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June 3, 2021

VIA EMAIL [CTAPPFILINGS@SCCOURTS.ORG](mailto: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*)  
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