

**Electronically Filed  
Intermediate Court of Appeals  
CAAP-23-0000518  
20-APR-2026  
10:19 AM  
Dkt. 53 OAWST**

NO. CAAP-23-0000518

IN THE INTERMEDIATE COURT OF APPEALS  
OF THE STATE OF HAWAI'I

U.S. BANK TRUST, N.A., AS TRUSTEE FOR  
LSF9 MASTER PARTICIPATION TRUST, Plaintiff-Appellee,  
v.  
JOHN JAMES BARBIER, Defendant-Appellant,  
and  
DEPARTMENT OF TAXATION-STATE OF HAWAI'I,  
Defendant-Appellee,  
and  
JOHN DOES 1-20; JANE DOES 1-20; DOE CORPORATIONS 1-20;  
DOE ENTITIES 1-20; AND DOE GOVERNMENTAL UNITS 1-20,  
Defendants.

APPEAL FROM THE CIRCUIT COURT OF THE SECOND CIRCUIT  
(CASE NO. 2CC181000040)

ORDER APPROVING STIPULATION TO DISMISS APPEAL  
(By: Leonard, Presiding Judge, Hiraoka and Guidry, JJ.)

Upon consideration of the ***Stipulation for Dismissal with Prejudice***, filed March 27, 2026, by Plaintiff-Appellee U.S. Bank Trust, the papers in support, and the record, it appears that (1) the appeal has been docketed; (2) under Hawai'i Rules of Appellate Procedure Rule 42(b), the parties stipulate to dismiss the appeal with prejudice and bear their own attorneys' fees and

costs on appeal; and (3) the Stipulation is signed by counsel for all appearing parties.

Therefore, IT IS HEREBY ORDERED that the Stipulation is approved and the appeal is dismissed with prejudice. The parties shall bear their own attorneys' fees and costs on appeal.

DATED: Honolulu, Hawai'i, April 20, 2026.

/s/ Katherine G. Leonard  
Presiding Judge

/s/ Keith K. Hiraoka  
Associate Judge

/s/ Kimberly T. Guidry  
Associate Judge