

**THE STATE OF SOUTH CAROLINA  
In The Court of Appeals**

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**APPEAL FROM THE ADMINISTRATIVE LAW COURT**

**Ralph King Anderson, III, Chief Administrative Law Judge**

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**Case No. 17-ALJ-17-0418-CC**

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**South Carolina Department of Revenue,**

**Respondent,**

**v.**

**Synovus Bank,**

**Appellant.**

**RECEIVED**

**Jul 17 2020**

**SC Court of Appeals**

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**NOTICE OF APPEAL**

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Synovus Bank appeals the decision of the Honorable Ralph King Anderson, III, dated June 22, 2020. Appellant received a copy of this decision on June 22, 2020.

July 16, 2020

*Ashley Cuttino*

Ashley P. Cuttino (SC Bar # 70354)  
Lewis T. Smoak (SC Bar # 5228)  
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**Attorneys for Appellant**

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PROOF OF SERVICE

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I certify that I have served the Notice of Appeal on the South Carolina Department of Revenue by depositing a copy of it in the United States Mail, postage prepaid, on July 16, 2020, addressed to its attorneys of record, Jason P. Luther and Andrew W. Saleeby, S.C. Department of Revenue, PO Box 12265, Columbia, South Carolina 29211.

I further certify I have served the Notice of Appeal on the SC Administrative Law Court by depositing a copy of it in the United States Mail, postage prepaid, on July 16, 2020, addressed to the Honorable Jana Shealy, Clerk of Court, SC Administrative Law Court, 1205 Pendleton Street, Ste 224, Columbia SC 29201.

July 16, 2020



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July 16, 2020

**Via FedEx**

The Honorable Jana Shealy  
Clerk of Court  
South Carolina Administrative Law Court  
1205 Pendleton Street, Suite 224  
Columbia, SC 29201

RECEIVED

Jul 17 2020

SC Court of Appeals

RE: *Synovus Bank v. South Carolina Department of Revenue*  
Case No. 17-ALF-17-0418-CC

Dear Ms. Shealy:

Enclosed for filing is a Notice of Appeal in the above case.

Sincerely,

Ashley P. Cuttino  
Attorney for Appellant

APC:tl

Enclosure

cc: Jason P. Luther  
Andrew W. Saleeby  
S.C. Department of Revenue  
PO Box 12265  
Columbia, South Carolina 29211

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**OGLETREE, DEAKINS, NASH,  
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July 16, 2020

**Via Fax 803-734-1839 &  
Electronic Mail to ctappfilings@sccourts.org**

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

**RECEIVED**  
**Jul 17 2020**  
**SC Court of Appeals**

RE: *South Carolina Department of Revenue, Respondent, v. Synovus Bank, Appellant*  
Case No. 17-ALJ-0418-CC

Dear Ms. Kitchings:

Enclosed for filing is a Notice of Appeal in the above case. Also enclosed are the following:

1. Proof of Service of the Notice of Appeal on the Respondent and on the SC Administrative Law Court;
2. A copy of the Orders which is to be challenged on appeal; and
3. A filing fee of \$250.00.

Sincerely,

Ashley P. Cuttino  
Attorney for Appellant

Enclosures

cc: Jason P. Luther  
Andrew W. Saleeby  
S.C. Department of Revenue  
PO Box 12265  
Columbia, South Carolina 29211

The Honorable Jenny Abbott Kitchings  
July 16, 2020  
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