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September 16, 2013

**RECEIVED**  
SEP 18 2013  
SC Court of Appeals

The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
POB 11629  
Columbia, SC 29211

Re: Rays, Petitioner/Appellant v. S.C. Department of Revenue;  
Case no. 2012-212844

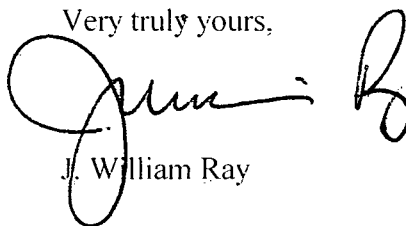
Dear Ms. Kitchings:

Enclosed for filing are several items regarding the above captioned matter:

- The Appellants' **Petition for Rehearing and Suggestion of Rehearing En Banc**
- **Nine (9) copies** of the Petition;
- **Proof of Service** with several copies;
- My **check** for the filing fee; and
- A **self-addressed, stamped envelope** for your convenience in returning all available stamped copies of the enclosures.

Should you have questions or require clarification of any point, please do not hesitate to let me know. As always, thank you for your assistance and consideration.

Very truly yours,



J. William Ray

JWR:st

cc: Clients  
Aaron M. Scheuer, Attorney for Respondent

Enclosures: as listed