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THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT
Ralph King Anderson, III, Chief Administrative Law Judge

Case No. 2015-ALJ-17-0253-CC

Home Depot U.S.A., Inc., d/b/a The Home Depot,.....Appellant,

v.

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

NOTICE OF APPEAL

Home Depot U.S.A, Inc. d/b/a The Home Depot appeals the Final Decision and Order of the Honorable Ralph King Anderson, III dated and filed March 12, 2018 and received by Appellant on March 12, 2018 (copy attached).

Appellant files this Notice of Appeal in accordance with Rule 203 of the South Carolina Appellate Court Rules, less than 30 days after receiving Judge Anderson's Final Order on March 12, 2018.

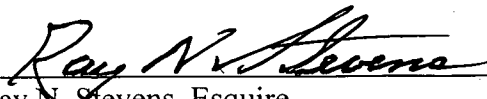
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SC Court of Appeals



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April 10, 2018
Columbia, South Carolina

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Home Depot U.S.A., Inc. d/b/a The Home Depot

Other Counsel of Record:

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Sean G. Ryan, Esquire
Patrick A. McCabe, Esquire
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Counsel for Respondent South Carolina Department of Revenue

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In the Court of Appeals

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Ralph King Anderson, III, Chief Administrative Law Judge

Case No. 2015-ALJ-17-0253-CC

Home Depot U.S.A., Inc., d/b/a The Home Depot,.....Appellant,

v.

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

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on April 10, 2018 s/he caused a copy of the foregoing **NOTICE OF APPEAL**, with attachment, to be served upon the Agency, the South Carolina Administrative Law Court, and counsel of record addressed as follows:

VIA HAND DELIVERY

The Honorable Jana E. Shealy, Clerk
South Carolina Administrative Law Court
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, South Carolina 29201

VIA UNITED STATES MAIL

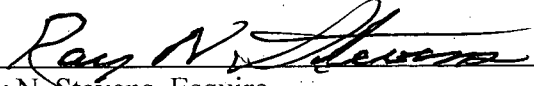
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PO Box 12265
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VIA UNITED STATES MAIL

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April 10, 2018

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SC Court of Appeals

VIA HAND DELIVERY

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
1220 Senate Street
Columbia, SC 29201

Re: Home Depot U.S.A., Inc., d/b/a The Home Depot vs. South Carolina Department of Revenue
Case No. 15-ALJ-17-0253-CC

Dear Ms. Kitchings:

Enclosed for filing please find an original and one copy of Appellant's Notice of Appeal in the above-referenced matter. Also enclosed please find the Proof of Service, a copy of the Final Decision and Order to be challenged on appeal, and this Firm's check in the amount of \$100 in satisfaction of the Appellate Court's filing fee.

Please note that the Administrative Law Court's Order holds Home Depot owes \$1,543,599.14 in taxes for the matter in dispute before the Administrative Law Court. However, Home Depot was notified by SCDOR that the amount owed in taxes is \$1,543,599.06. Further SCDOR notified Home Depot interest is owed through April 10, 2018 of \$516,881.99. Accordingly, prior to this appeal and pursuant to S.C. Code § 12-60-3370, Home Depot paid all taxes and interest as computed by SCDOR of \$2,060,481.05 to the South Carolina Department of Revenue on April 9, 2018.

By copy of this letter, we are serving the Agency, the Clerk of the Administrative Law Court, and all counsel of record with a copy of the Notice of Appeal. Should you have any questions regarding this matter, please do not hesitate to contact me.

Sincerely,

Ray N. Stevens

RNS/ccq
Enclosures

cc: South Carolina Department of Revenue (w/enclosures via U.S. Mail)
The Honorable Jana E. Shealy (w/enclosures via hand delivery)
Nicole M. Wooten, Esquire (w/enclosures via U.S. Mail)
Sean G. Ryan, Esquire (w/enclosures via U.S. Mail)
Patrick A. McCabe, Esquire (w/enclosures via U.S. Mail)
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