

**Electronically Filed  
Supreme Court  
SCWC-24-0000229  
12-FEB-2025  
07:53 AM  
Dkt. 16 OGAC**

SCWC-24-0000229

IN THE SUPREME COURT OF THE STATE OF HAWAI‘I

---

IN THE MATTER OF THE TAX APPEAL

of

GARY S. SUGANUMA,  
DIRECTOR OF TAXATION, STATE OF HAWAI‘I,  
Respondent/Appellant-Appellee,

vs.

BLAKE GOODMAN and BLANCA GOODMAN,  
Petitioners/Appellees-Appellants.

---

CERTIORARI TO THE INTERMEDIATE COURT OF APPEALS  
(CAAP-24-0000229; CASE NO. 1TX151000221)

ORDER ACCEPTING APPLICATION FOR WRIT OF CERTIORARI  
(By: Recktenwald, C.J., McKenna, Eddins, Ginoza, and Devens, JJ.)

Petitioners Blake Goodman’s and Blanca Goodman’s  
Application for Writ of Certiorari, filed on December 12, 2024, is  
hereby accepted.

IT IS FURTHER ORDERED that no oral argument will be  
heard in this case. Any party may, within ten days and pursuant

to Rule 34(c) of the Hawai'i Rules of Appellate Procedure, move  
for retention of oral argument.

DATED: Honolulu, Hawai'i, February 12, 2025.

/s/ Mark E. Recktenwald

/s/ Sabrina S. McKenna

/s/ Todd W. Eddins

/s/ Lisa M. Ginoza

/s/ Vladimir P. Devens

