Pursuant to Ind.Appellate Rule 65(D), this Memorandum Decision shall not be regarded as precedent or cited before any court except for the purpose of establishing the defense of res judicata, collateral estoppel, or the law of the case.

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IN THE COURT OF APPEALS OF INDIANA

DALE L. HORN,)
Appellant-Respondent,))
VS.) No. 25A03-0904-CV-155
LUCINDA B. HORN,))
Appellee-Petitioner.)

APPEAL FROM THE FULTON CIRCUIT COURT The Honorable Douglas B. Morton, Judge Cause No. 25C01-0609-DR-352

February 2, 2010

MEMORANDUM DECISION ON REHEARING - NOT FOR PUBLICATION

RILEY, Judge

We hereby grant Dale's petition for rehearing for the sole purpose of clarifying our original memorandum decision issued on November 24, 2009.

In his petition for rehearing, Dale alludes to a citation on page 14 of our memorandum decision that includes a reference to an amount of "two thousand" instead of two *hundred* thousand which is allegedly owed by Dale in back taxes. A review of the transcript indicates that the disputed testimony is as follows:

[SMITH]: The tax and penalty and interest I would expect to be in excess of two thousand (\$200,000).

[LUCINDA'S COUNSEL]: And . . . and that's a guesstimate on your part?

[SMITH]: That's definitely a guesstimate on my part.

(Transcript pp. 230-31) (emphasis added).

We included this excerpt verbatim in the opinion with the exception of the numerical reference to \$200,000. Nevertheless, it is clear from the transcript that a clerical error was made and that the witnesses were discussing taxes of in the amount of two *hundred* thousand.

With the exception of this clarification, we affirm our memorandum decision in all other respects.

BAKER, C.J., and FRIEDLANDER, J., concur.