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SC Court of Appeals

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Milton G. Kimpson, Administrative Law Judge

Case No. 20-ALJ-17-0008-CC

Appellate Case No. 2024-001252

Mastercard International Incorporated, Appellant,

v.

South Carolina Department of Revenue Respondent.

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

Robert M. Cook II (S.C. Bar No. 66296)
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P. LUTHER AS COUNSEL FOR RESPONDENT**

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>

/s/ Robert M. Cook II

Robert M. Cook II (S.C. Bar No. 66296)

W. Allen Myrick (S.C. Bar No. 14718)

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PROOF OF SERVICE

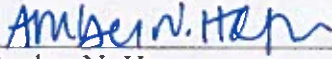
I hereby certify that I have served the South Carolina Department of Revenue's Motion to Relieve Jason P. Luther as Counsel for Respondent by depositing a copy in the United States Mail, postage prepaid, as well as via electronic mail, on August 27, 2026, addressed to the Appellant's attorneys of record, at the addresses provided in the Attorney Information System as noted below:

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The Honorable Jason P. Luther
South Carolina Administrative Law Court
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Columbia, SC 29201
E-Mail: jluther@scalc.net


Amber N. Hogan
South Carolina Department of Revenue

Columbia, South Carolina
August 28, 2026



**SOUTH CAROLINA
DEPARTMENT OF REVENUE**

Office of General Counsel

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TRANSMITTAL VIA E-MAIL

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Clerk of Court
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Re: Mastercard International Incorporated vs. South Carolina Department of Revenue
Appellate Case No. 2024-001252

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 864.552.4972 or send me an e-mail at Robert.Cook@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,

s/Robert M Cook II

Robert M. Cook II

RMC/anh

Enclosure

cc: John C. von Lehe, Jr., Esquire (all via e-mail)
Bryson M. Geer, Esquire
Leah Robinson, Esquire
Michael Kerman, Esquire
The Honorable Jason P. Luther, Esquire