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**Sep 22 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.

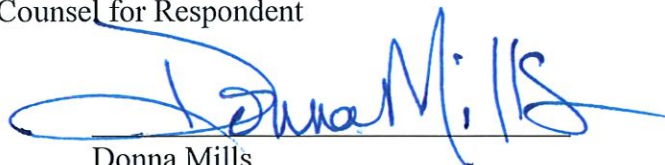
PROOF OF SERVICE

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 letter hereinbelow specified:

Pleadings: Appellant's Final Opening Brief  
Appellant's Final Reply Brief

Counsel Served: Via E-Mail  
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[jason.luther@dor.sc.gov](mailto:jason.luther@dor.sc.gov)

Counsel for Respondent



Donna Mills  
Administrative Assistant

Dated: September 22, 2025

## Donna Mills

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**From:** Donna Mills  
**Sent:** Monday, September 22, 2025 12:23 PM  
**To:** 'marcus.antley@dor.sc.gov'; 'Jason.Luther@dor.sc.gov'; 'allen.myrick@dor.sc.gov'  
**Cc:** Mitch Brown; John Von Lehe; Bryson Geer; Bobby Streisel  
**Subject:** RE: CarMax Auto Superstores, Inc. v. S.C. Department of Revenue; Case No. 2024-001558 - EMAIL 1 of 2  
**Attachments:** 2025.09.22 CarMax- Final Opening Brief of Appellant.pdf

We received bounce backs stating the emails below were undeliverable when we attempted to send both briefs so we are now sending separately.



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**Cc:** Mitch Brown <mitch.brown@nelsonmullins.com>; John Von Lehe <john.vonlehe@nelsonmullins.com>; Bryson Geer <bryson.geer@nelsonmullins.com>; Bobby Streisel <bobby.streisel@nelsonmullins.com>  
**Subject:** CarMax Auto Superstores, Inc. v. S.C. Department of Revenue; Case No. 2024-001558

Good afternoon,

Attached for service upon you in the above matter is Appellant's Final Opening Brief, Appellant's Final Reply Brief, and Proof of Service regarding the same. We plan to file these briefs with the Court shortly.

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

Thank you,



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**From:** Donna Mills  
**Sent:** Monday, September 22, 2025 12:24 PM  
**To:** marcus.antley@dor.sc.gov; Jason.Luther@dor.sc.gov; 'allen.myrick@dor.sc.gov'  
**Cc:** Mitch Brown; John Von Lehe; Bryson Geer; Bobby Streisel  
**Subject:** RE: CarMax Auto Superstores, Inc. v. S.C. Department of Revenue; Case No. 2024-001558 - EMAIL 2 of 2  
**Attachments:** 2025.09.22 CarMax- Final Reply Brief of Appellant.pdf; 2025.09.22 CarMax- (POS) Final Briefs of Appellant.pdf

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