

**Electronically Filed  
Supreme Court  
SCWC-20-0000431  
06-JAN-2023  
01:40 PM  
Dkt. 8 ODSAC**

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. 1TX14-1-0241 (Consolidated with  
1TX 14-1-0242; 1TX 14-1-0276 and 1TX 14-1-0277; 1TX 15-1-0326  
and 1TX 15-1-0327))

ORDER DISMISSING APPLICATION FOR WRIT OF CERTIORARI  
(By: Recktenwald, C.J., Nakayama, McKenna, Wilson, and Eddins, JJ.)

It appearing that the judgment on appeal in the above-referenced matter not having been filed by the Intermediate Court of Appeals at the time the application for writ of certiorari was filed, see Hawai‘i Revised Statutes § 602-59(a) (2017); see also Hawai‘i Rules of Appellate Procedure (“HRAP”) Rule 36(b)(1) (2016),

IT IS HEREBY ORDERED that Petitioners’ application for writ of certiorari, filed December 28, 2022, is dismissed without prejudice to re-filing the application pursuant to HRAP Rule 40.1(a) (2017) (“The application shall be filed within 30

days after the filing of the intermediate court of appeals' judgment on appeal or dismissal order, unless the time for filing the application is extended in accordance with this Rule.").

DATED: Honolulu, Hawai'i, January 6, 2023.

/s/ Mark E. Recktenwald

/s/ Paula A. Nakayama

/s/ Sabrina S. McKenna

/s/ Michael D. Wilson

/s/ Todd W. Eddins

