

NING LILLY & JONES  
MICHAEL A. LILLY #1681  
707 Richards Street, Suite 700  
Honolulu, HI 96813  
Telephone: (808) 528-1100  
Facsimile: (808) 531-2415

Attorney for Applicant  
ANDREW WALDEN

FIRST CIRCUIT COURT  
STATE OF HAWAII  
FILED

2018 NOV -9 PM 1:43

J. KUBO  
CLERK

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT  
STATE OF HAWAII

ANDREW WALDEN,

Applicant,

v.

HI'ILEI ALOHA LLC; HO'OKELE PONO  
LLC; and HI'IPAKA LLC,

Respondents.

S.P. 18-1-0301 (JPC)  
(Special Proceedings)

ANDREW WALDEN'S MEMORANDUM IN  
SUPPORT OF TAX FOUNDATION OF  
HAWAII'S MOTION FOR LEAVE TO FILE  
*AMICUS CURIAE* MEMORANDUM IN  
SUPPORT OF APPLICANT, filed October 30,  
2018; CERTIFICATE OF SERVICE

NON-HEARING MOTION

JUDGE: Honorable Jeffrey P. Crabtree  
TRIAL: No trial date set

ANDREW WALDEN'S MEMORANDUM IN SUPPORT OF TAX FOUNDATION OF  
HAWAII'S MOTION FOR LEAVE TO FILE *AMICUS CURIAE*  
MEMORANDUM IN SUPPORT OF APPLICANT, filed October 30, 2018

Applicant ANDREW WALDEN ("Walden"), by and through his undersigned attorneys,  
hereby submits his memorandum in support of the Tax Foundation of Hawaii's Motion for  
Leave to File *Amicus Curiae* Memorandum in Support of Applicant, filed on October 30, 2018  
(the "Motion").

There are two reasons why the Motion should be granted.

First, the Tax Foundation is a “person” as defined in section 92F-3 and thus has a legal interest in the transparency of government activities under the UIPA.

Second, because of the expertise of the Tax Foundation, it will provide a unique “tax-focused policy perspective on the issue” of OHA’s LLCs.

For those reasons, the Tax Foundation’s amicus brief will be helpful to this Court in making its decision in this matter and therefore the Motion should be granted.

DATED: Honolulu, Hawai`i, November 9, 2018.

  
\_\_\_\_\_  
MICHAEL A. LILLY  
Attorney for Applicant  
ANDREW WALDEN

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT  
STATE OF HAWAII

ANDREW WALDEN,

Applicant,

v.

HI'ILEI ALOHA LLC; HO'OKELE PONO  
LLC; and HI'IPAKA LLC,

Respondents.

S.P. 18-1-0301 (JPC)  
(Special Proceedings)

CERTIFICATE OF SERVICE

CERTIFICATE OF SERVICE


The undersigned hereby certifies that a true and correct copy of the foregoing document will be duly served upon the following party, at the address shown below, by hand delivery, on November 9, 2018:

ANNA ELENTO-SNEED, ESQ.  
SAMANTHA M.P. SNEED, ESQ.  
ES&A, INC  
1003 Bishop Street, Suite 2750  
Honolulu, Hawaii 96813  
Attorneys for Respondents  
HI'ILEI ALOHA LLC, HO'OKELE PONO LLC,  
AND HI'IPAKA LLC

THOMAS YAMACHIKA, ESQ.  
TAX FOUNDATION OF HAWAII  
126 Queen Street, Suite 304  
Honolulu, Hawaii 96813

ROBERT BRIAN BLACK, ESQ.  
CIVIL BEAT LAW CENTER FOR THE PUBLIC INTEREST  
700 Bishop Street, Suite 1701  
Honolulu, Hawaii 96813

DATED: Honolulu, Hawai'i, November 9, 2018.

  
\_\_\_\_\_  
MICHAEL A. LILLY  
Attorney for Applicant  
ANDREW WALDEN