

**STATE OF SOUTH CAROLINA
IN THE COURT OF APPEALS**

APPEAL FROM S. C. ADMINISTRATIVE LAW COURT

Debra B. Durden, Judge

Administrative Law Court Docket No.: 23-ALJ-17-0362-CC

Watertoys, L.L.C., d/b/a Tidalwave Watersports,Appellant,

v.

South Carolina Department of Revenue, Respondent.

APPEAL BOND & PERSONAL SURETY

In accordance with § 12-60-3370, S. C. Code, ann.,¹ we, Michael Fiem and Mark Fiem, principals of the Appellant, Watertoys, L.L.C. d/b/a as Tidalwave Watersports acknowledge ourselves bound and indebted unto the Respondent, Department of Revenue in the principal amount of \$33,296.00, subject to the following conditions:

That is in the event the Appellant, Watertoys, L.L.C. d/b/a Tidalwave Watersports, should fail to have this appeal disposed of in its favor, or should the appeal be dismissed, the Appellant shall pay the principle amount of the disputed taxes and an additional amount as interest as

¹ Except as otherwise provided, a taxpayer shall pay, or post a bond for, all taxes, not including penalties or civil fines, determined to be due by the administrative law judge before appealing the decision to the court of appeals.

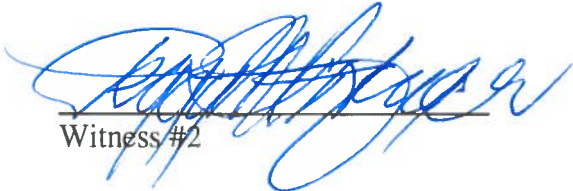
calculated in accordance with South Carolina law as well as any costs awarded in consequence of this action as provided by the *South Carolina Appellate Court Rules*,



Witness # 1

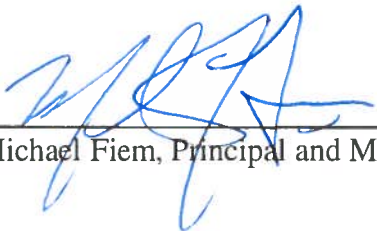


Watertoys, L.L.C. d/b/a Tidalwave Watersports
By its managing member, Michael Fiem

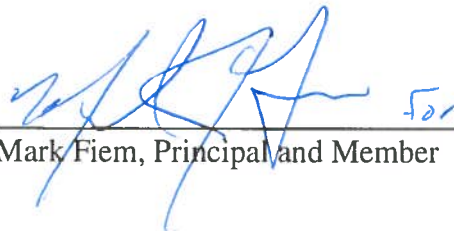


Witness #2

We unconditionally guarantee the above described payment in the event the appeal is resolved in favor of the Department of Revenue or if the appeal is otherwise dismissed.



Michael Fiem, Principal and Member



Mark Fiem, Principal and Member