

Suganuma, Gary S

From: Suganuma, Gary S
Sent: Monday, October 15, 2018 2:04 PM
To: [REDACTED]
Subject: RE: Hawaii Loa Ridge Preserve

Got it. Thanks.

Gary Suganuma
Department of the Attorney General
Tax & Charities Division
586-1470

Confidentiality Notice: This e-mail message, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential and/or privileged information. Any review, use, disclosure, or distribution by unintended recipients is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message.

From: [REDACTED]
Sent: Monday, October 15, 2018 1:08 PM
To: Suganuma, Gary S <gary.s.suganuma@hawaii.gov>
Subject: RE: Hawaii Loa Ridge Preserve

Thanks. Here is some more information that is relevant.

The World Public Library Association (the (c)(4)) made a grant to the charity to buy this property. John Guagliardo was a director of the (c)(4) and the Charity—so was his son or brother Mark. The (c)(4) lost its tax exempt status in 2016 it appears. The grant may have been a way of disposing of assets in a way that John G could continue to control and monopolize them. Both organizations are headquartered out of his Condo on Ohua Street in Waikiki.

The purpose of the charity is land preservation. Unless they plan to buy more land, I don't see how they can perform their tax exempt charitable purpose without land to preserve.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

From: Suganuma, Gary S [<mailto:gary.s.suganuma@hawaii.gov>]
Sent: Sunday, October 14, 2018 5:01 PM
To: [REDACTED]
Subject: Re: Hawaii Loa Ridge Preserve

Thanks for the heads-up.

Sent from my iPhone

On Oct 14, 2018, at 12:10 PM, [REDACTED] wrote:

Gary: [REDACTED]. There are two organizations involved, one is a charity that made a grant to a (c)(4) to purchase this valuable Hawaii Loa Ridge property. This is unusual and provoked my inquiry. [REDACTED]. They are now selling the property for over twice what they paid for it. This raised a red flag and warrants further examination, especially about what is going to happen to the proceeds. The land appears to be the sole reason for the formation of the (c)(4)--promoting the social welfare of the preserve users. Without the land, I don't understand how they can retain their exempt status, and charitable assets were used to purchase the land.

<http://www.staradvertiser.com/2018/10/14/hawaii-news/lee-cataluna/aina-haina-preserve-land-back-on-the-market/>



Lee Cataluna: Cost concerns doom plans for preserve in ...

www.staradvertiser.com

Last year, a nonprofit organization bought a stretch of undeveloped hillside below Hawaii Loa Ridge in East Honolulu for a notable price: \$380,000 for 75 acres in one of the priciest neighborhoods ...

[REDACTED]

[REDACTED]

This message (including any attachments) is covered by the Electronic Communications Privacy Act, 18 U.S.C. 2510-2521. It is the property of the [REDACTED]. It may contain confidential information intended for a specific individual and purpose. If you are not the intended recipient, you must delete this message. You are hereby notified that any disclosure, copying, or distribution of this message is prohibited.

This message (including any attachments) is covered by the Electronic Communications Privacy Act, 18 U.S.C. 2510-2521. It is the property of the [REDACTED]. It may contain confidential information intended for a specific individual and purpose. If you are not the intended recipient, you must delete this message. You are hereby notified that any disclosure, copying, or distribution of this message is prohibited.