

**From:** [Elisabeth Shields](#)  
**To:** [Court Of Appeals Filings](#)  
**Cc:** [lauraphillips@mvalaw.com](#); [pssd6263@comcast.net](#); [Court Order](#); [Falin, Lynn](#); [Ritchie, Sierra](#); [dougnuller@mvalaw.com](#); [trudyrobertson@mvalaw.com](#); [paullynch@mvalaw.com](#); [Adam Neil](#)  
**Subject:** RE: Shirley Whitfield v. SCDOR // 2019-001748  
**Date:** Wednesday, June 15, 2022 8:19:27 AM  
**Attachments:** [image001.png](#)  
[SCDOR\\_Logo\\_codetwo\\_690484a5-d006-453f-a4a7-07c3c37e0911.png](#)

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Ms. Allen:

In addition to the requests made in the Department's email dated June 8<sup>th</sup>, the Department respectfully requests protection for October 13-14 as well as the 18<sup>th</sup>, as counsel for the Department will be out of town with her family.

Thank you,  
Elisabeth Shields



**Elisabeth Shields**

Associate Counsel

Office of General Counsel

803-898-5576 | [Elisabeth.Shields@dor.sc.gov](mailto:Elisabeth.Shields@dor.sc.gov)

South Carolina Department of Revenue | [dor.sc.gov](http://dor.sc.gov)

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**From:** Court Of Appeals Filings <[ctappfilings@sccourts.org](mailto:ctappfilings@sccourts.org)>

**Sent:** Wednesday, June 8, 2022 3:06 PM

**To:** Elisabeth Shields <[Elisabeth.Shields@dor.sc.gov](mailto:Elisabeth.Shields@dor.sc.gov)>; Court Of Appeals Filings <[ctappfilings@sccourts.org](mailto:ctappfilings@sccourts.org)>

**Cc:** [lauraphillips@mvalaw.com](#); [pssd6263@comcast.net](#); [Court Order](#) <[courtorders@dor.sc.gov](mailto:courtorders@dor.sc.gov)>; [Falin, Lynn](#) <[LFalin@sccourts.org](mailto:LFalin@sccourts.org)>; [Ritchie, Sierra](#) <[siritchie@sccourts.org](mailto:siritchie@sccourts.org)>; [dougnuller@mvalaw.com](#); [trudyrobertson@mvalaw.com](#); [paullynch@mvalaw.com](#); [Adam Neil](#) <[Adam.Neil@dor.sc.gov](mailto:Adam.Neil@dor.sc.gov)>

**Subject:** RE: Shirley Whitfield v. SCDOR // 2019-001748

Dear Counsel:

The Court has received your filing. A copy is attached for your records.

Thank you.

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**From:** Elisabeth Shields <[Elisabeth.Shields@dor.sc.gov](mailto:Elisabeth.Shields@dor.sc.gov)>  
**Sent:** Wednesday, June 8, 2022 2:51 PM  
**To:** Court Of Appeals Filings <[ctappfilings@sccourts.org](mailto:ctappfilings@sccourts.org)>  
**Cc:** [lauraphillips@mvalaw.com](mailto:lauraphillips@mvalaw.com); [pssd6263@comcast.net](mailto:pssd6263@comcast.net); Court Order <[courtorders@dor.sc.gov](mailto:courtorders@dor.sc.gov)>; Falin, Lynn <[LFalin@sccourts.org](mailto:LFalin@sccourts.org)>; Ritchie, Sierra <[siritchie@sccourts.org](mailto:siritchie@sccourts.org)>; [dougmuller@mvalaw.com](mailto:dougmuller@mvalaw.com); [trudyrobertson@mvalaw.com](mailto:trudyrobertson@mvalaw.com); [paullynch@mvalaw.com](mailto:paullynch@mvalaw.com); Adam Neil <[Adam.Neil@dor.sc.gov](mailto:Adam.Neil@dor.sc.gov)>  
**Subject:** RE: Shirley Whitfield v. SCDOR // 2019-001748

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Ms. Allen:

In response to the Court's letter regarding conflict dates, the Department currently does not have any conflicts with the dates proposed in the Court's letter. However, the Department received the same proposed dates in a conflict letter for a separate matter, *McEntire Produce v. SCDOR*, Appellate Case No. 2019-001933.

Accordingly, if the Court were to schedule both this case and the case of *McEntire Produce v. SCDOR* for oral arguments during the September/October term, the Department respectfully requests that these two oral arguments not be scheduled within four weeks of each other.

Thank you,  
Elisabeth Shields



**Elisabeth Shields**  
Associate Counsel  
Office of General Counsel  
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South Carolina Department of Revenue | [dor.sc.gov](http://dor.sc.gov)

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**From:** Ritchie, Sierra <[siritchie@sccourts.org](mailto:siritchie@sccourts.org)>  
**Sent:** Wednesday, June 1, 2022 2:10 PM  
**To:** [dougmuller@mvalaw.com](mailto:dougmuller@mvalaw.com); [trudyrobertson@mvalaw.com](mailto:trudyrobertson@mvalaw.com); [paullynch@mvalaw.com](mailto:paullynch@mvalaw.com); Elisabeth Shields <[Elisabeth.Shields@dor.sc.gov](mailto:Elisabeth.Shields@dor.sc.gov)>; Adam Neil <[Adam.Neil@dor.sc.gov](mailto:Adam.Neil@dor.sc.gov)>  
**Cc:** [lauraphillips@mvalaw.com](mailto:lauraphillips@mvalaw.com); [pssd6263@comcast.net](mailto:pssd6263@comcast.net); Court Order <[courtorders@dor.sc.gov](mailto:courtorders@dor.sc.gov)>; Falin, Lynn <[LFalin@sccourts.org](mailto:LFalin@sccourts.org)>  
**Subject:** Shirley Whitfield v. SCDOR // 2019-001748

Dear Counsel:

Attached please find correspondence from the Court of Appeals.

Respectfully,

*Sierra Ritchie*

Appeals Specialist

SC Court of Appeals

1220 Senate Street

Columbia, SC 29201

T: 803-734-1890

E-filing Email: [ctappfilings@sccourts.org](mailto:ctappfilings@sccourts.org)

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