

**Electronically Filed
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SCWC-20-0000431

IN THE SUPREME COURT OF THE STATE OF HAWAI‘I

IN THE MATTER OF THE TAX APPEAL OF JEFFREY S. LINDNER
AND MOLOA‘A FARMS, LLC,
Petitioners/Taxpayers-Appellants-Appellees.

CERTIORARI TO THE INTERMEDIATE COURT OF APPEALS
(CAAP-20-0000431; CASE NO. 1TX141000241
(Consolidated with 1TX141000242; 1TX141000276, and 1TX141000277;
1TX151000326 and 1TX151000327))

ORDER REJECTING APPLICATION FOR WRIT OF CERTIORARI

(By: Recktenwald, C.J., McKenna, and Eddins, JJ.,
Circuit Judge Viola in place of Nakayama, J., recused,
and Circuit Judge Somerville in place of Wilson, J., recused)

Petitioners/Taxpayers-Appellants-Appellees Jeffrey S.
Lindner and Moloa‘a Farms, LLC’s Application for Writ of
Certiorari filed on January 27, 2023, is rejected.

DATED: Honolulu, Hawai‘i, March 7, 2023.

/s/ Mark E. Recktenwald

/s/ Sabrina S. McKenna

/s/ Todd W. Eddins

/s/ Matthew J. Viola

/s/ Rowena A. Somerville

