

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

June 10, 2021

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Jun 10 2021

SC Court of Appeals

VIA ELECTRONIC DELIVERY

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
1220 Senate Street
Columbia, South Carolina 29201

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

Dear Ms. Kitchings:

Attached for filing with the Court is Proof of Service to counsel of record for the South Carolina Department of Revenue for service of the Record on Appeal in the above-referenced case. We would appreciate return of a clocked copy for our files.

Charleston

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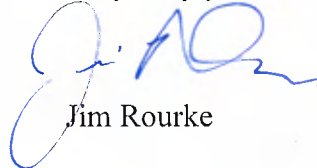
Greenville

Hilton Head

Myrtle Beach

Raleigh

Very truly yours,



Jim Rourke

JR/mw

Enclosure

cc: Nicole Wooten, Esq.
John Allen, Esq.