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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

RECEIVED
MAY 13 2016
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