

**BEFORE THE TAX APPEAL BOARD
OF THE STATE OF DELAWARE**

TAN SAN PEI,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 1861
	)	
STATE ESCHEATOR,	)	
	)	
Respondent.	)	

ORDER

WHEREAS, on February 5, 2026, this Board issued a Decision and Order concluding that petitioner Tan San Pei had received all the relief she was entitled to receive for her claim to 855 shares of Micron Technology, Inc.

WHEREAS, on February 11, 2026, petitioner sent an email to the secretary of the Tax Appeal Board asking that the Board reconsider its February 5 Decision and Order.

WHEREAS, the Board has determined that it should consider petitioner's email to be a motion for reconsideration per TAB Rule XXI, but petitioner's email does not clearly articulate the reasons for the requested reconsideration or explain why the standard for granting the motion are met here.

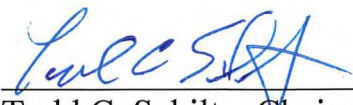
WHEREAS, to prevail on a motion for reconsideration, the moving party must demonstrate that the Board "overlooked a controlling precedent or legal principles,"

or “has misapprehended the law or facts such as would have changed the outcome of the underlying decision.” *Kappa Alpha Educational Foundation, Inc. v. City of Newark*, 2020 WL 62618, *1 (Del. Super. Jan. 6, 2020). A motion for reconsideration is not an opportunity for a party to rehash arguments already decided by the Board or to present new arguments not previously raised. *Id.*

NOW THEREFORE, it is hereby ordered that:

1. Petitioner shall file a memorandum in support of her request for reconsideration with the Board on or before February 27, 2026, explaining why she believes the standard for reconsideration has been satisfied here;
2. Respondent shall file a memorandum in opposition to petitioner’s request for reconsideration on or before March 20, 2026; and
3. Per TAB Rule VII(d), “[t]he filing of a motion to ... reconsider ... shall toll the running of the 30 day time period within which to file an appeal” (i.e., petitioner need not appeal the February 5 Decision and Order while the Board is considering her request for reconsideration).

SO ORDERED this 12th day of February, 2026.



Todd C. Schiltz, Chairman
(as directed by the Board)