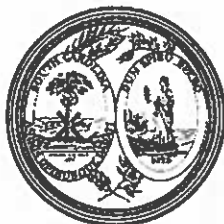


STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

300A Outlet Pointe Blvd.
Columbia, SC 29210



Main Line: 803.898.5130
Facsimile: 803.896.0171

December 20, 2024

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Dec 20 2024

SC Court of Appeals

VIA ELECTRONIC MAIL to ctappfilings@sccourts.org

The Honorable Jenny Abbott Kitchings
SC Court of Appeals
Clerk of Court
1220 Senate Street
Columbia, SC 29201

**Re: Watertoys, L.L.C., d/b/a Tidalwave Watersports v. South Carolina
Department of Revenue
Appellate Case No. 2024-000962**

Dear Ms. Kitchings:

Respondent South Carolina Department of Revenue respectfully requests a 30-day extension of its deadline to file its initial brief and designation of matter in the above referenced matter. Counsel for Appellant Watertoys, L.L.C. d/b/a Tidalwave Watersports consents to its request. The current due date for these filings is January 10, 2025. By our calculations, with a 30-day extension, they would be due Monday, February 10, 2025. This is South Carolina Department of Revenue's first request for an extension.

With kind regards, I am

Sincerely,

A handwritten signature in blue ink that reads "Marcus D. Antley III".

Marcus D. Antley, III

MDA/jdg

c: Thomas R. Goldstein, Esquire

RECEIVED

Dec 20 2024

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court Of Appeals

APPEAL FROM THE S.C. ADMINISTRATIVE LAW COURT

Honorable Deborah B. Durden, Administrative Law Judge

Appellate Case No. 2024-000962
Administrative Law Court Case No. 23-ALJ-17-0362-CC

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

v.


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

PROOF OF SERVICE

I, the undersigned Paralegal with the South Carolina Department of Revenue, attorneys for the Respondent, hereby certify that I have served all counsel listed below with a copy of the Letter dated December 20, 2024 to the SC Court of Appeals via electronic mail:

Thomas R. Goldstein
PO Box 71121
N. Charleston, SC 29415-1121
tgoldstein@cobblaw.net

Counsel for Appellant


Jennifer D. Gamble
Senior Paralegal

December 20, 2024

From: [Jennifer Gamble](#)
To: tgoldstein@cobblaw.net
Cc: [Marcus "Trey" Antley, III](#)
Subject: Watertoys, LLC d/b/a Tidalwave Watersports v. SC Dept. of Revenue
Date: Friday, December 20, 2024 12:32:00 PM
Attachments: [2024.12.20 Extension Request.pdf](#)

Good Afternoon:

Attached for service upon you please find SC Dept. of Revenue's request for an extension to file its initial brief and designation of matter along with a Proof of Service.

Thank you,

Jennifer