*** NOT FOR PUBLICATION ***

NO. 26159

IN THE SUPREME COURT OF THE STATE OF HAWAI'I

J.P. SCHMIDT, in his capacity as Insurance Commissioner of the State of Hawai'i, Petitioner-Appellee

vs.

PACIFIC GROUP MEDICAL ASSOCIATION, a mutual benefit society, Respondent

THOMAS T. UENO, C.P.A., Party-In-Interest-Appellant

APPEAL FROM THE FIRST CIRCUIT COURT (S.P. NO. 97-0135)

ORDER DISMISSING APPEAL

(By: Moon, C.J., Levinson, Nakayama, and Duffy, JJ. and Circuit Judge Masuoka, in place of Acoba, J., recused)

Upon review of the record, it appears that the September 18, 2003 final judgment, the Honorable Eden Elizabeth Hifo, presiding, purports to be an HRCP 58 separate judgment on the September 12, 2003 order disposing of Thomas T. Ueno's claim against the liquidating trust, but the September 18, 2003 judgment fails to enter judgment in favor of the liquidator and against Ueno, as required by Jenkins v. Cades Schutte Fleming & Wright, 76 Hawai'i 115, 119, 869 P.2d 1134, 1138 (1994) ("An appeal may be taken from circuit court orders resolving claims against parties only after the orders have been reduced to a judgment and the judgment has been entered in favor of and against the appropriate parties pursuant to HRCP 58[.]").

*** NOT FOR PUBLICATION ***

Thus, this appeal is premature and we lack jurisdiction. Therefore,

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

DATED: Honolulu, Hawai'i, March 10, 2004.