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Mar 23 2026

S.C. SUPREME COURT

THE STATE OF SOUTH CAROLINA
In the Supreme Court

ON PETITION FOR WRIT OF CERTIORARI
TO THE SOUTH CAROLINA COURT OF APPEALS

Shannon M. Phillips, Master-in-Equity

Common Pleas Case No. 2019-CP-42-02270
Appellate Case No. 2022-000393
S. Ct. Appellate Case No. 2026-000374

U.S. Bank Trust, N.A. as Trustee for LSF10 Master Participation
Trust,Respondent,

v.

Austin A. Lowery a/k/a Austin Lowery a/k/a Austin Allen Lowery a/k/a Allen Lowery,
individually, and as Heir or Devisee of the Estate of Lisa D. Lowery a/k/a Lisa Marie
Davis Lowery, Deceased; South Carolina Department of Revenue; The United States
of America acting by and through its agency, Department of the Treasury - Internal
Revenue Service; and Elizabeth A. Lowery, Defendants,

Of whom Austin A. Lowery a/k/a Austin Lowery a/k/a Austin Allen Lowery a/k/a
Allen Lowery, individually, and as Heir or Devisee of the Estate of Lisa D. Lowery
a/k/a Lisa Marie Davis Lowery, Deceased, is
thePetitioner.

PROOF OF SERVICE

I hereby certify that on this 23rd day of March, 2026, a true and correct copy of the
foregoing Respondent’s Return to Petition for Writ of Certiorari was served upon counsel for
Petitioner via electronic mail at his AIS address by copy of the efilng with the South Carolina
Court of Appeals addressed as follows:

Andrew S. Radeker, Esquire
drew@radeckerlaw.com
Attorney for Petitioner

s/ J. Derrick Jackson
J. Derrick Jackson, S.C. Bar No. 15192
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Attorney for Respondent