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**Feb 02 2023**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT  
Ralph King Anderson, III, Chief Administrative Law Judge

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Appellate Case No. 2019-001706

Trial Court Case No. 17-ALJ-17-0238-CC

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Amazon Services, LLC,..... Appellant,

v.

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

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**PROOF OF SERVICE**

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This is to certify that the undersigned counsel, an attorney with the law firm of Nelson Mullins Riley & Scarborough LLP, has caused to be served this day a copy of Appellant Amazon Services LLC’s Response to Amicus Brief of Tax Law Professors Tessa R. Davis and Clinton G. Wallace via electronic mail at the email addresses reflected in the Attorney Information System and set as set forth below:

Jason P. Luther, Esquire  
General Counsel for Litigation  
**South Carolina Department of Revenue**  
300A Outlet Pointe Blvd.  
Columbia, SC 29210  
[jason.luther@dor.sc.gov](mailto:jason.luther@dor.sc.gov)

John W. Roberts, Esquire  
Chad N. Johnston, Esquire  
Tracey C. Green, Esquire  
**Burr Forman LLP**  
1221 Main Street, Suite 1800  
Columbia, SC 29201  
[jwroberts@burr.com](mailto:jwroberts@burr.com)

[cjohnston@burr.com](mailto:cjohnston@burr.com)  
[tgreen@burr.com](mailto:tgreen@burr.com)

Lauren Acquaviva, Esquire  
**Viva Law Firm**  
672 Marina Drive, Suite 101  
Charleston, SC 29492  
[lauren@vivalawsc.com](mailto:lauren@vivalawsc.com)

Joshua Madison Tyler Felder, Esquire  
Kay Miller Hobart, Esquire  
**Parker Poe Adams & Bernstein, LLP**  
110 East Court Street, Suite 200  
Greenville, SC 29601  
[madisonfelder@parkerpoe.com](mailto:madisonfelder@parkerpoe.com)  
[kayhobart@parkerpoe.com](mailto:kayhobart@parkerpoe.com)

M. Dawes Cooke, Jr., Esquire  
Justin Paul Novak, Esquire  
John William Fletcher, Esquire  
**Barnwell Whaley Patterson & Helms, LLC**  
PO Drawer H  
Charleston, SC 29402-0197  
[mdc@barnwell-whaley.com](mailto:mdc@barnwell-whaley.com)  
[jnovak@barnwell-whaley.com](mailto:jnovak@barnwell-whaley.com)  
[jfletcher@barnwell-whaley.com](mailto:jfletcher@barnwell-whaley.com)

Edward Raymond Moore, III, Esquire  
**Murphy & Grantland, PA**  
PO Box 6648  
Columbia, SC 29260  
[ermoore@murphygrantland.com](mailto:ermoore@murphygrantland.com)

A. Pilar Mata, Esquire  
(*Admitted Pro Hac Vice*)  
**Tax Executives Institute**  
1200 G Street NW, Suite 300  
Washington, DC 20005  
[pmata@tei.org](mailto:pmata@tei.org)

Jennifer Butler Routh, Esquire  
**McDermott Will & Emery, LLP**  
500 North Capitol St NW  
Washington, DC 20001  
[jrouth@mwe.com](mailto:jrouth@mwe.com)

R. Gregory Roberts, Esquire  
. (*Admitted Pro Hac Vice*)  
**The Roberts Law Group, PLLC**  
100 Fisher Avenue, #1160  
White Plains, NY 10602  
[groberts@multistatesalt.com](mailto:groberts@multistatesalt.com)

Steve A. Matthews, Esquire  
**Haynsworth Sinkler Boyd, PA**  
PO Box 11889  
Columbia, SC 29211-1889  
[smatthews@hsblawfirm.com](mailto:smatthews@hsblawfirm.com)

Samantha Katharina Trencs, Esquire  
Eric S. Tresh, Esquire  
Maria M. Todorova, Esquire  
**Eversheds Sutherland LLP**  
700 Sixth Street, NW, Suite 700  
Washington, DC 20002  
[samtrencs@eversheds-sutherland.us](mailto:samtrencs@eversheds-sutherland.us)  
[erictresh@eversheds-sutherland.com](mailto:erictresh@eversheds-sutherland.com)  
[mariatodorova@eversheds-sutherland.com](mailto:mariatodorova@eversheds-sutherland.com)

Robert T. Bockman, Esquire  
**University of South Carolina School of Law**  
1525 Senate Street  
Columbia, SC 29208  
[bockman@law.sc.edu](mailto:bockman@law.sc.edu)



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Bryson M. Geer, S.C. Bar No. 13606

February 2, 2023  
Charleston, South Carolina