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S.C. SUPREME COURT

THE STATE OF SOUTH CAROLINA  
In the Supreme Court

ON PETITION FOR WRIT OF CERTIORARI TO THE COURT OF APPEALS

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 the.....Petitioner.

PROOF OF SERVICE

I certify that I have served the foregoing reply to return on the date given below by emailing it to the other counsel in this appeal at the address(es) noted below.

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Respectfully submitted,

/s/ Andrew S. Radeker  
Andrew S. Radeker  
S.C. Bar No. 73743  
Attorney for Petitioner

April 13, 2026