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October 19, 2012

The Honorable Jenny Kitchings
Clerk of Court
South Carolina Court of Appeals
Post Office Box 11629
Columbia, South Carolina 29211

RECEIVED

OCT 22 2012

SC Court of Appeals

Re: Be -Mi, Inc. d/b/a St. Clements Beach Bar & Grill v. South Carolina Department of Revenue and St. Clements Homeowners Association
Case No: 11-ALJ-17-0546-CC

Dear Ms. Kitchings:

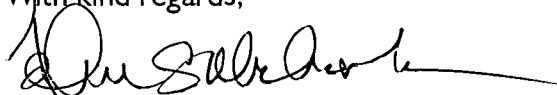
I am in receipt of Mr. Kenneth E. Allen's letter of October 17, 2012, advising you that while he represented Respondent Be-Mi, Inc., in the trial of the case, he does not represent Be-Mi, Inc., in this appeal. Insofar as you consider Mr. Allen's letter a petition to withdraw pursuant to Rule 264(b), SCACR, please be advised that Appellant St. Clements Homeowners Association does not object and will not file a return.

However, Mr. Allen suggests that future communication be forwarded to Mr. Luke Goude at Be-Mi, Inc. The South Carolina Bar's Web Site does not list Mr. Goude among its members, and according to the Secretary of State, Be-Mi, Inc. is a corporation and Mr. Goude is the principal and registered agent. However, since he is not a licensed attorney then Be-Mi, Inc. may not act through him in the appellate courts. See, e.g., *State v. Wells*, 191 S.C. 468, 5 S.E.2d 181 (1939) (corporation must act through licensed attorneys in legal matters); *In re Unauthorized Practice of Law*, 309 S.C. 304, 422 S.E.2d 123 (1992) (non-lawyer, officer, agent, or employee may represent a business entity pursuant to S.C. Code Ann. § 40-5-80 (1986) in civil magistrate's court proceedings where magistrate requires written authorization from the entity's president, chairperson, general partner, owner or chief executive officer); *Renaissance Enters., Inc. v. Summit Teleservices, Inc.*, 334 S.C. 649, 651, 515 S.E.2d 257, 258 (1999) (non-lawyer cannot represent a corporation in circuit or appellate courts; corporation may appear *pro se* only in magistrate's court). See also *Brown v. Coe*, 365 S.C. 137, 616 S.E.2d 705 (2005) (discussing these cases). Therefore, I would ask that the Court order Mr. Goude to provide the name of

substitute counsel on appeal within a reasonable period of time so that Appellant can deal directly with an appropriate representative of Be-Mi, Inc.

Thank you for your consideration. Please let me know if you need anything further.

With kind regards,

A handwritten signature in black ink, appearing to read "John S. Nichols", written over a horizontal line.

John S. Nichols
BLUESTEIN, NICHOLS, THOMPSON &
DELGADO, LLC

JSN

cc James Corbett, Esquire
Kenneth E. Allen, Esquire
Kathryn Brown, Esquire