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**Cc:** [Sean Ryan](#); ["Jason Luther"](#); [Scott Talley](#)  
**Subject:** CDT & Patels v. SCDOR // Case Nos. 2021-1528 and 2021-1547  
**Date:** Wednesday, March 2, 2022 10:16:47 AM  
**Attachments:** 22.3.2 POS.pdf  
22.3.2 Petition for Rehearing.pdf

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Good morning: Please see the attached documents which are being submitting for cross filing in Case No. 2021-1528 (CDT v. SCDOR) and Case No. 2021-1547 (Patels v. SCDOR): (1) a petition for rehearing; and (2) a proof of service for the same.

I have deposited fees for the filing of both petitions into the U.S. Mail. Thank you.

Steve Buckingham