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**Apr 17 2024**

**S.C. SUPREME COURT**

THE STATE OF SOUTH CAROLINA  
In The Supreme Court

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APPEAL FROM ADMINISTRATIVE LAW COURT

Ralph King Anderson, III, Administrative Law Judge

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Appellate Case No. 2019-001706

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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I HEREBY CERTIFY that I have served Appellant Amazon Services LLC's Petition For A Writ Of Certiorari and Appendix Volumes I through VII dated April 17, 2024 on Respondent's counsel of record in this action by electronic mail at the following addresses:

Counsel Served:

Jason P. Luther, Jr., Esq.  
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Columbia, SC 29211  
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*Counsel for Respondent*

A copy of the e-mails serving these documents are attached hereto.

s/ Bryson M. Geer  
Bryson M. Geer

April 17, 2024

## Donna Mills

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**From:** Donna Mills  
**Sent:** Wednesday, April 17, 2024 4:01 PM  
**To:** jason.luther@dor.sc.gov; lauren@vivalawsc.com; tgreen@burr.com; cjohnston@burr.com; Roberts, John  
**Cc:** rhochman@sidley.com; nconrad@sidley.com; cphillips@sidley.com; Bryson Geer; John Von Lehe  
**Subject:** Amazon Services LLC v. South Carolina Department of Revenue (No. 2019-001706) (Email 1 of 7)  
**Attachments:** 2024.04.17 Amazon-SC Tax - Petition for Certiorari.pdf

Good afternoon,

Attached for service upon you in the above matter are Amazon Services LLC's Petition for a Writ of Certiorari and Appendix Vols. 1-7. Due to the size of these documents, we are sending them in seven emails. Please let us know if you do not receive all seven emails.

Thank you,



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DONNA MILLS ADMINISTRATIVE ASSISTANT  
donna.mills@nelsonmullins.com

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## Donna Mills

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**From:** Donna Mills  
**Sent:** Wednesday, April 17, 2024 4:06 PM  
**To:** 'jason.luther@dor.sc.gov'; 'lauren@vivalawsc.com'; 'tgreen@burr.com';  
'cjohnston@burr.com'; Roberts, John  
**Cc:** 'rhochman@sidley.com'; 'nconrad@sidley.com'; 'cphillips@sidley.com'; Bryson Geer;  
John Von Lehe  
**Subject:** Amazon Services LLC v. South Carolina Department of Revenue (No. 2019-001706)  
(Email 2 of 7)  
**Attachments:** Amazon - Appendix Volume 1 (00001-00439).pdf

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**From:** Donna Mills  
**Sent:** Wednesday, April 17, 2024 4:10 PM  
**To:** jason.luther@dor.sc.gov; lauren@vivalawsc.com; tgreen@burr.com; cjohnston@burr.com; Roberts, John  
**Cc:** rhochman@sidley.com; nconrad@sidley.com; cphillips@sidley.com; Bryson Geer; John Von Lehe  
**Subject:** Amazon Services LLC v. South Carolina Department of Revenue (No. 2019-001706) (Email 3 of 7)  
**Attachments:** Amazon - Appendix Volume 2 (00440-00857).pdf

Good afternoon,

Attached for service upon you in the above matter are Amazon Services LLC's Petition for a Writ of Certiorari and Appendix Vols. 1-7. Due to the size of these documents, we are sending them in seven emails. Please let us know if you do not receive all seven emails.

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**From:** Donna Mills  
**Sent:** Wednesday, April 17, 2024 4:13 PM  
**To:** jason.luther@dor.sc.gov; lauren@vivalawsc.com; tgreen@burr.com; cjohnston@burr.com; Roberts, John  
**Cc:** rhochman@sidley.com; nconrad@sidley.com; cphillips@sidley.com; Bryson Geer; John Von Lehe  
**Subject:** Amazon Services LLC v. South Carolina Department of Revenue (No. 2019-001706) (Email 4 of 7)  
**Attachments:** Amazon - Appendix Volume 3 (00858-01280).pdf

Good afternoon,

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**Sent:** Wednesday, April 17, 2024 4:17 PM  
**To:** jason.luther@dor.sc.gov; lauren@vivalawsc.com; tgreen@burr.com; cjohnston@burr.com; Roberts, John  
**Cc:** rhochman@sidley.com; nconrad@sidley.com; cphillips@sidley.com; Bryson Geer; John Von Lehe  
**Subject:** Amazon Services LLC v. South Carolina Department of Revenue (No. 2019-001706) (Email 5 of 7)  
**Attachments:** Amazon - Appendix Volume 4 (01281-01287).pdf; Amazon - Appendix Volume 5 (01288-01563).pdf

Good afternoon,

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**Cc:** rhochman@sidley.com; nconrad@sidley.com; cphillips@sidley.com; Bryson Geer; John Von Lehe  
**Subject:** Amazon Services LLC v. South Carolina Department of Revenue (No. 2019-001706) (Email 6 of 7)  
**Attachments:** Amazon - Appendix Volume 6 (01564-01954).pdf

Good afternoon,

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**From:** Donna Mills  
**Sent:** Wednesday, April 17, 2024 4:27 PM  
**To:** jason.luther@dor.sc.gov; lauren@vivalawsc.com; tgreen@burr.com; cjohnston@burr.com; Roberts, John  
**Cc:** rhochman@sidley.com; nconrad@sidley.com; cphillips@sidley.com; Bryson Geer; John Von Lehe  
**Subject:** Amazon Services LLC v. South Carolina Department of Revenue (No. 2019-001706) (Email 7 of 7)  
**Attachments:** Amazon - Appendix Volume 7 (01955-02225).pdf

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