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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM SOUTH CAROLINA
Workers' Compensation Commission

Appellate Case No. 2024-001975

Troy Hinson, Claimant,..... Appellant,

v.

Merrill Gardens, LLC, Employer, and
Church Mutual Insurance Company, Carrier,..... Respondents.

INITIAL REPLY BRIEF OF APPELLANT

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ARGUMENT

1. The Commission made an error of law in failing to award TTD based on the binding precedent of *Cranford* and *Grayson*.

Respondents argue that “the issue in this appeal is more appropriately addressed by *Pollack*, the decisions in *Cranford* and *Grayson* are inapplicable as they are based on a subsequently amended regulation.” [Brief of Respondents, page 5]. Essentially, Respondents are arguing that Cranford and Grayson have been legislatively overruled. Respondents are incorrect.

It is true that Regulation 67-504 was amended after the supreme court’s decision in Grayson v. Carter Rhoad Furniture, 317 S.C. 306, 454 S.E.2d 320 (1995). That amendment became effective on April 25, 1997. Thus, while the previous regulation was in effect when Grayson was decided in 1989, it most certainly was not when Cranford was decided in 2012.¹ Indeed, in Cranford this Court explicitly discussed the amendment holding:

While Regulation 67–504 was amended in 1997, under the prior and amended version, Hutchinson’s firing of Cranford after the fifteen-day window would still require Hutchinson to pay temporary disability unless: (1) a physician determines Cranford is able to “return to work without restriction”; OR (2) A PHYSICIAN determines Cranford has reached Maximum medical improvement such that permanent disability benefits, as opposed to temporary benefits, should be awarded if warranted.

Cranford v. Hutchinson Constr., 399 S.C. 65, 731 S.E.2d 303 (Ct. App. 2012)

The reference to Regulation 67-504 is merely academic. As the events in the instant case

¹Regulation 67-504 was amended again in 2018, albeit with minor grammatical changes which have no relevance to the issues in the instant case.. This version is virtually identical to the 1997 version. Paragraph A allowed compensation to be suspended or terminated “during the first one hundred fifty days after the employer **has** notice of the injury according to Section 452-9-260.” The 2018 amendment changed “**has** notice of” to “**received** notice of.” The 2018 amendment also changed the requirement to “serve **two copies** of the Form 15 immediately on the claimant . . .” to “serve the Form 15 immediately on the claimant . . .” ; Reg. 67-504 (2018),Reg. 67-504 (1997).

occurred more than 150 days after notice of the accident, the applicable regulation is 67-505.

To aid the Court in understanding the procedural issues, the Court should be aware that the statute governing payment, suspension and termination of temporary compensation was completely rewritten in 1996 – which is what necessitated a rewrite of the regulations the following year.

A. Legislative History and the Development of 150-day Grace Period.

To make sense of how Cranford and Grayson remain good law, one has to examine how compensation was handled in the past and what factors motivated the Legislature to enact the 150-day grace period in the first place. The Legislature has always intended that worker's compensation benefits be provided to injured workers with a strong degree of certainty. As families depend on a regular income, temporary compensation is meant to be as constant and reliable as a paycheck.²

From almost the very beginning, the Act included two key provisions: (1) an agreement to pay compensation would be irrevocable by the employer; and (2) compensation could not be suspended or terminated without appropriate due process protection for the employee.³

²See S.C. Code Ann. § 42-9-90 (1985)(providing for 10% penalty if compensation not timely paid); § 42-9-220 (“Compensation under this Title shall be paid periodically, promptly and directly to the person entitled thereto”); § 42-9-230 (“installments paid weekly must be paid on the same day of the week”); § 42-9-240 (“compensation shall be paid in installments weekly”); § 42-9-260 (1996)(“Failure to comply with this section shall result in a twenty-five percent penalty imposed upon the carrier or employer computed on the amount of benefits withheld in violation of this section”).

³In 1952, the Workers' Compensation Act was amended to require notice to the Commission: “Upon making the first payment and upon suspension of payment for any cause, the employer shall notify the Commission, in accordance with a form prescribed by the Commission, that payment of compensation has begun or been suspended as the case may be.” S.C. Code § 72-177 (1962).

In 1974, the Act was again amended, this time to require an evidentiary hearing before termination or suspension of compensation: “The commission shall provide by rule the method and procedure by which benefits may be suspended or terminated for any cause, but the rule must provide for an evidentiary hearing and commission approval prior to termination or suspension

The “Agreement as to Compensation” is governed by S.C. Code Ann. § 42-17-10 (1985).

The section provides that:

[i]f . . . the employer and the injured employee . . . reach an agreement in regard to compensation under this title, a memorandum of the agreement in the form prescribed by the Commission, accompanied by a full and complete medical report shall be filed with the Commission within fifteen days after agreement has been reached by the parties for approval of the Commission; otherwise, such agreement shall be voidable by the employee or his dependents. . . . If approved by the Commission, the memorandum shall for all purposes be enforceable by a court's decree as specified in this title.

S.C. Code Ann. § 42-17-10 (1985).

The “form prescribed by the Commission” is the Form 15. See, Lowther v. Standard Oil Co. of New Jersey, 206 S.C. 286, 33 S.E. 2d 889 (1945). The Form 15 has *always* been binding on the employer. Section 42-17-10 specifically states that the Form 15 “shall be *voidable by the employee*” if not filed with the Commission by the employer. S.C. Code Ann. § 42-17-10 (1985)(emphasis added). This language makes it clear that an Agreement to Pay Compensation is binding on the employer regardless of whether it is filed for approval with the Commission. It is the signature of the employer’s representative that creates the binding effect; not later action by the Commission.

Over the years, the appellate courts have consistently confirmed that an agreement to pay compensation is irrevocable and binding on the employer. In Allen, the supreme court held: “The question of whether claimant sustained an injury by accident . . . was finally adjudicated by the agreement as to compensation which was duly approved by the Industrial Commission and formal award entered thereon. Appellants cannot now retry the basic issue of liability.” Allen v. Benson Outdoor Advertising Company, 236 S.C. 22, 112 S.E. 2d 722, 723 (1960). Shortly thereafter, the

unless such prior hearing is expressly waived in writing by the recipient.” S.C. Code § 72-177 (1974). This language remained unchanged until the 1996 amendments.

court affirmed the general principle by quoting with approval the Rhode Island Supreme Court: “We are of the opinion that the Legislature intended to guard the injured employee against just such a situation and that, while encouraging the parties to enter into agreements without the necessity and expense of a judicial hearing, it took care that such agreements should not easily be avoided by providing, in effect, that they should have the same force as decrees of the court in settling the rights and obligations of the parties.” Singleton v. Young Lumber Co., 236 S.C. 454, 114 S.E.2d 837 (1960), *quoting* Carpenter v. Globe Indem. Co., 14 A.2d 235 (R.I. 1940). In 1990, the court reaffirmed the general principle by citing to both Allen and Singleton for the proposition that, “Once the Commission approves a compensation agreement, the agreement becomes as binding as a judicial decree and the facts contained therein are as definitely settled as factual findings incorporated in a decree.” McCreery v. Covenant Presbyterian Church, 303 S.C. 271, 400 S.E.2d 130 (1990).

In 1996, a few years after McCreery, the Legislature addressed two nagging problems which had arisen with the binding effect of an agreement to pay compensation. Employers were reluctant to start compensation without first fully investigating a claim. The understandable fear that they would be irrevocably locked into paying for a non-meritorious claim resulted in long delays for injured workers. The second concern was that the requirement for an evidentiary hearing before stopping compensation was proving to be cumbersome for employers and a drain on the Commission’s resources.

The Legislature responded with a superbly crafted and elegant piece of legislation. They substantially rewrote § 42-9-260 by creating a 150-day grace period during which employers could unilaterally suspend or terminate compensation for specified reasons – including when a “good faith investigation by the employer reveals grounds for denial.” S.C. Code Ann. § 42-9-260 (B)(3)(1996).

However, *no changes* were made to the procedure for suspending or terminating temporary compensation *after* the 150-day grace period. See S.C. Code Ann. § 42-9-260 (B)(3)(1996). The amendment retained the previous procedure for suspension or termination after the grace period. *Compare* S.C. Code Ann. § 42-9-260 (F)(1996), *with* S.C. Code § 72-177 (1974). After 150 days, an agreement to pay compensation remains binding on the employer. The Legislature believed 150 days was an appropriate length of time in which to complete a good faith investigation – as shown by setting the starting point as “one hundred fifty days from the date the injury or disease is *reported* ...” Id.

The creation of the 150-day grace period necessitated modifications in the Form 15. As the employer was now allowed to start, suspend or terminate compensation during the grace period without an evidentiary hearing, the Commission removed the requirement for the Form 15 to be approved by a Commissioner. In lieu of a hearing or the claimant’s consent, the revised Form 15 simply required proof that one of the grounds specified in § 42-9-260(B) had been met. The employee’s due process rights were satisfied by (1) requiring documentation of the grounds for suspension or termination, (2) requiring immediate service and filing of the Form 15; and (3) providing for an expedited hearing if requested by the employee. See S.C. Code Ann. § 42-9-260 (B-C)(1996); 25A S.C. Code Ann. Reg. 67-504 (1997). See also Martin v. Rapid Plumbing, 369 S.C. 278, 631 S.E.2d 547 (Ct.App. 2006)(mandating strict compliance with statutory procedure for terminating temporary compensation within the first 150 days).

The Legislature plainly intended to solve a problem and make the system more efficient during the early stages of a claim. However, the Legislature retained existing law on the binding effect of paying compensation once the grace period had expired. After 150 days, the claimant’s

right to compensation has vested such that it cannot forcibly be stopped without the procedural due process of an evidentiary hearing.

B. Application of the statute and case law to the case at bar.

The case *sub judice* occurred after the 150 day period. Hinson gave notice of his injury on July 9, 2021. The 150-day period ended on December 5, 2021. After a period during which temporary total disability compensation (TTD) was paid, Merrill Gardens brought Hinson back to work on December 22, 2021, under a 5-pound lifting restriction. Merrill Gardens fired him on January 25, 2022.

Because Hinson returned to work *with restrictions* after the 150-day grace period ended, this case is not governed by Regulation 67-504; it is governed by Regulation 67-505. It is ironic that had Hinson refused to return to work under Merrill Gardens' ostensible offer of light duty work, Merrill Gardens would not have been able to suspend TTD without an evidentiary hearing. Because Hinson willingly went back to work, Employer was able to suspend TTD without an evidentiary hearing under § 42-9-260 (B)(1) and 42-9-260(F) via the Form 15 (Section II).

Regulation 67-505 was enacted to comply with the statute's requirement that:

After the one-hundred-fifty-day period has expired, the commission shall provide by regulation the method and procedure by which benefits may be suspended or terminated for any cause, but the regulation must provide for an evidentiary hearing and commission approval prior to termination or suspension unless such prior hearing is expressly waived in writing by the recipient or the circumstances identified in Section 42-9-260(B)(1) or (B)(2) are present.
S.C. Code Ann. § 42-9-260 (1996).

Paragraph E of the Regulation states: "When the claimant completes fifteen calendar days of work, . . . the employer's representative immediately shall submit a completed Form 17 to the claimant for signature." Reg. 67-505 E. The regulation goes on to require that the employer shall

file the signed 17 to terminate compensation and, if the employee refuses to sign, the employer “shall file a Form 21” to request a hearing to terminated compensation.

The above statute and regulations govern this case. This court has previously reversed the Commission’s denial of temporary compensation when “[e]ven if [the employer] could have stopped temporary total disability benefits, it failed to follow the proper procedure for doing so as outlined by section 42-9-260 and regulation 67-504.” The Court held “These deficiencies are not mere technicalities, but are substantial deviations from the statutory procedure. The circuit court was correct in finding [the employer] wrongfully terminated temporary benefits.” Martin v. Rapid Plumbing, 369 S.C. 278, 289, 631 S.E.2d 547 (Ct.App. 2006).

Here, the Employer never offered a Form 17 to Hinson.⁴ This matters because it means that TTD was merely suspended; not terminated. When the Employer withdrew the offer of light duty employment on January 25, 2022, it was required to immediately restart payment of TTD as a matter of law – because Hinson was still under work restrictions and had not reached MMI.

This is the same scenario presented in Cranford and Grayson. This Court relied on Grayson in Cranford observing “The supreme court held that because Grayson was released with work restrictions, there was in reality no evidence that Grayson’s period of temporary total disability ever ended prior to his firing. Because Grayson’s benefits were never properly terminated in accordance with Regulation 67–504, Grayson was entitled to have his temporary benefits reinstated.” Cranford v. Hutchinson Constr., 399 S.C. 65, 74-75731 S.E.2d 303, 308 (Ct. App. 2012)(internal citations omitted).

⁴The Form 17 requires the Claimant to agree that he or she returned to work “with restrictions but at a salary not less than before the injury; without restrictions;” or that “The claimant agrees he or she was able to return to work on [date].” [Form 17].

Respondents argue “Put simply, the law has changed since *Cranford* and *Grayson*, so that temporary total disability benefits can be terminated or suspended even if an employee returns to work ‘with restrictions.’” [Brief of Respondents, page 6]. Respondents are, again, incorrect in their citation of the statute and regulations. Nothing has changed.

For example, in a footnote, Respondents state Martin is inapplicable because “Appellant returned to work pursuant to § 42-9-260(B)(5) which does not require presence at work for fifteen days. Regardless, even if it did, Appellant returned to work for more than fifteen days.” [Brief of Respondents, page 6, note 2]. In reality, the employer in Martin improperly suspended TTD under the very code section cited by Respondents. See S.C. Code Ann. § 42-9-260 B (5)(1996)(“Once temporary disability payments are commenced, the payments may be terminated or suspended immediately at any time within the one hundred fifty days if . . . the employee has been released by the treating physician to limited duty work and the employer provides limited duty work consistent with the terms upon which the employee has been released”).

The Court explained the difference:

The rationale given by Rapid Plumbing is only applicable when suitable employment is offered but not accepted. Thus, had Martin refused to return to work, Rapid Plumbing would have had legal justification to terminate his temporary compensation. Because Martin willingly returned to work, but was unable to continue work after one day, the reason given by Rapid Plumbing did not apply.

Martin v. Rapid Plumbing, 369 S.C. 278, 289, 631 S.E.2d 547 (Ct.App. 2006)(emphasis added).

Respondents use this erroneous interpretation of the statute to argue that “as [Hinson’s] temporary total disability benefits were properly terminated, the relevant issue is whether Appellant was entitled to have temporary total disability benefits restarted as a result of his termination from Employer.” [Brief of Respondents, page 7]. As discussed above, the Commission erred in even

reaching the issue of termination because Hinson’s temporary compensation was never “properly terminated.” It was merely suspended. After 150 days, the claimant’s right to compensation has vested such that it cannot forcibly be stopped without the procedural due process of an evidentiary hearing. See Last v. MSI Const. Co., Inc., 305 S.C. 349, 409 S.E.2d 334 (1991)(terminating temporary compensation benefits of incarcerated worker would unconstitutionally deprive him of a vested property interest without due process of law).

Respondents argue (and the Commission held) that Pollack controlled the outcome of this case. Respondents state “Here, like the employee in *Pollack*, Appellant suffered a compensable injury and returned to work in his same role with restrictions. While working in that role, Appellant was terminated for cause.” [Brief of Respondents, page 8]. Respondents’ statement is *almost* correct. The difference is that Pollack did not *return to work in his same role*. He never left work. He simply continued working at his same wage as a supervisor – a role he was able to continue despite his restrictions because his job had no physical requirements outside of his restrictions.

The Pollack court made this same distinction stating “It is undisputed that Appellant, **who never received TTD benefits**, was accommodated by Respondent within his light duty work restrictions.” Pollack v. Southern Wine & Spirits of America, 405 S.C. 9, 747 S.E.2d 430 (2013)(emphasis added). No one disputes that Pollack is good law under its specific facts. The question is whether Pollack applies to people who were called back to work *while receiving TTD benefits due to their disability* only to be fired a few weeks later while still under restrictions – as in Grayson, Cranford and the instant case.

The public policy behind Pollack is a reasonable one. An employer should not be compelled to pay TTD when it legitimately terminates a *nondisabled employee* who commits misconduct. In

those cases, the terminated employee bears the burden of showing his lack of work is due to his disability rather than his misconduct. Yet even under Pollack, the court recognized an employer's possible motivation to 'look for' a reason to fire an injured worker." Pollack v. Southern Wine & Spirits of America, 405 S.C. 9, 747 S.E.2d 430 (2013).

If the Pollack court intended to create a blanket rule barring payment of compensation even where an employer could bring back a disabled employee only to fire him a few weeks later, then the court would have explicitly overruled Cranford and Grayson. Cranford was published on June 13, 2012 – a mere eleven months before Pollack was published on July 17, 2013.

Different policy considerations apply when the employee has not been provided "*continued employment* within his light duty restrictions" as was the case in Pollack. Id. (emphasis added). The Legislature addressed the situation here – where a disabled employee receives temporary compensation, returns to work under restrictions, and then goes back out of work under the same disability. Section 42-9-260 was enacted to protect a disabled employee's right to ongoing compensation right up to the point where he reaches MMI. See Curiel v. Envtl. Mgmt. Servs. (MS), 376 S.C. 23, 655 S.E.2d 482 (2007) ("Essentially, workers' compensation benefits accrue along a time continuum: temporary total disability benefits are available from the date of injury through the date of [MMI]; post-MMI benefits may then be awarded either as a permanent total or partial disability, or as a percentage of impairment to a scheduled member."). See also Pierre v. Seaside Farms, Inc., 386 S.C. 534, 689 S.E.2d 615 (2010) ("Common sense indicates that a compensation law passed to increase workers' rights (because their common law rights were too narrow) should not thereafter be narrowly construed.").

To this end, the Legislature enacted substantive and procedural protections for disabled

employees – protections that are triggered once the employee becomes unable to work due to his work-related disability. Those protections were never triggered in Pollack. They were triggered here and they continue to provide ongoing protection to Hinson up until the point he reaches MMI.

Cranford and Grayson are distinguished from Pollack because both employees received TTD and were deemed disabled before the employer called them back to work for a brief period before firing them for cause. The employee in Pollack worked continuously after his injury, never became disabled, and was not paid TTD. As Hinson’s situation is identical to Cranford and Grayson, there is no evidence his period of disability ever ended and he is entitled to be paid TTD as a matter of law. Accordingly, the Court should reverse the decision below and hold that Cranford is entitled to TTD from January 25, 2022 and continuing.

2. Even if *Pollack* is the controlling authority in this case, the Court should find that Hinson was not legitimately terminated for misconduct occurring while he was on accommodated duty and award him TTD on a running award from January 25, 2022.

Respondents argue that “Appellant has a heavy burden to convince this Court that the unanimous decisions of the single commissioner the full commission were not supported by substantial evidence and were unreasonable.” [Brief of Respondents, page 8]. All parties agree the termination for cause issue is reviewable under the substantial evidence standard of review.

Substantial evidence is not a rubber stamp. Unlike summary judgment for example, there is no requirement to construe the facts and evidence in the light most favorable to the moving party. For the Court to meaningfully review this case, the Court must examine all the evidence with a neutral objective eye. Whilst the Court cannot make its own factual findings based on its own view of the preponderance of the evidence, it can and should reverse unsupportable findings. As our

supreme court recently stated, “Unlike a jury verdict, the Appellate Panel’s factual decisions may be reversed if they are arbitrary or clearly wrong, which they are here.” Russell v. Wal-Mart, Op. No. 28258 (S.C. Sup. Ct. filed Jan. 29, 2025) (Howard Adv. Sh. No. 5 at 18).

The parties diverge when it comes the facts and inferences which can be drawn from the evidence. Respondents argue “While Appellant’s Initial Brief is full of rhetorical questions, speculation and conspiracies concerning Employer’s allegedly improper motives for terminating Appellant, there is no evidence to back them up.” [Brief of Respondents, page 9]. To say there is “no evidence” is a bold statement.

Consider first who made the decision to terminate Hinson. Was it Dougal Kear, the man on the scene; the one who worked closely with him; his direct supervisor under light duty? Surely if Hinson was such a bad employee, Kear would have made the decision. Or at the very least, he would have made the recommendation to upper management that Hinson was a poor employee who should be terminated.

Kear’s own testimony proves that he had nothing to do with the termination – other than to deliver the message. He testified the decision to bring Hinson back and ultimately fire him was made by “A combination of *our Workers’ Comp rep*, my vice president of operations. Our HR of *our home office made that decision.*” [Tr. Page 98, lines 11-18 (emphasis added); page 105, lines 16-21]. This is an undisputed fact. Yet it appears nowhere in the Appellate Panel’s order.

The Appellate Panel found “[Respondents] contend that Claimant was terminated for absences from work as well as a lack of communication and insubordination.” [Order, Finding of Fact 9]. The absences from work occurred when Hinson was seeing a doctor or other medical provider for treatment. Merrill Gardens may not have liked that Hinson had to miss work to be

treated for his injury, but it is not a valid reason for termination. Kear knew Hinson had physical therapy appointments on Tuesdays and Thursday plus injections and doctor visits. [Tr. Page 98, line 16-page 99, line 21]. There is no documentation of Hinson ever being warned or counseled for missing work, nor is there documentation of days or hours he might have missed for reasons other than medical treatment. His time cards confirm he clocked out on Tuesday and Thursday afternoon for physical therapy. [APA pages 236-244]. In short, there is no evidence to support “absence from work” as misconduct warranting termination.

The same is true of lack of communication and insubordination. Terminating Hinson for calling in an outside painting crew after obtaining permission from the training supervisor (a fact admitted by Kear) is equally spurious. And so far as the supposed incidents involving a cooktop and a mixer valve, there is no evidence either occurred or was as serious as alleged by Merrill Gardens. Kear had no first hand knowledge nor any written documentation that either event occurred. And had they been as serious as alleged, then surely Hinson would have been written up for them. Or at least Merrill Gardens would have documented his file. None of this existed. When one actually *looks* at the evidence, it can be seen that the reasons given as justification for terminating Hinson are simply after-the-fact pretexts created for this litigation. See Pollack v. Southern Wine & Spirits of America, 405 S.C. 9, 747 S.E.2d 430 (2013)(“[W]e do agree with Appellant that an employer's denial of TTD benefits must be scrutinized carefully.”).

The Commission never made findings about these essential issues – issues which it framed itself in its order. It never tried to match up the Employer’s allegations with its proof (or lack of proof). Instead, the Commission summarily found “In comparing the two, we simply find Mr. Kear’s testimony more believable. We are not persuaded that Claimant’s situation with the

Employer was as toxic a scenario as he believes.” [Order, Finding of Fact 58]. Such a finding is an obvious way to turn the case into a question of credibility – a he said/she said intended to deprive this Court of the ability to review and reverse.

Respectfully, this Court should not abdicate its duty to provide meaningful review merely because the Commission couched its ultimate conclusion on credibility. The facts and events occurring leading to Hinson’s termination are not difficult to discern. This brief relies largely on Kear’s testimony because his testimony reveals the lack of evidence and foundation for a finding of misconduct warranting termination.

The Court should hold that the Commission’s findings as to Merrill Gardens’ termination of Hinson are unsupported by substantial evidence. The decision below should be reversed.

CONCLUSION

For the foregoing reasons, the Decision and Order below should be reversed and remanded with instructions to the Commission order payment of TTD beginning on January 26, 2022 and continuing on a running award until stopped by Order of the Commission or written consent of the parties.

Respectfully Submitted,



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v.

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Church Mutual Insurance Company, Carrier, Respondents.

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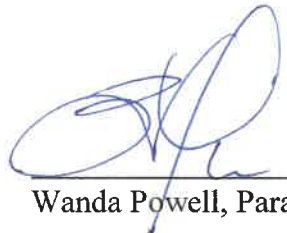
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I certify that I, Wanda Powell, Paralegal to Stephen B. Samuels have caused our **Initial Reply Brief of Appellant** to be served on the parties below on the date indicated below, addressed as follows:

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April 10, 2025



STEPHEN B. SAMUELS
P. JASON REYNOLDS
C. DAVID BEALE, JR.
MICHAEL R. PARKS
ATTORNEYS AT LAW

April 10, 2025

The Honorable Jenny Abbott Kitchings
Clerk of the South Carolina Court of Appeals
1015 Sumter Street
Columbia, South Carolina 29201

RE: Troy Hinson v. Merrill Gardens, LLC
Appellate Case No.: 2024-001975

Dear Ms. Kitchings:

Enclosed for filing please find a copy of our **Initial Reply Brief of Appellant and Proof of Service** regarding the above referenced matter. Please have your staff file and return to us a clocked copy of the **Initial Reply Brief of Appellant and Proof of Service**.

By copy of this letter and enclosure to Mark Davis, Esquire, we are hereby serving him with a copy of our **Initial Reply Brief of Appellant** as indicated by our attached **Proof of Service**.

Please contact us with any questions or if further information is needed from our office.

Sincerely,

A handwritten signature in blue ink, appearing to read "Wanda Powell", is written over the word "Sincerely,".

Wanda Powell
Paralegal for Stephen B. Samuels

/wp
Enclosure(s) as stated

cc: Mark Davis, Esquire.
Jeffrey Kuykendal, Esquire