

**SUPREME COURT OF LOUISIANA**

**No. 13-C-0171**

**CYNTHIA BRIDGES, SECRETARY,  
DEPARTMENT OF REVENUE,  
STATE OF LOUISIANA**

**VERSUS**

**NELSON INDUSTRIAL STEAM COMPANY**

**ON WRIT OF CERTIORARI TO THE  
THIRD CIRCUIT COURT OF APPEAL,  
PARISH OF CALCASIEU**

PER CURIAM

The rulings of the lower courts granting plaintiff's motion for summary judgment are vacated; plaintiff's motion for summary judgment is denied as genuine issues of material fact exist. La. C.C.P. Art. 966. The matter is remanded to the trial court for further proceedings pursuant to this Order.

WRIT GRANTED; REVERSED; REMANDED.