<u>NO. 3</u>

#27465

IN THE MATTER OF THE SALES TAX LIABILITY OF USA TIRE MANAGEMENT SYSTEMS, INC. 389 W. STEAMBOAT DR. DAKOTA DUNES, SD 57049

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The Honorable Steven R. Jensen First Judicial Circuit Court Union County (FOR APPELLANT USA TIRE MANAGEMENT SYSTEMS, INC.)

(FOR SOUTH DAKOTA DEPT. OF REVENUE AND REGULATION)

(CIV 13-240)