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**RECEIVED**  
JAN 12 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.

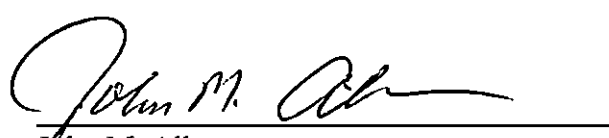
SOUTH CAROLINA DEPARTMENT OF  
REVENUE

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  
Email: [jmallan@jonesday.com](mailto:jmallan@jonesday.com)

*Attorney for Appellant*

Other Counsel of Record:  
Nicole M. Wooten  
William J. Condon, Jr.  
South Carolina Department of Revenue  
P.O. Box 12265  
Columbia, SC 29211  
Phone: (803) 898-1826  
Email: [nicole.wooten@dor.sc.gov](mailto:nicole.wooten@dor.sc.gov)

*Attorneys for Respondent*

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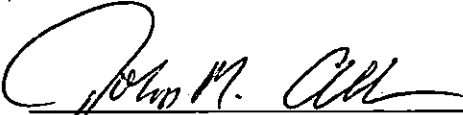
Respondent.

**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



John M. Allan  
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*Attorney for Appellant*

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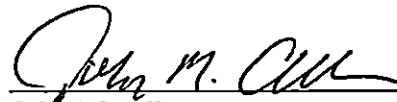
Respondent.

**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*

# JONES DAY

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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 12 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

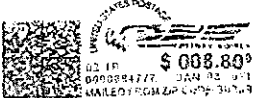
*Attorneys for Respondent*



CERTIFIED MAIL



9414 7266 9904 2137 1737 82



John Allan  
Jones Day  
1420 Peachtree St. N.E., Suite 800  
16  
Atlanta, GA 30309

**FIRST CLASS MAIL**

RECEIVED

JAN 12 2001

SC Court of Appeals

THE HON. JENNY ABBOTT KITCHINGS  
SOUTH CAROLINA COURT OF APPEALS  
PO BOX 11629  
COLUMBIA, SC 29211  
HS

