

REL: 3/18/2011

Notice: This opinion is subject to formal revision before publication in the advance sheets of Southern Reporter. Readers are requested to notify the **Reporter of Decisions**, Alabama Appellate Courts, 300 Dexter Avenue, Montgomery, Alabama 36104-3741 ((334) 229-0649), of any typographical or other errors, in order that corrections may be made before the opinion is printed in Southern Reporter.

ALABAMA COURT OF CIVIL APPEALS

OCTOBER TERM, 2010-2011

2061117

Kimberly-Clark Corporation and Kimberly-Clark Worldwide,
Inc.

v.

Alabama Department of Revenue

Appeal from Montgomery Circuit Court
(CV-03-994 and CV-03-2157)

After Remand from the Alabama Supreme Court
and On Rehearing Ex Mero Motu

PITTMAN, Judge.

This court's opinion of February 25, 2011, is withdrawn,
and the following is substituted therefor.

2061117

The prior judgment of this court has been reversed and the cause remanded. Ex parte Alabama Dep't of Revenue, [Ms. 1070925, February 26, 2010] ___ So. 3d ___ (Ala. 2010) (opinion modified on denial of rehearing on September 17, 2010). On remand to this court, and in compliance with Ex parte Alabama Department of Revenue, we now affirm the judgment of the Montgomery Circuit Court reversing the decision of the administrative law judge and upholding the Department of Revenue's final assessments.

ON REHEARING EX MERO MOTU: OPINION OF FEBRUARY 25, 2011, WITHDRAWN; OPINION SUBSTITUTED; AFFIRMED.

Thompson, P.J., and Bryan, Thomas, and Moore, JJ., concur.