

IN THE SUPREME COURT OF THE STATE OF HAWAII

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IN THE MATTER OF THE TAX APPEAL

OF

KENNETH & SOPHIA ALFORD, SURVIVOR'S TRUST, JERALD V. DUNLAP, SEVERN STARZYNSKI, NOBUYUKI ISHIMA, MCPROUD FAMILY TRUST, HHBW FAMILY LTD. PARTNERSHIP, RICHARD C. & JOAN ELLIOTT, BRADLEY W. BRIXON REVOCABLE TRUST, TED & KAREN L. SIMON, THOMAS KHOY FONG WONG, WESLEY N. & JANICE M. CALLAHAN, JEFFERY J. & ELISA V. RUMMEL, ADLOPH & ERICA LAEPPEL, WAYLAND S. DUDLEY, GRACE KAE, CAROL A. LAECHELT, HUGH C. & BARBARA J. PAPE, RUSSELL ANDERSON, DAVID J. & CAROL L. NOVICK, ERNEST W. & PAMELA TUTTLE, JOHN H. COLEMAN, WALTER S. & TERRY A. LEONG, HAROLD L. PREEMAN, WILLIAM KOWALSKI, HENRI P. & RYOKO KOSTERMANS, RICHARD A. MOODY, GERTRUD EBERWEIN, BRUCE F. CONNELL, ERNESTO V. CASTRO, ET AL., PEARL R. GROVES, GLENN H. MEYER, LEO A. & JEANNETTE M. YOUNG, GLENN R. & CYNTHIA R. OAKES, PETER & TERRY T. CHAN, ALFONSO J. & FUJIKO BAEZA, ALMA V. BROSIO, TRUSTEE, KAREN K. SCHUMANN, AMERICAN TRUST CO. OF HAWAII, HARRIETTE W. RHODES, JOSEPH MICHAEL MANKVITZ, JAMES W. WITT, WILLIS EDGAR III & LENA CHUNG HOWARD, BLACK PEARL VENTURES, INC., BETTY JUNE CAULO, FRANK M. NOWDESHA, MARSHA E. LEWIS, BERNARD J. GAINNEY, FRANK J. HATA, YOUNG FAMILY TRUST, KENDRICK WONG, RUSSELL & MAXINE ANDERSON, YANG JA WANG, DENISE BAILEY EVANS, LEWIS G. WALDO, JAMES J. SULLIVAN, LELAND M. GARRISON, SANG TEA BOBAY, HENRI PETRUS & RYOKO KOSTERMANS, PATRICIA RUDY, HERBERT Y.K. WONG, PAUL N. BEST, ET AL., LOUIS W. & ALICIA Y. CROMPTON, DONALD S. ROBERTSON, ROY D. & MARILYN A. GUSTAFSON, CARL OLSON, DOROTHY G. HOWARD, EDWARD RANDOLPH BROOKS & ARLENE SAYEKO KISHI, H. HARRY MUEGGENBURG, VELMA JEAN BRIXON, JAMES H. & DORA M. KAMO, AUGUSTUS TAGLIAFERRI, JACK M. & MARIE A. FELIZ, YOLO TRUST, JUDY L. MOORE, PAUL R. & HELEN C. OLSON, WILLIAM C. WARREN, GEORGE K. & SHARON D. IGI, MARY P. BERG, BRUCE HOLLIDAY, ALBERT W. & BEVERLY A. FINK, PETER & MYUNG CHOI, SALISBURY RESTAURANT ENTERPRISE, JAMES R. II & SANDRA R. JOHNSTON, MECHAM FAMILY LIMITED PARTNERSHIP, MATTHEW H. & MARY F. WITTEMAN, DANIEL W. & SANDRA R. MOORMAN, RICHARD & KRISTINE BOSSELMANN, RONALD J. SMERLING, FRANK & VIRGINIA REES, ANNE-MARIE VOLK, FRANKLIN M. TOKIOKA, BARRY D. BERQUIST, WILLIAM R. KOWALSKI, JEANETTE M. YOUNG, ERNESTO V. & NILA M. CASTRO, GAINNEY TRUST, WILLIS E. III & LENA C. HOWARD, JOSEPH M. & DOROTHY M. MANKVITZ, NEALE FAMILY TRUST, JOHN & NANCY COLEMAN, TRUSTEES JACK H. COLEMAN LIFETIME TRUST, AMNW TRUST A, UNIVERSITY OF NORTH DAKOTA FOUNDATION,

EMERSON
CLERK OF SUPREME COURT
STATE OF HAWAII

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EARL STRINDEN TRUSTEE, PAPE REVOCABLE TRUST, ADOLPH & TRAUDE (ERICA) LAEPPEL, MARGARET BERQUIST, MATTHEW & MARY WITTEMAN TRUST, LELAND M. GARRISON TRUST, HELFAND TRUST, PETER C. & MYUNG CHOI, HAROLD & BETTE L. FREEMAN, HOLLIDAY ASSOCIATES, INC., KAREN TAGGART, GEORGE K. & SHARON D. IGI, JUDY L. MOORE & PATRICIA HANSON, RICHARD K. RUDY, JAMES & MARGARET K. SULLIVAN, DENISE B. EVANS, WHITE SAND VENTURES, INC., ATILLA (TED) & KAREN L. SIMON, BRADLEY BRIXON, TRUSTEE, DOROTHY MILLER, SEVERN & GLORIA M. STARZYNSKI, CATHERINE GUIRING, TRUSTEE, Appellants-Appellants

vs.

CITY AND COUNTY OF HONOLULU, Appellee-Appellee

NO. 25275

MOTION FOR RECONSIDERATION
(TAX APPEAL CASE NOS. 00-0084 THROUGH 00-0104, 00-0106, 00-0107, 00-0109, 00-0110, 00-0112 THROUGH 00-0169, 00-0171 THROUGH 00-0201, 01-0025, 01-0027 THROUGH 01-0115, 01-0117 THROUGH 01-0141)

NOVEMBER 25, 2005

ORDER DENYING MOTION FOR RECONSIDERATION

(By: Moon, C.J., Levinson, Nakayama, Acoba, and Duffy, JJ.)

Appellants-Appellants' motion for reconsideration filed on November 18, 2005, requesting that this court review its opinion filed on November 10, 2005, affirming the tax appeal court's July 23, 2002 order granting in part and denying in part Appellants' motion for summary judgment, is hereby denied.

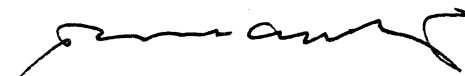
DATED: Honolulu, Hawai'i,

Roger S. Moseley (Moseley Biehl Tsugawa Lau & Muzzi), for appellants-appellants, on the motion and supplemental memorandum.



Steven Levinson

Funa C. Nakayama



Kama E. Duffy, Jr.