

91539

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

10/17/2019

APPEAL FROM THE ADMINISTRATIVE LAW COURT

10/17/2019

The Honorable Ralph King Anderson, III, Chief Administrative Law Judge

SC Dept of Revenue

Trial Court Case No. 2017-ALJ-170238-CC

Appellate Case No. 2019-001706

Amazon Services, LLC, ..... Appellant,

v.

South Carolina Department of Revenue, ..... Respondent.

**UNOPPOSED SECOND MOTION FOR EXTENSION OF TIME TO FILE  
APPELLANT’S INITIAL BRIEF AND DESIGNATION OF MATTER**

Pursuant to Rules 208(a)(1), 209, 240 and 263 of the South Carolina Appellate Court Rules, Appellant Amazon Services LLC (“Amazon Services”) respectfully requests a 30-day extension of time to file its Initial Brief and Designation of Matter in the above-captioned appeal. This is the second request for an extension of this deadline. In support of the motion, Amazon Services states as follows:

1. This is an appeal of a Final Order and Decision entered on September 10, 2019, after a three-day administrative hearing held February 4-6, 2019.
2. Amazon Services timely filed a notice of appeal on October 10, 2019.
3. Amazon Services retained the law firm Sidley Austin LLP (“Sidley”) to represent it in this appeal, along with Nelson Mullins Riley & Scarborough LLP. The

Sidley attorneys filed motions to appear *pro hac vice*, which were granted on November 20, 2019.

4. Sidley did not represent Amazon Services before the Administrative Law Court, and it has taken considerable time to review the voluminous record in this case.

5. In addition, the attorney ultimately responsible for submission of the brief has had, and will continue to have, other pressing work commitments that make it difficult to prepare the initial brief by the current deadline. These work commitments include the following briefs and oral arguments: a combined response and reply brief in *Epic Systems Corp. v. Tata Consultancy Services*, No. 19-1528 & No. 19-1613 (7th Cir.), due November 22, 2019; a brief for intervenor supporting respondent in *NASDAQ Stock Market, LLC v. SEC*, No. 18-1324 (D.C. Cir.), due December 2, 2019; oral argument in *Netlist v. ITC*, No. 18-1676 (Fed. Cir.), on December 5, 2019; a petition for writ of certiorari in *Connecticut Fine Wine & Spirits, LLC v. Seagull*, due to be filed in the U.S. Supreme Court by December 6, 2019; a brief in opposition to a motion for entry of judgment in *Drummond Coal Sales v. Norfolk Southern Ry.*, No. 16-cv-489 (W.D. Va.) due December 6, 2019; a supplemental response brief in *Carlton & Harris Chiropractic v. PDR Network*, No. 16-2185 (4th Cir.), due December 23, 2019; and a reply brief in *U.S. House of Representatives v. Mnuchin*, No. 19-5176 (D.C. Cir.), due January 13, 2020.

6. The upcoming Thanksgiving, Jewish, and Christmas holidays in November and December pose additional scheduling obstacles for the Sidley attorneys.

7. The current deadline to file Amazon Services' initial brief and designation of matter is December 12, 2019. If this request were granted, the new deadline would be January 13, 2020. *See* S.C. App. Ct. R. 263(a).

8. Counsel for Respondent South Carolina Department of Revenue does not object to this extension.

Therefore, Amazon Services respectfully moves this Court for a 30-day extension of time, up to and including January 13, 2020, to file its Initial Brief of Appellant and Designation of Matter in this appeal.

Respectfully submitted,

NEILSON MULLINS RILEY & SCARBOROUGH LLP

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*Attorneys for Amazon Services LLC*

Charleston, South Carolina  
November 22, 2019



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November 22, 2019

The Honorable Jenny Abbott Kitchings  
Clerk of Court  
SC Court of Appeals  
P.O. Box 11629  
Columbia, SC 29211

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11/27/19  
SC Court of Appeals

RE: Amazon Services, LLC v. South Carolina Department of Revenue  
Appellate Case No. 2019-001706  
NMRS File No. 54685.09000

Dear Ms. Kitchings:

Enclosed for filing please find the original and one (1) copy of Appellant Amazon Services, LLC's ("Amazon Services") Second Motion for Extension to File its Initial Brief and Designation of Matter in the above-referenced matter. Counsel for Respondent does not object to this request. The current due date for Amazon Services' initial brief and designation of matter is December 12, 2019. Therefore, with a 30-day extension, they would be due January 13, 2020. Enclosed is a check in the amount of \$50.00 as the required filing fee for this request.

Thank you for your assistance.

With kind regards,

Bryson M. Geer

BMG:gh  
Enclosures

cc: Lauren Acquaviva, Esq.  
Jason P. Luther, Jr., Esq.  
John M. S. Hoefer, Esq.  
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The Honorable Jenny Abbott Kitchings  
November 22, 2019  
Page 2

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Trial Court Case No. 2017-ALJ-170238-CC

Appellate Case No. 2019-001706

Amazon Services, LLC,.....

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South Carolina Department of Revenue,.....

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NOV 27 2019

SC Court of Appeals

Appellant,

Respondent.

PROOF OF SERVICE

I, the undersigned Administrative Assistant of the law firm of Nelson Mullins Riley & Scarborough, LLP, attorneys for Amazon Services LLC, do hereby certify that I have served all counsel in this action with a copy of the motion hereinbelow specified by mailing a copy of the same by United States Mail, postage prepaid, to the following address(es):

Pleading: UNOPPOSED SECOND MOTION FOR EXTENSION OF TIME TO  
FILE APPELLANT'S INITIAL BRIEF AND DESIGNATION OF  
MATTER

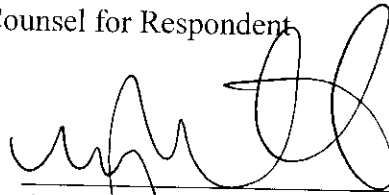
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Counsel for Respondent

A handwritten signature in black ink, appearing to read 'Grace Hamill', written over a horizontal line.

Grace Hamill  
Administrative Assistant

November 22, 2019

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**NELSON MULLINS**

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The Honorable Jenny Abbott Kitchings  
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