

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 03-2549

BERNE CORP; B&B CORP; TWENTY-ONE QUEEN QUARTER, INC.
MILLER PROPERTIES, INC.; *EQUIVEST ST. THOMAS, INC.;
ROBERT SCHMIDT; KIM HOLSWORTH; ROBERT SCHMIDT DEVELOPMENT
CORP; DORI P. DERR; CYRIL V FRANCOIS ASSOCIATES; SHELL
SEEKERS, INC.; CHARLES W. CONSOLVO; LINDA B. CONSOLVO;
SNEGLE GADE ASSOCIATES; YVETTE LEDERBERG; ARTHUR B.
CHOATE; STEWART LOVELAND; STACY LOVELAND; ELISABETH
SHARP; LINDON CORP; GORDON L. COFFELT; SORAYA D. COFFELT;
ONE STOP INC.;

v.

GOVERNMENT OF THE VIRGIN ISLANDS; ROY MARTIN, IN HIS
OFFICIAL CAPACITY AS TAX ASSESSOR; VIRGIN ISLANDS TAX
REVIEW BOARD,

Appellants

(D.C. Civil Nos. 00-00141, 00-00167, 01-00151, 01-00155, 01-00181,
01-00196, 01-00197, 01-00228 & 02-00057)

*Amended Per Clerk's Order dated 8/8/03

Appeal from the District Court of the Virgin Islands
Division of St. Thomas and St. John
(D.C. Civil Action No. 00-cv-00141)
District Judge: Honorable Thomas K. Moore

Argued May 5, 2004

Before: BARRY, AMBRO, and SMITH, Circuit Judges

JUDGMENT

This cause came on to be heard on the record before the District Court of the Virgin Islands and was argued on May 5, 2004.

On consideration whereof, IT IS NOW HERE ORDERED AND ADJUDGED by this Court that the judgment/order of the said District Court entered May 12, 2003, be, and the same is, hereby affirmed. Costs taxed against appellant. All of the above in accordance with the opinion of this Court.

ATTEST:

Acting Clerk

Dated: June 28, 2004