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**Nov 08 2024**

**S.C. SUPREME COURT**

THE STATE OF SOUTH CAROLINA  
In The Supreme Court

APPEAL FROM ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

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

Appellate Case No. 2024-001586

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

v.

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

**PROOF OF SERVICE**

I, the undersigned Legal Practice Assistant of the law offices of Maynard Nexsen, PC, attorneys for Petitioner Lowe’s Home Centers, LLC, certify that I served all counsel in this action with a copy of the pleading(s) herein below specified by mailing a copy of the same United States Mail, prepaid, to the following address(es):

Pleadings: Motion for Extension of Time to File Reply to Return to Petition for Writ of Certiorari

Counsel served: Jason P. Luther, Esq.  
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South Carolina Department of Revenue

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Columbia, South Carolina  
November 8, 2024