

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
OFFICE OF GENERAL COUNSEL

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October 27, 2022

**RECEIVED**

**Oct 27 2022**

**S.C. SUPREME COURT**

**TRANSMITTAL VIA E-MAIL & US MAIL**

The Honorable Patricia A. Howard  
Clerk, South Carolina Supreme Court  
1231 Gervais Street  
Columbia, SC 29201  
E-Mail: [suptctfilings@sccourts.org](mailto:suptctfilings@sccourts.org)

Re: Books-A-Million, Inc., v. South Carolina Department of Revenue  
Supreme Court Case No. 2020-001102  
Appellate Case No. 2017-001519  
ALC Docket No. 16-ALJ-17-0113-CC

Dear Ms. Howard:

Enclosed for filing is the Department of Revenue's Return to Petition for Rehearing in the above-referenced matter. Also enclosed is a Proof of Service.

By copy of this letter, I am advising all counsel of record of my communication with the Court.

Should you have any questions, please do not hesitate to contact me at 803-898-5149 or [Adam.Neil@dor.sc.gov](mailto:Adam.Neil@dor.sc.gov). If I am not available, you can speak with my paralegal, Amber Hogan, at 803-898-5008 or [Amber.Hogan@dor.sc.gov](mailto:Amber.Hogan@dor.sc.gov).

With my regards, I am

Sincerely yours,

A handwritten signature in blue ink that reads "Adam J. Neil".

Adam J. Neil, Esquire  
*Associate General Counsel*

AJN/anh  
Enclosures

c: Burnet R. Maybank, III Esquire  
James Peter Rourke, Esquire  
Anthony E. Rebollo, Esquire  
Benjamin P. Carlton, Esquire  
Carmen V. Ganjehsani, Esquire