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July 2, 2019

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SC Court of Appeals

VIA HAND DELIVERY

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

RE: *5 Star Life Insurance Co. v. Peek Performance, Inc.*
Response to Respondent's supplemental citation letter
Appellate Case No. 2018-002114
Our File No. 049288/01501

Dear Ms. Kitchings:

Pursuant to Rule 208(b)(7), SCACR, Appellant 5Star Life Insurance Company responds to Respondent Peek Performance, Inc.'s recent letter citing supplemental authority. The authority cited in Respondent's letter—*Palmetto Construction Group, LLC v. Restoration Specialists, LLC et al.* (Ct. App. June 26, 2019)—is distinguishable from the instant appeal. The appeal in *Palmetto* did not arise from an order denying a motion for relief from default judgment pursuant to Rule 60(b), SCRCF. Rather, *Palmetto* simply reiterated the well-established rule that an order refusing to set aside an entry of default pursuant to Rule 55(c), SCRCF, standing alone, is not immediately appealable. In contrast, the instant appeal arises after the entry of a judgment and from the denial of a motion made pursuant to Rule 60(b), SCRCF, and thus is immediately appealable. See generally 5Star's Reply Brief at 5–6; 5Star's Appealability Mem. at 3–5 (filed Dec. 17, 2018) (explaining and citing authorities in support of proposition that an order denying a motion pursuant to Rule 60(b) is immediately appealable).

Very truly yours,

William S. Brown

CC: James Carpenter, Esquire



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