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Mar 13 2025

S.C. SUPREME COURT

THE STATE OF SOUTH CAROLINA
In The Supreme Court

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

Supreme Court Appellate Case No. 2024-000625

Opinion No. Op. 6047 (S.C. Ct. App. Filed January 24, 2024)

Appellate Case No. 2019-001706

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

Amazon Services, LLC,..... Petitioner,

v.

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

PROOF OF SERVICE

I HEREBY CERTIFY that I have served Amazon Services LLC's letter dated March 13, 2025, to the SC Supreme Court on counsel of record for Respondent and Tax Law Professors Tessa R. Davis and Clinton G. Wallace in this action by electronic mail at the following addresses:

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A copy of the e-mail serving this document is attached hereto.



Donna Mills, Administrative Assistant

March 13, 2025

Donna Mills

From: Donna Mills
Sent: Thursday, March 13, 2025 1:50 PM
To: 'jason.luther@dor.sc.gov'; 'lauren@vivalawsc.com'; 'tgreen@burr.com'; Johnston, Chad; 'clint.wallace@gmail.com'; rtbockman@gmail.com
Cc: 'rhochman@sidley.com'; 'nconrad@sidley.com'; 'cphillips@sidley.com'; Mitch Brown; Bryson Geer; John Von Lehe
Subject: Amazon Services LLC v. South Carolina Department of Revenue (No. 2024-000625)
Attachments: 2025.03.13 F-L to SCSC re Petitioner's response to Motion for Leave to File Amicus Brief of Tax Law Professors (24-0625).pdf; 2025.03.13 (POS) Petitioner's response to Motion for Leave to File Amicus Brief of Tax Law Professors (24-0625).pdf

All:

Please find attached for service upon you in the above matter correspondence with the Court responding to the Tax Law Professors Tessa R. Davis and Clinton G. Wallace's Motion for Leave to File Amicus Curiae Brief in Support of Respondent Department of Revenue dated March 5, 2025. We will be filing it momentarily and will copy you on that as well.

Sincerely,



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