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VIA HAND DELIVERY

The Honorable **Jenny Abbott Kitchings**
Clerk of Court, South Carolina Court of Appeals
1015 Sumter Street
Columbia, SC 29201

Re: **C&M Market v. South Carolina Department of Revenue**
Case No.: 12-ALJ-17-0298-CC

Dear Ms. Abbott Kitchings:

Please accept this letter as Appellant, C&M Market, request for a 30-day extension in which to file Appellant's Initial Brief and Designation of Matter, along with a filing fee in the amount of \$25.00.

This is the Appellant's first request for an extension, and if granted, the new due date for Appellant's Initial Brief and Designation of Matter would be April 15, 2013. By copy of this letter, I am hereby serving a copy of the same to counsel of record. Thank you for your consideration of this request.

With kind regards, I am

Very truly yours,

James M. Griffin

JMG/jh

cc: Kathryn R. Brown, Counsel for Litigation (Via U.S. Mail)

RECORDED

MAR 14 2013

SC Court of Appeals