

**THE LAW OFFICE OF J. WILLIAM RAY**

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February 12, 2014

The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
P. O. Box 11629  
Columbia, SC 29211

**RECEIVED**

FEB 18 2014

**SC Court of Appeals**

Re: Rays, Petitioner/Appellant v. S.C. Department of Revenue;  
Case no. 2012-212844

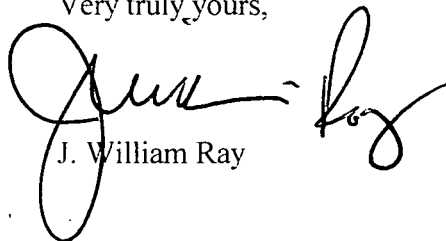
Dear Ms. Kitchings:

I represent the Appellants. Enclosed for filing in the above captioned matter are:

- Original **Appellants' Reply to Respondent's Return**;
- **Seven (7) copies** of the Reply;
- **Proof of Service** with several copies; and
- A **self-addressed, stamped envelope** for your convenience in returning all available stamped copies of the enclosures.

Should you have questions or require clarification of any point, please do not hesitate to let me know, preferably via email at [JR@att.net](mailto:JR@att.net). Thank you for your assistance and consideration.

Very truly yours,

  
J. William Ray

JWR:st

cc: Clients  
Aaron M. Scheuer, Attorney for Respondent

Encl.: as listed