

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

December 23, 2015

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SC Court of Appeals

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

Re: *Piedmont Natural Gas Co. v. Richeous Smith, et al.*
Appellate Case No. 2015-001909

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 the underlying trial court action, the Department is only involved because of its interest in the subject property based on state tax liens filed against a few of the landowners. Because the issues in the appeal before this Court do not directly involve the Department and the Department has no position on these issues, the Department does not intend to file a brief or otherwise present any arguments in this appeal. The Department solely requests that the Court protect its interest in the liens on the property at issue.

If the Court would prefer the Department to actively participate, or if the Court requires anything further from the Department, please let us know.

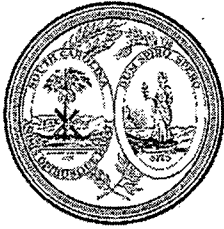
Yours truly,

OFFICE OF GENERAL COUNSEL FOR LITIGATION

A handwritten signature in cursive script that reads "Mary Elizabeth Bolt Campbell".

Mary Elizabeth Bolt Campbell
Counsel for Litigation

c: Kevin Dunlap, Esquire
David B. Ward, Esquire
Erin Culbertson, Esquire
Paul Ander McKee, III, Esquire
Kelley Y. Woody, Esquire
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South Carolina
Department of Revenue

P.O. Box 125, Columbia, SC 29214

ATTN: OGC

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SC Court of Appeals

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