

IN THE SUPREME COURT OF NORTH CAROLINA

No. 395PA03

FILED: 2 APRIL 2004

RUTH E. DOWNS, FRANK C. REYNOLDS, JR., and MARGUERITE C. REYNOLDS

v.

STATE OF NORTH CAROLINA, THE NORTH CAROLINA DEPARTMENT OF REVENUE, E. NORRIS TOLSON, in his capacity as Secretary of the North Carolina Department of Revenue, and THE HONORABLE ROY COOPER, in his capacity as Attorney General of the State of North Carolina

On discretionary review pursuant to N.C.G.S. § 7A-31 of a unanimous decision of the Court of Appeals, 159 N.C. App. 220, 582 S.E.2d 638 (2003), reversing an order granting summary judgment for plaintiffs entered 24 April 2002 by Judge David Q. LaBarre in Superior Court, Wake County, and remanding for entry of summary judgment for defendants. Heard in the Supreme Court 16 March 2004.

*Webb & Graves, PLLC, by Rick E. Graves and Heath K. Dedmond, for plaintiff-appellants.*

*Roy Cooper, Attorney General, by George W. Boylan, Special Deputy Attorney General, for defendant-appellees.*

PER CURIAM.

AFFIRMED.