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**Date:** Wednesday, January 21, 2026 9:12:08 AM  
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In response to the letter from Ms. Kitchings, please be advised that I will be presenting the oral argument on behalf of Appellant Progressive in this matter.

Sincerely,

JR Murphy



J.R. Murphy, Esq.  
Managing Shareholder

DD: 803-454-1231  
O: 803-782-4100 ext. 1231  
[jrmurphy@murphygrantland.com](mailto:jrmurphy@murphygrantland.com)  
Fax: 803-782-4140  
Post Office Box 6648  
Columbia, SC 29260  
4406 B Forest Drive (29206)  
[www.murphygrantland.com](http://www.murphygrantland.com)



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