

**CERTIFICATE OF COUNSEL IN FINAL BRIEF**

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

APPEAL FROM THE SOUTH CAROLINA ADMINISTRATIVE LAW  
COURT

H.W. Funderburk, Jr., Administrative Law Judge

South Carolina Administrative Law Court Case No. 19-AJL-17-0269-CC

Appellate Case No. 2020-000435

South Carolina Department of  
Revenue

Respondent,

v.

Study Hall, LLC, d/b/a Study  
Hall, LLC,

Appellant.

**RECEIVED**  
**Sep 02 2020**  
**SC Court of Appeals**

CERTIFICATE OF COUNSEL

The undersigned certified that this Final Reply Brief complies with Rule 211(b), SCACR.

September 2, 2020

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