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Jan 08 2021

SC Court of Appeals

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

Case No. 14-ALJ-17-0552-CC

LOWE'S HOME CENTERS, LLC

Appellant,

v.

SOUTH CAROLINA DEPARTMENT OF
REVENUE

Respondent.

NOTICE OF APPEAL

Lowe's Home Centers, LLC appeals the decision of the Honorable S. Phillip Lenski dated December 11, 2020. Appellant received a copy of this decision on December 11, 2020.

January 8, 2021



John M. Allan
JONES DAY

1420 Peachtree Street N.E., Suite 800
Atlanta, GA 30309
Phone: (404) 581-8012
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Attorney for Appellant

Other Counsel of Record:

Nicole M. Wooten

William J. Condon, Jr.

South Carolina Department of Revenue

P.O. Box 12265

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Phone: (803) 898-1826

Email: nicole.wooten@dor.sc.gov

Attorneys for Respondent

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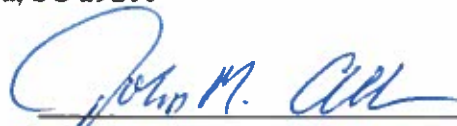
Respondent.

PROOF OF SERVICE

I hereby certify that I have served the Notice of Appeal on the South Carolina Department of Revenue by depositing a copy of it in the United States Mail, postage prepaid, on January 8, 2021, addressed to Respondent's attorneys of record:

Nicole M. Wooten
William J. Condon, Jr.
South Carolina Department of Revenue
P.O. Box 12265
Columbia, SC 29211

January 8, 2021



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Attorney for Appellant

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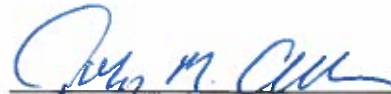
Respondent.

PROOF OF FILING

I hereby certify that I have filed the Notice of Appeal with the South Carolina Administrative Law Court by depositing a copy of it in the United States Mail, postage prepaid, on January 8, 2021, addressed to:

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

January 8, 2021



John M. Allan

JONES DAY

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Attorney for Appellant

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Direct Number: 404-581-8012
jmallan@jonesday.com

January 8, 2021

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

The Honorable Jenny Abbott Kitchings
Clerk of Court
South Carolina Court of Appeals
Post Office Box 11629
Columbia, South Carolina 29211

RECEIVED

Jan 08 2021

SC Court of Appeals

Re: Lowe's Home Centers, LLC, Appellant, v. South Carolina Department of Revenue, Respondent, Case No. 14-ALJ-17-0552-CC

Dear Ms. Kitchings:

Enclosed for filing is a Notice of Appeal in the above case. Also enclosed are the following:

- 1) Proof of Service of the Notice of Appeal on the Respondent.
- 2) Proof of Filing of the Notice of Appeal with the Administrative Law Court.
- 3) A copy of the Final Order which is to be challenged on appeal.
- 4) A filing fee of \$250.
- 5) A copy of the check paying the tax and interest determined to be due by the Administrative Law Court in accordance with S.C. Code Ann. § 12-60-3370.
- 6) A copy of the Order granting the *pro hac vice* admission of John M. Allan. The name and South Carolina Bar Number of the associated regular member of the South Carolina bar are: Elaine Rogers Walsh, No. 12519.

Jenny Abbott Kitchings
January 8, 2021
Page 2

Sincerely

A handwritten signature in black ink, appearing to read "John M. Allan", with a long, sweeping horizontal stroke extending to the right.

John M. Allan
Attorney for Appellant

Enclosures

cc: Nicole M. Wooten
William J. Condon, Jr.
South Carolina Department of Revenue
P.O. Box 12265
Columbia, SC 29211

Attorneys for Respondent