

CONCURRING OPINION BY NAKAMURA, C.J.

I filed a concurring and dissenting opinion to this court's May 9, 2014, Memorandum Opinion. On August 7, 2014, the Hawai'i Supreme Court filed an "Order Accepting Application for Writ of Certiorari" (Order). In its Order, the supreme court concluded that this court should have, but did not, address Hirokazu Nakajima's points of error 5, 6, 7, 10, 11, and 12, and it remanded the case to this court for disposition of those points. The Order also specifically disagreed with the position that I had taken in my dissent to this court's May 9, 2014, Memorandum Opinion.

The supreme court's Order did not affirm the portion of the May 9, 2014, Memorandum Opinion to which I dissented, but vacated the entire judgment entered by this court. However, I read the supreme court's Order as rejecting the position I took in my dissent. Based on the supreme court's Order, I am concurring with the majority's decision regarding the valuation of Avalon Cove, Inc. to which I previously dissented. I also concur in the majority's decision to affirm the various orders and decrees entered by the family court that were challenged by Hirokazu Nakajima on appeal.