## MONDAY, AUGUST 26, 2002

NO. 13

## #22264

COOPERATIVE AGRONOMY SERVICES, a cooperative association,

Plaintiff and Appellee,

vs.

SOUTH DAKOTA DEPARTMENT OF REVENUE,

Defendant and Appellant.

Mr. Harvey M. Crow, Jr. Department of Revenue 4447 S Canyon Rd Ste 6 Rapid City SD 57702-1889 Ph 394-2332

Mr. Carlyle Richards Richards & Oliver Attorneys at Law PO Box 114 Aberdeen SD 57402-0114 Ph 225-1200 (FOR APPELLANT)

(FOR APPELLEE)