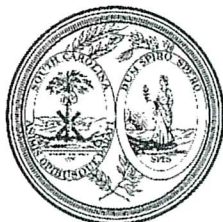


STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

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July 14, 2022

RECEIVED

Jul 14 2022

S.C. SUPREME COURT

VIA E-MAIL - supctfilings@sccourts.org
The Honorable Patricia A. Howard
Clerk of Court
South Carolina Supreme Court
1231 Gervais Street
Columbia, SC 29201

Re: CDT, Inc. vs. South Carolina Department of Revenue
Supreme Court Case No.: 2022-00845
ALC Docket No.: 19-ALJ-17-0338-CC
Appellate Case No.: 2021-001528

Vimlesh V. Patel and Punita Patel vs South Carolina Department of Revenue
Supreme Court Case No.: 2022-00845
ALC Docket No.: 19-ALJ-170339-CC
Appellate Case No.: 2021-001547

Dear Ms. Howard:

Enclosed for filing is the Respondent South Carolina Department of Revenue's Return to Petitioners' Consolidated Petition for Writ of Certiorari of Petitioners CDT, Inc. and Vimlesh V. and Punita Patel in the connection with the above-referenced matters. Also enclosed is a Proof of Service.

By copy of this letter, I am advising all counsel of record of my communication with the Court. Should you have any questions, please do not hesitate to contact me at (803) 898-5375 or Sean.Ryan@dor.sc.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Sean G. Ryan".

Sean G. Ryan, Esquire
Senior Counsel

SGR/gjm

Enclosures

c: Scott F. Talley, Esquire - Scott@talleylawfirm.com
Steven E. Buckingham, Esquire - seb@buckingham.legal