NOT FOR PUBLICATION IN WEST'S HAWAI'I REPORTS AND PACIFIC REPORTER

NO. 28011

IN THE INTERMEDIATE COURT OF APPEALS

OF THE STATE OF HAWAI'I

BEECHER LIMITED, Plaintiff-Appellant, v. ALVAREZ & MARSAL NORTH AMERICA, LLC, Liquidating Trustee of the Azabu Liquidating Trust Dated July 10, 2007; WAIKIKI FIRST FINANCE CORP.; WAIKIKI SF CORPORATION; AZABU U.S.A. CORPORATION, Defendants-Appellees; and THE CHUO MITSUI TRUST AND BANKING COMPANY, LIMITED; HYATT CORPORATION; and DEFENDANTS DOES 1 through 100, Defendants

APPEAL FROM THE CIRCUIT COURT OF THE FIRST CIRCUITS (Civ. No. 04-1-1347)

ORDER UPON RECONSIDERATION OF

MEMORANDUM OPINION FILED ON MARCH 7, 2008

By: Watanabe, Presiding J., and Foley, J.;

and Nakamura, J., dissenting)

Upon consideration of our Memorandum Opinion filed on March 7, 2008 (Memorandum Opinion) and after considering (1) the motion filed by Plaintiff-Appellant Beecher Limited (Beecher) on March 17, 2008 seeking reconsideration of our Memorandum Opinion (Motion to Reconsider); (2) Beecher's memorandum of law in support of the Motion to Reconsider, also filed on March 17, 2008; (3) Beecher's errata to its memorandum of law in support of the Motion to Reconsider filed on March 18, 2008; and (4) the memorandum in opposition to Beecher's Motion to Reconsider, filed on March 28, 2008 by Defendant-Appellee Alvarez & Marsal North America, LLC, Liquidating Trustee of the Azabu Liquidating Trust Dated July 10, 2007,

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 $\label{eq:weights} \mbox{WE HEREBY decline to amend or vacate the Memorandum} \\ \mbox{Opinion.}$

DATED: Honolulu, Hawaiʻi, April 25, 2008.

Counne K.a. Whatanelie

Presiding Judge

Associate Judge

On the motion:

James T. Paul, Corey Y.S. Park, Sheryl L. Nicholson, and Judy A. Tanaka (Paul Johnson Park & Niles) for defendants-appellees Alvarez & Marsal North America, LLC (formerly, Azabu Buildings Co., Ltd.), and Azabu U.S.A. Corporation.

James A. Wagner and Chuck C. Choi (Wagner & Choi) for defendant-appellee Alvarez & Marsal North America, LLC (formerly, Azabu Buildings Co., Ltd.).