

IN THE SUPREME COURT OF THE STATE OF DELAWARE

HANDLER CORPORATION, a	§	
Delaware corporation, HANDLER	§	No. 620, 2007
DEVELOPMENT, INC., a Delaware	§	
corporation and PENN NATIONAL	§	Court Below – Superior Court
INSURANCE COMPANY,	§	of the State of Delaware
	§	
Plaintiffs Below,	§	C.A. No. 05C-06-012
Appellants,	§	
	§	
v.	§	
	§	
STATE DRYWALL CO., INC., a	§	
Delaware corporation and	§	
HARLEYSVILLE INSURANCE	§	
COMPANY, a Pennsylvania	§	
corporation,	§	
	§	
Defendants Below,	§	
Appellees.	§	

Submitted: July 23, 2008

Decided: July 29, 2008

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

**ORDER**

This 29th day of July 2008, the Court having considered this matter after oral argument and on the briefs filed by the parties has determined that the final judgment of the Superior Court should be affirmed on the basis of and for the reasons assigned by the Superior Court in its Memorandum Opinion dated September 27, 2007 and its letter decision dated October 31, 2007.

NOW, THEREFORE, IT IS HEREBY ORDERED that the judgment of the Superior Court be, and the same hereby is, AFFIRMED. The cross-appeal is moot.

BY THE COURT:

/s/ Randy J. Holland  
Justice