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**Jul 11 2023**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

Case No. 2014-ALJ-17-0552-CC

Appellate Case No. 2021-000031

Lowe’s Home Centers, LLC.....Appellant,

v.

South Carolina Department of Revenue.....Respondent.

**NOTICE OF APPEARANCE**

PLEASE TAKE NOTICE that Jason P. Luther, Esquire, and Wayne Allen Myrick, Jr., Esquire, hereby enter their appearances in the above-captioned matter as attorneys for the South Carolina Department of Revenue, and respectfully request that all notice given or required to be given in these proceedings be given to, and served upon them, at their addresses provided in the signature line below.

*s/ Jason P. Luther*

Jason P. Luther, Esquire (S.C. Bar No. 78021)  
Wayne Allen Myrick, Jr., Esquire (S.C. Bar No. 14718)  
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*Attorneys for South Carolina Department of Revenue*

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**PROOF OF SERVICE**

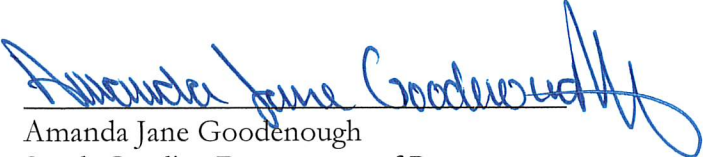
I certify that I have served the Notice of Appearance by depositing a copy of it in the United States Mail, postage prepaid, and by electronic mail, on July 11, 2023, addressed to the following attorneys at their address of record:

John M. Allan, Esquire  
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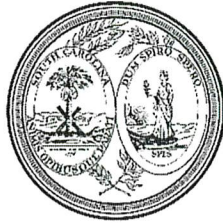
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Amanda Jane Goodenough  
South Carolina Department of Revenue

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
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**SC Court of Appeals**

**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:

Enclosed for filing please find a Notice of Appearance in the above-referenced matter. I am also enclosing a Proof of Service.

By copy of this letter I am serving all counsel of record with a copy of same.

If you have any questions or need anything further from me, please do not hesitate to give me a call at the number above. If I am not available, you can reach my paralegal, Amber Hogan, at 803-898-5008 or [Amber.Hogan@dor.sc.gov](mailto:Amber.Hogan@dor.sc.gov).

With my regards, I am

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason P. Luther".

Jason P. Luther, Esquire

JPL/anh  
Enclosure

cc: James Peter Rourke, Esquire  
James F. Reames, III, Esquire  
Burnet Rhett Maybank, III, Esquire  
John M. Allan, Esquire  
Nicole Martin Wooten, Esquire