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**Feb 25 2021**  
**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph King Anderson, III, Chief Administrative Law Judge

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Case No. 18-ALJ-17-0443-CC

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Colonial Pipeline Company..... Respondent,

v.

South Carolina Department of Revenue,  
Aiken County, Laurens County.....Respondents,

and

Abbeville County, Anderson County,  
Greenville County, and York County.....Appellants.

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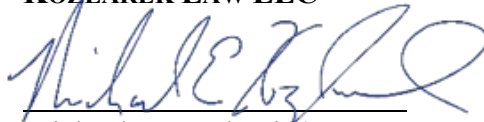
NOTICE OF APPEAL

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Appellants, Abbeville County, Anderson County, Greenville County, and York County (“Appellants”) appeal the Amended Final Order of the Honorable Ralph King Anderson, III, filed February 9, 2021, in the above matter (“Order”), a copy of which is attached as Exhibit A. Appellants received the signed Order on February 9, 2021. Pursuant to South Carolina Appellate Court Rule 203(b)(6), this Notice of Appeal is timely filed within 30 days of receipt of the Order.

[SIGNATURE PAGE, PROOF OF SERVICE, AND ONE EXHIBIT FOLLOW]  
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February 25, 2021  
Greenville, South Carolina

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and

Abbeville County, Anderson County,  
Greenville County, and York County.....Appellants.

PROOF OF SERVICE

I certify that a copy of the foregoing *Notice of Appeal*, has been served on the following on February 25, 2021, by emailing and placing same in the United States mail, postage prepaid, addressed as follows:

Administrative Law Court:

The Honorable Jana E. Cox Shealy  
Clerk, South Carolina Administrative Law Court  
Edgar A. Brown Building  
1205 Pendleton Street, Suite 224  
Columbia, South Carolina 29201  
[jshealy@scalcal.net](mailto:jshealy@scalcal.net)

I further certify that a copy of the foregoing *Notice of Appeal*, has been served on the following counsel of record on February 25, 2021, by placing same in the United States mail, postage prepaid, addressed as follows:

Counsel for Colonial Pipeline Company  
Burnett R. Maybank, III, Esq.  
Jim Rourke, Esq.  
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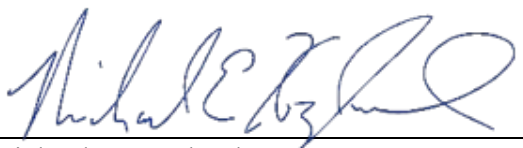
  
\_\_\_\_\_  
Michael E. Kozlarek

EXHIBIT A



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February 25, 2021

**Via Electronic Filing**

The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
1220 Senate Street  
PO Box 11629  
Columbia, South Carolina 29211  
[ctappfilings@sccourts.org](mailto:ctappfilings@sccourts.org)

**RECEIVED**  
**Feb 25 2021**  
**SC Court of Appeals**

**Re: Colonial Pipeline Company v. South Carolina Department of Revenue  
ALC Case No. 18-ALJ-17-0433-CC**

Dear Ms. Kitchings:

Enclosed please find a Notice of Appeal in the above-referenced matter for electronic filing. It is our understanding that a filing fee is not required pursuant to Rule 203(d)(2)(B)(iii), SCACR, as Appellants are departments of the State of South Carolina.

By copy of this letter to the Clerk of the South Carolina Administrative Law Court and counsel of record we are serving them with a copy of the Notice of Appeal.

Thank you for your assistance.

Sincerely,



Michael E. Kozlarek

MEK/cbs

Enclosures: Notice of Appeal with Exhibit A via electronic filing only

cc w/enclosures: Jana E. Shealy, Clerk, South Carolina Administrative Law Court (via electronic mail and US Mail)  
Burnett R. Maybank, III, Esq. (via electronic mail and US Mail)  
Jim Rourke, Esq. (via electronic mail and US Mail)  
Jason Luther, Esq. (via electronic mail and US Mail)  
Marcus D. Antley, III, Esq. (via electronic mail and US Mail)  
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J. Evan Phillips, Esq. (via electronic mail and US Mail)  
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