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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph K. Anderson III, Chief Administrative Law Judge

Appellate Case No. 2019-001706

Amazon Services, LLC,Appellant,

v.

South Carolina Department of Revenue,Respondent.

PROOF OF SERVICE

This is to certify that the undersigned, an attorney with the law firm of Burr & Forman LLP, has caused to be served this day one (1) copy of the **Department of Revenue’s Response to the *Amicus Curiae* Brief of Tax Law Professors Tessa R. Davis and Clinton G. Wallace** in the above-captioned matter on counsel of record via email and as set forth below:

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A copy of the email serving counsel as stated above is attached hereto.

s/Chad N. Johnston
Chad N. Johnston (S.C. Bar No. 73752)

Columbia, South Carolina
February 2, 2023

Feb 02 2023

SC Court of Appeals

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February 2, 2023

VIA ELECTRONIC FILING

The Honorable Jenny Abbott Kitchings
Clerk of Court
South Carolina Court of Appeals
1220 Senate Street
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ctappfilings@sccourts.org

Re: *Amazon Services, LLC v. S.C. Dep't of Revenue*, Appellate Case No. 2019-001706

Dear Ms. Kitchings:

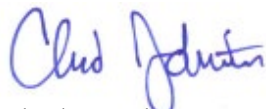
Pursuant to the Court's letter of January 25, 2023 and in accordance with Rule 262(a)(3) of the South Carolina Appellate Court Rules and Supreme Court Order 2022-05-06-03, part (b)(2), attached for filing is the Department of Revenue's Response to the *Amicus Curiae* Brief of Tax Law Professors Tessa R. Davis and Clinton G. Wallace in the above-referenced matter.

By copy of this letter, I am serving counsel for Appellant and counsel for the *amicus* via email as permitted by Order 2022-05-06-03, part (d)(1), and attached is a proof of service to that effect.

If you have any questions or need additional information, please do not hesitate to contact me.

Very truly yours,

Burr & Forman LLP



Chad N. Johnston

CNJ/lla
Attachments

cc: Robert T. Bockman, Esquire
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(all via email)