

**BEFORE THE HEARING OFFICER
OF THE TAXATION AND REVENUE DEPARTMENT
OF THE STATE OF NEW MEXICO**

IN THE MATTER OF THE PROTESTS OF
GENERAL MILLS, INC.,
N.M. TAX ID. NOS. 01-780931-00 2
AND 01-406793-00 3

NO. 97-03

DECISION AND ORDER

This matter comes on for determination before Gerald B. Richardson, Hearing Officer, upon the Motion for Summary Judgment filed herein by General Mills, Inc., hereinafter, "General Mills." General Mills was represented by Mary E. McDonald, Esq. of Sutin, Thayer & Browne, P.C. The Taxation and Revenue Department, hereinafter, "Department," was represented by Margaret B. Alcock, Special Assistant Attorney General. The Department filed a response concurring with General Mills' Statement of Material Facts but denying that General Mills was entitled to Summary Judgment. The parties filed excellent memoranda in support of their positions. Based upon the undisputed facts and the arguments of the parties **IT IS DECIDED AND ORDERED** as follows:

FINDINGS OF FACT

1. On December 21, 1993, General Mills submitted to the Department an Application for Investment Credit in the amount of \$3,525,027. The Application was partially approved by the Department on February 7, 1994, in the amount of \$3,522,634.

2. On May 18, 1994 General Mills filed two claims for refund of the approved investment credit: one measured by gross receipts tax paid to vendors and contractors by General Mills in the amount of \$601,174.43 and the other by compensating tax paid to the Department by General Mills in the amount of \$59,588.01.

3. Both claims for refund were denied by the Department by letter dated June 20, 1994 for the stated reasons that:

The claim was denied because approval has been granted under the investment tax credit claim number 94-10. Submitting amended CRS-1 reports for the report periods June 1991 through April 1994 and reducing your tax liability due will also decrease your investment tax credit as New Mexico gross receipts and/or compensating tax must be paid to be eligible for claiming the investment tax credit. Also, the periods in which the investment tax credit was approved differ from the periods that refunds are being claimed (an investment credit must be claimed within one year from the time the equipment is introduced into New Mexico).

4. By letter dated July 8, 1994, received by the Department July 14, 1994, General Mills timely protested the Department's denial of the two claims for refund.

5. On October 10, 1994, General Mills amended the May 18, 1994 claim for refund of compensating tax, separating the claim into one for \$54,120.21 in compensating tax which had been paid by General Mills in error and for which General Mills sought a refund without regard to the approved investment credit and another for compensating tax paid by General Mills in the amount of \$5,467.80, for which General Mills sought a refund of an amount of approved investment credit.

6. The May 18, 1994 claim for refund of investment credit measured by gross receipts tax paid by General Mills was partially granted by the Department in the amount of \$594,324.24. That amount was refunded to General Mills by check dated July 19, 1995. The amount refunded by the Department did not include any interest on General Mills' claim for refund of investment credit.

7. The amended claim for refund of compensating tax in the amount of \$54,120.21 was granted in full and refunded to General Mills by check dated July 19, 1995. The amended claim for refund of investment credit measured by compensating tax paid by General Mills was partially granted in the amount of \$5,062.30 and refunded to General Mills by check dated July 19, 1995. The amounts refunded by the Department did not include any interest on General Mills'

claims for refund of compensating tax or the refund of investment credit.

8. General Mills timely protested the failure of the Department to include interest with the July 19, 1995 refunds by letter delivered to the Secretary of the Department on July 28, 1995.

9. In response to the protest, on or after September 30, 1995, the Department approved the payment of interest in the amount of \$6,088.50 on that portion of General Mills' claim for refund of compensating tax, refunded on July 19, 1995, which was not related to its claim for refund of investment credit measured by compensating tax.

10. Remaining at issue with respect to the two claims for refund of the approved investment credit filed by General Mills on May 18, 1994, one of which was amended on October 10, 1994, is the Department's failure to pay interest on the \$5,062.30 of investment credit refunded measured by the compensating tax paid by General Mills, and interest on the \$595,324.24 in investment credit refunded measured by the gross receipts tax paid by General Mills to its vendors and contractors. If interest at the statutory rate of one and one-quarter percent per month were to accrue on these amounts for the fourteen months which lapsed between the filing of the claims for refund and the granting of said refunds, the accrued interest would total \$104,892.64.

11. On October 27, 1994, General Mills filed a claim for refund of investment credit measured by gross receipts tax paid to contractors by General Mills in the amount of \$1,127,049.81.

12. By letter dated November 22, 1994, the Department denied the October 27, 1994 claim for refund.

13. By letter dated December 13, 1994, General Mills timely protested the Department's denial of the October 27, 1994 claim for refund.

14. In response to the protest, the Department partially granted the October 27, 1994 claim for refund of investment credit in the amount of \$1,119,952.09, paid to General Mills by check dated October 25, 1995. The amount refunded did not include any interest on General

Mills' claim for refund of investment credit.

15. General Mills timely protested the failure of the Department to include interest with the October 27, 1994 refunds by letter delivered to the Secretary of Taxation and Revenue on November 20, 1995.

16. Remaining at issue in this second protest for failure to pay interest is interest at 15% per year on \$1,119,952.09 of refunded investment credit, paid October 25, 1995 on the claim for refund submitted October 27, 1994. If interest at the statutory rate of one and one-quarter percent per month were to accrue on these amounts for one year which lapsed between the filing of the claim for refund and the granting of said refund, the accrued interest would total \$167,992.81.

DISCUSSION

In February, 1994, the Department approved an investment credit for General Mills in the amount of \$3,522,634 pursuant to the Investment Credit Act, NMSA 1978, § 7-9A-1, *et seq.* (1995 Repl. Pamp.) The Investment Credit Act allows a taxpayer carrying on a manufacturing operation in New Mexico who purchases qualified equipment for use in a New Mexico manufacturing operation to earn a credit in the amount of 5%¹ of the adjusted basis of the equipment as determined for federal income tax purpose. § 7-9A-5. The amount of the credit a manufacturer is eligible to claim is linked to the number of new full-time employees employed by the manufacturer in its business operation. § 7-9A-7.1. The manufacturer must apply to the Department for approval of an investment credit within one year following the end of the calendar year in which the qualified equipment is purchased or introduced into New Mexico, and once approved, the manufacturer may claim the credit by applying it against any gross receipts, compensating or withholding tax due the Department or it may apply for a refund from the Department. § 7-9A-8. In order to claim a refund, the manufacturer must provide evidence

¹ The 5% credit amount is based upon the compensating tax rate provided in the Gross Receipts and Compensating Tax Act at NMSA 1978, § 7-9-7(A) (1995 Repl. Pamp.). The 5% compensating tax rate is identical to the state gross receipts tax rate. NMSA 1978, § 7-9-4 (1995 Repl. Pamp.).

satisfactory to the Department that a portion of the purchase price of the equipment was denominated a gross receipts tax, or a portion of the price paid to purchase construction services used in connection with the qualified equipment was denominated a gross receipts tax, or that compensating tax was paid and not refunded on the value of the equipment for which a credit was approved. § 7-9A-8(B).

On May 18, 1994 General Mills submitted two claims for refund of the approved investment credit. The first one, in the amount of \$601,174.43 was measured by gross receipts tax paid to vendors and contractors of General Mills. The second one, in the amount of \$59,588.01 was for compensating tax paid by General Mills. On June 20, 1994, the Department denied both claims. The Department's denial letter doesn't even make sense, but suffice it to say that it appears to be undisputed that the basis for the Department's denial was erroneous. General Mills promptly protested both denials. In October, 1994, General Mills amended its claim for refund of compensating tax, breaking it down into two claims, one of which was just for compensating tax erroneously paid, and the second of which was for compensating tax paid by General Mills for which it sought refund on the basis of the approved investment credit. As a result of General Mills' protests, on July 19, 1995, the Department granted or partially granted General Mills' claims and made payment of those claims. It reduced the claim measured by gross receipts tax to \$594,324.24. It refunded the entire claim for erroneously paid compensating tax, and it reduced and paid \$5,062.30 of the claim for compensating tax for which an investment credit had been approved. General Mills did not dispute the reductions made by the Department to its claims, but it did file a protest to the Department's failure to pay interest on any of the amounts refunded. As a result of General Mills's protest, the Department subsequently refunded an additional \$6,088.50, representing the payment of interest on the portion of General Mills' claim for refund of erroneously paid compensating tax which was not related to its approved investment credit.

In October, 1994 General Mills filed a claim for refund of investment credit measured by

gross receipts tax paid to contractors by General Mills in the amount of \$1,127,049.81. In November, 1994, the Department denied the claim on the basis that the construction services (presumably those upon which gross receipts tax was paid) were not used in connection with the qualified equipment. General Mills promptly protested the denial. In response to the protest, in October, 1995, the Department partially granted the claim, reducing it to \$1,119,952.09 and paying that amount to General Mills. General Mills filed a protest, contesting the Department's failure to pay interest on the amount of its claim which it refunded.

With each claim for refund, a year or more elapsed between the time the claim for refund was made and when the Department refunded any part of the claim. The sole issue to be determined herein is whether General Mills is entitled to interest on the amount it was ultimately refunded by the Department. The amount of interest General Mills claims it is owed totals \$272,885.45. The Department does not contest the calculation of the amount of interest but it disputes that any interest is owed.

The Investment Credit Act was first enacted in 1979 by Laws 1979, ch. 347. The administration and enforcement of the Investment Credit Act was brought under the Tax Administration Act in 1982 by Laws 1982, ch. 18, § 1. Originally, there was no provision in the Investment Credit Act which allowed a person to obtain a refund of an investment credit. The person claiming a credit could only apply the credit against his compensating tax, gross receipts tax or withholding tax due the Department. The refund provision was added by Laws 1988, ch. 123, § 1 and was originally limited to cases where the taxpayer could demonstrate that an element of the purchase price it paid for the qualified equipment was designated a gross receipts tax. The refund provision was amended again by Laws 1990, ch. 3, § 9 to also allow a refund where a taxpayer could demonstrate that an element of the price paid on the purchase of construction services used in connection with the qualified equipment was denominated a gross receipts tax or where the taxpayer could demonstrate that it paid compensating tax on the value of the qualified equipment

and it had not been refunded the compensating tax.

General Mills claims that it is entitled to interest on its claim for refund under the provisions of NMSA 1978, § 7-1-68 (1995 Repl. Pamp.), the provision in the Tax Administration Act which addresses the payment of interest upon refunds. It provides in pertinent part as follows:

A. As provided in this section, *interest shall be allowed and paid on the amount of tax overpaid by a person which is subsequently refunded or credited to that person.* (emphasis added).

B. Interest payable on overpayments of tax shall be paid at the rate of fifteen percent a year, computed at the rate of one and one-fourth percent per month or fraction thereof.

C. Unless otherwise provided by this section, interest on an overpayment not arising from an assessment by the department shall be paid from the date the claim for refund was made until a date preceding by not more than thirty days the date on which the amount thereof is credited or refunded to any person;....

D. No interest shall be allowed or paid with respect to an amount credited or refunded if:

* * *

(5) the credit or refund is made within sixty days² of the date of claim for refund of any tax other than income tax;....

The Department bases its refusal to pay interest upon General Mills claim for refund on the basis that Section 7-1-68 does not apply in this case because Section 7-1-68 only applies to a refund of overpaid tax, and not to a refund of investment credit. The Department argues that an investment credit fits neither the definition of a "tax" nor of an "overpayment." Thus, in the absence of any statutory authorization for the payment of interest on General Mills' refund, the Department may not pay interest.

At first blush, the Department's arguments are very persuasive. Section 7-9A-8(B) provides that a manufacturer holding an approved investment credit "may claim a refund of *an amount of*

² The time period within which the Department could pay a claim for refund and avoid the accrual of interest was shortened by Laws 1994, ch. 44, § 1 from 120 days to 60 days, effective July 1, 1994. In this case, since none of the three claims for refund were honored within either time frame, the determination of General Mills' protests will be governed by the applicability of Section 7-1-68 and not by the time frame within which the Department acted on the claims.

available credit..." Section 7-1-68 makes no provision for payment of interest on refunds of credits of any kind. It speaks only of refunds of tax which was overpaid, or of overpayments of tax.

"Tax" is defined at Section 7-1-3(U) of the Tax Administration Act as follows:
"tax" means the total amount of *each tax imposed and required to be paid, withheld and paid or collected and paid* under provision of any law made subject to administration and enforcement according to the provisions of the Tax Administration Act and, unless the context otherwise requires, includes the amount of any interest or civil penalty relating thereto; "tax" also means any amount of *any credit, rebate or refund* paid or credited by the department under any law subject to administration and enforcement under the provisions of the Tax Administration Act to any person *contrary to law* and includes, unless the context requires otherwise, the amount of any interest or civil penalty relating thereto;....(emphasis added).

The first portion of the definition speaks to taxes "imposed and required to be paid". The investment credit is not a tax which was imposed or required to be paid, however, it is a credit measured by a tax. The definition of tax does include credits, but only those paid or credited by the department "contrary to law." This provision allows the Department to treat an improperly granted credit as a tax so that it can be assessed and collected as any other tax administered by the Department. It clearly has no applicability to the investment credits at issue in this matter.

When the definition of tax is read *in pari materia* with the definition of "overpayment," the Department's argument gains further weight. "Overpayment" is defined at NMSA 1978, § 7-1-2(J) (1995 Repl. Pamp.) as follows:
"overpayment" means *any amount paid*, pursuant to any law subject to administration and enforcement under the provisions of the Tax Administration Act, *by any person to the department, or withheld from the person, in excess of tax due from the person to the state at the time of the payment* or at the time the amount withheld is credited against tax due. (Emphasis added.)

This definition makes it clear that to be an overpayment, it must have been a payment *by the person to the department*. This would eliminate from consideration the gross receipts tax which General Mills paid to its supplier of qualified equipment or to its construction contractor, since the supplier or the contractor is the taxpayer upon whom the gross receipts tax is imposed and who was

required to make the payment of tax to the Department. This is because it is well established that the legal incidence of the gross receipts tax is upon the person selling goods, services or leasing property in New Mexico and not upon the purchaser or lessee. *United States v. New Mexico*, 581 F. 2d 803 (10th Cir. 1978). Even with respect to General Mills' claim for refund of investment credit measured by compensating tax actually paid by General Mills, it would not meet the latter part of the definition of an overpayment, because it would not qualify as an amount paid "*in excess of tax due...at the time of the payment*," since General Mills does not claim that the compensating tax was never due, it is only claiming that it is entitled to a refund of investment credit measured by the compensating tax which it paid.

Although the statutory definitions support the Department's arguments, General Mills points out that the definitions of tax and overpayment, when read together, are internally consistent, as well. This is because tax is defined to mean the amount of tax "*imposed and required to be paid...*" and an overpayment is defined to be an amount paid "*in excess of tax due...*" If a taxpayer has paid more tax than was due, then that tax was never imposed and required to be paid under any provision of law. We are thus presented with a situation where strict application of the statutory definitions of an "overpayment of tax" or a "tax overpayment" as that term is used in Section 7-1-68 results in there being no such thing, rendering the statute meaningless. Such a construction would be unreasonable because in construing statutes, courts must assume that the legislature was well informed and acted reasonably and that it did not intend to enact useless or meaningless statutes. *Michaels v. Anglo American Auto Auctions, Inc.*, 117 N.M. 91, 869 P.2d 279 (1994). We are thus presented with the question of determining the intention of the legislature in interpreting the meaning of which refunds will be subject to the imposition of interest under Section 7-1-68. This is because:

While normally bound to follow legislative definitions, we are not so bound when a particular definition would result in an unreasonable classification. 1A, N. Singer, *Sutherland Statutory Construction*, § 20.08 (4th ed. 1985). In such a case, we look to the intent of the language employed by the legislature rather than to the precise definition of the words themselves. *State v. Nance*, 77 N.M. 39, 45-6, 419 P.2d

242, 248-9 (1966) *cert. denied*, 386 U.S. 1039, 87 S.Ct. 1495, 18 L.Ed.2d 605 (1967). Finally, we seek to adopt a construction which will not render an application of the statute absurd or unreasonable. ***State v. Nance***, 77 N.M. at 46, 419 P.2d at 249.

Incorporated County of Los Alamos v. Johnson, 108 N.M. 633, 634, 776 P.2d 1252, 1253 (1989).

As noted above, the administration and enforcement of the Investment Credit Act was brought under the Tax Administration Act in 1982. Section 7-9A-8 of the Investment Credit Act was amended in both 1988 and 1990 to allow for the refunds at issue herein. Thus, the legislature contemplated that the administration of the refunds of investment credits would be administered pursuant to the provisions of the Tax Administration Act, and these statutes should be construed *in pari materia*.

In ascertaining legislative intent, the provisions of a statute must be read together with other statutes *in pari materia* under the presumption that the legislature acted with full knowledge of relevant statutory and common law. ***Incorporated County of Los Alamos v. Johnson***, 108 N.M. 633, 634, 776 P.2d 1252, 1253 (1989). ...Thus, two statutes covering the same subject matter should be harmonized and construed together when possible, ***Johnson***, 108 N.M. at 634, 776 P.2d at 1253, in a way that facilitates their operation and the achievement of their goals, ***Miller v. New Mexico Dept of Transp.***, 106 N.M. 253, 255, 741 P.2d 1374, 1376 (1987).

State ex rel. Quintana v. Schnedar, 115 N.M. 573, 575-576, 855 P.2d 562 (1993). In order to harmonize the Investment Credit Act and the Tax Administration Act, we should first identify their goals so that they may be construed in a manner that facilitates the achievement of those goals and the operation of both statutes.

The goal of the Tax Administration Act was stated in the title of its original enactment as follows:

An Act Relating to Taxation; Recognizing the Bureau of Revenue [Department] and defining its powers and duties, *providing uniform methods for administration and enforcement of certain taxes*, providing for civil and criminal penalties and repealing...[certain provisions of prior law] and providing an appropriation. (Emphasis added.)

Thus, the general goal of the Tax Administration Act is to provide a uniform method for the administration and enforcement of the taxes, tax acts and other statutory provisions that the legislature has brought under the authority of the act.

The stated goal of the Investment Credit Act is "to provide a favorable tax climate for manufacturing businesses and to promote increased employment in New Mexico." NMSA 1978, Section 7-9A-2 (1995 Repl. Pam.) Given these express goals of the two acts, the interpretation which would best further these two goals would be to interpret Section 7-1-68 more broadly, to include not only claims for refund of taxes within its ambit, but also to include claims for refund measured by taxes, which claims have been approved for refund in the form of an investment credit authorized under the Investment Credit Act. The goal of uniformity of administration would be furthered by allowing such refunds of investment credits to be administered the same as the administration of refunds of taxes. The Tax Administration Act provides a uniform procedure by which claims for refund are applied for and administered, because all refund claims are claimed and administered pursuant to Section 7-1-26. The refund at issue herein was applied for by General Mills and the Department administered the refund claim by applying the procedures and statutory guidelines of Section 7-1-26. Since the inception of the Tax Administration Act there has been both a provision for making claims for refund, and the provision providing for the payment of interest to refund claimants whose claims were not acted upon in a reasonably short amount of time. Those provisions are the predecessors to present day Sections 7-1-26 and 7-1-68. Thus, it has always been part of the legislative scheme for all tax acts administered under the Tax Administration Act that there would be provision for claiming refunds and a provision requiring the Department to pay interest on refund claims not handled expeditiously. The requirement that the Department pay interest on claims for refund was recognized as an integral part of the refund claim process, which process gives the taxpayer, as well as the Department, an element of control over delays in processing claims for refund. *Unisys Corporation v. New Mexico Taxation and*

Revenue Department, 117 N.M. 609, 612, 874 P.2d 1273 (Ct. App. 1994). The inclusion of a provision requiring the Department to pay interest is indicative of a legislative intent that both taxpayers and the Department are treated fairly by the manner in which claims for refund are administered. The importance to the legislature that the Department treat taxpayers fairly by expeditiously acting upon their claims for refund has been most recently evidenced by the 1994 amendments to Section 7-1-68(D)(5) which shortened the grace period in which the Department could act to avoid the payment of interest from 120 days to 60 days.

It is also noteworthy that as originally enacted by Laws 1965, ch. 248, § 28, the provision for claiming refunds, now codified at Section 7-1-26, only applied to refunds of "tax which has been paid by or withheld from" the person claiming the refund. This provision was amended, however, in 1982 to also allow a person "who has been denied any credit or rebate claimed..." to make a claim for refund. Laws 1982, ch. 18, § 11. This amendment was enacted long before the Investment Credit Act was amended to allow for the refund of investment credits. Clearly, the Legislature contemplated that there would be refunds of tax credits which the Department would be making even before the Investment Credit Act was amended to allow the refunds at issue. The language of Section 7-1-68, which requires the payment of interest on refund claims which are not acted upon promptly by the Department, has remained unchanged since enactment in 1965 with respect to its references to overpayments of tax, however. While it can be argued that the legislature's failure to amend Section 7-1-68 is evidence of its intent not to include refunds of tax credits within the provisions of Section 7-1-68, it can just as easily be regarded as a legislative statement that no amendment was required to cover refunds in the form of approved tax credits, all of which are handled under the provisions of Section 7-1-26. At the very least, the fact that Section 7-1-26 was amended to administer refunds of tax credits identically with other claims for tax refund and that this was done long before refunds of investment credits were authorized is indicative that there was no legislative intent to treat investment credit refunds any differently than any other type

of tax credit refunds. Given the goal of the Tax Administration Act to provide uniformity in the administration of the tax laws and given the longstanding coupling of the tax refund provisions with the provisions requiring the payment of interest on tax refunds, I believe that it is far more likely that the legislature's failure to amend Section 7-1-68 to explicitly reference claims for refund of tax credits is indicative of the legislature's understanding that no amendment was necessary to for there to be identical treatment of both claims for refund of tax and claims for refund of investment credits by the Department.

The goals of the Investment Credit Act of providing a favorable tax climate for manufacturing businesses would also be furthered by an interpretation requiring interest to be paid in this case. The primary incentive of the Investment Credit Act, of course, is the granting of a credit itself. That benefit is substantially undermined, however, if there is no incentive for the state to act upon claims for refund of such credits in a prompt and efficient manner and taxpayers must depend solely upon the good will of the Department to act expeditiously upon their claims. There was no explanation given as to why it took the Department so long to act upon the protests filed by General Mills when the Department denied its claims, especially given the fact that at least the first claim was denied on a clearly erroneous basis, but it is hard to ignore the fact that it took the Department at least a year in all cases to act upon those protests and grant the refunds. It thus appears that the statutory remedy provided which allowed General Mills to file its protests, by itself, was insufficient to ensure that the Department act expeditiously in reviewing those protests for their propriety. This simply does not comport with the general operation of the provisions governing the administration of claims for refund which evidence the legislature's intent to treat both taxpayers and the Department fairly and with an even hand.

Finally, construing refunds of tax overpayments to include refunds of investment credits measured by taxes paid is also wholly consistent with the concepts underlying the Investment Credit Act, itself. The entire framework of the investment credit is closely tied to the payment of taxes.

The investment credit itself is directly measured by taxes. It is either measured by compensating taxes which the claimant of the credit paid directly to the Department itself, or it is measured by gross receipts taxes which the claimant paid as an element of the price of the qualified equipment or construction services performed in connection with the qualified equipment. While we do not always have the same identity between the taxpayer claiming the refund and the taxpayer upon whom the tax was statutorily imposed as we normally have in refund situations, the legislature was clearly aware of the common business practice whereby the cost of gross receipts tax imposed upon the seller is passed on in the purchase price to the purchaser. It specifically authorized the refund of the credit when the manufacturer can demonstrate "upon evidence satisfactory to the secretary of taxation and revenue that an element of the price denominated a gross receipts tax has been paid..."

Section 7-9A-8(B). Nothing in this language changes the legal incidence of the gross receipts tax. The legislature has simply recognized that the tax is often an element of the cost of equipment used in a manufacturing operation, or the construction of facilities in which such equipment is housed, and it is allowing the credit to be claimed if a taxpayer can demonstrate that fact. Allowing a claim for refund of an investment credit measured by taxes actually paid to be treated identically to a claim for a refund of the tax itself is wholly consistent with the legislative recognition in the Investment Credit Act itself that tax burdens may be both directly and indirectly imposed.

CONCLUSIONS OF LAW

1. General Mills filed timely protests in each instance that the Department failed to pay interest upon the claims for refund which it granted to General Mills, and jurisdiction lies over both the parties and the subject matter of General Mills' protests.

2. General Mills' claims for refund of investment credits are claims for refund of taxes which are subject to the accrual of interest pursuant to NMSA 1978, Section 7-1-68.

3. The Department improperly failed to pay interest on General Mills' claims for refund at issue herein.

For the foregoing reasons, General Mills' protests are HEREBY GRANTED.

THE DEPARTMENT IS HEREBY ORDERED TO PAY GENERAL MILLS
\$272,855.45 INTEREST UPON ITS CLAIMS FOR REFUND.

DONE, this 27th day of January, 1997.