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Supreme Court  
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SCWC-25-0000525, SCWC-25-0000526,  
SCWC-25-0000527, and SCWC-25-0000528

IN THE SUPREME COURT OF THE STATE OF HAWAI‘I

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SCWC-25-0000525  
(CAAP-25-0000525; CASE NO. 1CTX-21-0001601)

IN THE MATTER OF THE TAX APPEAL OF PM & AM RESEARCH, INC.,  
Petitioner/Appellant-Appellant,

vs.

STATE OF HAWAI‘I,  
Respondent/Appellee-Appellee.

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SCWC-25-0000526  
(CAAP-25-0000526; CASE NO. 1CTX-21-0001617)

IN THE MATTER OF THE TAX APPEAL OF PM & AM RESEARCH, INC.,  
Petitioner/Appellant-Appellant,

vs.

STATE OF HAWAI‘I,  
Respondent/Appellee-Appellee.

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SCWC-25-0000527  
(CAAP-25-0000527; CASE NO. 1CTX-22-0000123)

IN THE MATTER OF THE TAX APPEAL OF  
BIG ISLAND SCIENCE CENTER, LLC,  
Petitioner/Appellant-Appellant,

vs.

STATE OF HAWAI'I,  
Respondent/Appellee-Appellee.

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SCWC-25-0000528  
(CAAP-25-0000528; CASE NO. 1CTX-22-0000124)

IN THE MATTER OF THE TAX APPEAL OF WHALE WATCHERS, LLC,  
Petitioner/Appellant-Appellant,

vs.

STATE OF HAWAI'I,  
Respondent/Appellee-Appellee.

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CERTIORARI TO THE INTERMEDIATE COURT OF APPEALS

ORDER ACCEPTING APPLICATIONS FOR WRIT OF CERTIORARI  
(By: McKenna, Acting C.J., Eddins, Ginoza, and Devens, JJ.,  
and Circuit Judge Kimura, assigned by reason of vacancy)

Upon consideration of Petitioners' applications for writ of certiorari, filed on November 13 and 18, 2025, and the record, it is ordered:

1. The applications for writ of certiorari filed in SCWC-25-0000525, SCWC-25-0000526, SCWC-25-0000527, and SCWC-25-0000528 are hereby accepted and will be scheduled for oral argument. The parties will be notified by the appellate clerk regarding scheduling.

2. SCWC-25-0000525, SCWC-25-0000526, SCWC-25-0000527, and SCWC-25-0000528 are consolidated for all purposes.

3. All future submissions by the parties shall be filed in SCWC-25-0000525.

DATED: Honolulu, Hawai'i, January 5, 2026.

/s/ Sabrina S. McKenna

/s/ Todd W. Eddins

/s/ Lisa M. Ginoza

/s/ Vladimir P. Devens

/s/ Jordon J. Kimura

