## IN THE SUPREME COURT OF THE STATE OF HAWAI'I

## IN THE MATTER OF THE ESTATE

OF

BONIFACIO BALANAY, SR., Deceased.

APPEALS FROM THE FIRST CIRCUIT COURT (NOS. 22759 and 23389 (PROBATE NO. 89-0165))

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

Upon carefully reviewing the record and the brief, in this consolidated matter, submitted by the beneficiary-appellant Dennis Balanay and having given due consideration to the arguments made and the issues raised by him, it is apparent that the appellant has failed to comply with the requirements of Hawai'i Rules of Appellate Procedure Rule 28(b), which, in itself, provides a sufficient basis for affirming the judgment of the probate court. See Bettencourt v. Bettencourt, 80 Hawai'i 225, 228, 909 P.2d 553, 556 (1995). However, this court has consistently adhered to the policy of affording litigants the opportunity to have their cases heard on the merits, where possible. Id. at 230, 909 P.2d at 558. The only point of error discernible from the appellant's opening brief is the contention that the estate of Bonifacio Balanay, Sr. should not have been

 $<sup>^{1}\,</sup>$  By order of this court, filed on May 1, 2000, appeals in Nos. 22759 and 23389 were consolidated for purposes of briefing and disposition under No. 22759.

Closed by the probate court, inasmuch as the Internal Revenue Service was required to investigate its alleged failure to pay taxes. However, Balanay does not support this contention with any relevant legal argument or reference to facts in the record. Accordingly, we must disregard his point of error. See State v. Hoang, 93 Hawai'i 333, 336, 3 P.3d 499, 502 (2000); Citicorp Mortgage, Inc. v. Bartolome, 94 Hawai'i 442, 435, 16 P.3d 827, 840 (App. 2000).

Therefore,

IT IS HEREBY ORDERED that the judgment of the first circuit court, filed on April 12, 2000, from which the appeal is taken, is affirmed.

DATED: Honolulu, Hawai'i, May 16, 2001.

On the brief:

Dennis Balanay, beneficiary-appellant <a href="pro">pro</a> <a href="see">se</a>