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February 14, 2013

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
POB 11629
Columbia, SC 29211

Re: Rays, Petitioner/Appellant v. S.C. Department of Revenue;
Case no. 2012-212844

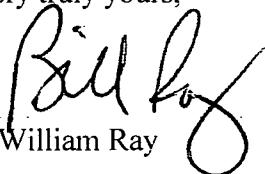
Dear Ms. Kitchings:

Enclosed for filing are several items regarding the above captioned matter:

- The Appellants' **Reply to the Respondent's Return**
- **Proof of Service** of the Reply;
- **Six (6) copies** of each;
- A self-addressed, stamped **envelope** for your convenience in returning all available stamped copies of the enclosures.

Should you have questions or require clarification of any point, please do not hesitate to let me know. As always, thank you for your assistance and consideration.

Very truly yours,


J. William Ray

JWR:st

cc: Clients
Benjamin J. Tripp, Attorney for Respondent

Enclosures: as listed

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FEB 19 2013
SC Court of Appeals