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SC Court of Appeals

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

APPEAL FROM S. C. ADMINISTRATIVE LAW COURT

Debra B. Durden, Judge

Appellate Tracking Number: 2024-000962

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

Watertoys, LLC, d/b/a Tidalwave Watersports,Appellant,

v.

South Carolina Department of Revenue,..... Respondent.

CERTIFICATE OF SERVICE

I certify that I served the within Initial Brief and Designation of Contents of Record on Appeal upon the Department of Revenue, by mailing a copy properly addressed with sufficient postage affixed thereto to Marcus D. Antley, III, S. C. Department of Revenue, 300 A Outlet Pointe Blvd., Columbia, South Carolina 29210 and via electronic mail to marcus.antley@dor.sc.gov this 11th day of December, 2024.

December 11, 2024

/s/Thomas R. Goldstein
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P. O. Box 71121
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December 11, 2024

Hon. Jenny Abbot Kitchings
Clerk of Court
S. C. Court of Appeals
P. O. Box 11629
Columbia, South Carolina 29211

RE: *Watertoys, LLC v. S. C. Department of Revenue*
Appellate Tracking No.: 2024-000962
Dept. of Revenue Case I.D. 0-001-559-662
Administrative Law Court Docket No. 23-ALJ-17-0362-CC
D.O.R. File No.: 230028

Dear Ms. Kitchings,

I am filing the appellant's initial brief, designation of contents of record, and certificate of service. (I am filing the cover page separately because when I append it to the brief, it throws off the page numbers. Prior to filing the Final Brief, I will find someone born later than 1953 to fix this.) By copy of this letter, I am providing a copy of the same documents to opposing counsel by regular mail and electronically. Please let me know if you require anything further to perfect this filing. I thank you in advance for your attention to this. With kind regards, I am

Very truly yours,

Belk, Cobb, Infinger & Goldstein, P.A.
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enclosure: Initial Brief, Designation of Contents of Record on Appeal, Certificate of Service:

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