

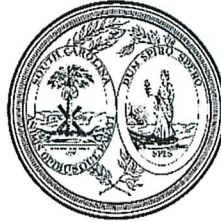
STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

RECEIVED

Oct 01 2021

S.C. SUPREME COURT

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Columbia, SC 29210



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October 1, 2021

TRANSMITTAL VIA E-MAIL

The Honorable Patricia A. Howard
Clerk, South Carolina Supreme Court
1231 Gervais Street
Columbia, SC 29201
E-Mail: suptcfilings@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 Memorandum in Opposition to Warehouse Home Furnishings Distributors, Inc.'s Amicus Curiae Brief in the above case. 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. If I am not available, you can speak with my paralegal, Amber Hogan, at 803-898-5008 or Amber.Hogan@dor.sc.gov.

With my regards, I am

Sincerely yours,

A handwritten signature in blue ink, appearing to read "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