

*** FOR PUBLICATION ***

IN THE SUPREME COURT OF THE STATE OF HAWAII

---o0o---

Civ. No. 97-5273

J.P. SCHMIDT, in his capacity as Liquidator and
Trustee of the Pacific Group Medical Association
Liquidating Trust, Plaintiff-Appellee,

vs.

PACIFIC BENEFIT SERVICES, INC., Defendant-Appellant,

and

HENRY AKIU, JR.; RANDOLPH KO; BRYON GRAVES, JR.;
EDWIN RAMOS; WILLIAM A. WILLIAMS (also known as William
O. Williams or Billy Williams); RICHARD STILES; MARK
HOPKINS; HAROLD Y. KUWAHARA; JUAN MARTIN GONZALES; MIKE
CLEARE; WATSON WYATT & COMPANY; WIKOFF COMBS & CO., CPA'S;
FOUR WINDS RSK, INC.; AULI'I, INC.; TORAL-VAHEY & ASSOCIATES;
BRIDGEPORT BENEFITS, INC., a foreign corporation;
NEVADA EQUITY & GROWTH MANAGEMENT, a foreign corporation;
PGMA, INC., a Hawai'i corporation; WAYNE BLASMAN;
DOUG ROLEFSON; TERRY CONLAN; LEE ANN KIM;
DONALD WAKEMAN; JAMES R. LINDSEY; JOHN DOES 1-50;
JANE DOES 1-50; DOE CORPORATIONS 1-50; DOE PARTNERSHIPS
1-50, AND DOE ENTITIES 1-50, Defendants.

and

HENRY AKIU, JR. and EDWIN RAMOS, Third-Party Plaintiffs,

vs.

PACIFIC BENEFITS SERVICES, INC., a Hawai'i corporation,
Third-Party Defendant-Appellant,

and

PETER PO SING WONG; SUSAN WONG; LING FONG WONG; GEORGE
MINGO; BRENDA MINGO; PACIFIC EQUITY GROWTH & MANAGEMENT,
INC., a Hawai'i corporation; PACIFIC EQUITY FACTORS, INC.,
a Hawai'i corporation; PACIFIC EMPLOYEE LEASING, INC.,
a Hawai'i corporation; HAWAII DENTAL PLAN, INC., a Hawai'i
corporation; P.S. WONG, LTD., a Hawai'i corporation;
PO SANG CORP., a foreign corporation; NISHIHAMA & KISHIDA,
CPA'S, INC., a Hawai'i corporation; JOHN J. D'AMATO;
D'AMATO & MALONEY, a Hawai'i law partnership; JOHN DOES

K. HAMADA
CLERK, APPELLATE COURTS
STATE OF HAWAII

2006 JUL -6 PM 1:34

FILED

*** FOR PUBLICATION ***

1-10; JANE DOES 1-10; and DOE CORPORATIONS 1-10,
Third-Party Defendants.

Civ. No. 99-4504

J.P. SCHMIDT, in his capacity as Liquidator and
Trustee of the Pacific Group Medical Association
Liquidating Trust, Plaintiff-Appellee,

vs.

PACIFIC BENEFIT SERVICES, INC., Defendant-Appellant,

and

PETER PO SING WONG; WATSON WYATT WORLDWIDE; WATSON WYATT
& COMPANY; THE WYATT COMPANY; WIKOFF COMBS & CO. CPA'S,
INC.; NISHIHAMA & KISHIDA, CPA'S, INC., a Hawai'i corporation;
PACIFIC EQUITY GROWTH & MANAGEMENT, INC., a Hawai'i corporation;
PO SANG CORP., a foreign corporation; HAWAII DENTAL HEALTH
PLAN, INC. (also known as Hawai'i Dental Plan, Inc.), a Hawai'i
corporation; FOUR WINDS RSK, INC., a Hawai'i corporation;
TORAL-VAHEY & ASSOCIATES; WAYNE BLASMAN; DOUG ROLEFSON;
BRIDGEPORT BENEFITS, INC., a foreign corporation; NEVADA
EQUITY & GROWTH MANAGEMENT, a foreign corporation; SUSAN WONG;
LING FONG WONG; P.S. WONG, LTD., a Hawai'i corporation;
PACIFIC EMPLOYEE LEASING, INC., a Hawai'i corporation;
PACIFIC EQUITY FACTORS, INC., a Hawai'i corporation;
PGMA, INC., a Hawai'i corporation; PGMA DENTAL, a Hawai'i
corporation; TERRY CONLAN; LEE ANN KIM; DONALD WAKEMAN;
JAMES R. LINDSEY; JOHN DOES 1-50; JANE DOES 1-50; DOE
CORPORATIONS 1-50; DOE PARTNERSHIPS 1-50, AND
DOE ENTITIES 1-50, Defendants.

NO. 25755

MOTION FOR RECONSIDERATION
(CIV. NOS. 97-5273-12 RWP & 99-4504-12 RWP)

JULY 6, 2006

MOON, C.J., LEVINSON, NAKAYAMA, AND ACOBA, JJ.;
CIRCUIT JUDGE AUGUST, ASSIGNED BY REASON OF VACANCY

ORDER DENYING DEFENDANT-APPELLANT PACIFIC
BENEFIT SERVICES, INC.'S MOTION FOR RECONSIDERATION

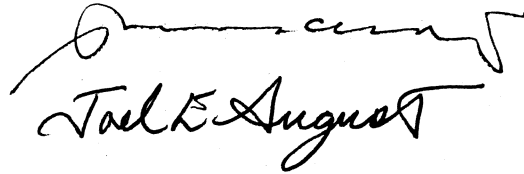
Upon consideration of defendant-appellant Pacific Benefit Services, Inc.'s motion for reconsideration, filed June 13, 2006, the papers in support thereof, and the record herein,

IT IS HEREBY ORDERED that the motion is denied.

Charles S. Lotsof, for
defendant-appellant



Paula C. Nakayama



Joel E. August