

NOT FINAL UNTIL TIME EXPIRES TO FILE REHEARING  
MOTION AND, IF FILED, DETERMINED

IN THE DISTRICT COURT OF APPEAL  
OF FLORIDA  
SECOND DISTRICT

DEPARTMENT OF REVENUE,	)	
	)	
Appellant,	)	
v.	)	Case No. 2D07-6038
	)	
PILGRIM HALL, LLC,	)	
	)	
Appellee.	)	
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Opinion filed February 27, 2009.

Appeal from the Circuit Court for Pinellas  
County; Mark I. Shames, Judge.

Bill McCollum, Attorney General, and  
Charles Catanzaro, Assistant Attorney  
General, Tallahassee, for Appellant.

Karen E. Maller of Powel Carney Maller  
Ramsay & Grove, P.A., St. Petersburg, for  
Appellee.

PER CURIAM.

The Florida Department of Revenue appeals a summary final judgment in favor of Pilgrim Hall, LLC. This case was heard along with two consolidated appeals, Department of Revenue v. Pinellas VP, LLC, and Department of Revenue v. TPA Investments, LLC, which this court reversed. 34 Fla. L. Weekly D101 (Fla. 2d DCA Jan. 7, 2009). The dispositive legal issue is the same in all three appeals. Accordingly, for

the reasons discussed in Pinellas VP, we reverse.

Reversed.

NORTHCUTT, C.J., and CASANUEVA and LaROSE, JJ., Concur.