

**From:** [Julia Childers](#)  
**To:** [Court Of Appeals Filings](#)  
**Cc:** [john.vonlehe@nelsonmullins.com](mailto:john.vonlehe@nelsonmullins.com); [jason.luther@dor.sc.gov](mailto:jason.luther@dor.sc.gov); [jhoefer@willoughbyhoefer.com](mailto:jhoefer@willoughbyhoefer.com); [tgreen@willoughbyhoefer.com](mailto:tgreen@willoughbyhoefer.com); [lauren@vivalawsc.com](mailto:lauren@vivalawsc.com); [jroberts@willoughbyhoefer.com](mailto:jroberts@willoughbyhoefer.com); [ahand@willoughbyhoefer.com](mailto:ahand@willoughbyhoefer.com); [groberts@multistatesalt.com](mailto:groberts@multistatesalt.com); [jmaddison@multistatesalt.com](mailto:jmaddison@multistatesalt.com); [M. Dawes Cooke, Jr.](#); [John W. Fletcher](#); [CTRELA@SIDLEY.COM](mailto:CTRELA@SIDLEY.COM); [cphillips@sidley.com](mailto:cphillips@sidley.com)  
**Subject:** Amazon Services, LLC v. South Carolina Dept. of Revenue; Appellate Case No. 2019-001706  
**Date:** Wednesday, December 30, 2020 4:31:36 PM  
**Attachments:** [Reply of Institute for Professionals in Taxation to Respondent's Return in Opp \(12.30.20\) \(01053013xA18B7\).pdf](#)  
[Proof of Service - Reply of Institute for Professionals in Taxation \(12.30.20\) \(01053014xA18B7\).pdf](#)

---

As provided in the South Carolina Supreme Court's Order Re: Operation of Appellate Courts During the Coronavirus Emergency (as Amended May 29, 2020), attached hereto for filing please find **Reply of the Institute for Professionals in Taxation to Respondent's Return in Opposition** and Proof of Service of the same.

A hard copy is being mailed to all counsel of record.

Please let us know if there are any issues opening the attachments. Thank you for your assistance in this regard.

Sincerely,

**JULIA G. CHILDERS**

LEGAL ASSISTANT TO DAVID S. COX, JEFF M. BOGDAN AND JOHN W. FLETCHER



[JCHILDERS@BARNWELL-WHALEY.COM](mailto:JCHILDERS@BARNWELL-WHALEY.COM)

**843-577-7700**

[BARNWELL-WHALEY.COM](http://BARNWELL-WHALEY.COM)

BARNWELL WHALEY PATTERSON & HELMS LLC

211 KING STREET, SUITE 300

CHARLESTON, SC 29401

CONFIDENTIAL

Unless otherwise indicated or obvious from the nature of the following communication, the information contained herein is confidential information/work product. The communication is intended for the use of the individual or entity named above. If the reader of this transmission is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error or are not sure whether it is privileged, please immediately notify us by return e-mail and destroy any copies, electronic, paper or otherwise, which you may have of this communication.