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SC Court of Appeals

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Milton G. Kimpson, Administrative Law Judge

Case No. 20-ALJ-17-0008-CC

Appellate Case No. 2024-001252

Mastercard International Incorporated, ... Appellant,

v.

South Carolina Department of Revenue Respondent.

PROOF OF SERVICE

I hereby certify that I have served Respondent South Carolina Department of Revenue's Initial Brief and Respondent South Carolina Department of Revenue's Designation of Matter by depositing a copy of them in the United States Mail, postage prepaid, as well as via electronic mail, on February 3, 2025, addressed to the Appellant's attorneys of record, at the addresses provided in the Attorney Information System as noted below:

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Amber N. Hogan, Senior Paralegal
South Carolina Department of Revenue

Columbia, South Carolina
February 3, 2025

From: [Amber Hogan](#)
To: bryson.geer@nelsonmullins.com; john.vonlehe@nelsonmullins.com; [Kerman, Michael](#); [Robinson, Leah S.](#)
Cc: [Jason Luther](#); [Allen Myrick](#); [Sean Ryan](#)
Subject: Mastercard International Incorporated vs. South Carolina Department of Revenue / Appellate Case 2024-001252
Date: Monday, February 3, 2025 2:42:12 PM
Attachments: [2025.02.03 SCDOR"s Initial Brief.pdf](#)
[2025.02.03 SCDOR"s DOM.pdf](#)

Good afternoon,

I hope this finds all of you doing well. I am attaching the South Carolina Department of Revenue's Initial Brief and Designation of Matter which we intend to file with the Court this afternoon.

If you have any questions or need any further information from our office, please do not hesitate to give me a call.

Kindest regards,
Amber

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

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February 3, 2025

VIA ELECTRONIC MAIL – ctappfilings@sccourts.org

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

Re: Mastercard International Incorporated vs. South Carolina Department of Revenue
Appellate Case No. 2024-001252

Dear Ms. Kitchings:

Enclosed for filing please find Respondent South Carolina Department of Revenue's Initial Brief and Designation of Matter in the above-referenced matter. I am also enclosing a Proof of Service.

By copy of this letter I am serving all counsel of record with a copy of same.

If you have any questions or need anything further from me, please do not hesitate to give me a call at the number above. If I am not available, you can reach my paralegal, Amber Hogan, at 803-898-5008 or Amber.Hogan@dor.sc.gov.

With my regards, I am

Sincerely,

s/ Jason P. Luther

Jason P. Luther

JPL/anh
Enclosure

cc: John C. von Lehe, Jr., Esquire
Bryson M. Geer, Esquire
Leah Robinson, Esquire
Michael Kerman, Esquire