LESSIE J. DUNN and ERWIN W. COOK, JR., individually and on behalf of a class of all others similarly situated v. THE STATE OF NORTH CAROLINA, THE NORTH CAROLINA DEPARTMENT OF REVENUE, and E. NORRIS TOLSON, as SECRETARY of THE NORTH CAROLINA DEPARTMENT OF REVENUE

No. 605PA06

FILED: 7 DECEMBER 2007

On discretionary review pursuant to N.C.G.S. § 7A-31 of a unanimous decision of the Court of Appeals, 179 N.C. App. 753, 635 S.E.2d 604 (2006), affirming an order certifying a class of taxpayers and appointing the named plaintiffs as class representatives entered 14 June 2005 by Judge Lindsay R. Davis, Jr. in Superior Court, Forsyth County. Heard in the Supreme Court 14 November 2007.

Smith, James, Rowlett & Cohen, LLP, by Norman B. Smith, and Futterman Howard Watkins Wylie & Ashley, CHTD., by John R. Wylie, for plaintiff-appellees.

Roy Cooper, Attorney General, by Gregory P. Roney, Assistant Attorney General, for defendant-appellants.

PER CURIAM.

DISCRETIONARY REVIEW IMPROVIDENTLY ALLOWED.

Justice EDMUNDS did not participate in the consideration or decision of this case.