

- Residential
- Condominiums
- Vacant Land

*Source: Realtor Association of Maui. Information deemed reliable, but not guaranteed.

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		MEDIAN DAYS ON MARKET
HOMES	39%	311	▼	-37%	\$1,165,000	0%	87
CONDO	52%	421	▼	-50%	\$830,000	▲ 10%	70
LAND	9%	74	▼	-41%	\$630,000	▼ -16%	143

DISTRICT	2023 VS 2022 YTD NUMBER OF UNITS			2023 VS 2022 YTD TOTAL DOLLAR VOLUME		
	2023	% Change		DISTRICT	2023	% Change
SOUTH	234	-45%		SOUTH	\$401,980,055	-34%
WEST	153	-56%		WEST	\$260,689,757	-50%
CENTRAL	126	-30%		CENTRAL	\$106,362,759	-24%
UPCOUNTRY	52	-41%		UPCOUNTRY	\$66,332,392	-34%
NORTH SHORE	32	-49%		NORTH SHORE	\$45,883,828	-60%
LANAI/MOLOKAI	27	-53%		LANAI/MOLOKAI	\$12,740,500	-48%
EAST	6	-60%		EAST	\$3,395,000	-79%
TOTAL	630	-47%		TOTAL	\$897,384,291	-41%

- % of Closed Sales by Districts through May 31, 2023
- Number of Recorded transactions from January 1, 2023 - May 31, 2023

RESIDENTIAL

YEAR-OVER-YEAR

311
TOTAL NUMBER OF SALES
2023

494
TOTAL NUMBER OF SALES
2022

-37%

\$1,165,000
MEDIAN SALES PRICE
2023

\$1,170,000
MEDIAN SALES PRICE
2022

0%

\$593,973,522
TOTAL DOLLAR VOLUME
2023

\$918,496,799
TOTAL DOLLAR VOLUME
2022

-35%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	40	52	-23%	\$952,500	\$951,000	0%	\$39,630,255	\$49,272,500	-20%
Wailuku	65	95	-32%	\$1,013,000	\$887,000	14%	\$80,410,503	\$92,700,339	-13%
EAST									
Hana	1	4	-75%	\$950,000	\$1,572,500	-40%	\$950,000	\$6,804,999	-86%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	1	-100%	-	\$1,100,000	-	-	\$1,100,000	-100%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$725,000	-	-	\$725,000	-100%
NORTH SHORE									
Haiku	25	48	-48%	\$1,410,000	\$1,524,000	-8%	\$43,750,696	\$88,470,100	-51%
Sprecks/Paia/Kuau	2	13	-85%	\$1,701,802	\$1,235,000	38%	\$3,403,603	\$36,409,998	-91%
SOUTH									
Kihei	50	72	-31%	\$1,112,500	\$1,307,500	-15%	\$68,159,700	\$130,311,418	-48%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	9	15	-40%	\$2,880,000	\$2,150,000	34%	\$22,924,000	\$39,506,800	-42%
Wailea/Makena	11	20	-45%	\$5,800,000	\$3,397,500	71%	\$97,056,481	\$159,954,200	-39%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	21	30	-30%	\$1,450,000	\$1,425,000	2%	\$37,445,000	\$53,791,544	-30%
Makawao/Olinda/Haliimaile	20	44	-55%	\$1,058,750	\$880,000	20%	\$28,504,891	\$47,496,352	-40%
Pukalani	11	16	-31%	\$1,150,000	\$1,062,500	8%	\$13,653,000	\$17,695,500	-23%
WEST									
Honokohau	-	1	-100%	-	\$792,000	-	-	\$792,000	-100%
Kaanapali	7	11	-36%	\$3,500,000	\$2,700,000	30%	\$42,794,136	\$33,417,050	28%
Kapalua	3	6	-50%	\$4,300,000	\$4,800,000	-10%	\$14,225,000	\$29,125,000	-51%
Lahaina	18	22	-18%	\$2,650,000	\$2,730,000	-3%	\$75,053,758	\$67,834,000	11%
Napili/Kahana/Honokowai	11	18	-39%	\$1,462,500	\$1,400,000	5%	\$14,922,499	\$28,754,999	-48%
Olowalu	1	2	-50%	\$2,100,000	\$6,150,000	-66%	\$2,100,000	\$12,300,000	-83%
LANAI - MOLOKAI									
Lanai	3	3	0%	\$740,000	\$675,000	10%	\$2,210,000	\$2,103,000	5%
Molokai	13	20	-35%	\$375,000	\$744,000	-50%	\$6,780,000	\$19,932,000	-66%
MAUI SUMMARY	311	494	-37%	\$1,165,000	\$1,170,000	0%	\$593,973,522	\$918,496,799	-35%

MAY 2023 YTD NUMBER OF SALES

DISTRICT	2023	2022	% Change
CENTRAL	105	147	-29%
SOUTH	70	107	-35%
UPCOUNTRY	52	90	-42%
WEST	40	60	-33%
NORTH SHORE	27	61	-56%
LANAI/MOLOKAI	16	23	-30%
EAST	1	6	-117%
TOTAL	311	494	-37%

MAY 2023 YTD TOTAL DOLLAR VOLUME

DISTRICT	2023	2022	% Change
SOUTH	\$188,140,181	\$329,772,418	-43%
WEST	\$149,095,393	\$172,223,049	-13%
CENTRAL	\$120,040,758	\$141,972,839	-15%
UPCOUNTRY	\$79,602,891	\$118,983,396	-33%
NORTH SHORE	\$47,154,299	\$124,880,098	-62%
LANAI/MOLOKAI	\$8,990,000	\$22,035,000	-59%
EAST	\$950,000	\$8,629,999	-89%
TOTAL	\$593,973,522	\$918,496,799	-35%

Source: Realtors Association of Maui - www.RAMaui.com

CONDOMINIUM
YEAR-OVER-YEAR

421
TOTAL NUMBER OF SALES
2023
835
TOTAL NUMBER OF SALES
2022
-50%

\$830,000
MEDIAN SALES PRICE
2023
\$755,000
MEDIAN SALES PRICE
2022
10%

\$475,158,424
TOTAL DOLLAR VOLUME
2023
\$897,603,488
TOTAL DOLLAR VOLUME
2022
-47%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	10	25	-60%	\$280,000	\$181,000	55%	\$2,581,000	\$5,173,600	-50%
Wailuku	27	52	-48%	\$540,000	\$502,500	8%	\$15,789,000	\$28,588,500	-45%
EAST									
Hana	-	3	-100%	-	\$685,000	-	-	\$2,610,000	-100%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	-	1	-100%	-	\$570,000	-	-	\$570,000	-100%
SOUTH									
Kihei	163	290	-44%	\$799,000	\$715,000	12%	\$142,423,075	\$232,715,311	-39%
Maalaea	19	25	-24%	\$729,000	\$635,244	15%	\$13,855,500	\$17,138,744	-19%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	34	73	-53%	\$1,975,000	\$1,680,000	18%	\$126,346,649	\$183,301,559	-31%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	1	-100%	-	\$600,000	-	-	\$600,000	-100%
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	3	1	200%	\$899,000	\$875,000	3%	\$2,628,000	\$875,000	200%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	31	81	-62%	\$1,435,000	\$1,600,000	-10%	\$52,678,000	\$149,536,475	-65%
Kapalua	12	29	-59%	\$1,685,000	\$1,400,000	20%	\$23,584,000	\$69,562,000	-66%
Lahaina	36	39	-8%	\$870,750	\$835,000	4%	\$35,914,000	\$53,063,799	-32%
Napili/Kahana/Honokowai	68	185	-63%	\$745,000	\$681,000	9%	\$52,172,700	\$145,181,000	-64%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	1	1	0%	\$1,650,000	\$1,600,000	3%	\$1,650,000	\$1,600,000	3%
Molokai	17	29	-41%	\$345,000	\$259,000	33%	\$5,536,500	\$7,087,500	-22%
MAUI SUMMARY	421	835	-50%	\$830,000	\$755,000	10%	\$475,158,424	\$897,603,488	-47%

MAY 2023 YTD NUMBER OF SALES

MAY 2023 YTD TOTAL DOLLAR VOLUME

Source: Realtors Association of Maui - www.RAMaui.com

DISTRICT	2023	2022	% Change
SOUTH	216	388	-44%
WEST	147	334	-56%
CENTRAL	37	77	-52%
LANAI/MOLOKAI	18	30	-40%
UPCOUNTRY	3	2	50%
EAST	-	3	-100%
NORTH SHORE	-	1	-100%
TOTAL	421	835	-50%

DISTRICT	2023	2022	% Change
SOUTH	\$282,625,224	\$433,155,614	-35%
WEST	\$164,348,700	\$417,343,274	-61%
CENTRAL	\$18,370,000	\$33,762,100	-46%
LANAI/MOLOKAI	\$7,186,500	\$8,687,500	-17%
UPCOUNTRY	\$2,628,000	\$1,475,000	78%
EAST	-	\$2,610,000	-100%
NORTH SHORE	-	\$570,000	-100%
TOTAL	\$475,158,424	\$897,603,488	-47%

VACANT LAND
YEAR-OVER-YEAR

74
TOTAL NUMBER OF SALES
2023

125
TOTAL NUMBER OF SALES
2022

-41%

\$630,000
MEDIAN SALES PRICE
2023

\$750,000
MEDIAN SALES PRICE
2022

-16%

\$78,794,265
TOTAL DOLLAR VOLUME
2023

\$142,766,472
TOTAL DOLLAR VOLUME
2022

-45%

Number of Sales

Median Sales Price

Total Dollar Volume

	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	-	1	-100%	-	\$800,000	-	-	\$800,000	-100%
Kahului	-	1	-100%	-	\$845,000	-	-	\$845,000	-100%
Wailuku	23	8	188%	\$550,000	\$368,000	50%	\$14,663,000	\$3,205,000	358%
EAST									
Hana	7	3	133%	\$600,000	\$775,000	-23%	\$4,096,000	\$4,625,000	-11%
Kaupo	-	4	-100%	-	\$415,000	-	-	\$1,830,750	-100%
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$170,000	-	-	\$170,000	-100%
NORTH SHORE									
Haiku	14	12	17%	\$765,000	\$887,500	-14%	\$13,375,765	\$12,168,000	10%
Sprecks/Paia/Kuau	-	1	-100%	-	\$1,785,000	-	-	\$1,785,000	-100%
SOUTH									
Kihei	-	6	-100%	-	\$1,350,000	-	-	\$18,100,000	-100%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	-	1	-100%	-	\$1,490,000	-	-	\$1,490,000	-100%
Wailea/Makena	2	3	-33%	\$4,250,000	\$995,000	327%	\$8,500,000	\$3,970,000	114%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	9	17	-47%	\$1,200,000	\$830,000	45%	\$12,853,000	\$24,418,000	-47%
Makawao/Olinda/Haliimaile	5	5	0%	\$600,000	\$750,000	-20%	\$4,550,000	\$4,874,222	-7%
Pukalani	-	2	-100%	-	\$465,500	-	-	\$931,000	-100%
WEST									
Honokohau	-	1	-100%	-	\$408,000	-	-	\$408,000	-100%
Kaanapali	6	15	-60%	\$1,032,500	\$800,000	29%	\$15,541,000	\$23,467,500	-34%
Kapalua	1	14	-93%	\$1,525,000	\$1,325,000	15%	\$1,525,000	\$23,157,500	-93%
Lahaina	1	4	-75%	\$2,000,000	\$870,000	130%	\$2,000,000	\$4,013,000	-50%
Napili/Kahana/Honokowai	-	2	-100%	-	\$2,709,000	-	-	\$5,418,000	-100%
Olowalu	1	1	0%	\$780,000	\$1,248,000	-38%	\$780,000	\$1,248,000	-38%
LANAI - MOLOKAI									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	5	23	-78%	\$217,500	\$215,000	1%	\$910,500	\$5,842,500	-84%
MAUI SUMMARY	74	125	-41%	\$630,000	\$750,000	-16%	\$78,794,265	\$142,766,472	-45%

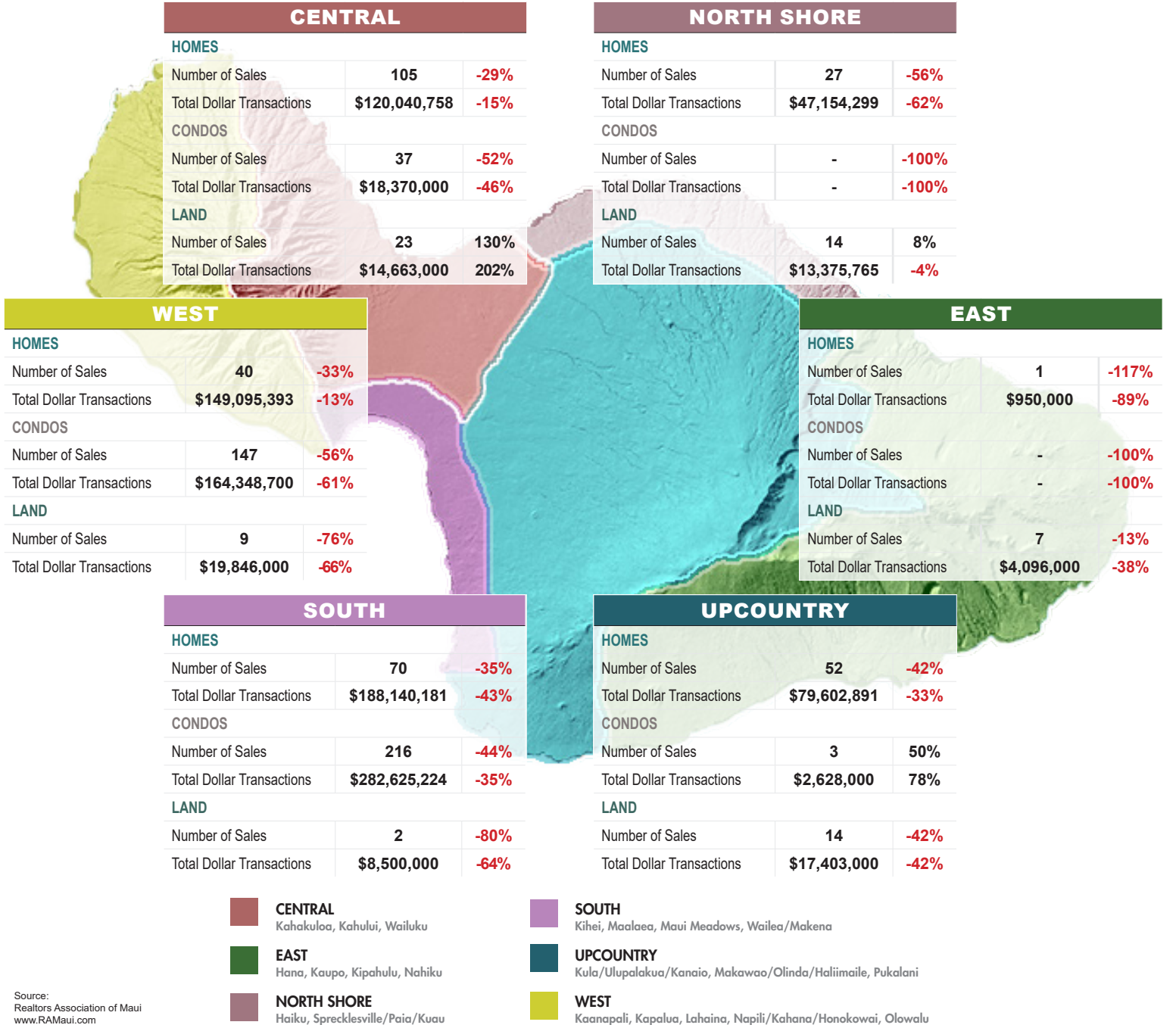
MAY 2023 YTD NUMBER OF SALES

MAY 2023 YTD TOTAL DOLLAR VOLUME

Source: Realtors Association of Maui - www.RAMaui.com

DISTRICT	2023	2022	% Change
CENTRAL	23	10	130%
NORTH SHORE	14	13	8%
UPCOUNTRY	14	24	-42%
WEST	9	37	-76%
EAST	7	8	-13%
LANAI/MOLOKAI	5	23	-78%
SOUTH	2	10	-80%
TOTAL	74	125	-41%

DISTRICT	2023	2022	% Change
WEST	\$19,846,000	\$57,712,000	-66%
UPCOUNTRY	\$17,403,000	\$30,223,222	-42%
CENTRAL	\$14,663,000	\$4,850,000	202%
NORTH SHORE	\$13,375,765	\$13,953,000	-4%
SOUTH	\$8,500,000	\$23,560,000	-64%
EAST	\$4,096,000	\$6,625,750	-38%
LANAI/MOLOKAI	\$910,500	\$5,842,500	-84%
TOTAL	\$78,794,265	\$142,766,472	-45%



Source:
Realtors Association of Maui
www.RAMau.com

RESIDENTIAL

TOP 10 AREAS

Total Dollar Volume

Wailea/Makena	\$97,056,481
Wailuku	\$80,410,503
Lahaina	\$75,053,758
Kihei	\$68,159,700
Haiku	\$43,750,696
Kaanapali	\$42,794,136
Kahului	\$39,630,255
Kula/Ulupalakua/Kanaio	\$37,445,000
Makawao/Olinda/Haliimaile	\$28,504,891
Maui Meadows	\$22,924,000

CONDOMINIUM

TOP 10 AREAS

Total Dollar Volume

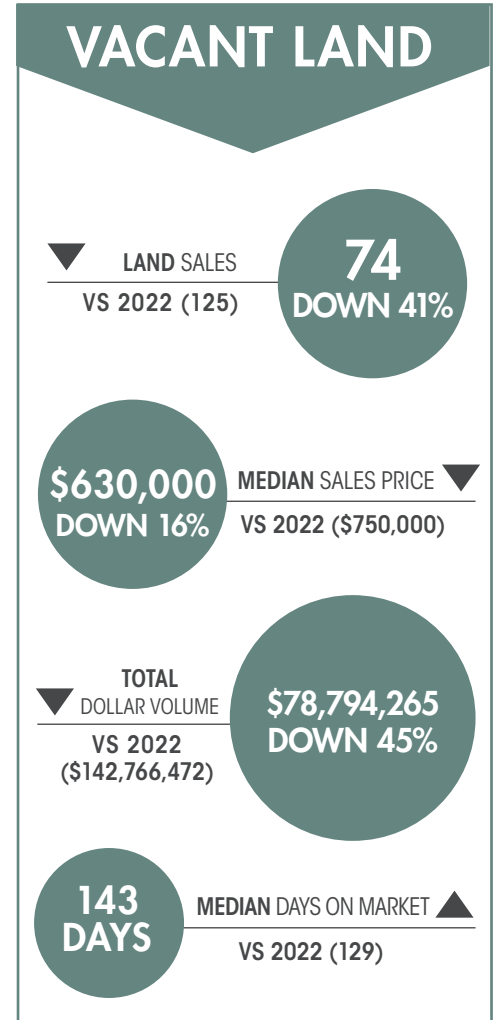
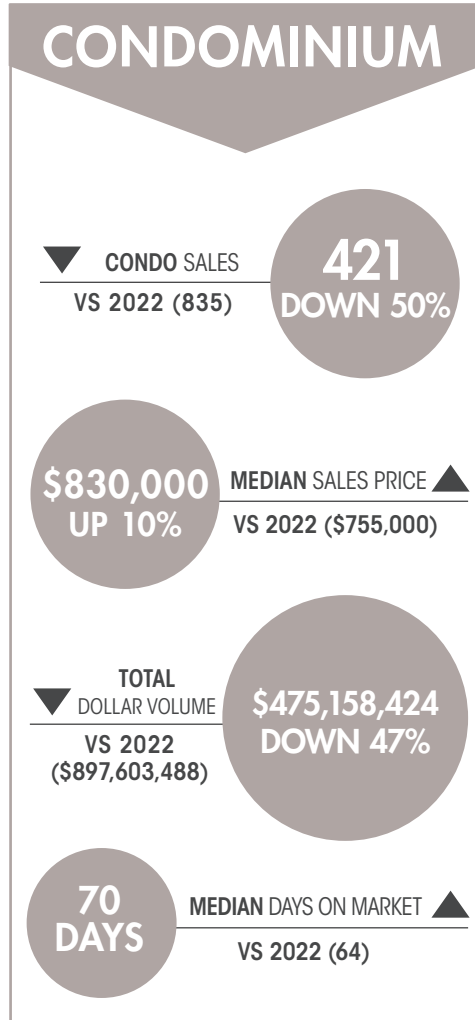
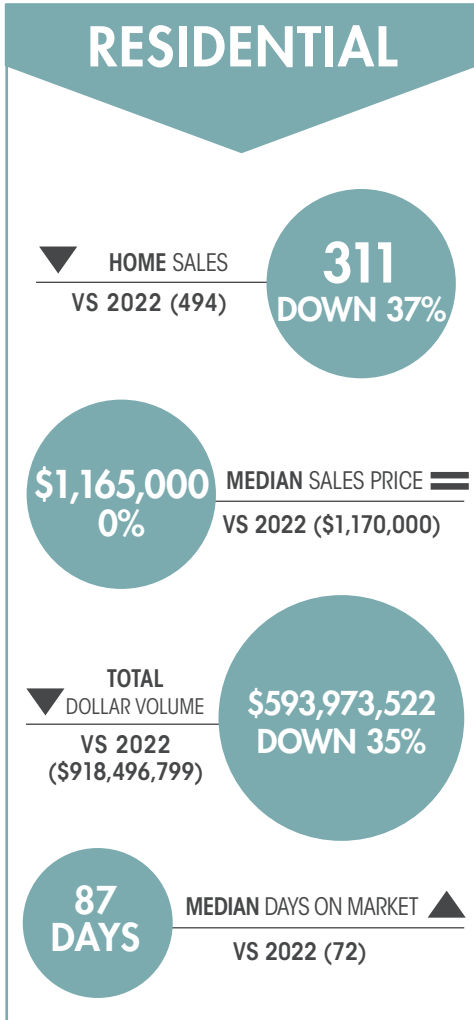
Kihei	\$142,423,075
Wailea/Makena	\$126,346,649
Kaanapali	\$52,678,000
Napili/Kahana/Honokowai	\$52,172,700
Lahaina	\$35,914,000
Kapalua	\$23,584,000
Wailuku	\$15,789,000
Maalaea	\$13,855,500
Molokai	\$5,536,500
Pukalani	\$2,628,000

VACANT LAND

TOP 10 AREAS

Total Dollar Volume

Kaanapali	\$15,541,000
Wailuku	\$14,663,000
Haiku	\$13,375,765
Kula/Ulupalakua/Kanaio	\$12,853,000
Wailea/Makena	\$8,500,000
Makawao/Olinda/Haliimaile	\$4,550,000
Hana	\$4,096,000
Lahaina	\$2,000,000
Kapalua	\$1,525,000
Molokai	\$910,500



Source: Realtors Association of Maui – www.RAMaui.com

State of Hawaii Conveyance Tax Law

The tax imposed by section 247-1 shall be based on the actual and full consideration (whether cash or otherwise, including any promise, act, forbearance, property interest, value, gain, advantage, benefit, or profit), paid or to be paid for all transfers or conveyance of realty or any interest therein, that shall include any liens or encumbrances thereon at the time of sale, lease, sublease, assignment, transfer, or conveyance, and shall be at the following rates:

BASIS AND RATE OF CONVEYANCE TAX			
CONSIDERATION PAID		Scale #1:	Scale #2:
At Least	But Less Than	Applies to all transfers or conveyance of realty or any interest therein, for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowner's exemption. (increments of \$100 of sale price will be added proportionately to tax)	Applies to sales of condominium or single family residence where the purchaser is not eligible for the county homeowner's exemption. (increments of \$100 of sale price will be added proportionately to tax)
\$0	\$600,000	10¢	15¢
\$600,000	\$1 Million	20¢	25¢
\$1 Million	\$2 Million	30¢	40¢
\$2 Million	\$4 Million	50¢	60¢
\$4 Million	\$6 Million	70¢	85¢
\$6 million	\$10 million	90¢	\$1.10
\$10 Million and Above		\$1.00	\$1.25

HARPTA - Hawaii Real Property Tax Act

The Hawaii Real Property Tax Act (HARPTA) requires the buyer who purchases real property from a non-resident of Hawaii to withhold **7.25%** of the amount realized (generally the sales price) and remit it to the Department of Taxation within 20 days of closing unless an exemption applies.

The 7.25% withholding represents an estimate of the Hawaii capital gains tax that may be owed by the non-resident when selling real property in Hawaii.

The standard Hawaii Association of Realtors Purchase Contract provides that escrow is to withhold and remit the HARPTA amount to the Department of Taxation unless the seller provides the buyer with a certificate of exemption or waiver from HARPTA.

It is the seller's burden to prove that an exemption / waiver applies and for the buyer to acknowledge and approve the seller's exemption / waiver prior to closing. Under Hawaii law, it is the buyer's responsibility to determine if the seller is a non-resident of Hawaii and that the proper withholding amount is remitted to the Department of Taxation on a timely basis.

FIRPTA - Foreign Investment Real Property Tax Act

The Foreign Investment in Real Property Tax Act (FIRPTA) requires the buyer who purchases real property from a foreign seller to withhold **10% or 15%** of the amount realized (generally the sales price) and remit it to the IRS within 20 days of closing unless an exemption applies. The withholding percentage will depend upon the sales price and whether the buyer or buyer's family member intends to use the real property as a residence.*

The withholding percentage represents an estimate of the federal capital gains tax that may be owed by the foreign seller when selling real property in the United States.

The standard Hawaii Association of REALTORS® Purchase Contract provides that escrow is to withhold and remit the FIRPTA amount to the IRS unless the seller provides the buyer with a certificate of exemption or waiver from HARPTA.

It is the seller's burden to prove that an exemption / waiver applies and for the buyer to acknowledge and approve the seller's exemption / waiver prior to closing. Under federal law, it is the buyer's responsibility to determine if the seller is a foreigner subject to FIRPTA withholding and that the proper withholding amount is remitted to the IRS on a timely basis.

*Buyer or member of buyer's family must have definite plans to reside in the property for at least 50% of the number of days the property is used by any person during each of the first two 12-month periods following the date of transfer.

This information is presented for informational purposes only and is deemed reliable but is not guaranteed. It is not our intention to provide any legal financial or business advice. For specific information, please consult a qualified advisor.

STATE OF HAWAII | ALL COUNTIES

REAL PROPERTY TAX

FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023

Honolulu, Oahu County

CLASS	Taxable Building per/\$1,000
Agricultural	\$5.70
Bed and Breakfast Home	\$6.50
Commercial	\$12.40
Hotel/Resort	\$13.90
Industrial	\$12.40
Preservation	\$5.70
Public Service	\$0.00
Residential Principal Resident	\$3.50
Residential A-Tier 1*	\$4.50
<small>Tax rate applied to the net taxable value of the property up to \$1,000,000</small>	
Residential A - Tier 2*	\$10.50
<small>Tax rate applied to the net taxable value of the property in excess of \$1,000,000</small>	
Vacant Agricultural	\$8.50

REAL PROPERTY TAX DUE DATES:

- Aug 20, 2022** 1st half of fiscal year tax payment due
- Sep 30, 2022** Deadline for filing exemption claims & ownership documents
- Feb 20, 2023** 2nd half of fiscal year tax payment due

For More Information, Visit:
<https://hnlidoc.ehawaii.gov/hnlidoc/document-download?id=9995>

Hawai'i County

CLASS	Tax Rate per/\$1,000
Affordable Rental Housing	\$6.15
Residential *Portion valued less than \$2 million	\$11.10
Residential *Portion valued at \$2 million and more	\$13.60
Apartment	\$11.70
Commercial	\$10.70
Industrial	\$10.70
Agricultural and Native Forest	\$9.35
Conservation	\$11.55
Hotel/Resort	\$11.55
Homeowner	\$6.15

REAL PROPERTY TAX DUE DATES:

- Aug 20, 2022** 1st half of fiscal year tax payment due
- Dec 31, 2022** Deadline for filing exemption claims & ownership documents
- Feb 20, 2023** 2nd half of fiscal year tax payment due

For More Information, Visit:
https://www.hawaiipropertytax.com/tax_rates.html

CENTRAL 808-893-0556
UPCOUNTRY 808-573-0110
WEST MAUI 808-661-4960
SOUTH MAUI 808-891-2404

www.FidelityHawaii.com

CLASS	All rates are per \$1,000 of net taxable assessed valuation
Owner Occupied - Tier 1 up to \$1m	\$2.00
Owner Occupied - Tier 2 more than \$1,000,001 - \$3m	\$2.10
Owner Occupied - Tier 3 more than \$3m	\$2.71
Non-Owner Occupied - Tier 1 up to \$1m	\$5.85
Non-Owner Occupied - Tier 2 more than \$1,000,001 - \$4.5m	\$8.00
Non-Owner Occupied - Tier 3 more than \$4.5m	\$12.50
Apartment	\$3.50
Hotel/Resort	\$11.75
Time share	\$14.60
Agricultural	\$5.74
Short-Term Rental - Tier 1 up to \$1m	\$11.85
Short-Term Rental - Tier 2 more than \$1,000,001 - \$3m	\$11.85
Short-Term Rental - Tier 3 more than \$3m	\$11.85
Conservation	\$6.43
Commercial	\$6.05
Industrial	\$7.05
Commercial Residential	\$4.40
*Long-Term Rental - Tier 1 up to \$1m	\$3.00
*Long-Term Rental - Tier 2 more than \$1,000,001 - \$3m	\$5.00
*Long-Term Rental - Tier 3 more than \$3m	\$8.00

*NEW CLASSIFICATION

REAL PROPERTY TAX DUE DATES:

- Aug 20, 2022** 1st half of fiscal year tax payment due
- Dec 31, 2022** Deadline for filing exemption claims & ownership documents
- Feb 20, 2023** 2nd half of fiscal year tax payment due

For More Information, Visit:
<https://www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes>

Kauai County

CLASS	Tax Rate per/\$1,000
Homestead	\$3.05
Residential	\$6.05
Vacation Rental	\$9.85
Hotel/Resort	\$10.85
Commercial	\$8.10
Industrial	\$8.10
Agricultural	\$6.75
Conservation	\$6.75
Residential Investor	\$9.40
Commercialized Home Use	\$5.05

REAL PROPERTY TAX DUE DATES:

- Aug 20, 2022** 1st half of fiscal year tax payment due
- Sep 30, 2022** Deadline for filing exemption claims & ownership documents
- Feb 20, 2023** 2nd half of fiscal year tax payment due

For More Information, Visit:
<https://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property/Tax-Rates>



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