J.M. Smucker LLC	Case No. 2006-0355
v.	JUDGMENT ENTRY
J. Patrick McAndrew [Richard A. Levin], Tax Commissioner	APPEAL FROM THE BOARD OF TAX APPEALS

This cause, here on appeal from the Board of Tax Appeals, was considered in the manner prescribed by law. On consideration thereof, the decision of the Board of Tax Appeals is affirmed consistent with the opinion rendered herein.

It is further ordered that costs are assessed pursuant to S.Ct.Prac.R XI(5) and that a mandate be sent to the Board of Tax Appeals to carry this judgment into execution and that a copy of this entry be certified to the Board of Tax Appeals for entry.

(Board of Tax Appeals; No. 2004R184)

THOMAS J. MOYER
Chief Justice