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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph King Anderson, III, Chief Administrative Law Judge

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

of whom

Farmers Telephone Cooperative, Inc., FTC Communications, LLC and FTC, Diversified Services, LLC, are..... Respondents/Appellants.

**THIRD JOINT MOTION FOR EXTENSION OF TIME
TO FILE INITIAL REPLY BRIEFS**

Pursuant to Rules 208(a)(3), 240, and 263 of the South Carolina Appellate Court Rules, Respondents/Appellants Farmers Telephone Cooperative, Inc., FTC Communications, LLC, and FTC Diversified Services, LLC (the “Farmers Entities”) and Appellants/Respondents Clarendon County et al., (the “Taxing Entities”) jointly request a ten-day extension of time to file their reply briefs in the above-captioned matter. This is the Parties’ third request for an extension of this deadline.

Despite diligently working on their reply briefs for the last several weeks, counsel need additional time to complete them primarily because the parties are replying to two response briefs and because those response briefs are lengthy and deal with complex substantive and procedural issues involving a large number of parties and nine years of tax returns. More specifically, the Farmers Entities must evaluate and respond to a 43-page brief of the Taxing Entities, while the Taxing Entities must evaluate and respond to a 60-page brief of the Farmers Entities, and then both parties must evaluate and respond to a 45-page brief of SCDOR. As further evidence of the number and complexity of issues in the case, the ALC order in this matter exceeds 100 pages.

In addition, counsel have other court deadlines, litigation obligations, and other conflicts. Counsel for the Farmers Entities, for example, have been engaged in depositions and document discovery in multiple cases in multiple jurisdictions and have at least one other appellate brief due in close proximity to the current deadline in this appeal. In addition, one attorney has been unexpectedly occupied for the majority of the past week preparing an emergency filing relating to an injunction pending appeal in federal court. And one attorney has a preplanned and prepaid family vacation from March 10–15, 2021.

Counsel for the Taxing Entities is also involved in a variety of complex litigation and transactional matters, many of which have deadlines that coincide with the briefing schedule in this matter, including preparing a corporate deponent for a 30(b)(6) deposition involving (as a deposition topic) seven years' worth of communications between the company and a state agency, preparing initial briefs in two other matters, and conducting discovery in a contentious matter before the Administrative Law Court.


Thus, the extension requested in this joint motion is needed to allow the parties to complete their reply briefs. Currently, these briefs are due on March 15, 2021; with the additional ten-day

extension, they will be due on March 25, 2021. Each party consents to the request of the other parties.

Accordingly, the Farmers Entities and the Taxing Entities respectfully move this Court for a ten-day extension of time to file their reply briefs in the above matter on March 25, 2021.

WE SO MOVE AND CONSENT:

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WE CONSENT

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