

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

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S.C. SUPREME COURT

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August 30, 2023

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The Honorable Patricia A. Howard
Clerk, Supreme Court of South Carolina
1231 Gervais Street
Columbia, SC 29201

Re: South Carolina Department of Revenue, Respondent v. Study Hall, LLC, d/b/a Study Hall, LLC, Appellant
Appellate Case Number: 2022-001250

Dear Ms. Howard:

Enclosed please find the South Carolina Department of Revenue's Final Brief of the Respondent with Certificate of Counsel and Proof of Service in the above-captioned matter.

By copy of this letter, I am serving all counsel of record with a copy of the same.

If you have any questions or need anything further from me, please do not hesitate to contact me at 803.898.5056 or Patrick.McCabe@dor.sc.gov. If I am not available, you can reach my paralegal, Chris Harrington, at 803-898-5363 or Herman.Harrington@dor.sc.gov.

Sincerely,

s/ Patrick A. McCabe

Patrick A. McCabe, Esquire
Associate Counsel

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Sarah Jean Michaelis Cox, Esquire – scox@burnetteshutt.law

Enclosures
PAM: hch