

THE STATE OF SOUTH CAROLINA
In The Court Of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

RALPH KING ANDERSON, III, CHIEF ADMINISTRATIVE LAW JUDGE

CASE NO. 17-ALJ-17-0237-CC

APPELLATE CASE NO. 2020-

RECEIVED

JUL 15 2020

SC Court of Appeals

Clarendon County, Florence County, Lee County, Sumter County,
Williamsburg County, Williamsburg County School District,
Clarendon School District Two, Florence School District One,
Florence School District Three, Sumter County School District,
Clarendon County Hospital District, Lee County School District,
and Clarendon School District One.....

Appellants/Respondents,

v.

Farmers Telephone Cooperative, Inc., FTC Communications,
LLC, and FTC Diversified Services, LLC.....

Respondents/Appellants,

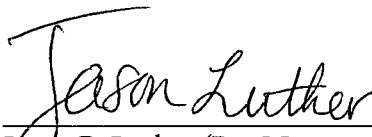
And

South Carolina Department of Revenue.....

Respondent.

NOTICE OF CROSS APPEAL

The South Carolina Department of Revenue cross appeals the Amended Final Order of the Honorable Ralph King Anderson, III, dated and filed June 10, 2020, a copy of which is attached hereto as Exhibit A. The Department received notice of both Appellants' Notice of Appeal on July 10, 2020, and therefore the Department's Notice of Cross Appeal is timely filed in accordance with Rule 203(c) of the South Carolina Appellate Court Rules.



by Elisabeth Shields
by permission

Jason P. Luther (Bar No. 78021)
General Counsel for Litigation
P.O. Box 12265
Columbia, SC 29211
Phone: (803) 898-5785
E-Mail: Jason.Luther@dor.sc.gov
*Counsel for Respondent South Carolina Department
of Revenue*

July 14, 2020

Other Counsel of Record:

Bryson M. Geer, Esquire
John C. von Lehe, Jr., Esquire
Nelson Mullins Riley & Scarborough, LLP
P.O. Box 1806
Charleston, SC 29402-1806
Bryson.Greer@nelsonmullins.com

*Counsel for Appellant Telephone Cooperative, Inc.; FTC Communications, LLC; and FTC
Diversified Services, LLC*

Walter H. Cartin, Esquire
Parker Poe Adams & Bernstein, LLP
1221 Main Street, Suite 1100 (29201)
Post Office Box 1500
Columbia, SC 29202
waltcartin@parkerpoe.com
(803) 255-8000

Madison Felder, Esquire
Parker Poe Adams & Bernstein, LLP
110 East Court Street, Suite 200
Greenville, SC 29601
madisonfelder@parkerpoe.com
(864) 597-6370

Michael E. Kozlarek, Esquire
Kozlarek Law LLC
Post Office Box 565
14 South Main Street, Suite 130
Greenville, SC 29602-0565
michael@kozlareklaw.com
(864) 729-1931

*Counsel for Respondents Clarendon County, Florence County, Lee County, Sumter County,
Williamsburg County, Williamsburg County School District, Clarendon School District Two,
Florence School District One, Florence School District Three, Sumter County School District,
Clarendon County Hospital District, Lee County School District and Clarendon School District One*

THE STATE OF SOUTH CAROLINA
In The Court Of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

RALPH KING ANDERSON, III, CHIEF ADMINISTRATIVE LAW JUDGE

CASE NO. 17-ALJ-17-0237-CC

APPELLATE CASE NO. 2020-

RECEIVED

JUL 15 2020

SC Court of Appeals

Clarendon County, Florence County, Lee County, Sumter County,
Williamsburg County, Williamsburg County School District,
Clarendon School District Two, Florence School District One,
Florence School District Three, Sumter County School District,
Clarendon County Hospital District, Lee County School District,
and Clarendon School District One..... Appellants/Respondents,

v.

Farmers Telephone Cooperative, Inc., FTC Communications,
LLC, and FTC Diversified Services, LLC..... Respondents/Appellants,

And

South Carolina Department of Revenue..... Respondent.

PROOF OF SERVICE

I hereby certify that on July 14, 2010, I caused to be served a copy of the foregoing Notice of Appeal specified by mailing a copy by United States Mail, postage prepaid, to the Administrative Law Court and all counsel of record, as follows:

The Honorable Jana E. Cox Shealy, Clerk,
South Carolina Administrative Law Court
Edgar A. Brown Building
1205 Pendleton St., Suite 224
Columbia, SC 29201
jshealy@scal.net

Counsel Served:

Walter H. Cartin, Esquire
Parker Poe Adams & Bernstein, LLP
Post Office Box 1500
1221 Main Street, Suite 1100
Columbia, SC 29202

waltcartin@parkerpoe.com

Madison Felder, Esquire
Parker Poe Adams & Bernstein, LLP
110 East Court Street, Suite 200
Greenville, SC 29601
madisonfelder@parkerpoe.com

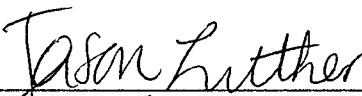
Michael E. Kozlarek, Esquire
Kozlarek Law LLC
Post Office Box 565
Greenville, SC 29602-0565
michael@kozlareklaw.com

Counsel for Respondents Clarendon County, Florence County, Lee County, Sumter County, Williamsburg County, Williamsburg County School District, Clarendon School District Two, Florence School District One, Florence School District Three, Sumter County School District, Clarendon County Hospital District, Lee County School District, Clarendon School District One

Bryson M. Geer, Esquire
bryson.geer@nelsonmullins.com
John C von Lehe, Jr., Esquire
john.vonlehe@nelsonmullins.com
151 Meeting Street, Sixth Floor
Post Office Box 1806 (29402-1806)
Charleston, SC 29401-2239
(843) 853-5200

Counsel for Farmers Telephone Cooperative, Inc., FTC Communications, LLC and FTC Diversified Services, LLC

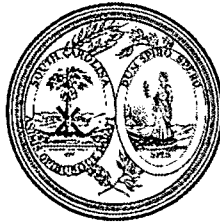
*by Elisabeth Shields
by permission*



Jason P. Luther
General Counsel for Litigation
P.O. Box 12265
Columbia, SC 29211
Phone: (803) 898-5785
E-Mail: Jason.Luther@dor.sc.gov
*Counsel for Respondent South Carolina Department
of Revenue*

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

300A Outlet Pointe Blvd.
Columbia, SC 29210



PO Box 12265
Columbia, SC 29211-9979

July 14, 2020

RECEIVED
JUL 15 2020
SC Court of Appeals

VIA REGULAR MAIL

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

Re: Clarendon County vs. South Carolina Department of Revenue; Farmers Telephone Cooperative, Inc.; FTC Communications, LLC; and FTC Diversified Services, LLC
Appeal from Administrative Law Court, Docket No.: 17-ALJ-17-0237-IJ

Dear Ms. Kitchings:

Enclosed for filing is an original and one copy of the South Carolina Department of Revenue's Notice of Cross Appeal in the above-referenced case. It would be most appreciated if you would file the original and return a filed stamp copy to us in the enclosed postage-prepaid envelope. Pursuant to Rule 203(d)(2)(B)(iii), SCACR, a fee is not required for appeals by a department of the State of South Carolina. Also enclosed is the following:

- (1) Proof of Service of the Notice of Appeal on the Administrative Law Court and all parties of record; and
- (2) A copy of the order which is to be challenged on appeal.

Should you have any questions, please do not hesitate to contact me at 803-898-5785 or Jason.Luther@dor.sc.gov. My paralegal, Amber Hogan, can be reached at 803-898-5008 or Amber.Hogan@dor.sc.gov.

With my regards, I am

Sincerely,

Jason Luther

Jason P. Luther, Esquire
General Counsel for Litigation

*by Elizabeth Shields
by permission*

JPL/anh
Enclosures

cc: The Honorable Jana E. Shealy, Clerk
Walter H. Cartin, Esquire
Madison Felder, Esquire
Michael E. Kozlarek, Esquire
Bryson M. Greer, Esquire and John C. von Lehe, Jr., Esquire
William E. Durant, Jr., Esquire



Department of Revenue
Office of General Counsel

P.O. Box 12265, Columbia, SC 29211-9979

CE-44

PRESORTED
FIRST-CLASS MAIL
U. S. POSTAGE PAID
COLUMBIA, S. C.
PERMIT NO. 134

RECEIVED

JUL 15 2020

SC Court of Appeals



THE HONORABLE JENNY ABBOTT KITCHINGS
CLERK OF COURT
SOUTH CAROLINA COURT OF APPEALS
1220 SENATE STREET
COLUMBIA SC 29201