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March 13, 2025

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S.C. SUPREME COURT

VIA ELECTRONIC FILING BY E-MAIL

The Honorable Patricia A. Howard
Clerk of Court
Supreme Court of South Carolina
1231 Gervais St.
Columbia, SC 29201

RE: Amazon Services LLC v. South Carolina Department of Revenue
Appellate Case No. 2024-000625
NMRS File No. 054685/09000

Dear Ms. Howard:

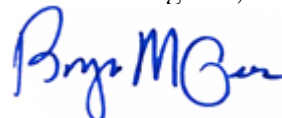
Pursuant to Rules 213 and 240(e) of the South Carolina Appellate Court Rules, Petitioner Amazon Services LLC (“Amazon Services”) files this response to the Tax Law Professors Tessa R. Davis and Clinton G. Wallace’s Motion for Leave to File Amicus Curiae Brief in Support of Respondent Department of Revenue dated March 5, 2025 (the “Motion”).

If the Court is inclined to grant the Motion, then Amazon Services would ask that the Court set a deadline of April 4, 2025, for Amazon Services to file a response to the amicus brief provisionally filed with the Motion. This deadline would give Amazon adequate time to respond while keeping the case on track for oral argument, which has been scheduled for May 14, 2025.

By copy of this letter via e-mail, we are serving this filing on counsel of record for Respondent and Tax Law Professors Tessa R. Davis and Clinton G. Wallace. A proof of service to that effect is also attached.

Thank you for your assistance.

With kind regards,



Bryson M. Geer

BMG:dfm

cc: Jason P. Luther, Jr., Esq.

The Honorable Patricia A. Howard

March 8, 2024

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Lauren Acquaviva, Esq.

Tracey Colton Green, Esq.

Chad Nicholas Johnston, Esq.

Robert T. Bockman, Esq.

Clinton G. Wallace, Esq.

(all via e-mail)