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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

Appellate Case No. 2021-000031

LOWE'S HOME CENTERS, LLC

Appellant,

v.

SOUTH CAROLINA DEPARTMENT OF  
REVENUE

Respondent.

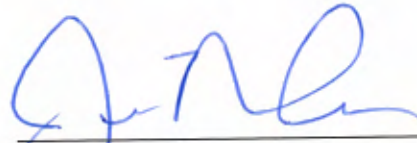
**DESIGNATION OF MATTER TO BE INCLUDED IN THE RECORD ON APPEAL**

Appellant proposes the following be included in the Record on Appeal:

1. Final Order of December 11, 2020
2. Transcript of Proceedings dated April 20, 2016
3. Transcript of Proceedings dated June 7, 2016
4. Joint Exhibits 1-11 and 13-64
5. Respondent's Exhibits 1 and 2

I certify that this designation contains no matter which is irrelevant to this appeal.

February 8, 2021



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Burnet R. Maybank, III, SC Bar No. 3699

Rick Reames III, SC Bar No. 68327

Jim Rourke, SC Bar No. 79879

NEXSEN PRUET, LLC

1230 Main Street, Suite 700 (29201)

Post Office Drawer 2426

Columbia, South Carolina 29202-2426

Telephone: (803) 771-8900

[bmaybank@nexsenpruet.com](mailto:bmaybank@nexsenpruet.com)

[rreames@nexsprusuet.com](mailto:rreames@nexsprusuet.com)

[jrourke@nexsenpruet.com](mailto:jrourke@nexsenpruet.com)

John M. Allan

JONES DAY

1420 Peachtree Street NE

Suite 800

Atlanta, Georgia 30309

Telephone: (404) 581-8012

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

*Attorneys for Appellant*

*Lowe's Home Centers, LLC*

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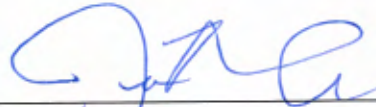
**PROOF OF SERVICE**

I hereby certify that I have served Appellant's Initial Brief and the Designation of Matter to Be Included in the Record on Appeal on the South Carolina Department of Revenue by depositing a copy of it in the United States Mail, postage prepaid, on February 8, 2021, addressed to Respondent's attorneys of record:

Nicole M. Wooten, Esq.  
South Carolina Department of Revenue  
P.O. Box 12265  
Columbia, SC 29211

William J. Condon, Jr., Esq.  
South Carolina Treasurer's Office  
Wade Hampton Building  
1200 Senate Street, Suite 214  
Columbia, SC 29201

February 8, 2021



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Rick Reames III, SC Bar No. 68327  
Jim Rourke, SC Bar No. 79879  
NEXSEN PRUET, LLC  
1230 Main Street, Suite 700 (29201)  
Post Office Drawer 2426  
Columbia, South Carolina 29202-2426  
Telephone: (803) 771-8900  
[bmaybank@nexsenpruet.com](mailto:bmaybank@nexsenpruet.com)  
[rreames@nexsenpruet.com](mailto:rreames@nexsenpruet.com)  
[jrourke@nexsenpruet.com](mailto:jrourke@nexsenpruet.com)

John M. Allan  
JONES DAY  
1420 Peachtree Street NE  
Suite 800  
Atlanta, Georgia 30309  
Telephone: (404) 581-8012  
[jmallan@jonesday.com](mailto:jmallan@jonesday.com)

*Attorneys for Appellant  
Lowe's Home Centers, LLC*

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**SC Court of Appeals**

**NEXSEN | PRUET**

**Jim Rourke, J.D., LL.M (Tax)**  
Member

February 8, 2021

**VIA ELECTRONIC FILING - ctappfilings@sccourts.org**

The Honorable Jenny Abbott Kitchings  
Clerk of Court  
South Carolina Court of Appeals  
P.O. Box 11629  
Columbia, SC 29211

RE: Lowe's Home Centers, LLC vs. South Carolina Department of  
Revenue  
Appellate Case No. 2021-000031

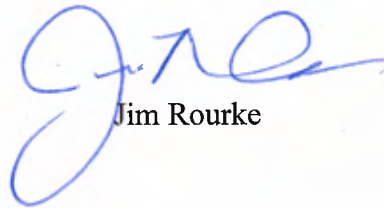
Dear Ms. Kitchings:

Enclosed for filing please find Appellant's Initial Brief and Designation of  
Matter to be included in the Record on Appeal, along with a Proof of Service.

By copy of this letter and as evidenced by the attached Proof of Service, all  
parties of record are being served with the Initial Brief and Designation of Matter.

Thank you for your assistance.

Very truly yours,



Jim Rourke

JR/mw

Enclosure

cc: Nicole M. Wooten, Esq.  
William A. Condon, Jr., Esq.

1230 Main Street  
Suite 700 (29201)  
PO BOX 2426  
Columbia, SC 29202  
www.nexsenpruet.com

T 803.540.2030  
F 803.727.1475  
E JRourke@nexsenpruet.com  
Nexsen Pruet, LLC  
**Attorneys and Counselors at Law**