



# The South Carolina Court of Appeals

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April 27, 2017

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Re: Richard Beltram v. SCDOR  
Appellate Case No. 2017-000968

Dear Counsel:

This Court has received multiple notices of appeal in this matter. These appeals will be consolidated for consideration by the Court under the South Carolina Appellate Court Rules (SCACR), and we anticipate receiving one record on appeal. The times for perfecting this appeal will run from the service of the last notice of appeal.

In light of this consolidation, the title of this case is amended as follows:

Richard Beltram, Appellant/Respondent,

v.

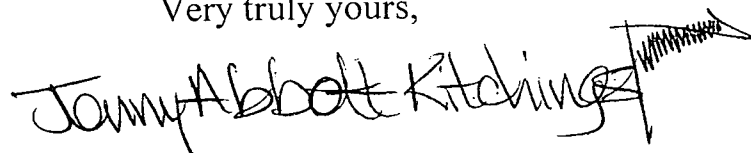
South Carolina Department of Revenue, Respondent/Appellant.

The briefing schedule for both appeals shall be as set forth in Rules 208 and 209, SCACR. Each party must serve and file an Appellant's Brief within 30 days of the date the transcript is received by the Appellant/Respondent, along with designation of matter to be included in the Record on Appeal, a Respondent's Brief, and a Reply Brief. The initial Appellant/Respondent is responsible for filing the record on appeal. Please title these briefs in a manner similar to the following:

- Appellant's initial brief of Appellant/Respondent.
- Appellant's initial brief of Respondent/Appellant.
- Respondent's initial brief of Appellant/Respondent.
- Respondent's initial brief of Respondent/Appellant.

If you have any questions, please do not hesitate to contact this office.

Very truly yours,

A handwritten signature in black ink that reads "Jammy Abbott Kitching". The signature is written in a cursive style and includes a large, stylized flourish at the end that resembles a large arrow pointing to the right.

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cc: Jana E. Shealy