IN THE DISTRICT COURT OF APPEAL

FIRST DISTRICT, STATE OF FLORIDA

INTERNATIONAL PAPER COMPANY,

NOT FINAL UNTIL TIME EXPIRES TO FILE MOTION FOR REHEARING AND DISPOSITION THEREOF IF FILED

Appellant,

Annellee

CASE NO. 1D02-3947

v.

STATE OF FLORIDA, DEPARTMENT OF REVENUE,

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Opinion filed November 19, 2003.

An appeal from an order of the Department of Revenue.

John T. Sefton of Foley & Lardner, Jacksonville, for Appellant.

Mitchell I. Horowitz and Tracy R. Gunn, Fowler, White, Boggs, Banker, P.A., for Amicus Curiae National Association of Office and Industrial Parks of Florida, Inc.

Charles J. Crist, Jr., Attorney General and Charles Catanzaro, Assistant Attorney General, Office of the Attorney General, Tallahassee, for Appellee.

PER CURIAM.

Affirmed. See Crescent Miami Center, LLC v. Dep't of Revenue, – So. 2d –, 2003 WL 22083302 (Fla. 3d DCA September 10, 2003).

VAN NORTWICK, PADOVANO and HAWKES, JJ., CONCUR.