

Church Life Insurance Corporation :

v. :

R. Gary Clark, Tax Administrator :

**ORDER**

Petitioner Church Life Insurance Corporation seeks a writ of certiorari to review a District Court judgment affirming the tax administrator's decision imposing a gross-premiums tax in respect to petitioner's insurance contracts with Rhode Island residents. After careful review of the memoranda filed by counsel for the parties, we are of the opinion that our analysis of the issues in Associated Electric & Gas Insurance Services, Ltd. v. Clark, 676 A.2d 1357 (RI 1996) is dispositive of petitioner's contentions herein.

Accordingly, the petition for writ of certiorari is denied.

Justice Lederberg did not participate.

Entered as an Order of this Court this *25th* day of *May 2000*.

By Order,

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Brian B. Burns  
Clerk, Pro Tempore