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S.C. SUPREME COURT

THE STATE OF SOUTH CAROLINA
In the Supreme Court

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph K. Anderson III, Chief Administrative Law Judge

Appellate Case No. 2024-000625

Amazon Services, LLC, Petitioner,

v.

South Carolina Department of Revenue, Respondent.

PROOF OF SERVICE

This is to certify that I, Laura Lee Andrews, a paralegal with the law firm of Burr & Forman LLP, have caused to be served this day one (1) copy of the **Respondent South Carolina Department of Revenue’s Response to the *Amicus Curiae* Briefs of the Chamber Of Commerce of the United States of America, Business Roundtable, Netchoice, South Carolina Chamber of Commerce, and the Greater Columbia Chamber of Commerce; the Council On State Taxation; the Institute for Professionals in Taxation; the National Retail Federation; and Professor Hayes Holderness** in the above-captioned matter upon 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.



Laura Lee Andrews
Paralegal

Columbia, South Carolina
January 9, 2025

Laura Lee Andrews

From: Laura Lee Andrews
Sent: Thursday, January 9, 2025 4:55 PM
To: bryson.geer@nelsonmullins.com; john.vonlehe@nelsonmullins.com; Mitch Brown; cphillips@sidley.com; rhochman@sidley.com; nconrad@sidley.com; Jrouth@mwe.com; samantha.trencs@gtlaw.com; madisonfelder@parkerpoe.com; kayhobart@parkerpoe.com; scox@robinsonbradshaw.com; ezimmerman@robinsonbradshaw.com
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Subject: Amazon Services v. SCDOR, Appellate Case No. 2024-000625
Attachments: 2025-01-09 Filing Itr re SCDOR Response to Amicus Briefs.pdf; 2025-01-09 POS re SCDOR Response to Amicus Briefs.pdf; 2025-01-09 SCDOR Amicus Response.pdf

Good afternoon,

Attached for service in the above matter is Respondent South Carolina Department of Revenue's Response to the *Amicus Curiae* Briefs of the Chamber of Commerce of the United States of America, Business Roundtable, Netchoice, South Carolina Chamber of Commerce, and the Greater Columbia Chamber of Commerce; the Council on State Taxation; the Institute for Professionals in Taxation; the National Retail Federation; and Professor Hayes Holderness. We will be filing this response with the Supreme Court shortly and will attach this email to the proof of service of same.

Laura Lee Andrews

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