



May 16, 2024

**James P. Rourke**  
Shareholder

**HAND DELIVERED**

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

**RECEIVED**

**May 16 2024**

**S.C. SUPREME COURT**

Re: McEntire Produce, Inc. v. South Carolina Department of Revenue  
Case No. 17-ALJ-17-0060-CC  
Appellate Case No. 2023-000973  
Opinion No. 5972

Dear Ms. Howard:

Please find enclosed for filing the original and ten (10) copies of the Brief of Petitioner in the above-referenced matter. Please file the original Brief of Petitioner and return a stamped copy to me. Please contact me if you would like an electronic copy. By copy of this letter, we are serving Respondent's counsel with a copy of the Brief of Petitioner.

Please contact me if you have any questions or if I can be of assistance.

Sincerely,

Maynard Nexsen, PC

A handwritten signature in blue ink, appearing to read "JRourke", written over a light blue circular stamp.

James P. Rourke  
Shareholder

JPR/JF

Enclosures

cc: Elisabeth W. Shields  
Jason P. Luther

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