

# Nelson Mullins

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SC Court of Appeals

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April 9, 2015

The Honorable Jenny Abbott Kitchings  
Clerk of Court  
SC Court of Appeals  
PO Box 11629  
Columbia, SC 29211

RE: CareAlliance Health Services d/b/a Roper St. Francis Healthcare v. South  
Carolina Department of Revenue  
Docket No.: 12-ALJ-17-0405-CC  
Appellate Case No. 2014-001457  
Our file No.: 38103/09000

Dear Ms. Kitchings:

Enclosed in the above matter are the original and 16 copies of the Final Brief of Respondent, including Certification by Counsel and Proof of Service. Please return a clocked-in copy to me in the enclosed envelope.

By copy of this letter, we are serving this Final Brief on counsel for Appellant.

Thank you for your assistance with this matter.

With kind regards,



Bryson M. Geer

BMG:dh  
Enclosure

cc: (w/enclosures)  
Lauren Acquaviva, Esq.  
Milton G. Kimpson, Esq.