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December 2, 2021

**RECEIVED**  
**Dec 02 2021**  
**SC Court of Appeals**

**By E-Mail and Federal Express**

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

**Re: Colonial Pipeline Company v. South Carolina Department of Revenue  
ALC Case No. 18-ALJ-17-0433-CC  
Appellate Case No. 2021-000219**

Dear Ms. Kitchings:

Enclosed for filing please find the following documents in the above-referenced appeal:

1. Final Brief of Appellants Abbeville County, Anderson County, Greenville County, and York County
2. Final Reply Brief of Appellants Abbeville County, Anderson County, Greenville County, and York 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,



Michael E. Kozlarek

Enclosures: As stated

Cc w/enc: Burnet R. Maybank, III, Esq. (via electronic mail )  
Jim Rourke, Esq. (via electronic mail)  
Jason Luther, Esq. (via electronic mail)  
Marcus D. Antley, III, Esq. (via electronic mail)  
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J. Evan Phillips, Esq. (via electronic mail)  
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