

We hereby grant Dale’s petition for rehearing for the sole purpose of clarifying our original memorandum decision issued on November 24, 2009.

In his petition for rehearing, Dale alludes to a citation on page 14 of our memorandum decision that includes a reference to an amount of “two thousand” instead of two *hundred* thousand which is allegedly owed by Dale in back taxes. A review of the transcript indicates that the disputed testimony is as follows:

[SMITH]: The tax and penalty and interest I would expect to be in excess of *two thousand* (\$200,000).

[LUCINDA’S COUNSEL]: And . . . and that’s a guesstimate on your part?

[SMITH]: That’s definitely a guesstimate on my part.

(Transcript pp. 230-31) (emphasis added).

We included this excerpt verbatim in the opinion with the exception of the numerical reference to \$200,000. Nevertheless, it is clear from the transcript that a clerical error was made and that the witnesses were discussing taxes of in the amount of two *hundred* thousand.

With the exception of this clarification, we affirm our memorandum decision in all other respects.

BAKER, C.J., and FRIEDLANDER, J., concur.