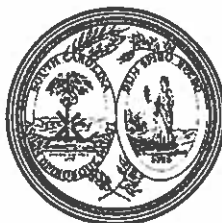


RECEIVED

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL S.C. SUPREME COURT

Nov 04 2024

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November 4, 2024

VIA ELECTRONIC MAIL – supctfilings@sccourts.org

The Honorable Patricia A. Howard
Clerk, South Carolina Supreme Court
P.O. Box 11330
Columbia, SC 29211

Re: Lowe's Home Centers, LLC vs. South Carolina Department of Revenue
ALC Docket No.: 14-ALJ-17-0552-CC
Appellate Case No. 2021-000031

Dear Ms. Howard:

Enclosed for filing please find the South Carolina Department of Revenue's Return to Lowe's Home Centers, LLC's Petition for Writ of Certiorari 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.

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
Michael J. McConnell, Esquire