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**Mar 08 2021**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

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Case No. 2014-ALJ-17-0552-CC

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Appellate Case No. 2021-000031

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Lowe's Home Centers, LLC.....Appellant.

v.

South Carolina Department of Revenue.....Respondent.

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**SOUTH CAROLINA DEPARTMENT OF REVENUE'S MOTION FOR EXTENSION TO  
FILE ITS INITIAL BRIEF**

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Pursuant to Rules 208(a)(1), 209, 240, and 263 of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue (Department) respectfully requests a thirty day extension of time to file and serve its initial brief and Designation of Matter in the above-captioned appeal. This is the Department's first request for an extension of time.

This request is necessitated because the undersigned's other case demands and scheduling deadlines will not allow her to complete the Department's Initial Brief and Designation within the current deadline. Currently, these items are due on March 11, 2021; with the additional thirty-day extension, they will be due on April 12, 2021. Counsel for Appellant does not object to this request.

This Motion is made in good faith and not for purposes of delay. The undersigned counsel for the Department has been actively involved in a number of complex tax litigation matters pending at the Administrative Law Court and South Carolina District Court with discovery/depositions or hearings scheduled in March.

Therefore, the undersigned respectfully moves this Court for a thirty-day extension of time to file and serve its initial brief and Designations of Matter in the above-captioned matter until April 12, 2021.



Nicole M. Wooten, Esquire (#73595)  
Senior Counsel, Tax  
SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
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[CourtOrders@dor.sc.gov](mailto:CourtOrders@dor.sc.gov)

*Attorneys for the South Carolina Department  
of Revenue*

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Lowe's Home Centers, LLC.....Appellant.

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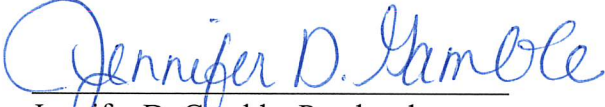
South Carolina Department of Revenue.....Respondent.

**PROOF OF SERVICE**

I hereby certify that I have served Respondent's Motion for Extension to File its Initial Brief and Designation of Matter by depositing a copy of it in the United States Mail, postage prepaid, on March 8, 2021, addressed to the Appellant's attorneys of record:

Burnet R. Maybank, III, Esquire  
Rick Reames, III, Esquire  
Jim Rourke, Esquire  
NEXSEN PRUET, LLC  
Post Office Drawer 2426  
Columbia, SC 29202-2426

John M. Allan, Esquire  
JONES DAY  
1420 Peachtree Street NE  
Suite 800  
Atlanta, Georgia 30309

A handwritten signature in blue ink that reads "Jennifer D. Gamble". The signature is written in a cursive style with a large initial "J".

Jennifer D. Gamble, Paralegal  
South Carolina Department of Revenue

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
OFFICE OF THE GENERAL COUNSEL

RECEIVED

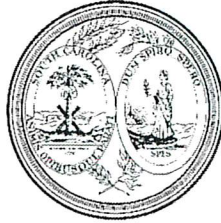
Mar 08 2021

SC Court of Appeals

PO Box 12265

Columbia, SC 29211-9979

300A Outlet Pointe Blvd.  
Columbia, SC 29210



March 8, 2021

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

**Re: Lowe's Home Centers, LLC v. South Carolina Department of Revenue**  
**ALC Docket No: 14-ALJ-17-0552-CC**  
**Appellate Case No.: 2021-000031**

Dear Ms. Kitchings:

Enclosed please find the South Carolina Department of Revenue's Motion for Extension to File its Initial Brief and Designation of Matter. Counsel for Appellant does not object to this request. The current due date for the South Carolina Department of Revenue's initial brief and designation of matter is March 11, 2021. Therefore, with a 30-day extension, they would be due April 12, 2021. This is the Department's first request for extension as to this brief. Pursuant to Rule 240(d), SCACR, a fee is not required for motions by a department of the State of South Carolina.

By copy of this letter I am serving all counsel of record with a copy of same.

If you have any questions or need anything further from me please do not hesitate to contact me at 803-898-1826 or [Nicole.Wooten@dor.sc.gov](mailto:Nicole.Wooten@dor.sc.gov). If I am not available you can reach my paralegal, Jennifer Gamble, at 803-898-5031 or [Jennifer.Gamble@dor.sc.gov](mailto:Jennifer.Gamble@dor.sc.gov).

With my regards, I am

Sincerely,

A handwritten signature in blue ink that reads "Nicole M. Wooten".

Nicole M. Wooten, Esquire  
Senior Counsel, Tax

NMW/jdg  
Enclosures

c: Burnet R. Maybank, III, Esquire  
Rick Reames, III, Esquire  
Jim Rourke, Esquire