

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
OFFICE OF THE GENERAL COUNSEL

**RECEIVED**  
**Feb 12 2021**  
**SC Court of Appeals**

300A Outlet Pointe Blvd.  
Columbia, SC 29210



PO Box 12265  
Columbia, SC 29211-9979

February 12, 2021

**VIA REGULAR MAIL & E-MAIL**

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

**Re: Clarendon County, Florence County, Lee County, Sumter County, Williamsburg County, Williamsburg County School District, Clarendon County 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 vs. South Carolina Department of Revenue, Farmers Telephone Cooperative, Inc.; FTC Communications, LLC; and FTC Diversified Services, LLC**

Appeal from Administrative Law Court, Docket No.: 17-ALJ-17-0237-IJ  
Appellate Case No.: 2020-000983

Dear Ms. Kitchings:

Enclosed for filing is the South Carolina Department of Revenue's Initial Brief and Designation of Matter, along with a Proof of Service for each filing, in the above-referenced matter.

By copy of this letter I am serving all counsel of record with a copy of same.

Should you have any questions, please do not hesitate to contact me at 803-898-5785 or [Jason.Luther@dor.sc.gov](mailto:Jason.Luther@dor.sc.gov). My paralegal, Amber Hogan, can be reached at 803-898-5008 or [Amber.Hogan@dor.sc.gov](mailto:Amber.Hogan@dor.sc.gov).

With my regards, I am

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason P. Luther".

Jason P. Luther, Esquire  
Chief Legal Officer

JPL/anh  
Enclosures

cc: Walter H. Cartin, Esquire  
Madison Felder, Esquire  
Michael E. Kozlarek, Esquire  
Bryson M. Greer, Esquire  
John C. von Lehe, Jr., Esquire  
William E. Durant, Jr., Esquire  
Miles E. Coleman, Esquire