



EXHIBIT 13

LANAI ISLAND HOLDINGS, LLC
733 Bishop Street, Suite 1500
Honolulu, HI 96813

December 18, 2025

Daniel Orodener
Executive Officer
State of Hawai'i, Land Use Commission

Re: Financial Statement
In the Matter of the Petition of Lāna'i Resorts, LLC dba Pūlama Lāna'i To Amend The Agriculture and Rural Land Use District Boundaries Into the Urban Land Use District for approximately 170 acres of land, consisting of a portion of Tax Map Key No. (2) 4-9-0018:003 (por.), (2) 4-9-002:061 (por.), and (2)4-9-002:001(por) at Lāna'i City, Island of Lāna'i, County of Maui, State of Hawai'i.

Dear Mr. Orodener:

Lāna'i Resorts, LLC (dba Pūlama Lāna'i), has filed the above-referenced application i. An Environmental Assessment has been completed for the Project and is included in the application.

By this letter, Lanai Island Holdings, LLC ("LIH"), parent company of Lāna'i Resorts, LLC, hereby confirms that the necessary financing for the Project would be provided by LIH or an affiliate of LIH, provided, however, such financing will only be available upon and after all governmental and regulatory approvals of the Project have been secured, and shall not be available if the Hawai'i Land Use Commission and/or Maui County ultimately declines to approve the Project.

Very truly yours,

LANAI ISLAND HOLDINGS, LLC

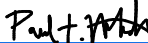

By: Paul Marinelli (Dec 19, 2025 12:44:40 PST)
Paul T. Marinelli, President

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