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Feb 26 2021

SC Court of Appeals

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

APPEAL FROM ADMINISTRATIVE LAW COURT  
Ralph King Anderson, III, Administrative Law Judge

Appellate Case No. 2019-0017006

Amazon Services, LLC, .....Appellant,

v.

South Carolina Department of Revenue, .....Respondent.

**PROOF OF SERVICE**

This is to certify that the undersigned counsel, an attorney with the law firm Willoughby & Hofer, P.A., has caused to be served this day one (1) copy of Respondent South Carolina Department of Revenue’s Response to Council on State Taxation’s *Amicus Curiae* Brief via electronic mail at the email addresses reflected in the Attorney Information System and as set forth below:

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A copy of the email serving counsel as stated above is attached hereto as Exhibit 1.

s/Andrew R. Hand  
Andrew R. Hand, S.C. Bar No. 101633

February 26, 2021  
Columbia, South Carolina

# EXHIBIT 1

## Elizabeth P. Kurtz

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**From:** Andrew R. Hand  
**Sent:** Friday, February 26, 2021 4:35 PM  
**To:** Bryson Geer; John Von Lehe (john.vonlehe@nelsonmullins.com); cphillips@sidley.com; nconrad@sidley.com; rhochman@sidley.com; ctrela@sidley.com; Felder, Madison; Hobart, Kay Miller  
**Cc:** Tracey Green; Chad Johnston; John Hoefer; John Roberts; Jason Luther; lauren@vivalawsc.com; Elizabeth P. Kurtz  
**Subject:** RE: Amazon Services, LLC v. S.C. Department of Revenue, Appellate Case No. 2019-001706  
**Attachments:** 2021-02-26 Respondent's Filing Ltr to Kitchings re Response to COST's Amicus Curiae Brief.pdf; 2021-02-26 POS Respondent's Response to COST's Amicus Curiae Brief .pdf; 2021-02-26 Respondent's Response to COST's Amicus Curiae Brief.pdf

Good afternoon,

Attached for service upon you are the following:

1. Filing letter to the Hon. Jenny Abbott Kitchings;
2. The Department's Response to the Council on State Taxation's *Amicus Curiae* Brief; and
3. Proof of Service (without a copy of this email).

Should you have any difficulty opening any of these documents, please advise us. If you have any questions, do not hesitate to let us know.

Thank you,

Andrew Hand  
Attorney for S.C. Department of Revenue



Andrew R. Hand  
**WILLOUGHBY & HOEFER, P.A.**  
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**From:** Andrew R. Hand  
**Sent:** Monday, December 21, 2020 5:34 PM  
**To:** Bryson Geer <bryson.geer@nelsonmullins.com>; John Von Lehe (john.vonlehe@nelsonmullins.com) <john.vonlehe@nelsonmullins.com>; cphillips@sidley.com; nconrad@sidley.com; rhochman@sidley.com; ctrela@sidley.com; Felder, Madison <maddisonfelder@parkerpoe.com>; Hobart, Kay Miller <kayhobart@parkerpoe.com>

**Cc:** Tracey Green <TGreen@Willoughbyhoefer.com>; Chad Johnston <cjohnston@willoughbyhoefer.com>; John Hoefler <jhoefer@willoughbyhoefer.com>; John Roberts <jroberts@willoughbyhoefer.com>; Jason Luther <Jason.Luther@dor.sc.gov>; lauren@vivalawsc.com; Elizabeth P. Kurtz <ekurtz@willoughbyhoefer.com>  
**Subject:** Amazon Services, LLC v. S.C. Department of Revenue, Appellate Case No. 2019-001706

Good afternoon,

Attached for service upon you via your AIS email addresses are the following:

1. Filing letter to the Hon. Jenny Abbott Kitchings;
2. Respondent's Return in Opposition to the Motion for Leave to File an *Amicus Curiae* Brief; and
3. Proof of Service (without a copy of this email).

Should you have any difficulty opening any of these documents, please advise us. If you have any questions, do not hesitate to let us know.

Thank you,

Andrew Hand  
Attorney for S.C. Department of Revenue



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