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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 Final Brief and Final Reply Brief 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 21st day of May, 2025.

May 21, 2025

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