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August 23, 2013

Hon. Jenny Abbott Kitchings  
Clerk of Court  
South Carolina Court of Appeals  
Post Office Box 11629  
Columbia, SC 29211

Re: Mitul Enterprises, LP vs. Beaufort County Assessor  
Appellate Case No: 2013-000106  
Civil Action No.: 12-ALJ-17-0126-CC  
Our File No: 10777 SPH

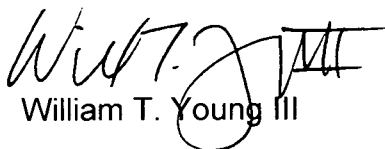
Dear Ms. Kitchings:

Please find enclosed herewith for filing the Respondent's Initial Brief together with the Designation of Matter to be included in the Record on Appeal with regard to the above referenced matter.

By copy hereof to counsel for Appellate, I am providing him with a copy of the same.

Yours truly,

HOWELL, GIBSON AND HUGHES, P.A.



William T. Young III

WTY/cab  
Enclosure  
cc: J. Ashley Twombly, Esquire - w/ enclosures

**RECEIVED**

AUG 27 2013

**SC Court of Appeals**