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Good afternoon,

Attached for filing please find the South Carolina Department of Revenue's Response to First Citizens Bank & Trust Company's Amicus Brief, 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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