

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
OFFICE OF GENERAL COUNSEL

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SC Court of Appeals

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June 14, 2023

**VIA ELECTRONIC MAIL – ctappfilings@sccourts.org**

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

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

Dear Ms. Kitchings:

In response to correspondence dated June 5, 2023, counsel for Respondent South Carolina Department of Revenue is available for oral argument on all the dates listed by the Court.

Should you have any questions, please do not hesitate to contact me at 803-898-1826 or [Nicole.Wooten@dor.sc.gov](mailto:Nicole.Wooten@dor.sc.gov). If I am not available, you can reach my paralegal, Jennifer Gamble, at 803-898-5031 or [jennifer.gamble@dor.sc.gov](mailto:jennifer.gamble@dor.sc.gov).

Respectfully,

A handwritten signature in blue ink that reads "Nicole M. Wooten".

Nicole M. Wooten  
Senior Counsel, Tax

cc: Jim Rourke, Esq.