

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE			MEDIAN DAYS ON MARKET
HOMES	39%	451	▼	-33%	\$1,150,000	▼	-2%	84
CONDO	52%	592	▼	-46%	\$840,000	▲	11%	70
LAND	9%	101	▼	-34%	\$693,000	▼	-11%	165

DISTRICT	2023 VS 2022 YTD NUMBER OF UNITS			2023 VS 2022 YTD TOTAL DOLLAR VOLUME		
	2023	% Change		DISTRICT	2023	% Change
SOUTH	404	-38%		SOUTH	\$638,863,663	-38%
WEST	288	-49%		WEST	\$493,468,143	-41%
CENTRAL	228	-26%		CENTRAL	\$217,355,196	-11%
UPCOUNTRY	97	-40%		UPCOUNTRY	\$142,150,291	-33%
NORTH SHORE	58	-40%		NORTH SHORE	\$86,783,064	-51%
LANAI/MOLOKAI	54	-45%		EAST	\$32,926,420	-3%
EAST	15	-32%		LANAI/MOLOKAI	\$25,248,770	-49%
TOTAL	1,144	-40%		TOTAL	\$1,636,795,547	-37%

● % of Closed Sales by Districts through July 31, 2023

● Number of Recorded transactions from January 1, 2023 – July 31, 2023

RESIDENTIAL
YEAR-OVER-YEAR

451
TOTAL NUMBER OF SALES
2023

670
TOTAL NUMBER OF SALES
2022

-33%

\$1,150,000
MEDIAN SALES PRICE
2023

\$1,175,000
MEDIAN SALES PRICE
2022

-2%

\$821,757,280
TOTAL DOLLAR VOLUME
2023

\$1,216,567,815
TOTAL DOLLAR VOLUME
2022

-33%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	1	-	-	\$1,525,000	-	-	\$1,525,000	-	-
Kahului	63	68	-7%	\$955,000	\$951,000	0%	\$62,239,143	\$65,980,500	-6%
Wailuku	92	128	-28%	\$1,032,500	\$889,625	16%	\$114,998,553	\$128,355,364	-10%
EAST									
Hana	4	6	-33%	\$1,187,500	\$1,797,500	-34%	\$5,437,500	\$11,504,999	-53%
Kaupo	1	1	0%	\$725,000	\$2,699,500	-73%	\$725,000	\$2,699,500	-73%
Keanae	-	1	-100%	-	\$1,100,000	-	-	\$1,100,000	-100%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$725,000	-	-	\$725,000	-100%
NORTH SHORE									
Haiku	33	63	-48%	\$1,410,000	\$1,430,000	-1%	\$57,408,196	\$111,264,100	-48%
Sprecks/Paia/Kuau	6	17	-65%	\$1,706,750	\$1,095,000	56%	\$10,322,103	\$39,624,998	-74%
SOUTH									
Kihei	68	96	-29%	\$1,135,000	\$1,362,500	-17%	\$91,409,850	\$176,377,218	-48%
Maalaea	-	1	-100%	-	\$2,500,000	-	-	\$2,500,000	-100%
Maui Meadows	12	16	-25%	\$2,790,000	\$2,110,000	32%	\$30,974,000	\$41,576,800	-26%
Wailea/Makena	12	25	-52%	\$5,899,995	\$3,550,000	66%	\$105,456,481	\$196,262,450	-46%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	27	41	-34%	\$1,450,000	\$1,450,000	0%	\$45,580,000	\$78,179,044	-42%
Makawao/Olinda/Haliimaile	27	58	-53%	\$1,110,000	\$928,000	20%	\$40,219,891	\$62,567,943	-36%
Pukalani	19	29	-35%	\$1,000,000	\$1,060,000	-6%	\$21,874,400	\$32,146,500	-32%
WEST									
Honokohau	-	1	-100%	-	\$792,000	-	-	\$792,000	-100%
Kaanapali	10	15	-33%	\$3,525,000	\$2,700,000	31%	\$56,644,136	\$44,916,050	26%
Kapalua	8	10	-20%	\$4,350,000	\$4,837,500	-10%	\$38,980,000	\$47,800,000	-19%
Lahaina	25	32	-22%	\$1,900,000	\$2,070,000	-8%	\$89,473,758	\$92,202,600	-3%
Napili/Kahana/Honokowai	17	25	-32%	\$1,390,000	\$1,375,000	1%	\$23,302,499	\$37,378,999	-38%
Olowalu	2	3	-33%	\$4,800,000	\$4,300,000	12%	\$9,600,000	\$13,775,000	-30%
LANAI - MOLOKAI									
Lanai	4	7	-43%	\$717,500	\$675,000	6%	\$2,845,000	\$4,826,750	-41%
Molokai	20	26	-23%	\$437,500	\$744,000	-41%	\$12,741,770	\$24,012,000	-47%
MAUI SUMMARY	451	670	-33%	\$1,150,000	\$1,175,000	-2%	\$821,757,280	\$1,216,567,815	-33%

JULY 2023 YTD NUMBER OF SALES

DISTRICT	2023	2022	% Change
CENTRAL	156	196	-20%
SOUTH	92	138	-33%
UPCOUNTRY	73	128	-43%
WEST	62	86	-28%
NORTH SHORE	39	80	-51%
LANAI/MOLOKAI	24	33	-27%
EAST	5	9	-44%
TOTAL	451	670	-33%

JULY 2023 YTD TOTAL DOLLAR VOLUME

DISTRICT	2023	2022	% Change
SOUTH	\$227,840,331	\$416,716,468	-45%
WEST	\$218,000,393	\$236,864,649	-8%
CENTRAL	\$178,762,696	\$194,335,864	-8%
UPCOUNTRY	\$107,674,291	\$172,893,487	-38%
NORTH SHORE	\$67,730,299	\$150,889,098	-55%
LANAI/MOLOKAI	\$15,586,770	\$28,838,750	-46%
EAST	\$6,162,500	\$16,029,499	-62%
TOTAL	\$821,757,280	\$1,216,567,815	-33%

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

CONDOMINIUM
YEAR-OVER-YEAR

592
TOTAL NUMBER OF SALES
2023
1,088
TOTAL NUMBER OF SALES
2022
-46%

\$840,000
MEDIAN SALES PRICE
2023
\$760,000
MEDIAN SALES PRICE
2022
11%

\$684,655,274
TOTAL DOLLAR VOLUME
2023
\$1,184,961,388
TOTAL DOLLAR VOLUME
2022
-42%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	13	33	-61%	\$278,000	\$200,000	39%	\$3,388,000	\$7,350,600	-54%
Wailuku	36	65	-45%	\$538,500	\$500,000	8%	\$20,541,500	\$35,181,500	-42%
EAST									
Hana	-	3	-100%	-	\$685,000	-	-	\$2,610,000	-100%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	-	2	-100%	-	\$635,000	-	-	\$1,270,000	-100%
SOUTH									
Kihei	230	380	-40%	\$800,000	\$732,500	9%	\$204,328,575	\$312,826,311	-35%
Maalaea	26	31	-16%	\$732,000	\$644,500	14%	\$18,858,000	\$21,003,744	-10%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	51	93	-45%	\$1,995,000	\$1,725,000	16%	\$176,262,949	\$251,098,059	-30%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	1	-100%	-	\$600,000	-	-	\$600,000	-100%
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	4	1	300%	\$899,000	\$875,000	3%	\$3,593,000	\$875,000	311%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	47	107	-56%	\$1,435,000	\$1,500,000	-4%	\$84,390,600	\$190,410,975	-56%
Kapalua	19	45	-58%	\$1,675,000	\$1,400,000	20%	\$44,094,000	\$101,004,500	-56%
Lahaina	42	48	-13%	\$865,000	\$832,500	4%	\$40,373,950	\$61,396,799	-34%
Napili/Kahana/Honokowai	103	240	-57%	\$775,000	\$691,250	12%	\$80,778,200	\$185,098,400	-56%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	1	2	-50%	\$1,650,000	\$2,500,000	-34%	\$1,650,000	\$5,000,000	-67%
Molokai	20	37	-46%	\$328,500	\$259,000	27%	\$6,396,500	\$9,235,500	-31%
MAUI SUMMARY	592	1,088	-46%	\$840,000	\$760,000	11%	\$684,655,274	\$1,184,961,388	-42%

JULY 2023 YTD NUMBER OF SALES

DISTRICT	2023	2022	% Change
SOUTH	307	504	-39%
WEST	211	440	-52%
CENTRAL	49	98	-50%
LANAI/MOLOKAI	21	39	-46%
UPCOUNTRY	4	2	100%
EAST	-	3	-100%
NORTH SHORE	-	2	-100%
TOTAL	592	1,088	-46%

JULY 2023 YTD TOTAL DOLLAR VOLUME

DISTRICT	2023	2022	% Change
SOUTH	\$399,449,524	\$584,928,114	-32%
WEST	\$249,636,750	\$537,910,674	-54%
CENTRAL	\$23,929,500	\$42,532,100	-44%
LANAI/MOLOKAI	\$8,046,500	\$14,235,500	-43%
UPCOUNTRY	\$3,593,000	\$1,475,000	144%
EAST	-	\$2,610,000	-100%
NORTH SHORE	-	\$1,270,000	-100%
TOTAL	\$684,655,274	\$1,184,961,388	-42%

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

VACANT LAND
YEAR-OVER-YEAR

101
TOTAL NUMBER OF SALES
2023

152
TOTAL NUMBER OF SALES
2022

-34%

\$693,000
MEDIAN SALES PRICE
2023

\$776,000
MEDIAN SALES PRICE
2022

-11%

\$130,382,993
TOTAL DOLLAR VOLUME
2023

\$184,739,292
TOTAL DOLLAR VOLUME
2022

-29%

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	-	2	-100%	-	\$914,635	-	-	\$1,829,270	-100%
Wailuku	23	11	109%	\$550,000	\$400,000	38%	\$14,663,000	\$5,944,500	147%

EAST

Hana	8	5	60%	\$607,500	\$3,350,000	-82%	\$4,946,000	\$13,288,300	-63%
Kaupo	1	4	-75%	\$21,132,920	\$415,000	4992%	\$21,132,920	\$1,830,750	1054%
Keanae	1	-	-	\$685,000	-	-	\$685,000	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$170,000	-	-	\$170,000	-100%

NORTH SHORE

Haiku	19	14	36%	\$871,383	\$900,000	-3%	\$19,052,765	\$23,568,000	-19%
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	1	0%	\$1,620,000	\$1,490,000	9%	\$1,620,000	\$1,490,000	9%
Wailea/Makena	4	5	-20%	\$1,721,904	\$1,608,250	7%	\$9,953,808	\$7,538,250	32%

UPCOUNTRY

Kula/Ulupalakua/Kanaio	14	21	-33%	\$1,275,000	\$820,000	56%	\$25,583,000	\$27,684,000	-8%
Makawao/Olinda/Haliimaile	6	7	-14%	\$675,000	\$750,000	-10%	\$5,300,000	\$7,274,222	-27%
Pukalani	-	3	-100%	-	\$479,000	-	-	\$1,530,500	-100%

WEST

Honokohau	-	1	-100%	-	\$408,000	-	-	\$408,000	-100%
Kaanapali	6	16	-63%	\$1,032,500	\$805,000	28%	\$15,541,000	\$24,392,500	-36%
Kapalua	3	16	-81%	\$1,200,000	\$1,337,500	-10%	\$3,720,000	\$26,377,500	-86%
Lahaina	3	6	-50%	\$1,300,000	\$870,000	49%	\$3,825,000	\$5,983,000	-36%
Napili/Kahana/Honokowai	-	2	-100%	-	\$2,709,000	-	-	\$5,418,000	-100%
Olowalu	3	2	50%	\$780,000	\$1,216,500	-36%	\$2,745,000	\$2,433,000	13%

LANAI - MOLOKAI

Lanai	-	-	-	-	-	-	-	-	-
Molokai	9	27	-67%	\$217,500	\$229,500	-5%	\$1,615,500	\$6,894,500	-77%

MAUI SUMMARY	101	152	-34%	\$693,000	\$776,000	-11%	\$130,382,993	\$184,739,292	-29%
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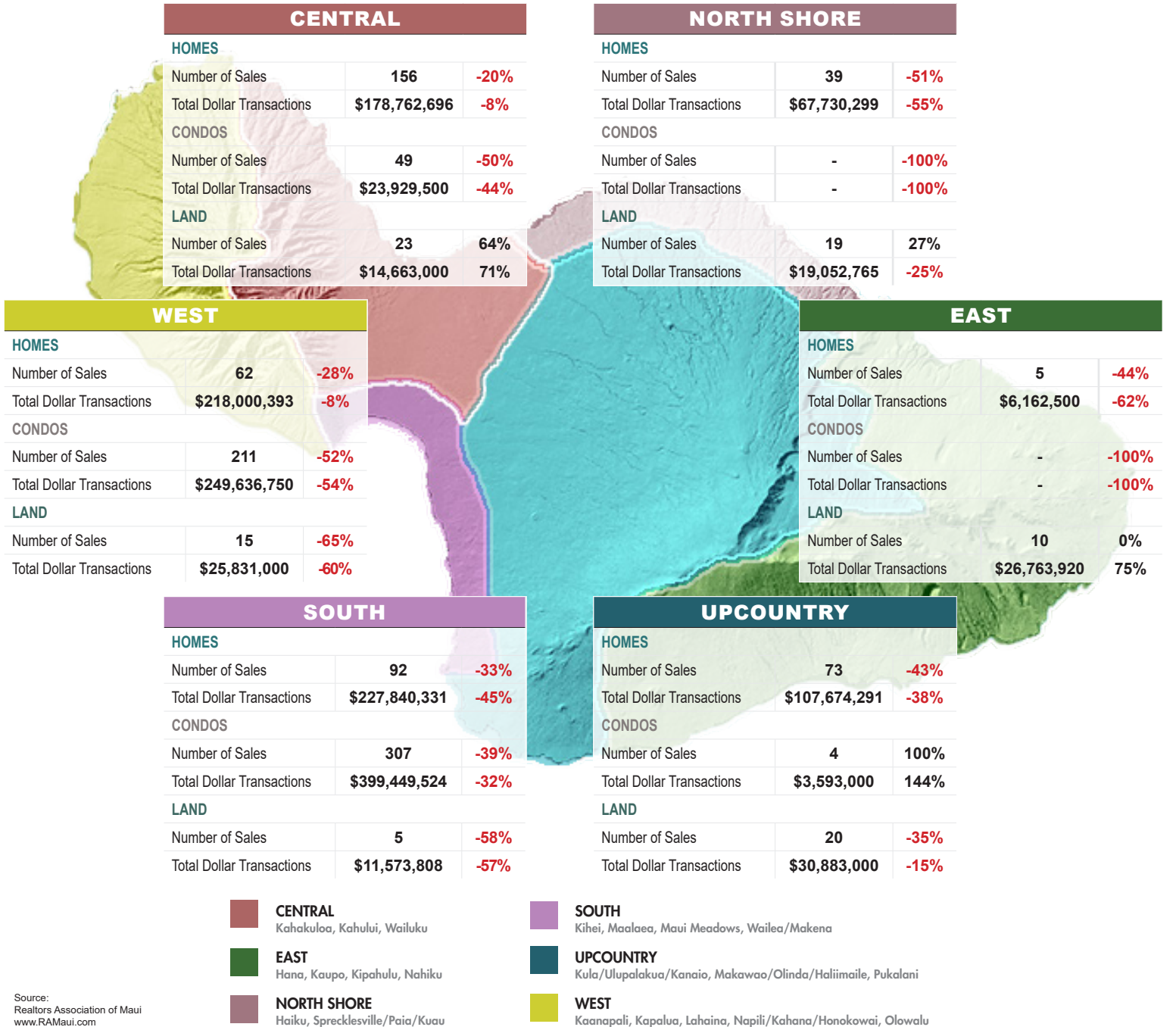
JULY 2023 YTD NUMBER OF SALES

JULY 2023 YTD TOTAL DOLLAR VOLUME

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

DISTRICT	2023	2022	% Change
CENTRAL	23	14	64%
UPCOUNTRY	20	31	-35%
NORTH SHORE	19	15	27%
WEST	15	43	-65%
EAST	10	10	0%
LANAI/MOLOKAI	9	27	-67%
SOUTH	5	12	-58%
TOTAL	101	152	-34%

DISTRICT	2023	2022	% Change
UPCOUNTRY	\$30,883,000	\$36,488,722	-15%
EAST	\$26,763,920	\$15,289,050	75%
WEST	\$25,831,000	\$65,012,000	-60%
NORTH SHORE	\$19,052,765	\$25,353,000	-25%
CENTRAL	\$14,663,000	\$8,573,770	71%
SOUTH	\$11,573,808	\$27,128,250	-57%
LANAI/MOLOKAI	\$1,615,500	\$6,894,500	-77%
TOTAL	\$130,382,993	\$184,739,292	-29%



Source:
Realtors Association of Maui
www.RAMaui.com

RESIDENTIAL

TOP 10 AREAS

Total Dollar Volume

Wailuku	\$114,998,553
Wailea/Makena	\$105,456,481
Kihei	\$91,409,850
Lahaina	\$89,473,758
Kahului	\$62,239,143
Haiku	\$57,408,196
Kaanapali	\$56,644,136
Kula/Ulupalakua/Kanaio	\$45,580,000
Makawao/Olinda/Haliimaile	\$40,219,891
Kapalua	\$38,980,000

CONDOMINIUM

TOP 10 AREAS

Total Dollar Volume

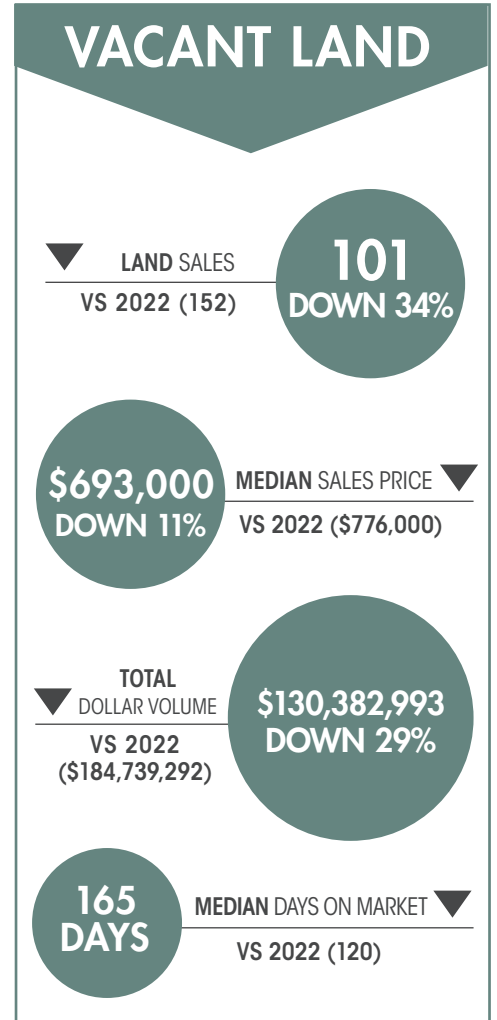
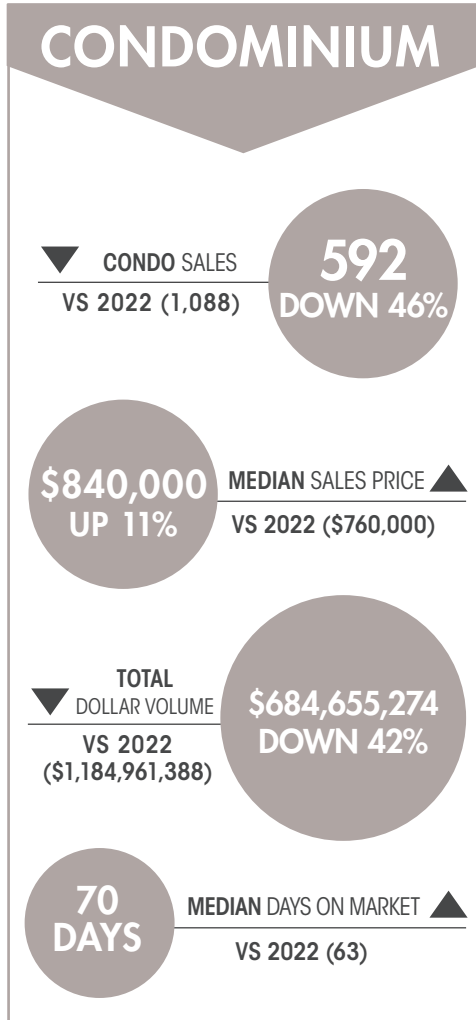
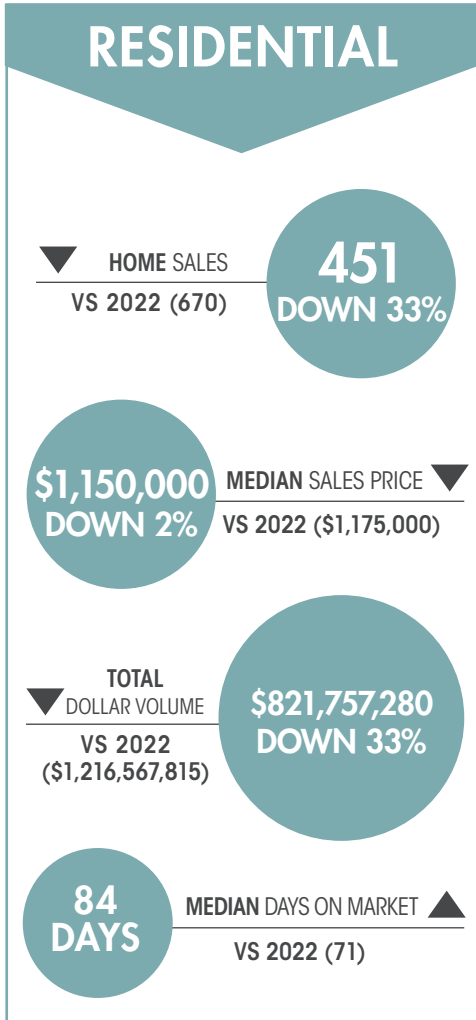
Kihei	\$204,328,575
Wailea/Makena	\$176,262,949
Kaanapali	\$84,390,600
Napili/Kahana/Honokowai	\$80,778,200
Kapalua	\$44,094,000
Lahaina	\$40,373,950
Wailuku	\$20,541,500
Maalaea	\$18,858,000
Molokai	\$6,396,500
Pukalani	\$3,593,000

VACANT LAND

TOP 10 AREAS

Total Dollar Volume

Kula/Ulupalakua/Kanaio	\$25,583,000
Kaupo	\$21,132,920
Haiku	\$19,052,765
Kaanapali	\$15,541,000
Wailuku	\$14,663,000
Wailea/Makena	\$9,953,808
Makawao/Olinda/Haliimaile	\$5,300,000
Hana	\$4,946,000
Lahaina	\$3,825,000
Kapalua	\$3,720,000



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, 2023 TO JUNE 30, 2024

Honolulu County

CLASS	Taxable Building per/\$1,000
Residential Principal Residence	\$3.50
Hotel and resort	\$13.90
Commercial	\$12.40
Industrial	\$12.40
Agricultural	\$5.70
Preservation	\$5.70
Public service	\$0.00
Vacant agricultural	\$ 8.50
Residential A - Tier 1 <small>Tax rate applied to the net taxable value of the property up to \$1,000,000.</small>	\$4.50
Residential A - Tier 2 <small>Tax rate applied to the net taxable value of the property in excess of \$1,000,000.</small>	\$10.50
Bed and breakfast home	\$6.50

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

For More Information Visit: www.realpropertyhonolulu.com

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, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

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

Maui County

CLASS	All rates are per \$1,000 of net taxable assessed valuation
Owner-Occupied	
Tier 1, Up to \$1 Million	\$1.90
Tier 2, \$1,000,001 to \$3 Million	\$2.00
Tier 3, More Than \$3 Million	\$2.75
Non-Owner-Occupied	
Tier 1, Up to \$1 Million	\$5.85
Tier 2, \$1,000,001 to \$4.5 Million	\$8.00
Tier 3, More Than \$4.5 Million	\$12.50
Apartment	\$3.50
Hotel And Resort	\$11.75
Time Share	\$14.60
Transient Vacation Rental/Short-Term Rental Home	\$11.85
Long-Term Rental	
Tier 1, Up to \$1 Million	\$3.00
Tier 2, \$1,000,001 to \$3 Million	\$5.00
Tier 3, More Than \$3 Million	\$8.00
Agricultural	\$5.74
Conservation	\$6.43
Commercial	\$6.05
Industrial	\$7.05
Commercialized Residential	\$4.40

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

For Info On Classifications Visit: www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes

Kauai County

CLASS	Tax Rate per/\$1,000
Homestead	\$2.59
Residential	\$5.45
Vacation Rental	\$9.85
Hotel and 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, 2023 1st half of fiscal year tax payment due
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For more information visit: www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax/Assessment

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UPCOUNTRY 808-573-0110
WEST MAUI 808-661-4960
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