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**Aug 11 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. 2024-001558

CarMax Auto Superstores, Inc., ..... 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 pleading(s) hereinbelow specified:

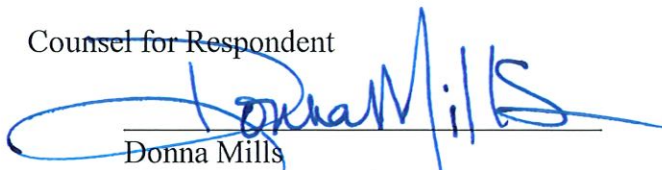
Pleadings:

**RECORD ON APPEAL**

Counsel Served:

Via E-Mail and SFTP  
Marcus D. Antley, Esq.  
Jason P. Luther, Esq.  
South Carolina Department of Revenue  
300A Outlet Pointe Blvd.  
Columbia, SC 29210  
[marcus.antley@dor.sc.gov](mailto:marcus.antley@dor.sc.gov)  
[jason.luther@dor.sc.gov](mailto:jason.luther@dor.sc.gov)

Counsel for Respondent



Donna Mills  
Administrative Assistant

Dated: August 11, 2025

## Donna Mills

---

**From:** Donna Mills  
**Sent:** Monday, August 11, 2025 3:56 PM  
**To:** marcus.antley@dor.sc.gov; Jason.Luther@dor.sc.gov; Allen Myrick  
**Cc:** Mitch Brown; John Von Lehe; Bryson Geer; Bobby Streisel  
**Subject:** CarMax Auto Superstores, Inc. v. S.C. Department of Revenue; Case No. 2024-001558  
**Attachments:** 2025.08.11 CarMax - S-L Record on Appeal (ROA).pdf; 2025.08.11 CarMax - (POS) Record on Appeal (ROA).pdf

Good afternoon,

Please see attached letter regarding service of the Record on Appeal in the above matter as well as a Proof of Service regarding same.

Please feel free to call me if you have any questions or concerns.

Thank you,



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DONNA MILLS ADMINISTRATIVE ASSISTANT

donna.mills@nelsonmullins.com

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File Request

Send Files

From: Trey.Antley@dor.sc.gov
Sent On: 8/8/25 11:49:13 AM
Subject: File Request-CarMax ROA
Message: Good morning,

Here is a link to upload the CarMax Record on Appeal. Let me know if you have any issues.

-Trey

Add a message

Files to Upload


Drop files here, or browse to attach files

Table with 4 columns: File Name, Size, Status, and Action. Contains 20 rows of file upload attempts with various statuses like 'File rejected due to File Extension Policy' and 'File was automatically renamed'.

X 66 - FY 16-18 Legal P&L.xlsx	21.82 MB
X 67 - CASS Associates 2.xlsx	388.19 KB
X 69 - FY16-18 Legal Balance Sheets Summaries.xlsx	1.81 MB
X 70 - Spreadsheet from Brian Cody's file.xlsx	21.83 MB
X 71 - DeRamus Spreadsheet 1.xlsx	54.11 KB
X 72 - DeRamus Spreadsheet 2.xlsx	22.57 MB
X 73 - DeRamus Spreadsheet 3.xlsx	265.02 KB
X 74 -DeRamus Spreadsheet 4.xlsx	36.33 KB
X 75 - DeRamus Spreadsheet 5.xlsx	224.17 KB
X 76 - DeRamus Spreadsheet 6.xlsx	340.67 KB
X 77 - DeRamus Spreadsheet 7.xlsx	21.97 MB
X 78 - DeRamus Spreadsheet 8.xlsx	2.03 MB
X 79 - DeRamus Spreadsheet 9.xlsx	473.81 KB
X 80 - DeRamus Spreadsheet 10.xlsx	10.82 KB
X 82 - FY 17 CAF v. Non-CAF Legal P&L.xlsx	45.80 KB
X 83 - FY 18 CAF v. Non-CAF Legal P&L.xlsx	45.87 KB
X CarMax ROA Vol I (ROA_000001-000500).pdf	48.08 MB
X CarMax ROA Vol II (ROA_000501-001000).pdf	19.63 MB
X CarMax ROA Vol III (ROA_001001-001500).pdf	1.92 MB
X CarMax ROA Vol IV (ROA_001501-002000).pdf	2.57 MB
X CarMax ROA Vol IX (ROA_003977-004381).pdf	36.40 MB
X CarMax ROA Vol V (ROA_002001-002484).pdf	97.91 MB
X CarMax ROA Vol VI (ROA_002485-002984).pdf	210.33 MB
X CarMax ROA Vol VII (ROA_002985-003484).pdf	303.17 MB
X CarMax ROA Vol VIII (ROA_003485-003976).pdf	126.26 MB
X CarMax ROA Vol X (ROA_004382-004874).pdf	41.12 MB
X Respondent's Demonstrative 1.xlsx	258.00 KB



**File Request**

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**Files to Upload**

Drop files here, or [browse to attach files](#)

## Donna Mills

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**From:** Bryson Geer  
**Sent:** Monday, August 11, 2025 4:14 PM  
**To:** Trey.Antley@dor.sc.gov  
**Cc:** Donna Mills  
**Subject:** CarMax ROA- Joint Exhibits 68 and 81  
**Attachments:** 68 - E&Y supporting documentation.xlsm

Trey- Per our call, we have encountered difficulties with uploading two native file exhibits from the Record on Appeal. I will now try emailing them to you separately. Attached is Joint Exhibit 68 E&Y Supporting Documentation. I will send Exhibit 81, FY 16, CAF v. Non-CAF P&L, next. Please confirm if you receive them.

Thanks,

Bryson



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BRYSON MOORE GEER **PARTNER**  
bryson.geer@nelsonmullins.com

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## Donna Mills

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**From:** Bryson Geer  
**Sent:** Monday, August 11, 2025 4:15 PM  
**To:** Trey.Antley@dor.sc.gov  
**Cc:** Donna Mills  
**Subject:** RE: CarMax ROA- Joint Exhibits 68 and 81  
**Attachments:** 81 - FY 16 CAF v. Non-CAF Legal P&L.xlsm

Here is Joint Ex. 81.

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**From:** Bryson Geer  
**Sent:** Monday, August 11, 2025 4:14 PM  
**To:** Trey.Antley@dor.sc.gov  
**Cc:** Donna Mills <donna.mills@nelsonmullins.com>  
**Subject:** CarMax ROA- Joint Exhibits 68 and 81

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Thanks,

Bryson



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