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S.C. SUPREME COURT



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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:

Pursuant to Rules 242(i) and 262(a)(3) of the South Carolina Appellate Court Rules and Supreme Court Order 2024-04-24-01, attached for filing is Respondent South Carolina Department of Revenue's Brief in the above-referenced matter. Additionally, and in accordance with this Court's Order dated October 3, 2024, the Department will hand deliver ten copies of its brief to the Court.

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

A handwritten signature in black ink that reads "Chad Johnston".

Chad N. Johnston

CNJ/lla  
Attachments

AL • DE • FL • GA • MS • NC • SC • TN

cc: C. Mitchell Brown, Esquire  
Neil H. Conrad, Esquire  
Stephen M. Cox, Esquire  
Madison Felder, Esquire  
Bryson M. Geer, Esquire  
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Erik R. Zimmerman, Esquire  
(*all via email*)