

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

**RECEIVED**  
JUL 12 2018  
SC Court of Appeals

---

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Phillip Lenski, Administrative Law Judge

---

Case No. 2017-000968

---

Richard Beltram, ..... Appellant-Respondent.

v.

South Carolina Department of Revenue, ..... Respondent-Appellant.

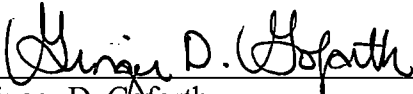
---

**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. ROGERS, II\*  
GINGER D. GOFORTH  
C. REED TEAGUE  
CHAD M. GRAHAM

♦ RETIRED  
♦ CERTIFIED MEDIATOR  
\* ALSO MEMBER NORTH CAROLINA BAR  
• ALSO MEMBER GEORGIA BAR

RUFUS M. WARD (1908-1988)  
L. PAUL BARNES (1931-1986)

233 SOUTH PINE STREET  
SPARTANBURG, S.C. 29302  
FAX. No. (864) 585-3090  
OFFICE No. (864) 573-8500

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

July 9, 2018

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

**RECEIVED**  
JUL 12 2018  
SC Court of Appeals

**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

GREENVILLE

SC 296

10 JUL '18

PN 3 L

NEOPOST

FIRST-CLASS MAIL

07/09/2018

US POSTAGE

\$000.47<sup>0</sup>



ZIP 29302  
041L11259525

The Honorable Jerry Abbott Kitchens  
South Carolina Court of Appeals  
Clerk of Court  
P.O. Box 11629  
Columbia, SC 29211

RECEIVED

JUL 12 2018

SC Court of Appeals

29211-162929

