

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

June 29, 2021

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Jun 29 2021

SC Court of Appeals

VIA ELECTRONIC AND U.S. MAIL

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

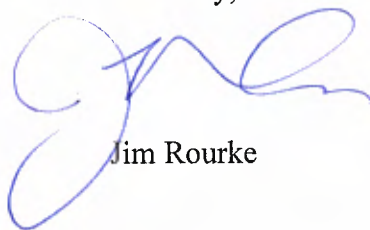
Re: Lowe's Home Centers, LLC. vs. South Carolina
Department of Revenue
Appellate Case No. 2021-000031

Dear Ms. Kitchings:

Enclosed for filing please find an original of the Final Brief of Appellant, the Final Reply Brief of Appellant and Volumes 1 through 12 of the Record on Appeal. I would appreciate return of a clocked copy to me via electronic mail.

As noted in the attached Proof of Service and by way of copy, I am serving counsel of record with the same. Thank you for your assistance.

Sincerely,



Jim Rourke

JR/mw

Enclosures

cc: Nicole M. Wooten, Esquire