



**Jim Rourke, J.D., LL.M (Tax)**  
Shareholder

June 8, 2023

**RECEIVED**

**Jun 08 2023**

**SC Court of Appeals**

**VIA EMAIL**

The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
1220 Senate Street  
Columbia, South Carolina 29201

Re: Lowe's Home Centers, LLC vs. South Carolina Department of Revenue  
Appellate Case No. 2021-000031

Dear Ms. Kitchings:

In connection with the above-referenced matter and in response to correspondence dated June 5, 2023, counsel for Appellant is available for oral argument on all the dates listed with the exception of October 10-12, 2023.

Please do not hesitate to contact me should you have any questions.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Jim Rourke", written over the typed name.

Jim Rourke

cc: Nicole M. Wooten, Esq.