

IN THE SUPREME COURT OF THE STATE OF DELAWARE

LOUIS J. CAPANO, JR.,	§
	§
Petitioner Below,	§
Appellant,	§ No. 413, 2002
	§
v.	§ Court Below: Superior Court
	§ of the State of Delaware in and
DIRECTOR OF REVENUE,	§ for New Castle County
STATE OF DELAWARE,	§ C.A. No. 01A-03-002
	§
Respondent Below,	§
Appellee.	§

Submitted: January 22, 2003
Decided: January 23, 2003

Before WALSH, BERGER, and STEELE, Justices.

This 23rd day of January 2003, upon consideration of the briefs of the parties, we conclude that this appeal should be affirmed on the basis of the well reasoned decision of the Superior Court dated July 10, 2002.

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

AFFIRMED.

BY THE COURT:

s/Joseph T. Walsh
Justice