



Walter H. Cartin
Partner
Telephone: 803.253.6840
Direct Fax: 803.255.8017
waltcartin@parkerpoe.com

Atlanta, GA
Charleston, SC
Charlotte, NC
Columbia, SC
Greenville, SC
Raleigh, NC
Spartanburg, SC
Washington, DC

June 3, 2021

VIA EMAIL CTAPPFILINGS@SCCOURTS.ORG
AND HAND DELIVERY
The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
1220 Senate Street
Columbia, SC 29201

RECEIVED
Jun 03 2021
SC Court of Appeals

Re: *Appellate Case No. 2020-000983*
Clarendon County, et al. vs. South Carolina Department of Revenue, et al.

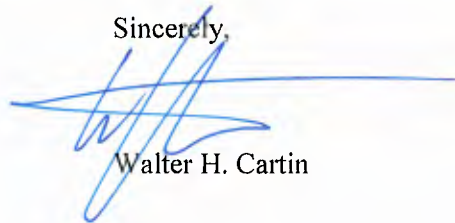
Dear Ms. Kitchings:

Pursuant to Rules 208 and 209, SCACR, enclosed for filing please find the Brief of Appellants-Respondents, Appellants-Respondents' Reply Brief to Respondent South Carolina Department of Revenue, Appellants-Respondents' Reply Brief to Respondents-Appellants' Response Brief, and Appellants-Respondents' Respondent Brief, and Record on Appeal. We are hand delivering to the Court one bound copy of the Record and each brief.

As copied on this letter, and as evidenced by the Proof of Service, we are providing copies of the same to all counsel of record. Should you have any questions regarding this matter, please do not hesitate to contact me.

With best regards, I am

Sincerely,



Walter H. Cartin

WHC/mlr
Enclosures

cc: Jason P. Luther, Esquire (*via email with enclosures*)
 Bryson M. Geer, Esquire (*via email with enclosures*)
 John von Lehe, Jr., Esquire (*via email with enclosures*)
 Miles E. Coleman, Esquire (*via email with enclosures*)
 William E. Durant, Jr., Esquire (*via email with enclosures*)