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December 12, 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:

Respondent South Carolina Department of Revenue (the Department) is in receipt of the Court's Orders, each dated December 10, 2024, granting the motions of the **Council on State Taxation, the Chamber of Commerce of the United States of America, Business Roundtable, NetChoice, South Carolina Chamber of Commerce, and Greater Columbia Chamber of Commerce, the National Retail Federation, Professor Hayes Holderness, and the Institute for Professionals in Taxation**, respectively, for leave to file amicus curiae briefs in the above-referenced appeal. Pursuant to Rule 213, of the South Carolina Appellate Court Rules, if leave to file an amicus curiae brief is granted, the Court will specify the period in which a response to the brief(s) may be filed. Because the Court has not yet specified the applicable response period, the Department respectfully requests 30 days in which to file a response brief. In making this request, the Department respectfully identifies the following grounds in support of its request: (1) the Department's response brief on the merits of this appeal is due today, December 12, 2024, and the Department's efforts have been focused on completing and filing the response brief without extension; (2) the upcoming Holidays and other work commitments will make responding to the amici in a shorter time period problematic; and (3) given the number of amicus curiae briefs that have been filed in this appeal (five, to date), responding to the issues raised in each will prove more time consuming. In an effort to limit duplication of responses and be mindful of the Court's time and resources, the Department intends to utilize the 30-day period to prepare and file a single response brief to all amicus curiae briefs, consolidating its responses to duplicative issues and arguments by reference.

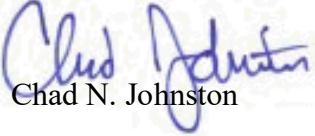
The Department appreciates the Court's consideration of this request. Should the Court view this request favorably, the Department calculates that its response to the amicus curiae briefs would be due on or before January 9, 2025.

By copy of this letter, I am providing counsel for all parties of record with notice of this request via email, as permitted by Rule 262(c)(3) and Order 2024-04-24-01.

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  
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*(all via email)*