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Aug 31 2021

SC Court of Appeals

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Honorable Ralph King Anderson III, Chief Administrative Law Judge

Case No. 18-ALJ-17-0443-CC
Appellate Case No. 2021-000219

Colonial Pipeline Company Respondent,

v.

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

**RESPONDENT’S DESIGNATION OF MATTER
TO BE INCLUDED IN THE RECORD ON APPEAL**

Respondent Colonial Pipeline Company, by and through its undersigned counsel, proposes
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, 2020;
4. Order Denying Motion to Alter or Amend Order Denying Motion to Amend Prehearing Statement, filed June 22, 2020
5. Order Denying Motion Amend Prehearing Statement, filed May 20, 2020;
6. Order on Motions for Summary Judgment, filed March 6, 2020;
7. Order Granting Aiken County’s, Laurens County’s and York County’s Motions to Intervene, filed June 13, 2019;
8. Order Granting Greenville County’s Motion to Intervene, filed May 29, 2019;

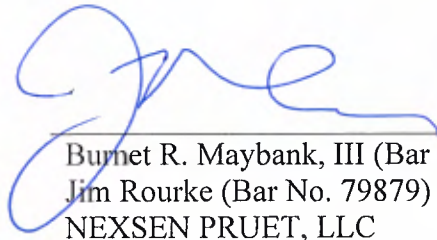
9. Order Granting Abbeville County's and Anderson County's Consolidated Motion to Intervene, filed April 16, 2019;
10. Supplemental Brief of the Department, filed January 27, 2021;
11. Respondent's Brief on Cathodic Protection Equipment, filed January 27, 2021;
12. Petitioner's Response to Motion Hearing,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

29. Respondent's Amended Prehearing Statement, filed June 19, 2019;
30. Consolidated Prehearing Statement for Abbeville County, Anderson County, Greenville County, and York County, filed July 2, 2019;
31. Consolidated Prehearing Statement for Laurens and Aiken Counties, filed July 8, 2019;
32. South Carolina Department of Revenue's ("DOR") Second Amended Prehearing Statement, filed September 4, 2019;
33. Petitioner's Motion for Summary Judgment and Memorandum of Law in Support of its Motion for Summary Judgment, filed December 11, 2019;
34. DOR's Motion for Summary Judgment, filed December 11, 2019;
35. Aiken County's and Laurens County's Motion for Summary Judgment and Memorandum of Law in Support, filed December 11, 2019;
36. 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;
37. Respondent's Response in Opposition to Petitioner's Motion for Summary Judgment, dated December 20, 2019;
38. 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;
39. Aiken County's and Laurens County's Response to Colonial Pipeline Company's Motion for Summary Judgment, filed December 23, 2019;
40. Petitioner's Memorandum of Law in Opposition to Respondent's and Intervenor's Motions for Summary Judgment, filed December 23, 2019;
41. Abbeville County's, Anderson County's, Greenville County's and York County's Reply to Taxpayer Response to Respondent's and Intervenor's Motion for Summary Judgment, filed January 3, 2020;
42. Respondent's Reply to Petitioner's Response in Opposition to Respondent's Motion for Summary Judgment, filed January 3, 2020;
43. Aiken County's and Laurens County's Reply to Colonial Pipeline Company's Response, filed January 3, 2020;

44. Petitioner's Reply to Respondent's and Intervenors' Responses to Petitioner's Motion for Summary Judgment, filed January 3, 2020;
45. Respondent's Motion to Amend Prehearing Statement, filed April 20, 2020;
46. Petitioner's Motion in Opposition to Respondent's Motion to Amend Prehearing Statement, filed April 30, 2020;
47. Joint Motion to Alter or Amend Order of May 20, 2020, filed May 27, 2020;
48. South Carolina Department of Revenue's Motion to Alter or Amend Order of May 20, 2020, filed June 1, 2020;
49. Petitioner's Response to Intervenors' Joint Motion to Alter or Amend Order of May 20, 2020, filed June 4, 2020;
50. Transcript of Motions Hearing dated January 6, 2020;
51. Transcript of Contested Case Hearing held August 4-5, 2020;
52. Transcript of Motion Hearing, dated January 20, 2021;
53. Transcript of 30(b)(6) Deposition of Colonial Pipeline Company, August 6, 2019, including Exhibits 1-18;
54. Stipulation of Facts, filed December 5, 2019;
55. Joint Exhibits 1-21; and
56. Petitioner's Exhibits 1-9.

I certify that this designation contains no matter that is irrelevant to this appeal.

August 31, 2021



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Jim Rourke (Bar No. 79879)
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Colonial Pipeline Company

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APPEAL FROM THE ADMINISTRATIVE LAW COURT

The Honorable Ralph King Anderson, III, Chief Administrative Law Judge

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Administrative Law Court Case No. 18-ALJ-0443-CC

Colonial Pipeline Company,Respondent,

v.

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

PROOF OF SERVICE

I certify that I have served Colonial Pipeline Company’s Initial Brief of Respondent and Designation of Matter to be Included in the Record on Appeal via electronic mail and by depositing a copy on the United States Mail, postage prepaid, on August 31, 2021 at the following addresses:

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Columbia, South Carolina
August 31, 2021

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NEXSEN | PRUET

Jim Rourke, J.D., LL.M (Tax)
Member

August 31, 2021

VIA ELECTRONIC AND U.S. MAIL

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

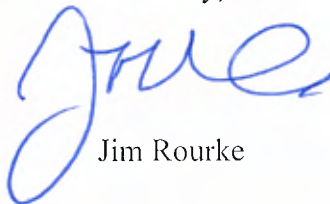
Re: Colonial Pipeline Company v. South Carolina Department of
Revenue, Abbeville County, Anderson County, Greenville County,
Aiken County, Laurens County, and York County
Appellate Case No. 2021-000219

Dear Ms. Kitchings:

Enclosed for filing please find the original and one (1) copy of Respondent's Initial Brief and Designation of Matter to be Included in the Record of Appeal, along with Proof of Service. Please return a clocked copy to me in the enclosed self-addressed, postage paid envelope.

By way of copy, I am serving counsel of record with the same. Thank you for your assistance.

Sincerely,



Jim Rourke

JR/mw

Enclosures

cc: Marcus D. Antley, III
Jason P. Luther

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August 31, 2021
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