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UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
SEATTLE

**AMAZON.COM, LLC,**

Plaintiff,

v.

**KENNETH R. LAY**, in his official  
capacity as Secretary of the North Carolina  
Department of Revenue,

Defendant.

Case No. C10-0664 BAT

PROOF OF SERVICE

I, Sheila Rowden, hereby state:

1. I am over the age of 18 years and am not a party to the within cause.

2. I am employed by the law firm of Davis Wright Tremaine LLP. My  
business and mailing addresses are both 1201 Third Avenue, Suite 2200, Seattle,  
Washington 98101-3045.

3. That on the 20<sup>th</sup> day of April, 2010, I caused copies of the Summons and  
Complaint for Relief Pursuant to the Declaratory Judgment Act, 28 U.S.C. §§ 2201-2202  
to be served, via First Class Mail and Certified Mail/Return Receipt Requested, on the  
Defendant Kenneth R. Lay, as follows:

1 Kenneth R. Lay  
2 c/o Linda S. Millsaps,  
3 Chief Operating Officer, His Agent  
4 N.C. Department of Revenue  
5 PO Box 871  
6 Raleigh, NC 27602

Kenneth R. Lay  
c/o Eugene J. Cella,  
General Counsel, His Agent  
N.C. Department of Revenue  
PO Box 871  
Raleigh, NC 27602

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**  
(No. 7002 2410 0001 9048 6954)

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**  
(No. 7002 2410 0001 9048 6961)

8 Kenneth R. Lay  
9 c/o Linda S. Millsaps,  
10 Chief Operating Officer, His Agent  
11 N.C. Department of Revenue  
12 PO Box 871  
13 Raleigh, NC 27602

Kenneth R. Lay  
c/o Eugene J. Cella,  
General Counsel, His Agent  
N.C. Department of Revenue  
PO Box 871  
Raleigh, NC 27602

14 I declare under penalty of perjury, under the laws of the State of Washington that the  
15 foregoing is true and correct.

16 PLACE: Seattle, Washington  
17 DATED: April 20, 2010

  
\_\_\_\_\_  
Sheila Rowden