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Supreme Court
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NO. 30049

IN THE SUPREME COURT OF THE STATE OF HAWAI'I

T.A. NO. 07-0086
JOHN M. CORBOY and STEPHEN GARO AGHJAYAN, Plaintiffs-Appellants,

vs.

DAVID M. LOUIE, in his official capacity as Acting Attorney
General, State of Hawai'i; COUNTY OF MAUI; and COUNTY OF KAUAI,
Defendants-Appellees.

T.A. NO. 07-0099
GARRY P. SMITH and EARL F. ARAKAKI, Plaintiffs-Appellants,

vs.

DAVID M. LOUIE, in his official capacity as Acting Attorney
General, State of Hawai'i; and CITY AND COUNTY OF HONOLULU,
Defendants-Appellees.

T.A. NO. 07-0102
J. WILLIAM SANBORN, Plaintiff-Appellant,

vs.

DAVID M. LOUIE, in his official capacity as Acting Attorney
General, State of Hawai'i; and COUNTY OF HAWAII, Defendants-
Appellees.

T.A. NO. 08-0039
In the Matter of the Tax Appeal of STEPHEN GARO AGHJAYAN,
Appellant-Appellant,

and

STATE OF HAWAI'I, Intervenor-Appellee.

T.A. NO. 08-0040

In the Matter of the Tax Appeal of JOHN M. CORBOY,
Appellant-Appellant,

and

STATE OF HAWAI'I, Intervenor-Appellee.

T.A. NO. 08-0041

In the Matter of the Tax Appeal of GARRY P. SMITH,
Appellant-Appellant,

and

STATE OF HAWAI'I, Intervenor-Appellee.

T.A. NO. 08-0042

In the Matter of the Tax Appeal of WILLIAM J. SANBORN,
Appellant-Appellant,

and

STATE OF HAWAI'I, Intervenor-Appellee.

T.A. NO. 08-0043

In the Matter of the Tax Appeal of EARL F. ARAKAKI,
Appellant-Appellant,

and

STATE OF HAWAI'I, Intervenor-Appellee.

APPEAL FROM THE TAX APPEAL COURT

(Tax Appeal Case No. 07-0086 (Consolidated Nos. 07-0086,
07-0099, 07-0102, 08-0039, 08-0040, 08-0041, 08-0042, 08-0043))

ORDER DENYING MOTION FOR RECONSIDERATION

(By: Recktenwald, C.J., Nakayama, and Duffy, JJ.,
and Circuit Judge Nishimura, in place of Moon, C.J.,
recused and retired, with Acoba, J., concurring separately)

Upon consideration of Plaintiffs-Appellants' Motion for
Reconsideration filed on May 9, 2011, and pursuant to Hawai'i
Rules of Appellate Procedure Rule 40(d),

This court, having reviewed the Motion, together with
the Opinion, and the records and files in this case,

IT IS HEREBY ORDERED that the Motion is denied.

DATED: Honolulu, Hawai'i, May 18, 2011.

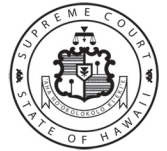
H. William Burgess on
the motion for
plaintiffs-appellants.

/s/ Mark E. Recktenwald

/s/ Paula A. Nakayama

/s/ James E. Duffy, Jr.

/s/ Rhonda A. Nishimura



I concur, based on my concurring opinion filed on
April 27, 2011.

/s/ Simeon R. Acoba, Jr.