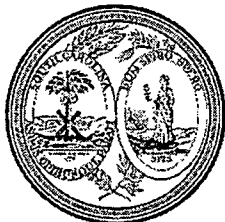


STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF THE GENERAL COUNSEL

Physical Address:

300A Outlet Pointe Blvd.
Columbia, SC 29210



Mailing Address:

PO Box 12265
Columbia, SC 29211-9979

January 23, 2018

The Honorable Jenny Abbott Kitchings
Clerk of Court
South Carolina Court of Appeals
P. O. Box 11629
Columbia, SC 29211

RECEIVED
JAN 24 2018
SC Court of Appeals

Re: Frances H. Floyd v. South Carolina Department of Revenue
Docket No.: 15-ALJ-17-0458-CC
Appellate Case No.: 2016-000766

Dear Ms. Kitchings:

Please allow this letter to serve as the Department's response to your letter dated January 12, 2018. As the Court is aware, the Department filed a Motion to Substitute Counsel in connection with the above matter on January 10, 2018 (a copy of which is enclosed for the Court's convenience). Pursuant to said Motion, the undersigned is seeking to be added as counsel for the Department in this matter.

The Court's January 12, 2018 letter provides that this matter may or may not be considered for oral arguments during May of 2018 and listed several dates in May when this matter may possibly be heard. The letter also directed the parties to advise the Court by January 24, 2018 of any conflicts the parties may have with the listed dates. The undersigned is currently expecting and the projected due date is May 17, 2018. As such, the Department would request that this matter be scheduled for a later session should this matter be considered for oral arguments.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "EWS", written over a horizontal line.

Elisabeth W. Shields
Counsel for Litigation
elisabeth.shields@dor.sc.gov
803-898-5576

Enclosures

c: Stanley E. McLeod, Esquire

EWS:gjm

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT
Shirley Robinson, Administrative Law Judge

Docket Number: 15-ALJ-17-0458-CC
Appellate Case No.: 2016-000766

RECEIVED
JAN 10 2018
SC Court of Appeals

Frances H. Floyd.....Respondent,

v.

South Carolina Department of Revenue.....Appellant.

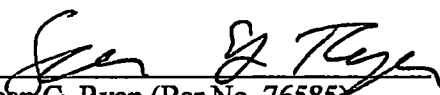
Appellant's Motion to Substitute Counsel

Pursuant to Rules 240(d) and 264, SCACR, Appellant South Carolina Department of Revenue (Department) files this motion to substitute Jason P. Luther and Elisabeth W. Shields of the Department as its counsel of record in the above-captioned matter for Milton G. Kimpson and G. David Crocker. Sean G. Ryan will continue to also represent the Department in this matter. The Department, its current counsel, and its proposed counsel consent to this substitution of counsel.


This request is necessitated because both Milton G. Kimpson and G. David Crocker accepted other employment and no longer work for or represent the Department. This substitution of counsel will not impact representation of the Department, prejudice either party in any manner, or delay this appeal. Counsel for the Respondent consents to this Motion.

The Department respectfully requests that this Court grant the Motion to Substitute Counsel and that Mr. Kimpson and Mr. Crocker be removed from all notices, letters, and other communications in this appeal.


Respectfully submitted,


Sean G. Ryan (Bar No. 76585)
Managing Counsel for Litigation
P.O. Box 12265
Columbia, SC 29211-9979
(803) 898-5385
Sean.Ryan@dor.sc.gov

Current Attorney for Respondent


Jason P. Luther (Bar No. 78021)
General Counsel for Litigation
P.O. Box 12265
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Phone: 803-898-5785
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Proposed Attorney for Respondent


Elisabeth W. Shields (Bar No. 100784)
Counsel for Litigation
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Phone: 803-898-5576
elisabeth.shields@dor.sc.gov

Proposed Attorney for Respondent

January 9, 2018

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT
Shirley Robinson, Administrative Law Judge

Docket Number: 15-ALJ-17-0458-CC
Appellate Case No.: 2016-000766

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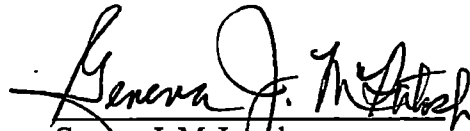
Frances H. Floyd.....Respondent,

V.

South Carolina Department of Revenue.....Appellant.

PROOF OF SERVICE

I, Geneva J. McIntosh, do hereby certify that I have caused to be mailed postage pre-paid, a copy of the Appellant's Motion to Substitute Counsel in re: Frances H. Floyd v. South Carolina Department of Revenue, Appellate Case No. 2016-000766 to Stanley E. McLeod, Esquire, Brown, Massey, Evans, McLeod & Haynsworth, LLC, PO Box 2464, Greenville, SC 29602, on this 9th day of January 2018.


Geneva J. McIntosh
Legal Assistant for Appellant

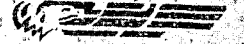


SOUTH CAROLINA DEPARTMENT OF REVENUE
 OFFICE OF GENERAL COUNSEL FOR LITIGATION
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 COLUMBIA SC 29211-9979

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 0001369382 JAN 23 2018

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JAN 24 2018

SC Court of Appeals

THE HONORABLE JENNY ABBOTT KITCHINGS
 CLERK OF COURT
 SOUTH CAROLINA COURT OF APPEALS
 P O BOX 11629
 COLUMBIA SC 29211

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