

TUESDAY, AUGUST 26, 2008

NO. 6

#24758

**IN THE MATTER OF THE
SALES TAX LIABILITY OF
JAMES PIRMANTGEN &
PATRICIA CARLSON**

**LICENSE NO.
57-001-000161740T-ST-001**

Mr. John Richter
Legal Division
SD Dept. of Revenue & Regulation
445 East Capital Ave
Pierre SD 57501
Ph: 773-3311

**(APPELLANT SD DEPT.
OF REVENUE & REGULATION)**

Mr. Gordon P. Nielsen
Delaney, Vander Linden,
Delaney, Nielsen & Sannes
Attorneys at Law
PO Box 9
Sisseton SD 57262
Ph 698-7084

**(APPELLEES PAT CARLSON/
JAMES PIRMANTGEN)**

The Honorable Jon S. Flemmer
Fifth Judicial Circuit
Roberts County

(CIV 07-075)

NON ORAL