

defined and could be disposed of by this Order.

The Honorable Frank Eppes signed an Order on July 27, 1979, ordering the Master to make a determination and issue a final judgment in the case. This Order is issued pursuant to the terms and conditions of that consent order.

After reviewing the matters before me I find that the settlement as announced for payment of \$5,000.00 is just and fair.

I find that pursuant to the 1976 South Carolina Code of Laws, as Amended, Section 12-9-310 that an out-of-state entity with a contract to do work in the State of South Carolina in an amount in excess of \$10,000.00 is required to have posted on its behalf good and sufficient security as provided by statute to insure that withholding taxes are paid to the state, or in the alternative, 2% of the contract price must be paid to the South Carolina Tax Commission to be applied according to law. I find that the total contract price including the settlement is in the amount of \$27,940.00 and that 2% of said figure is \$558.80 and further, based on representations of Defendant, Suitt Construction Company, Inc., I find that these monies are still due and owing to the South Carolina Tax Commission pursuant to Statute as aforesaid.

I find that the Plaintiff, for doing work in South Carolina, pursuant to the affidavit of the Director of the Sales and Use Tax Division of the South Carolina Tax Commission, Reginald U. Smith, dated April 14, 1979, that the sum of \$198.09 is due and owing the State of South Carolina Sales and Use Tax Division on account number A1030925-98-81407-3-1538-279-06461.

I find that at the time of the institution of this suit by Plaintiff against Defendants that there were Internal Revenue Service liens assessed against Plaintiff but that said liens were released as of June 22, 1979, and that this Court has no information that any of the Plaintiff's funds have been levied upon by the Internal Revenue Service and consequently find that no funds are ^{apparently} due the Internal Revenue Service.

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