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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.

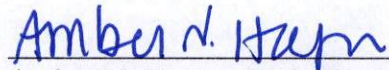
PROOF OF SERVICE

I hereby certify that I have served Respondent South Carolina Department of Revenue's Final Brief by depositing a copy in the United States Mail, postage prepaid, as well as via electronic mail, on April 23, 2025, addressed to the Appellant's attorneys of record, at the addresses provided in the Attorney Information System as noted below:

Bryson M. Geer, Esquire
John C. Von Lehe, Jr., Esquire
Nelson Mullins Riley & Scarborough, LLP
P.O. Box 1806
Charleston, SC 29402
Bryson.Geer@nelsonmullins.com
john.vonlehe@nelsonmullins.com

Michael Kerman, Esquire
Mayer Brown, LLP
1999 K Street, NW
Washington, DC 20006-1101
E-Mail: MKerman@mayerbrown.com

Leah Robinson, Esquire
Mayer Brown, LLP
1221 Avenue of the Americas
New York, New York 10020-1001
E-Mail: leahrobinson@mayerbrown.com



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

Columbia, South Carolina
April 23, 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: Wednesday, April 23, 2025 11:19:00 AM
Attachments: [DOR's Final Brief & Proof of Service.pdf](#)

Good afternoon,

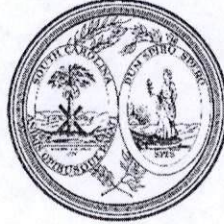
I hope this finds all of you doing well. I am attaching the South Carolina Department of Revenue's Final Brief which we intend to file with the Court this afternoon.

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

Physical Address:
300A Outlet Pointe Blvd.
Columbia, SC 29210



OGC: 803.898.5130
Direct Dial: 803.898.5785
Facsimile: 803.896.0171

April 23, 2025

VIA ELECTRONIC MAIL & HAND-DELIVERY – ctappfilings@sccourts.org

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

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SC Court of Appeals

**Re: Mastercard Internation 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 Final Brief 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



South Carolina
Department of Revenue
Office of General Counsel

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The Honorable Jenny Abbott Kitchings
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1220 Senate Street
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