

From: [Brian Boger](#)
To: [Court Of Appeals Filings](#)
Subject: 2019-2038
Date: Tuesday, November 17, 2020 5:21:54 PM
Attachments: [Motion and Memo Pursuant to Rule 60\(b\).pdf](#)

Becky-

I forgot to attach the Memo. Here it is. Thanks again for your help.

Brian

Brian Boger | Managing Attorney
The Boger Law Firm
1331 Elmwood Avenue, Suite 210 (29202)
Post Office Box 65, Columbia, SC 29201
Office: [\(803\) 252-2880](tel:8032522880) | Fax: [\(803\) 254-5025](tel:8032545025)
✉ brian@bogerlaw.com

This email and any attachments are intended solely for the use of the addressee. If you are not the intended recipient, please notify the sender immediately and then delete this message. You are hereby notified that this transmission, along with any attachments, is privileged and confidential and may contain information over which The Law Offices of Brian L. Boger has exclusive proprietary rights. This message and any attachments may not be copied, disclosed, or distributed without the prior written consent of The Law Offices of Brian L. Boger. Any opinions expressed in, or other information or conclusions contained in this e-mail or any attachments, may not necessarily be endorsed by The Law Offices of Brian L. Boger. IRS CIRCULAR 230 NOTICE: Any federal tax advice contained in this communication (or in any attachment) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending any transaction or matter addressed in this communication.