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Dean A. Hayes  
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**RECEIVED**

**Sep 24 2024**

**SC Court of Appeals**

September 24, 2024

Via Email: [ctappfilings@sccourts.org](mailto:ctappfilings@sccourts.org)

**Jenny Abbott Kitchings**  
Clerk of Court  
1220 Senate Street  
Columbia, SC 29201

**Re: Waterfall Victoria Grantor Trust II, Series G, Appellant v. E. Carroll Rogers,**  
**Respondent**  
**Appellate Case No.: 2024-000813**  
**MTB File No.: 22708.1**

Dear Ms. Kitchings:

I am making an appearance in this case as co-counsel on behalf of the appellant, Waterfall Victoria Grantor Trust, Series G. My contact information: McCabe, Trotter & Beverly, P.C., 4500 Fort Jackson Blvd., Suite 335, Columbia, SC 29209; email: [dean.hayes@mccabetrotter.com](mailto:dean.hayes@mccabetrotter.com); direct phone: (803) 724-5006. My SC Bar number: 66066.

Sincerely,

Dean A. Hayes

DAH/

cc: January N. Taylor, Esq.  
J. Pamela Price, Esq.  
Meredith L. Coker, Esq.  
Roger Paul Roy, Jr., Esq.

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**Sep 24 2024**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM HORRY COUNTY  
Court of Common Pleas

Alan D. Clemmons, Master in Equity  
Trial Case No.: 2016-CP-26-08043

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Appellate Case No. 2024-000813

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Waterfall Victoria Grantor Trust II, Series G, 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,

of which E. Carroll Rogers a/k/a Ernest Carroll Rogers is Respondent.

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**PROOF OF SERVICE**

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I certify that I have served the notice of appearance on the counselors of record listed below, by electronic mail of the same on September 24, 2024, addressed to:

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*Co-Counsel for Appellant Waterfall Victoria*

*Grantor Trust II, Series G*