

NO. 25176

IN THE SUPREME COURT OF THE STATE OF HAWAI'I

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IN THE MATTER OF THE PROTECTION OF THE PROPERTY OF  
ELIZABETH A. ELSTNER, Protected Person.  
(G. NO. 97-0177)

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IN THE MATTER OF THE RICHARD C. ELSTNER REVOCABLE LIVING TRUST  
DATED JUNE 16, 1992, AS AMENDED  
(T. NO. 99-0036)

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IN THE MATTER OF THE ELIZABETH A. ELSTNER REVOCABLE LIVING TRUST  
DATED JUNE 16, 1992  
(T. NO. 99-0037)

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APPEAL FROM THE FIRST CIRCUIT COURT

ORDER DISMISSING APPEAL

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

Upon review of the record, it appears that the May 24, 2002 judgment finally determined the issues in the August 28, 2001 petition for an order approving final accounts, distribution of the trust estate, and discharge of the trustees in the consolidated cases of Guardianship No. 97-0177, Trust No. 99-0036, and Trust No. 99-0037. However, the May 24, 2002 judgment did not end the proceedings for Trust Nos. 99-0036 and 99-0037 inasmuch as it made the future discharge of the co-trustees subject to the future filing of receipts showing the distribution of trust assets. Absent certification for appeal in the manner provided by Rule 54(b) of the Hawai'i Rules of Civil Procedure, or entry of a final judgment closing the consolidated

guardianship and trust proceedings, the appeal of the May 24, 2002 judgment is premature. See Rule 34(a) and (c) of the Hawai'i Probate Rules; HRS § 641-1(a) (1993). Therefore, we lack appellate jurisdiction. Accordingly,

IT IS HEREBY ORDERED that this appeal is dismissed for lack of appellate jurisdiction.

DATED: Honolulu, Hawai'i, September 12, 2002.