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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 K. Anderson, III, Chief Administrative Law Judge

Appellate Case No. 2020-000983
Civil Action No. 2017-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.

**RESPONDENTS/APPELLANTS’ AMENDED COUNTER DESIGNATION OF
MATTER TO BE INCLUDED IN THE RECORD ON APPEAL**

Pursuant to Rule 209 of the South Carolina Appellate Court Rules, Respondents/Appellants
Farmers Telephone Cooperative, Inc. (“Farmers Co-op”), FTC Communications, LLC (“FTCC”),
and FTC Diversified Services, LLC (“Diversified”) (collectively the “Farmers Entities”),
respectfully request that the following items be included in the record on appeal in addition to
those identified by the other parties and in addition to those listed in the Farmers Entities’
Designation of Matter to be Included in the Record on Appeal:

ORDERS

1. Consent Order Allowing Intervention of Clarendon School District One (October 5, 2017).
2. Consent Order Granting Intervention and Holding Matter in Abeyance, 19-ALJ-17-0308-CC (October 10, 2019).
3. Order Granting Motion to Intervene and Removing Case from Docket, 20-ALJ-17-0241-CC (November 13, 2020).
4. Order Removing Case from Docket, 19-ALJ-17-0308-CC (November 23, 2020).

PLEADINGS

5. Taxing Entities' Consolidated Supplement to Request for Contested Case Hearing (September 25, 2017).
6. Taxing Entities' Request for Contested Case Hearing, 19-ALJ-17-0308-CC (September 12, 2019).
7. Taxing Entities' Request for Contested Case Hearing, 20-ALJ-17-0241-CC (September 10, 2020).

MOTIONS AND MEMORANDA

8. Motion to Intervene for Clarendon County Hospital District (August 24, 2017).
9. Motion to Intervene for Lee County School District (September 20, 2017).
10. Motion to Intervene for Clarendon School District One (October 3, 2017).

EXHIBITS AND OTHER MATERIALS OR DOCUMENTS

11. Trial Exhibit 94: Memorandum from SCDOR to County Auditors re: 2012 tax year protest by FTCC (October 16, 2012).
12. Trial Exhibit 95: Memorandum from SCDOR received by Clarendon County Auditor re: 2012 tax year protest by FTCC (October 16, 2012).
13. Trial Exhibit 96: Memorandum from SCDOR received by Florence County Auditor re: 2012 tax year protest by FTCC (October 16, 2012).
14. Trial Exhibit 97: Memorandum from SCDOR received by Lee County Auditor re: 2012 tax year protest by FTCC (October 16, 2012).
15. Trial Exhibit 98: Memorandum from SCDOR received by Williamsburg County Auditor re: 2012 tax year protest by FTCC (October 16, 2012).

16. Trial Exhibit 99: Memorandum from SCDOR received by Clarendon County Auditor re: 2013 tax year protest by Farmers Coop, FTCC, and Diversified (February 27, 2014).
17. Trial Exhibit 100: Memorandum from SCDOR received by Florence County Auditor re: 2013 tax year protest by Farmers Coop, FTCC, and Diversified (February 27, 2014).
18. Trial Exhibit 101: Memorandum from SCDOR received by Lee County Auditor re: 2013 tax year protest by Farmers Coop, FTCC, and Diversified (February 27, 2014).
19. Trial Exhibit 102: Memorandum from SCDOR received by Williamsburg County Auditor re: 2013 tax year protest by Farmers Coop, FTCC, and Diversified (February 27, 2014).
20. Trial Exhibit 103: Memorandum from SCDOR to County Auditors re: 2014 tax year protest by FTCC (December 16, 2014).
21. Trial Exhibit 104: Memorandum from SCDOR to County Auditors re: 2014 tax year protest by Diversified (December 16, 2014).
22. Trial Exhibit 105: Memorandum from SCDOR to County Auditors re: 2014 tax year protest by Farmers Coop (December 16, 2014).
23. Trial Exhibit 106: Memorandums from SCDOR received by Clarendon County Auditor re: 2014 tax year protest by Farmers Coop, FTCC, and Diversified (December 16, 2014).
24. Trial Exhibit 107: Memorandums from SCDOR received by Florence County Auditor re: 2014 tax year protest by Farmers Coop, FTCC, and Diversified (December 16, 2014).
25. Trial Exhibit 108: Memorandums from SCDOR received by Lee County Auditor re: 2014 tax year protest by Farmers Coop, FTCC, and Diversified (December 16, 2014).
26. Trial Exhibit 109: Memorandums from SCDOR received by Williamsburg County Auditor re: 2014 tax year protest by Farmers Coop, FTCC, and Diversified (December 16, 2014).
27. Trial Exhibit 110: Memorandum from SCDOR to Lee County Auditor re: 2015 appeal by FTCC and Diversified (October 26, 2015).
28. Trial Exhibit 111: Memorandum from SCDOR to Clarendon County Auditor re: 2015 appeal by FTCC and Diversified (October 26, 2015).
29. Trial Exhibit 112: Memorandum from SCDOR to Florence County Auditor re: 2015 appeal by FTCC and Diversified (October 26, 2015).
30. Trial Exhibit 113: Memorandum from SCDOR to Williamsburg County Auditor re: 2015 appeal by FTCC and Diversified (October 26, 2015).
31. Trial Exhibit 114: Memorandum from SCDOR to County Auditors re: 2016 Annual

- Utility Certification for Farmers Coop, FTCC, and Diversified (August 16, 2016).
32. Trial Exhibit 151: MOU and Data Chart for FTCC from 2009-2018.
 33. Trial Exhibit 179: Sample Farmers Co-op ISUP Report and ISUP Report Summary.
 34. Trial Exhibit 183: SC Technical Advice Memorandum #90-3 (February 27, 1990).
 35. Trial Exhibit 191: Supplemental Bandwidth Calculation Spreadsheet of Joe Moss
 36. Taxing Entities' Proposed Final Order (September 20, 2019).
 37. Farmers' Proposed Final Order (September 20, 2019).
 38. SCDOR's Proposed Final Order (September 20, 2019).
 39. Farmers' Response to Taxing Entities' Proposed Final Order (November 1, 2019).
 40. Taxing Entities' Response to Farmers' Proposed Final Order (November 1, 2019).
 41. Taxing Entities' Response to SCDOR's Proposed Final Order (November 1, 2019).

The Undersigned counsel hereby certifies, pursuant to Rule 209(c) of the South Carolina Appellate Court Rules that this Designation contains no matter that is irrelevant to the appeal.

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April 23, 2021
Charleston, South Carolina

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THE STATE OF SOUTH CAROLINA
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APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph King Anderson, III, Chief Administrative Law Judge

Case No. 17-ALJ-17-0237-CC

Appellate Case No. 2020-000983

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.

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

and

South Carolina Department of Revenue Respondent.

PROOF OF SERVICE

I hereby certify that I have served via electronic mail a copy of the foregoing *Consent Motion to File an Amended Counter-Designation of Matter to be Included in the Record on Appeal and Amended Counter Designation of Matter to Be Included in the Record on Appeal* of Respondents/Appellants Farmers Telephone Cooperative, Inc., FTC Communications, LLC, and FTC Diversified Services, LLC on parties' counsel of record at the following AIS information addresses:

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April 23, 2021

VIA E-MAIL (ctappfilings@sccourts.org)

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
1220 Senate Street
PO Box 11629
Columbia, SC 29211

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RE: Clarendon County, et al. v. South Carolina Department of Revenue, Farmers Telephone Cooperative, Inc., FTC Communications, LLC, and FTC Diversified Services, LLC
Appellate Case No.: 2020-000983
Our File No.: 029623/09019

Dear Ms. Kitchings:

Enclosed for filing in the above matter, please find Respondents/Appellants Farmers Telephone Cooperative, Inc., FTC Communications, LLC and FTC Diversified Services, LLC's Consent Motion to File an Amended Counter-Designation of Matter to be Included in the Record on Appeal, Amended Counter Designation of Matter to be Included in the Record on Appeal, and Proof of Service.

By copy of this letter to all counsel, we are hereby serving them with a copy of each of the above documents. We ask that, at your convenience, you return a copy of the attached documents to us bearing the Court's file stamp.

Thank you for your assistance, and please do not hesitate to contact us should the Court require any additional information.

With kind regards,



Bryson M. Geer

BMG:ls

Enclosures

cc: Walter H. Cartin, Esq.
Katon E. Dawson, Jr., Esq.
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Michael E. Kozlarek, Esq.
Jason P. Luther, Esq. (*all via e-mail*)