State of South Carolina
Department of Revenue
Office of General Counsel, Tax, and Regulatory Services
300A Outlet Point Blvd., (29210); P.O. Box 12265, Columbia, South Carolina 29211
Telephone (803) 898-5130 Telecopier (803) 896-0171

December 19, 2013

The Honorable Jenny Abbott Kitchings
Clerk of Court
South Carolina Court of Appeals
1015 Sumter Street-5th Floor
Columbia, SC 29201

Re: LNV Corporation v. Affordable Hospitality Group-Anderson, LLC; Diversified Capital Investment Group, LLC; Jay Berlye; Anderson County, South Carolina; and the State of South Carolina.
Civil Action No. 2011-CP-04-02728

Dear Ms. Kitchings:

The South Carolina Department of Revenue, on behalf of the State of South Carolina, is one of several respondents in the above-referenced appeal. While the Department is a party to this appeal, and a party to underlying trial court action, the appeal before this Court does not actually involve the Department. Moreover the Department has no position in this appeal. Accordingly, the Department does not intend to file any pleadings or otherwise present any arguments in this appeal. The Department contacted counsel for the Appellant and he consented to the Department not participating in this appeal.

If the Court requires anything further from the Department, please let me know.

Yours truly,

OFFICE OF GENERAL COUNSEL, TAX, AND REGULATORY SERVICES

Sean G. Ryan
Managing Counsel for Litigation

SGR/lbc

c: Ronald M. Childress, Esquire
Michael S. Pitts, Esquire
A. Mattison Bogan, Esquire

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