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Intermediate Court of Appeals
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Attorneys for Plaintiff
TAX FOUNDATION OF HAWAII, a
Hawaii nonprofit corporation, on behalf of
itself and those similarly situated

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

STATE OF HAWAII

TAX FOUNDATION OF HAWAII, a Hawaii
nonprofit corporation, on behalf of itself and
those similarly situated,

Plaintiff,

vs.

STATE OF HAWAII,

Defendant.

Civil No. 15-1-2020-10 ECN
(Other Civil Action)

**NOTICE OF APPEAL; EXHIBITS “A”-
“B”; CERTIFICATE OF SERVICE**

Trial Date: Not Yet Set

NOTICE OF APPEAL

NOTICE IS HEREBY GIVEN that Plaintiff Tax Foundation of Hawaii, by and
through its attorneys Alston Hunt Floyd & Ing, and pursuant to Hawai`i Revised Statutes
 (“HRS”) §§ 602-57 and 641-1, and Rules 3 and 4 of the Hawai`i Rules of Appellate Procedure,
 hereby appeals to the Intermediate Court of Appeals of the State of Hawaii from the Circuit

Court of the First Circuit's (1) Judgment on the Order Granting Defendant's Motion to Dismiss Complaint Filed on October 21, 2015, attached hereto as Exhibit "A", and (2) Order Granting Defendant's Motion to Dismiss Complaint Filed on October 21, 2015, attached hereto as Exhibit "B".

DATED: Honolulu, Hawai'i, June 14, 2016.

/s/ PAUL ALSTON

PAUL ALSTON
LORI K. STIBB

Attorneys for Plaintiff
TAX FOUNDATION OF HAWAII

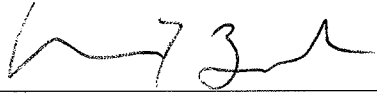
the Court dismissed both claims I and II for lack of subject matter jurisdiction. Any and all other claims were likewise dismissed by the Court's Order filed May 16, 2016.

The Court having adjudicated all claims and issues as to all parties, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that Judgment is hereby entered in favor of Defendant STATE OF HAWAII and against Plaintiff TAX FOUNDATION OF HAWAII upon all claims in the complaint filed on October 21, 2015. There are no remaining claims, parties, or issues.

DATED: Honolulu, Hawaii, JUN 01 2016

EDWIN C. NACINO
HONORABLE EDWIN C. NACINO
JUDGE OF THE ABOVE-ENTITLED COURT

APPROVED AS TO FORM:



PAUL ALSTON, ESQ.
THOMAS BUSH, ESQ.
Attorneys for Plaintiff Tax Foundation of Hawaii

FINAL JUDGMENT; TAX FOUNDATION OF HAWAII V. STATE OF HAWAII, CIVIL NO. 15-1-2020-10

2016 MAY 16 PM 3: 15

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Attorneys for the STATE OF HAWAII

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

STATE OF HAWAII

TAX FOUNDATION OF HAWAII, a Hawaii
nonprofit corporation, on behalf of itself and
those similarly situated,

Plaintiff

vs.

STATE OF HAWAII

Defendant.

Civil No. 15-1-2020-10 ECN
(Other Civil Action)

ORDER GRANTING DEFENDANT'S
MOTION TO DISMISS COMPLAINT
FILED ON OCTOBER 21, 2015 (FILED
ON NOVEMBER 10, 2015)

Trial Date: None

Hearing Motion:
Hearing Date: March 23, 2016
Time: 1:30 p.m.
Judge: Hon. Edwin C. Nacino

ORDER GRANTING DEFENDANT'S MOTION TO DISMISS
COMPLAINT FILED ON OCTOBER 21, 2015 (FILED ON NOVEMBER 10, 2015)

Defendant STATE OF HAWAII'S Motion to Dismiss Complaint Filed on October 21,
2015 (Filed on November 10, 2015) came on for hearing before the Honorable Edwin C. Nacino
on March 23, 2016. Paul D. Alston appeared for Plaintiff, TAX FOUNDATION OF HAWAII
and Hugh R. Jones and Nathan S.C. Chee, Deputy Attorneys General appeared for Defendant
STATE OF HAWAII.

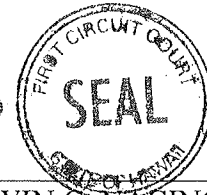
The court, having read the memoranda in support and in opposition to the motion and the declarations filed therewith, and having heard the arguments of counsel, and based on the records and files herein and for good cause shown, GRANTS Defendant STATE OF HAWAII'S Motion to Dismiss Complaint Filed on October 21, 2015 (Filed on November 10, 2015) for the reason that Plaintiff's claims for relief are barred by section 632-1, Hawaii Revised Statutes, because Plaintiff's complaint constitutes or involves "a controversy with respect to taxes," and thus this court lacks subject matter jurisdiction.

Plaintiff's request for leave to amend their complaint filed on October 21, 2015 is denied for the reason that the Court has dismissed the Plaintiff's complaint.

The parties' cross motions for summary judgment filed on January 21, 2016, and March 3, 2016, respectively are, therefore moot, given the Court's decision to grant Defendant's motion to dismiss the complaint.

DATED: Honolulu Hawaii, MAY 13 2016

EDWIN C. NACINO



HONORABLE EDWIN C. NACINO
Judge, Above-Entitled Court

APPROVED AS TO FORM:

A handwritten signature in black ink, appearing to read "PAUL D. ALSTON", is written over a horizontal line.

PAUL D. ALSTON, ESQ.
Alston Hunt Floyd & Ing
Attorneys for Plaintiff
Tax Foundation of Hawaii

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

STATE OF HAWAII

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Plaintiff,

vs.

STATE OF HAWAII,

Defendant.

Civil No. 15-1-2020-10 ECN
(Other Civil Action)

CERTIFICATE OF SERVICE

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this date a true and correct copy of the foregoing
document will be served on counsel of record indicated below via hand-delivery and through
JEFS upon the filing hereof:

DOUGLAS CHIN, ESQ.

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DATED: Honolulu, Hawai'i, June 14, 2016.

/s/ PAUL ALSTON

PAUL ALSTON

LORI K. STIBB

Attorneys for Plaintiff

TAX FOUNDATION OF HAWAII