

IN THE SUPREME COURT OF THE STATE OF DELAWARE

DIRECTOR OF REVENUE,	§	
	§	No. 536, 2002
Appellant Below,	§	
Appellant,	§	
	§	
v.	§	Court Below: Superior Court
	§	of the State of Delaware
KMC FOODS, INC.,	§	in and for New Castle County
	§	C.A. No. 02A-02-003
Appellee Below,	§	
Appellee.	§	

Submitted: January 22, 2003

Decided: January 23, 2003

Before **HOLLAND**, **BERGER**, and **STEELE**, Justices.

ORDER

This 23rd day of January, 2003, the Court, having considered this matter on the briefs of the parties, and having concluded that the same should be affirmed on the basis of and for the reasons assigned by the Superior Court in its order dated August 30, 2002;

NOW, THEREFORE, IT IS HEREBY ORDERED that the judgment of the Superior Court be, and the same hereby is

AFFIRMED.

BY THE COURT:

/s/ Carolyn Berger
Justice