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Supreme Court
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SCWC-25-0000523

IN THE SUPREME COURT OF THE STATE OF HAWAI'I

IN THE MATTER OF THE TAX APPEAL OF
RICKEY R. MIKAMI & EMILOU N. MIKAMI,
Petitioners/Appellants-Appellants,

vs.

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

APPEAL FROM THE TAX APPEAL COURT
CERTIORARI TO THE INTERMEDIATE COURT OF APPEALS
(CAAP-25-0000523; CASE NO. 1CTX-20-0000070)

ORDER REJECTING APPLICATION FOR WRIT OF CERTIORARI
(By: Devens, C.J., McKenna, Eddins, and Ginoza, JJ., and
Circuit Judge Jackson, assigned by reason of vacancy)

Petitioners Rickey and Emilou Mikami's Application for
Writ of Certiorari, filed on July 9, 2026, is hereby rejected.

DATED: Honolulu, Hawai'i, September 9, 2026.

/s/ Vladimir P. Devens

/s/ Sabrina S. McKenna

/s/ Todd W. Eddins

/s/ Lisa M. Ginoza

/s/ Kauanoë A.D. Jackson

