

NO. 23348

IN THE SUPREME COURT OF THE STATE OF HAWAI'I

In the Matter of the Tax Appeal of

COSMO WORLD OF HAWAI'I, INC., KAUPULEHU MAKAI
VENTURE, KAUPULEHU WATER COMPANY, and
KAUPULEHU WASTE WATER COMPANY, Appellants-Appellants

vs.

RAY K. KAMIKAWA, DIRECTOR OF TAXATION,
STATE OF HAWAI'I, Appellee-Appellee

APPEAL FROM THE TAX APPEAL COURT
(TAX APPEAL CASE NO. 99-0137)

ORDER DISMISSING APPEAL

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

Upon review of the record, it appears that: (1) the December 30, 1999 order granting summary judgment has not been reduced to a separate judgment, as required by Rule 58 of the Hawai'i Rules of Civil Procedure; and, thus, (2) this appeal is premature and we lack jurisdiction. See Jenkins v. Cades Schutte Fleming & Wright, 76 Hawai'i 115, 869 P.2d 1334 (1994); HRS § 232-8. Therefore,

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

DATED: Honolulu, Hawai'i, July 12, 2000.

RONALD T. Y. MOON, Chief Justice

STEVEN H. LEVINSON, Associate Justice

PAULA A. NAKAYAMA, Associate Justice

MARIO R. RAMIL, Associate Justice

SIMEON R. ACOBA, JR., Associate Justice