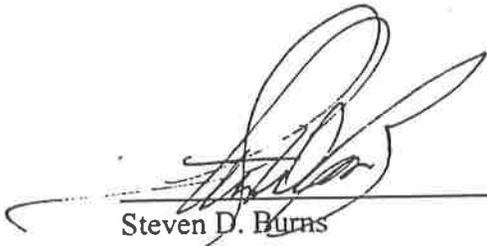




reversal or modification of the decision of the Tax Commissioner.

**IT IS THEREFORE HEREBY ORDERED AND ADJUDGED** that the decision of the Tax Commissioner of the Department Revenue dated September 17, 2000 is affirmed.

Dated: January 22, 2001.



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Steven D. Burns  
District Judge