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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.

MOTION FOR EXTENSION TO FILE APPELLANT'S REPLY BRIEF AND APPELLANT'S OPPOSITION TO THE SOUTH CAROLINA DEPARTMENT OF REVENUE'S MOTION TO STRIKE

Pursuant to Rules 208(a)(3), 240, and 263 of the South Carolina Appellate Court Rules, Appellant Lowe's Home Centers, LLC ("Lowe's") moves for a twenty-day extension of time in which to file and serve (1) Appellant's Reply Brief and (2) Appellant's Opposition to the South Carolina Department of Revenue's Motion to Strike in the above-captioned appeal. This is the first request for an extension of time by Lowe's.

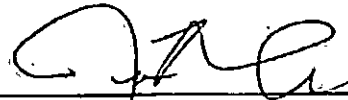
This request is necessitated because the demands and deadlines in the undersigned's other cases will not enable the undersigned to properly review and respond to the Initial Brief of Respondent and the South Carolina Department of Revenue's Motion to Strike by the current

deadline. At this time, Lowe's briefs are due on April 19, 2021. By the undersigned's calculations, the extension, if granted, would extend the deadline for the briefs to May 10, 2021.

Counsel for Respondent does not object to this request. This Motion is timely, as it is filed before the original deadline for Lowe's to file the briefs. This Motion is based on good cause and not intended for delay or any other improper purpose, nor will the requested extension prejudice the rights of any party. The undersigned's other case demands and deadlines include, but are not limited to, a hearing scheduled for the week of April 12; discovery deadlines scheduled the week of April 19; and briefing deadlines in a number of significant tax cases scheduled in April.

Wherefore, Lowe's respectfully moves this Court for a twenty-day extension of time until May 10, 2021, to file and serve its Reply Brief and Opposition to the South Carolina Department of Revenue's Motion to Strike in the above-captioned appeal.

April 12, 2021



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Lowe's Home Centers, LLC Appellant,

v.

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

PROOF OF SERVICE

I hereby certify that I have served the Motion for Extension to File Appellant's Reply Brief by depositing a copy of it in the United States Mail, postage prepaid, on April 12, 2021, addressed to Respondent's attorney of record:

Nicole M. Wooten
South Carolina Department of Revenue
300-A Outlet Point Boulevard
Post Office Box 12265
Columbia, South Carolina 29211



Melinda S. White
Nexsen Pruet LLC
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Jim Rourke, J.D., LL.M (Tax)
Member

April 12, 2021

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VIA ELECTRONIC MAIL AND HAND DELIVERY

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

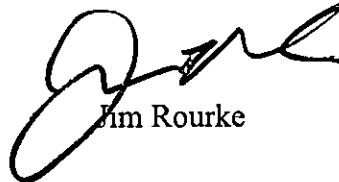
RE: Lowe's Home Centers, LLC vs. South Carolina Department of
Revenue
Appellate Case No. 2021-000031

Dear Ms. Kitchings:

Enclosed please find an original and one copy of the Motion for Extension to File Appellant's Reply Brief in the above referenced matter. A check for the filing fee will follow via hand delivery on Tuesday. We would appreciate return of a clocked copy to our office via email and/or the enclosed postage-paid return envelope.

We would note, counsel for the Respondent has consented to this extension. Please do not hesitate to contact our office should you have any questions.

Very truly yours,



Jim Rourke

JR/mw

Enclosure

cc: Nicole M. Wooten, Esq.

62984-1

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SC Court of Appeals

THE HONORABLE JENNY ABBOTT KITCHINGS
CLERK OF COURT
SOUTH CAROLINA COURT OF APPEALS
1220 SENTATE ST
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