CYNTHIA BRIDGES : NUMBER: 546,882, “B”

SECRETARY, DEPARTMENT OF

REVENUE, STATE OF LOUISIANA

VERSUS : FIRST JUDICIAL DISTRICT COURT

CITIFINANCIAL, INC. : CADDO PARISH, LOUISIANA

**JUDGMENT**

The Court has considered the Dilatory Exception of Prematurity and the Peremptory Exception of No Cause of Action, both filed by CitiFinancial, Inc., February 25, 2011, the memoranda in support thereof, and the opposition memoranda filed by Cynthia Bridges, Department of Revenue, State of Louisiana, oral arguments of counsel on May 9, 2011 and applicable law. The Court concludes that La. R.S. 47:1563 – 47:1565 convey substantial due process rights to CitiFinancial, including the right to a meaningful administrative review of its protest and issuance of a final determination. A review of the record reflects that CitiFinancial has unsatisfied due process rights; accordingly, the exception of prematurity has merit and is sustained. Accordingly:

**IT IS ORDERED, ADJUDGED AND DECREED that the Dilatory Exception of Prematurity is sustained.**

**IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Cynthia Bridges, Department of Revenue, State of Louisiana shall comply with the provisions of La. R.S. 47:1563-1565 within ninety (90) days of this Judgment, the penalty for noncompliance of this order being dismissal, as provided by La. C.C.P. art. 933(B).**

**IT IS FURTHER ORDERED, ADJUDGED AND DECREED that ruling on the Exception of No Cause of Action is deferred.**

Signed this 11th day of July 2011 in Shreveport, Caddo Parish, Louisiana.

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SCOTT J. CRICHTON

DISTRICT JUDGE

DISTRIBUTION:

Debra Morris, Counsel for Cynthia Bridges, Secretary, Department of Revenue, State of Louisiana

Katie Dysart, Counsel for CitiFinancial, Inc.

Kent Lambert

Richard A. Leary (Pro Hac Vice)