

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

RECEIVED

Jun 29 2021

SC Court of Appeals

300A Outlet Pointe Blvd.
Columbia, SC 29210



PO Box 12265
Columbia, SC 29211-9979

June 29, 2021

**VIA ELECTRONIC MAIL TO CTAPPFILINGS@SCCOURTS.ORG
AND USMAIL**

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

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:

Attached please find Respondent's Final Brief in regards to the above referenced matter. Additionally, I have attached a Proof of Service. I am placing one bound copy in the mail to the court today.

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. If I am not available, you can reach my paralegal, Jennifer Gamble, at 803-898-5031 or 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