STATE OF WISCONSIN

TAX APPEALS COMMISSION

RO	DNEY A. SAWVELL
D/E	B/A PRAIRIE CAMPER SALES,

DOCKET NO. 06-S-140 (F)

Petitioner,

VS.

MEMORANDUM AND ORDER

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

On October 12, 2007, the Commission issued its Ruling and Order granting the motion for partial summary judgment filed by respondent, the Wisconsin Department of Revenue ("Department"), in this matter. Petitioner, Rodney A. Sawvell, doing business as Prairie Camper Sales ("Petitioner"), is represented by Attorney Mark A. Peterson of Peterson, Antoine & Peterson, S.C., and the Department is represented by Attorney Linda M. Mintener.

On January 17, 2008, the Commission issued an Order directing Attorney Peterson to identify any issues remaining for decision by the Commission in this matter. On February 22, 2008, Attorney Peterson filed correspondence with the Commission stating that the Commission has ruled in favor of the Department "in regard to all material facts involved in this matter."

Therefore, for the reasons discussed in the Commission's Ruling and Order dated October 12, 2007, and acting pursuant to Wis. Stat. § 73.01(4)(em)2,

IT IS ORDERED

The Department's action on petitioner's petition for redetermination in this matter is affirmed.

Dated at Madison, Wisconsin, this 25th day of February, 2008.

David C. Swanson, Acting Chairperson

WISCONSIN TAX APPEALS COMMISSION

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"