# UNITED STATES DISTRICT COURT DISTRICT OF SOUTH DAKOTA CENTRAL DIVISION

STATE OF SOUTH DAKOTA,	Civ. No. 3019
Plaintiff,	) PLAINTIFF'S RESPONSE TO
v.	DEFENDANTS' STATEMENT OF MATERIAL
WAYFAIR INC	FACTS
OVERSTOCK.COM INC	
NEWEGG INC	
Defendants.	

The State of South Dakota hereby submits its Response to the Defendants' Statement of Material Facts, pursuant to Federal Rule of Civil Procedure 56(c) and Local Rule 56.1(B). The State's responses below are specifically limited to and for the purposes of this litigation alone and shall not be used or interpreted for any other purpose.

The following numbered paragraphs correspond to the same numbered paragraphs from the Defendants' Statement of Material Facts.

 Defendant Wayfair Inc. ("Wayfair") has its principal place of business in the Commonwealth of Massachusetts and lacks a physical presence in South Dakota.

ADMIT that Wayfair's principal place of business in the

Commonwealth of Massachusetts and that Wayfair lacks a "physical

presence" in the traditional sense.

2. Defendant Overstock.com, Inc. ("Overstock") has its principal place of business in the State of Utah and lacks a physical presence in South Dakota.

ADMIT that Overstock.com's principal place of business in the State of Utah and that Overstock.com lacks a "physical presence" in the traditional sense.

3. Defendant Newegg Inc. ("Newegg") has its principal place of business in the State of California and lacks a physical presence in South Dakota.

ADMIT that Newegg's principal place of business in the State of California and that Newegg lacks a "physical presence" in the traditional sense.

4. In the previous calendar year (2015), Defendant Wayfair had gross revenue from the sale of tangible personal property delivered into South Dakota in excess of \$100,000, and/or sold tangible personal property for delivery into South Dakota in two hundred or more separate transactions.

#### ADMIT

5. In the previous calendar year (2015), Defendant Overstock.com had gross revenue from the sale of tangible personal property delivered into South Dakota in excess of \$100,000, and/or sold tangible personal property for delivery into South Dakota in two hundred or more separate transactions.

### **ADMIT**

6. In the previous calendar year (2015), Defendant Newegg had gross revenue from the sale of tangible personal property delivered into South Dakota in

excess of \$100,000, and/or sold tangible personal property for delivery into South Dakota in two hundred or more separate transactions.

#### **ADMIT**

7. Defendant Wayfair is not registered to collect South Dakota sales tax.

#### **ADMIT**

8. Defendant Overstock.com is not registered to collect South Dakota sales tax.

### **ADMIT**

9. Defendant Newegg is not registered to collect South Dakota sales tax.

#### **ADMIT**

Dated this 12th day of August, 2016.

## /s/ Kirsten E. Jasper

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Attorneys for the State of South Dakota

## **CERTIFICATE OF SERVICE**

I hereby certify that on the 12th day of August 2016, I electronically filed the foregoing with the Clerk of the Court for the United States District Court for the Central Division by using the CM/ECF system. Participants in the case who are registered CM/ECF users will be served by the CM/ECF system.

/s/ Kirsten E. Jasper

Kirsten E. Jasper Assistant Attorney General