

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Phillip Lenski, Administrative Law Judge

Case No. 2017-000968

RECEIVED
AUG 06 2018
SC Court of Appeals

Richard Beltram, Appellant/Respondent,

v.

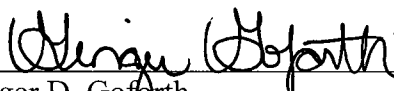
South Carolina Department of Revenue, Respondent/Appellant.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that the Appellant/Respondent Richard Beltram's Final Appellant's Brief and Final Respondent's Brief was served upon all parties of record on August 3, 2018 by depositing copies of the same via process service and/or United States mail, postage affixed, 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

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

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

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

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

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

August 3, 2018

The Honorable Jenny Abbott Kitchings
Clerk of Court
South Carolina Court of Appeals
1220 Senate Street
Columbia, SC 29201

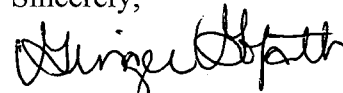
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**RE: Richard Beltram v. South Carolina Department of Revenue
Appellate Case No. 2017-000968**

Dear Ms. Kitchings:

Enclosed for filing please find for filing 15 copies of the Record on Appeal, 15 copies of Appellant-Respondent's Final Brief of Appellant, 15 copies of Appellant-Respondent's Final Brief of Respondent, and a certificate of service showing service upon Respondent-Appellant's Counsel of copies of the Final Briefs.

Sincerely,


Ginger D. Goforth

GDG/
Enclosures

cc: South Carolina Department of Revenue