

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

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November 18, 2024

**RECEIVED**

**Nov 18 2024**

**S.C. SUPREME COURT**

**VIA U.S. MAIL AND E-MAIL @ [suptctfilings@sccourts.org](mailto:suptctfilings@sccourts.org)**

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

**Re: Synovus Bank v. South Carolina Department of Revenue**  
**ALC Docket No: 17-ALJ-17-0418-CC**  
**Appellate Case No.: 2020-000999**

Dear Ms. Howard:

Enclosed please find the South Carolina Department of Revenue's Return to Petition for Writ of Certiorari, along with a Proof of Service, in the above-referenced matter.

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 contact me at 803-898-5785 or [Jason.Luther@dor.sc.gov](mailto:Jason.Luther@dor.sc.gov). 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  
*Chief Legal Officer*

JPL/anh

Enclosures

c: Ashley P. Cuttino, Esquire  
Lewis T. Smoak, Esquire  
Burnet R. Maybank, III, Esquire