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## ALABAMA COURT OF CIVIL APPEALS

OCTOBER TERM, 2006-2007

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2051064

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Robbie Pennington

v.

State Department of Revenue and Kenneth Howell

Appeal from Calhoun Circuit Court  
(CV-06-142)

THOMAS, Judge.

AFFIRMED. NO OPINION.

See Rule 53(a)(1) and (a)(2)(E), Ala. R. App. P.; Ala. Code 1975, §§ 40-2A-3(23), 40-2A-8(a), 40-2A-9(g), and 40-2A-9(g)(2); Knight v. Beverly Health Care Bay Manor Health Care

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Center, 820 So. 2d 92, 97 (Ala. 2001); Ikner v. Miller, 477 So. 2d 387, 389 (Ala. 1985); and Charles Israel Chevrolet, Inc. V. Walter E. Heller & Co., 476 So. 2d 71, 74 (Ala. 1985).

Pittman and Moore, JJ., concur.

Thompson, P.J., dissents, with writing, which Bryan, J., joins.

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THOMPSON, Presiding Judge, dissenting.

I dissent on the basis that Kenneth Howell did not properly intervene in the administrative proceeding pursuant to § 40-2A-9(1), Ala. Code 1975.

Bryan, J., concurs.