

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

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APPEAL FROM S. C. ADMINISTRATIVE LAW COURT

Debra B. Durden, Judge

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

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

v.

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

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CERTIFICATE OF SERVICE

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I certify that I served the within Return/Memorandum of Law (Motion to Strike portions of the Record on Appeal) along with a Motion to Remand/Supplement Record 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](mailto:marcus.antley@dor.sc.gov) this 21st day of July, 2025.

July 21, 2024

/s/Thomas R. Goldstein  
Thomas R. Goldstein, S. C. Bar No. 2186  
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July 21, 2025

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

RE: Appellate Tracking No.: 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 enclose Appellant's Return to Respondent's motion to strike contents of record on appeal as required by the Court's June 23, 2025, Order. I also enclose, only if needed, a Motion for Remand/Supplement the Record to give the Court an additional option in deciding this procedural dispute. I also enclose a certificate of service and will send the \$50.00 filing fee under separate cover by regular mail. Please let me know if you require anything further to file the enclosed. By copy of this letter, I am providing a copy of the same documents to opposing counsel by regular mail and by electronic means. 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.  
Thomas R. Goldstein

enclosure: Return to Motion to Strike, Motion for Remand/Supplement, Certificate of Service

cc:

Mr. Marcus D. Antley, III  
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