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SUPREME COURT OF ALABAMA

SPECIAL TERM, 2008

1070718

Ex parte VFJ Ventures, Inc., f/k/a VF Jeanswear, Inc.

**PETITION FOR WRIT OF CERTIORARI
TO THE COURT OF CIVIL APPEALS**

**(In re: G. Thomas Surtees, in his official capacity as
commissioner of the Alabama Department of Revenue, and the
Alabama Department of Revenue**

v.

VFJ Ventures, Inc., f/k/a VF Jeanswear, Inc.)

**(Montgomery Circuit Court, CV-03-3172;
Court of Civil Appeals, 2060478)**

LYONS, Justice.

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VFJ Ventures, Inc., f/k/a VF Jeanswear, Inc. ("VFJ"), sued in the Montgomery Circuit Court the commissioner of the Alabama Department of Revenue, in his official capacity, and the Alabama Department of Revenue. At the time the complaint was filed, Dwight Carlisle was the commissioner of the Alabama Department of Revenue. During the pendency of the case, G. Thomas Surtees was substituted pursuant to Rule 25(d), Ala. R. Civ. P., as a defendant, in his official capacity, when he became the commissioner of the Alabama Department of Revenue. Tim Russell is now the commissioner of the Alabama Department of Revenue; he is now a defendant, in his official capacity, pursuant to Rule 43(b), Ala. R. App. P. (Russell and the Alabama Department of Revenue will hereinafter be referred to collectively as "the Department.") The trial court entered a judgment in favor of VFJ. VFJ appealed to the Court of Civil Appeals; that court reversed the judgment of the trial court and remanded the case for the entry of a judgment in favor of the Department. Surtees v. VFJ Ventures, Inc., [Ms. 2060478, February 8, 2008] ___ So. 2d ___ (Ala. Civ. App. 2008). VFJ then filed a petition for certiorari with this Court; we granted certiorari review.

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After considering the record in this case, the briefs of the parties and the amici curiae, the oral arguments of the parties, and the opinion of the Court of Civil Appeals, we agree with the views expressed by Presiding Judge Thompson in his thorough and well reasoned opinion. In light of that thoughtful opinion, we see no need to explicate further. We affirm the judgment of the Court of Civil Appeals, and we adopt Presiding Judge Thompson's opinion in its entirety, as the opinion of this Court.

AFFIRMED.

Cobb, C.J., and See,¹ Woodall, Stuart, Smith, Bolin, Parker, and Murdock, JJ., concur.

¹Although Justice See did not sit for oral argument of this case, he has viewed the video recording of that oral argument.