

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

**RECEIVED**

APR 08 2014

John Ray and Sherry Ray,

Appellants,

**SC Court of Appeals**

v.

S.C. Department of Revenue,

Respondent.

---

**APPELLANTS' REPLY TO RESPONDENT'S RETURN  
TO MOTION TO RECALL THE REMITTITUR**

---

**Preamble**

Appellants ("the Rays") deny that the Return of Respondent ("DOR") was timely filed, deny that it was properly or timely served, and deny that the DOR Return is properly before the Court, as may be seen in more detail hereafter. Reference is made to the final argument hereof (pp. 4-6) and the Exhibits attached which demonstrate DOR's notice and knowledge, for over nine (9) months now, of the proper mailing address for the Rays. However, the Exhibits also demonstrate DOR's willful use of an inaccurate address for its "service" of documents. Aside from its tardiness, DOR's willfully defective service renders its Return not properly before the Court and the Rays' Motion to Recall the Remittitur is uncontested.

**I. Admissions in the DOR Return**

Fully subject to the foregoing paragraph and argument II, from an abundance of caution and pursuant to Rule 240(f), "the Rays" respectfully Reply to the Return.

A. First, the Rays reiterate by this reference, the text of its Motion to Recall of March 13, 2014, most particularly that portion of the Motion which states that a request for “reinstatement has [not] been acted upon by the Court of Appeals” and, therefore, the decision of this Court “is not [yet] final”. Rule 242(c), SCACR.

On page 3 of its Return: DOR admits that the Motion for Reinstatement was received by the Court **within six (6) days** of the actual January 23, 2014 dismissal (Motion dated and served January 27, 2014, postmarked January 27, 2014 by the US Postal Service, and “actually received by the court” on January 29, 2014; (Ex. A, pp. 1-2)); and DOR admits that such Motion remains pending; and DOR admits has not yet been acted upon by this Court. Moreover, at page 4, DOR confirms that a Remittitur is not proper if a Motion to Reinstate is filed “**within fifteen (15) days**” (emphasis in Return). Simple math reveals the 6-day receipt to be well within the 15-day limit.

B. Moreover, DOR also tacitly admits that the Clerk’s inadvertent Remittitur of March 5, 2014 was an innocent mistake and is proper for recall. Citing Rule 221, DOR proceeds to disregard the strict limitation expressly stated therein:

The **remittitur ... shall not be sent to the lower court or administrative tribunal until fifteen (15) days have elapsed** (the day of filing being excluded) **since** the filing of the opinion, order, judgment, or decree of the court **finally disposing of the appeal**. Rule 221(b), SCACR (all emphasis added).

In wistful support of its disregard, DOR also cites a case. However, the opinion in *Wise v. S.C. Dep’t of Corrections*, 642 S.E.2d 551, 372 S.C. 173 (2007) fully contradicts DOR’s view. In that case, a reinstatement request was considered to be untimely and the remittitur sent three (3) days later to be proper only because no proof of service of the motion for reinstatement was filed with the 15-day limit. The Rays’ Proof of Service was timely served, filed, and is of record in this matter (Ex. A, p. 3).

C. Finally, DOR claims that the “general rule” favors its view and disavows knowledge of “any Rule” that modifies the general rule (Return, p. 5). However, DOR promptly admits in its Return that only the complete absence of such a rule provides cover for its position.

It is basic, hornbook law in this state that more precise or specific provisions modify and overcome the more general. Similarly, evident throughout our judicial history is the precept that a “plain language” standard must be used by any court construing a statute or rule. Consequently, at the risk of redundancy, the following plain language of the more specific, non-general rules applies here:

The **remittitur ... shall not be sent to the lower court or administrative tribunal until fifteen (15) days have elapsed** (the day of filing being excluded) **since the filing of the opinion, order, judgment, or decree of the court finally disposing of the appeal.** Rule 221(b), SCACR.

A decision of the Court of Appeals **is not final ... until the petition for rehearing or reinstatement has been acted on by the Court of Appeals.** Rule 242(c), SCACR.

The clerk shall **remit** the case to the lower court or administrative tribunal in accordance with Rule 221 **unless a motion to reinstate the appeal has been actually received by the court within fifteen (15) days** of filing of the order of dismissal (the day of filing being excluded). Rule 260(a), SCRCP. (All emphasis and underscore added).

#### Section Summary

Like the pre-mature award of Summary Judgment in the tribunal with no DOR disclosure and before the requisite time for discovery had expired (App. Brief, pp. 13-19; Reply Brief, pp. 13-16), DOR relies on a heavy court caseload, superficial review, and unquestioning adherence to its view by this Court. Simply stated, the Rays have allowed no deadlines to expire, their Motion(s) were timely filed and properly served, and there are matters that remain properly pending before this Court. The Remittitur was improvidently sent down shortly after the Motion for Reinstatement issues were joined by DOR Return and Ray Reply, the Court has not acted on that Motion, matters remain properly pending here and, respectfully, the Remittitur should be recalled.

## II. Defective service/tardy service and consequent impropriety of the DOR Return

It is oddly remarkable that DOR spends much of its Return text in an incomprehensible stew of misapplied dates, miscalculations of Rule timeframes and dates, misconstructions of the appellate Rules' mandates, and misinterpretation of the rulings of this Court. As may be seen from the Record on Appeal, the Briefs and the following, DOR has never remotely approached the standards it seeks to impose on the Rays, the Office of the Clerk, and this Court.

Instead, DOR seeks to distract this Court from DOR's disregard of notice and knowledge of proper addresses, its defective and untimely service, and its failure to adhere to the time restrictions that it so stridently demands of others. Due to its willful neglect, DOR's Return was not timely filed, not properly served, and is not properly before the Court.

A. The Rays' Motion to Recall was served upon DOR on March 13, 2014 (Ex. B, pp. 1-2). The tardy DOR Return, transparently, bears no date (Ex. B, p. 3). However, also transparently, DOR claims to have served it on March 25, 2014. (Ex. B, p. 4). That date, alone, is more than ten (10) days following Motion service and the Return is willfully tardy. Rule 240(e), SCACR.

The Clerk's record confirms that the DOR Return was not filed until fourteen (14) days after the Rays Motion to Recall was served. (Ex. B, p. 4). DOR's failure to comply with the timeframes it so stridently urges upon the Court renders its Return improper for consideration, by DOR's own standards. The Motion to Recall is thereby uncontested, and its tardiness constitutes DOR's "consent ... to the relief sought in the motion ... ." Rule 240(e), SCACR.

B. In addition to untimely filing, DOR failed to properly serve its Return. DOR has had both notice and knowledge since June 6, 2013 of the proper address for mailing to the Rays. (Ex. C, pp. 1-2). Moreover, on September 11, 2013, DOR was again unequivocally notified DOR by email to use the proper address. (Ex. C, p. 3 (for brevity, omitted from this Reply is the email attachment consisting of 15 pages of public records and documents served upon DOR, including the Record on Appeal and all Briefs, ranging from early June to September 2013, all showing the Rays' proper

address)). In fact, the very 2-page Motion to Recall to which DOR was responding bore the proper mailing address for the Rays. (Ex. C, p. 4).

In complete disregard of the foregoing and, on information and belief, to avoid detection of its tardiness, by DOR's own attestation, its Return to the Motion to Recall was placed into an envelope bearing, once again, an inaccurate address. (Ex. C, p. 5). Improbably, and only by the fortuitous diligence of the US Postal Service, the tardy Return was received by the undersigned (and another sent directly to the client of the undersigned, a party "known to be represented by counsel") at 2:16 p.m. on Monday March 31, 2014. (Ex. C, p. 6)

That same afternoon, the Rays promptly sent a fax and letter to the Clerk and DOR noting the failures. (Ex. C. p. 7). The hard copy letter, with its attachments, may be found in the Court's online record. This Reply timely follows in less than four (4) days after actual, completely serendipitous, receipt by the undersigned.

#### Section Summary

DOR remains desperate to avoid review of this case by any appellate Court. It has now resorted to refusal of timely and proper notice to the Rays as a tactic. However, such misconduct also resulted in its non-compliance with Rule 240, SCACR.

#### Conclusion

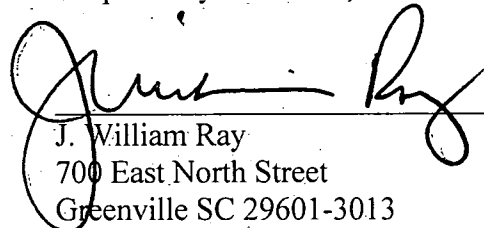
Respectfully, such willful disregard should not be expressly or tacitly approved by this Court. The untimely filed and defectively served DOR Return should be stricken, the Motion to Recall considered unopposed, and the Remittur recalled and retained until the proper time after the Rays' pending Motion for Reinstatement "is finally decided by the Court of Appeals". Rule 242(c), SCACR.

By mandate, the Rules must be construed liberally in **favor of the right of appeal**. *Stroup v. Duke Power Co.*, 216 S.C. 79, 84, 56 S.E.2d 745, 747 (1949); *Haughton v. Order of United Commercial Travelers*, 108 S.C. 73, 74-75, 93 S.E. 393, 394 (1917); *O'Rourke*

v. *A. Paint Co.*, 91 S.C. 399, 403, 74 S.E. 930, 931 (1912) (emphasis added). That imminently logical precept applies even where DOR seeks to exploit a technicality. *Micronics, Inc. v. S.C. Department of Revenue*, 345 S.C. 506, 511, 548 S.E.2d 223, 226 (Ct.App.2001).

Respectfully, the Remittitur was sent down solely due to inadvertence when the Office of the Clerk innocently overlooked that the Rays request for reinstatement was still pending and, to date, this matter has issues that remain pending. Consequently, and respectfully, the case status renders the Remittitur pre-mature and fully proper for Recall by this Court.

Respectfully submitted,



J. William Ray  
700 East North Street  
Greenville SC 29601-3013  
(864) 313-5332  
PRO SE/ATTORNEY FOR APPELLANTS

April 4, 2014

Subject: USPS - Click-N-Ship(R) Notification  
From: USPS\_Shipping\_Services@usps.com (USPS\_Shipping\_Services@usps.com)  
To: upstate81@gmail.com;  
Date: Monday, January 27, 2014 4:40 PM



Sign in | Shipping History | Manage Your Mail | Customer Service

## Your Click-N-Ship® shipping notification

This ship notification is being sent to you by the U.S. Postal Service® at the request of J. WILLIAM RAY. A package with a Click-N-Ship® label created on usps.com is scheduled to be shipped on 01/27/2014. If the "Shipped To" address information is not correct, please contact the Shipper.

### Click-N-Ship® Shipping Details

**Shipped from:**

J. WILLIAM RAY  
RAY FIRM  
700 E NORTH ST STE 4  
GREENVILLE SC 29601-3013

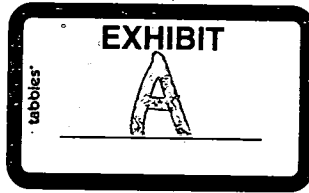
**Shipped to:**

INTAKE CLERK  
COURT OF APPEALS  
1015 SUMTER ST  
COLUMBIA SC 29201-3726

**Type of Service:** Priority Mail 2-Day Flat Rate Envelope

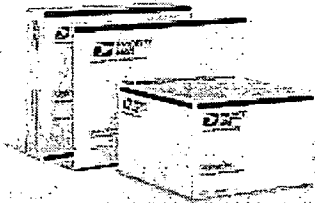
**Label Number:** 9405 5036 9930 0219 6545 98

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P 1

**From:** "US\_Postal\_Service@usps.com" <US\_Postal\_Service@usps.com>  
**To:** JR@att.net  
**Sent:** Thursday, January 30, 2014 11:13 AM  
**Subject:** U.S. Postal Service Track & Confirm - 9405503699300219654598

This is a post-only message. Please do not respond.

J WILLIAM RAY has requested that you receive this restoration information for Track & Confirm as listed below.

Current Track & Confirm e-mail information provided by the U.S. Postal Service:

Label Number: 9405503699300219654598

Service Type: USPS Tracking™

Shipment Activity	Location	Date & Time
-----		
Delivered	COLUMBIA SC 29201	January 29, 2014 10:15 am
Arrival at Post Office	COLUMBIA SC 29201	January 29, 2014 7:30 am
Processed through USPS Sort Facility	COLUMBIA SC 29201	January 28, 2014 1:06 pm
Depart USPS Sort Facility	GREENVILLE SC 29607	January 28, 2014
Processed at USPS Origin Sort Facility	GREENVILLE SC 29607	January 27, 2014 9:42 pm
Accepted at USPS Origin Sort Facility	GREENVILLE SC 29601	January 27, 2014 8:27 pm
Electronic Shipping Info Received		January 27, 2014

For more information, or if you have additional questions on Track & Confirm services and features, please visit the Frequently Asked Questions (FAQs) section of our Track & Confirm tool at <http://www.usps.com/shipping/trackandconfirmfaqs.htm>.

P. 2

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

John Ray and Sherry Ray,

Appellants,

v.

S.C. Department of Revenue,

JAN 30 2014

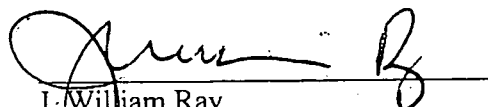
SC COURT OF APPEALS

Respondent.

PROOF OF SERVICE

I do hereby certify that a copy of Appellants' Motion for Certification of the case by the Supreme Court or Reinstatement in the above captioned case has been duly served on Respondent by placing a copy in an envelope, with adequate prepaid postage affixed thereto, addressed as shown below, and properly depositing such copy in the United States Mail on the date below.

Aaron M. Scheuer, Esquire  
Attorney for Respondent S.C. Department of Revenue  
P. O. Box 12265  
Columbia, SC 29211

  
J. William Ray  
700 East North Street  
Greenville SC 29601-3013  
(864) 313-5332

PRO SE/ATTORNEY FOR APPELLANTS

January 27, 2014

P. 3

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

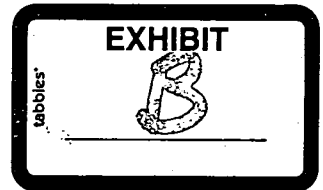
John Ray and Sherry Ray,

Appellants,

v.

S.C. Department of Revenue,

Respondent.



PROOF OF SERVICE

I do hereby certify that a copy of Appellants' Motion to Recall the Remittitur in the above captioned case has been duly served upon Respondent by placing a copy in an envelope, with adequate prepaid postage affixed thereto, properly addressed as shown below, and depositing such copy in the United States Mail on the date below.

Aaron M. Scheuer, Esquire  
Attorney for Respondent S.C. Department of Revenue  
P. O. Box 12265  
Columbia, SC 29211

The Honorable Jana E. Shealy  
Edgar A. Brown Building  
1205 Pendleton Street  
Suite 224  
Columbia, SC 29201

P. 1

A handwritten signature in black ink, appearing to read "J. William Ray". The signature is written over a horizontal line.

J. William Ray  
700 East North Street  
Greenville SC 29601-3013  
(864) 313-5332  
PRO SE/ATTORNEY FOR APPELLANTS

March 13, 2014

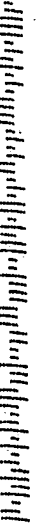
J. William Ray  
700 East North Street  
Greenville, SC 29601-3013



13 MAR 2014 PM 2:11

P. 2

29605224401



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.




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 for Litigation  
Joe S. Dusenbury, Jr. (Bar No. 11791)  
General Counsel for Litigation, Tax,  
and Regulatory Services  
P.O. Box 12265  
Columbia, SC 29211  
803-898-5118  
Attorneys for S.C. Department of Revenue  
[scheuea@sctax.org](mailto:scheuea@sctax.org)  
[courtorders@sctax.org](mailto:courtorders@sctax.org)

P. 3

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

**RECEIVED**  
MAR 27 2014  
**SC Court of Appeals**

P.4

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

Williams at East North Building  
700 East North Street  
Greenville, South Carolina 29601-3013

Telephone (864) 313-5332

Facsimile (888) 633-1283

June 6, 2013

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

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

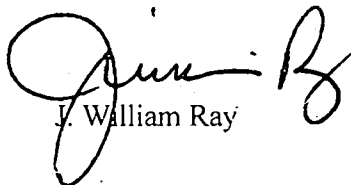
Dear Ms. Kitchings:

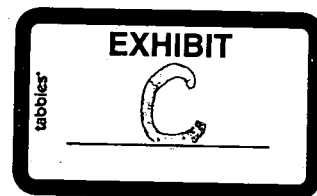
Enclosed for filing in the above captioned matter are:

- **Proof of Service** of a copy of the bound **Record on Appeal**;
- **Copies** thereof;
- A self-addressed, stamped **envelope** for your convenience in returning any available stamped copies.

Should you have questions or require clarification of any point, please do not hesitate to let me know. As always, thank you for your assistance and consideration.

Very truly yours,

  
J. William Ray



P. 1

JWR:st

cc: Benjamin J. Tripp, Attorney for Respondent

Enclosures: as listed.

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

John and Sherry Ray,

Appellants,

v.

S.C. Department of Revenue,

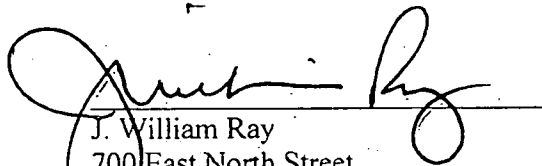
Respondent.

PROOF OF SERVICE

I, J. William Ray, do hereby certify that a copy of the Record on Appeal in the above captioned case has been duly served on the Respondent by placing the same in an envelope, with adequate prepaid postage affixed thereto, addressed as shown below, and properly depositing such copy of it in the United States Mail.

p. 2

Benjamin J. Tripp  
Attorney, S.C. Department of Revenue  
P. O. Box 12265  
Columbia, SC 29211



J. William Ray  
700 East North Street  
Greenville SC 29601-3013  
(864) 313-5332

PRO SE/ATTORNEY FOR APPELLANTS

June 6, 2013

RECORDED

JUN 07 2013

SC COURT OF APPEALS

Subject: Rays v. DOR; 2012-212844  
From: JR (jr@att.net)  
To: jkitchings@sccourts.org; callen@sccourts.org;  
Cc: aaronscheuer@gmail.com;  
Bcc: j.williamray@gmail.com;  
Date: Wednesday, September 11, 2013 7:15 PM

Ladies,

I am/represent the Appellant(s). I returned to the office moments ago from out-of-county court appearances to find that a "Renewed" Motion for Order of Dismissal arrived in **today's** mail. It had been mailed to an inaccurate address, over the Labor Day weekend, and further delayed by the necessity of postal forwarding. (See pages 1-3 of the attached Exhibit).

In June, our P.O. Box lease expired and we returned to our 20-years-old street address. So, in late-May, our address was changed on both the Bar website and the Bar Desk Book (pages 4-5). Three months ago, our address was revised on our letterhead and all correspondence (pages 6, 8, 13) and has been in use by the Court for at least the last two months (page 16). The Record on Appeal, Appellants Brief, Reply Brief, our pending Motion, and Proofs of service (most nearly three months old) have all borne the proper address (pages 7, 9, 10, 11, 12, 14, 15).

While I am confident that it was mere clerical oversight, it is clear that the Respondent's document was sent to an address no longer in use and, in the absence of our Forwarding Order, would have never arrived here. Nonetheless, although I question the propriety of a "Renewed" motion here, I hereby acknowledge and confirm **receipt** of DOR's document **today**, September 11, 2013, and I will timely respond within the periods set in the Rules of this Court as if it were properly mailed yesterday, September 10, 2013.

I apologize for the necessity of this imposition upon your time.

Bill Ray

---

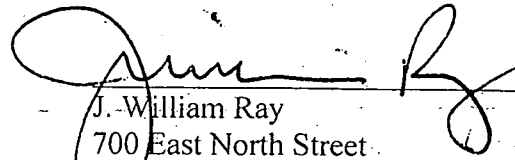
J. William Ray  
700 East North Street, Suite 4  
Greenville, SC 29601-3013  
JR@att.net  
Voice (864) 313-5332  
Fax 1 (888) 633-1283

p. 3

CONFIDENTIALITY NOTICE: This electronic mail transmission and any attached file contains information that is confidential, privileged, proprietary, or otherwise legally and fully exempt from disclosure. If you are not the intended recipient, you are hereby notified that you are not authorized to read, print, retain, copy, reproduce,

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

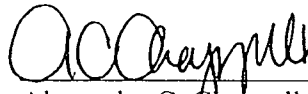
PRO SE/ATTORNEY FOR APPELLANTS

March 13, 2014

p. 4

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

**RECEIVED**  
MAR 27 2014  
**SC Court of Appeals**

P.S.

South Carolina  
Department of Revenue  
P.O. Box 125 Columbia, SC 29214

GE-26

JOHN RAY  
PO BOX 8535  
GREENVILLE SC 29604

RECEIVED  
MAR 31 2011

South Carolina  
Department of Revenue

P.O. Box 125 Columbia, SC 29214

GE-26

SHERRY RAY  
PO BOX 8535  
GREENVILLE SC 29604

RECEIVED  
MAR 31 2011

THE LAW OFFICE OF J. WILLIAM RAY

Williams at East North Building  
700 East North Street, Suite 4  
Greenville, South Carolina 29601-3013

Telephone (864) 313-5332

Facsimile (888) 633-1283

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

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

p. 7

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

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

John Ray and Sherry Ray,

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S.C. Department of Revenue,

Respondent.

PROOF OF SERVICE

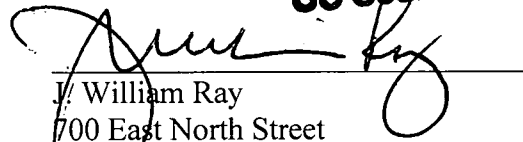
I do hereby certify that a copy of Appellants' Reply to Respondent's Return to Motion to Recall in the above captioned case has been duly served on Respondent by placing a copy in an envelope, with adequate prepaid postage affixed thereto, properly addressed as shown below, and depositing such copy in the United States Mail on the date below.

Aaron M. Scheuer, Esquire  
Attorney for Respondent S.C. Department of Revenue  
P. O. Box 12265  
Columbia, SC 29211

**RECEIVED**

APR 08 2014

**SC Court of Appeals**



J. William Ray  
700 East North Street  
Greenville SC 29601-3013  
(864) 313-5332

PRO SE/ATTORNEY FOR APPELLANTS

April 4, 2014