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OCT 10 2022

SC Court of Appeals

**The South Carolina Court of Appeals**

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TELEPHONE: (803) 734-1890  
FAX: (803) 734-1839  
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October 04, 2022

Mr. Douglas M. Muller, Esquire  
PO Box 22828  
Charleston SC 29413-2828

Ms. Trudy Hartzog Robertson, Esquire  
PO Box 22828  
Charleston SC 29413-2828

Mr. Paul M. Lynch, Esquire  
PO Box 22828  
Charleston SC 29413-2828

Mrs. Elisabeth W Shields, Esquire  
300A Outlet Pointe Blvd.  
Columbia SC 29210

Mr. Adam J. Neil, Esquire  
300A Outlet Pointe Boulevard  
Columbia SC 29210

Re: Shirley Whitfield v. SCDOR  
Lower Court Case No. 2019ALJ170121AP  
Appellate Case No. 2019-001748

Dear Counsel:

This appeal will be argued on November 8, 2022 at 10:40 AM in Courtroom I. The following oral argument times have been allocated:

Appellant:	10 minutes
Respondent:	10 minutes
Appellant in reply:	5 minutes

**Arguments frequently begin before the time set. Please ARRIVE 15 MINUTES prior to your scheduled argument time.**

Anyone may view our live stream via the South Carolina Court of Appeals Video Portal, available here: <https://sccourts.org/COAvideo/index.cfm>. The Court reserves the right to limit the number of people in our courtrooms to address any risk posed by Covid-19.

Masks are no longer required in the Court of Appeals Building. As a matter of personal preference, anyone may elect to wear a mask. Everyone entering the Court of Appeals Building will be screened for Covid-19 symptoms. You will not be permitted into the building if you are experiencing symptoms associated with Covid-19 or if you have tested positive for Covid-19 within the past five days. If you are experiencing symptoms or have tested positive within the past five days, contact the Clerk's office for further guidance.

The Court requests a signed acknowledgement verifying receipt of notification of the date and time set for oral argument. You must sign and date the acknowledgement below, then return to the following address:

V. Claire Allen, Chief Deputy Clerk  
South Carolina Court of Appeals  
P.O. Box 11629  
Columbia, SC 29211

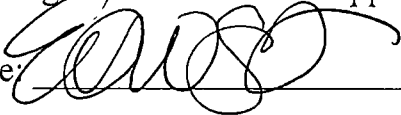
Very truly yours,

*V. Claire Allen*

CLERK

Acknowledgement received in Appellate Case No. 2019-001748.

Signature: \_\_\_\_\_



Date: 10/5/22

Print Name: Elisabeth Shields

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OCT 10 2022

SC Court of Appeals

THE STATE OF SOUTH CAROLINA  
In The Court Of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Honorable Shirley C. Robinson, Administrative Law Judge

Case No. 19-ALJ-17-0121-AP  
Appellate Case No. 2019-001748

Shirley Whitfield Individually and as personal representative of the  
Estate of William Whitfield,.....Appellant,

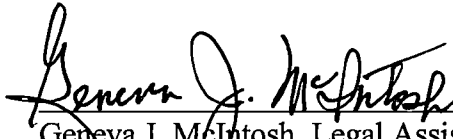
v.

South Carolina Department of Revenue,.....Respondent.

PROOF OF SERVICE

I, the undersigned employee of the South Carolina Department of Revenue, Office of  
General Counsel, do hereby certify that I have served the signed acknowledgement in connection  
with the above-captioned matter by causing a copy of the same to be deposited in the United  
States Mail on the below date, postage prepaid to the following parties at their address of record:

Douglas M. Muller, Esquire  
Trudy Hartzog Robertson, Esquire  
Paul M. Lynch, Esquire  
Moore & Van Allen, PLLC  
P. O. Box 22828  
Charleston, SC 29413-2828  
*Attorneys for Appellant*

  
Geneva J. McIntosh, Legal Assistant  
Office of General Counsel  
South Carolina Department of Revenue

Columbia, South Carolina  
October 5, 2022

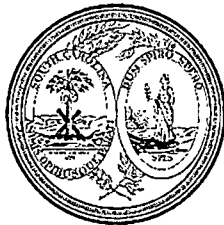
STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
OFFICE OF THE GENERAL COUNSEL

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SC Court of Appeals

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Columbia, SC 29210



Main Line: 803.898.5130  
Facsimile: 803.896.0171

October 5, 2022

V. Clair Allen, Chief Deputy Clerk  
South Carolina Court of Appeals  
P. O. Box 11629  
Columbia, SC 29211

Re: **Shirley Whitfield vs. South Carolina Department of Revenue**  
**Lower Court Case No. 2019ALJ170121AP**  
**Appellate Case No. 2019-001748**

Dear Ms. Allen:

Enclosed please find the South Carolina Department of Revenue's signed acknowledgement in connection with the above referenced matter. Also enclosed is a Proof of Service.

Please do not hesitate to contact me at 803-898-5576 or [Elisabeth.Shields@dor.sc.gov](mailto:Elisabeth.Shields@dor.sc.gov) should you have any questions.

Sincerely,

OFFICE OF GENERAL COUNSEL

Elisabeth W. Shields, Esquire  
Counsel for Litigation

EWS/gjm

Enclosures

c: Douglas M. Muller, Esquire  
Trudy Hartzog Robertson, Esquire  
Paul M. Lynch, Esquire



SOUTH CAROLINA DEPARTMENT OF REVENUE  
OFFICE OF GENERAL COUNSEL  
300A OUTLET POINTE BOULEVARD  
COLUMBIA SC 29210



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CHIEF DEPUTY CLERK  
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