

**RECEIVED**

**Apr 30 2026**

**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 Respondent South Carolina Department of Revenue’s Return to Petition for Rehearing in the above-captioned matter upon counsel of record via email and as set forth below:


Bryson M. Geer, Esquire  
John C. von Lehe, Jr., Esquire  
**NELSON MULLINS RILEY & SCARBOROUGH LLP**  
151 Meeting Street, 6th Floor  
Charleston, SC 29401  
bryson.geer@nelsonmullins.com  
john.vonlehe@nelsonmullins.com

C. Mitchell Brown, Esquire  
**NELSON MULLINS RILEY & SCARBOROUGH**  
1320 Main Street, 17th Floor  
Columbia, SC 29201  
mitch.brown@nelsonmullins.com

Carter G. Phillips, Esquire  
**SIDLEY AUSTIN LLP**  
1501 K Street, N.W.  
Washington, DC 20005  
cphillips@sidley.com

Neil H. Conrad, Esquire  
**SIDLEY AUSTIN LLP**  
One South Dearborn Street  
Chicago, IL 60603  
nconrad@sidley.com

A copy of the email serving counsel as stated above is attached hereto.

  
\_\_\_\_\_  
Laura Lee Andrews  
Paralegal

Columbia, South Carolina  
April 30, 2026

## Laura Lee Andrews

---

**From:** Laura Lee Andrews  
**Sent:** Thursday, April 30, 2026 5:18 PM  
**To:** 'bryson.geer@nelsonmullins.com'; 'john.vonlehe@nelsonmullins.com';  
Mitch.brown@nelsonmullins.com; 'nconrad@sidley.com'; 'cphillips@sidley.com'  
**Cc:** Chad Johnston (cjohnston@burr.com); Tracey Green (tgreen@burr.com);  
'jason.luther@dor.sc.gov'; 'lauren@vivalawfirm.com'  
**Subject:** Amazon Services v. SCDOR | Appellate Case No. 2024-000625  
**Attachments:** 2026-04-30 Filing ltr re SCDOR Return to Pet for Rehearing.pdf; 2026-04-30 SCDOR  
Return to Pet for Rehearing.pdf; 2026-04-30 POS re SCDOR Return to Pet for  
Rehearing.pdf

Good afternoon,

Attached for service in the above matter is Respondent South Carolina Department of Revenue's Return to Petition for Rehearing. We will be filing shortly with the Supreme Court and will attach this email to the proof of service of same.