

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

**RECEIVED**

**Apr 06 2021**

**SC Court of Appeals**

300A Outlet Pointe Blvd.  
Columbia, SC 29210



PO Box 12265  
Columbia, SC 29211-9979

April 6, 2021

The Honorable Jenny Abbott Kitchings  
Clerk of Court  
SC Court of Appeals  
P.O. Box 11629  
Columbia, SC 29211

**Re: Eighteen Ink, LLC d/b/a Group Therapy v. South Carolina Department of Revenue**  
**ALC Docket No: 19-ALJ-17-0001-CC**  
**Appellate Case No.: 2020-000837**

Dear Ms. Kitchings:

Enclosed please find the South Carolina Department of Revenue's Final Brief and Proof of Service, in the above-referenced matter.

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

If you have any questions or need anything further from me please do not hesitate to contact me at 803-898-5056 or [Patrick.McCabe@dor.sc.gov](mailto:Patrick.McCabe@dor.sc.gov). If I am not available you can reach my paralegal, Herman Harrington, at 803-898-5363 or [Herman.Harrington@dor.sc.gov](mailto:Herman.Harrington@dor.sc.gov).

With my regards, I am

Sincerely,

Patrick A. McCabe, Esquire  
Counsel for Litigation

PAM/hch  
Enclosures

c: Christopher Phillip Kenney, Esquire  
Richard A. Harpootlian, Esquire  
Bakari T. Sellers, Esquire

John R. Alphin, Esquire  
Matthew B. Robinson, Esquire