

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

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March 6, 2019

**RECEIVED**  
MAR 08 2019  
SC Court of Appeals

The Honorable Jenny Abbot Kitchings  
Clerk of Court for the Court of Appeals  
P.O. Box 11629  
Columbia, South Carolina 29211

**Re: WKSC, LLC, d/b/a Savannah's Gentlemen's Club & Steakhouse, v. South Carolina Department of Revenue**  
**Case No. 18-ALJ-17-0216-CC**  
**Appellate Case No. 2018-001613**


Dear Ms. Kitchings:

The Department is in receipt of this Court's letter dated March 4, 2019, indicating the Department (Respondent) needs to file an Initial Brief and Designation of Matter with the Administrative Law Court. Please be advised the Department will not be filing a brief and designation in connection with the above-listed matter.

Should you have any questions, please do not hesitate to contact me at 803-898-5056 or [Patrick.McCabe@dor.sc.gov](mailto:Patrick.McCabe@dor.sc.gov).

Sincerely,

OFFICE OF GENERAL COUNSEL FOR LITIGATION

  
Patrick A. McCabe  
Counsel for Litigation

c: Kenneth Allen, Esquire  
Andrew Richardson, Jr., Esquire  
S. Jahue Moore, Esquire  
John A. Ribock, Esquire

PAM: tm



**South Carolina  
Department of Revenue  
Office of General Counsel**

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SC Court of Appeals

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

29211-11629

