

**From:** [James OConnell](#)  
**To:** [matt@kappellaw.com](mailto:matt@kappellaw.com); [Court Of Appeals Filings](#)  
**Cc:** "[Nichelle Robinson](#)"; "[Amanda McKendrick](#)"; "[Barrett Brewer](#)"  
**Subject:** Re: Record on Appeal for 2022-00011  
**Date:** Tuesday, September 20, 2022 6:21:30 PM  
**Attachments:** [image001.png](#)

---

**\*\*\* EXTERNAL EMAIL:** This email originated from outside the organization. Please exercise caution before clicking any links or opening attachments. \*\*\*

I guess one does not have to include  
Defendants pleadings!  
So send away!

[Sent from Yahoo Mail for iPad](#)

On Tuesday, September 20, 2022, 5:28 PM, Matthew J. Kappel <[matt@kappellaw.com](mailto:matt@kappellaw.com)> wrote:

Good Afternoon. Please find attached the Record on Appeal for case number 2022-00011.

Thank you for your attention to this matter.

Matt Kappel

*Law Office of Matthew J. Kappel, PC*

*114 Whitsett Street*

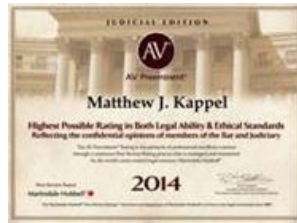
*Greenville, SC 29601*

*(864) 467-9595 (voice)*

*(864) 467-1945 (fax)*

*[kappellaw.com](http://kappellaw.com) (web)*

*\*\*Also Licensed to Practice in North Carolina*



IRS CIRCULAR 230 NOTICE: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this communication (or in any attachment) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed in this communication (or in any attachment).

PRIVILEGED AND CONFIDENTIAL: This electronic message and any attachments are confidential property of the sender. The information is intended only for the use of the person to whom it was addressed. Any other interception, copying, accessing, or disclosure of this message is prohibited. The sender takes no responsibility for any unauthorized reliance on this message. If you have received this message in error, please immediately notify the sender and purge the message you received. Do not forward this message without permission.

|