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Reply To
Post Office Box 11006
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May 21, 2013

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SC COURT OF APPEALS

Ms. Jenny Abbott Kitchings
Clerk of the South Carolina Court of Appeals
1015 Sumter St.
Columbia, SC 29211

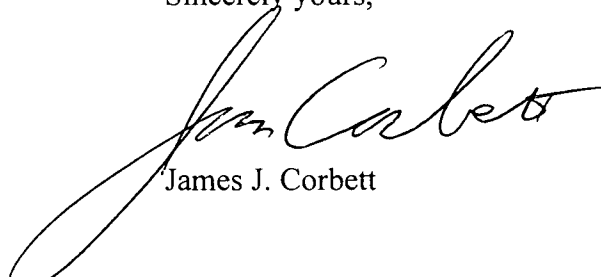
RE: Be Mi, Inc., v. St. Clements Homeowners Association
Appellate Case No: 2012-212861

Dear Ms. Kitchings:

Enclosed please find the Appellant's Reply Brief to the Initial Brief of Respondent Department of Revenue in regard to the above referenced matter. By copy of this letter with enclosure I am serving same upon opposing counsel. If you have any questions, please do not hesitate to contact me.

With warmest regards, I am

Sincerely yours,



James J. Corbett

JJC/lmk
Enclosure

CC: Ms. Barbara Brown, St. Clements Homeowners Association w/enclosure
Ms. Beyonka McKinley w/enclosure
Kathryn Brown, Esquire w/enclosure
Clifford L. Welsh, Esquire w/enclosure