## IN THE SUPREME COURT OF THE STATE OF HAWAI'I

IN THE MATTER OF THE TAX APPEAL OF ROBERTA JO MAHLER and ARNOLD N. MAHLER, Petitioners/Plaintiffs-Appellants,

VS.

COUNTY OF HAWAI'I, REAL PROPERTY TAX DIVISION, Respondent/Defendant-Appellee.

CERTIORARI TO THE INTERMEDIATE COURT OF APPEALS (TAX APPEAL CASE NO. 07-0105)

ORDER DISMISSING APPLICATION FOR WRIT OF CERTIORARI AND DENYING REQUESTS FOR RECONSIDERATION AND "MOTION FOR ORDER TO PERMIT PETITIONERS' TO SUBMIT FOUR INDIVIDUAL SEPARATE APPLICATIONS FOR WRIT OF CERTIORARI"

(By: Duffy, J., for the court1)

Petitioners/plaintiffs-appellants Roberta Jo Mahler and Arnold N. Mahler filed a second application for a writ of certiorari on April 19, 2010. Petitioner Arnold N. Mahler submitted five letters dated April 16, 2010, arguing, in sum, that the application should be accepted. Petitioner Arnold N. Mahler also filed a "Motion for Order to Permit Petitioners' to Submit Four Individual Separate Applications for Writ of Certiorari" on April 26, 2010. Petitioners' first application for writ of certiorari was rejected on April 14, 2010, and the matter may not be considered further. See Rule 40.1 of the Hawai'i Rules of Appellate Procedure. Therefore,

 $<sup>^{\</sup>rm 1}$  Considered by: Moon, C.J., Nakayama, Acoba, Duffy, and Recktenwald, JJ.

IT IS HEREBY ORDERED that the April 19, 2010, application for a writ of certiorari is hereby dismissed, and the five April 16, 2010, requests (letters) for reconsideration and April 26, 2010, motion are denied.

DATED: Honolulu, Hawaiʻi, May 12, 2010.

FOR THE COURT:

Associate Justice