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Nov 13 2020

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT
The Honorable Ralph King Anderson, III, Chief Administrative Law Judge

Appellate Case No. 2020-000983
Trial Court Case No. 17-ALJ-17-0237-CC

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 Department of Revenue, Farmers Telephone Cooperative, Inc., FTC
Communications, LLC, and FTC Diversified Services, LLC, Respondents.

Of Which, Farmers Telephone Cooperative, Inc., FTC Communications, LLC and FTC
Diversified Services, LLC, are the Respondents-Appellants

**APPELLANTS-RESPONDENTS DESIGNATION OF MATTER TO BE INCLUDED IN
THE RECORD ON APPEAL**

Appellants-Respondents Clarendon County, Florence County, Lee 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, by and through
their undersigned counsel, propose the following be included in the Record on Appeal:

1. Amended Final Order, filed June 10, 2020;
2. Final Order, filed February 24, 2020;
3. Taxing Entities' Motion for Reconsideration, filed March 5, 2020;
4. Taxing Entities' Response to Farmers' Motion for Reconsideration, filed March 16, 2020;

5. Taxing Entities' Proposed Final Order, filed September 20, 2019;
6. Taxing Entities' Response to Farmers' Proposed Final Order, filed November 1, 2019;
7. Taxing Entities' Response to the Department's Proposed Final Order, filed November 1, 2019;
8. Clarendon County Request for Contested Case Hearing, filed July 10, 2017;
9. Consolidated Motion to Intervene for the Counties of Florence, Lee, Sumter, and Williamsburg and for Williamsburg County School District, filed July 14, 2017;
10. Consolidated Supplement to Request for Contested Case Hearing, filed July 17, 2017;
11. Lee County, South Carolina Supplement to Request for Contested Case Hearing, filed July 26, 2017
12. Motion to Intervene for Clarendon School District Two, filed July 28, 2017;
13. Motion to Intervene for Florence School District One, filed August 14, 2017;
14. Motion to Intervene for Florence School District Three, filed August 14, 2017;
15. Motion to Intervene for Sumter County School District, filed August 16, 2017;
16. Motion to Intervene for Clarendon County Hospital District, filed August 24, 2017;
17. Consent Order Allowing Taxing Entities to Intervene and Confirming The Farmers Entities as Respondents, filed September 1, 2017;
18. Motion to Intervene for Lee County School District, filed September 20, 2017;
19. Consent Order Allowing Intervention of Lee County School District, filed September 22, 2017;
20. Consolidated Supplement to Request for Contested Case Hearing, filed September 25, 2018;
21. Taxing Entities Prehearing Statement, filed September 27, 2017;
22. Motion to Intervene for Clarendon School District One, filed October 3, 2017;
23. Consent Order Allowing Intervention of Clarendon School District One, filed October 3, 2017;
24. Consolidated Supplement to Request for Contested Case Hearing, filed September 10, 2018

25. Transcript of Contested Case Hearing held May 20–24, 2019;
26. Joint Stipulation of Facts, filed May 20, 2019;
27. Taxing Entities' Deposition Designations, filed May 20, 2019;
28. Trial Exhibit #9–10
29. Trial Exhibits #12–15
30. Trial Exhibits #17–19
31. Trial Exhibits #21–23
32. Trial Exhibit #30–31
33. Trial Exhibit #35
34. Trial Exhibits #39–41
35. Trial Exhibits #43–46
36. Trial Exhibits #48–49
37. Trial Exhibits #55–57
38. Trial Exhibits #59–62
39. Trial Exhibits #64–67
40. Trial Exhibits #69–70
41. Trial Exhibits #79–83
42. Trial Exhibit #86
43. Trial Exhibits #90–95
44. Trial Exhibits #99–105
45. Trial Exhibits #114–19
46. Trial Exhibits #124–30
47. Trial Exhibit #134
48. Trial Exhibit #151
49. Trial Exhibit #154
50. Trial Exhibits #156–60



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One, Florence School District Three, Sumter County School District, Clarendon County Hospital
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Of Which, Farmers Telephone Cooperative, Inc., FTC Communications, LLC and FTC
Diversified Services, LLC, are the Respondents-Appellants

CERTIFICATION OF COUNSEL

The undersigned hereby certifies, pursuant to Rule 209(c), SCACR, that Appellants-
Respondents Designation of Matter to be included in the Record on Appeal contains no matter
which is irrelevant to the appeal.



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Diversified Services, LLC, are the Respondents-Appellants

PROOF OF SERVICE

The undersigned hereby certifies that on November 13, 2020, copies of Appellants-
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's **Initial Brief,
Designation of Matter to be Included in the Record on Appeal, and Certification of Counsel**
were served on all counsel of record via email containing the above referenced document to
counsels' individual AIS email addresses pursuant to SC Supreme Court COVID Order 2020-05-
29-02 as follows:

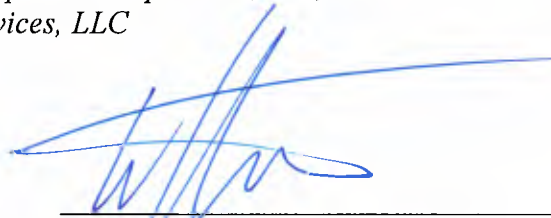
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VIA EMAIL @ CTAPPFILINGS@SCCOURTS.ORG

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

Re: *Clarendon County, et al. vs. South Carolina Department of Revenue, et al.*
Appeal from the Administrative Law Court
Docket No. 17-ALJ-17-0237-CC
Appellate Case No. 2020-000983

Dear Ms. Kitchings:

Enclosed please find the following regarding the above-referenced-case:

1. Appellants-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's Initial Brief;
2. Designation of Matter to Be Included in the Record on Appeal; and
3. Proof of Service.

By copy of this correspondence, we are serving all counsel of record with a copy of the attached documents. Should you have any questions regarding this matter, please do not hesitate to contact me.

Sincerely,

Walter H. Cartin

Enclosures

cc: Jason Luther, Esquire (*via email*)
John C. von Lehe, Jr, Esquire (*via email*)
Bryson M. Geer, Esquire (*via email*)
William E. Durant, Jr., Esquire (*via email*)
Madison Felder, Esquire (*via email*)
Michael E. Kozlarek, Esquire (*via email*)