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July 24, 2024

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SC Court of Appeals

South Carolina Court of Appeals
P. O. Box 11629
Columbia, South Carolina 29211

RE: Audio CD of Oral Argument - Heard on June 5, 2019
Appellate Case No. 2017-001131
Published Opinion No. 5716, Filed April 1, 2020
Glenn Gunnells v. Cathy G. Harkness
Charleston County Probate Court Case No. 2014-ES-10-2022 (IGC)

Dear Tanisha,

Enclosed is a personal check in the amount of \$20.00 for a copy of the oral argument in the case referenced above. I understand that this is an audio version only and that the video is not available to order.

Please let me know if you have any questions. Thank you for your assistance in this matter.

Sincerely,

Tamie M. Ward

Tamie M. Ward

Enclosure as stated

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2017-000968 Richard Beltram, Appellant/Respondent, v. South Carolina Department of Revenue, Respondent/Appellant.

Ginger D. Goforth of Ward Law Firm, of Spartanburg, for Appellant/Respondent. William J. Condon, Jr., Nicole Martin Wooten, and Jason Phillip Luther, all of Columbia, for Respondent/Appellant.

In this cross-appeal from the Administrative Law Court (ALC), Richard Beltram appeals the ALC's final amended order, arguing the ALC (1) erred in holding his liability for the outstanding tax liabilities of Intedge Industries (Intedge) was based on the withholding tax quarters instead of the date tax liens were filed; (2) violated his due process rights by awarding interest on the tax liens that accrued during periods of significant delay caused by the South Carolina Department of Revenue (the Department), and failing to dismiss the case despite the Department's failure to provide him timely notice of the tax liens; and (3) abused its discretion by only awarding him \$675 in attorney's fees as a sanction for the Department's discovery violations. The Department also appeals the ALC's final amended order, arguing (1) this court should dismiss Beltram's appeal because he failed to comply with the requirements of section 12-60-3370 of the South Carolina Code (2014) prior to appealing; (2) the ALC erred in finding the Department is barred from collecting taxes from Beltram that were secured by tax liens against Intedge that were filed more than ten years before the Department issued its determination; and (3) the ALC abused its discretion by awarding Beltram \$675 in attorney's fees as a sanction against the Department for an alleged discovery violation.

Wed. June 5, 2019 Court Room II

11:20 a.m.

(Time Limits: 10-10-5)

2017-001131 Glenn Gunnells, Individually and as the Personal Representative of The Estate of Helen B. Gunnells, Appellant, v. Cathy G. Harkness, Respondent.

Robert Bratton Varnado of Brown & Varnado, LLC, of Mt. Pleasant, for Appellant. Alexis Wimberly McCumber of Anastopoulo Law Firm, LLC, of Charleston, for Appellant. Donald Higgins Howe of Law Offices of Donald H. Howe, LLC, of Charleston, for Respondent. Michelle Jennifer Weil, of Summerville, for Respondent. Julie C. Jackson-Bailey, of Charleston, for Respondent.

In this probate dispute, Glenn Gunnells (Glenn) appeals the circuit court's order affirming a probate court's order granting Cathy G. Harkness' (Cathy) petition to set aside Helen B. Gunnells' (Testatrix) last will and testament dated July 3, 2013, (2013 Will) on the ground of undue influence. On appeal, Glenn argues the probate court made several errors that include finding the will was the product of undue influence; assigning great weight to the testimony of Testatrix's physician; admitting and giving great weight to medical records from Testatrix's pharmacies; accepting the testimony of one of Testatrix's friends; and failing to address certain errors in its order denying Glenn's motion to reconsider. Glenn asserts the circuit court??sitting as an appellate court??erred in affirming the probate court's decisions.

Thursday, June 6, 2019
FMU Performing Arts Cent

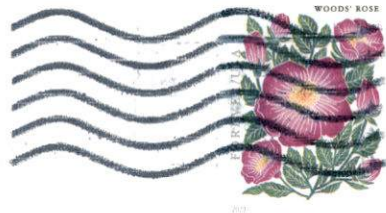
10:00 a.m.

(Time Limits: 10-10-5)

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