



# The South Carolina Court of Appeals

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April 1, 2026

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Re: Watertoys, LLC v. SCDOR  
Appellate Case No. 2024-000962

Dear Counsel:

This appeal will be argued on May 12, 2026, at 11:20 AM in Courtroom I. The following oral argument times have been allocated:

Appellant:	10 minutes
Respondent:	10 minutes
Appellant in reply:	5 minutes

**Arguments frequently begin before the time set. Please ARRIVE 15 MINUTES prior to your scheduled argument time.**

Anyone may view our live stream via the South Carolina Court of Appeals Video Portal, available here: <https://sccourts.org/COAvideo/index.cfm>. Archived video will be posted to the Video Portal as soon as possible.

Very truly yours,

A handwritten signature in blue ink that reads "Jasmine D. Smith, Deputy". The signature is written in a cursive style with a large initial "J".

CLERK