



RECEIVED

May 30 2024

S.C. SUPREME COURT

Tracey C. Green  
tgreen@burr.com  
Direct Dial: (803) 753-3224

1221 Main Street  
Suite 1800  
Columbia, SC 29201

Mailing Address  
Post Office Box 11390  
Columbia, SC 29211

Office (803) 799-9800  
Fax (803) 753-3278

BURR.COM

May 30, 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 20, 2024 Motion of the Council on State Taxation (“COST”) for Leave to File Amicus Curiae Brief in Support of Petitioner. The Department does not oppose COST’s motion for leave, but specifically disputes its 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 COST’s motion.

By copy of this letter, I am serving counsel for COST 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 30, 2024

Page 2 of 2

---

cc: Neil H. Conrad, Esquire  
Bryson M. Geer, Esquire  
Robert N. Hochman, Esquire  
Carter G. Phillips, Esquire  
John C. von Lehe, Jr., Esquire  
Madison Felder, Esquire  
Kay Miller Hobart, Esquire  
*(all via email)*