



BLUESTEIN · NICHOLS · THOMPSON · DELGADO LLC  
ATTORNEYS AT LAW

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April 24, 2017

S.C. SUPREME COURT

**VIA HAND DELIVERY**

The Honorable Daniel E. Shearouse  
Clerk of Court  
Supreme Court of South Carolina  
Post Office Box 11330  
Columbia, South Carolina 29211

Re: Richland County v. SC Dept. of Revenue  
Case Tracking No. 2017-000110

Dear Mr. Shearouse:

Please find enclosed for filing the original unbound and fifteen (15) bound copies of Respondents/Appellants' Final Brief of Appellant, Final Brief of Respondent and Final Reply Brief in regards to this case. I have also enclosed a Certificate of Compliance and proof of service on counsel of record. Please return the additional filed copies to me via our courier.

Thank you for your attention to this matter. If you have any questions or need any additional information, please do not hesitate to contact me.

Sincerely,

Erin Bridges

Paralegal to John S. Nichols  
BLUESTEIN, NICHOLS,  
THOMPSON & DELGADO, LLC

/emb

Enclosures

cc: James E. Smith, Jr.  
Milton G. Kimpson  
Andrew F. Lindemann

Benjamin E. Nicholson, V

Ray N. Stevens

Robert E. Tyson, Jr.

Larry Smith