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December 2, 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:

On November 19, 2024, counsel for **Professor Hayes R. Holderness** (“Professor Holderness”) and counsel for the **National Retail Federation** (“NRF”) filed and served amicus curiae briefs in the above-referenced matter. Previously, both Professor Holderness and the NRF sought, by appropriate motion, and were subsequently granted (by separate orders on June 20, 2024, respectively) leave by the Court to file briefs as amici curiae *in support of the Petition for Certiorari* of Amazon Services, LLC.¹ In filing the instant amici briefs in support of the merits of the appeal, neither Professor Holderness nor the NRF have complied with Rule 213, SCACR’s prohibition that “[a] brief of an amicus curiae may be filed only by leave of the appellate court granted *on motion*, or at the request of the appellate court.” **Accordingly, the filed briefs should be rejected.**²

Should the Court nevertheless accept the filed briefs of Professor Holderness and the NRF, Respondent South Carolina Department of Revenue (“Department”) respectfully requests that the Court, consistent with Rule 213, set the operative time period in which the Department has to file responsive briefs.

¹ The brief filed by NRF was specifically styled as a “Brief of *Amicus Curiae* National Retail Federation in Support of the Petition for Writ of Certiorari of Amazon Services, LLC,” while the brief filed by Professor Holderness stated that the brief was submitted “to highlight the need for this Court to grant certiorari to correct the errors of the Court below.”

² While the brief filed by NRF appears to only make non-substantive changes compared to the brief it submitted in support of certiorari, the brief filed by Professor Holderness contains significant alternations and additional arguments compared to the brief he submitted in support of certiorari.

The Honorable Patricia A. Howard

December 2, 2024

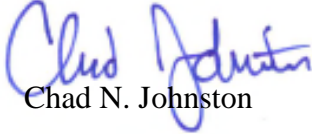
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By copy of this letter, I am serving counsel for all parties of record via email as permitted by Rule 262(c)(3) and Order 2024-04-24-01 and attached is a proof of service to that effect.

If you should have any questions or need additional information, please do not hesitate to contact me.

Sincerely,

Burr & Forman LLP


Chad N. Johnston

CNJ/lla

cc: C. Mitchell Brown, Esquire
Neil H. Conrad, Esquire
Stephen M. Cox, Esquire
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Samantha K. Trencs, Esquire
Erik R. Zimmerman, Esquire
(*all via email*)