

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT  
The Honorable Ralph King Anderson, III  
Administrative Law Judge

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Case No. 12-ALJ-17-0221-CC

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John Ray and Sherry Ray, ..... Appellants,

v.

South Carolina Department of Revenue, ..... Respondent.

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NOTICE OF SUBSTITUTION OF COUNSEL

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Please take notice that in compliance with Rule 264, SCACR, Aaron M. Scheuer does hereby enter an appearance as one of the attorneys of record for the Respondent, South Carolina Department of Revenue, in addition to those attorneys previously identified.



Aaron M. Scheuer (Bar No. 100230)  
Counsel for Litigation  
Sean G. Ryan (Bar No. 76585)  
Managing Counsel for Litigation  
Milton G. Kimpson (Bar No. 7917)  
Chief Counsel of Litigation  
Harry T. Cooper, Jr. (Bar No. 1383)  
General Counsel  
PO Box 12265  
Columbia, SC 29211  
Phone: 803-898-5118  
Fax: 803-896-0171  
Attorney for Respondent

**RECEIVED**

JUN 25 2013

June 25, 2013

**SC Court of Appeals**

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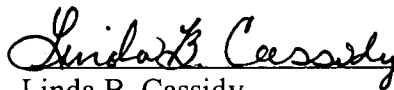
South Carolina Department of Revenue, ..... Respondent.

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PROOF OF SERVICE

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I, Linda B. Cassidy, do hereby certify that I have mailed, postage prepaid by United States Postal Service, a copy of Respondent's Notice of Substitution of Counsel in the above-referenced matter to J. William Ray, Esquire, PO Box 8535, Greenville, SC 29604, this 25th day of June 2013. The original Notice of Substitution of Counsel was hand delivered to the Court of Appeals by Aaron Scheuer this same date.

  
Linda B. Cassidy

**RECEIVED**

JUN 25 2013

**SC Court of Appeals**