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December 20, 2013

The Honorable Jenny Abbott Kitchings
Clerk of Court, South Carolina Court of Appeals
1015 Sumter Street
Columbia, SC 29201

RECEIVED
DEC 20 2013
SC COURT OF APPEALS

Re: Phillip Morgan v. SC Dept. of Revenue
Appellate Case No. 2013-001096

Dear Ms. Kitchings:

Enclosed please find Respondents' Final Brief. Please file the originals and return a clocked copy to us.

With kind regards, I remain

Very truly yours,

M. Todd Carroll

MTC/tm

cc: John C. Hawkins
Robert E. Stepp
James G. Long