

IN THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

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APPEAL FROM LEXINGTON COUNTY  
Court of Common Pleas

James O. Spence, Master-in-Equity

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Trial Court Case No.: 2016-CP-32-04163  
Appellate Case No.: 2019-002042

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**Oct 28 2020**

**SC Court of Appeals**

Valerie Drafts; Veronica Drafts; and  
Tarance F. Drafts, III.....Respondents.

vs.

R.O. Levy, South Carolina Department  
Of Revenue; The United States of America;  
Batesville Casket Co., .....Defendants.

Of whom R.O Levy is the Appellant

**DESIGNATION OF MATTERS TO BE INCLUDED  
IN THE RECORD ON APPEAL**

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Appellant proposes the following be included in the Record on Appeal:

1. Letter of Joseph Henry dated October 23, 2018. Transcript, Plaintiff's Exhibit 2
2. Letter of Warren R. Herndon, Jr. dated October 30, 2018. Transcript, Plaintiff's  
Exhibit 2
3. Copy of Appellant's Request for Admissions and Respondent's Answers  
Transcript, Plaintiff's Exhibit 1

- 4. E-mail of Shealy from the Office of the Master-in-Equity. Transcript, Plaintiff's Exhibit 3.
- 5. Transcript of Proceedings (1/24/19)

WOODWARD COTHRAN & HERNDON  


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 218 E. Main Street, Suite 2  
 Lexington, South Carolina 29072  
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 ATTORNEY FOR RESPONDENTS

Lexington, South Carolina  
 October 28, 2020

**CERTIFICATION**

The undersigned certifies pursuant to Rule 209(c) SCACR that this Designation contains no matter which is irrelevant to the appeal.

WOODWARD COTHRAN & HERNDON  


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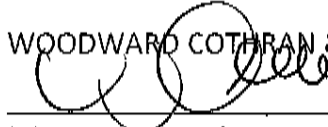
R.O. Levy, South Carolina Department  
Of Revenue; The United States of America;  
Batesville Casket Co., .....Defendants.

Of whom R.O Levy is the Appellant

**CERTIFICATE OF COUNSEL**

I hereby certify that this Brief of Respondents complies with Rule 211(b) of the South Carolina Appellate Court Rules.

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October 28, 2020

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Of whom R.O Levy is the Appellant

**PROOF OF SERVICE**

I certify that I have served R.O Levy; by depositing a copy of it in the United State Mail, postage prepaid on October28, 2020 addressed to his attorneys of record, Thomas Levy, Post Office Box 2845, Columbia, SC 29202 and Joseph Henry, 113 Walters Road, Irmo, SC 29063.

WOODWARD COTHRAN & HERNDON

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October28 2020

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October 28, 2020

VIA UPS AND FAX: (803) 734-1839

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

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**Oct 28 2020**

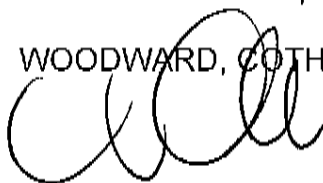
**SC Court of Appeals**

RE: Valerie Drafts, Veronica Drafts and Tarance F. Drafts, III vs.  
R.O. Levy, SC Department of Revenue, The United States of America  
and Batesville Casket Co.  
Civil Action No.: 2016-CP-32-04163  
Appellate Case No.: 2019-002042  
WCH File No.: 16-8265

Dear Ms. Kitchings:

Enclosed is an original and copy of the Brief of Respondents for filing. If acceptable, please return a filed copy in the enclosed envelope.

WOODWARD, COTHRAN & HERNDON



Warren R. Herndon, Jr.

WRHjr/mm

cc: Tarance F. Drafts