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E.M. RIMANDO  
CLERK, APPELLATE COURTS  
STATE OF HAWAII

NO. 29711

IN THE INTERMEDIATE COURT OF APPEALS  
OF THE STATE OF HAWAI'I

IN THE MATTER OF THE TAX APPEAL OF ROBERTA JO MAHLER and  
ARNOLD N. MAHLER, Plaintiffs-Appellants, v. COUNTY OF  
HAWAI'I, REAL PROPERTY TAX DIVISION, Defendant-Appellee

APPEAL FROM THE TAX APPEAL COURT  
(Tax Appeal Case No. 07-0105)

ORDER DENYING APPELLANTS' PETITION FOR REHEARING EN BANC  
(By: Foley, Presiding J., and Fujise, J.<sup>1</sup>)

Upon consideration of Appellants' Petition for Rehearing En Banc filed January 19, 2010, the papers in support thereof, and the records and files in this case,

IT IS HEREBY ORDERED that Appellants' Petition for Rehearing En Banc is denied without prejudice to Appellants filing an application for certiorari pursuant to Hawaii Revised Statutes § 602-59.

DATED: Honolulu, Hawai'i, January 22, 2010.

On the motion:  
Arnold N. Mahler and  
Roberta Jo Mahler,  
Plaintiffs-Appellants pro se.

*Daniel R. Foley*  
Presiding Judge

*Awa Okajima*  
Associate Judge

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<sup>1</sup> Former Judge Corinne K.A. Watanabe was a member of the panel on this appeal, but has since retired from her judgeship effective December 31, 2009.