MONDAY, JANUARY 11, 2010

NO. 4

#25245

PIERRE AREA YOUTH SKATING ASSOCIATION FOUNDATION, INC., Plaintiff and Appellant,

vs.

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

Mr. James E. Carlon Carlon Law Office Attorney at Law PO Box 249 Pierre SD 57501-0249 Ph 224-5880

Mr. Matthew R. Fonder South Dakota Department of Revenue and Regulation 445 East Capitol Avenue Pierre SD 57501-3185 PH: 773-4701

The Honorable Mark Barnett (CIV 08-405) Sixth Judicial Circuit Hughes County

(FOR APPELLANT)

(FOR APPELLEE)

NON ORAL