



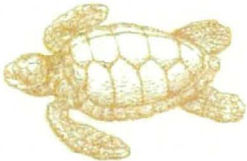
August 10, 2011

David K. Tanoue, Director
Department of Planning & Permitting
City & County of Honolulu
650 South King Street, 7th Floor
Honolulu, Hawaii 96813

Re: Waimanalo Gulch Landfill
Project File No.: 2011/GEN-8

Dear Mr. Tanoue,

Honu Group Inc., a Honolulu based and locally owned commercial real estate development and management company, strongly opposes the Department of Environmental Services' application to delete the July 31, 2012 deadline to cease disposal of municipal solid waste at Waimanalo Gulch Sanitary Landfill (WGSL).



As evidenced by the wastewater catastrophe in January of this year, continued use of WGSL presents calamitous environmental, social, economic, health and safety risks to all of West Oahu. While we understand that waste disposal is a fundamental need of every society, the inherent dangers of the site - Waimanalo Gulch is a *canyon fill*, a natural drainage-way, combined with the operator's record of negligence to effectively manage and maintain the site, prove that the continued use of WGSL is simply not a viable long-term solution.

At best, no amount of best management practices can completely mitigate the adverse effects of operating WGSL. Given the long history of violations by its operator, Waste Management of Hawaii, the risks and dangers associated with operating this *canyon fill* exponentially increases. If the landfill is allowed to remain open, the surrounding environment, ocean, beaches and marine life, and the community's health and welfare are not safe and vulnerable to severe harm.

Use of WGSL also presents a real and ever-present threat to nearby Ko Olina Resort's continued viability. The Resort's current operations generate more than \$500 million and contribute 2,800 jobs annually to the local economy. WGSL threatens and maligns these on-going and future economic benefits for the people of Hawai'i.

The City and State cannot afford to have another landfill disaster on its hands. The Leeward community's economic viability, growth, health and safety are at stake. The City's efforts should be directed at protecting these interests, ensuring West Oahu's future is neither compromised nor undermined.

Cordially,

Mona Abadir
Chief Executive Officer
Honu Group Communications, LLC.

PO Box 2686
Honolulu, Hawaii 96803

P 808.550.5559
mail@honugroup.com
www.honugroup.com

EXHIBIT K40