

IN THE SUPREME COURT OF NORTH CAROLINA

No. 319PA97

FILED: 6 FEBRUARY 1998

VSA, INC., d/b/a VSA CAROLINAS

v.

MURIEL K. OFFERMAN, Secretary of Revenue, in her official capacity

On discretionary review pursuant to N.C.G.S. § 7A-31 of a unanimous decision of the Court of Appeals, 126 N.C. App. 421, 485 S.E.2d 348 (1997), reversing an order allowing defendant's motion for summary judgment and denying plaintiff's motion for summary judgment entered by Cashwell, J., on 3 April 1996 in Superior Court, Wake County. Heard in the Supreme Court 17 December 1997.

*Womble Carlyle Sandridge & Rice, P.L.L.C., by Jasper L. Cummings, Jr., for plaintiff-appellee.*

*Michael F. Easley, Attorney General, by Kay Linn Miller Hobart, Assistant Attorney General, for defendant-appellant.*

PER CURIAM.

DISCRETIONARY REVIEW IMPROVIDENTLY ALLOWED.