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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 & Hofer, P.A., has caused to be served this day one (1) copy of Respondent South Carolina Department of Revenue's Response to the *Amicus Curiae* Brief of the South Carolina Manufacturers Alliance 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

From: Andrew R. Hand
Sent: Tuesday, July 20, 2021 3:28 PM
To: 'Lane, Jaime'; 'Trencs, Samantha'
Cc: 'Tresh, Eric'; 'Todorova, Maria'; 'Lee, Chris'; 'bryson.geer@nelsonmullins.com'; 'john.vonlehe@nelsonmullins.com'; 'cphillips@sidley.com'; 'ctrela@sidley.com'; 'rhochman@sidley.com'; 'nconrad@sidley.com'; John Hoefer; Tracey Green; Chad Johnston; John Roberts; 'Jason.Luther@dor.sc.gov'; 'Lauren@vivalawsc.com'; Elizabeth P. Kurtz
Subject: RE: Amazon Services, LLC v. SCDOR // 2019-001706
Attachments: 2021-07-20 Filing Ltr re SCDOR's Response to SCMA's Amicus Curiae Brief.pdf; 2021-07-20 POS SCDOR's Response to SCMA's Amicus Curiae Brief .pdf; 2021-07-20 SCDOR's Response to SCMA'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 South Carolina Manufacturers Alliance'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



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From: Andrew R. Hand
Sent: Friday, June 11, 2021 11:50 AM
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Cc: Tresh, Eric <erictresh@eversheds-sutherland.com>; Todorova, Maria <mariatodorova@eversheds-sutherland.com>; Lee, Chris <chrislee@eversheds-sutherland.com>; bryson.geer@nelsonmullins.com; john.vonlehe@nelsonmullins.com;

cphillips@sidley.com; ctrela@sidley.com; rhochman@sidley.com; nconrad@sidley.com; John Hoefler <jhoefler@willoughbyhoefler.com>; Tracey Green <TGreen@Willoughbyhoefler.com>; Chad Johnston <cjohnston@willoughbyhoefler.com>; John Roberts <jroberts@willoughbyhoefler.com>; Jason.Luther@dor.sc.gov; Lauren@vivalawsc.com; Elizabeth P. Kurtz <ekurtz@willoughbyhoefler.com>
Subject: RE: Amazon Services, LLC v. SCDOR // 2019-001706

Good morning,

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 *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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From: Lane, Jaime <jaimelane@eversheds-sutherland.com>
Sent: Tuesday, June 1, 2021 12:31 PM
To: ctappfilings@sccourts.org
Cc: Trencs, Samantha <samanthatrencs@eversheds-sutherland.com>; Tresh, Eric <erictresh@eversheds-sutherland.com>; Todorova, Maria <mariatodorova@eversheds-sutherland.com>; Lee, Chris <chrislee@eversheds-sutherland.com>; bryson.geer@nelsonmullins.com; john.vonlehe@nelsonmullins.com; cphillips@sidley.com; ctrela@sidley.com; rhochman@sidley.com; nconrad@sidley.com; John Hoefler <jhoefler@willoughbyhoefler.com>; Tracey Green <TGreen@Willoughbyhoefler.com>; Chad Johnston <cjohnston@willoughbyhoefler.com>; John Roberts <jroberts@willoughbyhoefler.com>; Andrew R. Hand <ahand@willoughbyhoefler.com>; Jason.Luther@dor.sc.gov; Lauren@vivalawsc.com
Subject: Amazon Services, LLC v. SCDOR // 2019-001706

Good afternoon,

Attached please find the South Carolina Manufacturers Alliance's ("SCMA") Motion for Leave to File Amicus Curiae Brief in Support of Appellant Amazon Services, LLC in the above-referenced matter. A copy of the SCMA's proposed *amicus*

curiae brief is attached to the Motion as Exhibit A and is being conditionally filed with this Motion in accordance with Rule 213, SCACR.

A \$50.00 check for the filing fee will be sent to the Court via Federal Express tomorrow.

Thank you,

Jaime Lane | Paralegal Specialist

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Eversheds Sutherland (US) LLP is part of a global legal practice, operating through various separate and distinct legal entities, under Eversheds Sutherland. For a full description of the structure and a list of offices, please visit www.eversheds-sutherland.com.

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