

**From:** [Gillian B. Wells](#)  
**To:** [Court Of Appeals Filings](#); [Robert Sumner](#); ["MHuston@perkinscoie.com"](mailto:MHuston@perkinscoie.com); ["NCrown@perkinscoie.com"](mailto:NCrown@perkinscoie.com); ["JBuckwald@perkinscoie.com"](mailto:JBuckwald@perkinscoie.com)  
**Cc:** [Oana D. Johnson](#); ["Michelle Endemann"](#); ["Katherine Aiken"](#); [Kimberly Taylor](#)  
**Subject:** Case No. 2025-002179 Appellant's Reply Brief  
**Date:** Wednesday, May 13, 2026 12:37:22 PM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[26.05.13 Appellant's Reply Brief.pdf](#)

---


**\*\*\* EXTERNAL EMAIL:** This email originated from outside the organization. Please exercise caution before clicking any links or opening attachments. **\*\*\***

Good afternoon – Please find attached for filing *Appellant's Reply Brief*.

Counsel for Respondents are copied on this communication.

Thank you,

**Gillian B. Wells**  
|*Paralegal*|

 [40 Calhoun Street](#)  
[Suite 450](#)  
Charleston, SC 29401

Office: [\(843\) 577-6726](tel:8435776726) | Fax: [\(843\) 724-8036](tel:8437248036)

Direct Phone: [843-266-8107](tel:8432668107) | Direct Fax: [843-266-2220](tel:8432662220)

[gwells@rosenhagood.com](mailto:gwells@rosenhagood.com)  
[www.rosenhagood.com](http://www.rosenhagood.com)



#### CONFIDENTIALITY NOTICE

This electronic mail transmission and any accompanying documents contain information belonging to the sender which may be confidential and legally privileged. This information is intended only for the use of the individual or entity to whom it is addressed. If you are not the intended recipient, any disclosure, copying, distribution, or action taken in reliance on the contents of the information contained in this transmission is strictly prohibited. If you have received this transmission in error, please immediately notify us by telephone at (843) 577-6726 and delete the message. Thank you.

#### CIRCULAR 230 DISCLOSURE

To comply with U.S. Treasury Department regulations, we inform you that, unless otherwise expressly indicated, any tax advice contained in this communication (including any attachments or enclosures) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties that may be imposed under the Internal Revenue Code or any other applicable tax law, or (ii) promoting, marketing or recommending to another party any entity, investment, plan, transaction, arrangement, or other tax related matter.