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S.C. SUPREME COURT

EXHIBIT A

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S.C. SUPREME COURT

THE STATE OF SOUTH CAROLINA
In the Supreme Court

APPEAL FROM THE ADMINISTRATIVE LAW COURT
John D. McLeod, Administrative Law Judge

Case No. 16-ALJ-17-0113-CC
Appellate Case No. 2017-001519
Opinion No. Op. 5721 (S.C. Ct. App. Filed April 29, 2020)
Supreme Court Case No. 2020-001102

Books-A-Million, Inc.,.....Petitioner,

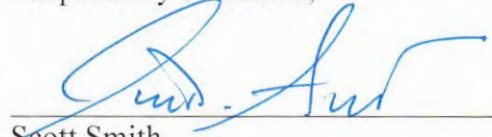
v.

South Carolina Department of Revenue,Respondent.

**CONSENT TO PETITION FOR LEAVE TO WITHDRAW AS COUNSEL FOR
PROPOSED *AMICUS CURIAE* WAREHOUSE HOME FURNISHINGS
DISTRIBUTORS, INC. AND TO SUBSTITUTE COUNSEL**

The undersigned proposed *amicus curiae* Warehouse Home Furnishings Distributors, Inc., d/b/a Farmers Home Furniture (“Farmers”), hereby consents to the withdrawal of John M. S. Hoefler, Esquire, and John W. Roberts, Esquire, of Willoughby & Hoefler, P.A. (“Current Counsel”), as its counsel pursuant to Rule 264 of the South Carolina Appellate Court Rules (“SCACR”), and to the substitution of Anthony E. Rebollo, Esquire, Benjamin P. Carlton, Esquire, and Carmen V. Ganjehsani, Esquire, of Richardson Plowden & Robinson, P.A. as counsel for Farmers in this appeal (“Substitute Counsel”).

Respectfully submitted,



Scott Smith

General Counsel

Warehouse Home Furnishings Distributors, Inc.
d/b/a Farmers Home Furniture

Dublin, Georgia
September 14, 2021

EXHIBIT B

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S.C. SUPREME COURT

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In the Supreme Court

APPEAL FROM THE ADMINISTRATIVE LAW COURT
John D. McLeod, Administrative Law Judge

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Books-A-Million, Inc.,..... Petitioner,


v.

South Carolina Department of Revenue,Respondent.

**CONSENT TO PETITION FOR LEAVE TO WITHDRAW AS COUNSEL FOR
PROPOSED *AMICUS CURIAE* WAREHOUSE HOME FURNISHINGS
DISTRIBUTORS, INC. AND TO SUBSTITUTE COUNSEL**

The undersigned counsel for Respondent South Carolina Department of Revenue hereby consents to the withdrawal of John M. S. Hoefler, Esquire, and John W. Roberts, Esquire, of Willoughby & Hoefler, P.A. as counsel for proposed *amicus curiae* Warehouse Home Furnishings Distributors, Inc., d/b/a Farmers Home Furniture (“Farmers”), and to the substitution of Anthony E. Rebollo, Esquire, Benjamin P. Carlton, Esquire, and Carmen V. Ganjehsani, Esquire, of Richardson Plowden & Robinson, P.A. as counsel for Farmers in this appeal (“Substitute Counsel”).

Respectfully submitted,



Jason Luther / with permission
General Counsel by Sean Ryan

Attorney for Respondent
South Carolina Department of Revenue

Columbia, South Carolina
September 13, 2021