Electronically Filed Supreme Court 29598 19-OCT-2010 10:16 AM

NO. 29598

IN THE SUPREME COURT OF THE STATE OF HAWAI'I

In the Matter of the Tax Appeal of

REEL HOOKER SPORTFISHING, INC., Petitioner/Plaintiff-Appellant,

vs.

STATE OF HAWAI'I, DEPARTMENT OF TAXATION, Respondent/Defendant-Appellee.

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EXACT GAME FISHING, INC., Petitioner/Plaintiff-Appellant,

vs.

STATE OF HAWAI'I, DEPARTMENT OF TAXATION, Respondent/Defendant-Appellee.

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FINEST KIND, INC., Petitioner/Plaintiff-Appellant,

vs.

STATE OF HAWAI'I, DEPARTMENT OF TAXATION, Respondent/Defendant-Appellee.

CERTIORARI TO THE INTERMEDIATE COURT OF APPEALS (CASE NOS. 07-0072, 07-0073, AND 07-0074)

## ORDER REJECTING APPLICATION FOR WRIT OF CERTIORARI (By: Duffy, J., for the court<sup>1</sup>)

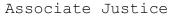
Petitioners/Plaintiffs-Appellants Reel Hooker

Sportfishing, Inc., Exact Game Fishing, Inc., and Finest Kind, Inc.'s application for writ of certiorari, filed on September 7, 2010, is hereby rejected.

DATED: Honolulu, Hawaiʻi, October 19, 2010.

FOR THE COURT:

/s/ James E. Duffy, Jr.





Dennis Niles and Elizabeth E. Bray for petitioners/ plaintiffs-appellants on the application

Hugh R. Jones and Damien A. Elefante, Deputy Attorneys General, for respondent/defendantappellee on the response

<sup>&</sup>lt;sup>1</sup> Considered by: Recktenwald, C.J., Nakayama, Acoba, and Duffy, JJ. and Circuit Judge Kim, assigned by reason of vacancy.