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January 19, 2016

JAN 22 2016

The Honorable V. Claire Allen
South Carolina Court of Appeals Deputy Clerk
P.O. Box 11629
Columbia, SC 29211

SC Court of Appeals

**Re: Kan Enterprises, Inc. d/b/a A 1 Food Stores v. South Carolina
Department of Revenue, et al.
ALC Docket No. 14-ALJ-17-0571-CC
Appellant No. 2015-000733
Our File No.: 1530.039**

Dear Ms. Allen:

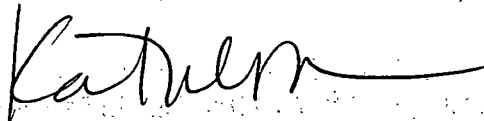
I am in receipt of your correspondence, dated January 15, 2016, instructing me to file a motion to permit the late filing of our Final Brief of Respondents Ellen Fishburne Triplett, Keith McIver, Samuel L. Munson, Jocelyn Munson, and Michael Hill ("these Respondents"). I do not believe such motion is necessary. This is because Appellants did not complete the Record on Appeal until the Appendix to the Record on Appeal was filed on January 7, 2016 (after these Respondents' deadline to file their Final Brief). Prior to the filing of that Appendix, these Respondents could not complete their Final Brief because the Record on Appeal did not contain pages that had been designated for the Record on Appeal and which formed the basis for certain of these Respondents' arguments.

Accordingly, I believe that these Respondents' Final Brief was timely filed on January 13, 2016, and not filed out of time. I do not believe a motion to permit late filing should be necessary; however, if you disagree we will comply with your request.

With kind regards, I am

Sincerely yours,

CALLISON, TIGHE & ROBINSON, LLC



Kathleen McDaniel

KMM/cnc

The Honorable V. Claire Allen


January 19, 2016

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cc: S. Jahue Moore, Esq.
John C. Bradley, Jr, Esq.
Kenneth Allen, Esq.
Justine M. Tate, Esq.
Sean Ryan, Esq.
Patrick C. Sharpe, Esq.

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