



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211-9979

February 3, 2016

VIA HAND DELIVERY

The Honorable Daniel E. Shearouse
Clerk of Court
South Carolina Supreme Court
1231 Gervais St.
Columbia, SC 29201

RECEIVED

FEB 03 2016

S.C. SUPREME COURT

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

Dear Mr. Shearouse:

Yesterday, we delivered a request to use and read from a demonstrative during the February 9, 2016 oral argument in the above-referenced case. At the time of our request, we had consulted with counsel for the Respondent but had not yet received a response. The Respondent has now graciously agreed to our use of a revised demonstrative, a copy of which is attached. We respectfully request to be allowed to use this revised demonstrative during oral argument.

Thank you for your consideration in this matter. Please do not hesitate to contact me at Lauren.Acquaviva@dor.sc.gov or 803-898-5110.

Sincerely,

OFFICE OF GENERAL COUNSEL FOR LITIGATION

A handwritten signature in cursive script that reads "Lauren Acquaviva".

Lauren Acquaviva
Counsel for Litigation

cc: John C. von Lehe, Esquire (via E-mail only)
Bryson M. Geer, Esquire (via E-mail only)
Raymond P. Carpenter, Esquire (via E-mail only)

Three-prong test for Prosthetic Device Exemption
under S.C. Code Ann. § 12-36-2120(28)(a)
as interpreted by the Department

1. The sale must require a prescription.
2. The device must actually be sold by prescription.
3. The device must replace a missing part of the body.