

NO. 23649

IN THE SUPREME COURT OF THE STATE OF HAWAI'I

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In the Matter of the Tax Appeal of COSMO WORLD OF HAWAII, INC.,  
KAUPULEHU MAKAI VENTURE, KAUPULEHU WATER COMPANY, and KAUPULEHU  
WASTE WATER COMPANY, Petitioners-Appellants,

vs.

MARIE OKAMURA, DIRECTOR OF TAXATION, STATE OF HAWAI'I,  
Respondent-Appellee

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CERTIORARI TO THE INTERMEDIATE COURT OF APPEALS  
(TAX APPEAL CASE NO. 99-0137)

ORDER DENYING APPLICATION FOR WRIT OF CERTIORARI  
(By: Moon, C.J., for the court<sup>1</sup>)

Petitioners-Appellants' application for writ of  
certiorari filed on November 8, 2001, is hereby denied.

DATED: Honolulu, Hawai'i, November 19, 2001.

FOR THE COURT:

Chief Justice

Peter J. Hamasaki (Stanley Y.  
Mukai, Kenneth G.K. Hoo, and  
Robert G. Klein of McCorriston  
Miller Mukai MacKinnon with him  
on the writ) for  
petitioners-appellants

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<sup>1</sup> Considered by: Moon, C.J., Levinson, Nakayama, Ramil, and Acoba, JJ.