

**Electronically Filed
Intermediate Court of Appeals
CAAP-26-0000537
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NO. CAAP-26-0000537

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

IN THE MATTER OF
THE ESTATE OF MARY N. LUCAS, Deceased

APPEAL FROM THE CIRCUIT COURT OF THE FIRST CIRCUIT
(CASE NO. 1LP000026685)

ORDER GRANTING MOTION TO DISMISS APPEAL

(By: Nakasone, Chief Judge, Hiraoka and Gluck, JJ.)

Upon consideration of *Petitioner-Appellees* Carroll S. Taylor and Paul R. Cassidy, Jr.'s **Motion to Dismiss Appeal** filed on September 3, 2026, the papers in support and in opposition, and the record, it appears that:

(1) The Circuit Court of the First Circuit entered the **Judgment Pursuant to Findings of Fact, Conclusions of Law, and Order Granting Petition for Approval of Final Accounts for the Period January 1, 2022 Through May 31, 2025; for Approval of Termination and Special Service Fees; and for Final Release and Discharge of Successor Co-Trustees** [Dkt. 1788] on June 24, 2026;

(2) Beneficiary Carol Cassidy **Orr's Notice of Appeal** from the Judgment was filed on July 27, 2026;

(3) Appellees seek dismissal of Orr's appeal because her Notice of Appeal was not "filed within 30 days after entry of the judgment" as required by Hawai'i Rules of Appellate Procedure (**HRAP**) Rule 4(a)(1);

(4) Under HRAP Rule 26(a), "the day of the . . . event . . . from which the designated period of time begins to run

shall not be included." Thus, "one day after entry" of the June 24, 2026 Judgment excludes June 24, and would be June 25, 2026; thirty days after June 24, 2026, is July 24, 2026;

(5) Orr's reliance on Wilmington Sav. Fund Soc'y, FSB v. Ryan, 148 Hawai'i 515, 479 P.3d 133 (2021) is misplaced because Orr did not move the circuit court to extend the time for filing the notice of appeal within thirty days after July 24, 2026, see HRAP Rule 4(a)(4)(B); and

(6) Compliance with the requirement of timely filing a notice of appeal is jurisdictional. Grattafiori v. State, 79 Hawai'i 10, 13, 897 P.2d 937, 940 (1995).

Therefore, IT IS HEREBY ORDERED that Appellees' Motion to Dismiss Appeal is granted. This appeal is dismissed for lack of jurisdiction.

DATED: Honolulu, Hawai'i, September 24, 2026.

/s/ Karen T. Nakasone
Chief Judge

/s/ Keith K. Hiraoka
Associate Judge

/s/ Daniel M. Gluck
Associate Judge