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Dec 23 2021

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Deborah Brooks Durden, Administrative Law Judge

Case No. 19-ALJ-17-0338-CC

Vimlesh V. Patel and Punita Patel Appellants,

v.

South Carolina Department of Revenue Respondent.

NOTICE OF APPEAL

Vimlesh V. Patel and Punita Patel hereby appeal the following Orders of the Honorable Deborah Brooks Durden: (1) an Order dated October 28, 2021, which is attached hereto as **Attachment A**; and (2) an Order dated November 23, 2021, which is attached hereto as **Attachment B**. Appellant received written notice of the entry of each Order via email on the date each respective Order was entered.

Respectfully submitted,



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Attorneys for Appellant

Filed this 23rd Day of December, 2021.
Spartanburg, South Carolina

Other Counsel of Record:

Sean G. Ryan (S.C. Bar No. 0076585)
Jason P. Luther (S.C. Bar No. 0078021)
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Attorneys for Respondent

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Vimlesh V. Patel and Punita Patel Appellants,

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PROOF OF SERVICE

The undersigned counsel for Appellants hereby certify, subject to penalty of perjury, that the following document(s) was/were served upon the following counsel of record by the following means as of the date identified below.

Please be advised that Appellants' filing fee in connection with this appeal is being sent by U.S. Mail to the Office of the Clerk of the Court of Appeals, consistent with Supreme Court Order 2020-05-29-02.

Document(s): Notice of Appeal *w/ Attachments*

Counsel Served: For Respondent
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Means of Delivery: *Via Email Only*

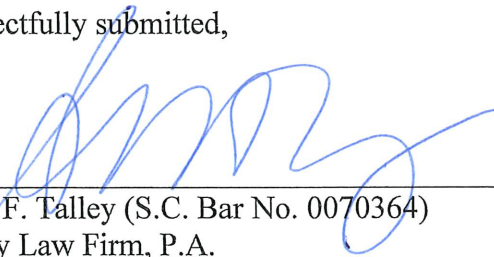
Courts Served: Office of the Clerk of the Court of Appeals
Post Office Box 11629
Columbia, SC 29211

Means of Delivery: *With respect to the Notice of Appeal, via
ctappfilings@sccourts.org*

*With respect to the associated filing fee, via
U.S. Mail*

Date: December 23, 2021

Respectfully submitted,



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Jenny A. Kitchings, Clerk
SC Court of Appeals
P.O. Box 11629
Columbia, SC 29211

Re: Vimlesh V. Patel and Punita Patel v. South Carolina Department of Revenue
CA No. 19-ALJ-17-0338-CC

Dear Clerk:

Enclosed please find a copy of the Notice of Appeal and Proof of Service filed in the above matter in the South Carolina Administrative Law Court together with our firm's check in the amount of \$250.00 for filing. Please file the Notice of Appeal in your Court, returning a filed copy to me in the envelope provided. I am also providing you with a copy of the Orders filed November 23, 2021 and October 28, 2021 being challenged. If you have any questions or concerns regarding this matter, please call.

By copy of this letter to Sean G. Ryan and Jason P. Luther, attorneys for Respondent, I am serving them with a copy of same.

With kind regards, I remain

Yours very truly,
TALLEY LAW FIRM, P.A.


Scott F. Talley

/hh

Enclosures

Copy to: Sean G. Ryan, Esquire
Jason P. Luther, Esquire
South Carolina Administrative Law Court