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May 06 2025

SC Court of Appeals

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

APPEAL FROM S. C. ADMINSTRATIVE LAW COURT

Debra B. Durden, Judge

Appellate Tracking No.: 2024-000962

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

Watertoys, LLC d/b/a Tidalwave WatersportsAppellant,

v.

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

AMENDED CERTIFICATE OF SERVICE

I certify that I provided an electronic copy and a bound copy of the Record on Appeal upon counsel for the Department of Revenue by mailing a copy properly addressed with sufficient postage affixed thereto to Marcus D. Antley, III, at 300A Outlet Pointe Boulevard, Columbia, S. C. 29210 and via electronic mail to marcus.antley@dor.sc.gov this 30th day of April, 2025.

April 30, 2025¹

/s/Thomas R. Goldstein

Thomas R. Goldstein, S. C. Bar No. 2186

Belk, Cobb, Infinger & Goldstein, P.A.

P. O. Box 71121

N. Charleston, S. C. 29415-1121

(843) 729 0928

tgoldstein@cobblaw.net

¹ The original certificate of service was dated April 30, 2025. The amended certificate is dated May 6, 2025.

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Belk, Cobb, Infinger & Goldstein, P.A.
P. O. Box 71121
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May 6, 2025

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

RE: *Watertoys v. S. C. Dept. of Revenue*
Appellate Case 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 received a deficiency notice in this case that I neglected to file a Certificate of Service for the Record on Appeal in this case. In correcting that deficiency I learned that U.P.S. picked up the bound copy for the court, but not the bound copy for opposing counsel. Therefore, I am providing an amended certificate of service reflecting that while the electronic copy was transmitted on the 30th, the bound volume to the Department of Revenue did not go out until today. Please let me know if I am required to take additional steps to correct this error. By copy of this letter, I am notifying Mr. Antley that I am putting his bound copy in the U.S. mail instead of U.P.S. With kind regards, I am

Very truly yours,

/s/ Thomas R. Goldstein
Belk, Cobb, Infinger & Goldstein, P.A.
Thomas R. Goldstein
tgoldstein@cobblaw.net

enclosure: Certificate of Service

cc:
Mr. Marcus D. Antley, III
Marcus.Antley@dor.sc.gov