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**RECEIVED**  
**Mar 14 2025**  
S.C. SUPREME COURT

March 14, 2025

The Honorable Brenda F. Shealy  
Chief Deputy Clerk of Court  
The Supreme Court of South Carolina  
1231 Gervais Street  
Columbia, SC 29201

Re: Amazon Services, LLC v. S.C. Department of Revenue  
(Appellate Case No. 2024-000625)

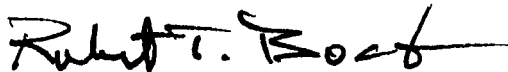
Dear Ms. Shealy:

Please accept this letter as the statement of the Tax Law Professors Tessa R. Davis and Clinton G. Wallace that they have no objection to the relief that Petitioner Amazon Services, LLC, has requested in the letter of its counsel, Bryson M. Geer, dated March 13, 2025. By email, I am providing a copy of this letter to counsel of record for Amazon Services and for Respondent South Carolina Department of Revenue.

Should you have any questions with respect to this matter, please do not hesitate to contact me. My email address is: [rtbockman@gmail.com](mailto:rtbockman@gmail.com); my telephone number is 803-777-3613.

Thank you for your attention in this matter.

Respectfully,



Robert T. Bockman, Esquire

Cc: Bryson M. Geer  
Jason P. Luther, Jr.  
Lauren Acquaviva  
Tracey C. Green  
Chad N. Johnston  
(all via email)