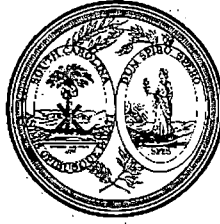


STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

300A Outlet Pointe Blvd.
Columbia, SC 29210



Main Line: 803.898.5130
Fax: 803.896.0171

August 11, 2025

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SC Court of Appeals

The Honorable Jenny Abbott Kitchings
South Carolina Court of Appeals
Post Office Box 11629
Columbia, SC 29211

**Re: United States of America, et al. v. Eric M. Vaughn, et al.
Appellate Case No. 2025-000708**


Dear Ms. Kitchings,

The action in the lower court, C.A. 2023-CP-26-06121, involves a foreclosure action initiated by Appellant United States of America. The South Carolina Department of Revenue was named as a defendant because it has a single tax lien against Respondent Eric M. Vaughn. The Department's interest in this case is limited to enforcing its lien against any surplus funds resulting from the foreclosure sale; the Department's lien is currently \$312.56. The Horry County Master-in-Equity ordered a foreclosure sale on March 3, 2025; my understanding is the sale has been stayed by this appeal.

Having reviewed Appellant's initial brief, it appears the issues on appeal involve a dispute over which expenses Appellant may claim to maximize its recovery from the sale of the subject property. These issues do not concern the Department or its interest in this case. Consequently, unless the Court directs otherwise, the Department does not intend to file a brief in this case.

Thank you,

Sincerely,


Robert J. Thomas, Jr.

RJT/baw

cc: Taylor A. Peace, Esq.
Jamie A. Weller, Esq.
Eric Vaughn



South Carolina
Department of Revenue
Office of General Counsel

300A OUTLET POINTE BLVD.
COLUMBIA, SC 29210

The Honorable Jenny Abbott Kitchings
South Carolina Court of Appeals
Post Office Box 11629
Columbia, SC 29211

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