

Exhibit 8



July 13, 2021

KIRKLAND & KING

The Honorable Mary Geiger Lewis FINANCIAL
U.S. District Judge
901 Richland Street
Columbia, SC 29201

The Honorable J. Mark Hayes II
180 Magnolia Street
Spartanburg, SC 29306

Dear Honorable Judge Lewis and Honorable Judge Hayes:

Having known Kevin Marsh since the mid 1980's, it is considered a great privilege to write a letter acknowledging how I have known Kevin, how we have worked together and interacted in our relationship. I first came to know Kevin and his family early on during our early years while our families were young and we were members of the same church. I particularly got to know Kevin as a result of his having worked with the same Senior High Youth Group who had transitioned into the College age group with whom I was then working. As I got to know and befriend the group, I also became aware of how much Kevin's leadership and friendship had impacted their lives. It was then that I also developed a friendship with Kevin and it is a friendship we all have had which has spanned over 3 decades even to the present time. Not only did I get to know Kevin but our friendship extended to our families with both of us as having 2 daughters. As a friend, my friendship extended to the opportunity of working with Kevin and his young family as a Financial Advisor involved with their financial planning. At that time Kevin was a CPA with the Deloitte & Touche Firm.

While remaining friends to this day, I had the opportunity of working with Kevin as he was hired to a position with SCANA. As Kevin came up the rank to officer, I not only worked with Kevin but began to have interaction with SCANA as their financial need for some of our planning firm's services presented itself. As Kevin came up the rank of various higher level job positions, I got to witness the interactions Kevin had with all the levels of employees. It was in such specific situations in which Kevin demonstrated his compassion for the well-being for all SCANA employees and especially the well-being of their families.

One specific example of his kind leadership style speaks volumes to the kindness and compassionate spirit with which he dealt with employees and their family circumstances. When Kevin became President of SCE&G, there were not one but two on the job accidents which took the lives of 2 "rank and file" employees during a relative short period of time. With these 2 deaths and the losses of a husband, father, and only breadwinner, Kevin wanted these dependents handled as "family members" in the truest sense of the word.

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Having said there were 2 families affected, in particular I wanted to convey the facts surrounding one of the families and the timeline surrounding Kevin's reaching out to make sure this Family's needs were being met. On the night of the day in which [REDACTED] was killed by the weight of a collapsed forklift, I received a call on my cell from Kevin Marsh and I shall never forget the emotion and compassion with which he communicated the death to me. **"Ed, we have lost a brother and this brother got killed today on the job and that brother's family needs some help from another brother. Would you work with his family to make sure their Financial needs are met and they make good financial decisions in their best interest?"** I agreed to help in any way I could and Kevin said I would be receiving a call from HR with all the contact information.

After being contacted by HR, I went out to meet the family in a rural part of Jenkinsville, SC, and as I arrived, the whole family including siblings and most children along with his widow, Mary, were there sitting around a large dining room table all wanting to make sure Mary would be cared for and okay, especially as a homemaker who was the matriarch of this family. Working with HR, I became aware that 2 grandchildren also lived in the home and were actually covered under the Group Health Insurance and most importantly were dependent on [REDACTED]'s income. I met with the family numerous times as we planned, sought credit counseling, and identified all potential benefits which might help with continuing the financial care needed for both [REDACTED] and the 2 grandchildren. This process was a bit more involved from a planning standpoint due to the circumstances and dependents. Kevin would check in with me along that time to make sure the family was getting what they needed. I remember thinking to myself, how many Presidents of a major corporation would get so involved with the long-term well-being of an employee's surviving family members.

As planning continued, I accompanied his wife, [REDACTED], and her sister to an appointment with Social Security about survivor income benefits not only for [REDACTED] but also for the 2 grandchildren who had depended on [REDACTED]'s income and [REDACTED]'s loving care as a grandmother. Because [REDACTED] and [REDACTED] were assigned only as guardians for the grandchildren, then social security declined to issue benefits for the children. However, in speaking with the Agent at Social Security, she did state that the circumstances would be different if the children were adopted. Notes were taken in the file noting the agent's name, date, time of meeting, and what she had stated. Since the grandmother, [REDACTED], did not even know the whereabouts of the children's Mother and also being concerned about the treatment the children had previously received from their mother, the grandmother did not want to chance losing the 2 grandchildren their estranged mother.

As time went on and I continued to work with the family, I kept Kevin briefed on the well-being of the family and the status of [REDACTED] and the grandchildren since my initial referral. As miracles do happen, it was nothing sort of a series of miracles which occurred on the adoption and the social security process. We found an attorney who took on the adoption case **Pro Bono** and the **Family Court** granted the adoption. On the second visit back to Social Security, the meeting was not going so well as we were not getting the same response as of what was stated by the first agent in the first meeting. It just so happened, that a gentleman who did not know, walked down the hall and behind the window and said hello to the agent calling her by the name of the agent with whom we had first met. I stated, **"so you are her and your name has changed."**

Suddenly, her attitude changed and she asked to be excused to check with her supervisor. She came back and granted Social Security survivor benefits all the way back to Hebrew's date of death. To the Widow, her sister, and to me there was a Higher Power at work that sent that gentlemen to call her out by name. Because one Executive took an interest in the family's well-being, it made a difference in their lives and their well-being. And because one Executive, Kevin Marsh, acknowledged the brotherhood and sisterhood of all of us being a part of a greater extended family, a widow still resides in her Jenkinsville rural home and 2 grandchildren completed their high school education so as to have a good opportunity in life.

For Kevin, charity and compassion starts at home where he still cares for his wife, the mother of his children, and the love of his life. Life has been difficult due to Sue's ongoing health issues, Kevin has been a helpmate to Sue during her prolonged illness. Thank you for allowing me the opportunity to share with you how Kevin Marsh has touched many lives, including my own, by how he lives.

Sincerely,

A handwritten signature in black ink, appearing to read 'L. Ed', with a stylized flourish at the end.

L. Ed Kirkland, Jr.