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**Nov 04 2024**

**S.C. SUPREME COURT**

THE STATE OF SOUTH CAROLINA

In the Supreme Court

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

Opinion No. 6062 (S.C. Ct. App. Filed June 12, 2024)

Appellate Case No. 2021-000031

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

v.

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

**PROOF OF SERVICE**

I hereby certify that I have served the South Carolina Department of Revenue’s Return to Lowe’s Home Centers, LLC’s Petition for Writ of Certiorari by depositing a copy of it in the United States Mail, postage prepaid, as well as via electronic mail, on November 4, 2024, addressed to the Appellant’s attorneys of record, at the addresses provided below:

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Amber N. Hogan, Senior Paralegal  
South Carolina Department of Revenue

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**Amber Hogan**

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S.C. SUPREME COURT

**From:** Amber Hogan  
**Sent:** Monday, November 4, 2024 1:27 PM  
**To:** Burnie Maybank; Rick Reames III; 'Jim Rourke'; 'jmallan@jonesday.com';  
'mmccconnell@jonesday.com'  
**Cc:** Jason Luther; Allen Myrick  
**Subject:** Lowes Home Centers, LLC vs. South Carolina Department of Revenue [2024-001586]  
**Attachments:** 2024.11.04 SCDOR's Return to Petition.pdf; 2024.11.04 POS\_Return to Petition.pdf

Gentlemen,

Attached please find the South Carolina Department of Revenue's Return to Lowe's Home Centers, LLC's Petition for Writ of Certiorari, as well as a Proof of Service, which we intend to file with the Supreme Court this afternoon. I will be sure to copy all of you on my electronic transmittal of the same. A hard copy is to follow via regular mail.

I hope this reaches everyone doing well.

Amber