

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

RECEIVED

Oct 07 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.

South Carolina Dept. of Revenue, Farmers Telephone Cooperative, Inc., FTC Communications, LLC and FTC, Diversified Services, LLC,..... Respondents/Appellants.

**THIRD JOINT MOTION FOR EXTENSION OF TIME TO
FILE INITIAL BRIEFS AND DESIGNATIONS OF MATTER**

Pursuant to Rules 208(a)(1), 209, 240 and 263 of the South Carolina Appellate Court Rules, Respondents/Appellants Farmers Telephone Cooperative, Inc., FTC Communications, LLC, and FTC Diversified Services, LLC (“Farmers”), Appellants/Respondents Clarendon County et al., (the “Taxing Entities”) and Respondent/Appellant South Carolina Department of Revenue (the “Department”) (collectively, the “Parties”) jointly request a thirty-day extension of time to file their Initial Briefs and Designations of Matter in the above-captioned matter. This is the Parties’ third request for an extension of this deadline.

Following the first two extension requests, the parties participated in a mediation to try to resolve the case. All counsel spent substantial time preparing for this mediation that took time away from preparing the initial briefs and designation. Unfortunately, despite the good faith efforts of the parties, they were unable to resolve the case, and this appeal must continue. In addition to the time expended preparing for and engaging in mediation, the Parties' counsel have been, and for the next few weeks will continue to be, prevented from preparing their initial briefs and designations in this matter due to other court deadlines and litigation obligations. Counsel for Farmers, for example, has been engaged in depositions and document discovery in multiple cases in multiple jurisdictions and, in the coming weeks, must prepare, file, and argue a motion for injunctive relief in an out-of-state proceeding as well as a government procurement dispute in which the statutory filing deadline cannot be extended.

Counsel for the Taxing Entities has likewise been engaged in a variety of litigation and transactional matters. The Taxing Entities' counsel has been actively managing two large transactions involving businesses located in four different states, as well as participating in hearings and discovery activities in numerous other matters pending in the Court of Common Pleas and the South Carolina Administrative Law Court (all with deadlines in September or October).

Counsel for the Department is actively involved in a number of complex tax litigation matters pending at the Administrative Law Court, in the Court of Common Pleas, and South Carolina District Court with discovery/depositions or hearings all scheduled in September and October, as well as several emergency/expedited hearings involving various regulatory enforcement matters arising from Governor McMaster's COVID-19 Executive Orders. Counsel is also simultaneously preparing initial briefs and designations in a separate Court of Appeals matter with filing deadlines nearly identical to this appeal.


The extension requested in this joint motion will allow the parties to complete their initial briefs and designations. Currently, these items are due on October 14, 2020; with the additional thirty-day extension, they will be due on November 13, 2020. Each party consents to the request of the other parties.

Therefore, the Parties respectfully move this Court for a thirty-day extension of time to file their Initial Briefs and Designations of Matter in the above-captioned matter until November 13, 2020.

[SIGNATURES ON FOLLOWING PAGE]

WE SO MOVE AND CONSENT:

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October 7, 2020

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WE SO MOVE AND CONSENT

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October 7, 2020

VIA E-FILING

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
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RE: Clarendon County, et al. v. South Carolina Department of Revenue, Farmers Telephone Cooperative, Inc., FTC Communications, LLC, and FTC Diversified Services, LLC
ALC Case No.: 17-ALJ-17-0237-CC
Appellate Case No.: 2020-000983
Our File No.: 029623/09019

Dear Ms. Kitchings:

Enclosed for electronic filing in the above matter, please find Respondents/Appellants Farmers Telephone Cooperative, Inc., FTC Communications, LLC, and FTC Diversified Services, LLC, Appellants/Respondents Clarendon County, et al., and Respondent/Appellant South Carolina Department of Revenue's Third Joint Motion for Extension to File Initial Briefs and Designations of Matter in the above-referenced matter.

By copy of this letter to all counsel, we are hereby serving them with a copy of the above document. We ask that, at your convenience, you return a copy of the attached documents to us bearing the Court's file stamp.

Thank you for your assistance, and please do not hesitate to contact us should the Court require any additional information.

With kind regards,



Bryson M. Geer

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Enclosure

cc: Walter H. Cartin, Esq.
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Jason P. Luther, Esq. (*all via e-mail*)