IN THE SUPREME COURT OF NORTH CAROLINA

No. 278A19

Filed 3 April 2020

RAILROAD FRICTION PRODUCTS CORPORATION

v.

NORTH CAROLINA DEPARTMENT OF REVENUE

Appeal pursuant to N.C.G.S. § 7A-27(a)(2) from an order on petitioner's petition for judicial review entered on 21 February 2019 by Judge Gregory P. McGuire, Special Superior Court Judge for Complex Business Cases, in Superior Court, Wake County, after the case was designated a mandatory complex business case by the Chief Justice pursuant to N.C.G.S. § 7A-45.4(a). Heard in the Supreme Court on 10 March 2020.

Parker Poe Adams & Bernstein LLP, by Kay Miller Hobart, for petitioner-appellant.

Joshua H. Stein, Attorney General, by Matthew W. Sawchak, Solicitor General, Ryan Y. Park, Deputy Solicitor General, Perry J. Pelaez, Special Deputy Attorney General, and Nicholas S. Brod, Assistant Solicitor General, for respondent-appellee.

PER CURIAM.

AFFIRMED.