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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE SOUTH CAROLINA WORKERS
COMPENSATION COMMISSION

Appellate Case No. 2016-000601

Scott Ledford, Employee, ... Appellant,

v.

Department of Public Safety, Employer, and
State Accident Fund, Carrier, ... Respondents.

RECORD ON APPEAL – VOLUME II

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GED: 4 2 3
STRENGTH: M

5. Georgetown City Police Department, 1997 to 1998, regular patrol duties. He last earned approximately \$20,000.00 annually in this job.
375.263-014 POLICE OFFICER I

6. While in high school and college Mr. Ledford worked on a golf course to provide grounds maintenance. He also worked as a lifeguard for one month.
406.683-010 GREENSKEEPER II
SVP: 3
GED: 2 1 2
STRENGTH: M

Analysis of Worker Traits

This information results from the analysis of Mr. Ledford's work history utilizing information provided in the Dictionary of Occupational Titles.

Aptitudes are the specific abilities required of an individual to perform a given work activity.

Mr. Ledford's work history indicates an average (34th – 65th percentile) **aptitude ability** in the areas of:

- **General Learning Ability**
- **Verbal Aptitude**
- **Spatial Aptitude**
- **Form Perception**
- **Clerical Perception**
- **Motor Coordination**
- **Manual Dexterity**
- **Eye/Hand/Foot Coordination**

Mr. Ledford's work history indicates a below average (10th – 33rd percentile) **aptitude ability** in the areas of:

- **Numerical Aptitude**
- **Finger Dexterity**
- **Color Discrimination**

Mr. Ledford's work history indicates a **specific vocational preparation level of 6** (skilled): 1 year up to and including 2 years. Specific vocational preparation is the amount of lapsed time required by a typical worker to learn the techniques, acquire the information, and develop the facility needed for average performance in a specific job-worker situation (The Revised Handbook for Analyzing Jobs, U.S. Department of Labor, 1991).

The occupations reported by Mr. Ledford indicate the following **GED levels**. GED levels

are expressed on a scale of 1 – 6, with 1 representing the lowest level of function and 6 representing the highest.

- Reasoning Development = 4
- Mathematical Development = 2
- Language Development = 3

GED embraces those aspects of education (formal and informal) which contribute to the worker's (a) reasoning development and ability to follow instructions, and (b) acquisition of "tool" knowledge such as language and mathematical skills. Ordinarily, such education is obtained in elementary school, high school, or college. However, it may be obtained from experience and self-study (source: The Revised Handbook for Analyzing Jobs, U.S. Department of Labor, 1991).

Mr. Ledford's work history is reflective of the following **Job Temperaments**, defined as common situations to which the worker must adapt:

- Performing repetitive or short-cycle work
- Performing a variety of duties
- Performing effectively under stress
- Attaining precise set limits, tolerances and standards
- Dealing with people
- Making judgments and decisions

Mr. Ledford's work history is reflective of the following **Work Fields**, defined as categories of technologies that reflect how work gets done and what gets done as a result of the work activities of a job:

Semi-Skilled

- Plant Cultivating
- Cleaning

Skilled

- Protecting
- Investigating

Mr. Ledford's work history is reflective of the following **Materials, Products, Subject Matter, or Services (MPSMS)**. The Work Performed component of MPSMS includes:

1. Basic **Materials** processed, such as fabric, metal or wood. 2. Final **Products** made, such as automobiles; cultivated, such as field crops; harvested, such as sponges; or captured, such as wild animals. 3. **Subject Matter** or data dealt with or applied, such as astronomy or journalism. 4. **Services** rendered, such as barbering or janitorial:

- Miscellaneous Services, NEC
- Protective Services, except Military
- Horticultural Specialty, Forest Trees/Products

Personal Data

Mr. Ledford currently lives at 4338 Bradford Circle in Myrtle Beach (29588), where he has lived for seven years. He and his wife own the home in which they live. He has been married for 15 years and his wife works as a schoolteacher. He and his wife have three

Scott Ledford
Vocational Assessment

children who are 6, 9 and 11 years of age. All the children are in the home. Mr. Ledford is from the Lake George area of New York. Mr. Ledford moved to South Carolina in the ninth grade and he graduated from Socastee High School in 1994. Mr. Ledford does not smoke or use alcohol.

Basic Skills

Mr. Ledford will read any material if he is interested in it. He uses two fingers to type on a computer keyboard. While working for the highway patrol he used a computer to enter tickets. He is able to use the Internet and email. He has never typed a formal letter on a computer. He denies any knowledge or experience in the use of spreadsheets such as Excel. His wife handles all the family financial matters, such as paying the bills. Mr. Ledford has not maintained a balance or reconciled a checking account in the past.

Avocational

Mr. Ledford indicates that he hunts and he throws baseball, stating that these activities are reduced. He rides his Harley one to two times per year. He goes to the gymnasium but does not lift heavy weights. Prior to his injury he coached his son's baseball team. He also took trips to Colorado and Washington State but has not had any clients for his company in three years.

Financial Data

Mr. Ledford currently receives workers' compensation benefits in the amount of \$564.95 weekly. He also receives police officer retirement benefits in the amount of approximately \$2,000.00 monthly and has been receiving this benefit for approximately a year. His wife returned to work in August of 2013 in a full-time capacity due to the family financial situation.

Work Restrictions

Physician's description.

08-15-13 - Jason B. O'Dell, MD: "... He would be able to do light work only, his previous job would have been heavy work as a motorcycle patrolman..."

05-23-13 - Ross N. Taylor, MD: "... Although he has done well he will be unable to safely tolerate running, cutting, pivoting or unpredictable surfaces..."

Vocational Plans

Mr. Ledford plans to pursue his studies at Greenville Technical College. He is unsure about his future educational pursuits and his vocational outlook.

Vocational Test Results

The Wide Range Achievement Test, Revision 4 (WRAT4, green form) was administered to the claimant. Mr. Ledford was able to complete all subtests administered according to standardized test conditions. The results of the test are shown below.

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	Raw score	Standard Score	Qualitative Description	Percentile	Grade Equivalent
Word Reading	60	97	Average	42	12.5
Sentence Comprehension	48	104	Average	61	>12.9
Spelling	44	97	Average	42	12.7
Math Computation	40	94	Average	34	10.1

Review of Records

Atlantic PT notes reviewed

Community Rehab and PT notes reviewed

Doctor's Care notes reviewed

- 03-10-12 Conway Medical Center ER assessment for right ankle injury
- 03-10-12 Horry County Fire Rescue reports reviewed
- 04-02-12 William L. Mills, MD follow-up for thoracic, lower back and right ankle pain
- 04-17-12 MRI right ankle
- 04-17-12 MRI thoracic and lumbar
- 04-20-12 William L. Mills, MD follow-up: Out of work
- 05-07-12 Steven C. Poletti, MD consult: "... He is a 36-year-old white male who self-referred here. He was involved in an injury while training on July 15, 2010 as he is a South Carolina Highway Patrolman. He was in a tazing incident while he was training where he ended up having a fracture to his thoracic T6 and T9 levels... The electrocution injury obviously caused some measure of hyperreflexia and a positive Hoffman's sign. The degree of neurologic deficit he has is significant, and the question is what could be done about it..." He outlined a plan for diagnostics.
- 05-16-12 Steven C. Poletti, MD follow-up: "... This man unfortunately has a combination of three things going on. One is the electrocution injury, second is the fracture at T6 with the consequence of the post-fracture changes, and the third is the disc herniation with radiculopathy in the cervical spine..."
- 05-16-12 MRI cervical
- 06-04-12 William L. Mills, MD follow-up: "He has right hand numbness and right arm pain, lower back pain..."

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Vocational Assessment

Assessment:

1. C5-6, C6-7 spondylosis with right cervical radiculopathy.
2. L5-S1 spondylosis.

Plan: Treatment options were discussed. I recommend ACDF at C5-6 and C6-7 with LRD system, also ALIF at L5-S1. He probably wants to get his neck done first."

- 06-19-12 J. Chris Lewis, PA-C, Ross Taylor, MD consult for right ankle
- 06-20-12 Ellen E. Rhame, MD consult for right greater than left thoracic pain
- 07-18-12 Bennett D. Grimm, MD follow-up: "... He does have a compression fracture at the T6 level secondary to a training exercise for the highway patrol where he was tased. This kicked off a cascade of numbness and weakness in his right upper extremity with also right lower extremity symptoms as well..."
- 08-09-12 J. Chris Lewis, PA-C, Ross Taylor, MD follow-up for right ankle
- 08-09-12 Ross Taylor, MD "To Whom It May Concern" letter
- 11-15-12 Ross Taylor, MD follow-up for right ankle
- 11-15-12 Ross Taylor, MD follow-up
- 01-08-13 J. Chris Lewis, PA-C H&P
- 01-30-13 Ross N. Taylor, MD operative report:
1. Anterior arthroscopy with debridement of impinging synovium as well as resection of anterior distal tibial osteophyte.
 2. Open resection of posterior process of talus.
- 02-12-13 Ross Taylor, MD follow-up
- 03-12-13 Ross Taylor, MD follow-up
- 04-11-13 Ross Taylor, MD follow-up
- 05-23-13 Ross N. Taylor, MD follow-up: He recommended MMI and 7 percent residual impairment. "... Although he has done well he will be unable to safely tolerate running, cutting, pivoting or unpredictable surfaces..."
- 08-15-13 Jason B. O'Dell, MD IME right ankle: He recommended 18% lower extremity impairment. "... He would be able to do light work only, his previous job would have been heavy work as a motorcycle patrolman..."
- 10-31-13 W.S. Edwards, MD MRI review: He recommended MMI and 15% impairment to the spine.
- 03-05-14 Steven C. Poletti, MD follow-up: "... Scott is very physically fit although he is limited from doing repetitive exertional activities. He has a definite impairment from his thoracic spine and from this ankle injury. This combines to make him a less than perfect candidate for cervical and lumbar surgery although I do believe most likely that he will require cervical fusion

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Vocational Assessment

surgery and lumbar disc surgery versus disc replacement with regards to this. I do feel that cervical discectomy and fusion at C6-7 and the anterior lumbar discectomy and interbody fusion at L5-S1 could potentially have the effect of lessening his disability and I am in agreement that he should consider these. This is in fact the recommendation from Dr. Mills as well and it is certainly reasonable based on the injuries sustained in the motorcycle accident.

"... He should be restricted specifically with regards to these and he should have light to sedentary restrictions. That is no overhead lifting greater than 20 pounds. No repetitive bending, twisting, pushing, pulling, no prolonged sitting for periods of 45 minutes or longer. Of note is that his impairment would be higher in the future should he undergo the surgical procedures as prescribed. For now I am recommending that he observe this. I think he will require regular nonoperative follow-up. I would recommend that he have nonoperative office visits every 2 to 3 months. He may require continuing on some measure of analgesic and anti-inflammatory medication. He may require future imaging and injections. I do believe that he is medically stationary from this. He may require these surgeries in the future but is medically stationary to the point where he is at maximal medical improvement as of today's date..."

- 01-27-11 William L. Mills, MD follow-up for T6 compression fracture
- 09-29-10 William L. Mills, MD follow-up for T6 compression fracture
- 08-17-10 William L. Mills, MD follow-up for T6 compression fracture
- 07-28-10 MRI thoracic
- 07-28-10 Amanda C. Barber, PA-C, William L. Mills, MD consult: "... He complains of thoracic pain with associated numbness in both of his upper extremities, right greater than left.
- 07-27-10 Doug T. Vick, PA-C, J. Stewart Haskin, MD consult for T7 compression fracture
- 07-28-10 MRI thoracic spine

Adjusted vocational profile

Transferable Skills Analysis. A formal transferable skills analysis was conducted using Skilltran based on Mr. Ledford's residual restrictions as outlined by Dr. Taylor and Dr. O'Dell. The restrictions effectively place Mr. Ledford in a "light" strength capacity with additional limitations on running, cutting, pivoting and traversing uneven surfaces.

Mr. Ledford has access to the following list of transferable occupations based on this analysis.

Scott Ledford
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TRANSFERABILITY TABLE

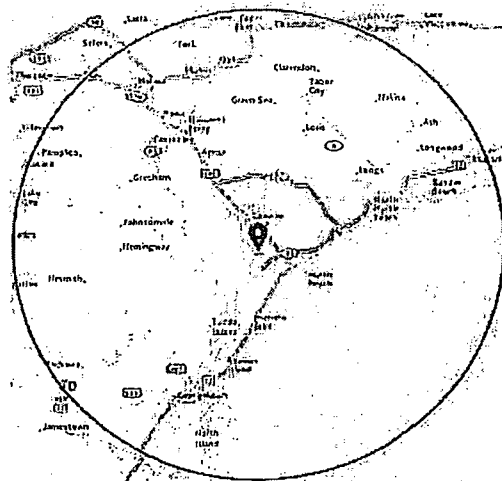
Match Type	Selected	Transferability	Training
Closest	3	Excellent	Minimum, Familiarization Only
Good	3	Good To Moderate	Some in Tools and/or Materials
Fair	5	Fair, Develop a Plan	Must train in Tools and/or Materials
Potential	0	Low, Plan Development and Training	Must train in Tools and Materials

MATCH LIST

Code	Occupation	Industry	SVP	Str	Level
372.667-030	Gate Guard	Any Industry	3	L	Closest
372.667-038	Security Guard	Business Services	3	L	Closest
915.583-010	Lot Attendant	Retail Trade	3	L	Fair

Labor Market Survey

A labor market survey was conducted using the South Carolina Department of Employment and Workforce (SCWorks.org) and other generally accepted resources. Jobs were reviewed based on Mr. Ledford's vocational profile as outlined in this report. The map on the right shows the approximate geographical area available to the claimant.



Summary of survey

Protective Service 120 jobs reviewed
Transportation & Material Moving 500 jobs reviewed

Vocational Analysis and Conclusions

Mr. Ledford is a 38-year-old former highway patrol trooper who was attending a training class on July 10, 2010 when he was tased as part of the training. He sustained injuries to his spine as a result of this incident. He was initially evaluated and treated at Conway Medical Center. He was referred to Dr. Mills for treatment and was immobilized. After returning to work, Mr. Ledford sustained injuries on March 10, 2012 when he lost control of his motorcycle. He sustained a fracture to his right ankle and he underwent surgery with Dr. Taylor on January 30, 2013. He also entered into treatment with Dr. Poletti on May 7, 2012 for ongoing problems related the July 10, 2010 accident. Dr. Mills evaluated him for right upper extremity and cervical problems on June 4, 2012. Dr. Taylor recommended MMI on May 23, 2013 and assigned a 7 percent impairment related to the right ankle injury. He also provided the following work statement: "... Although he

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Vocational Assessment

has done well he will be unable to safely tolerate running, cutting, pivoting or unpredictable surfaces..." Mr. Ledford attended an IME appointment with Dr. O'Dell on August 15, 2013. Dr. O'Dell recommended an 18 percent lower extremity impairment and provided the following work statement: "... He would be able to do light work only, his previous job would have been heavy work as a motorcycle patrolman..."

Mr. Ledford worked in law enforcement beginning in 1997. He began his career performing regular patrol duties. In 1999 he began operating a motorcycle while performing usual duties of a law enforcement officer. In approximately 2004 he began work as a motorcycle trooper for the South Carolina Highway Patrol and continued to perform these duties until 2010 when he sustained his first injury. This work is classified as "medium" in physical demands, although work as a law enforcement officer can exceed a "medium" level based on the need to apprehend suspects. Mr. Ledford also worked in the lawn and landscape business for about 20 years. He opened his own business in 1996 or 97. He reportedly worked 40 to 50 hours per week concurrently with his Highway Patrol duties. This work is classified as "medium" in physical demands. While in high school he provided grounds maintenance on a golf course and worked as a lifeguard for a month. Overall his past work is classified as "medium" or higher in physical demands based on the U.S. Department of Labor definitions of strength. His past work ranges from "semi-skilled" to "skilled".

Positive factors in Mr. Ledford's vocational profile include his age of 38, indicating the ability to adapt to new work situations and environments; and completion of high school and law enforcement training. Negative factors in his profile include a lack of computer skills relevant to many clerical and customer service occupations; his narrowly defined work history, limiting transferability to other occupations; physical restrictions eliminating his access to law enforcement occupations; and ongoing pain and discomfort impacting his daily activities.

Based on the medical restrictions assigned to Mr. Ledford, he is unable to resume usual and customary duties of a law enforcement officer. Mr. Ledford would be unable to resume employment as a groundskeeper in a competitive work environment. A transferable skills analysis was conducted using OASYS to determine the presence of alternate transferable occupations. The results provided in the "Adjusted Vocational Profile" section of this report are representative of the occupations to which he has access. A labor market survey was conducted to determine the presence of jobs and the stability of Mr. Ledford's labor market. A stable labor market remains for jobs in the security industry. Mr. Ledford's access to these jobs will be limited by his inability to confront and apprehend suspects. However, a stable labor market remains for jobs that do not require physical demands exceeding his defined limitations. Given Mr. Ledford's limitations on accessing security jobs, his likely earnings capacity falls within an approximate range of \$9 and \$10 hourly. This estimate is based on real wage data and the Bureau of Labor Statistics wage data for 2012. These conclusions are provided with a reasonable degree of vocational certainty.

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Thank you for this referral to Adams & Wilkinson.

A handwritten signature in cursive script, appearing to read "Glen K. Adams".

Glen K. Adams, MRC, CRC, CEES
Vocational Consultant

Horry County Fire Rescue

2012053

RUN/TRIP NUMBER FR120310007859.M29.1		PROVIDER NUMBER 037	DATE CALL RECEIVED 03/10/2012	SHIFT A	PATIENT NUMBER 1	EMS UNIT M29	BILLING & INSURANCE		CALL INTO CENTER 07:47:15
PATIENT'S NAME LAST FIRST MID, INITIAL LEDFORD SCOTT		SEX M		RACE White		Signature On File Yes		DISPATCH TIME 07:49:32	
PATIENT'S ADDRESS 4338 BRADFORD CIR		STATE SC		ZIP CODE 29526		MEDICARE MEDICAID		UNIT ENROUTE 07:54:19	
CITY CONWAY		AGE 36 Years		DATE OF BIRTH 08/15/1975		INS 1 bcbs state plan Group Policy ZCS26327122		F.R. ARRIVES SCENE 07:54:44	
PATIENT'S PHONE 8432418750		PERSONAL PHYSICIAN		INS 2 Group Policy		UNIT ARRIVES SCENE 08:00:55		TIME AT PATIENT 08:00:57	
PATIENT'S SOCIAL SECURITY NUMBER 110-58-0432		PHYSICIAN'S ADDRESS		PHYSICIAN'S ADDRESS		UNIT DEPARTS SCENE 08:09:03		ARRIVES DEST. 08:19:24	
PATIENT'S CLOSEST RELATIVE		RELATIONSHIP TO PATIENT		RELATIVE'S ADDRESS		READY FOR SVC. 08:40:10		CALL COMPLETED 08:40:10	
DISPATCH AS Lights and Sirens		GRID # FROM GRID #		LOCATION VEHICLE DISPATCHED FROM:		VEHICLE DISPATCHED TO: CHURCH ST CONWAY SC 29526		SCENE MI.	
INCIDENT LOCATION Street or Highway		TO GRID #		PATIENT TRANSPORTED TO: Conway Hospital		FACILITY CODE 3006		DEST MI.	
Assisted by ☐ Air Medical ☐ Bystander ☐ Fire ☐ First Responder ☐ Law Enforcement ☐ JMD/RN ☐ Rescue ☐ Other		RESPONSE DELAY None		Loaded Miles: 6.40		APPARENT CAUSE OF INCIDENT		CODE DESCRIPTION 960 Motorcycle Accident (E81X.1)	
TRANSPORTED AS [AIR] [BY] [FD] [FR] [LE] [MD]		CALL OUTCOME Treated, Transported by EMS		CODE DESCRIPTION 960 Motorcycle Accident (E81X.1)		CODE DESCRIPTION 960 Motorcycle Accident (E81X.1)		CODE DESCRIPTION 960 Motorcycle Accident (E81X.1)	
CATEGORY OF COMPLAINT PRIMARY CODE DESCRIPTION 540 Traffic Accident SECONDARY CODE DESCRIPTION		INJURIES		MEDICAL HISTORY / MEDICATIONS		MEDICATIONS () SEE NARRATIVE ALLERGIES (X) NKDA		MEDICAL HISTORY () SEE NARRATIVE ALLERGIES () SEE NARRATIVE	
PHYSICAL ASSESSMENT									
Date/Time 1. 03/10/2012 08:08	Level 3255	Pulse 98	Pulse Rate Regular	Resp. Rate 20	Resp. Quality Normal	Sys BP 145	Dia BP 87	ECG Rhythm 000002	GLASGOW COMA SCALE ADULT CHILD EYES VERBAL MOTOR TOTAL
BLS PROCEDURES									
Time 1) 08:00	Proc. Type Assessment-Adult	Medic 000002438	ALS PROCEDURES						
TRAUMA DETAILS									
TRAUMA DETAILS IN NARRATIVE (X) MVC () BURNS () FALL () ASSAULT () ELECTROCUTION	ADULT SCALE RESPIRATORY RATE 4 RESP. EXPANSION 4 SYSTOLIC BP CAP. REFILL GCS POINTS TOTAL SCORE	PEDIATRIC SCALE SIZE AIRWAY CNS SYSTOLIC BP OPEN WOUND SKELETAL TOTAL SCORE	MEDICATIONS () NARCOTICS USED						
SIGNATURES									
Signature Certification ID		Level	Name	Medic ID	PATIENT RECEIVED BY ORDERS RECEIVED FROM PHYSICIAN SIGNATURE FOR ORDERS				
1. _____ 000002438 SC007862		EMT-InteSeprish, Regina D.							
2. _____ A.000007837 SC020581		EMT-ParaSzymoniak, Christopher							

Additional

RUN/TRIP NUMBER
FR1203100 59.M29.1
PATIENT'S NAME
LED FORD

PROVIDER NUMBER
037
FIRST
SCOTT

DATE CALL RECEIVED
03/16/12
MIL. INITIAL

M29 DISPATCHED TO MVA. WAS CANCELLED TWICE AND THEN REQUESTED BACK ON SCENE BY EMS-1 BECKY PAVILACK. UPON ARRIVAL FOUND PT WALKING AROUND TALKING TO OTHER POLICE OFFICERS. PT IS A HIGHWAY PATROLMAN WHO LAID MC DOWN IN HIGHWAY. PT C/O RIGHT ANKLE PAIN. PT COAX3. SKIN W&D, PEARL. M29 CREW WAS MET BY EMS-1 STATING THAT OFFICER WAS GOING TO HOSPITAL AFTER REFUSING 3 TIMES. PT SUPERVISOR WANTS HIM TO GO AND BE CHECKED OUT. EMS CREW WAS GOING TO LSB AND COLLAR PT WHEN EMS-1 SAYS NO WE ARE NOT GOING TO MAKE HIM DO THAT. PT THEN APPROACHES EMS-1 AND SAYS I WILL GO BY AMBULANCE IF YOU DO NOT STRAP ME DOWN ON BOARD. PAVILACK TELLS HIM "NO WE ARE NOT GOING TO DO THAT TO YOU" IT WAS APPARENT THAT PT HAD BEEN WALKING AROUND WITH NO PROBLEM AND WAS NOT EVEN LIMPING. PT DENIES NECK OR BACK PAIN, DENIES LOC. EMS WAS ASKED TO WAIT ON PT TO GET THINGS TOGETHER BEFORE TRANSPORTING EVEN THOUGH THEY HAD BEEN ON SCENE FOR AWHILE BEFORE EMS ARRIVED. PT WAS ASKED TO LETS GO AHEAD AND LOAD TO GET PT CARE STARTED. WHEN FINALLY IN AMBULANCE PT SAT IN CAPTAINS SEAT, WHICH WAS SAID THAT WE WOULD GET A WHEEL CHAIR WHEN ARRIVE AT HOSPITAL SO HE WOULD NOT HAVE TO WALK, THEN PAVILACK SAID WE HAD TO PUT HIM ON STRETCHER EVEN THOUGH PT DID NOT WANT TO AND WE COULD HAVE GOT A WHEEL CHAIR AT HOSPITAL. WHEN FINALLY GOT TO DO ASSESSMENT, TOOK PT BOOT OFF TO FIND THAT THE ANKLE WAS ALREADY BEGINNING TO SWELL AND THERE WAS ABRASION TO RIGHT KNEE. PT WAS ASKED AGAIN IF THERE WERE ANY OTHER INJURIES OR PAIN. HE SAID NO. NOTHING OBVIOUS WAS NOTED. VITALS TAKEN. ICE PACK WAS PLACED ON ANKLE TO HELP WITH SWELLING. TRANSPORTED PT TO CONWAY ER WITH NO OTHER COMPLICATIONS OR COMPLAINTS. TRANSFERRED CARE TO NURSING STAFF WITH VERBAL REPORT. MOVED PT TO ROOM 9

End of Report

Name: Scott Ledford
Date of Birth: 8-15-75 (38)

Attorney Work Product
Preliminary Disability Cost Projection

April 9, 2014
Karen Shelton, RN, CNLCP

[illegible]

0511

South Carolina Retirement Systems

THIS DOCUMENT CONTAINS IMPORTANT INFORMATION ABOUT YOUR BENEFITS. DO NOT DISCARD.

NOTICE OF APPROVAL OF CONTINUING DISABILITY RETIREMENT

SCOTT A LEDFORD
4338 BRADFORD CIRCLE
MYRTLE BEACH SC 29588

SSN: XXX-XX-0432
Appl ID: XXXXX0432-2-4-1
System: PORS
Type: Disability
Date: July 09, 2012

The South Carolina Retirement Systems has approved your claim for disability retirement as a member of the Police Officers Retirement System. However, your claim was approved with the stipulation that it be reevaluated on 07/01/2015 to determine if your medical condition has improved. We will send you the appropriate materials for completion approximately 60 days before that date.

Before you can begin receiving disability retirement benefits, your employer must certify to South Carolina Retirement Systems the last day that you earned compensation or expect to earn compensation. We have contacted your employer and requested that we receive this information as quickly as possible so that your retirement benefits will not be delayed. Once your employer certifies your last day on payroll, we will send you a notice informing you of your effective date of retirement, service credit through that date, and estimated monthly benefit.

If you are still on your employer's payroll, please be aware that Sections 9-1-1540, 9-9-65, and 9-11-80 of the South Carolina Code of Laws require that a disability retiree have an effective retirement date no earlier than 30 days after the application was filed with South Carolina Retirement Systems and no later than 9 months after the application filing date. Our records indicate that we received your application for disability retirement benefits on 06/27/2012. If you do not come off your employer's payroll within 9 months of the date on which we received your application, no retirement benefits can be paid and our office will stop processing your claim.

Your effective date for disability retirement will therefore be either the thirtieth day after we received your disability application or the day after your last day on your employer's payroll, whichever is later. If you return to work or decide that you do not wish to retire, please notify us in writing immediately. We will then cancel your retirement application.

Please call SCRS Customer Service at 1-800-868-9002 or (803) 737-6800 if you have any questions.

State Budget and Control Board • South Carolina Retirement Systems
Fontaine Business Center • 202 Arbor Lake Drive • Post Office Box 11960 • Columbia, South Carolina 29211
803-737-6800 • 800-868-9002

SCOTT LEDFORD

VS.

**SC DEPARTMENT OF PUBLIC
SAFETY**

WCC FILE NO: 1202545

DOA: 03/10/2012

BACKGROUND

- **38 YEARS OLD**
- **MARRIED, THREE CHILDREN**
- **HIRED BY SCDPS JULY, 2005**

INJURIES

- **RIGHT ANKLE (DISTAL FIBULA STRESS FRACTURE, POSTERIOR IMPINGEMENT DYNDROME, IMPINGEMENT LESION)**
- **RIGHT KNEE**
- **LUMBAR SPINE (L5-S1 SPONDYLOSIS)**
- **CERVICAL SPINE (C5-6, C6-7 SPONDYLOSIS OF RIGHT CERVICAL RADICULOPATHY)**

MEDICAL TREATMENT (SURGERY)

0516

DR. ROSS TAYLOR

01/30/13 – RIGHT ANKLE:

1. ANTERIOR ARTHROSCOPY WITH DEBRIDEMENT OF IMPINGING SYNOVIUM AS WELL AS RESECTION OF ANTERIOR DISTAL TIBIAL OSTEOPHYTE
2. OPEN RESECTION OF POSTERIOR PROCESS OF TALUS

IMPAIRMENT RATINGS AND RESTRICTIONS

0518

IMPAIRMENT RATINGS:

- **DR. JASON O'DELL: 18% OF LOWER EXTREMITY**
- **DR. W. S. EDWARDS, JR.: 15% IMPAIRMENT OF SPINE BASED ON CERVICAL DISC PROTRUSION AT C5-6 AND C6-7; 5% IMPAIRMENT OF HIS SPINE BASED ON HIS LUMBAR INJURY WITH LUMBAR STRAIN/SPRAIN WITH DISC DEGENERATION AT L4-5 AND L5/S1.**
- **PHILLIP LOWE, P.T.: 15% FOR CERVICAL SPINE; 5% FOR LUMBAR SPINE; AND 4% RIGHT LOWER EXTREMITY IMPAIRMENT TO ANKLE**
- **DR. STEVEN POLETTI: 10% TO LUMBAR; 13% CERVICAL FOR TOTAL OF 23% IMPAIRMENT**
- **DR. ROSS TAYLOR: 7% TO RIGHT ANKLE**

REVIEW OF SYSTEMS:

General, neuro, psychiatric, respiratory, cardiovascular, GI, GU, blood and lymph, EENT, musculoskeletal, skin and endocrine systems are normal except what is noted. Cardiac: High blood pressure

PHYSICAL EXAM:

Vitals: HEIGHT / LENGTH: 5'4" WEIGHT: 195 lbs 0 oz BMI: 28.0 TEMPERATURE: 98.6

Appearance: No acute distress

Psychiatric: Mood and affect were appropriate.

Head: Mammoccephalic, atraumatic.

Skin: Clean, dry, no lesions, no rashes.

Neuro: Alert and oriented x 3.

FOCUSED EXAM:

Muscular more pained in no significant distress. 3+ pulses are present in the bilateral lower extremities and are symmetric. He has well-healed incisions on the anterior medial and lateral gaiters of the ankle as well as an oblique posterior lateral incision which is also well healed. There is a little hypersensitivity to deep massage of the posterior lateral incision. There is some pain with maximal plantar flexion of the foot as well as maximal dorsiflexion of the ankle. He has hypersensitivity in the dorsal and lateral foot, mostly in the sural nerve distribution, that is somewhat painful. His leg pain with ankle dorsiflexion does not appear to be associated with a straight leg raise test or signs of radiculopathy despite his chronic L5-S1 discosis. On standing evaluation, he has a slight medial heel position and subtle corpus alignment laterally. He has 3cm decrease in his calf circumference on the right. His subtalar range of motion is symmetric. His ankle range of motion is symmetric with slight decrease in dorsiflexion on the right side. There is no crepitance to range of motion of the joint. There is no instability of the joint. He actively evokes the back without pain.

X-ray: No films are obtained today. No outside imaging is available except for MRI report of April 17, 2012. This indicated significant bone contusion of the posterior tibia and posterior malleolus of the tibia with associated edema throughout the foot and ankle with FFL tendinopathy. No fracture was reported on previous x-rays.

AGREEMENT:

Diagnosis: Right ankle sprain with chronic pain status post previous surgery.

PLAN:

PRESCRIPTION: No data for Prescription.

I have discussed with the patient that if he is able to bring in previous imaging on a disc, I would gladly evaluate them and addend this report.

His residual sensory abnormality of the right lower extremity, 3% of the lower extremity.

Loss of dorsiflexion, 7% of the lower extremity.

8% of the lower extremity for evoked atrophy of the right calf.

Due to the lack of new x-rays, I am unable to evaluate for any posttraumatic ankle arthritis.

I have no other objective studies regarding the nerve hypersensitivity such as a nerve conduction study.

Based on the above information that I have, the clinician would rate at 10% of the lower extremity which appears to 7% of the whole person, with an additional 1% for his chronic pain complaints that are not well characterized. 8% of the whole person total.

If authorized to treat the patient, after reviewing his past x-rays and films, I would recommend repeat standing x-rays of the ankle, repeat MRI, as well as nerve conduction study of the right lower extremity to evaluate for chronic nerve pain and to determine whether or not this represents an exacerbation of chronic back trauma related to this injury. I would also do some pain management diagnostic and therapeutic injection of the right ankle with steroids to see if this helps his symptoms.

He would be able to do light work only, his previous job would have been heavy work as a maintenance technician.

I appreciate the opportunity to evaluate this patient and hope to treat him in the future.

Jason B. O'Dell, MD
This document was electronically signed on 8/15/2013
Dictated but not read:
blm



Pee Dee Orthopaedic Associates, PA

2014050

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March 27, 2014

F. Hood Temple, Attorney at Law
Hatfield Temple, LLP
Post Office Box 1770
Florence, SC 29503

RE: Scott Ladford

Dear Mr. Temple:

It is a pleasure to respond to your inquiry regarding the above captioned patient as it relates to his current condition and future medical needs. I saw him last on October 31st, 2013 and tell that he was at maximum medical improvement. There is a 15% impairment of his spine based on cervical disc problems at C5-6 and C6-7. At this time I have not recommended any surgical treatment for this condition but if it deteriorates in the future he may need anterior cervical discectomy and fusion with anterior cervical plating at these levels. It is more likely than not that he will need future medical treatment even if surgical intervention is not required. This would include physical therapy for mechanical symptoms and therapeutic injections such as epidural steroid injections for any radicular symptoms. There is a 5% impairment of his spine based on his lumbar injury with lumbar strain/sprain with disc degeneration at L4-5 and L5/S1. Previous impairment/stagnant related to his comminuted fractures from a previous injury in 2010 were not considered and these impairments given related to the cervical and lumbar region are the result of his underlying condition that occurred on March 10, 2012.

Pee Dee Orthopaedic Associates, P.A.
901 E. Florence St., Suite 100 • Florence, SC 29506
1580 Freedom Blvd., Suite 100 • Florence, SC 29506
(843) 662-3233 • Fax (843) 678-0001
www.pdaa.com

F. Hood Temple, Attorney at Law
March 27, 2014
Page 2

He is likely to have difficulty with repetitive bending and lifting activities as well as the activities requiring repetitive motion of his motion and standing activities that would require extension or protraction/bending.

I hope this information is of assistance to you and if there is anything further you need please let me know.

Sincerely,

W. S. (Bill) Payne, Jr., M.D.
MD

Pee Dee Orthopaedic Associates, P.A.
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0521

142

February 28, 2014

Patient: Scott Ledford
DOB: 08-15-1975

Impairment Rating

Scott was first seen on February 28, 2014 for an impairment rating following a functional capacity evaluation. The areas of evaluation include cervical and lumbar spine along with the right ankle. Mr. Ledford was involved in an accident on March 10, 2012 while employed as a Highway Painter. He is currently retired.

The Guides to the Evaluation of Permanent Impairment, 5th Edition was used to estimate impairment. He is at maximal medical improvement.

The cervical spine has a diagnosis of a herniation of C6 causing pressure on the spinal cord. He has a loss of motion of the cervical spine with rotation and side bending toward the right. He also has a weakness of his grip strength of approximately 30% of his right dominant hand.

The DRE method was used to estimate the impairment of the cervical spine and is found in table 15-5, page 392. The radicular signs put him in a category III with a 15% whole person impairment related to the cervical spine.

The second area examined is the lumbar spine. He has a diagnosis of a disc disruption of L5/S1 without radicular signs. Table 15-3, page 394 provides for a 5% whole person impairment related to the lumbar spine.

The right ankle has a minimal loss of eversion and weakness of dorsiflexion, eversion and plantar flexion. He has a 1 cm circumference difference in the right calf compared to the left. Page 530, table 17-5 provides for a 4% lower extremity impairment due to the severe ankle sprain. He was treated with physical therapy and had an open debridement and reconstruction of an osteophyte through an arthroscopy.

In summary, he has a 15% whole person impairment of the cervical spine, a 5% whole person impairment for the lumbar spine and a 4% right lower extremity impairment related to the ankle.

Should you have any questions, please feel free to contact me. Thank you for the referral to Lowe's Physical Therapy.

Sincerely,



Philip Lowe, P.T., Certified Disability Examiner II

PL/lab

0522



1106 Chuck Dawley Blvd, Suite 200 ■ Mt. Pleasant, SC 29464

Patient Name: Scott A Ledford

Encounter Date: 3/5/2014

Date of Birth: 8/15/1975

Account Number: 631380

Mr. Ledford is seen in follow-up. He has a history of a thoracic spinal fracture which occurred in a well documented taser incident. This resulted in a 50% compression fracture at T-4 and he has some persistent symptoms from this but improved to the point where he was able to return to work in a full duty capacity in law enforcement. He subsequently was involved in a well documented motorcycle accident in which he suffered the injury to his ankle which resulted in surgery and he has suffered neck pain and low back pain as a consequence of this. Of note is that he did not have these neck symptoms and low back symptoms prior to the motorcycle accident and the symptoms that he is currently having with his neck and low back are in my opinion most likely related to the motorcycle accident.

I have reviewed his MRI scans showing him to have disc disruption at the lumbar spinal function with exit foraminal stenosis and compression against the exiting L5 roots bilaterally. In the cervical spine he has a disc herniation at C6-7 causing symptoms of cervical radiculopathy and nerve root compression.

Scott is very physically fit although he is advised to limit doing repetitive occupational activities. He has a definite limitation from his thoracic spine and from this ankle injury. This combines to make him a less than perfect candidate for cervical and lumbar surgery although I do believe most likely that he will require cervical fusion surgery and lumbar disc surgery versus disc replacement with regards to this. I do feel that cervical discectomy and fusion at C6-7 and the anterior lumbar discectomy and interbody fusion at L5-S1 could potentially have the affect of lessening his disability and I am in agreement that he should consider these. This is in fact the recommendation from Dr. Mills as well and it is certainly reasonable based on the injuries sustained in the motorcycle accident.

His impairment with regard to current lumbar disability is 10% to the whole person. His impairment with regard to current thoracic disability is 13% to the whole person. This added gives him a total of 23% impairment as a consequence of injuries sustained in his motorcycle accident.

Diagnosis Codes:

722.0 DISPLACED CERVICAL INTERVERTEBRAL DISC

Impression: Cervical Disc Herniation

Treatment Plan: He should be instructed with regards to these and he should limit his activity as previously instructed. That is no overhead lifting, no heavy bending, twisting, pushing, pulling, no prolonged sitting for periods of 45 minutes or longer. Of note is that his impairment would be higher in the future should he undergo the surgical procedures as instructed. For now I am recommending that he observe this. I think he will require regular nonoperative follow-up. I would recommend that he have follow-up visits every 2 to 3 months. He may require continuing on some measure of analgesic and anti-inflammatory agents. He may require future injections and injections. I do believe that he is medically stationary from this. He may require these surgeries in the future but is medically stationary to the point where he is at maximal medical improvement as of today's date.

DIGITALLY SIGNED

1 of 2

Patient Name: Ledford, Scott A

DOB: 8/15/1975

The patient has told me that he has seen Dr. Bill Edwards in Florence who has advised that Dr. Edwards has told the patient that he would recommend observing this even over the course of a couple of years perhaps. I would say that the treatment recommendations in terms of office appointments, potential future imaging, and the surgical recommendations as described are likely to happen in the future, but it is likely if not probable that this man could go through an extended period of time where he does not receive active nonoperative treatment. That is he could go for a period of greater than a year where he does not consider this type of surgery. That would not make the above treatment recommendations ideal but delaying them as long as possible would be ideal and would be my recommendation.

Seen By: Steven E. Paley, MD

Date: 3/5/2014
SCP/dam

DIGITALLY SIGNED

2 of 2

0523

144

COASTAL
ORTHOPEDICS

Specializing in You

SCOTT LEDEFORD
Date: 5/23/2013
Case No. 62711
DOB: 8-15-1975

Patient is here for followup right ankle sprain that occurred while working that led to requirement for arthroscopy and open resection of os trigonum on 1/20/2013.

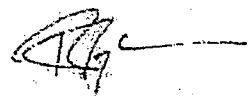
SUBJECTIVE: The patient still having pain right ankle. He has some inability to cut in out or pivot.

OBJECTIVE: Anatomic alignment of the bilateral lower extremities. Gait is nonantalgic. Range of motion right ankle limited to 5° of dorsiflexion and 20° of plantarflexion first 15° of dorsiflexion and 40° of plantar flexion of the opposite or left ankle. He demonstrates full range of motion complete stability of the bilateral hindfoot midfoot and forefoot joints. Muscle strength and tone is normal.

RADIOGRAPHIC Notes:

ASSESSMENT: Residual stiffness right ankle due to sequelae of ankle sprain requiring arthroscopic debridement and open resection of os trigonum.

PLAN: He is reached MMI. Residual impairment rating is 1% based on range of motion restrictions secondary to sprain. Although he has done well he will be unable to safely tolerate running, cutting, pivoting or unpredictable surfaces. He has a possibility but not a likelihood of developing arthritis of his ankle secondary to his injury in a later point in life. At this time he requires no further treatment.



Rosa Taylor, M.D.

Doc: ER Conway

0524

145

FUTURE MEDICAL

SCOTT A LEDFORD

REF: ER CONWAY

62711

DOB: 08/15/1975

06/04/2012

SUBJECTIVE: He has right hand numbness and right arm pain, neck and right arm pain, lower back pain.

OBJECTIVE: Cervical MRI is reviewed. There is disc space narrowing C5-6, C6-7. Lumbar MRI shows a central herniation L5-S1. Advanced spondylosis.

ASSESSMENT: 1. C5-6, C6-7 spondylosis with right cervical radiculopathy.
2. L5-S1 spondylosis.

PLAN: Treatment options were discussed. I recommend ACDF at C5-6 and C6-7 with LDR system, also ALIF at L5-S1. He probably wants to get his neck done first.

William L. Mills, M.D. /5204
1969095

Chart Copy

VOCATIONAL ASSESSMENT
GLEN K. ADAMS, MRC, CRC, CEES

DATED: MAY 20, 2014

Scott Ledford
Vocational Assessment

has done well he will be unable to safely tolerate running, cutting, pivoting or unpredictable surfaces. Mr. Ledford attended an IME appointment with Dr. O'Dell on August 15, 2013. Dr. O'Dell recommended an 18 percent lower extremity impairment and provided the following work statement: "... He would be able to do light work only, his previous job would have been heavy work as a motorcycle patrolman."

Mr. Ledford worked in law enforcement beginning in 1997. He began his career performing regular patrol duties. In 1999 he began operating a motorcycle while performing usual duties of a law enforcement officer. In approximately 2004 he began work as a motorcycle trooper for the South Carolina Highway Patrol and continued to perform these duties until 2010 when he sustained his first injury. This work is classified as "medium" in physical demands, although work as a law enforcement officer can exceed a "medium" level based on the need to apprehend suspects. Mr. Ledford also worked in the lawn and landscape business for about 20 years. He opened his own business in 1996 or 97. He reportedly worked 40 to 50 hours per week concurrently with his Highway Patrol duties. This work is classified as "medium" in physical demands. While in high school he provided grounds maintenance on a golf course and worked as a lifeguard for a month. Overall his past work is classified as "medium" or higher in physical demands based on the U.S. Department of Labor Definition of Strength. His past work ranges from "semi-skilled" to "skilled".

Positive factors in Mr. Ledford's vocational profile include his age of 38, indicating the ability to adapt to new work situations and environments, and completion of high school and law enforcement training. Negative factors in his profile include a lack of computer skills relevant to many clerical and customer service occupations; his narrowly defined work history, limiting transferability to other occupations; physical restrictions eliminating his access to law enforcement occupations; and ongoing pain and discomfort impacting his daily activities.

Based on the medical restrictions assigned to Mr. Ledford, he is unable to resume usual and customary duties of a law enforcement officer. Mr. Ledford would be unable to resume employment as a groundskeeper in a competitive work environment. A transferable skills analysis was conducted using OASYS to determine the presence of alternate transferable occupations. The results provided in the "Adjusted Vocational Profile" section of this report are representative of the occupations to which he has access. A labor market survey was conducted to determine the presence of jobs and the stability of Mr. Ledford's labor market. A stable labor market remains for jobs in the security industry. Mr. Ledford's access to these jobs will be limited by his inability to confront and apprehend suspects. However, a stable labor market remains for jobs that do not require physical demands exceeding his defined limitations. Given Mr. Ledford's limitations on performing security jobs, his likely earnings capacity falls within an approximate range of \$9 and \$10 hourly. This estimate is based on real wage data and the Bureau of Labor Statistics wage data for 2012. These conclusions are provided with a reasonable degree of vocational certainty.

**SCDPS FOUND HIM
MEDICALLY DISABLED**

0530

INDEMNITY

South Carolina Workers' Compensation Commission
P O Box 1715 • 1612 Marion Street
Columbia, South Carolina 29202-1715
(803) 737-5700

WC File # 1202545
Carrier File # 2012-000722
Carrier Code # 500 - SF
Employer FEIN 577000K05

Scott Ledford 110-58-0432
4338 Bradford Circle Myrtle Beach, SC 29587
(home) (843) 241-8750 (work)

DEPT OF PUBLIC SAFETY
10311 Wilson Blvd Blythewood, SC 29016

Preparer's name Brenna Alsmen (803) 896-5905 - State Accident Fund, Insurance Carrier

A. Total Wages Paid

Date of injury 03/10/2012

1 Check Application Method:

- (1) Report of earnings of injured employee based on four completed quarters
- (2) Report of earnings of injured employee who did not complete four quarters based on actual time worked
- (3) Report of earnings of similar employee injured employee did not work sufficient time before alleged injury
Hire date 07/08/2005
- (4) Report of earnings of injured employee based on alternative method because Form 20 results in a compensation rate that is not fair and just (Attach documentation to show how average weekly wage and compensation rate were calculated.)

2 List total wages paid as reported to Employment Security Commission on the Employer Quarterly Contribution and Wage Reports during the four quarters immediately preceding the quarter in which the injury occurred. Do not include the quarter during which the injury occurred

Quarter	Ending Date	Total Wages Paid
1 st	12/31/2011	10398.72
2 nd	09/30/2011	10265.02
3 rd	06/30/2011	10326.72
4 th	03/31/2011	5927.18
		Total Paid 2 36917.64

3. List total value of other allowances of any character made in lieu of wages during four quarters above

4 - Add lines 2 and 3

5. List total number of weeks paid to employee during the four quarters immediately preceding the quarter in which the injury occurred.

B. Average Weekly Wage

6 To calculate average weekly wage divide total wages (line 4) by total weeks paid (line 5).

AVERAGE WEEKLY WAGE: 6. 820.39

C. Compensation Rate

7 The general rule for calculating the compensation rate is to multiply average weekly wage (line 6) by .6667. Estimate compensation rate by multiplying average weekly wage (line 6) by .6667. See part 3 below to determine the actual compensation rate

8 The compensation rate is as follows (choose one).

(1) When average weekly wage (line 6) is less than \$75.00, the compensation rate is the average weekly wage Enter average weekly wage on line 8.

(2) When the estimate compensation rate (line 7) is less than \$75.00 and average weekly wage (line 6) is more than \$75.00, the compensation rate is \$75.00 Enter \$75.00 on line 8.

(3) When the estimated compensation rate (line 7) is more than the maximum compensation rate for the year in which the injury occurred, enter the maximum compensation rate for the year in which the injury occurred on line 8.

(4) Employee is within the exception listed in S.C. Code Ann. Section 42-7-65. List applicable exception here and enter appropriate compensation rate on line 8.

(5) The calculated compensation rate (line 7) applies Enter amount from line 7 on line 8.

WEEKLY COMPENSATION RATE: 8. 546.95

Employee's compensation rate is determined by the Department of Labor and is based on the employee's average weekly wage for the 52 weeks immediately preceding the date of injury. If the employee's average weekly wage for the 52 weeks immediately preceding the date of injury is less than \$75.00, the compensation rate is \$75.00. If the employee's average weekly wage for the 52 weeks immediately preceding the date of injury is more than \$75.00, the compensation rate is the employee's average weekly wage multiplied by .6667. If the employee's average weekly wage for the 52 weeks immediately preceding the date of injury is more than the maximum compensation rate for the year in which the injury occurred, the compensation rate is the maximum compensation rate for the year in which the injury occurred. If the employee is within the exception listed in S.C. Code Ann. Section 42-7-65, the compensation rate is the rate specified in the exception. If the employee's average weekly wage for the 52 weeks immediately preceding the date of injury is less than \$75.00 and the employee's average weekly wage for the 52 weeks immediately preceding the date of injury is more than \$75.00, the compensation rate is \$75.00. If the employee's average weekly wage for the 52 weeks immediately preceding the date of injury is more than the maximum compensation rate for the year in which the injury occurred, the compensation rate is the maximum compensation rate for the year in which the injury occurred. If the employee is within the exception listed in S.C. Code Ann. Section 42-7-65, the compensation rate is the rate specified in the exception. If the employee's average weekly wage for the 52 weeks immediately preceding the date of injury is less than \$75.00 and the employee's average weekly wage for the 52 weeks immediately preceding the date of injury is more than \$75.00, the compensation rate is \$75.00. If the employee's average weekly wage for the 52 weeks immediately preceding the date of injury is more than the maximum compensation rate for the year in which the injury occurred, the compensation rate is the maximum compensation rate for the year in which the injury occurred. If the employee is within the exception listed in S.C. Code Ann. Section 42-7-65, the compensation rate is the rate specified in the exception.

South Carolina Workers' Compensation Commission
P.O. Box 1715 • 1812 Marion Street
Columbia, South Carolina 29202-1715
(803) 737-5700

WCC File # 1302345
Carrier File # 2012-000702
Carrier Code # 500 SF
Employer FEIN 570000K05

Scott Lédford 110-58-0432
4538 Bradford Circle, Myrtle Beach, SC 29587
Wk# Thane® (823) 241-8750

DEPT OF PUBLIC SAFETY
10311 Wilson Blvd., Salisbury, SC 29016

Preparer's name Brenna Alsmen (803) 896-8903

State Accident Fund Insurance Carrier

1. Date of injury: 03-10-2012

month day year

2. Total Weeks of Compensation Paid: 97.14286

3. Type of Compensation Paid (TP or TT) Period of Payment:

Type: TT-AN	From: 03-11-2012	To: 03-22-2012
Type: TT-AN	From: 04-01-2012	To: 05-01-2012
Type: TT	From: 05-02-2012	To: 01-28-2014

4. Date of First Payment: 04-05-2012

month day year

5. Total Amount Paid (a) Compensation: \$ 49,772.45

(b) Medical (Include Nursing, Hospital Drugs, Etc.): \$ 20,991.50

6. Informal Conference is Requested: ☒ Yes (X) no
(check one)

7. Use these lines to send a memo to the Commission:

Brenna Alsmen 276 5874
Employer's Representative Phone #

04-23-2013
Date

Type or print all information. File this form 6 months after the alleged injury date and each 6 months until the Commission's file is closed. If you are not sure if you are or not, check "yes" after number 6 to request an informal conference. Refer to Section 41.3 B 6.5 for further information.

WCC FORM # 18 REV. DATE 3/96

DEMAND

Before the South Carolina
Worker's Compensation Commission

Scott Ledford,
employee,
claimant,

 **COPY**

V. WCC #1009581

S.C. Department of Public Safety,
employer,
and
State Accident Fund,
carrier,
defendants.

Deposition of: William Mills, M.D.

Location: 2376 Cypress Circle, Suite 300
Conway, South Carolina

Date: Thursday, August 23, 2012

Time: 1:16 p.m. - 2:04 p.m.

Court Reporter: Leigh Stoupenos

The deposition is taken pursuant to notice
and/or agreement, in the above-entitled cause
pending in the above-named court and pursuant to
the South Carolina Rules of Civil Procedure.

Q & A Court Reporting Services
Post Office Box 4563 (29502)
Florence, South Carolina
Toll Free (866) 673-9845 Local (843) 673-9845
Fax (843) 661-2960
e-mail: Info@qacourtreporting.com
visit: www.qacourtreporting.com

Q&A Court Reporting

A P P E A R A N C E S

For the Plaintiff:
 Hyman Law Firm
 170 Courthouse Square
 Florence, SC 29501
 By: E. Hood Temple, Esq.

For the Defendant:
 Samuel T. Brunson, Esq.
 521 W Evans Street
 Florence, SC 29501

I N D E X

Direct Examination by Mr. Temple	3
Cross-Examination by Mr. Brunson	23
Redirect Examination by Mr. Temple	38
Recross-Examination by Mr. Brunson	42

E X H I B I T S

Pg/ln	Ex.	Description
Claimant's		
premarked - 1		correspondence from Barbara Sarb
premarked - 2		intake questionnaire
premarked - 3		MRI report from Dr. Sarb
premarked - 4		8/27/10 note from Barbara Sarb
premarked - 5		report from Dr. Sarb
premarked - 6		Dr. Mills report
premarked - 7		Dr. Mills report 4/20/12
Defendant's		
premarked - 1		Medical records
31/10	- 2	APAs, pages 47 through 52
** uh-huh = affirmative		
huh-uh = negative		

S T I P U L A T I O N S

It is stipulated between Counsel that this deposition is being taken pursuant to the South Carolina Rules of Civil Procedure; and that all objections, except as to the form of the question, are reserved until the time of trial.

It is also stipulated between Counsel for the respective parties and the deponent that the deponent will waive the right to read and sign this transcript.

Thereupon,

William Mills, M.D.,
being first duly sworn by the Court Reporter, as hereinafter certified, testified as follows:

D I R E C T E X A M I N A T I O N

BY MR. TEMPLE:

Q Dr. Mills, will you give me your full name and with whom you practice for the record?

A William Mills at Coastal Orthopaedic Associates in Conway.

Q Thank you, Dr. Mills. I'm Hood Temple and I appreciate you giving us this second opportunity to take your deposition today and making your schedule available. You've had your deposition taken before, so I'm not going to go

1 into all the ground rules for that. I have the
2 honor and privilege of representing Scott Ledford
3 who is here today in two separate claims. And
4 before I get into those claims, let me just state
5 for the record that you are a board certified
6 orthopedic surgeon and that you do practice in
7 spine surgery and that you are the authorized
8 treating physician for Mr. Ledford; is that
9 correct -- trooper Ledford; is that correct?

10 A Yes.

11 Mr. Temple: And is there any question
12 stipulating to his qualifications?

13 Mr. Brunson: Last time we took a
14 deposition in this case, I stipulated that Dr.
15 Mills was a board certified orthopedic surgeon who
16 specializes in the spine and I understand that to
17 be true. Is that correct?

18 The Deponent: Yes.

19 Mr. Brunson: Okay. I have no problem
20 with that. You just mentioned that you represent
21 Trooper Ledford in two different claims. It's my
22 understanding that this deposition has only been
23 noticed under one of those claims, and according
24 to a conversation I had with you this morning, you
25 did not notice -- notify the other lawyer of this

1 deposition. Is that correct?

2 Mr. Temple: That's correct.

3 Mr. Brunson: Okay.

4 Mr. Temple: I -- and for the record,
5 I do represent him on two different claims.

6 BY MR. TEMPLE:

7 Q Dr. Mills, let me -- let me give you a
8 little bit of background in terms of what I -- I
9 represent him in. Both of these are admitted
10 claims. The initial claim of July 15th, 2010 --
11 the second deposition was March -- I'm sorry, the
12 second admitted injury was March 10, 2012. The
13 first injury arose out of a tasing incident which
14 you have documented very well in your records.
15 The second incident which you treat him now for,
16 March 10, 2012, relates to a motorcycle accident
17 in the course and scope of his employment. And I
18 believe that you, along with your partner, Dr.
19 Ross Taylor, actually treat Trooper Ledford for
20 those injuries. Is that correct?

21 A Yes.

22 Q Okay. All right. I want to present
23 to you some documents here. And -- and let me
24 just do this for the record. Your deposition was
25 originally noticed by Sarah Alphin for this week.

1 Because of her illness, she decided to postpone
2 that or cancel that and she indicated she'd
3 reschedule that -- that deposition. Because of
4 our hearing that's coming up in the matter that
5 Mr. Brunson represents the -- the South Carolina
6 Department of Transportation and the State
7 Accident Fund, we had to go forward and get you --
8 your deposition and your opinions regarding these
9 matters today. And there may be some overlap and
10 Sarah can object to that when she comes in, but
11 I'll certainly go there.

12 The first thing I want to -- I want to
13 present you with is what we've marked as
14 Claimant's Exhibit 1. I'm gonna give you that
15 document; I'll provide counsel with that. In that
16 document, it -- it purports to be correspondence
17 from Barbara Sarb. Now, Dr. Mills, did you refer
18 initially Mr. Ledford to Barbara Sarb for her
19 treatment of his lumbar and cervical spine while
20 you were treating his thoracic spine? And if
21 -- you'll read the first line of that history of
22 present illness.

23 Mr. Brunson: What was your question?
24 I know you said did you refer her.

25 Mr. Temple: Trooper Ledford to

1 Barbara Sarb.

2 Mr. Brunson: Okay.

3 Mr. Temple: For treatment.

4 Mr. Brunson: All right.

5 The Deponent: It says in her note
6 that -- that I did. I don't remember that and I'd
7 have to look back through my notes to see if I
8 actually made the referral. I assume maybe I did
9 for a neurology evaluation, but if it would have
10 been for injections, usually I refer to my
11 partner, Dr. Watson. But maybe it was for a
12 neurology evaluation.

13 BY MR. TEMPLE:

14 Q Okay. And doctor, on the second page
15 of this same report when you -- I know you're
16 doing -- you're -- you're looking through your
17 notes at this point, but you're copied on these
18 and these are part of your records here?

19 A Yes.

20 Q Okay. Go ahead and -- and if you want
21 to look and see to answer that.

22 A I want to see what date it is because
23 we saw her (sic) in August of 2010, which would
24 have been...

25 Q As a result of this accident of July

1 15th, 2010.

2 A I saw him on July -- I actually don't
3 see that in my records, but I -- but I assume we
4 did. Oh, wait a minute. Here it says, I
5 recommended -- we -- we apparently referred him to
6 Dr. Benjamin, but I -- who was her partner. So I
7 guess she saw him instead of Dr. Benjamin.

8 Q Okay.

9 A I mean, I guess he saw her instead of
10 Dr. Benjamin.

11 Q All right. And Dr. Mills, do you
12 normally rely on medical reports when consulting
13 physicians that you refer patients to?

14 A Yes.

15 Q Okay. All right. In this first
16 report, I just want to point out some things that
17 I've marked here.

18 Mr. Brunson: I'm going to place an
19 objection here. Now, the doctor said that he
20 relied upon medical reports from other doctors.
21 But he also said that he doesn't remember this
22 report or even referring him to this doctor. So
23 I'm going to ask that you -- before you ask
24 questions about another doctor's report, you have
25 him testify that he in fact relied upon this

1 report for some of his treatment. I mean, I don't
2 know that.

3 Mr. Temple: You can do that when you
4 get there. I'll do it my way.

5 Mr. Brunson: Well, I'm going to place
6 an objection.

7 Mr. Temple: Well, you can object and
8 have a running objection. I don't care.

9 Mr. Brunson: Okay.

10 Mr. Temple: That's fine.

11 BY MR. TEMPLE:

12 Q Doctor, this record, according to the
13 second page, is part of your file, again?

14 A Yes.

15 Q You were copied on this? And at least
16 according to the first page it says at your
17 request that he was evaluated.

18 A Yes.

19 Q Okay. Doctor, in -- in this note, the
20 history he represents -- and I'm just asking you
21 to -- I'm sure you'll read the entire part, but it
22 says that he was suffering from numbness and
23 tingling to the right arm, right leg especially
24 down the right buttock, posterior leg to foot.
25 And said there was a bit of numbness on the left

1 leg, but this has since resolved. And then she
2 goes there and review of the symptoms -- also the
3 stiffness, numbness, tingling in the right arm
4 appears to be on the undersurface of the arm.
5 Numbness of all fingers, numbness, tingling of the
6 right leg down the buttocks and back of leg
7 primarily to the foot. And then on the second
8 page, it -- it reviews the -- the two thoracic
9 compression fractures that you were treating him
10 for and also indicates paresthesias in the arms
11 and legs secondary to nerve root inflammation,
12 radiculitis and post-event. Have -- have I
13 reviewed those correctly?

14 A Yes.

15 Q Okay. I -- I'm not going to ask
16 anything about that yet. I'm just providing you
17 with his history that was here. Additionally,
18 doctor, in this -- this is Claimant's Exhibit 2.
19 It purports to be an intake questionnaire from
20 Strand Regional Specialty Associates. And in
21 that --

22 Mr. Brunson: I'm going to place an
23 objection to this document. It's not in evidence
24 in any part of this case and it cannot be used as
25 an exhibit at this late date in this file.

1 Mr. Temple: It will be at the -- at
2 the hearing.

3 Mr. Brunson: No, sir. It's not in
4 evidence.

5 Mr. Temple: Well, just place your
6 objection. That's fine.

7 Mr. Brunson: Okay. That's fine --

8 Mr. Temple: You know what? We'll
9 take it up with commission. That's fine.

10 Mr. Brunson: Okay.

11 BY MR. TEMPLE:

12 Q Doctor, here in the second page here,
13 it says numbness right arm, leg straight -- slight
14 numbness left arm. Am I reading that correctly?

15 A Yes.

16 Q And is that consistent with the report
17 that was generated on -- on the date of the visit
18 of August 10, 2010, which is Claimant's Exhibit 1
19 that I previously showed you?

20 A Yes.

21 Q Okay. Next, doctor, I want to also
22 show you an M.R.I. scan with the date of study of
23 September 9, 2010. Do you have -- have you seen
24 this and do you have a copy of this in your file,
25 this M.R.I. related to Trooper Ledford's neck from

1 Barbara Sarb?

2 A I don't believe we have that in our
3 notes here.

4 Q Okay. Is this the type of -- of
5 report that you would normally rely on to
6 formulate your opinions in matters such as
7 causation?

8 A Well, I -- I -- I would like -- I
9 usually do like to have reports, but in most
10 cases, I look at my own scans before coming to any
11 definite conclusions about treatment. I think in
12 this particular case, though, it showed disc
13 degeneration, some protrusions and osteophytes,
14 which are typically age-related changes and -- and
15 not usually traumatic, but certainly these changes
16 can be aggravated by traumatic events.

17 Q Okay.

18 A So it didn't -- it didn't show an
19 actual fracture, which -- which would have been
20 easy to say that that came from the accident. But
21 these particular changes are more age-related,
22 degenerative changes.

23 Q Okay. And at this point, and in
24 pressing, is that consistent with the findings
25 that were up there -- the impressions that are

1 provided below?

2 A Yes.

3 Q Okay. All right. And -- and just to
4 clarify, doctor, our position in this matter is
5 that -- that Trooper Ledford has sustained a
6 change of condition which now necessitates the
7 treatment you've recommended in your notes, and so
8 I'm showing you this history to establish a
9 foundation that these issues were there at the
10 time of the original injury. Okay?

11 A Okay.

12 Q All right.

13 A It looks like I did review -- I'm
14 looking at my note of June 2012 and I did look at
15 a cervical M.R.I. at that time. Let's see. The
16 date of this M.R.I. was...

17 Q November. I'm sorry, September.

18 A This -- this was actually --

19 Q 2010.

20 A 2010. So this must have -- what I was
21 looking at in 2012 must have been a new -- I'm
22 assuming that was a new M.R.I.

23 Q Right. Subsequent to the second
24 accident.

25 A Yes.

1 Q Okay.

2 A I don't know that I ever had that
3 first M.R.I. to look at.

4 Q Okay. If -- if based -- and let me
5 just ask you this question since you have the
6 second M.R.I. there. Is there a change in the --
7 the findings of the September 9, 2010 M.R.I. as
8 compared to the June 2012 M.R.I. that you have in
9 your -- in your record?

10 A It doesn't appear to be. It looks
11 like the radiologist that read this read the
12 problems being at 5/6 and 6/7. Those are the two
13 levels that I felt were causing the problem as
14 well.

15 Q Okay. Early in the first part of the
16 -- in the first case in July the 15th of 2010, did
17 you ever recommend any type of cervical surgery
18 for him?

19 A No.

20 Q Okay. All right. And -- and was that
21 because he didn't need it at -- at that point in
22 time?

23 A Yes.

24 Q Okay. All right. What I want to show
25 you, then, I want to show you another report.

1 This is dated, for the record, and is marked as
2 Claimant's Exhibit 4. This is a note of August
3 27, 2010. And this is again a report from Barbara
4 Sarb here. Do you have a copy of this report in
5 your file? Or have you seen this report, to your
6 knowledge?

7 A I haven't, no.

8 Q Okay. Ag--- would you just review
9 this report and the notations here?

10 A Yes. This is Dr. Sarb's note of
11 August 27th, 2010.

12 Q And specifically with regards to the
13 recommendations that were made in terms -- at that
14 point, was she recommending an M.R.I. of the
15 cervical region?

16 A She did.

17 Q Okay. All right. And did she also
18 note right leg paresthesia neuropathy?

19 A She did.

20 Q All right. And would right leg
21 paresthesia neuropathy be consistent with a low
22 back injury?

23 A Yes.

24 Q Okay. All right. And at that point,
25 at least according to this record and this

1 consulting physician, she felt like there were
2 complaints in the cervical spine and disc
3 pathology that she wanted to evaluate. Is that
4 correct?

5 A Correct.

6 Q Okay. All right. Doctor, I want to
7 show you what's been marked as Plaintiff's
8 Claimant's Exhibit number 5. This is a report
9 from Dr. Sarb, as well wherein she rates, as a
10 result of this injury, the claimant is suffering
11 the 5 percent whole person impairment -- this is
12 dated August 26, 2011. Have you seen this
13 document, as well?

14 A No.

15 Q Okay. All right. So at least at this
16 point, your consulting physician indicated he had
17 a 5 percent rating due to the cervical
18 degenerative changes and the radicular paresthesia
19 symptoms. Is that correct?

20 A Yes.

21 Q Okay. All right. And lastly, I want
22 to show you what has been marked as Claimant's
23 Exhibit 6. And this is actually your report here.
24 And in this report, you make some recommendations
25 for treatment. Doctor, can you tell me what those

1 recommendations are, for the record?

2 A Yes. I -- I recommended that he have
3 an operation on his neck as well as his lower back
4 to fuse two of the discs in his neck and one of
5 the discs in his lower back.

6 Q Okay. All right, very good. Now, are
7 those still your recommendations today?

8 A Yes.

9 Q Okay. And are those your opinions
10 based upon your education, training and experience
11 within a reasonable degree of medical certainty?

12 A Yes.

13 Q Okay. Now, doctor, the -- the issue
14 -- and let me just show you one last document
15 here. This is April 20th, 2012, your note here,
16 and we've marked that as Claimant's Exhibit number
17 7. And you've made some findings here. Can you
18 tell me what those findings are?

19 A I did -- I reviewed an M.R.I. of his
20 upper back that showed the previous compression
21 fractures had healed. The M.R.I. of his lower
22 back showed a lot of degenerative change at
23 L-5/S-1. And the M.R.I. of his ankle showed a
24 contusion.

25 Q All right. Now, the ankle part is --

1 is part of the second -- second claim and so
2 and -- and are those your -- still your -- is that
3 your opinion -- your diagnoses based upon a
4 reasonable degree of medical certainty?

5 A Yes.

6 Q Okay. Now, Dr. Mills, the purpose of
7 my deposing you today is the fact that we have
8 these two work-related injuries out there. The
9 first one is the July 15th, 2010 accident. And
10 the second one -- which was the tasing event. And
11 the second one is the March 10th, 2012 accident,
12 which was the motorcycle accident. And I know
13 you've treated Trooper Ledford for both of these
14 accidents. My question to you, then, is I'm
15 trying to determine whether these cervical and
16 lumbar spine injuries that you've now recommended
17 surgery for related to this first accident and is
18 a change of condition in his first accident, or is
19 it related to the second accident and a new injury
20 that he sustained as a result of this motorcycle
21 accident, or is it a combination of both, or is it
22 a result of neither of these accidents? And so
23 I'm trying to obtain your opinion today, based
24 upon a reasonable degree of medical certainty, as
25 to the causation. And let's take them one at a

1 time, maybe the lumbar spine to start off with.

2 A Well, it sounds to me like there was
3 documentation from the first injury that he was
4 having symptoms in his lower back, his legs, his
5 arms and his upper back. So even though the
6 thoracic area where he had the compression
7 fractures were the most symptomatic for him at
8 that time, he did have symptoms in those other
9 areas. So I think pretty much all of the neck,
10 upper back and lower back started with the first
11 accident.

12 Q Okay.

13 A The tasing -- the tasing incident.

14 Q All right. And do you think that the
15 condition he is suffering from now is a change of
16 circumstance since the time you found him at
17 maximum medical improvement from his thoracic
18 spine?

19 A Yes.

20 Q Okay. And is that your opinion within
21 a reasonable degree of medical certainty?

22 A Yes.

23 Q Now, subject to counsel's objection --
24 she's not here and she'll have an opportunity to
25 redepose you on that issue -- do you have an

1 opinion as to whether this motorcycle event that
2 you're currently treating him for now has
3 contributed to these neck and low back symptoms
4 that he's experiencing?

5 A Well, it -- it seems to me that it
6 made those symptoms worse, because prior to that,
7 I had not seen him and he seemed to be doing
8 pretty well. But then had that second accident
9 and then it exacerbated the -- the symptoms in his
10 neck and his lower back to the point where we were
11 at that time talking about surgery.

12 Q Okay. And it -- it is your opinion as
13 we sit here today that the two operations are
14 necessary. The -- the first one is a interior
15 cervical disc fusion at the C-5/6 and then an ALIF
16 at the L-5/S-1. Apparently, it looks like you
17 recommended that you proceed with an ALIF in the
18 lumbar region initially, and then followed by the
19 cervical fusion. Is that correct?

20 A Well, let's see. The August -- I'm
21 sorry. The June note, it sounds like after we
22 discussed that he wanted to have his neck done
23 first -- let's see if that changed.

24 Q And does it matter which order you do
25 these procedures in?

1 A Well, usually what I do is have the
2 patients tell me what's bothering them the most
3 and what they would want to have done first. I
4 think there are certain circumstances where, say,
5 if in his neck there was a lot of pressure on his
6 spinal cord --

7 Q Right.

8 A -- you would want to do that first.

9 Q Right.

10 A But in the absence of that, I think
11 you could -- you could state it in any way you
12 wanted to. It depends on what area of his body
13 was the most symptomatic. And at least as of that
14 point in time in June, the plan was to proceed
15 with the surgery on his neck first and then do
16 the --

17 Q Okay.

18 A And since it can't really be done all
19 at the same time, that -- that would just be too
20 much.

21 Q Too much on him. So just to clarify
22 the record, at the time that -- that we last
23 deposed you -- and we've got --

24 Mr. Temple: What's the date of that
25 deposition, Bubba?

1 Mr. Brunson: April.

2 BY MR. TEMPLE:

3 Q Yeah, April the 27th, 2011. You had
4 not given an opinion that -- that neck or lumbar
5 surgery was necessary at that time. Is that a --
6 a true statement?

7 A Right. He -- he didn't have symptoms
8 enough at that time to -- to warrant it.

9 Q Okay. But today, you are recommending
10 these two surgical procedures and that's your
11 opinion within a reasonable degree of medical
12 certainty?

13 A Yes.

14 Q Okay. And it -- I just want to make
15 sure that I'm correct that you believe that
16 initially these conditions were related to the
17 first accident, but were also aggravated by the
18 second accident, as well.

19 A Yes.

20 Q Okay. And -- or had the symptoms that
21 he's experiencing now a change of condition from
22 the first injury as it was at the time of maximum
23 medical improvement?

24 A Yes.

25 Mr. Temple: Okay. All right.

1 Doctor, that's -- that's all I have to ask you
2 today. Thank you.

3 C R O S S - E X A M I N A T I O N

4 BY MR. BRUNSON:

5 Q Doctor, I have a few questions for
6 you, and I didn't have any stickers that I could
7 find in my office, so I'm going to ask the court
8 reporter to mark this. And these are your notes
9 I'm going to go with first. These are actually
10 notes from Coastal Orthopaedics here that I have
11 regarding this first accident.

12 A What's the date of that first note?

13 Q They are in order. The first one is
14 7/27/2010.

15 A I've got it right here.

16 Q Okay. And doctor, it appears --

17 A Hold on --

18 Q You need a copy? Let me find mine.
19 You've got yours, doctor? Doctor, it appears that
20 -- that Mr. Ledford first appeared at your
21 practice and not before you on July 27, 2010. Is
22 that correct?

23 A That's correct.

24 Q All right. And according to the
25 report from Coastal, his chief complaint then was

1 upper back pain. Do you see that?

2 A I do.

3 Q And I note that the dictation was done
4 by Doug Vick for Dr. Haskin. Is that the way that
5 you see it?

6 A Yes.

7 Q Okay. You may not know this, but I'm
8 a patient here as well. And the last time I was
9 here, a gentleman came in that was a physician's
10 assistant and he -- I have a hip problem -- and he
11 moved my hip all around and all this kind of stuff
12 and then Dr. Ramsey came in and talked to me a
13 little bit. But is that the same way that you
14 operate as well? Not as far as the hip goes. I
15 know you don't do hips.

16 A You mean how I -- how I utilize a
17 physician assistant?

18 Q Right.

19 A For new patients, my physician
20 assistant goes in first and takes a history and
21 examines the patient and then I -- I come in and
22 do my own exam and take -- take a little bit more
23 history if I need to.

24 Q Okay.

25 A Just to confirm that the --

1 Q All right.

2 A But -- but we see patients together.

3 Q All right. And this first report
4 shows that Mr. Vick actually consulted with you.
5 It's on the sec--- the second page.

6 A Actually, he consulted with Dr. Haskin
7 who is his overseeing physician. They made the
8 referral to me.

9 Q Okay.

10 A I think maybe Dr. Haskin on that
11 particular day may have come over and asked me
12 what test should be ordered before Scott came to
13 see me. That must -- that's probably what he
14 means by Dr. Haskin consulted with Dr. Mills. And
15 more -- more than likely, that's the way that took
16 place and said we were both in the office at the
17 same time and that Dr. Haskin asked me what I
18 thought the most appropriate test would be to do.

19 Q Okay.

20 A But I didn't actually see him on that
21 day.

22 Q All right. And the only test ordered
23 at that time was an M.R.I. of the thoracic spine?

24 A Yes.

25 Q Okay. And it looks like you did see

1 him the next day. Is that correct?

2 A I did.

3 Q All right. And I noticed that your
4 dictation was done by Ms. Barber. Is that
5 correct?

6 A Amanda Barber, yes.

7 Q Okay. And it mentions and it sort of
8 talks in terms of we and I and that type of thing
9 through the report. But it mentions that a
10 phys--- a physical exam was performed and such.

11 A Yes.

12 Q Okay. Would you have performed that?

13 A I would have performed portions of it.
14 She did the bulk of the exam, but usually I do an
15 abbreviated exam when I go in behind -- behind my
16 physician assistant. She's no longer with me, but
17 the physician assistant I have now, that's the way
18 I do it. And that's the way I did it when she was
19 here.

20 Q Okay. And I notice that she did a
21 thoracic -- I'm sorry -- a spine exam or -- or did
22 you do that on page two of that note -- page
23 three, I'm sorry?

24 A Page three. The spine exam, more than
25 likely we both did that.

1 Q Okay. And I believe it showed that --
2 that Mr. Ledford had tender--- tenderness in his
3 thoracic spine.

4 A Yes.

5 Q Okay. And that he had full range of
6 motion and no tenderness in his cervical spine.
7 Is that correct?

8 A That's correct.

9 Q And lumbar spine was the same. No
10 tenderness, full range of motion.

11 A That's correct.

12 Q Okay. And you did something called a
13 Spurling's. What is that?

14 A That's a maneuver where you have the
15 patient bend the -- the head toward one or the
16 other shoulders to see if it reproduces any arm
17 pain.

18 Q Okay.

19 A And it -- and it's negative if it
20 doesn't.

21 Q Okay. So -- and what is that
22 indicative of if it's positive?

23 A It's one of the tests that indicates
24 that there's a pinched nerve if it's positive.

25 Q Okay. But that was negative. Is that

1 correct?

2 A That was negative.

3 Q Okay. And it also says that under
4 that that the straight leg raise was negative as
5 well. Is that correct?

6 A That's correct.

7 Q And what do you do there?

8 A Usually with the patient sitting, you
9 raise the foot so that the knee is extended and --
10 and it stretches the sciatic nerve.

11 Q Okay. All right. And what does that
12 tell you?

13 A That helps -- that helps you decide
14 whether or not a patient has a -- a pinched nerve
15 or a ruptured disc in the back.

16 Q Okay. All right. And as a result of
17 all that testing and the M.R.I. I believe that you
18 already had -- or maybe it wasn't back by then --
19 you referred the patient to Dr. Benjamin. Is that
20 correct?

21 A Yes.

22 Q And you wanted Dr. Benjamin to see why
23 the patient was having numbness in his arms and in
24 his right leg. Is that correct?

25 A Yes.

1 Q Okay. Now, it's my understanding that
2 you next saw the patient on August 17th, 2010. Is
3 that correct?

4 A Yes.

5 Q Okay. And was told that -- that he
6 had seen Dr. Sarb.

7 A Yes.

8 Q All right. This again was done -- the
9 dic--- dictation was done by Ms. Barber. Is that
10 correct?

11 A Yes.

12 Q Okay. I'm trying to see if it's the
13 one I was looking for. And your assessment at
14 that time continued to be for these thoracic spine
15 compression fractures. Is that correct?

16 A That's correct.

17 Q All right. And doctor, the next time
18 I have that you saw the claimant was on September
19 29th, 2010.

20 A Yes.

21 Q And at that time, you ordered physical
22 therapy. Is that correct?

23 A Yes.

24 Q And ordered a F.C.E. when that was
25 through.

1 A Yes.

2 Q I may be on the wrong thing. I'm
3 trying to -- I read this a minute ago. Okay. I'm
4 sorry, doctor. Can we go back to the August 17th
5 note?

6 A Sure.

7 Q In -- in your plan section there, you
8 were going to leave the right leg and the upper
9 extremity numbness to doctor -- to Dr. Sarb. Is
10 that correct?

11 A Yes.

12 Q Okay. So you didn't treat those?

13 A No.

14 Q Okay. And when you saw him before you
15 ordered physical therapy on September 29th, you
16 were still treating him for the compression
17 fractures?

18 A Yes.

19 Q All right. Now doctor, did you get a
20 copy of the physical therapy notes?

21 A I don't think so.

22 Q Okay. But as the -- I'm trying to
23 think what the word is -- prescribing physician,
24 would you usually be copied with those?

25 A Sometimes we are. In this particular

1 case -- I'm looking under physical therapy
2 section. It looks like the only physical therapy
3 note we got was a prescription for therapy for his
4 ankle sprain.

5 Q Okay. Doctor, I'm going to show
6 you --

7 Mr. Brunson: I'm going to have these
8 marked, Hood. They're in my APAs, pages 47
9 through 52, these marked as -- and it's Exhibit 2.
10 (Defendant's exhibit number 2
11 marked for identification.)

12 BY MR. BRUNSON:

13 Q Doctor, I'm going to show you the
14 discharge summary and the initial summary. That's
15 what I've placed into evidence in this case. And
16 I didn't leave the middle stuff out other than it
17 just adds a whole lot of pages. And can I ask you
18 to turn to pages -- numbered page 49 down on the
19 bottom, which is two or three in there.

20 A This is a -- this is a physical
21 therapist --

22 Q Right.

23 A -- history. Is that right?

24 Q Correct. Is this the first time
25 you've seen this?

1 A It is.

2 Q Okay. And doctor, if you look at the
3 history of the injury which I highlighted there --
4 it's this part right here.

5 A Yeah, got ya.

6 Q The chief complaints then were of this
7 pain coming out of the thor--- thoracic spine. Is
8 that right?

9 A Yes.

10 Q Okay. And there was a mention of the
11 paresthesia in the upper extrem--- extremity, but
12 that had since resolved. Is that correct?

13 A Yes.

14 Q Okay. And if you look at the
15 discharge summary, which is the first two pages of
16 this -- I -- I had it backwards -- he was released
17 at that time. Is that correct?

18 A Yes.

19 Q Okay. And his chief complaint at that
20 time was still the pain in the thoracic spine. Is
21 that right?

22 A Yes.

23 Q Okay. Now doctor, I've showed you a
24 lot of your notes and such, and in response to Mr.
25 Temple's questioning, you stated that you had

1 diagnosed him with a neck problem and a low back
2 problem. I mean, is it anywhere in your notes
3 where you mentioned a neck problem or a low back
4 problem?

5 A Well, he was complaining of arm
6 symptoms and leg symptoms which can definitely
7 come from a pinched nerve in the neck or a pinched
8 nerve in the lower back. It just wasn't apparent
9 to me at that time. We didn't have an M.R.I., but
10 -- but looking back at it, I think it could easily
11 be explained by a neck or a back problem because
12 there was no evidence of -- of something else,
13 such as a neuropathy from diabetes or something
14 such as that.

15 Q I mean, this was an electrical injury.
16 You don't think that could cause numbness in those
17 nerves, arms and such?

18 A I'm not an expert with electrocutions,
19 so I -- I don't know.

20 Q Well, why did you refer him to Dr.
21 Sarb as opposed to -- to here?

22 A We -- I don't have a neurologist in
23 this group.

24 Q Okay. And when they did the E.N.G.'s,
25 did you get copies of those?

1 A If I did, I don't remember what they
2 showed.

3 Q Do you remember if they were read as
4 negative or as normal?

5 A I don't remember that.

6 Q Okay. Doctor, you released the
7 claimant in January of 2011. Is that correct? In
8 your note -- I'll show it to you. It's the last
9 one in that stack.

10 A Yes, that's January the 11th -- I'm
11 sorry, January 27th, 2011. I placed him at
12 maximum medical improvement with a 10 percent
13 impairment.

14 Q Okay. Now, six and a month -- six and
15 a half months a--- after his compression fracture.
16 Is that correct?

17 A Yes.

18 Q Okay. And his notes -- your notes
19 show nothing about a cervical or a lumbar problem,
20 do they?

21 A No.

22 Q Okay. And you sent him back to work
23 full-duty.

24 A That's correct.

25 Q Okay. When he returned to you in

1 April of this year -- do you have that first note?

2 A Yes.

3 Q Okay. That note shows that he had
4 gone back to work in January. Is that right?

5 A Is that April the 20th?

6 Q I believe it was the first time he was
7 seen here.

8 A If that -- my note -- my note of April
9 20th says that he's out of work. It didn't say --
10 it doesn't say when he went back to work.

11 Q All right.

12 Mr. Temple: The first one is April
13 the 2nd.

14 The Deponent: I think it was April
15 the 2nd.

16 Mr. Brunson: Second.

17 The Deponent: It was probably April
18 -- April the 2nd.

19 BY MR. BRUNSON:

20 Q Okay. Was that your note?

21 A It is. That was April -- April the
22 7th -- 2nd was when he came in after having had
23 the motorcycle accident. And it seems like he did
24 go back to work in January at full-duty.

25 Q Okay. Are you aware that that's

1 January of 2011?

2 A It -- it didn't specify in my note
3 what year.

4 Q Okay. All right. We took your
5 deposition April of 2011, which was a year ago.
6 Do you remember that?

7 A I don't.

8 Q Okay. I don't either. And at that
9 time, you had testified that -- that you had sent
10 him back to work three months earlier. Do you
11 remember that?

12 A I don't.

13 Q Okay. I'm going to place this
14 deposition into evidence in the case, but -- and
15 at that time, you also testified that you had not
16 seen him since then. Is that right?

17 A That's right.

18 Q Okay. Between January of 2011 when
19 you released and rated the claimant and April the
20 2nd, 2012, had you seen him?

21 A No.

22 Q Okay. So that's 15 months or so?

23 A Yes.

24 Q Okay. He didn't come in here
25 complaining of thoracic spine, neck or back

1 problems during that time?

2 A N--- not to me.

3 Q Okay. In your deposition, Mr. Temple
4 asked you about future medicals that he may need
5 -- and this was a year and a half ago. Do you
6 remember what you testified to then?

7 A No, I don't.

8 Q Okay. Doctor, I'm going to show you
9 page 11 of your deposition last year. The
10 question is on page 10, but where it says A is
11 your answer. Could you read that?

12 A My answer is I don't believe that
13 would be necessary. He's a very -- he's a very
14 fit, in-shape person and he -- his body should
15 have healed those fractures within, say, six to
16 ten weeks. So I don't believe they are going to
17 give him problems in the future.

18 Q Okay. Were you recommending any
19 surgery at that time?

20 A No. That -- this was in regards to
21 his thoracic compression fracture.

22 Q Sure. But you said you had diagnosed
23 him previously with neck and back problems, but we
24 were asking you about future medicals for the
25 accident. You didn't understand that to be the

1 case?

2 A No, the answer I gave was would he
3 need more treatment for the thoracic fractures.
4 And the answer to that was no, because they were
5 healed.

6 Mr. Temple: And I'm going to place an
7 objection. I was asking those questions and
8 that's what my question indicates.

9 BY MR. BRUNSON:

10 Q Okay. And were you recommending any
11 treatment at all to him other than Motrin at that
12 time?

13 A No.

14 Mr. Brunson: Okay. That's all I
15 have.

16 R E D I R E C T E X A M I N A T I O N

17 BY MR. TEMPLE:

18 Q Doctor, let me just review some
19 things just so the record is clear here. In terms
20 of the treatment, you only treated -- although
21 your records reflect the -- the paresthesia in the
22 arm and the legs, that was referred out to Dr.
23 Benjamin and/or Dr. Barbara Sarb. Is that
24 correct?

25 A Correct.

1 Q And what you treated for was the
2 thoracic spine injuries.

3 A Yes.

4 Q And I would represent to you that the
5 questions in your deposition totally related to
6 the impairment rating to the thoracic spine and
7 the thoracic injuries only because that's all you
8 provided ratings for. Is that correct?

9 A That's correct.

10 Q And that's all you were asked to
11 provide ratings for is just the thoracic spine.

12 A Yes.

13 Q And -- I think you may call it or some
14 practices call it a focus exam or focus treatment
15 where you tend to treat one part of the injury
16 of -- or it may be a whole injury, but one part of
17 that injury. Is that correct? Does that make
18 sense?

19 A Yes.

20 Q Okay. Now, doctor, I -- I just want
21 to refer you just so we got the record clear here.
22 I went back and -- thanks to Mr. Brunson -- he's
23 pointed out some of the things he had noticed and
24 wanted to make note of. On the note of August
25 17th, 2010, at the bottom here, it says -- it --

1 the plan here, this is -- is noted from your P.A.
2 This is a note that you would have reviewed from
3 Amanda Barber. Is that correct?

4 A Yes.

5 Q Okay. And in the plan, it says, we
6 will leave the pain in the right leg and upper
7 extremity paresthesias to doctor--- to Sarb. And
8 so at that point, at least, your P.A., and -- and
9 in concert with you, had agreed to allow her to do
10 that care and treatment?

11 A Yes.

12 Q And would that -- as you testified to,
13 would the paresthesias in the right leg and right
14 upper extremity, which is the arm, would that be
15 consistent with a cervical and lumbar injury as
16 you've testified to?

17 A Yes, it can -- it can come -- now, arm
18 symptoms can come from a -- a disc or a spur type
19 problem in the neck, and then the leg -- leg
20 symptoms can come from a problem in the -- in the
21 lower back. But again, I was getting Dr. Sarb's
22 input for a couple reasons. To help me figure out
23 was it related to the taser or was it related to
24 neck or back problems and also to let her do the
25 conservative treatment, which is what we would

1 want to do first anyway.

2 Q All right. So in your opinion, is
3 there substantial evidence that this gentleman was
4 at least suffering from these complaints prior to
5 as a result of that first accident of July 2010?

6 A Yes.

7 Q Okay. And on your note of Sept---
8 July 28th, 2010 that Mr. Brunson indicated -- it
9 says here -- he -- he talked about only the leg
10 part, but just so that the record is clear, it
11 says here under the plan -- this is your note that
12 says, I recommend in regards to the numbness in
13 his upper extremities and right lower extremity
14 getting him in to see Dr. Benjamin for an opinion.
15 And at that time, it was recommended that he have
16 APF&E's cervical spine, which would be diagnostic
17 studies of the cervical spine and the lumbar
18 spine. Is that right?

19 A That is correct.

20 Q And so Dr. Mills, in summary, you felt
21 like his symptoms were significant enough to have
22 a diagnostic study done, both the cervical and
23 lumbar spine, given the history that he provided
24 to you and your physical examination along with
25 your education, training and skills. Is that a

1 fair statement?

2 A That is correct.

3 Q And is that your opinion within a
4 reasonable degree of medical certainty?

5 A Yes.

6 Q Okay. Now doctor, has anything that
7 Mr. Brunson asked you in turn -- during his
8 cross-examination changed the opinions that you
9 rendered during direct examination?

10 A Huh-uh.

11 Q Okay. And are those still your
12 opinions?

13 A Yes.

14 Mr. Temple: Thank you. That's all I
15 have.

16 R E C R O S S - E X A M I N A T I O N

17 BY MR. BRUNSON:

18 Q Doctor, records I've shown you show
19 that the problems he was complaining of in his
20 arms and right lower extremity had resolved by the
21 time you last saw him. Is that correct? In
22 January of 2010 -- January of 2011. And I'm
23 talking about the physical therapy records that I
24 showed you and the F.C.E. that you ordered.

25 A And my note said that he was doing

1 well in his upper back area. We didn't really
2 talk about his arms or his legs, but -- I'm sorry.
3 What -- what note are you referring to?

4 Q I'm talking about the functional
5 capacity evaluation that said those problems had
6 since resolved and the initial consultation on the
7 physical therapy.

8 A It says the upper extremity pare---
9 paresthesia which has since resolved, yes.

10 Mr. Brunson: Okay. Thank you.

11 Mr. Temple: I don't have any further
12 follow-up, Dr. Mills. Thank you very much.

13 (Deponent excused.)

14 (Whereupon, at 2:04 p.m.,
15 the taking of the foregoing
16 deposition was concluded.)
17
18
19
20
21
22
23
24
25

1 CERTIFICATE OF REPORTER

2 State of South Carolina

3 County of Florence

4
5 I, Leigh Stoupenos, Court Reporter and
6 Notary Public for the State of South Carolina, do
7 hereby certify that the deponent in the foregoing
8 deposition was, by me, first duly sworn to testify
9 to the truth, the whole truth and nothing but the
10 truth; that said deposition transcript contains a
11 true record of the deposition of said deponent.

12 I further certify that I am neither attorney
13 nor Counsel for, nor related to or employed by any
14 of the parties connected to the action, nor am I
15 financially interested in the action.

16 Witness my hand at Florence, South Carolina,
17 this the 27th day of August, 2012.

18
19 _____
Leigh Stoupenos

20 MY COMMISSION EXPIRES:
21 October 18, 2020
22
23
24
25

STRAND REGIONAL SPECIALTY ASSOCIATES

Scott Ledford
DOB: 8/15/1975
Chart: 121838
Date: 8/10/2010
Neurology Consultation

HISTORY OF PRESENT ILLNESS: Mr. Ledford is seen in evaluation at the request of Dr. Mills regarding work-related Taser injury. The patient states that on 07/15/2010, he was in a Taser training in a controlled atmosphere, at which time he was tasered with 50,000 volts with impact to left posterior shoulder region and at the right iliac crest at 7 feet distance. The patient states that he extended his back and was held up by two fellow troopers. He noted muscle contraction and spasm. He states that couple of days later, he was having shortness of breath and his muscles continued to feel tight and contracted. He also had numbness and tingling of the right arm, right leg especially down the right buttock, and posterior leg to the foot. There is a little bit of numbness on the left leg, but this has since resolved. He denies any bowel or bladder dysfunction or any face symptoms. He does note if he runs, the pounding seems to cause jolts of increased pain. He was seen by Dr. Mills approximately four or five days later for thoracic back pain and was found to have two compression fractures in the upper thoracic region and has been in a thoracic spine brace. He denies any neck pain.

PAST MEDICAL HISTORY: Pertinent for surgery on his right index finger in 2005. He denies any prior spine injury or medical illness.

MEDICATIONS: He is currently on no medications.

ALLERGIES: He does have any allergy to shellfish.

FAMILY HISTORY: Father with history of myocardial infarction and hypertension.

SOCIAL HISTORY: The patient denies any tobacco or alcohol use. He is married. He is a state trooper/police officer. He also owns the outdoor guide company and Landscape Company.

REVIEW OF SYSTEMS: The patient notes his right grip appears less than the left. He notes difficulty sleeping, shortness of breath which has gotten better, thoracic pain and stiffness, numbness and tingling in right arm appears to be on the undersurface of the arm more so than anywhere else with numbness of all fingers. Numbness and tingling of the right leg down the buttocks and back of leg primarily to the foot.

PHYSICAL EXAM:

VITAL SIGNS: Blood pressure 138/92, pulse 68, and weight 201 pounds.

GENERAL: The patient does have a thoracic back brace in place. He has no signs of shortness of breath.

HEENT: Normocephalic.

CLAIMANT'S
EXHIBIT

Scott Ledford
DOB: 8/15/1975
Chart: 121838
Date: 8/10/2010
Page 2

NECK: Supple.
HEART: Regular rate and rhythm.
LUNGS: Clear.

NEUROLOGICAL EXAMINATION:

CN II-XII: PERRLA. EOML Full visual fields with confrontation. Funduscopic exam is normal with no evidence of papilledema or hemorrhage. Spontaneous venous pulsations are seen. Facial sensation is intact to pinprick. Muscle of mastication are strong with symmetrical facial expressions. Hearing is intact to conversation. Soft palate elevated symmetrically with midline protrusion of the tongue. Gag is intact. Sternocleidomastoid and trapezius strength is symmetric.

MOTOR: The patient does have a little bit of decreased right grip compared to the left. He is right-hand dominant. Intrinsic hand muscles are symmetric. Remainder of the motor strength testing is intact.

SENSORY: Sensation is intact to pinprick, temperature, vibration and position sense. There is no truncal sensory level.

DTRs: 2/4 in the upper and lower extremities with downgoing plantar response.

CEREBELLAR: There is an intact finger-nose-finger, rapid alternating movements and heel-to-shin testing.

MECHANICAL SPINE: The patient denies neck pain with range of motion and palpation. There is no sensory level in the cervical region. He does have back brace in place.

GAIT: His gait is stable. He is able to tandem walk.

MEDICAL DECISION MAKING: Mr. Ledford is seen in evaluation for work-related Taser injury.

RECOMMENDATIONS: He has had two thoracic compression fractures and is having numbness, tingling, and paresthesias in the arms and legs secondary to nerve root inflammation/radiculitis post event. I have discussed treatment options with the patient. We are going to try him on some Lyrica 50 mg one to two tablets a day. Side effects to monitor for were discussed with the patient. I would like to see him back in followup in two weeks. If he is not showing improvement, we will proceed with the EMG and nerve conduction study of the right upper and lower extremity in addition to further imaging studies of the cervical and lumbar region at that time.

Barbara L. Sarb, DO

BS/apa

cc: William Mills, M.D.

Sep. 13. 2010 1:28PM

No. 1395 P. 2

Corvel Scan Date: 10/4/2010

InMed

Diagnostic Services of S.C., LLC

PATIENT NAME:

SCOTT LEDFORD

DOB:

8-15-75

REFERRING PHYSICIAN:

B. SARB

GENDER:

MALE

MR#

416826

DATE OF STUDY

9-9-10

MRI CERVICAL SPINE

HISTORY: Neck pain and mid back pain extending into the right arm with numbness. Prior history of thoracic spine fractures.

TECHNIQUE: Sagittal T1/T2 and axial T2 and gradient echo images obtained on a .3 Tesla open MRI unit.

FINDINGS: The paramidline lower cerebellum, lower brainstem and cervicomedullary junction are intact. C1-T2 are normally aligned. The T3 vertebral body is mildly decreased in height at the superior endplate. T4 is also mildly decreased in height and the findings may relate to chronic compression fractures at T3 and T4. There is no posterior bony retropulsion or cortical extension. Currently, no findings of marrow edema. The cervical and upper thoracic spinal cord is normal caliber and signal. Mild disc degeneration is seen at C2-3, C3-4, and C4-5. No significant disc bulge or foraminal stenosis at these levels. C5-6 disc is degenerated and narrowed with broad-based posterior disc protrusion greatest to the left of midline with overlying osteophytes. The findings are typical of moderate spondylosis with thecal sac effacement and mild left foraminal stenosis. Left sided moderate spondylosis is seen at C6-7 as well with osteophyte and chronic disc bulge best seen just ventral to the left C7 ventral rootlets. The foramina remain patent. C7-T1 and T1-2 and T2-3 discs are unremarkable. No defined paraspinal mass or muscle asymmetry. No significant right foraminal stenoses are identified with only mild spondylotic spurring to the right at C4-5, C5-6, and C6-7 levels.

IMPRESSION:

1. Moderate C5-6 and C6-7 left sided dominant spondylosis and degenerative disc disease with left sided thecal sac effacement and possible left C7 ventral rootlet contact. Mild left foraminal stenosis due to the chronic spondylotic spurring. No findings of acute disc herniation with particularly attention to the right side.
2. Mild mid cervical facet arthropathy with no acute fractures.
3. Mild wedge deformity and superior endplate deformities at T3 and T4 vertebral bodies that may relate to remote fractures.

Charles E. Parke, M.D.

CEP/skd

4701-C Oleander Dr.
Myrtle Beach, S.C. 29577
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Charles E. Parke M.D.

FAX

CLAIMANT'S
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46

Strand Regional Specialty Associates, LLC Patient Data Base

Providing information about your personal and family medical history is one of the best ways to help your physician learn a great deal about your health in a short period of time. The questions in the Medical History Worksheet are designed to help you remember and communicate important details of your past and current health history. Complete as much of the worksheet as possible, answering as many of the questions as you can.

Name SCOTT Ledford Date of Birth 8/15/75

Height 5'10 Weight 185 #s ☒ Right-handed ☐ Left-handed

Please describe the problem you are experiencing:

numbness Right Arm/Leg slight numbness Left Arm

How long have you been having this problem? 11/2010 Today Training Controlled at work

How often does this problem occur? ALOT

How severe is the problem? ☒ Very severe ☐ Moderately severe ☐ Mild

Are there things that make this problem worse?

yes

Are there things that make this problem better?

yes

What activities can you no longer do because of this problem?

Run / exercise

Do you experience this problem with movement? ☒ Yes ☐ No

Do you experience this problem at rest? ☒ Yes ☐ No

Medical History

Prior Medical Problems (Include any Neurological and/or Orthopaedic related problems):

NONE

Prior Surgical History (List all operations and dates):

Right Index Finger 2005

Name: Ledford, Scott

DOB: 08/15/1975

**CLAIMANT'S
EXHIBIT**

Date:



GRAND STRAND
SPECIALTY ASSOCIATES

Orthopedic Surgery/Traumatology:
Christopher Bouillon, DO

Neurosurgery:
Thomas Anderson, MD
Eugene Giddens, MD

Neurology:
Jeff Benjamin, DO
Barbara Sarb, DO
Michael McCaffrey, MD

Neurology & Ophthalmology:
George Sandoz, MD

August 26, 2011

To Whom It May Concern:

RE: Scott Ledford
DOB: 8/15/1975
Chart: 121838

Dear Sir or Madam:

A letter from attorney Temple in regards to Scott Ledford's impairment regarding cervical spine. The patient's chart was reviewed. Initial examinations and most recent examination, the patient fits the 5% whole-person impairment for cervical degenerative changes with stenosis and resolved radicular/paresthesia symptoms using the AMA Guides to the Evaluation of Permanent Impairment Sixth Edition. If you have any further questions or concerns, please do not hesitate to contact me.

Sincerely,

Barbara L. Sarb, DO

BS/ss

Electronically Signed on 10/11/2011 5:15 PM

Scott Ledford
DOB: 8/15/1975
Chart: 121838
Date: 8/27/2010
Page 1

Patient MRN: 121838

Date: 08/27/2010

Category: Dictation

Description: Sarb dictation

Provider ID: C706AC9B-07A5-4436-9BD0-99AC04AF5CE2

Transcription Date: August 27, 2010

Scott Ledford
DOB: 8/15/1975
Chart: 121838
Date: 8/27/2010
Neurology Follow Up

SSN#:

HISTORY OF PRESENT ILLNESS: Mr. Ledford is seen in followup after a taser injury. He continues complaint of numbness and tingling of right arm and right leg and pain radiating down the arm. He states he had some cervical x-rays and updated thoracic x-rays at orthopedics. I do not have these notes and we will have him sign a record release. He states that everything, to his knowledge, was stable. He does have an area of tenderness and radiating pain on the right T6 through T9 area from the spine out to the rhomboid area and in towards the scapula area. He also feels like the right arm is just weaker in general. His grip is decreased on the right arm strength testing today. That is his dominate arm. He continues to have right sciatica pain and numbness, however, Lyrica is helping a little. He is just taking one tablet at nighttime. He is tolerating okay. He is really not interested in increasing. He states he is just not a medicine person.

PHYSICAL EXAM:

MOTOR: He does have decreased grip strength on the right compared to the left. Proximal strenght is intact. He does have subjective tenderness over the T6, T9 area just to the right of the midline. Some increased muscle tone of the paraspinal muscles on the right radiating to the mid-

CLAIMANT'S
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4

Scott Ledford
DOB: 8/15/1975
Chart: 121838
Date: 8/27/2010
Page 1

shoulder blade area. He does have complaint of pain down the right buttocks, back leg. Motor strength otherwise is intact.
SENSORY: No. dermatomal loss.

MEDICAL DECISION MAKING: Patient with taser injury. Patient with continued complaint of numbness, tingling in right arm, decreased right grip.

RECOMMENDATIONS: I have recommended MRI of the cervical region for evaluation of cervical disc pathology in addition to EMG and nerve conduction study of the right arm and right leg for paresthesias neuropathy. He may continue on the Lyrica which does seem to be helping neuropathic pain at this point. I have also placed a Lidoderm patch on the area of thoracic neuropathic pain. If this does help, I will give him a prescription for one patch daily, to remove at nighttime. He will be seen in followup after the above has completed or in four weeks

Barbara L. Sarb, DO

Barbara L. Sarb, DO

BS/ljh

cc:

Electronically Signed on 09/12/2010 5:00 PM

The End.

Barbara Sarb

Jun 05 12:05:19p

Scott & Carrie L. Ford

84 25330

p.3

SCOTT A LEDFORD

REF: ER CONWAY

62711

DOB: 08/15/1975

06/04/2012

SUBJECTIVE: He has right hand numbness and right arm pain, neck and right arm pain, lower back pain.

OBJECTIVE: Cervical MRI is reviewed. There is disc space narrowing C5-6, C6-7. Lumbar MRI shows a central herniation L5-S1. Advanced spondylosis.

ASSESSMENT: 1. C5-6, C6-7 spondylosis with right cervical radiculopathy.
2. L5-S1 spondylosis.

PLAN: Treatment options were discussed. I recommend ACDF at C5-6 and C6-7 with LDR system, also ALIF at L5-S1. He probably wants to get his neck done first.

William L. Mills, M.D. /5204
1969095

Chart Copy

CLAIMANT'S
EXHIBIT

29

SCOTT A LEDFORD
62711
DOB: 08/15/1975
04/20/2012

REF: ER CONWAY

SUBJECTIVE: He continues with thoracic pain, lower back pain and right ankle pain. He is on the Nucynta. He is out of work.

OBJECTIVE: Thoracic MRI is reviewed. The compression fractures are healed. Lumbar MRI shows fairly advanced spondylosis L5-S1. Right ankle MRI shows a contusion. No definite fracture line.

ASSESSMENT: 1. Myofascial pain thoracic area.
2. Right ankle contusion.
3. L5-S1 spondylosis.

PLAN: Equalizer boot. Out of work. I think probably the best option for him as far as his lower back is an ALIF at L5-S1. First let's try some bilateral facet blocks at L5-S1. Out of work status. Equalizer boot. We will see him back in a couple of weeks.

William L. Mills, M.D. /5204
1848516

Chart Copy

CLAIMANT'S
EXHIBIT

NO. 345 P. 3/13

COA INSURANCE

7

27

SCOTT A LEDFORD

Date: 07/27/2010
Case No. 62711
AGE/SEX: 34/Male

Referred By: MELVIN HECKER, MD

CHIEF COMPLAINT: Upper back pain.

PRESENT ILLNESS: This is a 34-year-old white male who is seen today for orthopedic evaluation. The patient is a police officer. He reports he was doing some training exercises and was struck by a tazer on 07/15/2010. He says when he was shot with the tazer gun he immediately experience severe pain in his upper back. He complains of pain, particularly when he walks any great distance or jogs. He also describes pain in the lateral aspect of his right thigh. He denies bowel or bladder dysfunction. He has not been seen prior to today in the emergency room.

MEDICAL HISTORY: Hypertension.
MEDICATIONS: "None."
ALLERGIES: NKDA.
SOCIAL HISTORY: He is a state trooper/business owner.
REVIEW OF SYSTEMS: Documented in the chart and noted.

PHYSICAL EXAM: Pleasant white male in no acute distress.
NECK: Supple. Trachea midline. No thyromegaly noted.
HEAD: Normocephalic and atraumatic.
ABDOMEN: Deferred.
HEENT: Sclerae are clear.

ORTHOPEDIC: Examination of the thoracic spine reveals point tenderness over T6 and T7. He has a slight kyphosis of the thoracic spine. There is no scapular winging. He has 1+ triceps-biceps brachioradialis reflexes bilaterally.

X-RAYS: X-rays taken today in the office, including AP and

**DEFENDANT'S
EXHIBIT**

Initial Visit Report for «PatientLName», «PatientFName» «PatientMName»
Case No. «MRNumber»
«VisitDate»
Page 2

lateral views of the thoracic spine demonstrates a T7
compression fracture.

IMPRESSION:

1. T7 compression fracture.

PLAN:

Disposition and treatment options discussed with the
patient. H&P corroborated with Dr. Haskin. Dr. Haskin
also consulted with Dr. Mills who recommends getting
an MRI of the thoracic spine, and then following up
with Dr. Mills after that has been performed to
discuss further treatment options. Until that time he
will remain on light duty and perform only sedentary
work.

Doug T. Vick, PA-C
For J. Stewart Haskin, Jr., M.D. /5117
409230

fcc: Melvin Hecker, MD

Corvel Scan Date: 8/2/2010

Coastal Orthopaedic Associates MRI
Conway Health Plaza
235 Singleton Ridge Road
Conway, South Carolina 29527
(843) 234-2094 Office
(843) 347-4375 Fax

Professionally-Interpreted by
Carolina Radiology Associates, LLC

NAME: LEDFORD, SCOTT
DOB:
PHYSICIAN: HASKIN

DATE OF EXAM: 07/28/2010
PATIENT ID: COA62711

EXAM: MRI of the thoracic spine.

HISTORY: T7 compression fracture.

TECHNIQUE: Sagittal and selected axial T1 and T2-weighted imaging as well as sagittal inversion recovery images were obtained through the thoracic spine.

FINDINGS: There is a T6 compression fracture. This is counting from the cervical spine down. There is approximately 25-30% vertebral body height loss. No retropulsed fragment is seen. Edema is seen suggesting that this is acute in nature, consistent with history. Additionally, there is some edema in the superior anterior endplate of T9, likely representing a small contusion.

No significant central canal or foraminal stenosis is identified. Visualized paraspinal soft tissues are unremarkable, as is the cord itself.

IMPRESSION:

1. T6 acute compression fracture with approximately 30% vertebral body height loss. It should be noted that this counting is performed from the top down.

2. Probable contusion of the anterior superior endplate of T9.

Preliminary report faxed to Coastal Orthopaedics at 9:38 a.m. on 7/28/2010.

Images were interpreted at CRA office.

SIGNED BY
DD: 07/28/2010
DT: 07/28/2010

smj

SCOTT LEDFORD

Date:
Case No.
AGE/SEX:7/28/2010
62711

Referred By:

CHIEF COMPLAINT: Thoracic pain, right lower extremity pain and bilateral upper extremity paresthesias.

PRESENT ILLNESS: The patient presents to our office today. He complains of thoracic pain with associated numbness in both of his upper extremities, right greater than left. No radicular pain. He states the numbness in his arms is worse at night. He also complains of pain that begins in the right gluteal region and radiates down to the posterior thigh with associated paresthesias and anesthetics. This all began 07/15/2010 when he was tazed during a training course at work. He is a State Trooper. He denies any history of thoracic, bilateral upper extremity or right lower extremity pain prior to the injury. Overall, his pain in the middle back is the most bothersome. No fever. No weight loss. No bowel or bladder dysfunction. The pain is worse with sitting, moving fast, running, or lifting. He states that standing gives him some relief.

MEDICAL HISTORY: Hypertension.

SURGICAL HISTORY: Left index finger surgery.

MEDICATIONS: None.

ALLERGIES: Shellfish.

SOCIAL HISTORY: No alcohol, tobacco, or drug use.

REVIEW OF SYSTEMS: Noted and reviewed as documented in the chart.

Initial Visit Report of LEDFORD, SCOTT
Case No. 62711
7/28/2010
Page 3

PHYSICAL EXAMINATION:

GENERAL APPEARANCE: Well-developed, well-nourished, alert and oriented x
3. Patient appears to be in no acute distress.
VITAL SIGNS: Respirations 20. Height 5 feet 10 inches. Weight 185.
SPINE EXAM: Thoracic spine, mid-thoracic tenderness. Lumbar
spine, no tenderness. Full range of motion. Cervical
spine, no tenderness. Full range of motion. Negative
Spurling's.
HIPS: No pain with range of motion.
VASCULAR: Positive pedal pulses.
NEUROLOGICAL EXAM: Manual motor testing reveals 5/5 strength to
bilateral biceps, triceps, wrist dorsiflexors, grip,
quadriceps, tibialis anterior, and extensor hallucis
longus. DTRs are normoactive and symmetric. Negative
straight leg raise. No clonus.

RADIOGRAPHS: Thoracic MRI shows an acute T6 compression fracture
with edema at T9. Thoracic spine x-rays show 22
degree kyphosis at T6.

ASSESSMENT: 1. Acute T6 compression fracture with 22 degree
kyphotic deformity and edema at T9.

PLAN: The patient's history and management were discussed
with Dr. Mills. Dr. Mills was in to see the patient.
I recommended in regards to the numbness in his upper
extremities and right lower extremity, getting him in
to see Dr. Benjamin for his opinion regarding this.
We will put him in a TLSO brace for his compression
fracture. We will give him Neurontin 1 p.o. b.i.d.,
precautions provided. AP F&E's cervical spine. AP
F&E's lumbar spine. We will also get AP and lateral
x-rays of the thoracic spine in the brace. We will
see

Initial Visit Report for LEDFORD, SCOTT
Case No. 62711
7/28/2010
Page 4

him back in 2 to 3 weeks or sooner should any new or
worsening symptoms develop. AP and lateral x-rays of
the thoracic spine upright in the brace.

Amanda C. Barber, PA-C
For William L. Mills, M.D. /5154
410955

James W. Yates, Jr., M.D. DEAN AY2224255 J. Steven Parker, Jr., M.D. DEAN H11063976 A. J. Parnell, Jr., M.D. DEAN A27033177 William L. Mills, M.D. DEAN 23457165 DEAN H1013575 C. Curtis Smith, M.D. DEAN H0430528 Peter Rainey, M.D. DEAN H0655142		COASTAL ORTHOPAEDICS ASSOCIATES, P.A. 2376 Cypress Circle - Suite 300 Conway, South Carolina 29526 843.347.7222 Fax: 843.347.3368		Yelsh Reinwald, PA-C AS220RS Douglas T. Vick, PA-C AS220RS Chris Lewis, PA-C A7740RS Amanda C. Borstel, PA-C AS220RS A20704280	
FOR <u>Scott Hedford</u>		AGE		DATE <u>7/28/10</u>	
ADDRESS					
PRESCRIPTION		MG/CC	QUAN	REFILLS	
R	<u>TLSD Brace</u>			0	1
				2	3
				4	5
R	<u>DX T6 VCF</u>			0	1
				2	3
				4	5
DISPENSE AS WRITTEN		SUBSTITUTION ALLOWED			

SCOTT A LEDFORD

REF: ER CONWAY

~~62741~~
8/17/2010

SUBJECTIVE: The patient presents to our office today for follow-up of T6 compression fracture. Date of injury is 7/15/2010. He reports he has been wearing the brace. He has seen Dr. Sarb for the upper extremity and right lower extremity pain and upper extremity paresthesias.

OBJECTIVE: The patient is well-developed, well-nourished. The patient is alert and oriented x 3. The patient appears to be in no acute distress. On examination today the patient is neurovascularly intact.

X-RAYS: AP and lateral views of the thoracic spine views show a 15.3-degree kyphotic deformity. AP and lateral flexion and extension views of the cervical spine show disc space narrowing at C6-7. AP and lateral flexion and extension views of the lumbar spine at L4-5 and L5-S1.

ASSESSMENT: Acute T6 compression fracture with now measuring 15.3-degree kyphosis and also at T9.

PLAN: We will leave the pain in the right leg and upper extremity paresthesias up to Dr. Sarb. He does report this is improving. Continue his TLSO brace for now. We will see him back in 4-6 weeks or sooner should new or worsening symptoms develop. X-rays out of the brace. We will keep him out-of-work until his follow-up appointment.

Amanda C. Barber, PA-C /5142
for William L. Mills, M.D.
443512

Chart Copy

fcc: Conway Medical Center Emergency Room

SCOTT A LEDFORD
62711
9/29/2010

REF: ER CONWAY

SUBJECTIVE: The patient presents to our office today for follow-up. He is about 2 1/2 months out status post T6 compression fracture. Date of injury was 7/15/2010. Also, he has a history of right lower extremity pain and upper extremity paresthesias, which is improved. Overall he states his thoracic pain has improved significantly. He complains of a trigger point along the right scapular region.

OBJECTIVE: The patient is well-developed, well-nourished. The patient is alert and oriented x 3. The patient appears to be in no acute distress. On examination today the patient is neurovascularly intact. He does have a right scapular border trigger point.

RADIOGRAPHS: X-rays out of the brace show no change in kyphosis.

ASSESSMENT: 1. Acute T6 compression fracture without change in kyphotic deformity and T9 compression fracture.
2. Myofascial pain.

PLAN: We will, at this point, let him discontinue his brace. He can discontinue his brace. I recommend physical therapy for core strengthening and follow-up with a work hardening program and functional capacity evaluation. We will keep him out-of-work until the functional capacity evaluation. He can work within those guidelines.

Also, under aseptic technique, after verbal consent was obtained, I injected right scapular region with 1 cc of lidocaine, 1 cc of Marcaine and 1/2 cc of 40 mg Kenalog. The patient tolerated the injection well. No complications were noted. We will also get him a prescription for Flexor patches he can use on that area. We will see him back in 3-4 months or

SCOTT A LEDFORD
62711
9/29/2010
Page 2

sooner should new or worsening symptoms develop. AP and lateral views of the thoracic spine at that time centered on C6.

Amanda C. Barber, PA-C /5142
for William L. Mills, M.D.
521897

Chart Copy

fcc: Conway Medical Center Emergency Room

SCOTT A LEDFORD
62711
01/27/2011

REF: CONWAY ER

SUBJECTIVE: He is 6-1/2 months out from T6 compression fracture, doing well having minimal pain. He just has a little bit of tightness across his upper back area.

OBJECTIVE: AP and lateral thoracic x-rays show no significant kyphosis.

ASSESSMENT: Healed compression fracture.

PLAN: Core strengthening. Motrin as needed. He is at MMI, 10% residual impairment. He is able to work full duty.

William L. Mills, M.D. /5204
759455

Chart Copy

cc: Conway Medical Center Emergency Room



Select Physical Therapy
8170 Rourke Street
Suite A
Myrtle Beach, SC USA 29572
Phone: (843) 449-1963
Fax: (843) 497-0374

Patient: Scott Ledford
Acct #: 013R610276301
DOB: Aug 15, 1975
Clinician: Liesel M. Barker PT
Prim Phy: William Mills
Phy Phone: (843) 347-7222
Phy Fax: (843) 347-3305
Sec Phy: Not Specified
Inj. Date: 7/15/2010
Surg. Date: Not Specified

Note Date: Jan 12, 2011
FSC: Workers Compensation
Payor: WC OF SC
Pol/Claim#: Not Specified
Insured: SC Department of Public Safety
Employer: SC Department of Public Safety
Case Mgr: Not Specified
Visits: 18
Cxl/Ns: 1

Discharge Summary

Diagnoses Spine

8052
7241

FX DORSAL VERTEBRA-CLOSE
PAIN IN THORACIC SPINE

Subjective Examination

ADL / Functional Status:

- Occupational requirements: Motorcycle/highway patrol ~10 hours/day. Sitting 4-5 hours per day. Standing. 1/12/11: pt is able to lift 50 lbs and can sit for several hours/day Current status: Work status: Unable to work secondary to dysfunction. Occupation: police officer

Chief Complaint:

- Pain over region of right T6-T9/paraspinals. "Annoying, like a knot" at T6. Occasional "burning sensation/radiating" pain through right thoracic spine. 12/22/10 - pain more localized to T/S
- Pain:
 - Severity at Worst: 3/10. (sustained posture- sitting). Aggravating Factors: sitting, extension, left SB & rotation, increased intraabdominal pressure (sneezing/coughing) sitting tolerance: 15 minutes; walking tolerance: 45 minutes. 12/22/10: can sit for 30+ min before it gets uncomfortable. Not much pain with walking. 1/12/11: can sit for several hrs

Daily Comments:

- pt has less pain in back - less muscle spasms, but pain with prolonged sitting/heavy lifting. Pt feels much better since he has been in PT these last few weeks.

Questionnaires: Disability Index:

- Test Name
- Date
- Assessment
- Raw Score
- Percentage
- Pain Intensity
- Personal Care
- Lifting
- Work
- Sleeping
- Walking
- Sitting
- Standing
- Social Life
- Traveling

Oswestry Disability Index

01/12/2011
Discharge
10
15.00%
0 - No pain at the moment
1 - Normal care but extra pain
1 - Heavy but w/extra pain
1 - My usual work, but no more
0 - No trouble sleeping
1 - Some, no inc w/distance
2 - Pain limits sitting > 1 hr
1 - Some but no inc w/time
1 - Normal but inc of pain
1 - Some pain but not worse

Objective Examination

Joint Integrity/Mobility:

- Pain/restriction with PA's of thoracic spine T6-T9

Palpation:

- Thoracic Region: Pain and myofascial restriction on palpation of right thoracic PVM T6-T9. 12/09/10: decreased thoracic restriction 12/3/0/10: minimal pain with palpation. 1/12/11: no significant restriction

Range of Motion: Active Thoracic:

- Extension
- Flexion
- Rotation Left
- Rotation Right
- Side Bending Left
- Side Bending Right

	Nov 30, 2010	Jan 12, 2011
Extension	75%	100%
Flexion	100%	100%
Rotation Left	100%	100%
Rotation Right	100%	100%
Side Bending Left	100%	100%
Side Bending Right	100%	100%

Assessment

Much improved since initial visit; good ROM with increased strength. He is able to lift 50 lbs that is required for his job with sitting tolerance for

Document ID: 52E01204.025
Liesel M. Barker PT,PT(SC Lic: 3224)

Status: Signed off (secure electronic signature)

Page 1 of 2

**DEFENDANT'S
EXHIBIT**



Patient: Scott Ledford
Acct #: 013R610276301

Note Date: Jan 12, 2011

several hrs. he has aching in T/S, but it does not limit activity level at this time. Pt feels that he is ready to return to work after FCE. Based on this patient's clinical presentation, it is my professional opinion that the patient's prognosis at time of discharge is good. The patient was educated regarding their discharge prognosis and related pathology. The patient demonstrates good understanding of their home program instructions.

Problems & Goals

Problem #1 ADL / Functional Status: Occupational requirements: Motorcycle/highway patrol ~10 hours/day. Sitting 4-5 hours per day. Standing. 1/12/11: pt is able to lift 50 lbs and can sit for several hours/day

Goal Achieved Jan 12, 2011.

Functional Improvements In:

- able to lift up to 50 pounds without increased pain, push/pull up to 100 pounds without increased pain, walk up to 30 minutes continuous without increased pain

Problem #2 Questionnaires: Disability Index.

Goal Abandoned Jan 12, 2011. decreases from before

Questionnaire Improvements: Disability Index:

- Test Name Oswestry Disability Index
- Percentage 10.00%

Problem #3 Chief Complaint: Pain: Severity at Worst: 3/10. (sustained posture- sitting).

Goal Abandoned Jan 12, 2011. less frequent

Symptomatic Improvements:

- Decreasing Pain: to 1/10.

Problem #4 Chief Complaint: Pain: sitting tolerance: 15 minutes; walking tolerance: 45 minutes. 12/22/10: can sit for 30+ min before it gets uncomfortable. Not much pain with walking 1/12/11: can sit for several hrs

Goal Achieved Jan 12, 2011.

Functional Improvements In:

- Improve sitting tolerance to 60 minutes with minimal symptoms.

Problem #5 Range of Motion: Active Thoracic.

Goal Achieved Jan 12, 2011.

Range of Motion Improvements to: Active Thoracic:

- Extension(painfree) 100%
- Rotation Left(painfree) 100%
- Side Bending Left(painfree) 100%
- Side Bending Right(painfree) 100%

Problem #6 Palpation: Thoracic Region: Pain and myofascial restriction on palpation of right thoracic PVM T6-T9. 12/09/10: decreased thoracic restriction 12/3/0/10: minimal pain with palpation. 1/12/11: no significant restriction

Goal Achieved Jan 12, 2011.

Palpable Improvements:

- Soft Tissue Mobility/Pliability Improving to: Slight Restrictions.

Plan

pt has met goals for PT and needs FCE scheduled.

Discharge due to:

- Completed Current Program. Goals were met.

Liesel M. Barker PT, PT(SC Lic: 3224)



Select Physical Therapy
8170 Rourke Street
Suite A
Myrtle Beach, SC USA 29572
Phone: (843) 449-1963
Fax: (843) 497-0374

Patient: Scott Ledford
Acct #: 013R610276301
DOB: Aug 15, 1975
Clinician: Colleen Volpe PT
Prim Phy: William Mills
Phy Phone: (843) 347-7222
Phy Fax: (843) 347-3305
Sec Phy: Not Specified
Inj. Date: 7/15/2010
Surg. Date: Not Specified

Visit Date: Nov 30, 2010
FSC: Workers Compensation
Payor: WC OF SC
Pol/Claim#: Not Specified
Insured: SC Department of Public Safety
Employer: SC Department of Public Safety
Case Mgr: Not Specified
Visits: 1
Cxl/Ns: 0

Initial Evaluation

Diagnoses Spine 8052 FX DORSAL VERTEBRA-CLOSE
7241 PAIN IN THORACIC SPINE

General Information

Date of Birth:

- Date 08/15/1975

Disease/Disorder/Condition:

- T6/T9 compression fx 07/15/10; myofascial pain

History of Injury:

- Pt. presents with myofascial pain, compression fx of T6/T9 and hairline fx of T8 following injury sustained by taser during occupational training 07/15/10. Pt. continued occupational/daily activities until seeking MD treatment with Dr. Mills on 7/22/10 at Conway hospital. MRI confirmed compression fx of T6 and T9. Pt. not taking medications and used brace during day- brace discontinued 9/29/10. Referred for NCV/EMG testing 2y c/o UE paresthesia which is since resolved.

Occupation:

- State trooper.

Subjective Examination

The medical history questionnaire has been completed and signed by the patient, reviewed by the evaluating therapist, and is on file. The patient has read and signed the Patient Rights and Consent for Treatment forms, they have been reviewed by the evaluating therapist, and are on file.

ADL / Functional Status:

- Occupation: Job Title: State Trooper Occupational requirements: Motorcycle/highway patrol ~10 hours/day. Sitting 4-5 hours per day. Standing. Social Support: Living Arrangements: Lives with wife and children.
- Current status:
 - Basic care: Independent without difficulty Work status: Unable to work secondary to dysfunction.
- Premorbid status:
 - Basic care: Independent without difficulty. Work status: Full time / Full duty. Recreation/Athletics: Independent without difficulty.

Chief Complaint:

- Pain over region of right T6-T9/paraspinals. "Annoying, like a knot" at T6. Occasional "burning sensation/radiating" pain through right thoracic spine.

Pain:

- Severity at Best: 0/10. Severity at Worst: 3/10. Location: Thoracic: T6-T9; right Aggravating Factors: sitting, extension, left SB & rotation, increased intraabdominal pressure (sneezing/coughing) Relieving Factors: walking, position changes sitting tolerance: 10 minutes; walking tolerance: 30 minutes

Client Knowledge/Awareness of:

- Physical Therapy Role: Good.

Functional Capability: Working Status: Last Date Worked Due to Injury:

• Date 07/22/2010

Functional Capability:

- Premorbid ADL Capacity: Unrestricted/Fully Able.

Mechanism of Injury:

- Primary Episode: Traumatic: Taser

Medical Management:

- Medications:
 - None. Injection 9/29/10. Pt. reports no change in symptoms.
- Injury Diagnosis: Thoracic: Compression Fracture.

Questionnaires: Disability Index:

• Test Name	Oswestry Disability Index
• Date	11/30/2010
• Assessment	Initial
• Raw Score	10
• Percentage	20.00%



Patient: Scott Ledford
Acct #: 013R610276301

Visit Date: Nov 30, 2010

- Pain Intensity
- Personal Care
- Lifting
- Work
- Sleeping
- Walking
- Sitting
- Standing
- Social Life
- Traveling

- 0 - No pain at the moment
- 1 - Normal care but extra pain
- 1 - Heavy but w/extra pain
- 1 - My usual work, but no more
- 0 - No trouble sleeping
- 0 - No pain on walking
- 3 - Pain limits > 1/2 hr
- 2 - Unable > 1hr, w/o inc pain
- 1 - Normal but inc of pain
- 1 - Some pain but not worse

Rehabilitation Expectations/Goals:

- Return to Work Activities: Unrestricted/Symptom Free.

Objective Examination

Joint Integrity/Mobility:

- Pain/restriction with PA's of thoracic spine T6-T9

Palpation:

- Thoracic Region: Pain and myofascial restriction on palpation of right thoracic PVM T6-T 9

Posture:

- Position Evaluated In: Unsupported Sitting. Overall Gross Assessment: good presentation.

Range of Motion: Active Thoracic:

- Extension(pain) 75%
- Flexion 100%
- Rotation Left(pain right) 100%
- Rotation Right 100%
- Side Bending Left(pain right) 100%
- Side Bending Right(decreased curve; mild pain right) 100%

Treatments

Exercise Activities: Flexibility(U, Quarter):

- Flexibility Activity 1(painfree-gentle stretch)

Time Elapsed: 5 Minutes, Technique: Active, Body Position: sitting, Description: bilateral sidebend, rotation; flex & ext. thoracic spine, Charge As: Therapeutic Exercise

- Flexibility Activity 2(painfree)

Time Elapsed: 3 Minutes, Technique: Active, Body Position: kneeling/4-point, Description: mid-back stretch/mid-back rotation stretch, Charge As: Therapeutic Exercise

Manual Interventions: Upper Quarter Soft Tissue:

- Soft Tissue Mobilization 1

Time Elapsed: 10 Minutes, Tx Depth: Moderate, Technique: Strumming, Description: right paraspinals, Charge As: Manual Therapy Techniques

Modalities:

- Electric Stim, Unattended

Time Elapsed: 15 Minutes, Location: Posterior thoracic, Performed With: Cryotherapy, Mode: Continuous, Type: Interferential, Clinical Use: Post Activity, Charge As: E-Stim; Unattended

Documented Procedural Code Summary:

Description	Code	Units	Minutes
• Electrical Stimulation (unattended)	97014	1	n/a
• Manual Therapy Techniques	97140	1	10
• Physical Therapy Evaluation	97001	1	n/a
• Therapeutic Procedure	97110	1	8

Assessment

The patient was educated regarding their diagnosis, prognosis, related pathology & plan of care. The patient demonstrates a good understanding of the risks, benefits, precautions/contraindications, & prognosis of their skilled rehabilitation program.

Evaluation Components:

- Rehab Potential: Physical Therapy: Pt. rehab potential is good. Pt. presents with myofascial pain and restrictions most notable T6-T9 on right, with painful/hypomobile P-A T6-T9 4 months S/P thoracic compression fracture. Pt. will benefit from skilled PT services to improve painfree ROM and to decrease pain/myofascial restrictions to allow for improved functional mobility and return to work. PT responsible for all clinical decision making and personally directed all care. Physical therapy student involved in treatment.

Impairments Identified:

Document ID: 52E01204.001
Colleen Volpe PT,PT(SC Lic: 2697)

Status: Signed off (secure electronic signature)

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Patient: Scott Ledford
Acct #: 013R610276301

Visit Date: Nov 30, 2010

• Work Capacity. Soft Tissue Mobility. Range of Motion. Pain. Joint Integrity/Mobility. Functional Activities.
Recommendations:

- Skilled Intervention: Required To: decrease pain, progress to strengthening activities to enable RTW

Problems & Goals

Problem #1 Questionnaires: Disability Index.

LTG Achieve by Dec 28, 2010.

Questionnaire Improvements: Disability Index:

- Test Name: Oswestry Disability Index
- Percentage: 10.00%

Problem #2 Chief Complaint: Pain: Severity at Worst: 3/10.

STG Achieve by Dec 14, 2010.

Symptomatic Improvements:

- Decreasing Pain: to 2/10.

LTG Achieve by Dec 28, 2010.

Symptomatic Improvements:

- Decreasing Pain: to 1/10.

Problem #3 Chief Complaint: Pain: sitting tolerance: 10 minutes; walking tolerance: 30 minutes

STG Achieve by Dec 14, 2010.

Functional Improvements In:

- Improve sitting tolerance to 30 minutes with minimal symptoms.

LTG Achieve by Dec 28, 2010.

Functional Improvements In:

- Improve sitting tolerance to 60 minutes with minimal symptoms.

Problem #4 Range of Motion: Active Thoracic.

STG Achieve by Dec 14, 2010.

Range of Motion Improvements to: Active Thoracic:

- Extension(minimal pain) 90%
- Rotation Left(minimal pain) 100%
- Side Bending Left(minimal pain) 100%

LTG Achieve by Dec 28, 2010.

Range of Motion Improvements to: Active Thoracic:

- Extension(painfree) 100%
- Rotation Left(painfree) 100%
- Side Bending Left(painfree) 100%
- Side Bending Right(painfree) 100%

Problem #5 Palpation: Thoracic Region: Pain and myofascial restriction on palpation of right thoracic PVM T6-T 9

STG Achieve by Dec 14, 2010.

Palpable Improvements:

- Soft Tissue Mobility/Pliability Improving to: Mild Restrictions.

LTG Achieve by Dec 28, 2010.

Palpable Improvements:

- Soft Tissue Mobility/Pliability Improving to: Slight Restrictions.

Plan

The goals and plan were discussed with the patient and/or family and they concur.

Plan to progress PT program as tolerated to decrease pain and myofascial restrictions and to improve AROM to allow for increased activity tolerance and improved functional mobility to return to work. Use modalities as needed for pain control. Progress plan as tolerated to include stabilization exercises, strengthening and functional/occupational activities.

Amount, Frequency and Duration:

- Frequency and Duration: It is recommended that the patient attend rehabilitative therapy for 3 visits a week with an expected duration of 4 weeks. The outlined therapeutic procedures and services in the plan of care will address the problems and goals identified.

Therapeutic Contents:

- Active Assistive Range of Motion Activities. Active Range of Motion Activities. Home Exercise Program. Manual Therapy Techniques. Soft Tissue Mobilization Techniques. Stretching/Flexibility Activities. Therapeutic Activities. Therapeutic Exercise. (core strengthening/stabilization exs).
- Resistive Activities:
 - Isotonic. Machines/Free Weights. Tubing/Bands.



Corvet Capture 3/1/2011

Patient: Scott Ledford
Acct #: 013R610276301

Visit Date: Nov 30, 2010

Stephen Denny Off
Colleen Volpe PT

Colleen Volpe PT, PT(SC Lic: 2697)

Document ID: S2E01204.001
Colleen Volpe PT, PT(SC Lic: 2697)

Status: Signed off (secure electronic signature)

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2012053

1

BEFORE THE
SOUTH CAROLINA WORKERS' COMPENSATION COMMISSION
W.C.C. FILE #1202545

Scott Ledford,

Employee,

vs.

Department of Public Safety,

Employer,

and

State Accident Fund,

Carrier/Defendants.

COPY

D E P O S I T I O N

WITNESS: DR. WILLIAM MILLS

DATE: MONDAY, December 3, 2012

TIME: 3:46 p.m.

LOCATION: Coastal Orthopaedic Associates
2376 Cypress Circle, Suite 300
Conway, South Carolina

TAKEN BY: Attorneys for Defendants

REPORTER: Michele E. Starkey
South Carolina Court Reporter

ABC REPORTING SERVICE
257 Summerland Avenue
Batesburg, South Carolina 29006
1-803-532-5255
1-803-730-3015 (cell)

1 Q. Right. Then you attribute that to a combination
2 of the first and second accident, or the second
3 accident, or what do you attribute the need for
4 surgery?

5 A. It seems the second accident definitely
6 exacerbated it.

7 Q. Okay. And let me ask you, Doctor, because this
8 is somewhat of a unique situation in regards to
9 the first accident as well. We were -- we're
10 still within that change of condition period of
11 time. The fact that he needs surgery now, is
12 that a change of condition for him as it relates
13 to the lumbar and the cervical spine as to when
14 you saw him in January of 2011? In other words,
15 when you last saw him in January of 2011, you did
16 not recommend surgery for his lumbar spine or his
17 cervical spine at that point, did you?

18 A. No. I think -- it sounds like what you're asking
19 is is it a continuation of previous symptoms or
20 is it a --

21 Q. Let me clarify. I may just be confusing you.
22 It's my understanding that your testimony is that
23 you believe the second accident aggravated his
24 conditions to his neck and lumbar spine which now
25 has necessitated surgery. What I'm also -- is

FOR TAX YEAR 2013

PRO-CUTTERS LAWN & LANDSCAPING LLC

Jayroe Lordo & Catalano PA

PO Box 1075

Murrells Inlet, SC 29576

(843) 902-1040

Form 1120S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Department of the Treasury
Internal Revenue ServiceDo not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.

2013

Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

For calendar year 2013 or tax year beginning , 2013, ending , 20

A Selection effective date 02-18-2003	TYPE OR PRINT	Name Pro-Cutters Lawn & Landscaping LLC	D Employer identification number 56-2319440
B Business activity code number (see instructions) 238900		Number, street, and room or suite no. If a P.O. box, see instructions. 4338 Bradford Circle	E Date incorporated 02-18-2003
C Check if Sch. M-3 attached ☐		City or town, state or province, country, and ZIP or foreign postal code Myrtle Beach SC 29588	F Total assets (see instructions) \$ 195,924

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filedH Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year 2

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales	1a	334,906	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a			1c 334,906
	2 Cost of goods sold (attach Form 1125-A)			2
	3 Gross profit. Subtract line 2 from line 1c			3 334,906
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4 35,699
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions - attach statement)			5
	6 Total income (loss). Add lines 3 through 5			6 370,605
	7 Compensation of officers (see instructions - attach Form 1125-E)			7
	8 Salaries and wages (less employment credits)			8 69,867
	9 Repairs and maintenance			9 334
	10 Bad debts			10
	11 Rents			11 2,113
	12 Taxes and licenses		ATT. STL	12 10,692
	13 Interest			13 5,871
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14 131,808
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16 1,084
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach statement)		Statement #2	19 145,394
20 Total deductions. Add lines 7 through 19			20 367,163	
21 Ordinary business income (loss). Subtract line 20 from line 6			21 3,442	
Tax and Payments	22 a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)			22c
	23 a 2013 estimated tax payments and 2012 overpayment credited to 2013	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c			23d
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			24
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26
27 Enter amount from line 26 Credited to 2014 estimated tax		Refunded	27	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return
with the preparer shown below
(see instructions)? ☒ Yes ☐ NoSign
Here

Scott Ledford

Signature of officer

Date

Member

Title

Paid
Preparer
Use Only

Print/Type preparer's name

Robert Jayroe

Preparer's signature

Robert Jayroe

Date

03-15-2014

Check ☐ if

PTIN

self-employed

P00907897

Firm's name

Jayroe Lordo & Catalano PA

Firm's EIN

58-2314230

Firm's address

PO Box 1075

Phone no.

Murrells Inlet SC 29576

(843) 902-1040

For Paperwork Reduction Act Notice, see separate instructions.

Form 1120S (2013)

EEA

Schedule B Other Information (see instructions)

- 1 Check accounting method: a ☒ Cash b ☐ Accrual
c ☐ Other (specify) ▶ _____

Yes No

- 2 See the instructions and enter the:

a Business activity ▶ Landscaping b Product or service ▶ Service

- 3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation

- 4 At the end of the tax year, did the corporation:

- a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

- b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

- 5 a At the end of the tax year, did the corporation have any outstanding shares of restricted stock?

If "Yes," complete lines (i) and (ii) below.

(i) Total shares of restricted stock

(ii) Total shares of non-restricted stock

- b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?

If "Yes," complete lines (i) and (ii) below.

(i) Total shares of stock outstanding at the end of the tax year

(ii) Total shares of stock outstanding if all instruments were executed

- 6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?

- 7 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

- 8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions)

- 9 Enter the accumulated earnings and profits of the corporation at the end of the tax year.

- 10 Does the corporation satisfy both of the following conditions?

a The corporation's total receipts (see instructions) for the tax year were less than \$250,000

b The corporation's total assets at the end of the tax year were less than \$250,000

If "Yes," the corporation is not required to complete Schedules L and M-1.

- 11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?

If "Yes," enter the amount of principal reduction \$

- 12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions

- 13 a Did the corporation make any payments in 2013 that would require it to file Form(s) 1099?

b If "Yes," did the corporation file or will it file all required Forms 1099?

Form 1120S (2013)

Schedule K		Shareholders' Pro Rata Share Items	Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)	1 3,442
	2	Net rental real estate income (loss) (attach Form 8825)	2
	3a	Other gross rental income (loss)	3a
	b	Expenses from other rental activities (attach statement)	3b
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c
	4	Interest income	4
	5	Dividends: a Ordinary dividends	5a
	b	Qualified dividends	5b
	6	Royalties	6
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7
Deductions	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a
	b	Collectibles (28%) gain (loss)	8b
	c	Unrecaptured section 1250 gain (attach statement)	8c
	9	Net section 1231 gain (loss) (attach Form 4797)	9
	10	Other income (loss) (see instructions) . . . Type ▶	10
	11	Section 179 deduction (attach Form 4562)	11
	12a	Charitable contributions	12a 93
	b	Investment interest expense	12b
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)
	d	Other deductions (see instructions) . . . Type ▶	12d
Credits	13a	Low-income housing credit (section 42(j)(5))	13a
	b	Low-income housing credit (other)	13b
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c
	d	Other rental real estate credits (see instructions) . . . Type ▶	13d
	e	Other rental credits (see instructions) . . . Type ▶	13e
	f	Biofuel producer credit (attach Form 6478)	13f
	g	Other credits (see instructions) . . . Type ▶	13g
Foreign Transaction	14a	Name of country or U.S. possession ▶	
	b	Gross income from all sources	14b
	c	Gross income sourced at shareholder level	14c
		Foreign gross income sourced at corporate level	
	d	Passive category	14d
	e	General category	14e
	f	Other (attach statement)	14f
		Deductions allocated and apportioned at shareholder level	
	g	Interest expense	14g
	h	Other	14h
		Deductions allocated and apportioned at corporate level to foreign source income	
	i	Passive category	14i
	j	General category	14j
	k	Other (attach statement)	14k
	Other information		
Alternative Minimum Tax (AMT) Items	l	Total foreign taxes (check one): ☐ Paid ☐ Accrued	14l
	m	Reduction in taxes available for credit (attach statement)	14m
	n	Other foreign tax information (attach statement)	
	15a	Post-1986 depreciation adjustment	15a (3,851)
	b	Adjusted gain or loss	15b
	c	Depletion (other than oil and gas)	15c
	d	Oil, gas, and geothermal properties-gross income	15d
	e	Oil, gas, and geothermal properties-deductions	15e
	f	Other AMT items (attach statement)	15f
	Items Affecting Shareholder Basis	16a	Tax-exempt interest income
b		Other tax-exempt income	16b
c		Nondeductible expenses	16c 2,921
d		Distributions (attach statement if required) (see instructions)	16d
e		Repayment of loans from shareholders	16e

Schedule K		Shareholders' Pro Rata Share Items (continued)		Total amount		
Other Information	17 a	Investment income		17a		
	b	Investment expenses		17b		
	c	Dividend distributions paid from accumulated earnings and profits		17c		
	d	Other items and amounts (attach statement)	Statement #18			
Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14i			18	3,349

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)		
Assets							
1	Cash		9,921		16,488		
2 a	Trade notes and accounts receivable						
b	Less allowance for bad debts	()		()			
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)						
7	Loans to shareholders		14,333		27,098		
8	Mortgage and real estate loans						
9	Other investments (attach statement)						
10 a	Buildings and other depreciable assets	298,534		376,274			
b	Less accumulated depreciation	(196,548)	101,986	(223,936)	152,338		
11 a	Depletable assets						
b	Less accumulated depletion	()		()			
12	Land (net of any amortization)						
13 a	Intangible assets (amortizable only)						
b	Less accumulated amortization	()		()			
14	Other assets (attach statement)						
15	Total assets		126,240		195,924		
Liabilities and Shareholders' Equity							
16	Accounts payable						
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)	Statement #22	2,002	Statement #22	7,366		
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more		125,780		189,672		
21	Other liabilities (attach statement)						
22	Capital stock						
23	Additional paid-in capital						
24	Retained earnings		(1,542)		(1,114)		
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock		()		()		
27	Total liabilities and shareholders' equity		126,240		195,924		

EEA

Form 1120S (2013)

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note. Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more-see instructions

1	Net income (loss) per books	428	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$ 2,921				
		2,921	7	Add lines 5 and 6	
4	Add lines 1 through 3	3,349	8	Income (loss) (Schedule K, line 10). Line 4 less line 7	3,349

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders'

Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year	(1,542)		
2 Ordinary income from page 1, line 21	3,442		
3 Other additions			
4 Loss from page 1, line 21			
5 Other reductions Statement #30	3,014		
6 Combine lines 1 through 5	(1,114)		
7 Distributions other than dividend distributions			
8 Balance at end of tax year. Subtract line 7 from line 6	(1,114)		

EEA

Form 1120S (2013)

Schedule K-1
(Form 1120S)

Department of the Treasury
Internal Revenue Service

2013

For calendar year 2013, or tax

year beginning 2013
ending 20

Shareholder's Share of Income, Deductions,
Credits, etc. See page 2 of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
56-2319440

B Corporation's name, address, city, state, and ZIP code
Pro-Cutters Lawn & Landscaping LLC
4338 Bradford Circle
Myrtle Beach SC 29588

C IRS Center where corporation filed return
E-FILE

Part II Information About the Shareholder

D Shareholder's identifying number
110-58-0432

E Shareholder's name, address, city, state, and ZIP code
Scott A. Ledford
4338 Bradford Circle
Myrtle Beach SC 29588

F Shareholder's percentage of stock ownership for tax year 20.000000%

For IRS Use Only



Final K-1		Amended K-1		OMB No. 1545-0130	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items					
1	Ordinary business income (loss)	13	Credits		
	688				
2	Net rental real estate income (loss)				
3	Other net rental income (loss)				
4	Interest income				
5a	Ordinary dividends				
5b	Qualified dividends	14	Foreign transactions		
6	Royalties				
7	Net short-term capital gain (loss)				
8a	Net long-term capital gain (loss)				
8b	Collectibles (28%) gain (loss)				
8c	Unrecaptured section 1250 gain				
9	Net section 1231 gain (loss)				
10	Other income (loss)	15	Alternative minimum tax (AMT) items		(770)
		A			
11	Section 179 deduction	16	Items affecting shareholder basis		584
		C			
12	Other deductions				
A	19				
		17	Other information		300
		K			

* See attached statement for additional information.

Shareholder: Scott A. Ledford
Percentage: 20%

SSN/EIN: 110-58-0432

Section 179 Disposition Statement

2013

(Keep for your records)

S CORPORATION/PARTNERSHIP NAME

Pro-Cutters Lawn & Landscaping LLC

EIN

56-2319440

Description	Date acquired	Gross sales price	Cost or basis plus improvements and expense of sale	Depreciation Actually Taken	Depreciation allowed or allowable	Amount of section 179 expense deduction
	Date sold				AMT Depreciation	Tax year section 179 expense taken
Yamaha Rhino	07-01-2006	300	2,000			2,000
	01-01-2013					2006
TOTALS		300	2,000			2,000

NET GAIN (LOSS)

300

Schedule K-1
(Form 1120S)

Department of the Treasury
Internal Revenue Service

2013

For calendar year 2013, or tax
year beginning _____, 2013
ending _____, 20

Shareholder's Share of Income, Deductions,
Credits, etc.

▶ See page 2 of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
56-2319440

B Corporation's name, address, city, state, and ZIP code
Pro-Cutters Lawn & Landscaping LLC
4338 Bradford Circle
Myrtle Beach SC 29588

C IRS Center where corporation filed return
E-FILE

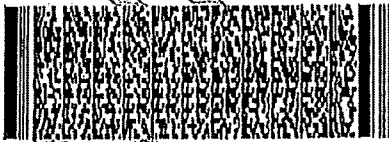
Part II Information About the Shareholder

D Shareholder's identifying number
123-68-8607

E Shareholder's name, address, city, state, and ZIP code
Carrie Ledford
4338 Bradford Circle
Myrtle Beach SC 29588

F Shareholder's percentage of stock
ownership for tax year 80.000000%

For IRS Use Only



Final K-1		Amended K-1		OMB No. 1545-0130	
Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items					
1	Ordinary business income (loss)	13	Credits		
	2,754				
2	Net rental real estate income (loss)				
3	Other net rental income (loss)				
4	Interest income				
5a	Ordinary dividends				
5b	Qualified dividends	14	Foreign transactions		
6	Royalties				
7	Net short-term capital gain (loss)				
8a	Net long-term capital gain (loss)				
8b	Collectibles (28%) gain (loss)				
8c	Unrecaptured section 1250 gain				
9	Net section 1231 gain (loss)				
10	Other income (loss)	15	Alternative minimum tax (AMT) items	(3,081)	
		A			
11	Section 179 deduction	16	Items affecting shareholder basis	2,337	
12	Other deductions	C			
A	74				
		17	Other information	1,200	
		K			
* See attached statement for additional information.					

Shareholder: Carrie Ledford
Percentage: 80%

SSN/EIN: 123-68-8607

Section 179 Disposition Statement

2013

(Keep for your records)

S CORPORATION/PARTNERSHIP NAME

EIN

Pro-Cutters Lawn & Landscaping LLC

56-2319440

Description	Date acquired	Gross sales price	Cost or basis plus improvements and expense of sale	Depreciation Actually Taken	Depreciation allowed or allowable	Amount of section 179 expense deduction
	Date sold				AMT Depreciation	Tax year section 179 expense taken

Yamaha Rhino	07-01-2006	1,200	8,000			8,000
	01-01-2013					2006
TOTALS		1,200	8,000			8,000

NET GAIN(LOSS)

1,200

Section 179 Disposition Statement

2013

(Keep for your records)

S CORPORATION/PARTNERSHIP NAME

EIN

Pro-Cutters Lawn & Landscaping LLC

56-2319440

Description	Date acquired	Gross sales price	Cost or basis plus improvements and expense of sale	Depreciation Actually Taken	Depreciation allowed or allowable	Amount of section 179 expense deduction
	Date sold				AMT Depreciation	Tax year section 179 expense taken

Yamaha Rhino	07-01-2006	1,500	10,000			10,000
	01-01-2013					2006
TOTALS		1,500	10,000			10,000

NET GAIN(LOSS)

1,500

Form 4562

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2013

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Attachment
Sequence No. 179

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Pro-Cutters Lawn & Landscaping L

FORM 1120S

56-2319440

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	103,858
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	12,543
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property Statement	#50					9,190
c 7-year property Statement	#51					1,618
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year		12 yrs.		S/L	
c 40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	4,599
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	131,808
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2013)

EEA

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?		24b If "Yes," is the evidence written?									
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25											
26 Property used more than 50% in a qualified business use:											
08 GMC Yukon	05282008	100.0%	50,305	50,305	5	200 DB-HY	1,449				
11 Chevy Silve	06212011	100.0%	48,713	37,453	5	200 DB-HY	3,150				
27 Property used 50% or less in a qualified business use:											
		%				S/L-					
		%				S/L-					
		%				S/L-					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28								4,599			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29											

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions):					
43 Amortization of costs that began before your 2013 tax year 43					
44 Total. Add amounts in column (f). See the instructions for where to report 44					

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (yr., mo., day)	(c) Date sold (yr., mo., day)
11 Suzuki Truck	2008-02-28	2013-11-29
108 GMC Yukon	2008-05-28	2013-05-18
111 Elkridge 35DSRL Trailer	2011-01-08	2013-10-11

D		Property A	Property B	Property C	Property D
These columns relate to the properties on lines 19A through 19D. ▶					
20	Gross sales price (Note: See line 1 before completing.)	20	14,000	19,893	34,856
21	Cost or other basis plus expense of sale	21	30,000	50,305	46,665
22	Depreciation (or depletion) allowed or allowable	22	29,136	48,857	16,427
23	Adjusted basis. Subtract line 22 from line 21	23	864	1,448	30,238
24	Total gain. Subtract line 23 from line 20	24	13,136	18,445	4,618
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a	29,136	48,857	16,427
b	Enter the smaller of line 24 or 25a	25b	13,136	18,445	4,618
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instr.)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	36,199
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	36,199
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	0

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
 (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form 8879-S

IRS e-file Signature Authorization for Form 1120S

OMB No. 1545-0063

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-S and its instructions is at www.irs.gov/form8879S.

2013

Department of the Treasury
Internal Revenue Service

For calendar year 2013, or tax year beginning

2013, ending

20

Name of corporation

Employer identification number

Pro-Cutters Lawn & Landscaping LLC

56-2319440

Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	334,906
2	Gross profit (Form 1120S, line 3)	2	334,906
3	Ordinary business income (loss) (Form 1120S, line 21)	3	3,442
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	3,349

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2013 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-800-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

- ☒ I authorize Jayroe Lordo & Catalano PA to enter my PIN 19440 as my signature.
ERO firm name do not enter all zeros
- ☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2013 electronically filed income tax return.

Officer's signature

Date 03-15-2014

Title Member

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

574609 10400
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2013 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Robert Jayroe

Date 03-15-2014

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

Form 8879-S (2013)

EEA

Federal Supporting Statements

2013

PG01

Name(s) as shown on return

Pro-Cutters Lawn & Landscaping LLC

FEIN

56-2319440

Form 1120S Line 19

Statement #2

<u>Description</u>	<u>Amount</u>
Bank Charges	220
Insurance	9,313
Legal and Professional	2,050
50% Meals and Entertainment	2,922
Office Expense	2,265
Outside Services/Sub Contractors	689
Supplies	81,469
Telephone	2,638
Travel	650
Uniforms	6,323
Utilities	11,167
Fuel	25,688
Total	<u>145,394</u>

Form 1120S, Schedule K, Line 12a

PAGE 1

Statement #9

<u>Description</u>	<u>Amount</u>
Cash Contributions (50%)	<u>93</u>
Total	<u>93</u>

Form 1120S, Schedule K, Line 17d

PAGE 1

Statement #18

<u>Description</u>	<u>Amount</u>
Disposition of Property with Section 179 Deductions	<u>1,500</u>
Total	<u>1,500</u>

Federal Supporting Statements

2013 PG01

Name(s) as shown on return

FEIN

Pro-Cutters Lawn & Landscaping LLC

56-2319440

Form 1120S, Schedule L, Line 18

STM22

Other Current Liabilities

Description	Beg Of Year	End Of Year
Payroll Taxes	2,002	2,339
BBT LOC		5,027
Total	2,002	7,366

PG01

Schedule M-2 Line 5

Statement #30

Description	Amount
Contributions	93
Nondeductible Expenses	2,921
Total	3,014

FORM 4562 - LINE 19B

PG01

Statement #50

BASIS	RP	CV	METHOD	DEDUCTION
1,437	5	MQ	200 DB	72
3,370	5	MQ	200 DB	506
1,350	5	MQ	200 DB	473
1,350	5	MQ	200 DB	473
24,217	5	MQ	200 DB	1,211
25,576	5	MQ	200 DB	6,394
1,225	5	MQ	200 DB	61
TOTAL				9,190

Federal Supporting Statements

2013 PG01

Name(s) as shown on return

FEIN

Pro-Cutters Lawn & Landscaping LLC

56-2319440

FORM 4562 - LINE 19C

Statement #51

<u>BASIS</u>	<u>RP</u>	<u>CV</u>	<u>METHOD</u>	<u>DEDUCTION</u>
302	7	MQ	200 DB	11
45,025	7	MQ	200 DB	1,607
TOTAL				<u>1,618</u>

Taxes and Licenses Attachment		2013																											
Note: This information does not transmit to the IRS with e-filed returns. Including with a paper filed return is optional.																													
S CORPORATION NAME Pro-Cutters Lawn & Landscaping LLC		EIN 56-2319440																											
Taxes and Licenses Form 1120S		Page 1, Line 12																											
1 State income taxes 2 State franchise taxes 3 City income taxes 4 City franchise taxes 5 Local property taxes 6 Intangible property taxes 7 Payroll taxes 8 Less: credit from Form 8846 9 Foreign taxes paid 10 Occupancy taxes 11 Other miscellaneous taxes 12 Built in gains tax allocated to ordinary income 13 Licenses 14 Total to Form 1120S, Page 1, Line 12	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">1</td><td></td></tr> <tr><td style="text-align: center;">2</td><td></td></tr> <tr><td style="text-align: center;">3</td><td></td></tr> <tr><td style="text-align: center;">4</td><td></td></tr> <tr><td style="text-align: center;">5</td><td style="text-align: right;">4,404</td></tr> <tr><td style="text-align: center;">6</td><td></td></tr> <tr><td style="text-align: center;">7</td><td style="text-align: right;">5,515</td></tr> <tr><td style="text-align: center;">8</td><td></td></tr> <tr><td style="text-align: center;">9</td><td></td></tr> <tr><td style="text-align: center;">10</td><td></td></tr> <tr><td style="text-align: center;">11</td><td></td></tr> <tr><td style="text-align: center;">12</td><td></td></tr> <tr><td style="text-align: center;">13</td><td style="text-align: right;">773</td></tr> <tr><td style="text-align: center;">14</td><td style="text-align: right;">10,692</td></tr> </table>	1		2		3		4		5	4,404	6		7	5,515	8		9		10		11		12		13	773	14	10,692
1																													
2																													
3																													
4																													
5	4,404																												
6																													
7	5,515																												
8																													
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10																													
11																													
12																													
13	773																												
14	10,692																												

1120S TAX RETURN COMPARISON
2011 / 2012 / 2013

2013

Name(s) as shown on return
Pro-Cutters Lawn & Landscaping LLC

Identifying number
56-2319440

	2011 FEDERAL	2012 FEDERAL	2013 FEDERAL	DIFFERENCE BETWEEN 2012 & 2013
Income				
Net receipts	241,083	243,658	334,906	91,248
Cost of goods sold				
Gross profit	241,083	243,658	334,906	91,248
Net gain/loss from 4797	29,217	950	35,699	34,749
Other income				
Total income	270,300	244,608	370,605	125,997
Deductions				
Compensation of officers				
Salaries and wages	73,554	74,629	69,867	(4,762)
Repairs and maintenance	798	599	334	(265)
Bad debts				
Rents	1,518	1,807	2,113	306
Taxes and licenses	8,247	9,982	10,692	710
Interest	7,478	6,651	5,871	(780)
Net depreciation	65,202	35,521	131,808	96,287
Depletion				
Advertising	225		1,084	1,084
Pension, profit-sharing				
Employee benefits	600			
Other deductions	97,183	114,675	145,394	30,719
Total deductions	254,805	243,864	367,163	123,299
Ordinary business income(loss)	15,495	744	3,442	2,698
Tax				
Total tax				
Payments				
Estimated taxes paid				
Total payments line 23d				
Results				
Amount owed				
Overpayment				
Applied to estimate				
Refund				

SCHEDULE K - Shareholder's Share Items

	2011	2012	2013	DIFFERENCE
Income				
Ordinary business income (loss)	15,495	744	3,442	2,698
Net rental real estate income (loss)				
Other net rental income (loss)				
Interest income				
Ordinary dividends				
Qualified dividends				
Royalties				
Net short-term capital gain (loss)				
Net long-term capital gain (loss)				
Collectibles (28%) gain (loss)				
Unrecaptured section 1250 gain				
Net section 1231 gain (loss)	9,341			
Other income (loss)				

2011

2012

2013

DIFFERENCE

1120S TAX RETURN COMPARISON
2011 / 2012 / 2013

2013

Page 2

Name(s) as shown on return

Pro-Cutters Lawn & Landscaping LLC

Identifying number

56-2319440

	2011 FEDERAL	2012 FEDERAL	2013 FEDERAL	DIFFERENCE BETWEEN 2012 & 2013
Deductions				
Section 179 deduction				
Contributions	36	60	93	33
Investment interest expense				
Section 59(e)(2) expenditures				
Other deductions				
Credits				
Low-income housing credit (section 42(j)(5))				
Low-income housing credit (other)				
Qualified rehabilitation expenditures (rental real estate)				
Other rental real estate credits				
Other rental credits				
Credit for alcohol used as fuel				
Other credits				
Foreign Transactions				
Gross income from all sources				
Gross income sourced at shareholder level				
Foreign gross income sourced at corporate level				
Passive category				
General categories				
Other				
Deductions allocated and apportioned at shareholder level				
Interest expense				
Other				
Deductions allocated / apportioned at corp. level to foreign source Inc.				
Passive category				
General categories				
Other				
Total foreign taxes paid or accrued				
Reduction in taxes available for credit				
Alternative Minimum Tax (AMT) Items				
Post-1986 depreciation adjustment	(1,196)	(4,727)	(3,851)	876
Adjusted gain or loss				
Depletion				
Oil, gas, and geothermal properties - gross income				
Oil, gas, and geothermal properties - deductions				
Other AMT items				
Items Affecting Shareholder Basis				
Tax-exempt interest income				
Other tax-exempt income				
Nondeductible expenses	2,042	2,226	2,921	695
Property distributions	15,608			
Repayment of loans from shareholders				
Other Information				
Investment income				
Investment expenses				
Dividend distributions paid from accum earnings and profits				
RESIDENT STATE	SC	SC	SC	
Taxable income				
Total tax				
Overpayment				
Balance due	25	25	25	

2011 2012 2013 DIFFERENCE

COMPARES.LD2

1024

STATE OF SOUTH CAROLINA
'S' CORPORATION INCOME TAX RETURN

Return is due on or before the 15th day of the 3rd month following the close of the taxable year.
If a refund or zero return, mail to: SC DOR, Corporate Refund, Columbia SC 29214-0032
If a balance due return, mail to: SC DOR, Corporate Taxable, Columbia SC 29214-0033

SC1120S

(Rev. 7/25/13)

3095

SC FILE # 20327035-2INCOME TAX PERIOD ENDING 12-31-2013LICENSE FEE PERIOD ENDING 12-31-2014FEIN 56-2319440NAME Pro-Cutters Lawn & Landscaping LLMAILING ADDRESS 4338 Bradford CircleCITY Myrtle Beach STATE SC ZIP CODE 29588

Change of ☐ Address ☐ Accounting Period
☐ Officers

Attach complete copy of Federal Return

☐ Check here if you filed a federal or state extension

County or Counties in SC Where Property is Located:

HorryCity Myrtle Beach Audit Location SC State SCAudit Contact Scott Ledford Telephone NumberCheck if ☐ Initial Return ☐ Amended Return☐ Includes QSSS(s) and/or Disregarded LLC(s) (See Sch. L)

Total Gross Receipts

Total cost of depreciable personal property in SC.

334,906376,274

If Filing a Final Return, see General Instructions, page 6.

You MUST close your account with the SECRETARY OF STATE and complete I-349.

☐ Merged ☐ Reorganized ☐ Dissolved ☐ WithdrawnDoes the Corporation have any Shareholders who are nonresidents of South Carolina? ☐ Yes ☒ NoPART I
COMPUTATION OF INCOME TAX LIABILITY

1. Total of line 1 through 10, Schedule K of Federal Form 1120S	1.	<u>3,442</u>
2. Net Adjustment from line 15, Schedule A and B	2.	<u>89,027</u>
3. Total Net Income as Reconciled (line 1 plus or minus line 2)	3.	<u>92,469</u>
4. If Multi-state Corporation, enter amount from line 6, Schedule G; otherwise, enter amount from line 3	4.	<u>92,469</u>
5. LESS: Income on line 4 taxed to shareholders of S Corporation	5.	<u>92,469</u>
6. South Carolina Net Income subject to tax (line 4 less line 5)	6.	<u>0</u>
7. TAX: Multiply amount on line 6 by .05 (5.0%)	7.	<u>0</u>
8. Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s; see instructions)		<u>0</u>
(b) Paid by Declaration	(c) Paid with Tentative Return	
(d) Credit from Line 23b		
Refundable Credits: (e) Ammonia Additive	(f) Milk Credit	
9. Total Payments and Refundable Credits: (add lines 8a through 8f)	9.	<u>0</u>
10. Balance of Tax Due (line 7 less line 9)	10.	<u>0</u>
11. Interest Due <u>0</u> Penalty Due <u>0</u> (See penalty and interest instructions.) Enter Total	11.	<u>0</u>
12. TOTAL INCOME TAX, Interest and Penalty Due (add lines 10 and 11)	12.	<u>0</u>
13. OVERPAYMENT (line 9 less line 7)	To be applied as follows:	
(a) Est. Tax	(b) License Fee	(c) REFUNDED
(d) Transferred to SC1120S-WH		

PART II
COMPUTATION OF LICENSE FEE

14. Total Capital And Paid In Surplus (Multi-State Corporations See Schedule E)	14.	<u>0</u>
15. FEE DUE - Line 14 x .001, plus \$15.00 (Fee cannot be less than \$25.00)	15.	<u>25</u>
16. LESS: Credits taken this year against license fee from SC1120TC, Part II, Column C (attach SC1120-TC)	16.	<u>></u>
17. Balance (line 15 less line 16)	17.	<u>25</u>
18. Payments: (18a) Paid with Tentative Return	(18b) Credit from line 13b	
19. Total Payments (add line 18a and 18b)	19.	<u>0</u>
20. Balance of Fee Due (line 17 less line 19)	20.	<u>25</u>
21. Interest Due <u>0</u> Penalty Due <u>0</u> (See penalty and interest instructions.) Enter Total	21.	<u>0</u>
22. TOTAL LICENSE FEE, Interest and Penalty Due (add lines 20 and 21)	22.	<u>25</u>
23. OVERPAYMENT (line 19 less line 22)	To be applied as follows:	
(a) Est. Tax	(b) Income Tax	(c) REFUNDED
24. GRAND TOTAL: INCOME TAX and LICENSE FEE DUE (add lines 12 and 22)	EFT ☐	<u>25</u>

For Office Use Only

30951032

SC1120S

Page 2

SCHEDULE A AND B**ADDITIONS TO FEDERAL TAXABLE INCOME**

1. Taxes on or Measured By Income	1.	0
2. Excess net passive income subject to federal tax	2.	0
3. Taxable portion of certain built-in gains subject to federal tax	3.	
4.	4.	
5.	5.	
6. Other Additions (attach schedule) FD/ST Depr. Diff.	6.	89,027
7. Total Additions (add lines 1 through 6)	7.	89,027

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

8.	8.	
9.	9.	
10.	10.	
11.	11.	
12.	12.	
13. Other Deductions (attach schedule)	13.	
14. Total Deductions (add lines 8 through 13)	14.	0
15. Net Adjustment (line 7 less line 14) Also enter on line 2, Part 1, SC1120S	15.	89,027

SCHEDULE C**RESERVED**

Please Sign Here I, the undersigned, a principal officer of the corporation for which this return is made declare that this return, including accompanying Annual Report, statements and schedules, has been examined by me and is to the best of my knowledge and belief, a true and complete return.

Signature of officer Scott Ledford		Officer's title 03-15-2014	
Officer's printed name		Date	Telephone Number
I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.		Yes ☒ No ☐	Preparer's Printed Name Robert Jayroe
Paid Preparer's Use Only	Preparer's signature Jayroe Lordo & Catalano PA	Date 03-15-2014	Check if self-employed ☐
Firm's name (or yours if self-employed) and address PO Box 1075 Murrells Inl SC		PTIN or FEIN 58-2314230	Preparer's Telephone Number 843-902-1040
ZIP Code 29576			

If this is a corporation's final return, signing here authorizes the Department of Revenue to disclose that information with the Secretary of State. You must close with the Secretary of State as well as the Department of Revenue and complete I-349.

Taxpayer's Signature

Date

ATTACH COMPLETE COPY OF FEDERAL RETURN

Make check payable to: SC Department of Revenue. Include Business Name, FEIN and SC File Number.
Go to www.sctax.org and look for the DOR epay logo for other payment options.

SC1120S

Page 3

SCHEDULE D ANNUAL REPORT TO BE COMPLETED BY ALL CORPORATIONS

1. Name Pro-Cutters Lawn & Landscaping LLC
2. Incorporated under the laws of the State of SC
3. Location of the Registered Office of the Corporation in the State of South Carolina is 4338 Bradford Circle
In the City of Myrtle Beach Registered Agent at such address is Scott Ledford
4. Location of principal office (street address) 4338 Bradford Circle Myrtle Beach, SC 29588
Nature of principal business in SC Landscaping
5. The total number of authorized shares of capital stock, itemized by class and series, if any, within each class is as follows:
NUMBER OF SHARES: _____ CLASS: _____ SERIES: _____
6. The total number of issued and outstanding shares of capital stock itemized by class and series, if any, within each class is as follows:
NUMBER OF SHARES: _____ CLASS: _____ SERIES: _____
7. The names and business addresses of the directors (or individuals functioning as directors) and principal officers in the Corporation are:
(If additional space is necessary, attach separate schedule).
- | NAME | TITLE | BUSINESS ADDRESS |
|---------------|--------|---|
| Scott Ledford | Member | 4338 Bradford Circle Myrtle Beach, SC 29588 |
| | | |
| | | |
8. Date incorporated 02-18-2003 Date commenced business in the State of South Carolina was 02-18-2003
9. Date of this report 03-15-2014 FEIN 56-2319440
10. If Foreign Corporation, the date qualified to do business in the State of South Carolina is _____
11. Was the name of the Corporation changed during the year? NO Give old name _____
12. The Corporation's books are in the care of % Pro-Cutters Lawn & Landscaping LL
Located at (street address) 4338 Bradford Circle Myrtle Beach, SC 29588
13. The total amount of stated capital per balance sheet is:
- A. Total paid in Capital Stock (cannot be a negative amount) . . \$ _____
- B. Total paid in Capital Surplus (cannot be a negative amount) . . \$ _____
- C. Total amount of stated Capital (cannot be a negative amount) \$ _____

SC1120S

Page 4

ONLY MULTI-STATE CORPORATIONS MUST COMPLETE SCHEDULES E, F, G, AND H.

SCHEDULE E COMPUTATION OF LICENSE FEE OF MULTI-STATE CORPORATIONS

- | | | |
|--|----|---|
| 1. Total Capital and Paid-in-Surplus at end of Year | \$ | 0 |
| 2. SC PROPORTION: (line 1 X ratio from Schedule H-1, H-2 or H-3, as appropriate). Also enter on line 14, Part II | \$ | 0 |

SCHEDULE F INCOME SUBJECT TO DIRECT ALLOCATION

(A) Allocated Income	(B) Gross Amounts	(C) Related Expenses	(D) Net Amounts (Column B minus Column (C))	(E) Net Amounts Allocated Directly to SC

1. Total Allocated Income (Enter the total of Column D here)
2. Total Income Allocated to SC (Enter the total of Column E)

Attach an explanation of each type of income listed above that is not allocated to South Carolina.

SCHEDULE G COMPUTATION OF TAXABLE INCOME OF MULTI-STATE CORPORATIONS

- | | |
|--|----|
| 1. Total net income as reconciled. Enter amount from line 3, Page 1 | 1. |
| 2. Less: Income subject to direct allocation to SC and other states from Schedule F, line 1 | 2. |
| 3. Total net income subject to apportionment (line 1 less line 2) | 3. |
| 4. Multiply amount on line 3 by appropriate ratio from Schedule H-1, H-2, or H-3 and enter result here | 4. |
| 5. Add: Income subject to direct allocation to SC from Schedule F, line 2 | 5. |
| 6. Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Part 1 of Page 1 | 6. |

SCHEDULE H - 1 COMPUTATION OF SALES RATIO

	Amount	Ratio
1. Total Sales Within South Carolina (see instructions)		
2. Total Sales Everywhere (see instructions)		
3. Sales Ratio (line 1 ÷ line 2)		%

Note: If there are no sales anywhere: Enter 100% on Line 3, if South Carolina is the principal place of business OR Enter 0% on Line 3 if principal place of business is outside South Carolina.

SCHEDULE H - 2 **COMPUTATION OF GROSS RECEIPTS RATIO**

	Amount	Ratio
1. South Carolina Gross Receipts		
2. Amounts Allocated to South Carolina on Schedule F	<	>
3. South Carolina Adjusted Gross Receipts (line 1 - line 2)		
4. Total Gross Receipts		
5. Total Amounts Allocated on Schedule F	<	>
6. Total Adjusted Gross Receipts (line 4 - line 5)		
7. Gross Receipts Ratio (line 3 ÷ line 6)		%

SCHEDULE H-3 COMPUTATION OF RATIO FOR SECTION 12-6-2310 COMPANIES

	Amount	Ratio
1. Total Within South Carolina (see instructions)		
2. Total Everywhere		
3. Taxable Ratio (line 1 ÷ line 2)		%

SC1120S

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SCHEDULE SC-K WORKSHEET

* Enter amounts from corresponding lines on your federal Schedule K in Column B.

	(A) Description	(B) * Amounts From Federal Schedule K	(C) Plus or Minus South Carolina Adjustments	(D) Federal Schedule K Amounts After SC Adjustments	(E) Col. (D) Amounts Not Apportioned or Allocated to SC	(F) Col. (D) Amounts Apportioned or Allocated to SC
1	Ordinary business income (loss)	3,442	89,027	92,469		92,469
2	Net rental real estate income (loss)					
3	Other net rental income (loss)					
4	Interest income					
5	Dividends -					
6	Royalties					
7	Net short-term capital gain (loss)					
8	Net long-term capital gain (loss)					
9	Net section 1231 gain (loss)					
10	Other income (loss)					
11	Section 179 deduction					
12a	Contributions	93		93		93
12b	Investment interest expense					
12c	Section 59(e)(2) expenditures					
12d	Other deductions					

Non-Refundable Tax Credits: Enter Total Credits from SC1120-TC
 SC1120-TC must be attached to return.

ATTACH COMPLETE COPY OF FEDERAL RETURN

Make check payable to: SC Department of Revenue. Include Business Name, FEIN and SC File Number.
 Go to www.sctax.org and look for the DOR ePay logo for other payment options.

SC1120S

Page 6

SCHEDULE L

QSSSs AND DISREGARDED LLCs INCLUDED IN RETURN

A. List each Qualified Subchapter S Subsidiary (QSSS) doing business in South Carolina or registered with the Secretary of State.

Name	FEIN	SC File No. (if applicable)

B. List each disregarded Limited Liability Company (LLC) doing business in South Carolina or registered with the Secretary of State.

Name	FEIN	SC File No. (if applicable)

PROPERTY INFORMATION

	(a) Beginning Period	(b) Ending Period
1. Land		
2. Buildings		
3. Machinery and Equipment	149,516	
4. Construction in Progress		
5. Other Property ¹	149,018	
TOTAL	298,534	

Please provide an explanation or listing of property held and sold	(a) Beginning Period	(b) Ending period
TOTAL		

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUESHAREHOLDER'S SHARE OF SOUTH CAROLINA
INCOME, DEDUCTIONS, CREDITS, ETC.SC1120S
K-1

(Rev. 8/11/10)

3517

For calendar year 12-31-2013 or tax year beginning and ending

Shareholder's identifying number ▶ 110-58-0432

S Corporation's FEIN ▶ 56-2319440

Shareholder's name, address and ZIP code

Scott A. Ledford
4338 Bradford Circle
Myrtle Beach, SC 29588

S Corporation's name, address and ZIP code

Pro-Cutters Lawn & Landscaping LLC
4338 Bradford Circle
Myrtle Beach, SC 29588

Shareholder's percentage of stock ownership for tax year ▶ 20.0000 %

Check if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1 (3) ☐ Nonresident

Shareholder's Pro Rata Share of Current Year Income, Deductions, Credits, etc.	(A) Federal K-1 Amounts	(B) Plus or Minus SC Adjustments	(C) Amounts Not Allocated or Apportioned to SC	(D) Amounts Allocated or Apportioned to SC
1 Ordinary business income (loss) . . .	1 688	1 17,805	1	1 18,494
2 Net rental real estate income (loss) . .	2	2	2	2
3 Other net rental income (loss)	3	3	3	3
4 Interest income	4	4	4	4
5 Dividends	5	5	5	5
6 Royalties	6	6	6	6
7 Net short-term capital gain (loss) . . .	7	7	7	7
8 Net long-term capital gain (loss) . . .	8	8	8	8
9 Net Section 1231 gain (loss)	9	9	9	9
10 Other income (loss)	10	10	10	10
11 Section 179 deduction	11	11	11	11
12 Other deductions CONTRIBS	12 19	12	12	12 19
13 Withholding tax for nonresident shareholder				13
List applicable South Carolina tax credits. (Attach an additional sheet if needed.)				
14				14
15				15
16				16
17				17
18 Total South Carolina tax credits				18

35171016

1024

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SHAREHOLDER'S SHARE OF SOUTH CAROLINA
INCOME, DEDUCTIONS, CREDITS, ETC.**

**SC1120S
K-1**
(Rev. 8/11/10)
3517

For calendar year 12-31-2013 or tax year beginning

and ending

Shareholder's identifying number ▶ 123-68-8607

S Corporation's FEIN ▶ 56-2319440

Shareholder's name, address and ZIP code

Carrie Ledford
4338 Bradford Circle
Myrtle Beach, SC 29588

S Corporation's name, address and ZIP code

Pro-Cutters Lawn & Landscaping LLC
4338 Bradford Circle
Myrtle Beach, SC 29588

Shareholder's percentage of stock ownership for tax year ▶ 80.0000 %

Check if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1 (3) ☐ NonresidentShareholder's Pro Rata Share of Current
Year Income, Deductions, Credits, etc.(A)
Federal
K-1 Amounts(B)
Plus or Minus
SC Adjustments(C)
Amounts Not
Allocated
or Apportioned to SC(D)
Amounts Allocated or
Apportioned to SC

Income (Losses)	1	Ordinary business income (loss)	1	2,754	1	71,222	1		1	73,975
	2	Net rental real estate income (loss)	2		2		2		2	
	3	Other net rental income (loss)	3		3		3		3	
	4	Interest income	4		4		4		4	
	5	Dividends	5		5		5		5	
	6	Royalties	6		6		6		6	
	7	Net short-term capital gain (loss)	7		7		7		7	
	8	Net long-term capital gain (loss)	8		8		8		8	
	9	Net Section 1231 gain (loss)	9		9		9		9	
	10	Other income (loss)	10		10		10		10	
Deductions	11	Section 179 deduction	11		11		11		11	
	12	Other deductions CONTRIBS	12	74	12		12		12	74
Credits	13	Withholding tax for nonresident shareholder	13						13	
		List applicable South Carolina tax credits. (Attach an additional sheet if needed.)								
	14								14	
	15								15	
	16								16	
	17								17	
	18	Total South Carolina tax credits	18						18	

35171016

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Corporate Income Tax Payment Voucher

SC1120-V
(Rev.7/29/13)
3416

INSTRUCTIONS FOR FORM SC1120-V

THIS DOCUMENT IS USED TO PAY WHEN YOU FILE YOUR SC1120/SC1120S ELECTRONICALLY.

1. File SC1120-V electronically at www.sctax.org. Click on DORePay and pay with VISA or MasterCard or by Electronic Funds Withdrawal (EFW). Do not mail this form when paying online.
2. Print the SC Corporate File number.
3. Print the Federal Employer Identification Number (FEIN).
4. Print Income Tax and License Period Ending in the MM-YY format.
5. Print Corporate name and address.
6. Print on lines 1, 2 and 3 the amount of Income Tax Due, License Fee Due, and the Total Balance remitted.

Mail SC1120-V with payment of taxes due to the following address:

SC Department of Revenue
Corporate Income Tax Payment
Columbia, SC 29214-0007

Payment is due on the due date of the return.

USE BLACK INK ONLY

detach here

1024

SC DEPARTMENT OF REVENUE
Corporate Income Tax
Payment Voucher

SC1120-V
(Rev.7/29/13)
3416

SC CORPORATE FILE # INCOME ACCT PERIOD ENDING (MM-YY)

20327035-2

12-13

1. Income Tax Due
14-0804

0.00

56-2319440

12-14

2. License Fee Due
14-0401

25.00

FEIN

LICENSE FEE PERIOD ENDING (MM-YY)

Corporate Name and Address

Pro-Cutters Lawn & Landscaping LLC

4338 Bradford Circle

Myrtle Beach

SC 29588

3. Balance Remitted

25.00

34161026 203270352 562319440 1213 000000000000 00000002500 2

State Depreciation Difference	State Income Adjustment due to differences in depreciation between the Federal and State (Keep for your records)	2013
Name(s) as shown on return Pro-Cutters Lawn & Landscaping LLC		Identification number 56-2319440

Taxpayer/Business	Federal	State Portion	Difference
Bonus Depreciation	103,858	0	103,858
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	27,950	42,781	(14,831)
Regular Depreciation on Section 179 Difference	0	0	0
Total:	131,808	42,781	89,027

Spouse	Federal	State Portion	Difference
Bonus Depreciation	0	0	0
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	0	0	0
Regular Depreciation on Section 179 Difference	0	0	0
Total:	0	0	0

Combined Totals	Federal	State Portion	Difference
Bonus Depreciation	103,858	0	103,858
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	27,950	42,781	(14,831)
Regular Depreciation on Section 179 Difference	0	0	0
Total:	131,808	42,781	89,027

Form 4562

Depreciation and Amortization

(Including Information on Listed Property)

Note: SC does not allow any additional depreciation benefits provided by I.R.C. Section 168(k) and 1400L.

2013

South Carolina

▶ See separate instructions.

▶ Attach to your return.

Name(s) shown on return

Business or activity to which this form relates

Identification number

Pro-Cutters Lawn & Landscaping L

FORM 1120S

56-2319440

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	207,710
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 9 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	16,567
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property Statement #50			5			18,378
c 7-year property Statement #51			7			3,237
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year		12 yrs.		S/L	
c 40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	4,599
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	42,781
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2013)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No 24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Properly used more than 50% in a qualified business use:								
08 GMC Yuk	20080528	100 %	50,305	50,305	5	200DBHY	1,449	
11 Chevy S	20110621	100 %	48,713	48,713	5	200DBHY	3,150	
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	4,599
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions):					
43 Amortization of costs that began before your 2013 tax year					43
44 Total: Add amounts in column (f). See the instructions for where to report					44

Section 179 Disposition Statement

2013

(Keep for your records)

S CORPORATION/PARTNERSHIP NAME

EIN

Pro-Cutters Lawn & Landscaping LLC

56-2319440

Description	Date acquired	Gross sales price	Cost or basis plus improvements and expense of sale	Depreciation Actually Taken	Depreciation allowed or allowable	Amount of section 179 expense deduction
	Date sold				AMT Depreciation	Tax year section 179 expense taken

Yamaha Rhino	07-01-2006	1,500	10,000			10,000
	01-01-2013					2006
TOTALS		1,500	10,000			10,000

NET GAIN(LOSS)

1,500

FOR TAX YEAR 2012

PRO-CUTTERS LAWN & LANDSCAPING LLC

Jayroe Lordo and Associates PA

PO Box 1075

Murrells Inlet, SC 29576

(843) 902-1040

Form 1120S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Department of the Treasury
Internal Revenue ServiceDo not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.

2012

Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

For calendar year 2012 or tax year beginning

, 2012, ending

, 20

A S election effective date 02-18-2003	TYPE OR PRINT	Name Pro-Cutters Lawn & Landscaping LLC	D Employer identification number 56-2319440
B Business activity code number (see instructions) 238900		Number, street, and room or suite no. If a P.O. box, see instructions. 4338 Bradford Circle	E Date incorporated 02-18-2003
C Check if Sch. M-3 attached ☐		City or town, state, and ZIP code Myrtle Beach SC 29588	F Total assets (see instructions) \$ 126,240

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filedH Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year

2

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales	1a	243,658	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a	1c	243,658	
	2 Cost of goods sold (attach Form 1125-A)	2		
	3 Gross profit. Subtract line 2 from line 1c	3	243,658	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4	950	
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions - attach statement)	5		
	6 Total income (loss). Add lines 3 through 5	6	244,608	
	7 Compensation of officers	7		
	8 Salaries and wages (less employment credits)	8	74,629	
	9 Repairs and maintenance	9	599	
	10 Bad debts	10		
	11 Rents	11	1,807	
	12 Taxes and licenses	12	9,982	
	13 Interest	13	6,651	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14	35,521	
	15 Depletion (Do not deduct oil and gas depletion)	15		
	16 Advertising	16		
	17 Pension, profit-sharing, etc., plans	17		
	18 Employee benefit programs	18		
	19 Other deductions (attach statement)	19	114,675	
20 Total deductions. Add lines 7 through 19	20	243,864		
21 Ordinary business income (loss). Subtract line 20 from line 6	21	744		
Tax and Payments	22 a Excess net passive income or EIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)	22c		
	23 a 2012 estimated tax payments and 2011 overpayment credited to 2012	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c	23d		
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	24		
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25		
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26		
27 Enter amount from line 26 Credited to 2013 estimated tax	27			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return
with the preparer shown below
(see instructions)? ☒ Yes ☐ NoSign
Here

Scott Ledford

Signature of officer

Date

Member

Title

Paid

Preparer
Use Only

Print/Type preparer's name

Robert Jayroe

Preparer's signature

Robert Jayroe

Date

03-12-2013

Check ☐ If

self-employed

PTIN

P00907897

Firm's name Jayroe Lordo and Associates PA

Firm's EIN

58-2314230

Firm's address PO Box 1075

Phone no.

(843) 902-1040

Murrells Inlet SC 29576

For Paperwork Reduction Act Notice, see separate instructions.

Form 1120S (2012)

EEA

Schedule B Other Information (see instructions)

	Yes	No
1 Check accounting method: a ☒ Cash b ☐ Accrual c ☐ Other (specify) _____		
2 See the instructions and enter the: a Business activity <u>Landscaping</u> b Product or service <u>Service</u>		
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person?		X
4 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

	Yes	No
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5 a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock _____ (ii) Total shares of non-restricted stock _____		X
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year _____ (ii) Total shares of stock outstanding if all instruments were executed _____		X
6 Has this corporation filed, or is it required to file, Form 8818, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) \$ _____		
9 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ _____		
10 Does the corporation satisfy both of the following conditions? a The corporation's total receipts (see instructions) for the tax year were less than \$250,000 b The corporation's total assets at the end of the tax year were less than \$250,000 If "Yes," the corporation is not required to complete Schedules L and M-1.	X	
11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____		X
12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
13 a Did the corporation make any payments in 2012 that would require it to file Form(s) 1099? b If "Yes," did the corporation file or will it file all required Forms 1099?		X

Schedule K Shareholders' Pro Rata Share Items

Total amount

Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)	1	744
	2	Net rental real estate income (loss) (attach Form 8825)	2	
	3a	Other gross rental income (loss)	3a	
	b	Expenses from other rental activities (attach statement)	3b	
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4	Interest income	4	
	5	Dividends: a Ordinary dividends	5a	
	b	Qualified dividends	5b	
	6	Royalties	6	
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Deductions	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b	Collectibles (28%) gain (loss)	8b	
	c	Unrecaptured section 1250 gain (attach statement)	8c	
	9	Net section 1231 gain (loss) (attach Form 4797)	9	
	10	Other income (loss) (see instructions) Type ▶	10	
	11	Section 179 deduction (attach Form 4562)	11	
	12a	Charitable contributions Statement #9	12a	60
	b	Investment interest expense	12b	
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d	Other deductions (see instructions) Type ▶	12d	
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	
	b	Low-income housing credit (other)	13b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3168)	13c	
	d	Other rental real estate credits (see instructions) Type ▶	13d	
	e	Other rental credits (see instructions) Type ▶	13e	
	f	Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f	
	g	Other credits (see instructions) Type ▶	13g	
	Foreign Transaction	14a	Name of country or U.S. possession ▶	
b		Gross income from all sources	14b	
c		Gross income sourced at shareholder level	14c	
		Foreign gross income sourced at corporate level		
d		Passive category	14d	
e		General category	14e	
f		Other (attach statement)	14f	
		Deductions allocated and apportioned at shareholder level		
g		Interest expense	14g	
h		Other	14h	
		Deductions allocated and apportioned at corporate level to foreign source income		
i		Passive category	14i	
j		General category	14j	
k		Other (attach statement)	14k	
	Other information			
Alternative Minimum Tax (AMT) Items	l	Total foreign taxes (check one): ☐ Paid ☐ Accrued	14l	
	m	Reduction in taxes available for credit (attach statement)	14m	
	n	Other foreign tax information (attach statement)		
	15a	Post-1986 depreciation adjustment	15a	(4,727)
	b	Adjusted gain or loss	15b	
	c	Depletion (other than oil and gas)	15c	
	d	Oil, gas, and geothermal properties-gross income	15d	
	e	Oil, gas, and geothermal properties-deductions	15e	
	f	Other AMT items (attach statement)	15f	
	Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a
b		Other tax-exempt income	16b	
c		Nondeductible expenses	16c	2,226
d		Distributions (attach statement if required) (see instructions)	16d	
e		Repayment of loans from shareholders	16e	

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17 a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 141	18	684

Schedule Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		12,039		9,921
2 a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders		8,742		14,333
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10 a	Buildings and other depreciable assets	289,920		298,534	
b	Less accumulated depreciation	(167,877)	122,043	(196,548)	101,986
11 a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13 a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets		142,824		126,240
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)	Statement #22	2,475	Statement #22	2,002
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		140,349		125,780
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings		0		(1,542)
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		142,824		126,240

EEA

Form 1120S (2012)

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

For calendar year 2012, or tax

year beginning _____, 2012
ending _____, 20

2012

**Shareholder's Share of Income, Deductions,
Credits, etc.**

► See page 2 of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

56-2319440

B Corporation's name, address, city, state, and ZIP code

Pro-Cutters Lawn & Landscaping LLC

4338 Bradford Circle

Myrtle Beach SC 29588

C IRS Center where corporation filed return

E-FILE

Part II Information About the Shareholder

D Shareholder's identifying number

110-58-0432

E Shareholder's name, address, city, state, and ZIP code

Scott A. Ledford

4338 Bradford Circle

Myrtle Beach SC 29588

F Shareholder's percentage of stock
ownership for tax year

96.28415 %

For IRS Use Only



Final K-1

Amended K-1

OMB No. 1545-0130

**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	716		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	(4,551)
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions	C	2,143
A	58		
		17	Other information

* See attached statement for additional information.

Schedule K-1
(Form 1120S)Department of the Treasury
Internal Revenue Service

For calendar year 2012, or tax

year beginning _____, 2012

ending _____, 20

2012

Final K-1

Amended K-1

OMB No. 1545-0130

Shareholder's Share of Income, Deductions,
Credits, etc.

▶ See page 2 of form and separate instructions.

Part I Information About the Corporation	
A	Corporation's employer identification number 56-2319440
B	Corporation's name, address, city, state, and ZIP code Pro-Cutters Lawn & Landscaping LLC 4338 Bradford Circle Myrtle Beach SC 29588
C	IRS Center where corporation filed return E-FILE
Part II Information About the Shareholder	
D	Shareholder's identifying number 123-68-8607
E	Shareholder's name, address, city, state, and ZIP code Carrie Ledford 4338 Bradford Circle Myrtle Beach SC 29588
F	Shareholder's percentage of stock ownership for tax year 3.71585%

For IRS Use Only



Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss) 28	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items A (176)
11	Section 179 deduction	16	Items affecting shareholder basis C 83
12	Other deductions A 2		
		17	Other information

* See attached statement for additional information.

Form 4562

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

2012

Attachment
Sequence No. 179

Name(s) shown on return

Pro-Cutters Lawn & Landscaping L

Business or activity to which this form relates

FORM 1120S

Identifying number

56-2319440

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	2,257
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	21,818
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2,257	5	HY	200 DB	451
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	10,995
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	35,521
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2012)

EEA

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No 24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25
26 Property used more than 50% in a qualified business use:								
08 GMC Yukon	20080528	100 %	50,305	50,305	5	200 DB-HY	5,795	
11 Chevy Silve	20110621	100 %	48,713	37,453	5	200 DB-HY	5,200	
27 Property used 50% or less in a qualified business use:								
		%				S/L		
		%				S/L		
		%				S/L		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28 10,995
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Form 4797

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

2012

Department of the Treasury
Internal Revenue Service (99)▶ Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.Attachment
Sequence No. 27

Name(s) shown on return

Identifying number

Pro-Cutters Lawn & Landscaping LLC

56-2319440

- 1 Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (yr., mo., day)	(c) Date sold (yr., mo., day)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

- 3 Gain, if any, from Form 4684, line 39

3

- 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37

4

- 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824

5

- 6 Gain, if any, from line 32, from other than casualty or theft

6

- 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows

7

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8 Nonrecaptured net section 1231 losses from prior years (see instructions)

8

- 9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)

9

Part II Ordinary Gains and Losses (see instructions)

- 10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

- 11 Loss, if any, from line 7

11

- 12 Gain, if any, from line 7 or amount from line 8, if applicable

12

- 13 Gain, if any, from line 31

13

950

- 14 Net gain or (loss) from Form 4684, lines 31 and 38a

14

- 15 Ordinary gain from installment sales from Form 6252, line 25 or 36

15

- 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824

16

- 17 Combine lines 10 through 16

17

950

- 18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

- a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions

18a

- b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14

18b

For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2012)

EEA

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (yr., mo., day)	(c) Date sold (yr., mo., day)
A Skiff		2009-07-29	2012-07-18
B			
C			
D			

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.) . . .	20 3,000			
21	Cost or other basis plus expense of sale	21 8,900			
22	Depreciation (or depletion) allowed or allowable	22 6,850			
23	Adjusted basis. Subtract line 22 from line 21	23 2,050			
24	Total gain. Subtract line 23 from line 20	24 950			
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a 6,850			
b	Enter the smaller of line 24 or 25a	25b 950			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instr.)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30 950
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31 950
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32 0

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form **8879-S****IRS e-file Signature Authorization for Form 1120S**

OMB No. 1545-1863

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-S and its instructions is at www.irs.gov/form1120S.**2012**Department of the Treasury
Internal Revenue Service

For calendar year 2012, or tax year beginning

, 2012, ending

, 20

Name of corporation

Employer identification number

Pro-Cutters Lawn & Landscaping LLC

56-2319440

Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	243,658
2	Gross profit (Form 1120S, line 3)	2	243,658
3	Ordinary business income (loss) (Form 1120S, line 21)	3	744
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	684

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2012 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize Jayroe Lordo and Associates to enter my PIN 19440 as my signature
ERO firm name do not enter all zeros

on the corporation's 2012 electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2012 electronically filed income tax return.

Officer's signature ▶

Date ▶ 03-11-2013Title ▶ Member**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

574609 10400

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2012 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4453, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ Robert JayroeDate ▶ 03-12-2013

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

Form 8879-S (2012)

EEA

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note. Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more-see instructions

1 Net income (loss) per books	(1,542)	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14I (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14I, not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Travel and entertainment \$ 2,226		7 Add lines 5 and 6	
	2,226	8 Income (loss) (Schedule K, line 18), line 4 less line 7	684
4 Add lines 1 through 3	684		

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year			
2 Ordinary income from page 1, line 21	744		
3 Other additions			
4 Loss from page 1, line 21	()		
5 Other reductions Statement #3.0	2,286	()	
6 Combine lines 1 through 5	(1,542)		
7 Distributions other than dividend distributions			
8 Balance at end of tax year. Subtract line 7 from line 6	(1,542)		

Summary of Stock Ownership

2012

CORPORATION NAME Pro-Cutters Lawn & Landscaping LLC					EIN 56-2319440	
Shareholder Information			Shares		% Ownership	
Name	EIN/SSN	Type	Beginning	Ending	Beginning	Ending
Scott A. Ledford	110-58-0432		100	20	100.00000	20.00000
Carrie Ledford	123-68-8607			80	0.00000	80.00000
Total			100	100		

Federal Supporting Statements		2012	PG01
Name(s) as shown on return Pro-Cutters Lawn & Landscaping LLC		FEIN 56-2319440	

Form 1120S Line 19

Statement #2

<u>Description</u>	<u>Amount</u>
Bank Charges	127
Dues and Subscriptions	359
Insurance	8,476
Legal and Professional	3,285
50% Meals and Entertainment	2,226
Miscellaneous	85
Office Expense	1,846
Outside Services/Sub Contractors	1,195
Supplies	53,844
Telephone	2,444
Travel	1,913
Uniforms	4,438
Utilities	8,644
Fuel	25,793
Total	<u>114,675</u>

PAGE 1

Form 1120S, Schedule K, Line 12a

Statement #9

<u>Description</u>	<u>Amount</u>
Cash Contributions (50%)	<u>60</u>
Total	<u>60</u>

PG01

STM22

Form 1120S, Schedule L, Line 18

Other Current Liabilities

<u>Description</u>	<u>Beq Of Year</u>	<u>End Of Year</u>
Payroll Taxes	<u>2,475</u>	<u>2,002</u>
Total	<u>2,475</u>	<u>2,002</u>

Federal Supporting Statements		2012	PG01
Name(s) as shown on return		FEIN	
Pro-Cutters Lawn & Landscaping LLC		56-2319440	
Schedule M-2 Line 5		Statement #30	
Description	Amount		
Contributions	60		
Nondeductible Expenses	2,226		
Total	2,286		

Client Copy

Taxes and Licenses Attachment		2012
Note: This information does not transmit to the IRS with e-filed returns. Including with a paper filed return is optional.		
S CORPORATION NAME		EIN
Pro-Cutters Lawn & Landscaping LLC		56-2319440
Taxes and Licenses	Form 1120S	Page 1, Line 12
1 State income taxes		1
2 State franchise taxes		2
3 City income taxes		3
4 City franchise taxes		4
5 Local property taxes		5 3,350
6 Intangible property taxes		6
7 Payroll taxes		7 5,919
8 Less: credit from Form 8846		8
9 Foreign taxes paid		9
10 Occupancy taxes		10
11 Other miscellaneous taxes		11
12 Built in gains tax allocated to ordinary income		12
13 Licenses		13 713
14 Total to Form 1120S, Page 1, Line 12		14 9,982

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**STATE OF SOUTH CAROLINA
'S' CORPORATION INCOME TAX RETURN**

Return is due on or before the 15th day of the 3rd month following the close of the taxable year.
If a refund or zero return, mail to: SC DOR, Corporate Refund, Columbia SC 29214-0032.
If a balance due return, mail to: SC DOR, Corporate Taxable, Columbia SC 29214-0033

SC1120S

(Rev. 7/31/12)

3095

SC FILE # 20327035-2INCOME TAX PERIOD ENDING 12-31-2012LICENSE FEE PERIOD ENDING 12-31-2013FEIN 56-2319440NAME Pro-Cutters Lawn & Landscaping LL

MAILING ADDRESS

4338 Bradford CircleCITY Myrtle Beach STATE SC ZIP CODE 29588Change of ☐ Address☐ Accounting Period☐ Officers

Attach complete copy of Federal Return

County or Counties in SC Where Property is Located:

HorryCity Myrtle Beach Audit LocationState SC

Audit Contact

Telephone Number

Scott LedfordCheck if ☐ Amended Return☐ Includes QSSS(s) and/or Disregarded LLC(s) (See Sch. L)

Total Gross Receipts.

Total cost of depreciable personal property in SC.

243,658149,516

If Filing a Final Return, see General Instructions, page 6.

You MUST close your account with the SECRETARY OF STATE and complete I-349.

☐ Merged ☒ Reorganized ☐ Dissolved ☐ WithdrawnDoes the Corporation have any Shareholders who are nonresidents of South Carolina? ☐ Yes ☒ No

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1. Total of line 1 through 10, Schedule K of Federal Form 1120S	1.	<u>744</u>
2. Net Adjustment from line 15, Schedule A and B	2.	<u>(3,699)</u>
3. Total Net Income as Reconciled (line 1 plus or minus line 2)	3.	<u>(2,955)</u>
4. If Multi-state Corporation, enter amount from line 6, Schedule G; otherwise, enter amount from line 3	4.	<u>(2,955)</u>
5. LESS: Income on line 4 taxed to shareholders of S Corporation	5.	<u>< 2,955 ></u>
6. South Carolina Net Income subject to tax (line 4 less line 5)	6.	<u>0</u>
7. TAX: Multiply amount on line 6 by .05 (5.0%)	7.	<u>0</u>
8. Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s; see instructions)		<u>0</u>
(b) Paid by Declaration		
(c) Paid with Tentative Return		
(d) Credit from Line 23b		
Refundable Credits: (e) Ammonia Additive		
(f) Milk Credit		
9. Total Payments and Refundable Credits: (add lines 8a through 8f)	9.	<u>0</u>
10. Balance of Tax Due (line 7 less line 9)	10.	<u>0</u>
11. Interest Due <u>0</u> Penalty Due <u>0</u> (See penalty and interest instructions.) Enter Total	11.	<u>0</u>
12. TOTAL INCOME TAX, Interest and Penalty Due (add lines 10 and 11)	12.	<u>0</u>
13. OVERPAYMENT (line 9 less line 7)		
(a) Est. Tax	(b) License Fee	(c) REFUNDED
14. Total Capital And Paid In Surplus (Multi-State Corporations See Schedule E)	14.	<u>0</u>
15. FEE DUE - Line 14 x .001, plus \$15.00 (Fee cannot be less than \$25.00)	15.	<u>25</u>
16. LESS: Credits taken this year against license fee from SC1120TC, Part II, Column C (attach SC1120-TC)	16.	<u><</u>
17. Balance (line 15 less line 16)	17.	<u>25</u>
18. Payments: (18a) Paid with Tentative Return	(18b) Credit from line 13b	
19. Total Payments (add line 18a and 18b)	19.	<u>0</u>
20. Balance of Fee Due (line 17 less line 19)	20.	<u>25</u>
21. Interest Due <u>0</u> Penalty Due <u>0</u> (See penalty and interest instructions.) Enter Total	21.	<u>0</u>
22. TOTAL LICENSE FEE, Interest and Penalty Due (add lines 20 and 21)	22.	<u>25</u>
23. OVERPAYMENT (line 19 less line 17)		
(a) Est. Tax	(b) Income Tax	(c) REFUNDED
24. GRAND TOTAL: INCOME TAX and LICENSE FEE DUE (add lines 12 and 22)	EFT ☐	<u>25</u>

For Office Use Only

30951024

SC1120S

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

1. Taxes on or Measured By Income	1.	0
2. Excess net passive income subject to federal tax	2.	0
3. Taxable portion of certain built-in gains subject to federal tax	3.	
4.	4.	
5.	5.	
6. Other Additions (attach schedule)	6.	
7. Total Additions (add lines 1 through 6)	7.	0

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

8.	8.	
9.	9.	
10.	10.	
11.	11.	
12.	12.	
13. Other Deductions (attach schedule) FD/ST. Depr. Diff.	13.	3,699
14. Total Deductions (add lines 8 through 13)	14.	3,699
15. Net Adjustment (line 7 less line 14) Also enter on line 2, Part 1, SC1120S	15.	(3,699)

SCHEDULE C**RESERVED**

Please Sign Here I, the undersigned, a principal officer of the corporation for which this return is made declare that this return, including accompanying Annual Report, statements and schedules, has been examined by me and is to the best of my knowledge and belief, a true and complete return.

Signature of officer Scott Ledford		Officer's title Member	
Officer's printed name		Date 03-11-2013	Telephone Number
I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.		Yes ☒ No ☐	Preparer's Printed Name Robert Jayroe
Paid Preparer's Use Only	Preparer's signature Jayroe Lordo and Associates PA	Date 03-12-2013	Check if self-employed ☐
	Firm's name (or yours if self-employed) and address PO Box 1075 Murrells Inl SC	Preparer's Telephone Number 843-902-1040	PTIN or FEIN 58-2314230
		ZIP Code 29576	

If this is a corporation's final return, signing here authorizes the Department of Revenue to disclose that information with the Secretary of State. You must close with the Secretary of State as well as the Department of Revenue and complete I-349.

Taxpayer's Signature

Date

ATTACH COMPLETE COPY OF FEDERAL RETURN

Make check payable to: SC Department of Revenue. Include Business Name, FEIN and SC File Number.
Go to www.sctax.org and look for the DOR epay logo for other payment options.

SC1120S

Page 3

SCHEDULE D ANNUAL REPORT TO BE COMPLETED BY ALL CORPORATIONS

1. Name Pro-Cutters Lawn & Landscaping LLC
2. Incorporated under the laws of the State of SC
3. Location of the Registered Office of the Corporation in the State of South Carolina is 4338 Bradford Circle
In the City of Myrtle Beach Registered Agent at such address is Scott Ledford
4. Location of principal office (street address) 4338 Bradford Circle Myrtle Beach, SC 29588
Nature of principal business in SC Landscaping
5. The total number of authorized shares of capital stock, itemized by class and series, if any, within each class is as follows:
NUMBER OF SHARES: _____ CLASS: _____ SERIES: _____
6. The total number of issued and outstanding shares of capital stock itemized by class and series, if any, within each class is as follows:
NUMBER OF SHARES: _____ CLASS: _____ SERIES: _____
7. The names and business addresses of the directors (or individuals functioning as directors) and principal officers in the Corporation are:
(If additional space is necessary, attach separate schedule).
- | NAME | TITLE | BUSINESS ADDRESS |
|----------------------|---------------|--|
| <u>Scott Ledford</u> | <u>Member</u> | <u>4338 Bradford Circle Myrtle Beach, SC 29588</u> |
| | | |
| | | |
8. Date Incorporated 02-18-2003 Date commenced business in the State of South Carolina was 02-18-2003
9. Date of this report 03-12-2013 FEIN 56-2319440
10. If Foreign Corporation, the date qualified to do business in the State of South Carolina is _____
11. Was the name of the Corporation changed during the year? NO Give old name _____
12. The Corporation's books are in the care of % Pro-Cutters Lawn & Landscaping LL
Located at (street address) 4338 Bradford Circle Myrtle Beach, SC 29588
- The total amount of stated capital per balance sheet is:
- A. Total paid in Capital Stock (cannot be a negative amount) . . . \$ _____
- B. Total paid in Capital Surplus (cannot be a negative amount) . . . \$ _____
- C. Total amount of stated Capital (cannot be a negative amount) \$ _____

SCHEDULE E

COMPUTATION FOR LICENSE FEE OF MULTI-STATE CORPORATIONS

- SCHEDULE F**

INCOME SUBJECT TO DIRECT ALLOCATION

SCHEDULE G COMPUTATION OF TAXABLE INCOME OF MULTI-STATE CORPORATIONS

- SCHEDULE H - 1**

COMPUTATION OF SALES RATIO

SCHEDULE H - 2

COMPUTATION OF GROSS RECEIPTS RATIO

SCHEDULE H-3

COMPUTATION OF RATIO FOR SECTION 12-6-2310 COMPANIES

SCHEDULE H-3		COMPUTATION OF RATIO FOR SECTION 12-8-2310 COMPLIANCE	
	Amount	Ratio	
1. Total Within South Carolina (see instructions)			
2. Total Everywhere			
3. Taxable Ratio (line 1 ÷ line 2)			%

SC1120S

Page 5

SCHEDULE SC-K WORKSHEET

* Enter amounts from corresponding lines on your federal Schedule K in Column B.

	(A) Description	(B)* Amounts From Federal Schedule K	(C) Plus or Minus South Carolina Adjustments	(D) Federal Schedule K Amounts After SC Adjustments	(E) Col. (D) Amounts Not Apportioned or Allocated to SC	(F) Col. (D) Amounts Apportioned or Allocated to SC
1	Ordinary business income (loss)	744	(3,699)	(2,955)		(2,955)
2	Net rental real estate income (loss)					
3	Other net rental income (loss)					
4	Interest income					
5	Dividends					
6	Royalties					
7	Net short-term capital gain (loss)					
8	Net long-term capital gain (loss)					
9	Net section 1231 gain (loss)					
10	Other income (loss)					
11	Section 179 Deduction					
12a	Contributions	60		60		60
12b	Investment interest expense					
12c	Section 59(e)(2) expenditures					
12d	Other deductions					

Non-Refundable Tax Credits: Enter Total Credits from SC1120-TC
 SC1120-TC must be attached to return.

ATTACH COMPLETE COPY OF FEDERAL RETURN

Make check payable to: SC Department of Revenue. Include Business Name, FEIN and SC File Number.
 Go to www.sctax.org and look for the DOR ePay logo for other payment options.

SC1120S

Page 6

SCHEDULE L QSSs AND DISREGARDED LLCs INCLUDED IN RETURN

- A. If one or more Qualified Subchapter S Subsidiaries (QSSSs) are included, list South Carolina QSSSs only.
(Include Limited Liability Companies taxed as QSSSs)

Name	FEIN	SC File No. (if applicable)
------	------	-----------------------------

- B. If one or more Limited Liability Companies (LLCs) are included, list South Carolina LLCs only.

Name	FEIN	SC File No. (if applicable)
------	------	-----------------------------

PROPERTY INFORMATION

Property Within South Carolina

*Please provide an explanation or listing of property from line 4 above.

Description of Property	(a) Beginning Period	(b) Ending period
Autos	149,018	149,018
TOTAL	149,018	149,018

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SHAREHOLDER'S SHARE OF SOUTH CAROLINA
INCOME, DEDUCTIONS, CREDITS, ETC.**

SC1120S
K-1
(Rev. 8/11/10)
3517

For calendar year 12-31-2012 or tax year beginning and ending

Shareholder's identifying number 110-58-0432

S Corporation's FEIN 56-2319440

Shareholder's name, address and ZIP code
Scott A. Ledford
4338 Bradford Circle
Myrtle Beach, SC 29588

S Corporation's name, address and ZIP code
Pro-Cutters Lawn & Landscaping LLC
4338 Bradford Circle
Myrtle Beach, SC 29588

Shareholder's percentage of stock ownership for tax year 96.2842 %

Check if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1 (3) ☐ Nonresident

Shareholder's Pro Rata Share of Current Year Income, Deductions, Credits, etc.		(A) Federal K-1 Amounts	(B) Plus or Minus SC Adjustments	(C) Amounts Not Allocated or Apportioned to SC	(D) Amounts Allocated or Apportioned to SC
Income (Loss)	1 Ordinary business income (loss)	716	(3,562)		(2,845)
	2 Net rental real estate income (loss)				
	3 Other net rental income (loss)				
	4 Interest income				
	5 Dividends				
	6 Royalties				
	7 Net short-term capital gain (loss)				
	8 Net long-term capital gain (loss)				
	9 Net Section 1231 gain (loss)				
	10 Other income (loss)				
Deductions	11 Section 179 deduction				
	12 Other deductions <u>CONTRIBS</u>	58			58
Credits	13 Withholding tax for nonresident shareholder				
	List applicable South Carolina tax credits. (Attach an additional sheet if needed.)				
	14				
	15				
	16				
	17				
	18 Total South Carolina tax credits				

35171016

1024

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUESHAREHOLDER'S SHARE OF SOUTH CAROLINA
INCOME, DEDUCTIONS, CREDITS, ETC.

SC1120S

K-1

(Rev. 8/11/10)

3517

For calendar year 12-31-2012 or tax year beginning and ending

Shareholder's identifying number ▶ 123-68-8607

S Corporation's FEIN. ▶ 56-2319440

Shareholder's name, address and ZIP code

Carrie Ledford
4338 Bradford Circle
Myrtle Beach, SC 29588

S Corporation's name, address and ZIP code

Pro-Cutters Lawn & Landscaping LLC
4338 Bradford Circle
Myrtle Beach, SC 29588

Shareholder's percentage of stock ownership for tax year

▶ 3.7158 %

Check if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1 (3) ☐ Nonresident

Shareholder's Pro Rata Share of Current Year Income, Deductions, Credits, etc.	(A) Federal K-1 Amounts	(B) Plus or Minus SC Adjustments	(C) Amounts Not Allocated or Apportioned to SC	(D) Amounts Allocated or Apportioned to SC
1 Ordinary business income (loss) . . .	1 28	1 (137)	1	1 (110)
2 Net rental real estate income (loss) . . .	2	2	2	2
3 Other net rental income (loss)	3	3	3	3
4 Interest income	4	4	4	4
5 Dividends	5	5	5	5
6 Royalties	6	6	6	6
7 Net short-term capital gain (loss) . . .	7	7	7	7
8 Net long-term capital gain (loss) . . .	8	8	8	8
9 Net Section 1231 gain (loss)	9	9	9	9
10 Other income (loss)	10	10	10	10
11 Section 179 deduction	11	11	11	11
12 Other deductions <u>CONTRIBS</u>	12 2	12	12	12 2
13 Withholding tax for nonresident shareholder				13
List applicable South Carolina tax credits. (Attach an additional sheet if needed.)				
14				14
15				15
16				16
17				17
18 Total South Carolina tax credits				18

35171016

IMPORTANT - A separate return must be filed for each location on forms approved by the Department of Revenue. This is a scannable form, which must be completed with black ink only.

Tax Year **2013** (See instructions on page 2)

Owner Name and Mailing Address:

Business Name and Location:

Pro-Cutters Lawn & Landsc
4338 Bradford Circle
Myrtle Beach, SC 29588

Pro-Cutters Lawn & Landsc
4338 Bradford Circle
Myrtle Beach, SC 29588

- ☐ New Account ☐ Amended ☐ Final; Closing Acct. ☐ Return Due to Change in Accounting Closing Period
☐ Individual ☐ Corporation ☐ Partnership * ☒ LLC/LLP ☐ Leasing Company

* (A listing of partners and social security number is required)

Property File No. -0 **Accounting Closing Period** (mo/da/yr) 12-31-12

Sales Tax No. _____ Date Business Open (mo/da/yr) _____

*Federal EI/SS No. 56-2319440 Telephone No. _____

County Horry NAICS Code

Tax Dist Date Business Closed

*If you have a new account, your FEI/SSN must be provided in the space above. **If you have a retail license and are making changes, please contact (803) 896-1350.

and are making changes, please contact (803) 896-1350.

****CHANGES ONLY**

Owner Name	Business Name
Mailing Address	Business Location
City/State - Mail Zip	City/State/Zip

- | | | |
|---|------|-------------------|
| 1. Total Acquisition Cost
(Excluding Licensed Vehicles
and Leasehold Improvements) | 1. ▶ | <u>149,516.00</u> |
| 2. Less: Income Tax Depreciation
(Accumulated Depreciation Not To
Exceed 90% For Each Item) | 2. ▶ | <u>96,127.00</u> |
| 3. Net Depreciated Value
(The Net Depreciated Value Must
Include At Least 10% Of Each Item) | 3. ▶ | <u>53,389.00</u> |

Lines 1, 2, and 3 must be completed. The preprinted zeros will not be considered as a completed return.

Office Use Only

I declare that this return has been examined by me, and to the best of my knowledge and belief, is a true and complete return, made in good faith, pursuant to the provisions, of the Code of Laws, 1976 and amendments.

Taxpayers Signature _____ Title Member _____ Date 03-11-2013

Accountant Signature _____ Date: 03-12-2013

Mail to SC Department of Revenue, Property Division, Columbia, SC 29214-0301 or contact by phone (803) 898-5222.

This return cannot be processed without taxpayer signature.

INSTRUCTIONS

Complete your social security number or federal employer's identification number and county in which the property is located. If you are producing your own form it MUST be PRE-APPROVED by the Department of Revenue.

If there is a change of Ownership/Mailing Address or Business Name/Location, please make those changes in the area blocked off and marked For Changes Only.

A file number will be assigned to you by the Department and appear as the property tax file number on the front of a preprinted return. Always refer to this number when writing the Property Division.

Zeros have been preprinted in the cents column of this form, therefore you must round off cents to the nearest whole dollar.

- Line 1: All costs associated with the acquisition of furniture, fixtures and equipment that are used in the business; EXCLUDING licensed vehicles.
- Line 2: Deduct the adjusted depreciation. The depreciation allowed is the same as used for income tax purposes, except the depreciation may not exceed 90% of the total acquisition cost for EACH item.
- Line 3: Total acquisition cost less the adjusted depreciation.

FILING REQUIREMENTS

Any business which opens after the end of the accounting period must file an initial return as of December 31st with the return being due the last day of April. After the initial return, businesses are required to file on or before the last day of the fourth month after the close of the accounting period regularly employed by the taxpayer, for income tax purposes.

THERE ARE NO PROVISIONS FOR EXTENSIONS FOR FILING BUSINESS PERSONAL PROPERTY RETURNS.

Failure to File or List Property - Section 12-54-44 provides: A person who willfully attempts to evade or defeat any tax or property assessment, in addition to other penalties provided by law, is guilty of a FELONY and upon conviction, must be fined not more than ten thousand dollars or imprisoned not more than five years, or both, together with the cost of prosecution. The assessment may be estimated from the best available information.

Revocation of License for Failure to Comply - Section 12-54-90 provides: Failure to comply with the law may result in revocation of licenses within 10 days after notification.

Number of locations in SC 1

Location of records 4338 Bradford Circle

Street

Myrtle Beach, SC 29588

City

State

Do you lease equipment from another company? Yes ☐ No ☒ (Attach List if needed)

If yes, from whom?

Lessor

Address

City

State

Do you own equipment which is leased to other businesses? Yes ☐ No ☒

The net depreciate value from line 3 (page 1 of form) will be assessed by the Property Division at the rate of 10.5%. The assessment will be certified to the county in which the property is located, and the district millage applied to determine your tax bill for the coming year. No further notice will be sent prior to the mailing of a tax bill by the county and/or district.

Signature - If someone other than the taxpayer prepares the return, then the property tax return must also contain the signature of the return preparer.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taking this credit. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Corporate Income Tax Payment Voucher

SC1120-V
(Rev. 6/12/12)
3416

INSTRUCTIONS FOR FORM SC1120-V

THIS DOCUMENT IS USED TO PAY WHEN YOU FILE YOUR SC1120/SC1120S ELECTRONICALLY.

1. File SC1120-V electronically at www.sctax.org. Click on DORePay and pay with VISA or MasterCard or by Electronic Funds Withdrawal (EFW). Do not mail this form when paying online.
2. Print the SC Corporate File number.
3. Print the Federal Employer Identification Number (FEIN).
4. Print Income Tax and License Period Ending in the MM-YY format.
5. Print Corporate name and address.
6. Print on lines 1, 2 and 3 the amount of Income Tax Due, License Fee Due, and the Total Balance remitted.

Mail SC1120-V with payment of taxes due to the following address:

SC Department of Revenue
Electronic Filing
Columbia, SC 29214-0007

Payment is due on the due date of the return.

USE BLACK INK ONLY

----- detach here -----

1024

SC DEPARTMENT OF REVENUE
Corporate Income Tax
Payment Voucher

SC1120-V
(Rev. 6/12/12)
3416

SC CORPORATE FILE #

INCOME ACCT PERIOD ENDING (MM-YY)

20327035-2

12-12

1. Income Tax Due
14-0804

0.00

56-2319440

12-13

2. License Fee Due
14-0401

25.00

FEIN

LICENSE FEE PERIOD ENDING (MM-YY)

Corporate Name and Address

Pro-Cutters Lawn & Landscaping LLC

3. Balance Remitted

25.00

4338 Bradford Circle
Myrtle Beach

SC 29588

34161026 203270352 562319440 1212 000000000000 00000002500 3

State Depreciation Difference	State Income Adjustment due to differences in depreciation between the Federal and State (Keep for your records)	2012
Name(s) as shown on return Pro-Cutters Lawn & Landscaping LLC		Identification number 56-2319440

Taxpayer/Business	Federal	State Portion	Difference
Bonus Depreciation	2,257	0	2,257
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	33,264	39,220	(5,956)
Regular Depreciation on Section 179 Difference	0	0	0
Total:	35,521	39,220	(3,699)

Spouse	Federal	State Portion	Difference
Bonus Depreciation	0	0	0
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	0	0	0
Regular Depreciation on Section 179 Difference	0	0	0
Total:	0	0	0

Combined Totals	Federal	State Portion	Difference
Bonus Depreciation	2,257	0	2,257
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	33,264	39,220	(5,956)
Regular Depreciation on Section 179 Difference	0	0	0
Total:	35,521	39,220	(3,699)

Form **4562**
(Rev. 12/11)

Depreciation and Amortization
(Including Information on Listed Property)

Note: SC does not allow any additional depreciation benefits provided by I.R.C. Section 168(k) and 1400L.

2012

South Carolina

▶ See separate instructions.

▶ Attach to your return.

Name(s) shown on return

Pro-Cutters Lawn & Landscaping L

Business or activity to which this form relates

FORM 1120S

Identification number

56-2319440

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	4,514
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 9 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A		17	27,322
17	MACRS deductions for assets placed in service in tax years beginning before 2012		
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		4,514	5	HY	200 DB	903
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year			12 yrs.	S/L	
c 40-year			40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	10,995
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	39,220
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form 4562 (2012)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No					24b If "Yes," is the evidence written? ☐ Yes ☐ No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25	
26 Property used more than 50% in a qualified business use:									
08 GMC Yuk	20080528	100 %	50,305	50,305	5	200DBHY	5,795		
11 Chevy S	20110621	100 %	48,713	48,713	5	200DBHY	5,200		
27 Property used 50% or less in a qualified business use:									
		%				SL			
		%				SL			
		%				SL			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28 10,995	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44



GRAND STRAND
SPECIALTY ASSOCIATES

Orthopedic Surgery/Traumatology:
Christopher Bouillon, DO

Neurosurgery:
Thomas Anderson, MD
Eugene Giddens, MD

Neurology:
Jeff Benjamin, DO
Barbara Sarb, DO
Michael McCaffrey, MD

Neurology & Ophthalmology:
George Sandoz, MD

August 26, 2011

To Whom It May Concern:

RE: Scott Ledford
DOB: 8/15/1975
Chart: 121838

Dear Sir or Madam:

A letter from attorney Temple in regards to Scott Ledford's impairment regarding cervical spine. The patient's chart was reviewed. Initial examinations and most recent examination, the patient fits the 5% whole-person impairment for cervical degenerative changes with stenosis and resolved radicular/paresthesia symptoms using the AMA Guides to the Evaluation of Permanent Impairment Sixth Edition. If you have any further questions or concerns, please do not hesitate to contact me.

Sincerely,

Barbara L. Sarb, DO

BS/ss

Electronically Signed on 10/11/2011 5:15 PM

8170 ROURK STREET • MYRTLE BEACH, SOUTH CAROLINA 29572
TELEPHONE: 843.449.2336 • FACSIMILE: 843.497.2605 • WWW.GRANDSTRANDSURGICAL.COM

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE SOUTH CAROLINA WORKERS'
COMPENSATION COMMISSION

Appellate Case No. 2016-000601

Scott Ledford, Employee, ... Appellant,

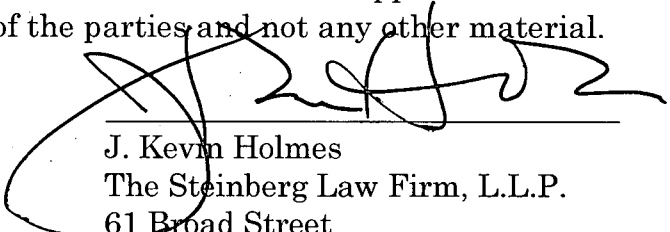
v.

Department of Public Safety, Employer, and
State Accident Fund, Carrier, ... Respondents.

CERTIFICATE OF COUNSEL

The undersigned hereby certifies that the Record on Appeal contains all material proposed to be included by any of the parties and not any other material.

September 20, 2016



J. Kevin Holmes
The Steinberg Law Firm, L.L.P.
61 Broad Street
Post Office Box 9
Charleston, South Carolina 29402
(843) 720-2800
Attorneys for the Appellant

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SEP 26 2016

SC Court of Appeals

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