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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 Petitioner's Response to Brief of *Amici Curiae* Tax Law Professors Tessa R. Davis and Clinton G. Wallace 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

April 4, 2025

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From: Donna Mills
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Subject: Amazon Services LLC v. South Carolina Department of Revenue (No. 2024-000625)
Attachments: 2025.04.04 Amazon-SC Tax - Amazon's Response to Amicus Brief from Tax Law Professors (24-0625).pdf; 2025.04.04 Amazon-SC Tax - (POS) Amazon's Response to Amicus Brief from Tax Law Professors (24-0625).pdf

All:

Please find attached for service upon you in the above matter Petitioner's Response to Brief of *Amici Curiae* Tax Law Professors Tessa R. Davis and Clinton G. Wallace. We will be filing it momentarily and will copy you on that as well.

Sincerely,



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