

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

Appellate Case No. 2016-000201
Docket No. 11-ALJ-17-0603-CC

RECEIVED
MAY 13 2016
SC Court of Appeals

Alltel Communications, Inc., Charleston/North Charleston MSA LP, Greenville MSA LP
d/b/a New York Newco, SC RSA 2 Cellular Partnership, SC RSA 3 Cellular Partnership,
SC RSA 4 Cellular Partnership, SC RSA 5 Cellular Partnership, SC RSA 6 Cellular
Partnership, SC RSA 7 Cellular Partnership, SC RSA 8 Cellular Partnership, and SC
RSA 9 Cellular Partnership, Respondents,

v.

South Carolina Department of Revenue, Appellant.

**DESIGNATION OF MATTER TO BE INCLUDED
IN THE RECORD ON APPEAL**

Alltel Communications, Inc.; Charleston/North Charleston MSA LP; Greenville
MSA LP d/b/a New York Newco; SC RSA 2 Cellular Partnership; SC RSA 3 Cellular
Partnership; SC RSA 4 Cellular Partnership; SC RSA 5 Cellular Partnership; SC RSA 6
Cellular Partnership; SC RSA 7 Cellular Partnership; SC RSA 8 Cellular Partnership; and
SC RSA 9 Cellular Partnership (collectively referred to as "Respondents"), respectfully
propose that the following matters be included in the record on appeal in addition to those
matters designated by Appellant South Carolina Department of Revenue:


1. Alltel Entities' Request for Contested Case Hearing, dated December 2, 2011.

AKSA

2. Agency Information Sheet and Notice of Appearance, dated December 14, 2011, with Department of Revenue Determination, dated November 11, 2011.
3. Third Amended Consent Scheduling Order, dated July 26, 2012.
4. Order Granting Motion for Continuance, dated October 9, 2012.
5. Alltel Entities' Offer of Judgment, filed February 1, 2013.
6. Alltel Entities' Motion for Partial Summary Judgment, Memorandum in Support of Motion for Partial Summary Judgment, with all supporting attachments, exhibits, and affidavits, filed February 6, 2013.
7. Department of Revenue's Motion for Summary Judgment, Memorandum in Support of Motion for Summary Judgment, with all supporting attachments, exhibits, and affidavits, filed April 1, 2013.
8. Department of Revenue's Response to Alltel Entities' Motion for Partial Summary Judgment, with all supporting attachments, exhibits, and affidavits, filed April 1, 2013.
9. Alltel Entities' Reply to Response to Motion for Summary Judgment, with all supporting attachments, exhibits, and affidavits, filed April 22, 2013.
10. Reply Affidavit of John M.S. Hoefler, filed April 22, 2013.
11. Alltel Entities' Memorandum in Response to Department of Revenue's Motion for Summary Judgment, with all supporting attachments, exhibits, and affidavits, filed May 16, 2013.
12. Alltel Entities Proposed Order, filed November 6, 2013.
13. Department of Revenue's Proposed Order, filed November 6, 2013.
14. Department of Revenue's Motion for Reconsideration, filed November 30, 2015.
15. Alltel Entities' Response in Opposition to Motion for Reconsideration, filed December 8, 2015.

Pursuant to Rule 209, SCACR, the undersigned counsel for the Respondents certifies that the foregoing Designation of Matter to Be Included in the Record on Appeal contains no matter which is irrelevant to this appeal.

Respectfully submitted,



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Columbia, South Carolina
May 13, 2016

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d/b/a New York Newco, SC RSA 2 Cellular Partnership, SC RSA 3 Cellular Partnership, SC
RSA 4 Cellular Partnership, SC RSA 5 Cellular Partnership, SC RSA 6 Cellular Partnership,
SC RSA 7 Cellular Partnership, SC RSA 8 Cellular Partnership, and SC RSA 9 Cellular
Partnership,Respondents,

v.

South Carolina Department of Revenue,Appellant.

PROOF OF SERVICE

This is to certify that I, a legal assistant of the law offices of Willoughby & Hoefler,
P.A., have caused to be served this day one (1) copy of the **Initial Brief of Respondents and
Designation of Matter to Be Included in the Record on Appeal** by placing same in the
care and custody of the United States Postal Service with first class postage affixed thereto
and addressed as follows:

Milton G. Kimpson
Mary Elizabeth Campbell
Nicole M. Wooten
Office of the General Counsel for Litigation
South Carolina Department of Revenue
Post Office Box 12265
Columbia, South Carolina 29211

Danielle B. McClain
Danielle B. McClain

This 13th day of May 2016.

WILLOUGHBY & HOEFER, P.A.

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May 13, 2016

VIA HAND DELIVERY

The Honorable Jenny Abbott Kitchings
Clerk of Court
South Carolina Court of Appeals
1220 Senate Street
Columbia, SC 29201

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SC Court of Appeals

Re: *Alltell Communications, Inc. (and Affiliates) v. South Carolina Department of Revenue*, Appellate Case No. 2016-000201

Dear Ms. Kitchings:

Pursuant to Rules 208 and 209, SCACR, enclosed for filing please find the original and one (1) copy of the **Initial Brief of Respondents and Designation of Matter to Be Included in the Record on Appeal** in the above-referenced matter. I would appreciate your acknowledging receipt of these documents by file-stamping the extra copies and returning them to me via our courier.

By copy of this letter, I am serving counsel of record and enclose a Proof of Service to that effect. Thank you. If you have any questions, please call.

Sincerely,

WILLOUGHBY & HOEFER, P.A.


John M. S. Hoefer

Enclosures

cc: Milton G. Kimpson, Esquire
Mary Elizabeth Campbell, Esquire
Nicole Martin Wooten, Esquire