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**RECEIVED**

**Jun 06 2024**

**S.C. SUPREME COURT**

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June 6, 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 28, 2024 Motion of the Institute for Professionals in Taxation (“IPT”) for Leave to File Amicus Curiae Brief in Support of Petitioner. The Department does not oppose IPT’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 IPT’s motion.

By copy of this letter, I am serving counsel for IPT 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**

  
Tracey C. Green

TCG/lla

The Honorable Patricia A. Howard

June 6, 2024

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cc: Neil H. Conrad, Esquire  
Bryson M. Geer, Esquire  
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Nikki E. Dobay, Esquire  
Katy Stone, Esquire  
*(all via email)*