

**THE STATE OF SOUTH CAROLINA
In the Court of Appeals**

Appeal from the
ADMINISTRATIVE LAW COURT
The Honorable Deborah Brooks Durden, Administrative Law Judge

Appellate Case No. 2018-001870
Case No. 18-ALJ-17-0002-CC

Rooftop Bar, LLC, d/b/a Rooftop Bar and Lounge.....Respondent,

v.

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

and

Thomas R. Gottshall and April C. Lucas.....Intervenors, Appellants.

CERTIFICATION OF COUNSEL

The undersigned certifies that the Reply Brief of Intervenors, Appellants Gottshall and Lucas filed on February 26, 2019, complies with Rule 211(b), SCACR.

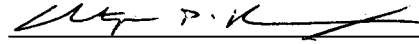
[signature page to follow]

RECEIVED

APR 30 2019

SC Court of Appeals

Respectfully submitted by,



Christopher P. Kenney (SC Bar No. 100147)

RICHARD A. HARPOOTLIAN, P.A.

Post Office Box 1090

Columbia, South Carolina 29202

(803) 252-4848

(803) 252-4810 (facsimile)

cpk@harpootlianlaw.com

ATTORNEYS FOR
INTERVENORS, APPELLANTS
THOMAS R. GOTTSALL AND
APRIL C. LUCAS

April 30, 2019
Columbia, South Carolina.



HARPOOTLIAN
ATTORNEYS AT LAW

RICHARD A. HARPOOTLIAN
RAH@HARPOOTLIANLAW.COM

CHRISTOPHER P. KENNEY
CPK@HARPOOTLIANLAW.COM

PHILLIP D. BARBER
PDB@HARPOOTLIANLAW.COM

JAMIE L. HARPOOTLIAN*
OF COUNSEL

*ADMITTED ONLY IN LOUISIANA

OFFICE

1410 LAUREL STREET
COLUMBIA, SC
29201

MAILING ADDRESS

POST OFFICE BOX 1090
COLUMBIA, SC
29202

DIRECT CONTACT

TELEPHONE (803) 252-4848
FACSIMILE (803) 252-4810
TOLL FREE (866) 706-3997

ONLINE

HARPOOTLIANLAW.COM

April 30, 2019
VIA HAND DELIVERY

RECEIVED

APR 30 2019

SC Court of Appeals

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

In re: Rooftop Bar, LLC, d/b/a Rooftop Bar and Lounge v. SCDOR
Appellate Case No. 2018-001870

Dear Ms. Kitchings:

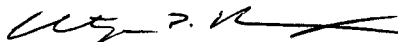
Pursuant to the Court's letters of April 26, enclosed please find the following:

1. 15 bound copies of the final reply brief of the appellants;
2. Certification of counsel for appellants' final reply brief; and,
3. Certification of counsel for appellants' final brief.

By copy of this letter, I am providing opposing counsel with a bound copy of the reply brief and copies of the certifications of counsel.

With warmest personal regards, I am

Sincerely,


Christopher P. Kenney

/hm

Enclosures

cc: Mike Montgomery, Esq.
Elisabeth Shields, Esq.
Patrick McCabe, Esq.