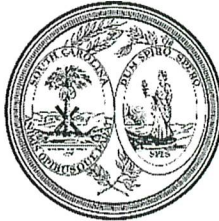


STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF THE GENERAL COUNSEL

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July 21, 2023

RECEIVED

Jul 21 2023

VIA U.S. & ELECTRONIC MAIL - CTAPPFILINGS@SCCOURTS.ORG

The Honorable V. Claire Allen, Chief Deputy Clerk
South Carolina Court of Appeals
P.O. Box 11629
Columbia, SC 29211

SC Court of Appeals

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

Dear Ms. Allen:

The Department of Revenue (Department) received your letter dated July 12, 2023 requesting the availability of counsel for the November 2023 term of Court. Please be advised that counsel for Department does not currently have any conflicts for November 6-9 or 14-16. However, please note that I am also counsel for the Department in *Duke Energy Corporation v. South Carolina Department of Revenue*, Appellate Case No. 2021-001542, which is likewise listed on the preliminary list for the November 2023 term of Court. Therefore, I would respectfully request that the oral arguments not be scheduled for the same day, if possible.

By copy of this letter, I am advising all counsel of record of my communication with the Court. Should you have any questions, please do not hesitate to contact me at 803-898-5785 or Jason.Luther@dor.sc.gov.

With my regards, I am

Sincerely,

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

Jason P. Luther
Chief Legal Officer

JPL/anh

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