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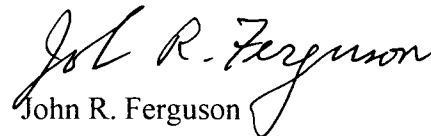
Office of the Clerk of Court  
S.C. Court of Appeals  
1015 Sumter St.  
Columbia, SC 29201

Re: In the Matter of the Estate of Marion M. Kay, 2013-002319

Gentlemen:

In their response to the items I designated for the Record on Appeal, the Appellant/Cross-Respondent objected to the item of "PR's letter to the Respondents inviting them to request a hearing on his accountings." I wish to make known that I have offered to opposing counsel to substitute for this item the PR's Notice of Hearing dated January 13, 2011. Inasmuch as this was filed with the Probate Court, it is my hope that this will resolve his concerns about the item to which he objected.

Sincerely,

  
John R. Ferguson

JRF/wp  
CC: Daryl G. Hawkins, Esq.

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MAY 23 2014

SC COURT OF APPEALS