



RESORT MANAGEMENT
COMPANY LLC

August 12, 2011

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

Re: Project File Number 2011/GEN-8
Waimanalo Gulch Landfill

Dear Mr. Tanoue:

As General Manager of Resort Management Company, LLC, which provides various management services at the Beach Villas at Ko Olina, consisting of 247 residential and six commercial owners, I am taking this opportunity to express opposition to the Department of Environmental Services' application to delete the July 31, 2012 deadline to cease disposal of municipal solid waste at the Waimanalo Gulch Landfill.

We are very concerned that the application once again ignores our outcries against repeated extensions of landfill operations over the last 15 years. Our property was built relying on the promised pending closure of the landfill. With the removal of the deadline, we will have to continue to suffer from the adverse impacts of that operation, including heavy truck traffic, noise, odors, windblown litter and scarred views from the resort. The Department of Environmental Services' application ignores the State Land Use Commission's efforts to close

EXHIBIT K44

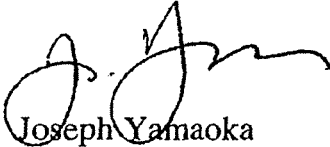
the landfill and force the City to find an alternate site to serve the City's long term needs.

The State Department of Health continues to express concerns about leachate, asbestos, grade stability and methane gas production. There is little explanation of how violations of both Federal and State laws in the operation of the landfill will be prevented. How can we be assured that such violations will not continue?

Enduring the adverse impacts of the landfill as well as health concerns any longer is not acceptable to us. We implore you to deny the application.

Thank you for the opportunity to comment on this very serious matter. Should you have any questions, please do not hesitate to contact me on my 24-hour mobile phone at 366-9900 or jyamaoka@resortmanagementco.com.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Yamaoka', with a stylized flourish extending to the right.

Joseph Yamaoka
General Manager,
Resort Management Company, LLC