

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

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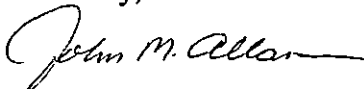
SC Court of Appeals

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,



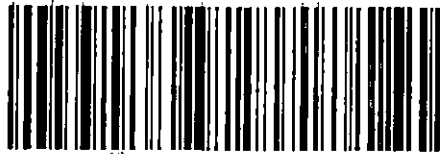
John M. Allan
Attorney for Appellant

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

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

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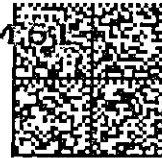
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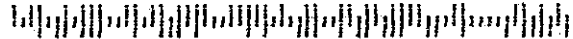
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