TUESDAY, JANUARY 10, 2006 10:00 A.M.

<u>NO. 2</u>

#23715

RAYMOND E. MELIGAN, Plaintiff and Appellee,

vs.

SOUTH DAKOTA DEPARTMENT OF REVENUE AND REGULATION, Defendant and Appellant.

(FOR APPELLANT)

(FOR APPELLEE)

Mr. Grant Gormley Attorney General's Office 500 E Capitol Ave Pierre SD 57501-5070 Ph 773-3215

Mr. John L. Brown
Riter, Rogers, Wattier & Brown
Attorneys at Law
PO Box 280
Pierre SD 57501-0280
Ph 224-5825

20-20-10