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**Jul 17 2024**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In The Supreme Court

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Honorable H. W. Funderburk, Jr., Administrative Law Judge

Case No. 17-ALJ-17-0060-CC  
Appellate Case No. 2023-000973  
Opinion No. 5972 (S.C. Ct. App. Filed March 1, 2023)

McEntire Produce, Inc. .... Petitioner,  
v.  
South Carolina Department of Revenue ..... Respondent.

**MOTION FOR EXTENSION OF TIME TO FILE REPLY BRIEF**

**TO: PATRICIA A. HOWARD, CLERK OF COURT**

Pursuant to Rules 240, 242(i), and 263(b), SCACR, the Petitioner, McEntire Produce, Inc., requests a thirty (30) day extension of time to file its Reply Brief pursuant to Rule 242(i), SCACR. Respondent filed its Brief on July 8, 2024; accordingly, Petitioner’s Brief must be filed by Wednesday, August 7, 2024. The Petitioner respectfully requests that the Court extend the deadline to file its Reply Brief from August 7, 2024 until September 6, 2024. Petitioner has previously requested one extension pursuant to Rule 242, SCACR, before this Court in this case.

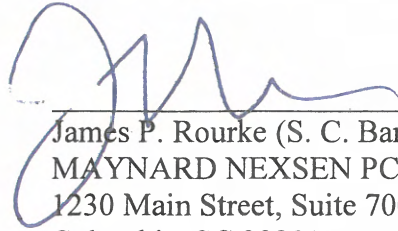
The undersigned counsel certifies this extension is not requested for purposes of delay but is necessary to adequately research and prepare the Reply Brief required under Rule 242(i), SCACR. Petitioner has consulted with Counsel for Respondent, who has graciously consented to this extension request.

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**S.C. SUPREME COURT**

Respectfully submitted,



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James P. Rourke (S. C. Bar No. 79879)  
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Columbia, SC 29201  
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**Attorney for Petitioner McEntire Produce, Inc.**

July 16, 2024  
Columbia, South Carolina

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APPEAL FROM THE ADMINISTRATIVE LAW COURT

Harold W. Funderburk, Jr., Administrative Law Judge  
Docket No. 17-ALJ-17-0060-CC  
Appellate Case No. 2023-000973

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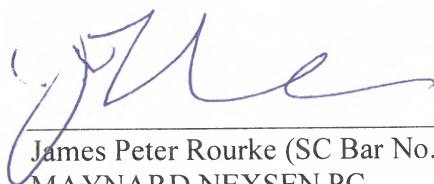
**PROOF OF SERVICE**

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I certify I have served Petitioner’s Motion for Extension of Time on counsel of record for the South Carolina Department of Revenue and to the Clerk of the Court of Appeals via electronic and U.S. Mail on July 16, 2024, addressed to:

Elisabeth W. Shields, Esq.  
Jason P. Luther, Esq.  
Dare P. Bailey, Esq.  
South Carolina Department of Revenue  
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The Honorable Jenny Abbott Kitchings  
Clerk of Court  
South Carolina Court of Appeals  
1015 Sumter Street  
Columbia, SC 29201  
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July 16, 2024

**HAND DELIVERY**

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

**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 seven (7) copies of Petitioner's Motion for Extension of Time to File Reply Brief in the above-referenced matter. Please file the original Motion for Extension of Time to File Reply Brief and return a file-stamped copy to our courier. 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 Motion for Extension of Time to File Petitioner's Reply Brief. Our firm's check for \$50.00 in payment of the filing fee is also enclosed.

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

Very truly yours,

A handwritten signature in blue ink, appearing to read "JRourke".

James P. Rourke

JPR/sp

cc: The Honorable Jenny Abbott Kitchings  
Elisabeth W. Shields, Esq.  
Jason P. Luther, Esq.  
Dare P. Bailey, Esq.