

# JONES DAY

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January 29, 2021

VIA EMAIL & CERTIFIED MAIL

The Honorable V. Claire Allen  
Chief Deputy Clerk  
South Carolina Court of Appeals  
Post Office Box 11629  
Columbia, South Carolina 29211

**RECEIVED**

**Jan 29 2021**

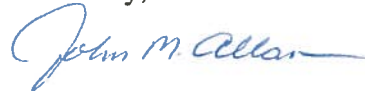
**SC Court of Appeals**

Re: Lowe's v. SCDOR  
Appellate Case No. 2021-000031

Dear Ms. Allen:

I am writing in response to your letter dated January 28, 2021. The SC Administrative Law Court held the contested case hearing in this matter on April 20, 2016, which was continued and completed on June 7, 2016. The parties received the transcript from each date of the hearing as well as the admitted exhibits in 2016, before Appellant filed the Notice of Appeal.

Sincerely,



John M. Allan  
*Attorney for Appellant*

cc: The Honorable Jana E. Cox Shealy  
Clerk of Court  
South Carolina Administrative Law Court  
Edgar A. Brown Building  
1205 Pendleton Street, Suite 224  
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