

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

RECEIVED

Apr 10 2023

SC Court of Appeals

APPEAL FROM SPARTANBURG COUNTY
Court of Common Pleas

Shannon M. Phillips, Master-in-Equity

Common Pleas Case No. 2019-CP-42-02270
Appellate Case No. 2022-000393

U.S. Bank Trust, N.A., as Trustee for LSF10 Master Participation Trust,
..... Respondent,

v.

Austin A. Lowery a/k/a Austin Lowery a/k/a Austin Allen Lowery a/k/a Allen Lowery,
individually, and as Heir or Devisee of the Estate of Lisa D. Lowery a/k/a Lisa Marie Davis
Lowery, Deceased; South Carolina Department of Revenue; The United States of America acting
by and through its agency, Department of the Treasury - Internal Revenue Service; and Elizabeth
A. Lowery, Defendants,

Of whom Austin A. Lowery a/k/a Austin Lowery a/k/a Austin Allen Lowery a/k/a Allen Lowery,
individually, and as Heir or Devisee of the Estate of Lisa D. Lowery a/k/a Lisa Marie Davis
Lowery, Deceased, is the Appellant.

**CERTIFICATE OF COUNSEL
PURSUANT TO RULE 211(b), SCACR**

The undersigned certifies that the Respondents' Final Brief is in compliance with Rule
211(b), SCACR.

TOBIAS G. WARD, JR., PA
s/J. Derrick Jackson
J. Derrick Jackson, SC Bar 15192
Post Office Box 50124
Columbia, SC 29250
803-708-4200
dj@tobywardlaw.com