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January 27, 2014

**HAND DELIVERED**

The Honorable Daniel E. Shearouse  
Clerk of Court  
South Carolina Supreme Court  
1231 Gervais Street  
Columbia, South Carolina 29201

**RECEIVED**

JAN 27 2014

**S.C. Supreme Court**

RE: Frances S. Hudson, Deceased Employee, by Kenneth L. Hudson and Keith B. Hudson, Co-Executors of her Estate, as well as Matthew Deese and/or Andrew Deese, of whom Kenneth L. Hudson and Keith B. Hudson are Petitioners/Respondents vs. Lancaster Convalescent Center, Employer, and Legion Insurance Company, In Liquidation through the South Carolina Property and Casualty Insurance Guaranty Association, Carrier, Respondents/Petitioners.

Appellate Case No.: 2011-194189

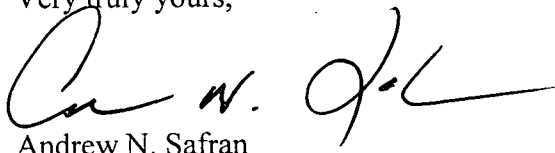
Dear Mr. Shearouse:

After reviewing Respondent's/Petitioner's, South Carolina Property and Casualty Guaranty Association's, Petition for Rehearing, it is my belief that the Court has neither overlooked nor misapprehended any arguments which they previously raised. Kennedy v. South Carolina Retirement System, 349 S.C. 531, 564 S.E. 2d 322 (2001) ("The purpose of a petition for rehearing is not to present points which lawyers for the losing parties have overlooked or misapprehended, nor is it the purpose of rehearing to have the case tried in the appellate court for a second time."). Consequently, pursuant to Rule 240(e), SCACR I am electing not to file a Return unless requested to do so by the Court.

Thank you for your consideration.

With kindest regards, I am

Very truly yours,

  
Andrew N. Safran

ANS/rrm

cc: E. Ros Huff, Jr., Esquire

Mark D. Cauthen, Esquire  
Ann McCrowey Mickle, Esquire  
Pope D. Johnson, II, Esquire