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S.C. SUPREME COURT

THE STATE OF SOUTH CAROLINA
In the Supreme Court

APPEAL FROM THE ADMINISTRATIVE LAW COURT
The Honorable Ralph King Anderson, III, Chief Administrative Law Judge

Opinion No. 6072 (S.C. Ct. App filed July 17, 2024)
Appellate Case No. 2024-001570

Colonial Pipeline Company Petitioner,

v.

South Carolina Department of Revenue, Abbeville County, Anderson County,
Greenville County, Aiken County, Laurens County, and York County Respondents.

**ABBEVILLE COUNTY, ANDERSON COUNTY,
GREENVILLE COUNTY, AND YORK COUNTY RETURN TO
PETITION FOR WRIT OF CERTIORARI**

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*Counsel for Appellants Abbeville County, Anderson
County, Greenville County, and York County*

In the interest of judicial economy, Respondents Abbeville County, Anderson County, Greenville County, and York County join in the arguments and conclusions presented by Respondents Aiken County and Laurens County in their Return to Petition For Writ of Certiorari, dated November 4, 2024.

Respectfully submitted,

KING KOZLAREK ROOT LAW LLC

/s/ Michael E. Kozlarek

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November 4, 2024
Greenville, South Carolina