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Jul 20 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 & Hoefler, P.A., has caused to be served this day one (1) copy of Respondent South Carolina Department of Revenue’s Response to the *Amici Curiae* Brief of the Chamber of Commerce of the United States of America, Business Roundtable, Internet Association, South Carolina Chamber of Commerce, and Greater Columbia Chamber of Commerce 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

July 20, 2021  
Columbia, South Carolina

# EXHIBIT 1

## Elizabeth P. Kurtz

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**From:** Andrew R. Hand  
**Sent:** Tuesday, July 20, 2021 3:22 PM  
**To:** 'Willoughby, Amanda'; 'Matthews, Steve'; 'bryson.geer@nelsonmullins.com'; 'john.vonlehe@nelsonmullins.com'; 'cphillips@sidley.com'; 'ctrela@sidley.com'; 'rhochman@sidley.com'; 'nconrad@sidley.com'  
**Cc:** 'jason.luther@dor.sc.gov'; John Hoefler; Tracey Green; Chad Johnston; John Roberts; 'lauren@vivalawsc.com'; Elizabeth P. Kurtz  
**Subject:** RE: Amazon Services, LLC v. SC Dept. of Revenue  
**Attachments:** 2021-07-20 Filing Ltr re SCDOR's Response to Chamber's Amici Curiae Brief.pdf; 2021-07-20 POS SCDOR's Response to Chamber's Amici Curiae Brief .pdf; 2021-07-20 SCDOR's Response to Chambers Amici 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 *Amici 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  
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**From:** Andrew R. Hand  
**Sent:** Wednesday, May 5, 2021 1:55 PM  
**To:** Willoughby, Amanda <[awilloughby@hsblawfirm.com](mailto:awilloughby@hsblawfirm.com)>; Matthews, Steve <[smatthews@hsblawfirm.com](mailto:smatthews@hsblawfirm.com)>; bryson.geer@nelsonmullins.com; john.vonlehe@nelsonmullins.com; cphillips@sidley.com; ctrela@sidley.com; rhochman@sidley.com; nconrad@sidley.com

**Cc:** jason.luther@dor.sc.gov; John Hoefler <jhoefler@willoughbyhoefler.com>; Tracey Green <TGreen@Willoughbyhoefler.com>; Chad Johnston <cjohnston@willoughbyhoefler.com>; John Roberts <jroberts@willoughbyhoefler.com>; lauren@vivalawsc.com; Elizabeth P. Kurtz <ekurtz@willoughbyhoefler.com>  
**Subject:** RE: Amazon Services, LLC v. SC Dept. of Revenue

Good afternoon,

Attached for service upon you 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 *Amici 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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---

**From:** Willoughby, Amanda <[awilloughby@hsblawfirm.com](mailto:awilloughby@hsblawfirm.com)>

**Sent:** Monday, April 26, 2021 3:22 PM

**To:** [ctappfilings@sccourts.org](mailto:ctappfilings@sccourts.org)

**Cc:** Matthews, Steve <[smatthews@hsblawfirm.com](mailto:smatthews@hsblawfirm.com)>; [bryson.geer@nelsonmullins.com](mailto:bryson.geer@nelsonmullins.com); [john.vonlehe@nelsonmullins.com](mailto:john.vonlehe@nelsonmullins.com); [cphillips@sidley.com](mailto:cphillips@sidley.com); [ctrela@sidley.com](mailto:ctrela@sidley.com); [rhochman@sidley.com](mailto:rhochman@sidley.com); [nconrad@sidley.com](mailto:nconrad@sidley.com); [jason.luther@dor.sc.gov](mailto:jason.luther@dor.sc.gov); John Hoefler <[jhoefler@willoughbyhoefler.com](mailto:jhoefler@willoughbyhoefler.com)>; Tracey Green <[TGreen@Willoughbyhoefler.com](mailto:TGreen@Willoughbyhoefler.com)>; Chad Johnston <[cjohnston@willoughbyhoefler.com](mailto:cjohnston@willoughbyhoefler.com)>; John Roberts <[jroberts@willoughbyhoefler.com](mailto:jroberts@willoughbyhoefler.com)>; Andrew R. Hand <[ahand@willoughbyhoefler.com](mailto:ahand@willoughbyhoefler.com)>; [lauren@vivalawsc.com](mailto:lauren@vivalawsc.com)

**Subject:** Amazon Services, LLC v. SC Dept. of Revenue

Appellate Case No. 2019-001706

Good afternoon. Attached for filing are the following:

- Motion for Leave to File Amici Curiae Brief
- Certificate of Compliance
- Proof of Service

Thank you.

Amanda Willoughby  
Paralegal to Steve A. Matthews



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