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SC Court of Appeals

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

APPEAL FROM THE S.C. ADMINISTRATIVE LAW COURT

Honorable Milton G. Kimpson, Administrative Law Judge
Honorable Robert L. Reibold, Administrative Law Judge (on Reconsideration)

Appellate Case No. 2024-001577
Administrative Law Court Case No. 20-ALJ-17-0168-CC

U.S. Bank National Association.....Appellant,

v.

South Carolina Department of Revenue.....Respondent.

SOUTH CAROLINA DEPARTMENT OF REVENUE'S MOTION TO RELIEVE JASON P. LUTHER AS COUNSEL FOR RESPONDENT

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Pursuant to Rule 240 and 264(b) of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue ("Department") respectfully moves this Court for an Order relieving Jason P. Luther as Counsel for the Department in the above-styled matter. The Department hereby consents to Mr. Luther's withdrawal of representation as he recently departed the agency to serve as an Administrative Law Judge. The Department will continue to be represented in this matter by the undersigned.

Accordingly, the Respondent South Carolina Department of Revenue respectfully moves this Court for an Order relieving Mr. Luther as Counsel.

<Signature page to follow>

Respectfully submitted,

s/ Marcus D. Antley III
Marcus D. Antley, III (Bar No. 102176)
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300A Outlet Pointe Blvd.
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Phone: (803) 898-5623; Fax: (803) 896-0171
Attorneys for Respondent South Carolina Department of Revenue

Columbia, South Carolina
August 27, 2026

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PROOF OF SERVICE

I, the undersigned Paralegal with the South Carolina Department of Revenue, attorneys for the Respondent, hereby certify that I have served all counsel listed below with the South Carolina Department of Revenue's Motion to Relieve Jason P. Luther as Counsel for Respondent via U.S. Mail, postage prepaid and via electronic mail at the address(es) listed in the Attorney Information System:

Bryson M. Geer
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Craig B. Fields (Admitted *pro hac vice*)
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Amber N. Hogan

Amber N. Hogan, *Senior Paralegal*

August 27, 2026

SOUTH CAROLINA
DEPARTMENT OF REVENUE
Office of General Counsel
Visit our website at dor.sc.gov

300A Outlet Pointe Blvd.
Columbia, SC 29210

TRANSMITTAL VIA E-MAIL
The Honorable Jenny Abbott Kitchings
SC Court of Appeals
Clerk of Court
1220 Senate Street
Columbia, SC 29201
E-Mail: ctappfilings@sccourts.org

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Re: **U.S. Bank National Association v. South Carolina Department of Revenue**
Appellate Case No.: 2024-001577

Dear Ms. Kitchings:

Attached please find the South Carolina Department of Revenue's Motion to Relieve Jason P. Luther as Counsel for Respondent in the above-referenced matter. Additionally, I have enclosed a Proof of Service.

By copy of this letter, the Department is serving all counsel of record with the same.

If the Court has any questions or needs any further information from my office, please do not hesitate to give me a call at 803.898.5623 or send me an e-mail at Marcus.Antley@dor.sc.gov. If I am not available, you can reach my paralegal, Amber Hogan, at 803.898.5008 or Amber.Hogan@dor.sc.gov.

With my regards, I am

Sincerely,

Marcus D Antley III

Marcus D. Antley, III
South Carolina Department of Revenue
Office of General Counsel

c: Craig B. Fields, Esq.
Bryson M. Geer, Esq.
Nicole L. Johnson, Esq.
(all via electronic mail)