

**THE LAW OFFICE OF J. WILLIAM RAY**

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March 31, 2014

VIA FAX TO (803) 734-1839 AND STANDARD MAIL

The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
P. O. Box 11629  
Columbia, SC 29211

**RECEIVED**

APR 02 2014

**SC Court of Appeals**

Re: Rays, Petitioner/Appellant v. S.C. Department of Revenue;  
Case no. 2012-212844

Dear Ms. Kitchings:

I represent the Appellants. Reference is made to our Court of Appeals Motion to Recall Remittitur. (Ex. p. 1). In today's late afternoon mail, I received DOR's undated Return. (Ex. p. 2).

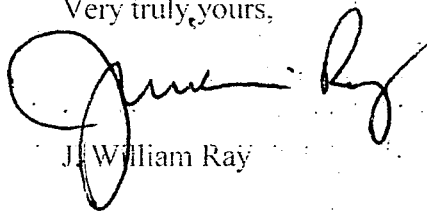
It purports to have been mailed to the Supreme Court and my office on March 25, 2014. (Ex. p. 3). More importantly, by that Proof of Service and the cover envelope (Ex. p. 4), DOR persists in mailing to an address that has not been in use for nearly a year. I can find no evidence of any document generated by this office in the last nine (9) months that bears that address, nor does the Bar website. Oddly, only in the last month or so (Ex. p. 5), has DOR begun using an improper address. Fortunately, solely via the efforts of the Postal Service, the document found its way here.

Despite ineffective service, unnecessary delay, and questionable timeliness, I do acknowledge receipt of the DOR Return. More importantly, allow me to confirm that we intend to Reply to it.

I understand the appellate rules to provide five (5) days following [proper] service for a movant to Reply to a Return. Unless you direct otherwise, considering today's tardy and totally improbable arrival, I understand that our Reply will be due on or before April 8, 2014.

By copy hereof, sent at the same time and by the same means to counsel for DOR, I am notifying him of my contact with the Court and again noting that **our mailing address is ONLY that appearing at the top of this page.** Continued use of any other will be deemed willfully improper.

Very truly yours,



J. William Ray

JWR:st

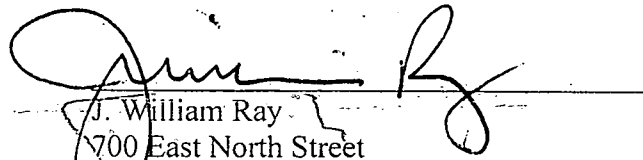
cc: Client

Aaron M. Scheuer, Attorney for Respondent (via fax and standard mail)

Encl.: as listed

WHEREFORE, Appellants respectfully request that the Remittitur be recalled until such time as all issues pending in this Court are decided, all current requests for relief are fully and finally determined and, in any event, no earlier than thirty (30) days after the request for reinstatement is finally decided by the Court of Appeals.

Respectfully submitted,



J. William Ray  
700 East North Street  
Greenville SC 29601-3013

(864) 313-5332

PRO SE/ATTORNEY FOR APPELLANTS

March 13, 2014

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**SC Court of Appeals**

SCACR providing that a petition for rehearing stays the fifteen day time limit under Rule 260(a). Nor is the Department aware of any order from this Court staying the time limits for filing a Motion for Reinstatement in this case. In the absence any such rule or order from this Court, the Rays' Motion for Reinstatement was not timely, and thus improper. Accordingly, because the Rays Motion for Reinstatement was improper, the Court of Appeals remittitur was proper, and the Rays Motion to Recall the Remittitur should be denied.

**Conclusion**

For the foregoing reasons, the Department requests that the Court deny the Ray's Motion to Recall the Remittitur.

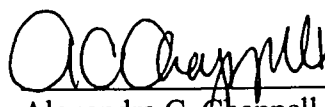


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Columbia, South Carolina  
Date

**PROOF OF SERVICE**

I, Alexandra C. Chappell, hereby certify that I have caused to be mailed, postage prepaid, a copy of the Respondent's Return to Appellants' Motion for Certification by the Supreme Court in re: John Ray and Sherry Ray v. South Carolina Department of Revenue, Docket No. 2013 ALJ-17-0221-CC, Appellate Case No. 2012-212844, to the ~~Honorable Daniel E. Shearouse of the South Carolina Supreme Court~~ this 25<sup>th</sup> day of March, 2014. The same provided to John & Sherry Ray, PO Box 8535, Greenville, SC 29604, this same day.

  
Alexandra C. Chappell

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SC Court of Appeals

THE STATE OF SOUTH CAROLINA  
IN THE COURT OF APPEALS

APPEAL FROM THE ADMINISTRATIVE LAW COURT  
Ralph King Anderson, III, Judge  
Case No. 2012-212844

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FEB 18 2014

SC Court of Appeals

John Ray and Sherry Ray,

Appellants,

v.

S.C. Department of Revenue,

Respondent.

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**APPELLANTS' REPLY TO RESPONDENT'S RETURN**

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Pursuant to Rule 240(f), Appellants ("the Rays") respectfully Reply to the Return of Respondent ("DOR"). The Return is dated Thursday, February 6, 2014. However it was placed into an envelope bearing an inaccurate address (cf. DOR Proof of Service to the Rays' address of record), the envelope was eventually corrected, the Return mailed some time thereafter, and it was received by the undersigned on Monday, February 10, 2014 at 3:04 p.m.

First, the Rays reiterate by this reference, the text and arguments of its Motion of January 27, 2014. In addition, reference is made to the Exhibits attached thereto.

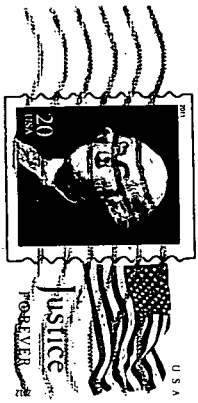
**Relevant Procedural Admissions**

The DOR Return contains relevant and revealing admissions. In it, to outline only two (2) concessions, DOR confirms the tribunal's non-compliant abbreviation of the matter below by the ALC. Moreover, in its submission to the Supreme Court, also dated February 6, 2014, DOR makes an astounding reversal of its position as to what "determination" is required under S. C. Code § 12-60-3370. Either, but certainly both issues, in addition to those of the Rays' Motion, further militate in favor of reinstatement here.

J. William Ray  
700 East North Street  
Greenville, SC 29601-3013

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