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June 11, 2021

VIA ELECTRONIC FILING BY EMAIL

The Honorable Jenny Abbott Kitchings
Clerk of Court
South Carolina Court of Appeals
1220 Senate Street
Columbia, South Carolina 29201
ctappfilings@sccourts.org

RECEIVED

Jun 11 2021

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 by email in accordance with Supreme Court Order 2020-05-29-02, part (c)(6), and pursuant to Rule 240(e) of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue respectfully submits its Return in Opposition to the Motion for Leave to File an *Amicus Curiae* Brief of the South Carolina Manufacturers Alliance. As permitted by Order 2020-05-29-02, part (c)(6), the attached filing is being made to the email address for 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 and counsel for the *amicus* 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.



Andrew R. Hand

ARH/epk
Attachments

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The Honorable Jenny Abbott Kitchings

June 11, 2021

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