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May 28 2024

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May 28, 2024

VIA ELECTRONIC FILING

The Honorable Patricia A. Howard
Clerk of Court
The Supreme Court of South Carolina
1231 Gervais Street
Columbia, SC 29201
supctfilings@sccourts.org

Re: *Amazon Services, LLC v. S.C. Dep't of Revenue*, Appellate Case No. 2024-000625

Dear Ms. Howard:

Pursuant to Rules 213 and 240(e), of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue respectfully files this response to the May 17, 2024, Motion of Professor Hayes Holderness for Leave to File Amicus Curiae Brief in Support of Petitioner. The Department does not oppose the Professor's motion for leave, but specifically disputes the Movants' characterization of the Opinion of the Court of Appeals and expressly reserves the right under Rule 213 to file a response to the provisionally-filed amicus brief, should the Court grant the Professor's motion.

By copy of this letter, I am serving counsel for Professor Holderness and the Petitioner via email as permitted by Rule 262(c)(3) and Order 2024-04-24-01 and attached is a proof of service to that effect.

Please contact me if you have any questions.

Sincerely,

Burr & Forman LLP

TCG/lla

The Honorable Patricia A. Howard

May 28, 2024

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cc: Jennifer B. Routh, Esquire
Neil H. Conrad, Esquire
Bryson M. Geer, Esquire
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(all via email)