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July 20, 2017

The Honorable Phillip Lenski
Administrative Law Judge
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, SC 29201

Jana E. Shealy
Clerk, Administrative Law Court
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, SC 29201

RECEIVED

JUL 24 2017

SC Court of Appeals

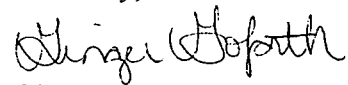
**RE: Richard Beltram v. South Carolina Department of Revenue
Case No. 13-ALJ-17-0244-CC
Appellate Case No. 2017-000968**

Dear Judge Lenski and Madam Shealy,

Enclosed please find a copy of the Order of the Court of Appeals in the above-captioned matter. The Court of Appeals has remanded this matter to the Administrative Law Court for the purpose of determining "the amount of taxes Beltram must pay or the amount of the bond Beltram must post pursuant to section 12-60-3370."

Pursuant to this Order, I am timely contacting the Administrative Law Court to schedule such hearings as the Court deems necessary on this issue. I look forward to hearing from you regarding the path forward on this matter.

Sincerely,


Ginger D. Goforth

GDG/prm
Enclosure

cc: Clerk, South Carolina Court of Appeals
South Carolina Department of Revenue
Nicole M. Wooten
Timothy C. Thompson
Milton G. Kimpson

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The South Carolina Court of Appeals

Richard Beltram, Appellant/Respondent,

v.

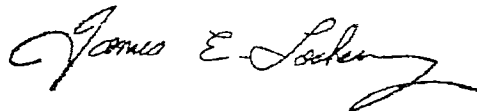
South Carolina Department of Revenue,
Respondent/Appellant.

Appellate Case No. 2017-000968

ORDER

The South Carolina Department of Revenue (the Department) has filed a motion to dismiss Richard Beltram's appeal due to Beltram's failure to "pay, or post a bond for, all taxes . . . determined to be due by the administrative law judge before appealing the decision to the court of appeals" pursuant to section 12-60-3370 of the South Carolina Code (2014). After careful consideration, the motion to dismiss is denied; however, nothing in this order prevents the parties from raising the issue of jurisdiction in their briefs.

This matter is hereby remanded to the Administrative Law Court for a determination of the amount of taxes Beltram must pay or the amount of the bond Beltram must post pursuant to section 12-60-3370. Counsel for Beltram shall contact the Administrative Law Court and counsel for the Department within ten days of the date of this order to schedule such hearings as the Administrative Law Court deems necessary. Counsel for Beltram shall provide this court with a status update within fifteen days.



FOR THE COURT

Columbia, South Carolina

FILED

July 13, 2017

cc:

Ginger D. Goforth, Esquire

Nicole Martin Wooten, Esquire

Milton Gary Kimpson, Esquire

The Honorable Philip S. Lenski