

## WILLOUGHBY &amp; HOEFER, P.A.

ATTORNEYS &amp; COUNSELORS AT LAW

Aug 25 2021

S.C. SUPREME COURT

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August 25, 2021

**VIA ELECTRONIC FILING BY EMAIL**

The Honorable Patricia A. Howard  
 Clerk of Court  
 South Carolina Supreme Court  
 1231 Gervais Street  
 Columbia, South Carolina 29201  
 supctfilings@sccourts.org

RE: *Books-A-Million, Inc. v. South Carolina Department of Revenue*  
 Supreme Court Case No. 2020-001102

Dear Ms. Howard:

Attached for electronic filing by email and in accordance with Supreme Court Order 2021-08-25-02, part (b)(2), and pursuant to Rule 213 of the South Carolina Appellate Court Rules, Warehouse Home Furnishings Distributors, Inc. respectfully submits its Motion for Leave to File an *Amicus Curiae* Brief and its accompanying *Amicus Curiae* Brief. As permitted by Order 2021-08-25-02, part (b)(2), the attached filing is being made to the email address for the Supreme Court. As also permitted by the Court, no other copies, whether paper or electronic, are being provided.

By copy of this letter, we are serving counsel for Petitioner and counsel for Respondent via email as permitted by Order 2021-08-25-02, part (d)(1), and attached is a proof of service to that effect. Also, in accordance with Supreme Court Order 2021-08-25-02, part (c), a check in the amount of \$50.00 is being mailed to the Court's attention today for the required filing fee.

If you have any questions or need additional information, please do not hesitate to contact me.

Very truly yours,

WILLOUGHBY & HOEFER, P.A

John W. Roberts

JWR/epk  
 Attachments

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The Honorable Patricia A. Howard

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cc: James P. Rourke, Esquire  
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Sean G. Ryan, Esquire  
Adam J. Neil, Esquire  
*(all via email)*