properties, as well as market assessments, feasibility analyses, and fiscal and economic impact studies for a variety of projects including senior living facilities, hotels, shopping centers, residential subdivisions, and two master-planned communities on Oahu and Maui. She has served as a mediator, arbitrator and expert witness for numerous assignments, and has worked on several class-action lawsuits providing complex and timely analysis to assist in trial preparation and settlement negotiations.

Education

- Master of Business Administration, University of Hawaii at Manoa, 1998
- Bachelor of Arts, Psychology, University of California at Los Angeles, 1994
- Iolani School, 1990

- Various courses, workshops and seminars including:
 - Appraisal Institute, Uniform Appraisal Standards for Federal Land Acquisitions, 2017
 - Appraisal Institute, General Review Theory, 2014
 - Appraisal Institute, Complex Litigation Appraisal Case Studies, 2014
 - Appraisal Institute, Fundamentals of Separating Real Property, Personal Property, and Intangible Business Assets, 2012

Professional Designations

The Appraisal Institute conducts voluntary programs of continuing education for its designated members.

The MAI Membership designation is held by professionals who can provide a wide range of services relating to all types of real property, such as providing opinions of value, evaluations, review, consulting and advice regarding investment decisions, among others.

The AI-GRS Review designation is conferred upon professionals who have demonstrated the knowledge and skills needed to provide appraisal reviews for a wide range of property types in order to satisfy issues related to due diligence and risk management.

Shelly H. Tanaka, MAI, AI-GRS is designated under both programs.



State Certification

- Certified General Appraiser, State of Hawaii, License Number CGA-648, expiring December 31, 2025.

Court Testimony

- Qualified as an expert witness in the valuation of real property and business valuation in the Courts of the State of Hawaii.

Professional Associations and Service

- Board of Trustees, The Appraisal Foundation, 2022 – 2024
 - Real Estate Appraiser Advisory Committee, Professional & Vocational Licensing Division, Department of Commerce and Consumer Affairs, State of Hawaii, 2016 - 2023
 - Chair, 2021 – 2023
 - Vice Chair, 2019 – 2020
 - Appraisal Institute
 - National Board of Directors, 2017 – 2020
 - Member and Vice Chair, National Finance Committee, 2018 – 2021
 - President, Hawaii Chapter, 2014
 - Appraisal Institute Education and Relief Foundation
 - Chair, Board of Directors, 2019 – 2021
 - Vice Chair, 2017 - 2018
 - Board of Directors, Hawaii Appleseed Center for Law and Economic Justice, 2019-2021
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QUALIFICATIONS OF JOHN CHILD & COMPANY



COOPER BORGE

Real Estate Analyst

Cooper provides data research and analysis for various real estate assignments. His valuation assignments have covered industrial land and warehouses, agricultural lands, apartment projects, single-family lots and condominium apartments, and utility easements on Hawaii island and Oahu. He has also assisted with market rent surveys for limited-market properties including hospital specialist space and preschools.

Education

- Bachelor of Science, Kinesiology and Rehabilitation Sciences, University of Hawaii at Manoa, 2016
- Moanalua High School, 2011
- Appraisal Institute, Basic Appraisal Principles, 2022

Professional Experience

- Analyst, John Child and Company, Inc., 2023 – present
 - Service Account Manager, Heide & Cook, 2020 – 2023
-