

# The Supreme Court of South Carolina

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; Austin  
A. Lowery a/k/a Austin Lowery a/k/a Austin Allen  
Lowery a/k/a Allen Lowery, individually, and as Heir of  
Devisee of the Estate of Lisa D. 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 of Devisee of the Estate of Lisa D. Lowery,  
Deceased, is the Petitioner.

Appellate Case No. 2026-000374

---

ORDER

---

Based on the vote of the Court, the petition for a writ of certiorari is denied.

FOR THE COURT

BY *Pattie A. Howard*  
CLERK

Columbia, South Carolina

June 7, 2026

cc:

Andrew Sims Radeker

James Derrick Jackson

Reginald Patrick Corley

Henry Guyton Murrell

The Honorable Jenny Abbott Kitchings