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Subject: Synovus Bank v. SCDOR, Appellate Case No. 2020-00099
Date: Thursday, March 23, 2023 3:15:30 PM
Attachments: [2023.03.23 Ltr to Kitchings filing Respondent's Return in Opp.pdf](#)
[Proof of Service.pdf](#)
[2023.03.23 DOR's Return in Opp to Mtn for Leave to File Amicus \(final\).pdf](#)
[E-Mail serving counsel with Respondent's Return in Opp.pdf](#)

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Good afternoon,

Attached for filing please find the Respondent's Return in Opposition to the Motion for Leave to File an Amicus Brief of First Citizens Bank & Trust Company, along with a Proof of Service, in the above-referenced matter. I am also attaching a copy of the e-mail serving same upon counsel, and including them on this e-mail to advise of my communication with the Court.

If the Court has any questions or needs anything further from our office, please do not hesitate to give me a call.

Kindest regards,

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