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December 1, 2021

VIA E-MAIL AND HAND DELIVERY

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

RECEIVED

Dec 01 2021

SC Court of Appeals

**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. Final Brief of Appellants Aiken County and Laurens County
2. Final Reply Brief of Appellants Aiken County and Laurens County
3. Proof of Service
4. Certificate of Counsel

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/ed
Enclosures

December 1, 2021

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cc: Jason Luther, Esq. (via E-mail)
Marcus D. Antley, Esq. (via E-mail)
Burnett R. Maybank, Esq. (via E-mail)
Jim Rourke, Esq. (via E-mail)
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