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**OCT 18 2022**

**SC Court of Appeals**

## The South Carolina Court of Appeals

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V. CLAIRE ALLEN  
CHIEF DEPUTY CLERK

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COLUMBIA, SOUTH CAROLINA 29211  
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[www.sccourts.org](http://www.sccourts.org)

October 10, 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 16, 2022 at 12:40 PM 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: *[Handwritten Signature]*

Date: 10/10/22

Print Name: DOUGLAS M. MULLER

October 11, 2022

**Moore & Van Allen**

**VIA U.S. MAIL**

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

Laura Phillips  
Paralegal

T 843 579 7043  
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Moore & Van Allen PLLC

78 Wentworth Street  
Charleston, SC 29401-1428

Mailing Address:  
Post Office Box 22828  
Charleston, SC 29413-2828

**Re: Shirley Whitfield, Individually and as the Personal Representative of the Estate of  
William Whitfield v. South Carolina Department of Revenue  
Lower Court Case No.: 2019-ALJ-17-0121-AP  
Appellate Case No. 2019-001748**

Dear Ms. Allen:

Pursuant to your letter dated October 10, 2022, please find enclosed the signed Acknowledgment of Douglas M. Muller verifying receipt of notification of the date and time set for oral argument in the above matter.

Sincerely,

*Laura L. Phillips*

Laura L. Phillips

/llp

Enclosure: As Stated.

cc: Elisabeth W. Shields, Esq.  
Adam J. Neil, Esq.

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