IN THE SUPREME COURT OF THE STATE OF HAWAI'I

I.L. ISHII & ASSOCIATES, a Hawai'i corporation, Plaintiff

VS.

WFN BROADCASTING, INC., a Hawai'i corporation,
 NICHOLAS ARATO, SAKAE ROSS, ALYCE AU LOO,
 CARLETON WAI-FON LOO, JOHN and JANE DOES 1-20,
 DOE CORPORATIONS, PARTNERSHIPS, UNINCORPORATED

ASSOCIATIONS and GOVERNMENTAL ENTITIES 1-20, Defendants
 (CIV. NO. 97-4107)

THE BANK OF NEW YORK, as Trustee of Amresco Residential Securities Corporation Mortgage Loan Trust 1997-2 Under the Pooling and Servicing Agreement Dated as of June 1, 1997, Plaintiff-Appellee

VS.

ALYCE AU LOO and CARLETON WAI-FON LOO, Defendants-Appellants,

and

TRANSAMERICA FINANCIAL SERVICES, INC.,
I.L. ISHII & ASSOCIATES, INC., JOHN and
MARY DOES 1-20, DOE PARTNERSHIPS, CORPORATIONS
or OTHER ENTITIES 1-20, Defendants
(CIV. NO. 98-0943)

APPEAL FROM THE FIRST CIRCUIT COURT (CIV. NOS. 97-4107 and 98-0943)

ORDER DISMISSING APPEAL

(By: Moon, C.J., Levinson, Nakayama, Ramil, and Acoba, JJ.)

Upon review of Appellants' statement of jurisdiction and the record, it appears that: (1) the appeal of the May 8, 2000 order confirming the foreclosure sale and awarding fees and costs is an appeal from the second part of the foreclosure case

filed in Civil No. 98-0943; (2) the second part of the foreclosure case has not been finally completed inasmuch as a deficiency judgment has yet to be entered; see Hoge v. Kane I, 4 Haw. App. 246, 247, 663 P.2d 645, 647 (1983); (3) entry of the separate judgment on the May 8, 2000 order and the purported certification of the judgment under HRCP 54(b) are of no legal effect inasmuch as confirmation of the foreclosure sale and the award of fees and costs are not claims for relief in the foreclosure action, but are simply matters incident to enforcement of the judgment of foreclosure; see MDG Supply v. Diversified Invs., Inc., 51 Haw. 375, 380, 463 P.2d 525, 529 (1969); Sturkie v. Han, 2 Haw. App. 140, 146-47, 627 P.2d 246, 301-02 (1981); and, thus, (4) this appeal is premature and we lack jurisdiction. Therefore,

IT IS HEREBY ORDERED that this appeal is dismissed for lack of appellate jurisdiction.

DATED: Honolulu, Hawai'i, October 2, 2000.