

IN THE SUPREME COURT OF THE STATE OF DELAWARE

RONALD R. WILKINSON,	§
	§
Respondent Below,	§
Appellant,	§ No. 398, 1999
	§
v.	§ Court Below: Family Court
	§ of the State of Delaware in and
SHEILA M. RONAN,	§ for New Castle County
	§ File No. CN96-11795
Petitioner Below,	§
Appellee.	§

Submitted: April 11, 2000

Decided: May 2, 2000

Before WALSH, HOLLAND, and BERGER, Justices.

O R D E R

This 2nd day of May 2000, upon consideration of the briefs of the parties, it appears that:

(1) In this appeal from the Family Court, the appellant (“Father”) contends that the court erred in attributing certain income to him in its Melson Formula support determination. Specifically, he argues that the court’s decision to add five percent to his reported income lacked legal or factual support.

(2) Father operates a hairdressing business as a sole proprietor. An expert accounting witness familiar with the operation of hair salons testified that individuals operating such businesses customarily realize unreported cash receipts of at least five percent. Although Father denied engaging in such a

practice, the Family Court accepted the opinion of the accounting witness as fact.

(3) Our standard of review of the factual findings of a trial court is whether the findings are the product of a logical and deductive process and not clearly wrong. *See Levitt v. Bouvier*, Del. Supr., 287 A.2d 671, 673 (1972). Here, the factual finding of the trial judge turned, in part, on issues of credibility. In such a situation, we are not inclined to substitute our view of contested facts for that of the trial judge and given our standard of review, we have no basis for disturbing the trial judge's finding. The decision must, therefore, be affirmed.

NOW, THEREFORE, IT IS ORDERED that the decision of the Family Court be, and the same hereby is,

AFFIRMED.

BY THE COURT:

s/Joseph T. Walsh
Justice