

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
OFFICE OF GENERAL COUNSEL

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May 12, 2025

**VIA ELECTRONIC MAIL to [ctappfilings@sccourts.org](mailto:ctappfilings@sccourts.org)**

The Honorable Jenny Abbott Kitchings  
SC Court of Appeals  
Clerk of Court  
1220 Senate Street  
Columbia, SC 29201

**RECEIVED**

**May 12 2025**

**SC Court of Appeals**

**Re: U.S. Bank National Association v. South Carolina Department of Revenue  
Appellate Case No. 2024-001577**

Dear Ms. Kitchings:

Attached please find Initial Brief of Respondent and Designation of Matter to be Included in the Record of Appeal in the above referenced matter which we are filing electronically. Additionally, I have included a Proof of Service for the same.

By copy of this letter to counsel of record, we are serving them with a copy of the same.

Sincerely,

A handwritten signature in blue ink that reads "Marcus D. Antley, III".

Marcus D. Antley, III

MDA/jdg

c: Bryson M. Geer, Esquire  
Craig B. Fields, Esquire  
Nicole L. Johnson, Esquire