

**From:** [Elizabeth P. Kurtz](#)  
**To:** [Court Of Appeals Filings](#)  
**Cc:** [Andrew R. Hand](#)  
**Subject:** Amazon Services, LLC v. S.C. Department of Revenue, Appellate Case No. 2019-001706  
**Date:** Monday, December 21, 2020 5:51:14 PM  
**Attachments:** [2020-12-21 POS Respondents" Return in Opp to IPT's Motion for Leave to File an Amicus Brief \(with exhibit 1\).pdf](#)  
[2020-12-21 Respondents" Filing Ltr to Kitchings re Return in Opp to IPT's Motion for Leave to File an Amicus Brief.pdf](#)  
[2020-12-21 Respondents" Return in Opp to IPT's Motion for Leave to File an Amicus Brief.pdf](#)

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Good afternoon,

Attached for service from Mr. Hand are the following:

1. Filing letter to the Honorable Jenny Abbott Kitchings; and
2. Respondent's Return in Opposition to the Motion for Leave to File an *Amicus Curiae* Brief; and
3. Proof of Service (with attached Exhibit 1).

If there are any questions, please do not hesitate to contact us. Thank you.



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