STATE OF MAINE

SUPREME JUDICIAL COURT Sitting as the Law Court Docket No. BCD-20-59 Decision No. 2021 ME 26

SOMERSET TELEPHONE COMPANY et al.

v.

STATE TAX ASSESSOR

ORDER ON MOTION TO RECONSIDER

Somerset Telephone Company and affiliated corporations have filed a motion to reconsider the Court's decision dated April 29, 2021, on the ground that the opinion as issued failed to address one of the arguments raised on appeal. *See* M.R. App. P. 14(b). Because the Court agrees that the opinion did not directly address the identified argument, the motion is granted for purposes of incorporating material to address that argument.

It is therefore ORDERED that the opinion issued on April 29, 2021, is revised by the addition of material in the paragraphs numbered 37, 38, 51, and 54 in the revised majority and dissenting opinions. The revised opinion has been posted on the Court's website. To the extent that Somerset seeks a contrary ruling on the identified issue, the motion is DENIED.

Dated: June 10, 2021

For the Court,

/s/

Matthew E. Pollack Clerk of the Law Court Pursuant to M.R. App. P. 12A(b)(4)