

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

RECEIVED

May 17 2024

SC Court of Appeals

APPEAL FROM HORRY COUNTY
Court of Common Pleas

Alan D. Clemmons, Master in Equity

Case No. 2016-CP-26-08043

Waterfall Victoria Grantor Trust II,
Series G,

Plaintiff /
Appellant

v.

E. Carroll Rogers a/k/a Ernest Carroll
Rogers; Paula W. Rogers; Branch
Banking and Trust Company;
Briarcliffe Acres Association; United
States of America, Department of
Treasury, Internal Revenue Service;
South Carolina Department of
Revenue,

Defendant(s)

Of whom E. Carroll Rogers a/k/a Ernest Carroll Rogers is

Respondent.

NOTICE OF APPEAL

Waterfall Victoria Grantor Trust II, Series G, appeals the amended order of the Honorable Alan D. Clemmons dated April 19, 2024, and the order of the Honorable Alan D. Clemmons dated March 1, 2024. Appellant received written notice of these orders April 19, 2024, and March 1, 2024, respectively.

May 15, 2024

s/ Meredith L. Coker
McMichael Taylor Gray, LLC
January N. Taylor (SC Bar #80069) jtaylor@mtglaw.com
J. Pamela Price (SC Bar #14336) pprice@mtglaw.com
Meredith L. Coker (SC Bar #71103) mcoker@mtglaw.com
3550 Engineering Drive, Suite 260
Peachtree Corners, GA 30092
Telephone: (470) 905-2153
Facsimile: (404) 745-8121
Attorneys for Appellant

Other Counsel of Record:

Roger P. Roy, Jr.
Roy & Casper, LLC
PO Box 4086
N. Myrtle Beach, SC 29597
Phone: 843-663-1200
Fax: 843-663-0364
Email: rroy@rclawonline.com
Attorney for E. Carroll Rogers a/k/a
Ernest Carroll Rogers

Robert M. Sneed
Assistant United States Attorney
U.S. Attorney's Office
55 Beattie Place, Suite 700
Greenville, SC 29601
Phone: 864-282-2100
Email: Robert.sneed@usdoj.gov
Attorney for United States of America
Department of Treasury, Internal Revenue Service

Kiera C. Dillon
Sean G. Ryan
South Carolina Department of Revenue
Office of General Counsel
300A Outlet Pointe Blvd
Columbia, SC 29212
Phone: 803-898-5130
Fax: 803-896-0171
Email: kiera.dillon@dor.sc.gov
Attorney for South Carolina Department of Revenue

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

RECEIVED

May 17 2024

SC Court of Appeals

APPEAL FROM Horry COUNTY
Court of Common Pleas

Alan D. Clemmons, Master in Equity

Case No. 2016-CP-26-08043

Waterfall Victoria Grantor Trust II,
Series G,

Plaintiff /
Appellant

v.

E. Carroll Rogers a/k/a Ernest Carroll
Rogers; Paula W. Rogers; Branch
Banking and Trust Company;
Briarcliffe Acres Association; United
States of America, Department of
Treasury, Internal Revenue Service;
South Carolina Department of
Revenue,

Defendants

PROOF OF SERVICE

I certify that I have served the Notice of Appeal on the following parties by depositing a copy of it in the United States Mail, postage prepaid, on May 17, 2024, addressed as follows:

Paula W. Rogers
2300 Court Road 243E
Wildwood, FL 34785

Branch Banking and Trust Company
CT Corporation System, Registered Agent
2 Office Park Court, Suite 103
Columbia, SC 29223

Briarcliffe Acres Association
243 Dogwood Lane
Myrtle Beach, SC 29572

I certify that I have served the Notice of Appeal on the following parties by electronic filing, followed by depositing a copy of it in the United States Mail, postage prepaid, on May 17, addressed as follows:

Roger P. Roy, Jr.
Roy & Casper, LLC
PO Box 4086
N. Myrtle Beach, SC 29597
Phone: 843-663-1200
Fax: 843-663-0364
Email: rroy@rclawonline.com
Attorney for E. Carroll Rogers a/k/a
Ernest Carroll Rogers

Robert M. Sneed
Assistant United States Attorney
U.S. Attorney's Office
55 Beattie Place, Suite 700
Greenville, SC 29601
Phone: 864-282-2100
Email: Robert.sneed@usdoj.gov
Attorney for United States of America
Department of Treasury, Internal Revenue Service

Kiera C. Dillon
Sean G. Ryan
South Carolina Department of Revenue
Office of General Counsel
300A Outlet Pointe Blvd
Columbia, SC 29212
Phone: 803-898-5130
Fax: 803-896-0171
Email: kiera.dillon@dor.sc.gov
Attorney for South Carolina Department of Revenue

May 17, 2024

s/ Meredith L. Coker
McMichael Taylor Gray, LLC
January N. Taylor (SC Bar #80069) jtaylor@mtglaw.com
J. Pamela Price (SC Bar #14336) pprice@mtglaw.com
Meredith L. Coker (SC Bar #71103) mcoker@mtglaw.com
3550 Engineering Drive, Suite 260
Peachtree Corners, GA 30092
Telephone: (470) 905-2153
Facsimile: (404) 745-8121
Attorneys for Appellant