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Jan 11 2022

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

Appellate Case Nos.: 2021-001528 & 2021-001547

CDT, Inc., Appellant,

v.

South Carolina Department of Revenue Respondent.

AND

Vimlesh V. Patel and Punita Patel Appellants,

v.

South Carolina Department of Revenue Respondent.

**NOTICE OF RECEIPT OF TRANSCRIPTS &
SUGGESTION OF CONSOLIDATION**

The undersigned counsel for Appellants are in receipt of the Court's correspondence of January 10, 2022, by which the Court advised the undersigned that the time within which to request the transcript of record for the trial from which these appeals is taken had expired. The undersigned apologize for the oversight in failing to advise the Court that, not only has the transcript been ordered, it has been received.

More specifically, in the first few weeks following trial, and before the entry of the order from which appeal is taken, both parties requested a copy of the transcript. As

evidenced by the email string attached hereto as **Attachment A**, a copy of the transcript was sent first to Respondent's counsel, on July 7, 2021; Respondent's counsel then promptly, that same day, forwarded the transcript to Appellants' counsel.

Accordingly, at the time the pertinent notices of appeal were filed, the parties were already in receipt of the transcript of record. Appellants' counsel should have notified the Court of that circumstance, and for failing to do so, we apologize.

Furthermore, because the parties were in receipt of the transcript at the time of the filing of the notices of appeal, it is the perception of Appellants' counsel that Appellants' initial opening brief is due on Monday, January 24, 2022.

Finally, and in that connection, in light of the fact that the issues in Case No. 2021-001528 and No. 2021-001547 are inextricably intertwined, Appellants would respectfully suggest that, for administrative convenience, these proceedings be consolidated for purposes of briefing, argument, and disposition.

Respectfully submitted,

s/ Steven Edward Buckingham

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Attorneys for Appellants

Filed this 11th Day of January, 2022.
Greenville, South Carolina

ATTACHMENT A

Steven Edward Buckingham

[REDACTED]

[REDACTED]

[REDACTED]

-----Original Message-----

From: Sean Ryan <Sean.Ryan@dor.sc.gov>
Sent: Wednesday, July 7, 2021 10:41 AM
To: Scott Talley <Scott@talleylawfirm.com>
Subject: FW: Emailing: CDT v. DOR 5.25.21.pdf, CDT v. DOR 5.25.21 CONDENSED.pdf

Here is the transcript

Sean Ryan
Senior Counsel, Tax
Office of General Counsel
803-898-5375 | Sean.Ryan@dor.sc.gov
South Carolina Department of Revenue | dor.sc.gov The content of this email and any attachments may be confidential and legally protected from disclosure. If you are not the intended recipient of this email, please reply immediately to notify the sender, then delete it from your system. You are prohibited from sharing any part of this message with a third party.

-----Original Message-----

From: Coral Strickland <coral@creelreporting.com>
Sent: Wednesday, July 7, 2021 9:44 AM
To: Sean Ryan <Sean.Ryan@dor.sc.gov>; Geneva McIntosh <Geneva.McIntosh@dor.sc.gov>
Subject: Emailing: CDT v. DOR 5.25.21.pdf, CDT v. DOR 5.25.21 CONDENSED.pdf

Your message is ready to be sent with the following file or link attachments:

CDT v. DOR 5.25.21.pdf
CDT v. DOR 5.25.21 CONDENSED.pdf

Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.

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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 by the following means as of the date identified below.

Document(s): Notice of Receipt of Transcripts & Suggestion of Consolidation

Counsel Served: For Respondent
Sean G. Ryan (S.C. Bar No. 0076585)
Jason P. Luther (S.C. Bar No. 0078021)
South Carolina Department of Revenue
Office of General Counsel
300A Outlet Pointe Boulevard
Columbia, SC 29210
(o) 803.898.5375
(e) sean.ryan@dor.sc.gov

jason.luther@dor.sc.gov

Means of Delivery: *Via Email Only*

Courts Served: Office of the Clerk of the Court of Appeals

Means of Delivery: *Via email to ctappfilings@sccourts.org*

Office of Court Administration
1220 Senate Street / Suite 200
Columbia, SC 29201-3739

Means of Delivery: *U.S. Mail*

Date: January 11, 2022

Respectfully submitted,

s/ Steven Edward Buckingham

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