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June 11, 2020

## VIA ELECTRONIC FILING

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

RECEIVED

Jun 11 2020

SC Court of Appeals

RE: *Amazon Services, LLC v. S.C. Dep't of Revenue*, Appellate Case No. 2019-001706

Dear Ms. Kitchings:

Attached for electronic filing in accordance with Supreme Court Order 2020-05-29-02, part (c)(5), and pursuant to Rule 211 of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue respectfully submits its Final Brief. As permitted by Order 2020-05-29-02, part (c)(5), the attached electronic filing is being made to the OneDrive for Business folder provided to the undersigned by the Court of Appeals. As also permitted by the Court, no other copies, whether paper or electronic, are being provided.

By copy of this letter, we are serving counsel for Appellant via email as permitted by Order 2020-05-29-02, part (g)(3) and attached is a proof of service to that effect.

If you have any questions or need additional information, please do not hesitate to contact me.

Very truly yours,

WILLOUGHBY & HOEFER, P.A.



Tracey C. Green

TCG/lla  
attachments

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The Honorable Jenny Abbott Kitchings

June 11, 2020

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