

RECEIVED

Oct 16 2023

S.C. SUPREME COURT

From: [Claire Owens](#)
To: [Supreme Court Filings](#)
Cc: stephen@scgarcialaw.com; [George Gallagher](#)
Subject: Appellate Case No. 2022-001095
Date: Monday, October 16, 2023 2:30:55 PM
Attachments: [Ltr filing Respondent's brief with Supreme Court.docx](#)
[Proof of Service - Respondent's brief.pdf](#)
[Respondents Brief to SC Supreme Court.pdf](#)

***** EXTERNAL EMAIL:** This email originated from outside the organization. Please exercise caution before clicking any links or opening attachments. ***

Please see the attached letter, proof of service and Respondent's brief in this matter. Please let me know if you have any questions.

Claire Owens

Paralegal

Speed, Seta, Martin, Trivett, Stublely & Fickling, LLC

P.O. Box 11669

Columbia, SC 29211

Office: (803) 748-2844

Fax: (803) 748-2735

www.speed-seta.com

This transmission is intended by the sender and proper recipient(s) to be confidential, intended only for the proper recipient(s) and may contain information that is privileged, attorney work product or exempt from disclosure under applicable law. If you are not the intended recipient(s) you are notified that the dissemination, distribution or copying of this message is strictly prohibited. If you receive this message in error, or are not the proper recipient(s), please notify the sender at either the email address or telephone number above and delete this email from your computer. Receipt by anyone other than the proper recipient(s) is not a waiver of any attorney-client, work product, or other applicable privilege. Thank you.

Unless expressly stated to the contrary herein, (a) Nothing contained in this message was intended or written to be used, can be used, nor may be relied upon or used, by any taxpayer for the purpose of avoiding penalties that could be imposed upon the taxpayer under the Internal Revenue Code of 1986, as amended; and (b) Any written statement contained herein relating to any federal tax transaction or issue may not be used by any individual or entity to recommend or support the promotion or marketing of any such transaction or issue.