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Dec 11 2020

SC Court of Appeals

December 11, 2020

**VIA E-MAIL AND U.S. MAIL**

The Honorable Jenny Abbott Kitchings  
Clerk of Court, S.C. Court of Appeals  
1220 Senate Street  
Columbia, South Carolina 29201

RE: Amazon Services, LLC v. South Carolina Department of Revenue  
Appellate Case No. 2019-001706  
Our Matter No. 5755.001

Dear Ms. Kitchings:

Please find enclosed a **Motion for Leave to File *Amicus Curiae* Brief in Support of Appellant on Behalf of The Institute for Professionals in Taxation, *Amicus Curiae* Brief of The Institute for Professionals in Taxation in Support of Appellant Amazon Services, LLC**, and proof of service in the above-referenced matter. Also enclosed is a check in the amount of \$50.00 for the required filing fee.

Thank you for your assistance in this matter. Please do not hesitate to contact me with any questions or concerns.

Sincerely,

*s/John W. Fletcher*

John W. Fletcher

JWF/jgc

Enclosures

cc:

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