

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Phillip Lenski, Administrative Law Judge

RECEIVED

JUL 10 2018

Case No. 2017-000968

SC Court of Appeals

Richard Beltram, Appellant-Respondent.

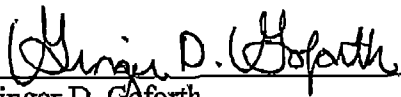
v.

South Carolina Department of Revenue, Respondent-Appellant.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the joint Record on Appeal was served upon all parties of record on July 9, 2018 via electronic means to the following address:

South Carolina Department of Revenue
Nicole M. Wooten
William J. Condon, Jr.
Jason P. Luther
Office of General Counsel for Litigation
South Carolina Department of Revenue
300A Outlet Pointe Boulevard
P.O. Box 12265
Columbia, SC 29211


Ginger D. Goforth

THE WARD LAW FIRM, P.A.

ATTORNEYS AT LAW
POST OFFICE BOX 5663
SPARTANBURG, SOUTH CAROLINA 29304

H. SPENCER KING*
K. LINDSAY TERRELL*
ROBERT E. DAVIS*
JASON M. IMHOFF
JOHN E. ROBERG, II*
GINGER D. GOFORTH
C. REED TEAGUE
CHAD M. GRAHAM

RUFUS M. WARD (1908-1988)
L. PAUL BARNES (1931-1988)

233 SOUTH PINE STREET
SPARTANBURG, S.C. 29302
FAX. No. (864) 585-3090
OFFICE No. (864) 673-8500

* RETIRED
† CERTIFIED MEDIATOR
* ALSO MEMBER NORTH CAROLINA BAR
* ALSO MEMBER GEORGIA BAR

E-mail: ggoforth@wardfirm.com
Direct No. 864-591-2344

July 9, 2018

RECEIVED

JUL 10 2018

SC Court of Appeals

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

**RE: Richard Beltram v. South Carolina Department of Revenue
Appellate Case No. 2017-000968**

Dear Ms. Kitchings:

Enclosed for filing please find a copy of a certificate of service showing service upon Respondent-Appellant's Counsel of a copy of the joint Record on Appeal.

Sincerely,


Ginger D. Goforth

GDG/

cc: South Carolina Department of Revenue