

Jim Rourke, J.D., LL.M (Tax)
Member

June 2, 2020

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SC Court of Appeals

VIA ELECTRONIC MAIL

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

Re: McEntire Produce, Inc. vs. South Carolina Department of Revenue
Appellate Case No. 2019-001933

Dear Ms. Kitchings:

In connection with the above-referenced matter, enclosed for filing please find the Respondent's Final Brief, along with Certificate of Counsel and Proof of Service.

Please do not hesitate to contact me should you have any questions. Thank you for your assistance.

Sincerely,



Jim Rourke

JR/mw

Enclosure

cc: Elisabeth W. Shields, Esquire