

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

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APPEAL FROM THE S.C. ADMINISTRATIVE LAW COURT

Honorable Milton G. Kimpson, Administrative Law Judge  
Honorable Robert L. Reibold, Administrative Law Judge (on Reconsideration)

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Appellate Case No. 2024-001577  
Administrative Law Court Case No. 20-ALJ-17-0168-CC

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U.S. Bank National Association.....Appellant,

v.

South Carolina Department of Revenue.....Respondent.

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**RESPONDENT SOUTH CAROLINA DEPARTMENT OF REVENUE'S  
DESIGNATION OF MATTER**

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Pursuant to 209 of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue proposes that the following items be included in the Record on Appeal:

**ORDERS**

1. Administrative Law Court Final Order dated June 25, 2024
2. Administrative Law Court Amended Final Order dated June 25, 2024
3. Notice of Reassignment dated July 10, 2024
4. Administrative Law Court Order on Motion for Reconsideration dated August 19, 2024

**PLEADINGS**

1. U.S. Bank's Request for Contested Case Hearing dated July 8, 2020

2. South Carolina Department of Revenue's Pre-Hearing Statement dated September 3, 2020
3. U.S. Bank's Pre-Hearing Statement dated September 17, 2020

**TRANSCRIPTS**

1. Contested Case Hearing Transcript of July 17-18, 2023
2. Motion for Reconsideration Hearing Transcript of July 30, 2024

**EXHIBITS**

1. Joint Exhibits 1-32
2. Petitioner's Exhibit A

The undersigned counsel hereby certifies, pursuant to Rule 209(c) of the South Carolina Appellate Court Rules that this Designation contains no matter that is irrelevant to this appeal.



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May 12, 2025