

**Electronically Filed  
Supreme Court  
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19-OCT-2010  
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NO. 29598

IN THE SUPREME COURT OF THE STATE OF HAWAI‘I

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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.

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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>)

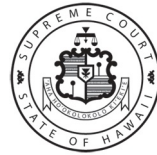
Petitioners/Plaintiffs-Appellants Reel Hooker Sportfishing, Inc., Exact Game Fishing, Inc., and Finest Kind, Inc.'s application for writ of certiorari, filed on September 7, 2010, is hereby rejected.

DATED: Honolulu, Hawai'i, October 19, 2010.

FOR THE COURT:

/s/ James E. Duffy, Jr.

Associate Justice



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/defendant-  
appellee on the response

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