

THE STATE OF SOUTH CAROLINA  
In The Supreme Court

**RECEIVED**

**Jul 28 2023**

APPEAL FROM LEXINGTON COUNTY  
Court of Common Pleas

S.C. SUPREME COURT

William P. Keesley, Circuit Court Judge

CASE NO. 2021-CP-32-02752  
Appellate Case No. 2023-000317

Orthofix, Inc., ..... Respondent,

v.

South Carolina Department of Revenue, ..... Appellant.

**CERTIFICATE OF COUNSEL**

The undersigned certifies that the South Carolina Department of Revenue’s Final Brief and Final Reply Brief comply with Rule 211(b), SCACR.

Marcus D. Antley, III, Esquire (Bar No. 102176)  
Jason P. Luther, Esquire (Bar No. 78021)  
300A Outlet Pointe Boulevard  
Columbia, SC 29210  
Phone: 803.898.5623  
[Marcus.Antley@dor.sc.gov](mailto:Marcus.Antley@dor.sc.gov)  
Attorneys for Appellant

Columbia, South Carolina  
July 28, 2023