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**May 11 2021**

**SC Court of Appeals**

The State of South Carolina

In the Court of Appeals

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APPEAL FROM SOUTH CAROLINA  
Administrative Law Court

S. Phillip Lenski, Administrative Law Judge

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Trial Court Case No. 20-ALJ-17-0177-CC  
Appellate Case No. 2020-001691

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RM & Sons, LLC, d/b/a Anderson Liquor, Petitioner/Respondent,

v.

South Carolina Department of Revenue and City of Anderson,  
Respondents,

Of Which City of Anderson is the Appellant.

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**CERTIFICATE OF COUNSEL**

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The undersigned certifies that the Appellant's Final Brief complies with South Carolina Appellate Court Rule 211(b).

s/Stacey Todd Coffee

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Date: May 11, 2021