

NO. 23649

IN THE INTERMEDIATE COURT OF APPEALS
OF THE STATE OF HAWAII

In the Matter of the Tax Appeal of COSMO WORLD OF HAWAII,
INC., KAUPULEHU MAKAI VENTURE, KAUPULEHU WATER
COMPANY, and KAUPULEHU WASTE WATER COMPNY,
Appellants, v. MARIE OKAMURA, DIRECTOR OF
TAXATION, STATE OF HAWAII, Appellee.

APPEAL FROM THE TAX APPEAL COURT
(TAX APPEAL CASE NO. 99-0137)

ORDER AMENDING OPINION OF THE COURT

(By: Watanabe, Acting C.J., Lim, and Foley, JJ.)

The opinion of the court filed on October 9, 2001, is hereby amended pursuant to Hawai'i Rules of Appellate Procedure Rule 43(c)(1). Marie Okamura, the current Director of Taxation, has been substituted for Ray K. Kamikawa, the Director of Taxation at the time this case was decided by the Intermediate Court of Appeals.

The Clerk of the Court is directed to incorporate the foregoing change in the original opinion.

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

Acting Chief Judge

Associate Judge

Associate Judge