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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 Initial Brief of Respondent and Designation of Matter to be Included in the Record of Appeal 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

February 10, 2025

From: [Jennifer Gamble](#)
To: tgoldstein@cobblaw.net
Cc: [Marcus "Trey" Antley, III](#); [Jason Luther](#); [Allen Myrick](#)
Subject: Watertoys, LLC d/b/a Tidalwave Watersports v. SC Department of Revenue
Date: Monday, February 10, 2025 4:27:00 PM
Attachments: [2025.02.10 SCDOR Initial Brief.pdf](#)

Good Afternoon:

Attached and served upon you please find Respondent's Initial Brief and Designation of Matter to be Included in the Record of Appeal in the above referenced case.

Thank you,

Jennifer

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

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SC Court of Appeals

300A Outlet Pointe Blvd.
Columbia, SC 29210



Main Line: 803.898.5130
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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:

Attached please find Initial Brief of Respondent and Designation of Matter to be Included in the Record of Appeal in the above referenced matter which we are filing electronically. Additionally, I have included a Proof of Service for the same.

By copy of this letter to counsel of record, we are serving him with a copy of the same.

Sincerely,

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

Marcus D. Antley, III

MDA/jdg

c: Thomas R. Goldstein, Esquire