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**Jul 16 2021**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT  
The Honorable Ralph King Anderson, III, Chief Administrative Law Judge

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Appellate Case No. 2021-000219  
Administrative Law Court Case No. 18-ALJ-0443-CC

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Colonial Pipeline Company .....Respondent,

v.

South Carolina Department of Revenue, Abbeville County, Anderson County,  
Greenville County, Aiken County, Laurens County, and York County ..... Appellants.

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**DESIGNATION OF MATTER TO BE INCLUDED IN THE RECORD ON APPEAL OF  
AIKEN COUNTY AND LAURENS COUNTY**

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Appellants Aiken County and Laurens County, by and through its undersigned counsel,  
propose the following to be included in the Record on Appeal:

1. Amended Final Order, filed February 9, 2021;
2. Order, filed January 4, 2021;
3. Final Order, filed December 1, 2021;
4. Order Denying Motion Amend Prehearing Statement, filed May 20, 2020;
5. Order on Motions for Summary Judgment, filed March 6, 2020;
6. Order Granting Aiken County's, Laurens County's and York County's Motions to Intervene, filed June 13, 2019;
7. Order Granting Greenville County's Motion to Intervene, filed May 29, 2019;
8. Order Granting Abbeville County's and Anderson County's Consolidated Motion to Intervene, filed March 20, 2019;
9. Supplemental Brief of the Department, dated January 27, 2021;
10. Respondent's Brief on Cathodic Protection Equipment, filed January 27, 2021;

11. Aiken County's and Laurens County's Brief on Cathodic Protection Equipment, filed January 27, 2021;
12. Response to Petitioner's Motion for Reconsideration, filed December 23, 2020;
13. Respondents Abbeville County, Anderson County, Greenville County, and York County's Motion for reconsideration, filed December 11, 2020;
14. Aiken County's and Laurens County's Motion for Reconsideration, filed December 11, 2020;
15. Petitioner's Motion for Reconsideration Under the ALC Rule 29(d) to Alter or Amend Under SCRCF Rule 59(E), dated December 11, 2020;
16. Aiken County's and Laurens County's Proposed Final Order, filed September 30, 2020;
17. South Carolina Department of Revenue Proposed Order, dated September 30, 2020;
18. Intervenors Abbeville County, Anderson County, Greenville County, and York County Proposed Order, dated September 30, 2020
19. Colonial's Request for Contested Case Hearing, filed December 5, 2018;
20. Abbeville County's and Anderson County's Consolidated Motion to Intervene, filed March 20, 2019;
21. Greenville County's Motion to Intervene, filed May 17, 2019;
22. Aiken County's and Laurens County's Motion to Intervene, filed May 28, 2019;
23. York County's Motion to Intervene, filed May 28, 2019;
24. Respondent's Prehearing Statement, filed January 4, 2019;
25. Petitioner's Prehearing Statement, filed January 17, 2019;
26. Respondent's Amended Prehearing Statement, filed June 19, 2019;
27. Consolidated Prehearing Statement for Abbeville County, Anderson County, Greenville County, and York County, filed July 2, 2019;
28. Consolidated Prehearing Statement for Laurens and Aiken Counties, filed July 8, 2019;
29. South Carolina Department of Revenue's ("DOR") Second Amended Prehearing Statement, filed September 4, 2019;
30. Colonial's Motion for Summary Judgment, filed December 11, 2019;

31. DOR's Motion for Summary Judgment, filed December 11, 2019;
32. Aiken County's and Laurens County's Motion for Summary Judgment and Memorandum of Law in Support, filed December 11, 2019;
33. Abbeville County's, Anderson County's, Greenville County's and York County's Response to Taxpayer's Motion for and Memorandum in Support of Summary Judgment, filed December 11, 2019;
34. Respondent's Response in Opposition to Petitioner's Motion for Summary Judgment, dated December 20, 2019;
35. Abbeville County's, Anderson County's, Greenville County's and York County's Response to Taxpayer's Motion for Summary Judgment, filed December 23, 2019;
36. Aiken County's and Laurens County's Response to Colonial Pipeline Company's Motion for Summary Judgment, filed December 23, 2019;
37. Petitioner's Memorandum of Law in Opposition to Respondent's and Intervenors' Motions for Summary Judgment, filed December 23, 2019;
38. Abbeville County's, Anderson County's, Greenville County's and York County's Reply to Taxpayer Response to Respondent's and Intervenors' Motion for Summary Judgment, filed January 3, 2020;
39. Respondent's Reply to Petitioner's Response in Opposition to Respondent's Motion for Summary Judgment, filed January 3, 2020;
40. Aiken County's and Laurens County's Reply to Colonial Pipeline Company's Response, filed January 3, 2020;
41. Petitioner's Reply to Respondent's and Intervenors' Responses to Petitioner's Motion for Summary Judgment, filed January 3, 2020;
42. Joint Motion to Alter or Amend Order of May 20, 2020, filed May 27, 2020;
43. South Carolina Department of Revenue's Motion to Alter or Amend Order of May 20, 2020, filed June 1, 2020;
44. Transcript of Hearing, dated January 20, 2020, pp. 1–3 and p. 10, l. 18–p. 27;
45. Transcript of Contested Case Hearing held August 4–5, 2020; and
46. Transcript of 30(b)(6) Deposition of Colonial Pipeline Company, August 6, 2019, including Exhibits 1–18;
47. Stipulation of Facts, filed December 5, 2019;
48. Joint Exhibits 1–21;

49. Petitioner's Exhibits 1-23.

The undersigned hereby certifies, pursuant to Rule 209(c), SCACR, that the Designation of Matter to be Included in the Record on Appeal of Appellants Aiken County and Laurens County contains no matter which is irrelevant to this appeal.

Respectfully submitted,



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July 16, 2021

Columbia, South Carolina

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Colonial Pipeline Company .....Respondent,

v.

South Carolina Department of Revenue, Abbeville County, Anderson County,  
Greenville County, Aiken County, Laurens County, and York County ..... Appellants.

**PROOF OF SERVICE**

The undersigned hereby certifies that on July 16, 2021, copies of Appellants Aiken County's and Laurens County's **Initial Brief** and **Designation of Matter to be Included in the Record on Appeal** was served on all counsel of record via email containing the above-referenced documents to counsels' individual AIS email address pursuant to South Carolina Supreme Court COVID Order 2020-05-29-02 as follows:

*Counsel for South Carolina Department of Revenue*

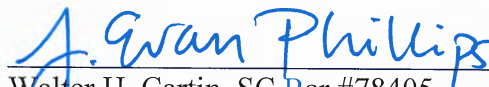
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July 16, 2021  
Columbia, South Carolina



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July 17, 2021

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**SC Court of Appeals**

**VIA E-MAIL [ctappfilings@sccourts.org]**

The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
1220 Senate Street  
Columbia, SC 29201

**Re: Colonial Pipeline Company v. South Carolina Department of Revenue,  
Abbeville County, Anderson County, Greenville County, Aiken County,  
Laurens County, and York County  
ALC Case No.: 18-ALJ-0443-CC  
Appellate Case No.: 2021-000219**

Dear Mrs. Kitchings:

Enclosed please find the following regarding the above-referenced case:

1. Appellants Aiken County's and Laurens County's Initial Brief South Carolina;
2. Designation of Matter to be Included in the Record on Appeal; and
3. Proof of Service.

By copy of this correspondence, we are serving all counsel of record with a copy of the attached documents. Should you have any questions regarding this matter, please do not hesitate to contact me.

Sincerely,

J. Evan Phillips

JEP/jcp

Enclosures

July 17, 2021

Page 2

cc: Jason Luther, Esq. (via E-mail)  
Marcus D. Antley, Esq. (via E-mail)  
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