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August 4, 2025

VIA E-MAIL

Catherine S. Harrison,
Chief Deputy Clerk
SC Court of Appeals
Clerk of Court
1220 Senate Street
Columbia, South Carolina 29201

RECEIVED

Aug 04 2025

SC Court of Appeals

RE: Tractor Supply Company v. South Carolina Department of Revenue
Appellate Case No.: 2024-000013
Administrative Law Court Case No. 19-ALJ-17-0416-CC
NMRS File No. 045685/01500

Dear Ms. Harrison:

We are in receipt of the Court's letter dated July 24, 2025, requesting that Tractor Supply Company ("TSC") provide legible copies of ROA 3420-3421. We have investigated this and confirmed that these pages were just dark, blank pages (likely used as separators). These pages are at the end of TSC's copy of the electronically filed federal tax return for 2015. As that tax return was in TSC's records with the two blank pages (and the pages that follow), TSC produced the return to the Department with those additional pages, then the parties agreed to include that return as Joint Exhibit 7 at the trial before the Administrative Law Court, and now the parties are including Joint Exhibit 7 in the Record on Appeal. The Department agrees that ROA 3420-3421 appear to be blank pages.

Please do not hesitate to contact us if the Court has further questions or concerns.

With kind regards,



Bryson M. Geer

BMG:dfm

cc: Marcus D. Antley, III, Esq.
W. Allen Myrick, Esq.
Jason P. Luther, Esq. (*All via e-mail only*)

RECEIVED

Aug 04 2025

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph King Anderson, III, Chief Administrative Law Judge

Appellate Case No.: 2024-000013

Administrative Law Court Case No. 19-ALJ-17-0416-CC

Tractor Supply Company,..... Appellant,

v.

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

PROOF OF SERVICE

I, the undersigned Administrative Assistant of the law offices of Nelson Mullins Riley & Scarborough LLP, attorneys for Appellant, hereby certify that I have served all counsel in this action with a copy of the letter hereinbelow specified:

Pleadings: Letter dated August 4, 2025 to the SC Court of Appeals

Counsel Served: Via E-Mail
Marcus D. Antley, Esq.
W. Allen Myrick, Esq.
Jason P. Luther, Esq.
South Carolina Department of Revenue
300A Outlet Pointe Blvd.
Columbia, SC 29210
marcus.antley@dor.sc.gov
allen.myrick@dor.sc.gov
jason.luther@dor.sc.gov

Counsel for Respondent


Donna Mills, Administrative Assistant

August 4, 2025

Donna Mills

From: Donna Mills
Sent: Monday, August 4, 2025 4:15 PM
To: marcus.antley@dor.sc.gov; allen.myrick@dor.sc.gov; Jason Luther
Cc: Mitch Brown; Bryson Geer; John Von Lehe; Bobby Streisel; Eileen Hindman
Subject: Tractor Supply Company v. SCDOR - Appellate Case No. 2024-000013
Attachments: 2025.08.04 TSC - LtrT SCCA re 7.25.25 Deficiency Letter.pdf; 2025.08.04 TSC - (POS) LtrT SCCA re 7.25.25 Deficiency Letter.pdf

Good afternoon,

Attached for service upon you in the above matter is correspondence with the Court in response to the Court's letter dated July 25, 2025, as well as Proof of Service. We will be e-filing this shortly.

Thank you,



DONNA MILLS ADMINISTRATIVE ASSISTANT

donna.mills@nelsonmullins.com

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