

TUESDAY, August 25, 2009  
11:00 A.M.

NO. 3

#25095

JAMES W. FARMER, f/d/b/a  
J.W. FARMER & ASSOCIATES, INC.,  
Plaintiff and Appellee,

vs.

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

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

(FOR APPELLANT)

Mr. Michael M. Hickey  
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Bangs, McCullen, Butler,  
Foye and Simmons  
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(FOR APPELLEE)

The Honorable Kathleen F. Trandahl  
Sixth Judicial Circuit  
Hughes County

(CIV 07-371)