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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM HORRY COUNTY

B. Alex Hyman, Circuit Court Judge

Appellate Case No. 2025-002251

Timothy Wade Long and Clyde Ksier, individually and on behalf of TnW and More, LLC, ... Respondents,

v.

Timothy D. Kettner, Donald Kettner, and TNT and More, Inc., d/b/a Crab Catcher on the Waterfront, ... Defendants,

of which Timothy D. Kettner and TNT and More, Inc., d/b/a Crab Catchers on the Waterfront, are .... Appellants.

RECORD ON APPEAL
VOLUME V

R. Walker Humphrey, II
James T. Johnson
WILLOUGHBY HUMPHREY & D'ANTONI, P.A.
133 River Landing Drive, Suite 200
Charleston, South Carolina 29492
(843) 619-4426

Michael S. Harrison
HARRISON | PILLINGER, LLC
1297 Professional Drive, Suite 202
Myrtle Beach, South Carolina 29577
(843) 839-5909

Howell V. Bellamy, III
BELLAMY, RUTENBERG, COPELAND, EPPS, GRAVELY & BOWERS, P.A.
1000 29th Avenue North
Myrtle Beach, South Carolina 29577
(843) 448-2400

Attorneys for Appellant TNT and More, Inc.

Ronald Richter, Jr.
Scott M. Mongillo
BLAND RICHTER, LLP
18 Broad Street, Mezzanine
Charleston, SC 29401
(843) 573-9900

Eric S. Bland
BLAND RICHTER, LLP
105 West Main Street, Suite D
Lexington, SC 29072
(803) 256-9664

Attorneys for Appellant Timothy D. Kettner

Tucker Player
PLAYER LAW FIRM
512 Village Church Drive
Chapin, SC 29036
(803) 315-6300

Attorney for Respondents

SC EF_ACK	E-file Acknowledgement	

Total Forms	**37**	**Forms Subtotal**	**850.00**
		Total Balance Due	**850.00**

Payment due upon receipt. Thank you for your business!

	Acknowledgement and General Information for Entities That File Returns Electronically	2018

Name(s) as shown on return	Employer Identification Number
TNW and More LLC	**-***5334

Entity address

3522 Golf Ave

Little River, SC 29566

Thank you for participating in IRS e-file.

1. [X] 2018 1120S income tax return for Federal was filed electronically. The electronic filing services were provided by Bryant Accounting & Tax Service Inc .

2. [X] 1120S income tax return was accepted on 03-14-2019 using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature. The submission ID assigned to this return is 5777802019073300tvy1 .

PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.

Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

▶ Go to *www.irs.gov/Form1120S* for instructions and the latest information.

OMB No. 1545-0123

2018

For calendar year 2018 or tax year beginning , 2018, ending , 20

A S election effective date: 07-11-2016	Name: TNW and More LLC	D Employer identification number: 81-3195334
B Business activity code number (see instructions): 812990	TYPE OR PRINT — Number, street, and room or suite no. If a P.O. box, see instructions.: 3522 Golf Ave	E Date incorporated: 07-11-2016
C Check if Sch. M-3 attached ☐	City or town, state or province, country, and ZIP or foreign postal code: Little River SC 29566	F Total assets (see instructions): $

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶ 3

Caution: Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a	Gross receipts or sales	1a	153,664		
	b	Returns and allowances	1b			
	c	Balance. Subtract line 1b from line 1a			1c	153,664
	2	Cost of goods sold (attach Form 1125-A)			2	2,025
	3	Gross profit. Subtract line 2 from line 1c			3	151,639
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	
	5	Other income (loss) (see instructions - attach statement)			5	
	6	**Total income (loss).** Add lines 3 through 5 ▶			6	151,639
Deductions (see instructions for limitations)	7	Compensation of officers (see instructions - attach Form 1125-E)			7	
	8	Salaries and wages (less employment credits)			8	
	9	Repairs and maintenance			9	25,210
	10	Bad debts			10	
	11	Rents			11	
	12	Taxes and licenses Wks. Tax/Lic			12	1,820
	13	Interest (see instructions)			13	25,477
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	193,847
	15	Depletion **(Do not deduct oil and gas depletion.)**			15	
	16	Advertising			16	23,849
	17	Pension, profit-sharing, etc., plans			17	
	18	Employee benefit programs			18	
	19	Other deductions (attach statement) Statement #2			19	258,472
	20	**Total deductions.** Add lines 7 through 19 ▶			20	528,675
	21	**Ordinary business income (loss).** Subtract line 20 from line 6			21	(377,036)
Tax and Payments	22 a	Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b	Tax from Schedule D (Form 1120S)	22b			
	c	Add lines 22a and 22b (see instructions for additional taxes)			22c	
	23 a	2018 estimated tax payments and 2017 overpayment credited to 2018	23a			
	b	Tax deposited with Form 7004	23b			
	c	Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d	Refundable credit from Form 8827, line 8c	23d			
	e	Add lines 23a through 23d			23e	
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			24	
	25	**Amount owed.** If line 23e is smaller than the total of lines 22c and 24, enter amount owed			25	
	26	**Overpayment.** If line 23e is larger than the total of lines 22c and 24, enter amount overpaid			26	
	27	Enter amount from line 26: **Credited to 2019 estimated tax** ▶ **Refunded** ▶			27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No

TIMOTHY KETTNER — Signature of officer — Date — PRESIDENT — Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Kimberly Bryant	Kimberly Bryant	03-30-2021		P01255233

Firm's name ▶ Bryant Accounting & Tax Service Inc — Firm's EIN ▶ 45-5484030

Firm's address ▶ 112 Ye Olde Kings Hwy, North Myrtle Beach SC 29582 — Phone no. (843)249-7818

Schedule B Other Information (see instructions)

		Yes	No
1	Check accounting method: a [X] Cash b [ ] Accrual c [ ] Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ SERVICE b Product or service ▶ SERVICE		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation		
4	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

		Yes	No
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

		Yes	No
5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock?		
	If "Yes," complete lines (i) and (ii) below.		
	(i) Total shares of restricted stock ▶		
	(ii) Total shares of non-restricted stock ▶		
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?		
	If "Yes," complete lines (i) and (ii) below.		
	(i) Total shares of stock outstanding at the end of the tax year ▶		
	(ii) Total shares of stock outstanding if all instruments were executed ▶		
6	Has this corporation filed, or is it required to file, **Form 8918,** Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ [ ] If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
8	If the corporation: **(a)** was a C corporation before it elected to be an S corporation **or** the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation **and (b)** has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ $		
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
10	Does the corporation satisfy one of the following conditions and the corporation doesn't own a pass-through entity with current year, or prior year carryover, excess business interest expense? See instructions		
a	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year don't exceed $25 million, and the corporation isn't a tax shelter; or		
b	The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.		
11	Does the corporation satisfy **both** of the following conditions?		
a	The corporation's total receipts (see instructions) for the tax year were less than $250,000.		
b	The corporation's total assets at the end of the tax year were less than $250,000	X	
	If "Yes," the corporation is not required to complete Schedules L and M-1.		

Schedule B	Other Information (see instructions) *(continued)*	Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
	If "Yes," enter the amount of principal reduction ► $		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		
14 a	Did the corporation make any payments in 2018 that would require it to file Form(s) 1099?		
b	If "Yes," did the corporation file or will it file required Forms 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter the amount from Form 8996, line 13 ► $		

Schedule K	Shareholders' Pro Rata Share Items			Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)		1	(377,036)
	2 Net rental real estate income (loss) (attach Form 8825)		2	
	3a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a		3c	
	4 Interest income		4	
	5 Dividends: a Ordinary dividends		5a	
	b Qualified dividends	5b		
	6 Royalties		6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))		7	
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))		8a	
	b Collectibles (28%) gain (loss)	8b		
	c Unrecaptured section 1250 gain (attach statement)	8c		
	9 Net section 1231 gain (loss) (attach Form 4797)		9	
	10 Other income (loss) (see instructions) Type ►		10	
Deductions	11 Section 179 deduction (attach Form 4562)		11	
	12a Charitable contributions		12a	
	b Investment interest expense		12b	
	c Section 59(e)(2) expenditures (1) Type ► (2) Amount ►		12c(2)	
	d Other deductions (see instructions) Type ►		12d	
Credits	13a Low-income housing credit (section 42(j)(5))		13a	
	b Low-income housing credit (other)		13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)		13c	
	d Other rental real estate credits (see instructions) Type ►		13d	
	e Other rental credits (see instructions) Type ►		13e	
	f Biofuel producer credit (attach Form 6478)		13f	
	g Other credits (see instructions) Type ►		13g	
Foreign Transactions	14a Name of country or U.S. possession ►			
	b Gross income from all sources		14b	
	c Gross income sourced at shareholder level		14c	
	Foreign gross income sourced at corporate level			
	d Section 951A category		14d	
	e Foreign branch category		14e	
	f Passive category		14f	
	g General category		14g	
	h Other (attach statement)		14h	
	Deductions allocated and apportioned at shareholder level			
	i Interest expense		14i	
	j Other		14j	
	Deductions allocated and apportioned at corporate level to foreign source income			
	k Section 951A category		14k	
	l Foreign branch category		14l	
	m Passive category		14m	
	n General category		14n	
	o Other (attach statement)		14o	
	Other information			
	p Total foreign taxes (check one): ► ☐ Paid ☐ Accrued		14p	
	q Reduction in taxes available for credit (attach statement)		14q	
	r Other foreign tax information (attach statement)			

Schedule K	Shareholders' Pro Rata Share Items *(continued)*		Total amount
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties - gross income	15d	
	e Oil, gas, and geothermal properties - deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17 a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Recon-ciliation	18 **Income/loss reconciliation.** Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p	18	(377,036)

Schedule L — Balance Sheets per Books	Beginning of tax year		End of tax year	
Assets	**(a)**	**(b)**	**(c)**	**(d)**
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	( )		( )	
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
14 Other assets (attach statement)				
15 Total assets				
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach statement)				
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (attach statement)				
22 Capital stock				
23 Additional paid-in capital				
24 Retained earnings				
25 Adjustments to shareholders' equity (attach statement)				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity				

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Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3 (see instructions)

1	Net income (loss) per books		5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest $	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):			
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize): a Depreciation $ b Travel and entertainment $		6 Deductions included on Schedule K, lines 1 through 12 and 14p , not charged against book income this year (itemize): a Depreciation $	
			7 Add lines 5 and 6	
4	Add lines 1 through 3		8 Income (loss) (Schedule K, line 18). Line 4 less line 7	

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account

(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	(168,713)			
2 Ordinary income from page 1, line 21				
3 Other additions				
4 Loss from page 1, line 21	(377,036)			
5 Other reductions	( )			( )
6 Combine lines 1 through 5	(545,749)			
7 Distributions				
8 Balance at end of tax year. Subtract line 7 from line 6	(545,749)			

Form **1125-A**

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

► **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**

► **Go to *www.irs.gov/Form1125A* for the latest information.**

OMB No. 1545-0123

Name	Employer identification number
TNW and More LLC	81-3195334

1	Inventory at beginning of year	1	
2	Purchases	2	2,025
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	**Total.** Add lines 1 through 5	6	2,025
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	2,025

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ►

b Check if there was a writedown of subnormal goods ► ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ► ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

Final K-1 ☐ Amended K-1 ☐ OMB No. 1545-0123

Schedule K-1 (Form 1120S) 2018

Department of the Treasury
Internal Revenue Service

For calendar year 2018, or tax year

beginning 2018 ending

Shareholder's Share of Income, Deductions, Credits, etc.

► See page 2 of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
81-3195334

B Corporation's name, address, city, state, and ZIP code
TNW and More LLC

3522 Golf Ave

Little River SC 29566

C IRS Center where corporation filed return
KANSAS CITY

Part II Information About the Shareholder

D Shareholder's identifying number
[redacted]

E Shareholder's name, address, city, state, and ZIP code
TIMOTHY KETTNER

3522 GOLF AVE
Little River SC 29566

F Shareholder's percentage of stock ownership for tax year .... 33.33333 %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) (125,679)	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
		17	Other information
		V*	STMT

* See attached statement for additional information.

QBI	**Qualified Business Income Deduction** Information Reported in Accordance with Prop Reg 1.199A-6 Schedule K-1, Line 17, Codes V-Z	2018

Corporate Name	EIN
TNW and More LLC	81-3195334
Shareholder Name	**SSN/EIN**
TIMOTHY KETTNER	[redacted]

Name of Trade or Business	Taxpayer Identification Number	Qualified Business Income/(loss) (V)	Section 1231 Gain (Loss)	Section 179	W-2 Wages (W)	Unadjusted Basis Immediately After Acquisition (X)	Qualified REIT Dividends (Y)	Qualified PTP Income/(Loss) (Z)	SSTB *
1120S: TNW and More LLC	81-3195334	(125,679)	-	-	-	96,646	-	-	No

* Specified Service Trade or Business

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☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120S) 2018

Department of the Treasury
Internal Revenue Service

For calendar year 2018, or tax year

beginning 2018 ending

Shareholder's Share of Income, Deductions, Credits, etc.

► See page 2 of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

81-3195334

B Corporation's name, address, city, state, and ZIP code

TNW and More LLC

3522 Golf Ave

Little River SC 29566

C IRS Center where corporation filed return

KANSAS CITY

Part II Information About the Shareholder

D Shareholder's identifying number

[redacted]

E Shareholder's name, address, city, state, and ZIP code

THOMAS WADE LONG

PO BOX 1167
Little River SC 29566

F Shareholder's percentage of stock ownership for tax year . . . . 33.33333 %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	(125,679)
2	Net rental real estate income (loss)	
3	Other net rental income (loss)	
4	Interest income	
5a	Ordinary dividends	
5b	Qualified dividends	
6	Royalties	
7	Net short-term capital gain (loss)	
8a	Net long-term capital gain (loss)	
8b	Collectibles (28%) gain (loss)	
8c	Unrecaptured section 1250 gain	
9	Net section 1231 gain (loss)	
10	Other income (loss)	
11	Section 179 deduction	
12	Other deductions	
13	Credits	
14	Foreign transactions	
15	Alternative minimum tax (AMT) items	
16	Items affecting shareholder basis	
17	Other information	V* STMT

* See attached statement for additional information.

QBI

Qualified Business Income Deduction

Information Reported in Accordance with Prop Reg 1.199A-6

Schedule K-1, Line 17, Codes V-Z

2018

Corporate Name: TNW and More LLC

EIN: 81-3195334

Shareholder Name: THOMAS WADE LONG

SSN/EIN: [redacted]

Name of Trade or Business	Taxpayer Identification Number	Qualified Business Income/(loss) (V)	Section 1231 Gain (Loss)	Section 179	W-2 Wages (W)	Unadjusted Basis Immediately After Acquisition (X)	Qualified REIT Dividends (Y)	Qualified PTP Income/(Loss) (Z)	SSTB *
1120S: TNW and More LLC	81-3195334	(125,679)	-	-	-	96,646	-	-	No

* Specified Service Trade or Business

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☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120S) 2018

Department of the Treasury
Internal Revenue Service

For calendar year 2018, or tax year

beginning 2018 ending

Shareholder's Share of Income, Deductions, Credits, etc.

► See page 2 of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
81-3195334

B Corporation's name, address, city, state, and ZIP code
TNW and More LLC

3522 Golf Ave

Little River SC 29566

C IRS Center where corporation filed return
KANSAS CITY

Part II Information About the Shareholder

D Shareholder's identifying number
[redacted]

E Shareholder's name, address, city, state, and ZIP code
Chris Kiser

PO Box 1990
North Myrtle Beach SC 29582

F Shareholder's percentage of stock ownership for tax year . . . . 33.33333 %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) (125,678)	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
		17	Other information
		V*	STMT

* See attached statement for additional information.

QBI	**Qualified Business Income Deduction** Information Reported in Accordance with Prop Reg 1.199A-6 Schedule K-1, Line 17, Codes V-Z	2018

Corporate Name	EIN
TNW and More LLC	81-3195334
Shareholder Name	**SSN/EIN**
Chris Kiser	[redacted]

Name of Trade or Business	Taxpayer Identification Number	Qualified Business Income/(loss) (V)	Section 1231 Gain (Loss)	Section 179	W-2 Wages (W)	Unadjusted Basis Immediately After Acquisition (X)	Qualified REIT Dividends (Y)	Qualified PTP Income/(Loss) (Z)	SSTB *
1120S: TNW and More LLC	81-3195334	(125,678)	-	-	-	96,647	-	-	No

* Specified Service Trade or Business

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R-2014

DEF-000228

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

► **Attach to your tax return.**

► **Go to *www.irs.gov/Form4562* for instructions and the latest information.**

OMB No. 1545-0172

2018

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
TNW and More LLC	FORM 1120S	81-3195334

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ►	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	191,389
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental			27.5 yrs.	MM	S/L	
property			27.5 yrs.	MM	S/L	
i Nonresidential real			39 yrs.	MM	S/L	
property				MM	S/L	

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	2,458
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	193,847
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions. Form **4562** (2018)

EEA

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:								
Docks	07312017	100.0%	51,050	25,525	15	150 DB-MQ	2,458	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	2,458	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year				43	
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	

Form **8879-S**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for Form 1120S

► **Return completed Form 8879-S to ERO. (Don't send to IRS.)**

► **Go to *www.irs.gov/Form8879S* for the latest information.**

OMB No. 1545-0123

2018

For calendar year 2018, or tax year beginning , 2018, and ending , 20 .

Name of corporation	Employer identification number
TNW and More LLC	81-3195334

Part I **Tax Return Information** (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	153,664
2	Gross profit (Form 1120S, line 3)	2	151,639
3	Ordinary business income (loss) (Form 1120S, line 21)	3	(377,036)
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	(377,036)

Part II **Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2018 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize Bryant Accounting & Tax Ser (**ERO firm name**) to enter my PIN 52960 (**Don't enter all zeros**) as my signature on the corporation's 2018 electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2018 electronically filed income tax return.

Officer's signature ► Date ► 03-13-2019 Title ► PRESIDENT

Part III **Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 577780 29582
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112,** IRS *e-file* Application and Participation, and **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ► Kimberly Bryant Date ► 03-30-2021

ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions. Form **8879-S** (2018)

EEA

Federal Supporting Statements

2018 PG01

Name(s) as shown on return: TNW and More LLC

Tax ID Number: 81-3195334

Form 1120S - Line 19 - Other Deductions   Statement #2

Description	Amount
Accounting	4,100
Bank Charges	33
Credit and Collection Costs	2,828
Dues and Subscriptions	819
Equipment Rental/lease	2,547
Fuel	96,604
Independent Contractor	47,385
Insurance	27,036
Legal and Professional	7,470
Office Expense	1,193
Permits and Fees	6,790
Postage/Shipping	515
Supplies	19,718
Telephone	362
Utilities	1,580
Waste Removal	3,780
DEMOLITION	2,776
MANAGEMENT FEES	32,936
Total	**258,472**

Form 1120S	K-K1 Comparison Worksheet (Keep for your records)	2018

S CORPORATION NAME	EIN
TNW and More LLC	81-3195334

	Description	Schedule K	K-1 Totals	Difference
1	Ordinary business income (loss)	(377,036)	(377,036)	

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

FORM 1120S

For your records only

2018

Name(s) as shown on return: TNW and More LLC

Social security number/EIN: 81-3195334

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	2 ICE CREAM MACHINES	07162016	12,000*		100.00		PY 6,000	6,000	5	200 DB HY	19.2	12,000		12,000	
2	Docks	07312017	51,050*		100.00		PY 25,525	25,525	15	150 DB MQ	9.63	26,482	2,458	28,940	2,458
3	Tank	12292017	5,500*		100.00		PY 5,500	0	7	200 DB MQ	27.55	5,500		5,500	
4	Bulldozer and Root Ra	12072017	30,000*		100.00		PY 30,000	0	15	150 DB MQ	9.88	30,000		30,000	
5	Ice Maker	04012018	11,399*		100.00		CY 11,399	0	5	200 DB HY	20			11,399	
6	Docks	04122018	35,924*		100.00		CY 35,924	0	15	150 DB HY	5			35,924	
7	6 Jet Skis and 18 ft	04032018	56,897*		100.00		CY 56,897	0	7	200 DB HY	14.29			56,897	
8	4 Jet Skis	04182018	38,592*		100.00		CY 38,592	0	7	200 DB HY	14.29			38,592	
9	Jet Ski Hut	04182018	3,455*		100.00		CY 3,455	0	7	200 DB HY	14.29			3,455	
10	Fuel Tank	02252018	18,044*		100.00		CY 18,044	0	15	150 DB HY	5			18,044	
11	Dock Boxes	02252018	3,784*		100.00		CY 3,784	0	7	200 DB HY	14.29			3,784	
12	Ski Docks	04042018	23,294*		100.00		CY 23,294	0	15	150 DB HY	5			23,294	
	Totals		289,939				CY 191,389	31,525				73,982	2,458	267,829	2,458

Land Amount | PY 67,025 | CY 179 and CY Bonus 191,389 | ST ADJ: 161,324
Net Depreciable Cost 289,939 | TOTAL CY Depr including 179/bonus 193,847 | UBIA: 289,939

Depreciation Detail Listing

2018

STATE FORM 1120S

PAGE 1

For your records only

Name(s) as shown on return: TNW and More LLC

Social security number/EIN: 81-3195334

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	2 ICE CREAM MACHINES	07162016	12,000*		100.00			12,000	5	200 DB HY	19.2	6,240	2,304	8,544	
2	Docks	07312017	51,050*		100.00			51,050	15	150 DB MQ	9.63	1,914	4,916	6,830	
3	Tank	12292017	5,500*		100.00			5,500	7	200 DB MQ	27.55	196	1,515	1,711	
4	Bulldozer and Root Ra	12072017	30,000*		100.00			30,000	15	150 DB MQ	9.88	375	2,964	3,339	
5	Ice Maker	04012018	11,399*		100.00			11,399	5	200 DB HY	20		2,280	2,280	
6	Docks	04122018	35,924*		100.00			35,924	15	150 DB HY	5		1,796	1,796	
7	6 Jet Skis and 18 ft	04032018	56,897*		100.00			56,897	7	200 DB HY	14.29		8,131	8,131	
8	4 Jet Skis	04182018	38,592*		100.00			38,592	7	200 DB HY	14.29		5,515	5,515	
9	Jet Ski Hut	04182018	3,455*		100.00			3,455	7	200 DB HY	14.29		494	494	
10	Fuel Tank	02252018	18,044*		100.00			18,044	15	150 DB HY	5		902	902	
11	Dock Boxes	02252018	3,784*		100.00			3,784	7	200 DB HY	14.29		541	541	
12	Ski Docks	04042018	23,294*		100.00			23,294	15	150 DB HY	5		1,165	1,165	
	Totals		289,939					289,939				8,725	32,523	41,248	

Land Amount
Net Depreciable Cost 289,939

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus 32,523

ST ADJ:
UBIA: 289,939

R-2021

DEF-000235

1120S TAX RETURN COMPARISON
2016 / 2017 / 2018

2018

Name(s) as shown on return: TNW and More LLC

Identifying number: 81-3195334

Income	2016 FEDERAL	2017 FEDERAL	2018 FEDERAL	DIFFERENCE BETWEEN 2017 & 2018
Net receipts			153,664	153,664
Cost of goods sold		9,351	2,025	(7,326)
Gross profit		(9,351)	151,639	160,990
Net gain/loss from 4797				
Other income				
Total income		(9,351)	151,639	160,990
Deductions				
Compensation of officers				
Salaries and wages				
Repairs and maintenance	4,007	48,473	25,210	(23,263)
Bad debts				
Rents				
Taxes and licenses		513	1,820	1,307
Interest		1,229	25,477	24,248
Net depreciation	12,000	61,982	193,847	131,865
Depletion				
Advertising			23,849	23,849
Pension, profit-sharing				
Employee benefits				
Other deductions	11,523	19,635	258,472	238,837
Total deductions	27,530	131,832	528,675	396,843
Ordinary business income(loss)	(27,530)	(141,183)	(377,036)	(235,853)
Tax				
Total tax				
Payments				
Estimated taxes paid				
Total payments line 23e				
Results				
Amount owed				
Overpayment				
Applied to estimate				
Refund				

SCHEDULE K - Shareholder's Share Items

Income				
Ordinary business income (loss)	(27,530)	(141,183)	(377,036)	(235,853)
Net rental real estate income (loss)				
Other net rental income (loss)				
Interest income				
Ordinary dividends				
Qualified dividends				
Royalties				
Net short-term capital gain (loss)				
Net long-term capital gain (loss)				
Collectibles (28%) gain (loss)				
Unrecaptured section 1250 gain				
Net section 1231 gain (loss)				
Other income (loss)				
	2016	**2017**	**2018**	**DIFFERENCE**

	1120S TAX RETURN COMPARISON 2016 / 2017 / 2018	2018 Page 2

Name(s) as shown on return: TNW and More LLC

Identifying number: 81-3195334

Deductions	2016 FEDERAL	2017 FEDERAL	2018 FEDERAL	DIFFERENCE BETWEEN 2017 & 2018
Section 179 deduction				
Contributions				
Investment interest expense				
Section 59(e)(2) expenditures				
Other deductions				
Credits				
Low-income housing credit (section 42(j)(5))				
Low-income housing credit (other)				
Qualified rehabilitation expenditures (rental real estate)				
Other rental real estate credits				
Other rental credits				
Credit for alcohol used as fuel				
Other credits				
Foreign Transactions				
Gross income from all sources				
Gross income sourced at shareholder level				
Foreign gross income sourced at corporate level				
Passive category				
General categories				
Other				
Deductions allocated and apportioned at shareholder level				
Interest expense				
Other				
Deductions allocated / apportioned at corp. level to foreign source inc.				
Passive category				
General categories				
Other				
Total foreign taxes paid or accrued				
Reduction in taxes available for credit				
Alternative Minimum Tax (AMT) items				
Post-1986 depreciation adjustment				
Adjusted gain or loss				
Depletion				
Oil, gas, and geothermal properties - gross income				
Oil, gas, and geothermal properties - deductions				
Other AMT items				
Items Affecting Shareholder Basis				
Tax-exempt interest income				
Other tax-exempt income				
Nondeductible expenses				
Property distributions				
Repayment of loans from shareholders				
Other information				
Investment income				
Investment expenses				
Dividend distributions paid from accum earnings and profits				

RESIDENT STATE	SC	SC	SC	
Taxable income				
Total tax				
Overpayment				
Balance due	25		25	25
	2016	2017	2018	DIFFERENCE

COMPARES.LD2

QBI	**Qualified Business Income Deduction** Information Reported in Accordance with Section 199A (Keep for your records)	2018

Corporate/Partnership Name: TNW and More LLC

EIN: 81-3195334

Name of Trade or Business	Taxpayer Identification Number	Qualified Business Income/(loss)	Section 1231 Gain (Loss)	Section 179	W-2 Wages	Unadjusted Basis Immediately After Acquisition	Qualified REIT Dividends	Qualified PTP Income/(Loss)	SSTB *
1120S: TNW and More LLC	81-3195334	(377,036)	-	-	-	289,939	-	-	No

* Specified Service Trade or Business

WK_QBI~.LD

1120SEF	EF Transmission Status (Keep for your records)	2018
Name(s) as shown on return TNW and More LLC		EIN number 81-3195334

The following will be transmitted to the IRS. ☐ 1120S ☐ 7004 ☐ Amended ☐ FinCEN 114

The following state returns will be transmitted:

The following returns have been suppressed or are not eligible and will NOT be transmitted.

SC1120S

EF Notes

Federal return has a MESSAGE PAGE.

SCINST **Filing Instructions** **2018**

Name(s) as shown on return	SSN or EIN
TNW and More LLC	81-3195334

Date to file by: 03-15-2019

Form to be filed: SC1120S and supplemental forms and schedules

Payment: $25.00

Address to file: SC Department of Revenue
Corporate Taxable
Columbia, SC 29214-0030

Transaction method: If required, corporations must pay by electronic funds transfer (EFT). Otherwise, mail a check or money order payable to "SC Department of Revenue" to the address listed. Indicate SC Corporate Income Tax File Number on the check. If paper filing, mail the payment in the same envelope as the tax return.

Other instructions: If you are not e-filing this return: you must MAIL the return to the SC DOR.

1024

dor.sc.gov

STATE OF SOUTH CAROLINA

'S' CORPORATION INCOME TAX RETURN

Return is due on or before the 15th day of the 3rd month following the close of the taxable year.

SC 1120S
(Rev.9/5/18)
3095

SC FILE # - 10701982-3

INCOME TAX PERIOD ENDING 12-31-2018
LICENSE FEE PERIOD ENDING 12-31-2019
FEIN 81-3195334
NAME TNW and More LLC
MAILING ADDRESS 3522 Golf Ave
CITY Little River STATE SC ZIP CODE 29566

Change of ☐ Address ☐ Accounting Period ☐ Officers

Attach complete copy of Federal Return
☐ **Check here if you filed a federal or state extension**

Check if ☐ **Initial Return** ☐ **Amended Return**
☐ **Includes QSSS(s) and/or Disregarded LLC(s)(See Schedule L)**

If Filing a **Final** Return, **see** General Instructions, page 3. **You MUST close your account with the SECRETARY OF STATE and complete I-349.**
☐ Merged ☐ Reorganized ☐ Final

County or Counties in SC Where Property is Located:

Audit Location

City	State
Little River	SC

Total Gross Receipts	Total cost of depreciable personal property in SC	**Audit Contact**	Telephone Number
153,664	289,939	TIMOTHY KETTNER	843-249-7818

Does the Corporation have any Shareholders who are nonresidents of South Carolina? ☐ Yes ☒ No

PART I COMPUTATION OF INCOME TAX LIABILITY

1.	**Total of line 1 through 10, Schedule K of Federal Form 1120S**	1.	(377,036) 00
2.	Net Adjustment from line 15, Schedule A and B	2.	161,324 00
3.	Total Net Income as Reconciled (line 1 plus or minus line 2)	3.	(215,712) 00
4.	If Multi-state Corporation, enter amount from line 6, Schedule G; otherwise, enter amount from line 3	4.	(215,712) 00
5.	LESS: Income on line 4 taxed to shareholders of S Corporation	5.	< 215,712 00 >
6.	South Carolina Net Income subject to tax (line 4 less line 5)	6.	0 00
7.	TAX: Multiply amount on line 6 by .05 (5.0%)	7.	0 00
8.	**Payments:** (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s; see instructions)	8a.	0 00
	(b) Paid by Declaration	8b.	00
	(c) Paid with Extension	8c.	00
	(d) Credit from Line 23b	8d.	00
	Refundable Credits: (e) Ammonia Additive	8e.	00
	(f) Milk Credit	8f.	00
	(g) Motor Fuel Income Tax Credit	8g.	00
9.	Total Payments and Refundable Credits:(add lines 8a through 8g)	9.	0 00
10.	Balance of Tax Due (line 7 less line 9)	10.	0 00
11.	(a) Interest Due	11a.	0 00
	(b) Late File/Pay Penalty Due	11b.	0 00
	(c) Declaration Penalty Due (Attach SC2220)	11c.	0 00
	(See penalty and interest instructions.) Enter Total	11.	0 00
12.	**TOTAL INCOME TAX,** Interest and Penalty Due (add lines 10 and 11) **BALANCE DUE**	12.	0 00
13.	**OVERPAYMENT** (line 9 less line 7)		00
	To be applied as follows: **(a) Estimated Tax**	13a.	00
	(b) License Fee	13b.	00
	(c) REFUND	13c.	00

PART II COMPUTATION OF LICENSE FEE AND SCHEDULES A AND B PAGE 2

30951065

PART II COMPUTATION OF LICENSE FEE

14. Total Capital And Paid in Surplus (Multi-State Corporations See Schedule E)	► 14.	0	00
15. FEE DUE - Line 14 x .001, plus $15.00 **(Fee cannot be less than $25.00)**	► 15.	25	00
16. LESS: Credits taken this year against license fee from SC1120TC, Part II, Column C (attach SC1120-TC)	► 16.	<	00 >
17. Balance (line 15 less line 16)	17.	25	00
18. Payments: (a) Paid with Extension	► 18a.		00
(b) Credit from line 13b	18b.		00
19. Total Payments (add line 18a and 18b)	19.	0	00
20. Balance of Fee Due (line 17 less line 19)	► 20.	25	00
21. (a) Interest Due ► 00 (b) Late File/Pay Penalty Due ► 00 (See penalty and interest instructions.) Enter Total	► 21.		00
22. **TOTAL LICENSE FEE,** Interest and Penalty Due (add lines 20 and 21) **BALANCE DUE**	22.	25	00
23. **OVERPAYMENT** (line 19 less line 17) 00 To be applied as follows: **(a) Estimated Tax** ► 00 **(b) Income Tax** ► 00 **(c) REFUND**	►		00
24. **GRAND TOTAL: INCOME TAX and LICENSE FEE DUE (add lines 12 and 22)** EFT ☐	24.	25	00

SCHEDULE A AND B — ADDITIONS TO FEDERAL TAXABLE INCOME

1. Taxes on or Measured By Income	1.	0		
2. Excess net passive income subject to federal tax	2.	0		
3. Taxable portion of certain built-in gains subject to federal tax	3.			
4.	4.			
5.	5.			
6. Other Additions (attach schedule) FD/ST Depr Diff	6.	161,324		
7. Total Additions (add lines 1 through 6)			7.	161,324

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

8.	8.			
9.	9.			
10.	10.			
11.	11.			
12.	12.			
13. Other Deductions (attach schedule)	13.			
14. Total Deductions (add lines 8 through 13)			14.	0
15. Net Adjustment (line 7 less line 14) Also enter on line 2, Part 1, SC1120S			15.	161,324

SCHEDULE C — RESERVED

Sign Here

I, the undersigned, a principal officer of the corporation for which this return is made declare that this return, including accompanying Annual Report, statements and schedules, has been examined by me and is to the best of my knowledge and belief, a true and complete return.

Signature of officer | Officer's title: PRESIDENT | Email

Officer's printed name: TIMOTHY KETTNER | Date: 03-13-2019 | Telephone Number: 843-455-2960

I **authorize** the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☐ No ☒ | Preparer's Printed Name: Kimberly Bryant

Paid Preparer's Use Only

Preparer's signature | Date: 03-30-2021 | Check if self-employed ☒ | Preparer's Telephone Number: 843-249-7818

Firm's name (or yours if self-employed) and address: Bryant Accounting & Tax Servic | PTIN or FEIN: 45-5484030

112 Ye Olde Kings Hwy North My | ZIP Code: 29582

If this is a corporation's final return, signing here authorizes the Department of Revenue to disclose that information with the Secretary of State. You must close with the Secretary of State as well as the Department of Revenue and complete I-349.

Taxpayer's Signature | Date

SCHEDULE D ANNUAL REPORT TO BE COMPLETED BY ALL CORPORATIONS

1. Name TNW and More LLC
2. Incorporated under the laws of the State of SC
3. Location of the Registered Office of the Corporation in the State of South Carolina is 3522 GOLF AVE
   In the City of LITTLE RIVER Registered Agent at such address is TIMOTHY KETTNER
4. Location of principal office (street address) 3522 GOLF AVE
   Nature of principal business in SC SERVICE
5. The total number of **authorized shares** of capital stock, itemized by class and series, if any, within each class is as follows:
   NUMBER OF SHARES: ______ CLASS: ______ SERIES: ______
6. The total number of **issued and outstanding shares** of capital stock itemized by class and series, if any, within each class is as follows:
   NUMBER OF SHARES: ______ CLASS: ______ SERIES: ______
7. The names and business addresses of the directors (or individuals functioning as directors) and principal officers in the Corporation are:
   (If additional space is necessary, attach separate schedule).

NAME	TITLE	BUSINESS ADDRESS
TIMOTHY KETTNER	President	3522 GOLF AVE; Little Rive, SC 29566
TIMOTHY WADE LONG	Vice Pres	PO BOX 1167; Little Rive, SC 29566
Chris Kiser	Treasurer	PO Box 1990; North Myrtle Be, SC 29582

8. Date Incorporated 07-11-2016 Date commenced business in the State of South Carolina was 07-11-2016
9. Date of this report 03-30-2021 FEIN 81-3195334
10. If Foreign Corporation, the date qualified to do business in the State of South Carolina is ______
11. Was the name of the Corporation changed during the year? NO Give old name ______
12. The Corporation's books are in the care of % BRYANT ACCOUNTING AND TAX SERVICE
    Located at (street address) 112 Ye Olde Kings; North Myrtle Beach, SC 29597
13. The total amount of stated capital per balance sheet is:
    A. Total paid in Capital Stock (cannot be a negative amount) . . $ ______
    B. Total paid in Capital Surplus (cannot be a negative amount) . $ ______
    C. Total amount of stated Capital (cannot be a negative amount) $ ______

ATTACH COMPLETE COPY OF FEDERAL RETURN

File electronically using Modernized Electronic Filing (MeF).

Pay online by credit card or electronic check using our free tax portal, MyDORWAY, at **dor.sc.gov/pay**. Select Business Income Tax Payment to get started.

MAIL RETURN TO THE PROPER ADDRESS

BALANCE DUE:	REFUNDS OR ZERO TAX:
SC DEPARTMENT OF REVENUE	SC DEPARTMENT OF REVENUE
CORPORATE TAXABLE	CORPORATE REFUND
PO BOX 100151	PO BOX 125
COLUMBIA, SC 29202	COLUMBIA, SC 29214-0032

81-3195334

ONLY MULTI-STATE CORPORATIONS MUST COMPLETE SCHEDULES E, F, G, AND H

SCHEDULE E COMPUTATION OF LICENSE FEE OF MULTI-STATE CORPORATIONS

1. Total Capital and Paid-in-Surplus at end of Year . . . . $ 0
2. SC PROPORTION: (line 1 X ratio from Schedule H-1, H-2 or H-3, as appropriate). Also enter on line 14, Part II . . $ 0

SCHEDULE F INCOME SUBJECT TO DIRECT ALLOCATION

(A) Allocated Income	(B) Gross Amounts	(C) Related Expenses	(D) Net Amounts (Column B minus Column (C)	(E) Net Amounts Allocated Directly to SC
1. Total Allocated Income (Enter the total of Column D here)				
2. Total Income Allocated to SC (Enter the total of Column E)				

Attach an explanation of each type of income listed above that is not allocated to South Carolina.

SCHEDULE G COMPUTATION OF TAXABLE INCOME OF MULTI-STATE CORPORATIONS

1. Total net income as reconciled. Enter amount from line 3, Page 1 . . . . 1.
2. Less: Income subject to direct allocation to SC and other states from Schedule F, line 1 . . . . 2.
3. Total net income subject to apportionment (line 1 less line 2) . . . . 3.
4. Multiply amount on line 3 by appropriate ratio from Schedule H-1, H-2, or H-3 and enter result here . . . . 4.
5. Add: Income subject to direct allocation to SC from Schedule F, line 2 . . . . 5.
6. Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Part 1 of Page 1 . . . . 6.

SCHEDULE H - 1 COMPUTATION OF SALES RATIO

	Amount	Ratio
1. Total Sales Within South Carolina (see instructions)		
2. Total Sales Everywhere (see instructions)		
3. Sales Ratio (line 1 ÷ line 2)		%

Note: If there are no sales anywhere: Enter 100% on Line 3, if South Carolina is the principal place of business OR Enter 0% on Line 3 if principal place of business is outside South Carolina.

SCHEDULE H - 2 COMPUTATION OF GROSS RECEIPTS RATIO

	Amount	Ratio
1. South Carolina Gross Receipts		
2. Amounts Allocated to South Carolina on Schedule F	< >	
3. South Carolina Adjusted Gross Receipts (line 1 - line 2)		
4. Total Gross Receipts		
5. Total Amounts Allocated on Schedule F	< >	
6. Total Adjusted Gross Receipts (line 4 - line 5)		
7. Gross Receipts Ratio (line 3 ÷ line 6)		%

SCHEDULE H-3 COMPUTATION OF RATIO FOR SECTION 12-6-2310 COMPANIES

	Amount	Ratio
1. Total Within South Carolina (see instructions)		
2. Total Everywhere		
3. Taxable Ratio (line 1 ÷ line 2)		%

SCHEDULE SC-K WORKSHEET

*** Enter amounts from corresponding lines on your federal Schedule K in Column B.**

	(A) Description	(B) * Amounts From Federal Schedule K	(C) Plus or Minus South Carolina Adjustments	(D) Federal Schedule K Amounts After SC Adjustments	(E) Col. (D) Amounts Not Apportioned or Allocated to SC	(F) Col. (D) Amounts Apportioned or Allocated to SC
1	Ordinary business income (loss)	(377,036)	161,324	(215,712)		(215,712)
2	Net rental real estate income (loss)					
3	Other net rental income (loss)					
4	Interest income					
5	Dividends					
6	Royalties					
7	Net short-term capital gain (loss)					
8	Net long-term capital gain (loss)					
9	Net section 1231 gain (loss)					
10	Other income (loss)					
11	Section 179 deduction					
12a	Contributions					
12b	Investment interest expense					
12c	Section 59(e)(2) expenditures					
12d	Other deductions					

Non-Refundable Tax Credits: Enter Total Credits from SC1120-TC . . . . ____________

SC1120-TC must be attached to return.

SCHEDULE L **QSSSs AND DISREGARDED LLCs INCLUDED IN RETURN**

A. List each **Qualified Subchapter S Subsidiary (QSSS)** doing business in South Carolina or registered with the Secretary of State.

Name	FEIN	SC File No. (if applicable)

B. List each disregarded **Limited Liability Company (LLC)** doing business in South Carolina or registered with the Secretary of State.

Name	FEIN	SC File No. (if applicable)

SCHEDULE N PROPERTY INFORMATION

Property Within South Carolina

	(a) Beginning Period	(b) Ending Period
1. Land		
2. Buildings	98,550	289,939
3. Machinery and Equipment		
4. Construction in Progress		
5. Other Property*		
TOTAL	98,550	289,939

*Please provide an explanation or listing of property from line 5 above.

Description of Property	(a) Beginning Period	(b) Ending Period
TOTAL		

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dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Corporate Income Tax Payment Voucher

SC1120-V
(Rev. 7/20/18)
3416

INSTRUCTIONS FOR FORM SC1120-V

PAY ONLINE BY CREDIT CARD OR ELECTRONIC CHECK USING

OUR FREE TAX PORTAL, MyDORWAY, at dor.sc.gov/pay

If submitting payment by mail using form SC1120V, Corporate Income Tax Payment Voucher, include with remittance:

a. Federal Employer Identification Number (FEIN).

b. Income Tax and License Fee Period Ending in the MM/YY format.

c. Corporate name and address.

d. Enter the payment amount from your Corporate return in whole dollars without a dollar sign $. (Example: 1500.00)

e. Mail SC1120-V with payment to the following address:

South Carolina Department of Revenue
Corporate Voucher
PO Box 100153
Columbia, SC 29202

Payment is due on the due date of the return.

detach here

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SC DEPARTMENT OF REVENUE
Corporate Income Tax Payment Voucher

SC1120-V
(Rev. 7/20/18)
3416

SC CORPORATE FILE # 10701982 3

INCOME ACCT PERIOD ENDING (MM/YY) 12-18

FEIN 81-3195334

LICENSE FEE PERIOD ENDING (MM/YY) 12-19

1. Income Tax Due . . ► 0.00

2. License Fee Due . . ► 25.00

3. Balance Remitted . ► 25.00

Corporate Name and Address
TNW and More LLC

3522 Golf Ave
Little River SC 29566

34161026 107019823 813195334 1218 00000000000 00000002500 6

R-2034

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SHAREHOLDER'S SHARE OF SOUTH CAROLINA INCOME, DEDUCTIONS, CREDITS, ETC.

SC1120S K-1
(Rev. 8/11/10)
3517

For calendar year 12-31-2018 or tax year beginning and ending

Shareholder's identifying number ► [redacted]

S Corporation's FEIN ► 81-3195334

Shareholder's name, address and ZIP code
TIMOTHY KETTNER
3522 GOLF AVE
Little River, SC 29566

S Corporation's name, address and ZIP code
TNW and More LLC
3522 Golf Ave
Little River, SC 29566

Shareholder's percentage of stock ownership for tax year . . . . ► 33.3333 %

Check if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1 (3) ☐ Nonresident

	Shareholder's Pro Rata Share of Current Year Income, Deductions, Credits, etc.		(A) Federal K-1 Amounts		(B) Plus or Minus SC Adjustments		(C) Amounts Not Allocated or Apportioned to SC		(D) Amounts Allocated or Apportioned to SC
Income (Loss)	1 Ordinary business income (loss) . . .	1	(125,679)	1	53,775	1		1	(71,904)
	2 Net rental real estate income (loss) .	2		2		2		2	
	3 Other net rental income (loss)	3		3		3		3	
	4 Interest income	4		4		4		4	
	5 Dividends	5		5		5		5	
	6 Royalties	6		6		6		6	
	7 Net short-term capital gain (loss) . .	7		7		7		7	
	8 Net long-term capital gain (loss) . . .	8		8		8		8	
	9 Net Section 1231 gain (loss)	9		9		9		9	
	10 Other income (loss)	10		10		10		10	
Deductions	11 Section 179 deduction	11		11		11		11	
	12 Other deductions	12		12		12		12	

13	Withholding tax for nonresident shareholder	13	
	List applicable South Carolina tax credits. (Attach an additional sheet if needed.)		
Credits 14		14	
15		15	
16		16	
17		17	
18	Total South Carolina tax credits	18	

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SHAREHOLDER'S SHARE OF SOUTH CAROLINA INCOME, DEDUCTIONS, CREDITS, ETC.

SC1120S K-1
(Rev. 8/11/10)
3517

For calendar year 12-31-2018 or tax year beginning and ending

Shareholder's identifying number ▶ [redacted]

S Corporation's FEIN ▶ 81-3195334

Shareholder's name, address and ZIP code
THOMAS WADE LONG
PO BOX 1167
Little River, SC 29566

S Corporation's name, address and ZIP code
TNW and More LLC
3522 Golf Ave
Little River, SC 29566

Shareholder's percentage of stock ownership for tax year . . . . ▶ 33.3333 %

Check if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1 (3) ☐ Nonresident

	Shareholder's Pro Rata Share of Current Year Income, Deductions, Credits, etc.		(A) Federal K-1 Amounts		(B) Plus or Minus SC Adjustments		(C) Amounts Not Allocated or Apportioned to SC		(D) Amounts Allocated or Apportioned to SC
Income (Loss)	1 Ordinary business income (loss) . . .	1	(125,679)	1	53,775	1		1	(71,904)
	2 Net rental real estate income (loss) .	2		2		2		2	
	3 Other net rental income (loss)	3		3		3		3	
	4 Interest income	4		4		4		4	
	5 Dividends	5		5		5		5	
	6 Royalties	6		6		6		6	
	7 Net short-term capital gain (loss) . .	7		7		7		7	
	8 Net long-term capital gain (loss) . . .	8		8		8		8	
	9 Net Section 1231 gain (loss)	9		9		9		9	
	10 Other income (loss)	10		10		10		10	
Deductions	11 Section 179 deduction	11		11		11		11	
	12 Other deductions	12		12		12		12	

13	Withholding tax for nonresident shareholder	13	
	List applicable South Carolina tax credits. (Attach an additional sheet if needed.)		
Credits 14		14	
15		15	
16		16	
17		17	
18	Total South Carolina tax credits	18	

35171016

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SHAREHOLDER'S SHARE OF SOUTH CAROLINA INCOME, DEDUCTIONS, CREDITS, ETC.

SC1120S K-1
(Rev. 8/11/10)
3517

For calendar year 12-31-2018 or tax year beginning and ending

Shareholder's identifying number ▸ [redacted]

S Corporation's FEIN ▸ 81-3195334

Shareholder's name, address and ZIP code
Chris Kiser
PO Box 1990
North Myrtle Beach, SC 29582

S Corporation's name, address and ZIP code
TNW and More LLC
3522 Golf Ave
Little River, SC 29566

Shareholder's percentage of stock ownership for tax year . . . . ▸ 33.3333 %

Check if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1 (3) ☐ Nonresident

	Shareholder's Pro Rata Share of Current Year Income, Deductions, Credits, etc.		(A) Federal K-1 Amounts		(B) Plus or Minus SC Adjustments		(C) Amounts Not Allocated or Apportioned to SC		(D) Amounts Allocated or Apportioned to SC
Income (Loss)	1 Ordinary business income (loss) . . .	1	(125,678)	1	53,775	1		1	(71,904)
	2 Net rental real estate income (loss) .	2		2		2		2	
	3 Other net rental income (loss)	3		3		3		3	
	4 Interest income	4		4		4		4	
	5 Dividends	5		5		5		5	
	6 Royalties	6		6		6		6	
	7 Net short-term capital gain (loss) . .	7		7		7		7	
	8 Net long-term capital gain (loss) . . .	8		8		8		8	
	9 Net Section 1231 gain (loss)	9		9		9		9	
	10 Other income (loss)	10		10		10		10	
Deductions	11 Section 179 deduction	11		11		11		11	
	12 Other deductions	12		12		12		12	
	13 Withholding tax for nonresident shareholder							13	
Credits	List applicable South Carolina tax credits. (Attach an additional sheet if needed.)								
	14							14	
	15							15	
	16							16	
	17							17	
	18 Total South Carolina tax credits							18	

35171016

SCDEPDIF	**State Income Adjustment** due to differences in depreciation between the Federal and State (Keep for your records)	**2018**

Name(s) as shown on return: TNW and More LLC

Identification number: 81-3195334

Taxpayer/Business

	Federal	State Portion	Difference
Bonus Depreciation	191,389	0	191,389
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	2,458	32,523	(30,065)
Regular Depreciation on Section 179 Difference	0	0	0
Total:	193,847	32,523	161,324

Spouse

	Federal	State Portion	Difference
Bonus Depreciation	0	0	0
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	0	0	0
Regular Depreciation on Section 179 Difference	0	0	0
Total:	0	0	0

Combined Totals

	Federal	State Portion	Difference
Bonus Depreciation	191,389	0	191,389
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	2,458	32,523	(30,065)
Regular Depreciation on Section 179 Difference	0	0	0
Total:	193,847	32,523	161,324

Form **4562** South Carolina

Depreciation and Amortization

(Including Information on Listed Property)

Note: SC does not allow any additional depreciation benefits provided by I.R.C. Section 168(k) and 1400L.

► Attach to your tax return.

► Go to *www.irs.gov/Form4562* for instructions and the latest information.

2018

Name(s) shown on return	Business or activity to which this form relates	Identifying number
TNW and More LLC	FORM 1120S	81-3195334

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,000,000
2	Total cost of section 179 property placed in service (see instructions)	2	191,389
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,000,000

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ►	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property		11,399	5	HY	200 DB	2,280
c	7-year property	Statement #567		7			14,681
d	10-year property						
e	15-year property	Statement #568		15			3,863
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	11,699
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	32,523
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use:								
Bulldozer	20171207	100 %	42,000	42,000	15	150DBMQ	5,268	
Docks	20170731	100 %	51,050	51,050	15	150DBMQ	4,916	
Tank	20171229	100 %	5,500	5,500	7	200DBMQ	1,515	
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	11,699	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year				43	
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	

Form **4562** (2018)

SCEF_ACK	Acknowledgement and General Information for Taxpayers Who File Returns Electronically	2018

Name(s) as shown on return: TNW and More LLC

Identification Number: **-***5334

Address

3522 Golf Ave
Little River, SC 29566

Thank you for participating in IRS e-file.

1. [X] Your 2018 state income tax return for SC1120S was filed electronically. The electronic filing services were provided by Bryant Accounting & Tax Service Inc

2. [X] Your return was accepted on 03-14-2019 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The submission ID assigned to this return is 5777802019073mw2iueh.

PLEASE DO NOT SEND A PAPER COPY OF THE TAX RETURN TO THE STATE. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.

FOR TAX YEAR 2019

TNW AND MORE LLC

Bryant Accounting & Tax Service Inc

112 Ye Olde Kings Hwy

North Myrtle Beach, SC 29582

(843)249-7818

Bryant Accounting & Tax Service Inc

112 Ye Olde Kings Hwy
North Myrtle Beach, SC 29582
kim@bryantaccountingtax.com
Phone: (843)249-7818 | Fax: (910)401-1351

March 30, 2021

TNW and More LLC
3522 Golf Ave
Little River, SC 29566

Subject: Preparation of 2019 Tax Returns

TNW and More LLC:

Thank you for choosing Bryant Accounting & Tax Service Inc to assist with the 2019 taxes for TNW and More LLC. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2019 federal and state income tax returns for TNW and More LLC. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of TNW and More LLC, the alternative selected by management.

Our fee will be based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of the records and our work papers from the engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The officer should review all tax-return documents carefully before signing them. Our engagement to prepare the 2019 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (843)249-7818.

Sincerely,

Kimberly Bryant
Bryant Accounting & Tax Service Inc

Accepted By:

Officer

Date

Bryant Accounting & Tax Service Inc

112 Ye Olde Kings Hwy
North Myrtle Beach, SC 29582
kim@bryantaccountingtax.com
Phone: (843)249-7818 | Fax: (910)401-1351

March 30, 2021

TNW and More LLC
3522 Golf Ave
Little River, SC 29566

TNW and More LLC:

Enclosed is the 2019 Form 1120S, U.S. Income Tax Return for an S Corporation, prepared for TNW and More LLC from the information provided. This return was e-filed with the IRS and was accepted on May 09, 2020.

The corporation's federal return reflects neither a refund nor a balance due.

Enclosed is the corporation's 2019 South Carolina Income Tax return, prepared for TNW and More LLC from the information provided. This return was e-filed with the South Carolina taxing authority and was accepted on May 09, 2020.

The corporation's South Carolina Income Tax return reflects neither a refund nor a balance due.

Enclosed are letters and copies of the Schedule K-1, to be distributed to the shareholders.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (843)249-7818.

Sincerely,

Kimberly Bryant
Bryant Accounting & Tax Service Inc

Bryant Accounting & Tax Service Inc

112 Ye Olde Kings Hwy
North Myrtle Beach, SC 29582
kim@bryantaccountingtax.com
Phone: (843)249-7818 | Fax: (910)401-1351

Customer Name	Customer Information	
TNW and More LLC 3522 Golf Ave Little River, SC 29566	Invoice #:	
	Date:	March 30, 2021
	Phone:	(843)249-7818
	E-mail:	

Your 2019 tax return was prepared by Kimberly Bryant.

Description		**Fee**
Federal And Supplemental Forms		
Form 1120S	U.S. S Corp Income Tax Return, page 1	
Form 1120S pg 2	U.S. S Corp Income Tax Return, page 2	
Form 1120S pg 3	U.S. S Corp Income Tax Return, page 3	
Form 1120S pg 4	U.S. S Corp Income Tax Return, page 4	
Form 1120S pg 5	U.S. S Corp Income Tax Return, page 5	
K-1 Letter	Shareholder Letter	
K-1 Letter	Shareholder Letter	
K-1 Letter	Shareholder Letter	
Schedule K-1	Shareholder's Share of Income	
Schedule K-1	Shareholder's Share of Income	
Schedule K-1	Shareholder's Share of Income	
Form 1125-A	Cost of Goods Sold	
Form 4562	Depreciation and Amortization	
Form 4797	Sales of Business Property	
Form 7004	Application for Automatic Extension	
Form 8879-S	E-File Signature Authorization for 1120S	
DEPR REC	Depreciation Reconciliation	
FED DEPR Schedule	Federal Depreciation Schedule	
Next Year Depr	Next Year Depreciation Schedule	
ST DEPR Schedule	State Depreciation Schedule	
Wks M-2	Schedule M-2 Worksheet	
Wks SBAS	Shareholder's Adjusted Basis Worksheet	
Wks SBAS	Shareholder's Adjusted Basis Worksheet	
Wks SBAS	Shareholder's Adjusted Basis Worksheet	
Wks SBAS	Shareholder's Adjusted Basis Worksheet	
Wks SBAS	Shareholder's Adjusted Basis Worksheet	
Wks SBAS	Shareholder's Adjusted Basis Worksheet	
Wks Tax/Lic	Taxes and Licenses Worksheet	
Statement 1120S	Form 1120S - Itemized Other Deduction	
Comparison	Tax Year Comparison Sheet	
EF Notice	General Information for Electronic Filing	
EF Notice	General Information for Electronic Filing	
K-K1 Comparison	Comparison of Schedule K to K-1	
Wks QBI	Qualified Business Income Worksheet	
K-1 Wks QBI	Qualified Business Income Wks for Shareholders	
K-1 Wks QBI	Qualified Business Income Wks for Shareholders	
K-1 Wks QBI	Qualified Business Income Wks for Shareholders	

South Carolina Forms		
SC 1120S PG 1	S Corporation Income Tax Return page 1	
SC 1120S PG 2	S Corporation Income Tax Return page 2	
SC 1120S PG 3	S Corporation Income Tax Return page 3	
SC 1120S PG 4	S Corporation Income Tax Return page 4	
SC 1120S PG 5	S Corporation Income Tax Return page 5	
SC 1120S PG 6	S Corporation Income Tax Return page 6	
SC 1120S PG 7	S Corporation Income Tax Return page 7	
SC SCH-K1	Shareholder's Share of Income, Credits, etc.	
SC SCH-K1	Shareholder's Share of Income, Credits, etc.	
SC SCH-K1	Shareholder's Share of Income, Credits, etc.	
SC 4562	State 4562/Gain/DepDif	
SC 4562	State 4562/Gain/DepDif	
SC 4562	State 4562/Gain/DepDif	
SC EF_ACK	E-file Acknowledgement	

Total Forms	**51**	**Forms Subtotal**	**800.00**
		Total Balance Due	**800.00**

Payment due upon receipt. Thank you for your business!

	Acknowledgement and General Information for Entities That File Returns Electronically	2019
Name(s) as shown on return TNW and More LLC		Employer Identification Number **-***5334

Entity address

3522 Golf Ave

Little River, SC 29566

Thank you for participating in IRS e-file.

1. [X] 2019 1120S income tax return for Federal was filed electronically.
   The electronic filing services were provided by Bryant Accounting & Tax Service Inc .

2. [X] 1120S income tax return was accepted on 05-09-2020 using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature. The submission ID assigned to this return is 5777802020130fy40ujz .

PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.

	Acknowledgement and General Information for Entities That File Returns Electronically	2019

Name(s) as shown on return	Employer Identification Number
TNW and More LLC	**-***5334

Entity address

3522 Golf Ave

Little River, SC 29566

Thank you for participating in IRS e-file.

1. [X] 2019 7004 income tax return for Federal was filed electronically.
   The electronic filing services were provided by Bryant Accounting & Tax Service Inc .

2. [X] 7004 income tax return was accepted on 03-14-2020 using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature. The submission ID assigned to this return is 5777802020074bnntxzl .

PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.

Form **1120-S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

▶ **Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.**
▶ **Go to *www.irs.gov/Form1120S* for instructions and the latest information.**

OMB No. 1545-0123

2019

For calendar year 2019 or tax year beginning , 2019, ending , 20

A S election effective date: 07-11-2016	Name: TNW and More LLC	**D** Employer identification number: 81-3195334
B Business activity code number (see instructions): 812990	TYPE OR PRINT — Number, street, and room or suite no. If a P.O. box, see instructions: 3522 Golf Ave	**E** Date incorporated: 07-11-2016
C Check if Sch. M-3 attached ☐	City or town, state or province, country, and ZIP or foreign postal code: Little River SC 29566	**F** Total assets (see instructions): $ 226,752

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶ 3

J Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a	Gross receipts or sales	1a	348,832		
	b	Returns and allowances	1b			
	c	Balance. Subtract line 1b from line 1a			1c	348,832
	2	Cost of goods sold (attach Form 1125-A)			2	3,987
	3	Gross profit. Subtract line 2 from line 1c			3	344,845
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	11,110
	5	Other income (loss) (see instructions - attach statement)			5	
	6	**Total income (loss).** Add lines 3 through 5 ▶			6	355,955
Deductions (see instructions for limitations)	7	Compensation of officers (see instructions - attach Form 1125-E)			7	
	8	Salaries and wages (less employment credits)			8	
	9	Repairs and maintenance			9	42,246
	10	Bad debts			10	
	11	Rents			11	
	12	Taxes and licenses Wks. Tax/Lic			12	3,790
	13	Interest (see instructions)			13	32,076
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	6,904
	15	Depletion **(Do not deduct oil and gas depletion.)**			15	
	16	Advertising			16	15,726
	17	Pension, profit-sharing, etc., plans			17	
	18	Employee benefit programs			18	
	19	Other deductions (attach statement) Statement #2			19	303,986
	20	**Total deductions.** Add lines 7 through 19 ▶			20	404,728
	21	**Ordinary business income (loss).** Subtract line 20 from line 6			21	(48,773)
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b	Tax from Schedule D (Form 1120-S)	22b			
	c	Add lines 22a and 22b (see instructions for additional taxes)			22c	
	23a	2019 estimated tax payments and 2018 overpayment credited to 2019	23a			
	b	Tax deposited with Form 7004	23b			
	c	Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d	Reserved for future use	23d			
	e	Add lines 23a through 23d			23e	
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			24	
	25	**Amount owed.** If line 23e is smaller than the total of lines 22c and 24, enter amount owed			25	
	26	**Overpayment.** If line 23e is larger than the total of lines 22c and 24, enter amount overpaid			26	
	27	Enter amount from line 26: **Credited to 2020 estimated tax** ▶ Refunded ▶			27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

TIMOTHY KETTNER — Signature of officer | 03-30-2021 — Date | PRESIDENT — Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Kimberly Bryant	Kimberly Bryant	03-30-2021		P01255233
Firm's name ▶ Bryant Accounting & Tax Service Inc			Firm's EIN ▶ 45-5484030	
Firm's address ▶ 112 Ye Olde Kings Hwy North Myrtle Beach SC 29582			Phone no. (843)249-7818	

Schedule B Other Information (see instructions)

		Yes	No
1	Check accounting method: a [X] Cash b [ ] Accrual c [ ] Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ SERVICE b Product or service ▶ SERVICE		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation		
4	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

		Yes	No
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

		Yes	No
5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock?		
	If "Yes," complete lines (i) and (ii) below.		
	(i) Total shares of restricted stock ▶		
	(ii) Total shares of non-restricted stock ▶		
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?		
	If "Yes," complete lines (i) and (ii) below.		
	(i) Total shares of stock outstanding at the end of the tax year ▶		
	(ii) Total shares of stock outstanding if all instruments were executed ▶		
6	Has this corporation filed, or is it required to file, **Form 8918,** Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ [ ] If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
8	If the corporation: **(a)** was a C corporation before it elected to be an S corporation **or** the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation **and** **(b)** has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions ▶ $		
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
10	Does the corporation satisfy one or more of the following? See instructions		
a	The corporation owns a pass-through entity with current , or prior year carryover, excess business interest expense.		
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than $26 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.		
11	Does the corporation satisfy **both** of the following conditions?		X
a	The corporation's total receipts (see instructions) for the tax year were less than $250,000.		
b	The corporation's total assets at the end of the tax year were less than $250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.		

Schedule B **Other Information** (see instructions) *(continued)*

		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
	If "Yes," enter the amount of principal reduction ► $		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		
14 a	Did the corporation make any payments in 2019 that would require it to file Form(s) 1099?		
b	If "Yes," did the corporation file or will it file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter the amount from Form 8996, line 14 ► $		

Schedule K **Shareholders' Pro Rata Share Items**

					Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)		1	(48,773)
	2	Net rental real estate income (loss) (attach Form 8825)		2	
	3a	Other gross rental income (loss)	3a		
	b	Expenses from other rental activities (attach statement)	3b		
	c	Other net rental income (loss). Subtract line 3b from line 3a		3c	
	4	Interest income		4	
	5	Dividends: **a** Ordinary dividends		5a	
		b Qualified dividends	5b		
	6	Royalties		6	
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))		7	
	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))		8a	
	b	Collectibles (28%) gain (loss)	8b		
	c	Unrecaptured section 1250 gain (attach statement)	8c		
	9	Net section 1231 gain (loss) (attach Form 4797)		9	
	10	Other income (loss) (see instructions) Type ►		10	
Deductions	11	Section 179 deduction (attach Form 4562)		11	
	12a	Charitable contributions		12a	
	b	Investment interest expense		12b	
	c	Section 59(e)(2) expenditures **(1)** Type ► **(2)** Amount ►		12c(2)	
	d	Other deductions (see instructions) Type ►		12d	
Credits	13a	Low-income housing credit (section 42(j)(5))		13a	
	b	Low-income housing credit (other)		13b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)		13c	
	d	Other rental real estate credits (see instructions) Type ►		13d	
	e	Other rental credits (see instructions) Type ►		13e	
	f	Biofuel producer credit (attach Form 6478)		13f	
	g	Other credits (see instructions) Type ►		13g	
Foreign Transactions	14a	Name of country or U.S. possession ►			
	b	Gross income from all sources		14b	
	c	Gross income sourced at shareholder level		14c	
		Foreign gross income sourced at corporate level			
	d	Reserved for future use		14d	
	e	Foreign branch category		14e	
	f	Passive category		14f	
	g	General category		14g	
	h	Other (attach statement)		14h	
		Deductions allocated and apportioned at shareholder level			
	i	Interest expense		14i	
	j	Other		14j	
		Deductions allocated and apportioned at corporate level to foreign source income			
	k	Reserved for future use		14k	
	l	Foreign branch category		14l	
	m	Passive category		14m	
	n	General category		14n	
	o	Other (attach statement)		14o	
		Other information			
	p	Total foreign taxes (check one): ☐ Paid ☐ Accrued ►		14p	
	q	Reduction in taxes available for credit (attach statement)		14q	
	r	Other foreign tax information (attach statement)			

Schedule K		Shareholders' Pro Rata Share Items *(continued)*		Total amount
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	
	b	Adjusted gain or loss	15b	
	c	Depletion (other than oil and gas)	15c	
	d	Oil, gas, and geothermal properties - gross income	15d	
	e	Oil, gas, and geothermal properties - deductions	15e	
	f	Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	
	b	Other tax-exempt income	16b	
	c	Nondeductible expenses	16c	
	d	Distributions (attach statement if required) (see instructions)	16d	
	e	Repayment of loans from shareholders	16e	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement)		
Recon-ciliation	18	**Income (loss) reconciliation.** Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p	18	(48,773)

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash		61,183		24,147
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders		25,648		2,636
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	313,083		317,777	
b	Less accumulated depreciation	(267,829)	45,254	(274,733)	43,044
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)		156,925		156,925
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Other assets (attach statement)				
15	Total assets		289,010		226,752
	Liabilities and Shareholders' Equity				
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year		25,367		0
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		809,093		820,975
21	Other liabilities (attach statement)				
22	Capital stock		300		300
23	Additional paid-in capital				
24	Retained earnings		(545,750)		(594,523)
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		( )		( )
27	Total liabilities and shareholders' equity		289,010		226,752

Schedule M-1 **Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books	(48,773)	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest $	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):			
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize): a Depreciation $ b Travel and entertainment $		6 Deductions included on Schedule K, lines 1 through 12 and 14p , not charged against book income this year (itemize): a Depreciation $	
		7 Add lines 5 and 6	
4 Add lines 1 through 3	(48,773)	8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	(48,773)

Schedule M-2 **Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account** (see instructions)

	(a) Accumulated adjustments account	**(b)** Shareholders' undistributed taxable income previously taxed	**(c)** Accumulated earnings and profits	**(d)** Other adjustments account
1 Balance at beginning of tax year	(545,749)			
2 Ordinary income from page 1, line 21				
3 Other additions				
4 Loss from page 1, line 21	(48,773)			
5 Other reductions	( )			( )
6 Combine lines 1 through 5	(594,522)			
7 Distributions				
8 Balance at end of tax year. Subtract line 7 from line 6	(594,522)			

Form **1125-A**

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

► **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**

► **Go to *www.irs.gov/Form1125A* for the latest information.**

OMB No. 1545-0123

Name	Employer identification number
TNW and More LLC	81-3195334

1	Inventory at beginning of year	1	
2	Purchases	2	3,778
3	Cost of labor	3	209
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	**Total.** Add lines 1 through 5	6	3,987
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	3,987

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ►

b Check if there was a writedown of subnormal goods ► ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ► ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

TNW and More LLC

3522 Golf Ave
Little River, SC 29566

Phone: (843)249-7818 | Fax:

March 30, 2021

TIMOTHY KETTNER
3522 GOLF AVE
Little River, SC 29566

TIMOTHY KETTNER:

Attached is a copy of the Schedule K-1 for TNW and More LLC. Use the information on this schedule when preparing your 2019 income tax return.

If you have questions regarding the amounts on this Schedule K-1, submit your questions to the following address:

ACCOUNTING
TNW and More LLC
3522 Golf Ave
Little River, SC 29566

Enclosed is supplemental K-1 information to assist you in preparing your tax return.

Sincerely,

TIMOTHY KETTNER
PRESIDENT

Enclosure

671119

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120-S) 2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019, or tax year

beginning 2019 ending

Shareholder's Share of Income, Deductions, Credits, etc.

▶ See page 2 of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

81-3195334

B Corporation's name, address, city, state, and ZIP code

TNW and More LLC

3522 Golf Ave

Little River SC 29566

C IRS Center where corporation filed return

Kansas City

Part II Information About the Shareholder

D Shareholder's identifying number

[redacted]

E Shareholder's name, address, city, state, and ZIP code

TIMOTHY KETTNER

3522 GOLF AVE
Little River SC 29566

F Shareholder's percentage of stock ownership for tax year . . . . 33.33333 %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	(16,258)
2	Net rental real estate income (loss)	
3	Other net rental income (loss)	
4	Interest income	
5a	Ordinary dividends	
5b	Qualified dividends	
6	Royalties	
7	Net short-term capital gain (loss)	
8a	Net long-term capital gain (loss)	
8b	Collectibles (28%) gain (loss)	
8c	Unrecaptured section 1250 gain	
9	Net section 1231 gain (loss)	
10	Other income (loss)	
11	Section 179 deduction	
12	Other deductions	
13	Credits	
14	Foreign transactions	
15	Alternative minimum tax (AMT) items	
16	Items affecting shareholder basis	
17	Other information	V* STMT

18 ☐ More than one activity for at-risk purposes*

19 ☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040 or 1040-SR. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:

	Report on
Passive loss	See the Shareholder's Instructions
Passive income	Schedule E, line 28, column (h)
Nonpassive loss	See the Shareholder's Instructions
Nonpassive income	Schedule E, line 28, column (k)
2. Net rental real estate income (loss)	See the Shareholder's Instructions
3. Other net rental income (loss)	
Net income	Schedule E, line 28, column (h)
Net loss	See the Shareholder's Instructions
4. Interest income	Form 1040 or 1040-SR, line 2b
5a. Ordinary dividends	Form 1040 or 1040-SR, line 3b
5b. Qualified dividends	Form 1040 or 1040-SR, line 3a
6. Royalties	Schedule E, line 4
7. Net short-term capital gain (loss)	Schedule D, line 5
8a. Net long-term capital gain (loss)	Schedule D, line 12
8b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)
8c. Unrecaptured section 1250 gain	See the Shareholder's Instructions
9. Net section 1231 gain (loss)	See the Shareholder's Instructions

10. Other income (loss)

Code		
A	Other portfolio income (loss)	See the Shareholder's Instructions
B	Involuntary conversions	See the Shareholder's Instructions
C	Sec. 1256 contracts & straddles	Form 6781, line 1
D	Mining exploration costs recapture	See Pub. 535
E	Reserved for future use	
F	Section 965(a) inclusion	See the Shareholder's Instructions
G	Income under subpart F (other than inclusions under sections 951A and 965)	See the Shareholder's Instructions
H	Other income (loss)	See the Shareholder's Instructions

11. Section 179 deduction — See the Shareholder's Instructions

12. Other deductions

A	Cash contributions (60%)	See the Shareholder's Instructions
B	Cash contributions (30%)	See the Shareholder's Instructions
C	Noncash contributions (50%)	See the Shareholder's Instructions
D	Noncash contributions (30%)	See the Shareholder's Instructions
E	Capital gain property to a 50% organization (30%)	See the Shareholder's Instructions
F	Capital gain property (20%)	See the Shareholder's Instructions
G	Contributions (100%)	See the Shareholder's Instructions
H	Investment interest expense	Form 4952, line 1
I	Deductions - royalty income	Schedule E, line 19
J	Section 59(e)(2) expenditures	See the Shareholder's Instructions
K	Section 965(c) deduction	See the Shareholder's Instructions
L	Deductions - portfolio (other)	Schedule A, line 16
M	Preproductive period expenses	See the Shareholder's Instructions
N	Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions
O	Reforestation expense deduction	See the Shareholder's Instructions
P	through **R**	Reserved for future use
S	Other deductions	See the Shareholder's Instructions

13. Credits

A	Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Shareholder's Instructions
B	Low-income housing credit (other) from pre-2008 buildings	See the Shareholder's Instructions
C	Low-income housing credit (section 42(j)(5)) from post-2007 buildings	See the Shareholder's Instructions
D	Low-income housing credit (other) from post-2007 buildings	See the Shareholder's Instructions
E	Qualified rehabilitation expenditures (rental real estate)	See the Shareholder's Instructions
F	Other rental real estate credits	See the Shareholder's Instructions
G	Other rental credits	See the Shareholder's Instructions
H	Undistributed capital gains credit	Schedule 3 (Form 1040 or 1040-SR), line 13, box a
I	Biofuel producer credit	See the Shareholder's Instructions
J	Work opportunity credit	See the Shareholder's Instructions
K	Disabled access credit	See the Shareholder's Instructions
L	Empowerment zone employment credit	See the Shareholder's Instructions
M	Credit for increasing research activities	See the Shareholder's Instructions
N	Credit for employer social security and Medicare taxes	See the Shareholder's Instructions
O	Backup withholding	See the Shareholder's Instructions
P	Other credits	See the Shareholder's Instructions

14. Foreign transactions

Code		*Report on*
A	Name of country or U.S. possession	Form 1116, Part I
B	Gross income from all sources	Form 1116, Part I
C	Gross income sourced at shareholder level	Form 1116, Part I
	Foreign gross income sourced at corporate level	
D	Reserved for future use	Form 1116, Part I
E	Foreign branch category	Form 1116, Part I
F	Passive category	Form 1116, Part I
G	General category	Form 1116, Part I
H	Other	Form 1116, Part I
	Deductions allocated and apportioned at shareholder level	
I	Interest expense	Form 1116, Part I
J	Other	Form 1116, Part I
	Deductions allocated and apportioned at corporate level to foreign source income	
K	Reserved for future use	Form 1116, Part I
L	Foreign branch category	Form 1116, Part I
M	Passive category	Form 1116, Part I
N	General category	Form 1116, Part I
O	Other	Form 1116, Part I
	Other information	
P	Total foreign taxes paid	Form 1116, Part II
Q	Total foreign taxes accrued	Form 1116, Part II
R	Reduction in taxes available for credit	Form 1116, line 12
S	Foreign trading gross receipts	Form 8873
T	Extraterritorial income exclusion	Form 8873
U	Section 965 information	See the Shareholder's Instructions
V	Other foreign transactions	See the Shareholder's Instructions

15. Alternative minimum tax (AMT) items

A	Post-1986 depreciation adjustment	See the Shareholder's Instructions and the Instructions for Form 6251
B	Adjusted gain or loss	See the Shareholder's Instructions and the Instructions for Form 6251
C	Depletion (other than oil & gas)	See the Shareholder's Instructions and the Instructions for Form 6251
D	Oil, gas, & geothermal - gross income	See the Shareholder's Instructions and the Instructions for Form 6251
E	Oil, gas, & geothermal - deductions	See the Shareholder's Instructions and the Instructions for Form 6251
F	Other AMT items	See the Shareholder's Instructions and the Instructions for Form 6251

16. Items affecting shareholder basis

A	Tax-exempt interest income	Form 1040 or 1040-SR, line 2a
B	Other tax-exempt income	See the Shareholder's Instructions
C	Nondeductible expenses	See the Shareholder's Instructions
D	Distributions	See the Shareholder's Instructions
E	Repayment of loans from shareholders	See the Shareholder's Instructions

17. Other information

A	Investment income	Form 4952, line 4a
B	Investment expenses	Form 4952, line 5
C	Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
D	Basis of energy property	See the Shareholder's Instructions
E	Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
F	Recapture of low-income housing credit (other)	Form 8611, line 8
G	Recapture of investment credit	See Form 4255
H	Recapture of other credits	See the Shareholder's Instructions
I	Look-back interest - completed long-term contracts	See Form 8697
J	Look-back interest - income forecast method	See Form 8866
K	Dispositions of property with section 179 deductions	See the Shareholder's Instructions
L	Recapture of section 179 deduction	See the Shareholder's Instructions
M	through **U**	See the Shareholder's Instructions
V	Section 199A information	See the Shareholder's Instructions
W	through **Z**	Reserved for future use
AA	Excess taxable income	See the Shareholder's Instructions
AB	Excess business interest income	See the Shareholder's Instructions
AC	Other information	See the Shareholder's Instructions

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 17, Code V

2019

Name(s) as shown on return	Tax ID Number
TNW and More LLC	81-3195334
Name(s) as shown on K1	Tax ID Number
TIMOTHY KETTNER	[redacted]

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	TNW and More LLC	81-3195334			No

LINE NUMBER	NO. 1	NO. ___	NO. ___	NO. ___	NO. ___	NO. ___
Ordinary Business Income (Loss)	(16,258)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Charitable Contributions						
Other Deductions						
W-2 Wages	70					
Unadjusted Basis Immediately After Acquisition	94,411					
Section 199A Dividends						

TNW and More LLC

3522 Golf Ave
Little River, SC 29566

Phone: (843)249-7818 | Fax:

March 30, 2021

THOMAS WADE LONG
PO BOX 1167
Little River, SC 29566

THOMAS WADE LONG:

Attached is a copy of the Schedule K-1 for TNW and More LLC. Use the information on this schedule when preparing your 2019 income tax return.

If you have questions regarding the amounts on this Schedule K-1, submit your questions to the following address:

ACCOUNTING
TNW and More LLC
3522 Golf Ave
Little River, SC 29566

Enclosed is supplemental K-1 information to assist you in preparing your tax return.

Sincerely,

TIMOTHY KETTNER
PRESIDENT

Enclosure

671119

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120-S) 2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019, or tax year

beginning 2019 ending

Shareholder's Share of Income, Deductions, Credits, etc.

▶ See page 2 of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

81-3195334

B Corporation's name, address, city, state, and ZIP code

TNW and More LLC

3522 Golf Ave

Little River SC 29566

C IRS Center where corporation filed return

Kansas City

Part II Information About the Shareholder

D Shareholder's identifying number

[redacted]

E Shareholder's name, address, city, state, and ZIP code

THOMAS WADE LONG

PO BOX 1167
Little River SC 29566

F Shareholder's percentage of stock ownership for tax year . . . . 33.33333 %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	(16,258)
2	Net rental real estate income (loss)	
3	Other net rental income (loss)	
4	Interest income	
5a	Ordinary dividends	
5b	Qualified dividends	
6	Royalties	
7	Net short-term capital gain (loss)	
8a	Net long-term capital gain (loss)	
8b	Collectibles (28%) gain (loss)	
8c	Unrecaptured section 1250 gain	
9	Net section 1231 gain (loss)	
10	Other income (loss)	
11	Section 179 deduction	
12	Other deductions	
13	Credits	
14	Foreign transactions	
15	Alternative minimum tax (AMT) items	
16	Items affecting shareholder basis	
17	Other information	V* STMT
18	☐ More than one activity for at-risk purposes*	
19	☐ More than one activity for passive activity purposes*	

* See attached statement for additional information.

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040 or 1040-SR. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:

	Report on
Passive loss	See the Shareholder's Instructions
Passive income	Schedule E, line 28, column (h)
Nonpassive loss	See the Shareholder's Instructions
Nonpassive income	Schedule E, line 28, column (k)
2. Net rental real estate income (loss)	See the Shareholder's Instructions
3. Other net rental income (loss)	
Net income	Schedule E, line 28, column (h)
Net loss	See the Shareholder's Instructions
4. Interest income	Form 1040 or 1040-SR, line 2b
5a. Ordinary dividends	Form 1040 or 1040-SR, line 3b
5b. Qualified dividends	Form 1040 or 1040-SR, line 3a
6. Royalties	Schedule E, line 4
7. Net short-term capital gain (loss)	Schedule D, line 5
8a. Net long-term capital gain (loss)	Schedule D, line 12
8b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)
8c. Unrecaptured section 1250 gain	See the Shareholder's Instructions
9. Net section 1231 gain (loss)	See the Shareholder's Instructions

10. Other income (loss)

Code		
A	Other portfolio income (loss)	See the Shareholder's Instructions
B	Involuntary conversions	See the Shareholder's Instructions
C	Sec. 1256 contracts & straddles	Form 6781, line 1
D	Mining exploration costs recapture	See Pub. 535
E	Reserved for future use	
F	Section 965(a) inclusion	See the Shareholder's Instructions
G	Income under subpart F (other than inclusions under sections 951A and 965)	See the Shareholder's Instructions
H	Other income (loss)	See the Shareholder's Instructions

11. Section 179 deduction	See the Shareholder's Instructions

12. Other deductions

A	Cash contributions (60%)	See the Shareholder's Instructions
B	Cash contributions (30%)	See the Shareholder's Instructions
C	Noncash contributions (50%)	See the Shareholder's Instructions
D	Noncash contributions (30%)	See the Shareholder's Instructions
E	Capital gain property to a 50% organization (30%)	See the Shareholder's Instructions
F	Capital gain property (20%)	See the Shareholder's Instructions
G	Contributions (100%)	See the Shareholder's Instructions
H	Investment interest expense	Form 4952, line 1
I	Deductions - royalty income	Schedule E, line 19
J	Section 59(e)(2) expenditures	See the Shareholder's Instructions
K	Section 965(c) deduction	See the Shareholder's Instructions
L	Deductions - portfolio (other)	Schedule A, line 16
M	Preproductive period expenses	See the Shareholder's Instructions
N	Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions
O	Reforestation expense deduction	See the Shareholder's Instructions
P	through **R**	Reserved for future use
S	Other deductions	See the Shareholder's Instructions

13. Credits

A	Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Shareholder's Instructions
B	Low-income housing credit (other) from pre-2008 buildings	See the Shareholder's Instructions
C	Low-income housing credit (section 42(j)(5)) from post-2007 buildings	See the Shareholder's Instructions
D	Low-income housing credit (other) from post-2007 buildings	See the Shareholder's Instructions
E	Qualified rehabilitation expenditures (rental real estate)	See the Shareholder's Instructions
F	Other rental real estate credits	See the Shareholder's Instructions
G	Other rental credits	See the Shareholder's Instructions
H	Undistributed capital gains credit	Schedule 3 (Form 1040 or 1040-SR), line 13, box a
I	Biofuel producer credit	See the Shareholder's Instructions
J	Work opportunity credit	See the Shareholder's Instructions
K	Disabled access credit	See the Shareholder's Instructions
L	Empowerment zone employment credit	See the Shareholder's Instructions
M	Credit for increasing research activities	See the Shareholder's Instructions
N	Credit for employer social security and Medicare taxes	See the Shareholder's Instructions
O	Backup withholding	See the Shareholder's Instructions
P	Other credits	See the Shareholder's Instructions

14. Foreign transactions

Code		*Report on*
A	Name of country or U.S. possession	Form 1116, Part I
B	Gross income from all sources	Form 1116, Part I
C	Gross income sourced at shareholder level	Form 1116, Part I
	Foreign gross income sourced at corporate level	
D	Reserved for future use	Form 1116, Part I
E	Foreign branch category	Form 1116, Part I
F	Passive category	Form 1116, Part I
G	General category	Form 1116, Part I
H	Other	Form 1116, Part I
	Deductions allocated and apportioned at shareholder level	
I	Interest expense	Form 1116, Part I
J	Other	Form 1116, Part I
	Deductions allocated and apportioned at corporate level to foreign source income	
K	Reserved for future use	Form 1116, Part I
L	Foreign branch category	Form 1116, Part I
M	Passive category	Form 1116, Part I
N	General category	Form 1116, Part I
O	Other	Form 1116, Part I
	Other information	
P	Total foreign taxes paid	Form 1116, Part II
Q	Total foreign taxes accrued	Form 1116, Part II
R	Reduction in taxes available for credit	Form 1116, line 12
S	Foreign trading gross receipts	Form 8873
T	Extraterritorial income exclusion	Form 8873
U	Section 965 information	See the Shareholder's Instructions
V	Other foreign transactions	See the Shareholder's Instructions

15. Alternative minimum tax (AMT) items

A	Post-1986 depreciation adjustment	See the Shareholder's Instructions and the Instructions for Form 6251
B	Adjusted gain or loss	See the Shareholder's Instructions and the Instructions for Form 6251
C	Depletion (other than oil & gas)	See the Shareholder's Instructions and the Instructions for Form 6251
D	Oil, gas, & geothermal - gross income	See the Shareholder's Instructions and the Instructions for Form 6251
E	Oil, gas, & geothermal - deductions	See the Shareholder's Instructions and the Instructions for Form 6251
F	Other AMT items	See the Shareholder's Instructions and the Instructions for Form 6251

16. Items affecting shareholder basis

A	Tax-exempt interest income	Form 1040 or 1040-SR, line 2a
B	Other tax-exempt income	See the Shareholder's Instructions
C	Nondeductible expenses	See the Shareholder's Instructions
D	Distributions	See the Shareholder's Instructions
E	Repayment of loans from shareholders	See the Shareholder's Instructions

17. Other information

A	Investment income	Form 4952, line 4a
B	Investment expenses	Form 4952, line 5
C	Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
D	Basis of energy property	See the Shareholder's Instructions
E	Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
F	Recapture of low-income housing credit (other)	Form 8611, line 8
G	Recapture of investment credit	See Form 4255
H	Recapture of other credits	See the Shareholder's Instructions
I	Look-back interest - completed long-term contracts	See Form 8697
J	Look-back interest - income forecast method	See Form 8866
K	Dispositions of property with section 179 deductions	See the Shareholder's Instructions
L	Recapture of section 179 deduction	See the Shareholder's Instructions
M	through **U**	See the Shareholder's Instructions
V	Section 199A information	See the Shareholder's Instructions
W	through **Z**	Reserved for future use
AA	Excess taxable income	See the Shareholder's Instructions
AB	Excess business interest income	See the Shareholder's Instructions
AC	Other information	See the Shareholder's Instructions

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 17, Code V

2019

Name(s) as shown on return	Tax ID Number
TNW and More LLC	81-3195334
Name(s) as shown on K1	Tax ID Number
THOMAS WADE LONG	[redacted]

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	TNW and More LLC	81-3195334			No

LINE NUMBER	NO. 1	NO. ___	NO. ___	NO. ___	NO. ___	NO.___
Ordinary Business Income (Loss)	(16,258)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Charitable Contributions						
Other Deductions						
W-2 Wages	70					
Unadjusted Basis Immediately After Acquisition	94,411					
Section 199A Dividends						

K1_QBIS~.LD

TNW and More LLC

3522 Golf Ave
Little River, SC 29566

Phone: (843)249-7818 | Fax:

March 30, 2021

Chris Kiser
PO Box 1990
North Myrtle Beach, SC 29582

Chris Kiser:

Attached is a copy of the Schedule K-1 for TNW and More LLC. Use the information on this schedule when preparing your 2019 income tax return.

If you have questions regarding the amounts on this Schedule K-1, submit your questions to the following address:

ACCOUNTING
TNW and More LLC
3522 Golf Ave
Little River, SC 29566

Enclosed is supplemental K-1 information to assist you in preparing your tax return.

Sincerely,

TIMOTHY KETTNER
PRESIDENT

Enclosure

671119

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120-S) 2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019, or tax year
beginning 2019 ending

Shareholder's Share of Income, Deductions, Credits, etc.

► See page 2 of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
81-3195334

B Corporation's name, address, city, state, and ZIP code
TNW and More LLC

3522 Golf Ave
Little River SC 29566

C IRS Center where corporation filed return
Kansas City

Part II Information About the Shareholder

D Shareholder's identifying number
[redacted]

E Shareholder's name, address, city, state, and ZIP code
Chris Kiser

PO Box 1990
North Myrtle Beach SC 29582

F Shareholder's percentage of stock ownership for tax year . . . . 33.33333 %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	(16,257)
2	Net rental real estate income (loss)	
3	Other net rental income (loss)	
4	Interest income	
5a	Ordinary dividends	
5b	Qualified dividends	
6	Royalties	
7	Net short-term capital gain (loss)	
8a	Net long-term capital gain (loss)	
8b	Collectibles (28%) gain (loss)	
8c	Unrecaptured section 1250 gain	
9	Net section 1231 gain (loss)	
10	Other income (loss)	
11	Section 179 deduction	
12	Other deductions	
13	Credits	
14	Foreign transactions	
15	Alternative minimum tax (AMT) items	
16	Items affecting shareholder basis	
17	Other information	V* STMT

18 ☐ More than one activity for at-risk purposes*
19 ☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040 or 1040-SR. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:

	Report on
Passive loss	See the Shareholder's Instructions
Passive income	Schedule E, line 28, column (h)
Nonpassive loss	See the Shareholder's Instructions
Nonpassive income	Schedule E, line 28, column (k)
2. Net rental real estate income (loss)	See the Shareholder's Instructions
3. Other net rental income (loss)	
Net income	Schedule E, line 28, column (h)
Net loss	See the Shareholder's Instructions
4. Interest income	Form 1040 or 1040-SR, line 2b
5a. Ordinary dividends	Form 1040 or 1040-SR, line 3b
5b. Qualified dividends	Form 1040 or 1040-SR, line 3a
6. Royalties	Schedule E, line 4
7. Net short-term capital gain (loss)	Schedule D, line 5
8a. Net long-term capital gain (loss)	Schedule D, line 12
8b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)
8c. Unrecaptured section 1250 gain	See the Shareholder's Instructions
9. Net section 1231 gain (loss)	See the Shareholder's Instructions

10. Other income (loss)

Code		
A	Other portfolio income (loss)	See the Shareholder's Instructions
B	Involuntary conversions	See the Shareholder's Instructions
C	Sec. 1256 contracts & straddles	Form 6781, line 1
D	Mining exploration costs recapture	See Pub. 535
E	Reserved for future use	
F	Section 965(a) inclusion	See the Shareholder's Instructions
G	Income under subpart F (other than inclusions under sections 951A and 965)	See the Shareholder's Instructions
H	Other income (loss)	See the Shareholder's Instructions

11. Section 179 deduction — See the Shareholder's Instructions

12. Other deductions

A	Cash contributions (60%)	See the Shareholder's Instructions
B	Cash contributions (30%)	See the Shareholder's Instructions
C	Noncash contributions (50%)	See the Shareholder's Instructions
D	Noncash contributions (30%)	See the Shareholder's Instructions
E	Capital gain property to a 50% organization (30%)	See the Shareholder's Instructions
F	Capital gain property (20%)	See the Shareholder's Instructions
G	Contributions (100%)	See the Shareholder's Instructions
H	Investment interest expense	Form 4952, line 1
I	Deductions - royalty income	Schedule E, line 19
J	Section 59(e)(2) expenditures	See the Shareholder's Instructions
K	Section 965(c) deduction	See the Shareholder's Instructions
L	Deductions - portfolio (other)	Schedule A, line 16
M	Preproductive period expenses	See the Shareholder's Instructions
N	Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions
O	Reforestation expense deduction	See the Shareholder's Instructions
P	through **R**	Reserved for future use
S	Other deductions	See the Shareholder's Instructions

13. Credits

A	Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Shareholder's Instructions
B	Low-income housing credit (other) from pre-2008 buildings	See the Shareholder's Instructions
C	Low-income housing credit (section 42(j)(5)) from post-2007 buildings	See the Shareholder's Instructions
D	Low-income housing credit (other) from post-2007 buildings	See the Shareholder's Instructions
E	Qualified rehabilitation expenditures (rental real estate)	See the Shareholder's Instructions
F	Other rental real estate credits	See the Shareholder's Instructions
G	Other rental credits	See the Shareholder's Instructions
H	Undistributed capital gains credit	Schedule 3 (Form 1040 or 1040-SR), line 13, box a
I	Biofuel producer credit	See the Shareholder's Instructions
J	Work opportunity credit	See the Shareholder's Instructions
K	Disabled access credit	See the Shareholder's Instructions
L	Empowerment zone employment credit	See the Shareholder's Instructions
M	Credit for increasing research activities	See the Shareholder's Instructions
N	Credit for employer social security and Medicare taxes	See the Shareholder's Instructions
O	Backup withholding	See the Shareholder's Instructions
P	Other credits	See the Shareholder's Instructions

14. Foreign transactions

Code		*Report on*
A	Name of country or U.S. possession	Form 1116, Part I
B	Gross income from all sources	Form 1116, Part I
C	Gross income sourced at shareholder level	Form 1116, Part I
	Foreign gross income sourced at corporate level	
D	Reserved for future use	Form 1116, Part I
E	Foreign branch category	Form 1116, Part I
F	Passive category	Form 1116, Part I
G	General category	Form 1116, Part I
H	Other	Form 1116, Part I
	Deductions allocated and apportioned at shareholder level	
I	Interest expense	Form 1116, Part I
J	Other	Form 1116, Part I
	Deductions allocated and apportioned at corporate level to foreign source income	
K	Reserved for future use	Form 1116, Part I
L	Foreign branch category	Form 1116, Part I
M	Passive category	Form 1116, Part I
N	General category	Form 1116, Part I
O	Other	Form 1116, Part I
	Other information	
P	Total foreign taxes paid	Form 1116, Part II
Q	Total foreign taxes accrued	Form 1116, Part II
R	Reduction in taxes available for credit	Form 1116, line 12
S	Foreign trading gross receipts	Form 8873
T	Extraterritorial income exclusion	Form 8873
U	Section 965 information	See the Shareholder's Instructions
V	Other foreign transactions	See the Shareholder's Instructions

15. Alternative minimum tax (AMT) items

A	Post-1986 depreciation adjustment	See the Shareholder's Instructions and the Instructions for Form 6251
B	Adjusted gain or loss	See the Shareholder's Instructions and the Instructions for Form 6251
C	Depletion (other than oil & gas)	See the Shareholder's Instructions and the Instructions for Form 6251
D	Oil, gas, & geothermal - gross income	See the Shareholder's Instructions and the Instructions for Form 6251
E	Oil, gas, & geothermal - deductions	See the Shareholder's Instructions and the Instructions for Form 6251
F	Other AMT items	See the Shareholder's Instructions and the Instructions for Form 6251

16. Items affecting shareholder basis

A	Tax-exempt interest income	Form 1040 or 1040-SR, line 2a
B	Other tax-exempt income	See the Shareholder's Instructions
C	Nondeductible expenses	See the Shareholder's Instructions
D	Distributions	See the Shareholder's Instructions
E	Repayment of loans from shareholders	See the Shareholder's Instructions

17. Other information

A	Investment income	Form 4952, line 4a
B	Investment expenses	Form 4952, line 5
C	Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
D	Basis of energy property	See the Shareholder's Instructions
E	Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
F	Recapture of low-income housing credit (other)	Form 8611, line 8
G	Recapture of investment credit	See Form 4255
H	Recapture of other credits	See the Shareholder's Instructions
I	Look-back interest - completed long-term contracts	See Form 8697
J	Look-back interest - income forecast method	See Form 8866
K	Dispositions of property with section 179 deductions	See the Shareholder's Instructions
L	Recapture of section 179 deduction	See the Shareholder's Instructions
M	through **U**	See the Shareholder's Instructions
V	Section 199A information	See the Shareholder's Instructions
W	through **Z**	Reserved for future use
AA	Excess taxable income	See the Shareholder's Instructions
AB	Excess business interest income	See the Shareholder's Instructions
AC	Other information	See the Shareholder's Instructions

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6

Schedule K-1, Line 17, Code V

2019

Name(s) as shown on return	Tax ID Number
TNW and More LLC	81-3195334
Name(s) as shown on K1	Tax ID Number
Chris Kiser	[redacted]

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	TNW and More LLC	81-3195334			No

LINE NUMBER	NO. 1	NO. ___	NO. ___	NO. ___	NO. ___	NO. ___
Ordinary Business Income (Loss)	(16,257)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Charitable Contributions						
Other Deductions						
W-2 Wages	69					
Unadjusted Basis Immediately After Acquisition	94,412					
Section 199A Dividends						

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► Attach to your tax return.
► Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172
2019
Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
TNW and More LLC	FORM 1120S	81-3195334

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 ►	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental			27.5 yrs.	MM	S/L	
property			27.5 yrs.	MM	S/L	
i Nonresidential real			39 yrs.	MM	S/L	
property				MM	S/L	

Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b)	(c)	(d)	(e)	(f)	(g)
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	6,904
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	6,904
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions. Form **4562** (2019)

EEA

R-2068

DEF-000282

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25	4,694	
26 Property used more than 50% in a qualified business use:								
Docks	07-31-2017	100.0%	51,050	25,525	15	150 DB-MQ	2,210	
Equipment	03-25-2019	100.0%	4,694					
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	6,904	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2019 tax year (see instructions):					
43 Amortization of costs that began before your 2019 tax year				43	
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

► Attach to your tax return.

► Go to *www.irs.gov/Form4797* for instructions and the latest information.

OMB No. 1545-0184

2019

Attachment Sequence No. **27**

Name(s) shown on return	Identifying number
TNW and More LLC	81-3195334

1	Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

3	Gain, if any, from Form 4684, line 39	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft	6	0
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	0

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8	Nonrecaptured net section 1231 losses from prior years. See instructions	8	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7	11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	11,110
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	11,110
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040 or Form 1040-SR), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040 or Form 1040-SR), Part I, line 4	18b	

For Paperwork Reduction Act Notice, see separate instructions. Form **4797** (2019)

EEA

Part III **Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Ice Maker	04-01-2018	12-01-2019
B		
C		
D		

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.)*	20	11,110			
21 Cost or other basis plus expense of sale	21	11,399			
22 Depreciation (or depletion) allowed or allowable	22	11,399			
23 Adjusted basis. Subtract line 22 from line 21	23	0			
24 Total gain. Subtract line 23 from line 20	24	11,110			
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a	11,399			
b Enter the **smaller** of line 24 or 25a	25b	11,110			
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975. See instructions	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
27 **If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the **smaller** of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	11,110
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	11,110
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	0

Part IV **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation. See instructions	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

R-2071 DEF-000285

Form **7004**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

► **File a separate application for each return.**
► ***Go to www.irs.gov/Form7004*** **for instructions and the latest information.**

OMB No. 1545-0233

Print or Type

Name	Identifying number
TNW and More LLC	81-3195334
Number, street, and room or suite no. (If P.O. box, see instructions.) 3522 Golf Ave	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).) Little River SC 29566	

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I **Automatic Extension for Certain Business Income Tax, Information, and Other Returns.** See instructions.

1 Enter the form code for the return listed below that this application is for 2 5

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II **All Filers Must Complete This Part**

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . ► ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . ► ☐
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . . ► ☐

5a The application is for calendar year 20 19 , or tax year beginning ____________ , 20___ , and ending ___________, 20 ___.

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions-attach explanation.)

6	Tentative total tax	6	0
7	**Total** payments and credits. See instructions	7	0
8	**Balance due.** Subtract line 7 from line 6. See instructions	8	0

Form **8879-S**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for Form 1120-S

▶ **ERO must obtain and retain completed Form 8879-S.**

▶ **Go to *www.irs.gov/Form8879S* for the latest information.**

OMB No. 1545-0123

2019

For calendar year 2019, or tax year beginning , 2019, and ending , 20 .

Name of corporation	**Employer identification number**
TNW and More LLC	81-3195334

Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120-S, line 1c)	1	348,832
2	Gross profit (Form 1120-S, line 3)	2	344,845
3	Ordinary business income (loss) (Form 1120-S, line 21)	3	(48,773)
4	Net rental real estate income (loss) (Form 1120-S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120-S, Schedule K, line 18)	5	(48,773)

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2019 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize Bryant Accounting & Tax Ser (**ERO firm name**) to enter my PIN 40268 (**Don't enter all zeros**) as my signature on the corporation's 2019 electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2019 electronically filed income tax return.

Officer's signature ▶ ______________ Date ▶ 03-13-2020 Title ▶ PRESIDENT

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 577780 29582

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112,** IRS *e-file* Application and Participation, and **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ Kimberly Bryant Date ▶ 03-30-2021

ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions. Form **8879-S** (2019)

EEA

Federal Supporting Statements	2019 PG01
Name(s) as shown on return: TNW and More LLC	Tax ID Number: 81-3195334

Form 1120S - Line 19 - Other Deductions Statement #2

Description	Amount
Accounting	3,450
Automobile and Truck Expense	18
Bank Charges	209
Consulting	912
Credit and Collection Costs	3,997
Dues and Subscriptions	200
Equipment Rental/lease	339
Fuel	215,314
Insurance	26,665
Legal and Professional	43,294
Office Expense	16
Postage/Shipping	33
Supplies	2,159
Utilities	3,423
Waste Removal	3,957
Total	**303,986**

Form 1120S	K-K1 Comparison Worksheet (Keep for your records)	2019

S CORPORATION NAME	EIN
TNW and More LLC	81-3195334

	Description	Schedule K	K-1 Totals	Difference
1	Ordinary business income (loss)	(48,773)	(48,773)	

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

FORM 1120S

For your records only

2019

Name(s) as shown on return: TNW and More LLC

Social security number/EIN: 81-3195334

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	2 ICE CREAM MACHINES	07162016	12,000*		100.00		PY 6,000	6,000	5	200 DB HY	11.52	12,000		12,000	
2	Docks	07312017	51,050*		100.00		PY 25,525	25,525	15	150 DB MQ	8.66	28,940	2,210	31,150	2,210
3	Tank	12292017	5,500*		100.00		PY 5,500	0	7	200 DB MQ	19.68	5,500		5,500	
4	Bulldozer and Root Ra	12072017	30,000*		100.00		PY 30,000	0	15	150 DB MQ	8.89	30,000		30,000	
6	Docks	04122018	35,924*		100.00		PY 35,924	0	15	150 DB HY	9.5	35,924		35,924	
7	6 Jet Skis and 18 ft	04032018	56,897*		100.00		PY 56,897	0	7	200 DB HY	24.49	56,897		56,897	
8	4 Jet Skis	04182018	38,592*		100.00		PY 38,592	0	7	200 DB HY	24.49	38,592		38,592	
9	Jet Ski Hut	04182018	3,455*		100.00		PY 3,455	0	7	200 DB HY	24.49	3,455		3,455	
10	Fuel Tank	02252018	18,044*		100.00		PY 18,044	0	15	150 DB HY	9.5	18,044		18,044	
11	Dock Boxes	02252018	3,784*		100.00		PY 3,784	0	7	200 DB HY	24.49	3,784		3,784	
12	Ski Docks	04042018	23,294*		100.00		PY 23,294	0	15	150 DB HY	9.5	23,294		23,294	
13	Equipment	03252019	4,694*		100.00		CY 4,694	0	5	200 DB HY	20			4,694	
14	LAND	01012018	156,925	156,925	100.00			0	0		0				
	Assets Sold/Abandoned														
5	Ice Maker	04012018	11,399		100.00		11,399	0	5	200 DB HY	32	11,399		11,399	
	Totals		451,558				CY 4,694	31,525				267,829	2,210	274,733	2,210
	Land Amount						PY 258,414								
	Net Depreciable Cost		451,558												

CY 179 and CY Bonus: 4,694
TOTAL CY Depr including 179/bonus: 6,904

ST ADJ: (37,909)
UBIA: 283,234

Depreciation Detail Listing

STATE FORM 1120S

For your records only

Name(s) as shown on return: TNW and More LLC

Social security number/EIN: 81-3195334

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	2 ICE CREAM MACHINES	07162016	12,000		100.00			12,000	5	200 DB HY	11.52	8,544	1,382	9,926	
2	Docks	07312017	51,050		100.00			51,050	15	150 DB MQ	8.66	6,830	4,421	11,251	
3	Tank	12292017	5,500		100.00			5,500	7	200 DB MQ	19.68	1,711	1,082	2,793	
4	Bulldozer and Root Ra	12072017	30,000		100.00			30,000	15	150 DB MQ	8.89	3,339	2,667	6,006	
6	Docks	04122018	35,924		100.00			35,924	15	150 DB HY	9.5	1,796	3,413	5,209	
7	6 Jet Skis and 18 ft	04032018	56,897		100.00			56,897	7	200 DB HY	24.49	8,131	13,934	22,065	
8	4 Jet Skis	04182018	38,592		100.00			38,592	7	200 DB HY	24.49	5,515	9,451	14,966	
9	Jet Ski Hut	04182018	3,455		100.00			3,455	7	200 DB HY	24.49	494	846	1,340	
10	Fuel Tank	02252018	18,044		100.00			18,044	15	150 DB HY	9.5	902	1,714	2,616	
11	Dock Boxes	02252018	3,784		100.00			3,784	7	200 DB HY	24.49	541	927	1,468	
12	Ski Docks	04042018	23,294		100.00			23,294	15	150 DB HY	9.5	1,165	2,213	3,378	
13	Equipment	03252019	4,694		100.00			4,694	5	200 DB HY	20		939	939	
14	LAND	01012018	156,925	156,925	100.00			0	0		0				
	Assets Sold/Abandoned														
5	Ice Maker	04012018	11,399		100.00			11,399	5	200 DB HY	32	2,280	1,824	4,104	
	Totals		451,558					294,633				41,248	44,813	86,061	

Land Amount
Net Depreciable Cost 451,558

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus 44,813 UBIA: 283,234

Depreciation Reconciliation for TNW and More LLC

	Cost	Basis	Current Depreciation	Accumulated Depreciation	Bonus Depreciation
Beginning of Year	446,864	31,525	2,210	11,625	258,414
Placed in Service in Current Year	4,694				4,694
Removed from Service in Current Year	11,399				11,399
End of Year	440,159	31,525	2,210	11,625	251,709

1120S TAX RETURN COMPARISON
2017 / 2018 / 2019

2019

Name(s) as shown on return: **TNW and More LLC**

Identifying number: **81-3195334**

Income	2017 FEDERAL	2018 FEDERAL	2019 FEDERAL	DIFFERENCE BETWEEN 2018 & 2019
Net receipts		153,664	348,832	195,168
Cost of goods sold	9,351	2,025	3,987	1,962
Gross profit	(9,351)	151,639	344,845	193,206
Net gain/loss from 4797			11,110	11,110
Other income				
Total income	(9,351)	151,639	355,955	204,316
Deductions				
Compensation of officers				
Salaries and wages				
Repairs and maintenance	48,473	25,210	42,246	17,036
Bad debts				
Rents				
Taxes and licenses	513	1,820	3,790	1,970
Interest	1,229	25,477	32,076	6,599
Net depreciation	61,982	193,847	6,904	(186,943)
Depletion				
Advertising		23,849	15,726	(8,123)
Pension, profit-sharing				
Employee benefits				
Other deductions	19,635	258,472	303,986	45,514
Total deductions	131,832	528,675	404,728	(123,947)
Ordinary business income(loss)	(141,183)	(377,036)	(48,773)	328,263
Tax				
Total tax				
Payments				
Estimated taxes paid				
Total payments line 23e				
Results				
Amount owed				
Overpayment				
Applied to estimate				
Refund				

SCHEDULE K - Shareholder's Share Items

Income				
Ordinary business income (loss)	(141,183)	(377,036)	(48,773)	328,263
Net rental real estate income (loss)				
Other net rental income (loss)				
Interest income				
Ordinary dividends				
Qualified dividends				
Royalties				
Net short-term capital gain (loss)				
Net long-term capital gain (loss)				
Collectibles (28%) gain (loss)				
Unrecaptured section 1250 gain				
Net section 1231 gain (loss)				
Other income (loss)				
	2017	**2018**	**2019**	**DIFFERENCE**

Name(s) as shown on return	Identifying number
TNW and More LLC	81-3195334

Deductions	2017 FEDERAL	2018 FEDERAL	2019 FEDERAL	DIFFERENCE BETWEEN 2018 & 2019
Section 179 deduction				
Contributions				
Investment interest expense				
Section 59(e)(2) expenditures				
Other deductions				
Credits				
Low-income housing credit (section 42(j)(5))				
Low-income housing credit (other)				
Qualified rehabilitation expenditures (rental real estate)				
Other rental real estate credits				
Other rental credits				
Credit for alcohol used as fuel				
Other credits				
Foreign Transactions				
Gross income from all sources				
Gross income sourced at shareholder level				
Foreign gross income sourced at corporate level				
Passive category				
General categories				
Other				
Deductions allocated and apportioned at shareholder level				
Interest expense				
Other				
Deductions allocated / apportioned at corp. level to foreign source inc.				
Passive category				
General categories				
Other				
Total foreign taxes paid or accrued				
Reduction in taxes available for credit				
Alternative Minimum Tax (AMT) items				
Post-1986 depreciation adjustment				
Adjusted gain or loss				
Depletion				
Oil, gas, and geothermal properties - gross income				
Oil, gas, and geothermal properties - deductions				
Other AMT items				
Items Affecting Shareholder Basis				
Tax-exempt interest income				
Other tax-exempt income				
Nondeductible expenses				
Property distributions				
Repayment of loans from shareholders				
Other information				
Investment income				
Investment expenses				
Dividend distributions paid from accum earnings and profits				

RESIDENT STATE	SC	SC	SC	
Taxable income				
Total tax				
Overpayment				
Balance due		25		(25)
	2017	2018	2019	DIFFERENCE

Qualified Business Income Information

Summary of Statement A - QBI PTE Reporting

(Keep for your records)

2019

Name(s) as shown on return: TNW and More LLC

Tax ID Number: 81-3195334

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	TNW and More LLC	81-3195334			No

LINE NUMBER	NO. 1	NO. ___	NO. ___	NO. ___	NO. ___	NO.___
Ordinary Business Income (Loss)	(48,773)					
Rental Income (Loss)						
Royalty Income (Loss)						
Section 1231 Gain (Loss)						
Other Income (Loss)						
Section 179						
Charitable Contributions						
Other Deductions						
W-2 Wages	209					
Unadjusted Basis Immediately After Acquisition	283,234					
Section 199A Dividends						

WK_QBI~.LD

1120SEF	EF Transmission Status (Keep for your records)	2019
Name(s) as shown on return TNW and More LLC		EIN number 81-3195334

The following will be transmitted to the IRS. ☐ 1120S ☐ 7004 ☐ Amended ☐ FinCEN 114

The following state returns will be transmitted:

The following returns have been suppressed or are not eligible and will NOT be transmitted.

SC1120S

EF Notes

Federal return has a MESSAGE PAGE.
T already accepted by state.

2019 SC1120S Filing Instructions
TNW and More LLC

Form filed:

SC1120S and supplemental forms and schedules

Filing method:

Your return has been e-filed, do not mail your return

Due date:

09-16-2020

The return reflects neither a refund nor a balance due

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STATE OF SOUTH CAROLINA

'S' CORPORATION INCOME TAX RETURN

Return is due on or before the 15th day of the 3rd month following the close of the taxable year.

dor.sc.gov

SC 1120S (Rev.7/16/19) 3095

SC file # 10701982-3

Income Tax period ending 12-31-2019
License Fee period ending 12-31-2020
FEIN 81-3195334
Name TNW and More LLC
Mailing address 3522 Golf Ave
City Little River State SC ZIP 29566

Change of ☐ Address ☐ Accounting Period ☐ Officers

Attach complete copy of federal return
☒ Check if you filed a federal or state extension

Check if: ☐ Initial Return ☐ Amended Return
☐ Includes QSSSs and/or Disregarded LLCs (See Schedule L)

County or counties in SC where property is located:

Audit location: Street address, city, state, and ZIP
3522 GOLF AVE
Little River SC

Check if: ☐ Merged ☐ Reorganized ☐ Final

Total gross receipts	Total cost of depreciable personal property in SC	Audit contact	Phone number
348,832	317,777	TIMOTHY KETTNER	843-249-7818

Does the corporation have any shareholders who are nonresidents of South Carolina? ☐ Yes ☒ No

PART I COMPUTATION OF INCOME TAX LIABILITY

1. **Total of line 1 through 10, Schedule K of the federal 1120S**	1.	(48,773)	00
2. Net adjustment from Schedule A and B, line 15	2.	(45,204)	00
3. Total net income as reconciled (add line 1 and line 2)	3.	(93,977)	00
4. If multi-state corporation, enter amount from Schedule G, line 6; otherwise, enter amount from line 3	4.	(93,977)	00
5. LESS: Income on line 4 taxed to shareholders of S Corporation	5.	< 93,977	00 >
6. South Carolina net income subject to tax (subtract line 5 from line 4)	6.	0	00
7. TAX: Multiply line 6 by .05 (5%)	7.	0	00
8. Payments: (a) Tax withheld (attach 1099s, I-290s, and/or W-2s)	8a.	0	00
(b) Paid by declaration	8b.		00
(c) Paid with extension	8c.	25	00
(d) Credit from Line 23b	8d.		00
Refundable Credits: (e) Ammonia Additive	8e.		00
(f) Milk Credit	8f.		00
(g) Motor Fuel Income Tax Credit	8g.		00
9. Total payments and refundable credits:(add lines 8a through 8g)	9.	25	00
10. Balance of tax (subtract line 9 from line 7).	10.	0	00
11. (a) Interest	11a.	0	00
(b) Late file/pay penalty	11b.	0	00
(c) Declaration penalty (attach SC2220)	11c.	0	00
Total (add lines 11a,11b, and 11c.) See penalty and interest in SC1120 Instructions	11.	0	00
12. Total Income Tax, interest and penalty (add lines 10 and 11) **BALANCE DUE**	12.	0	00
13. Overpayment (subtract line 7 from line 9)		25	00
To be applied as follows: **(a) Estimated Tax**	13a.		00
(b) License Fee	13b.	25	00
(c) REFUND	13c.		00

PART II COMPUTATION OF LICENSE FEE AND SCHEDULES A AND B PAGE 2

30951065

PART II COMPUTATION OF LICENSE FEE

14. Total capital and paid in surplus (Multi-state corporations see Schedule E)	14.	300	00
15. License Fee: multiply line 14 by .001, then add $15 **(Fee cannot be less than $25)**	15.	25	00
16. LESS: Credits taken this year against License Fee from SC1120TC, Part II, Column C (attach SC1120TC)	16.	<	00 >
17. Balance (subtract line 16 from line 15)	17.	25	00
18. Payments: (a) Paid with extension	18a.		00
(b) Credit from line 13b	18b.	25	00
19. Total payments (add line 18a and 18b)	19.	25	00
20. Balance of License Fee (subtract line 19 from line 17).	20.	0	00
21. (a) Interest ___ 00 (b) Late file/pay penalty ___ 00			
Total (add lines 21a and 21b.) See penalty and interest in SC1120 Instructions	21.		00
22. Total License Fee, interest, and penalty (add lines 20 and 21) **BALANCE DUE**	22.	0	00
23. Overpayment (subtract line 17 from line 19) ___ 00 To be applied as follows:			
(a) Estimated Tax ► ___ 00 **(b) Income Tax** ► ___ 00 **(c) REFUND** ►			00
24. **GRAND TOTAL: INCOME TAX and LICENSE FEE DUE (add lines 12 and 22)**	24.	0	00

SCHEDULE A AND B — ADDITIONS TO FEDERAL TAXABLE INCOME

1. Taxes on or measured by income	1.	0		
2. Excess net passive income subject to federal tax	2.	0		
3. Taxable portion of certain built-in gains subject to federal tax	3.			
4.	4.			
5.	5.			
6. Other additions (attach schedule)	6.			
7. Total additions (add lines 1 through 6)			7.	0

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

8.	8.			
9.	9.			
10.	10.			
11.	11.			
12.	12.			
13. Other deductions (attach schedule) F.D./S.T. Depr. Diff.Gain. Dif.	13.	45,204		
14. Total deductions (add lines 8 through 13)			14.	45,204
15. Net adjustment (subtract line 14 from line 7) Also enter on SC1120S, Part 1, line 2			15.	(45,204)

SCHEDULE C — RESERVED

Sign Here

As a principal officer of the corporation for which this return is made, I declare that this return, including accompanying annual report, statements, and schedules, has been examined by me and is to the best of my knowledge and belief, true and complete.

Signature of officer | Officer's title: PRESIDENT | Email:

Print officer's name: TIMOTHY KETTNER | Date: 03-13-2020 | Phone number: 843-455-2960

I **authorize** the Director of the SDOR or delegate to discuss this return, attachments, and related tax matters with the preparer. Yes ☒ No ☐ | Print preparer's name: Kimberly Bryant

Paid Preparer's Use Only

Preparer's signature	Date 03-30-2021	Check if self-employed ☒	Preparer's phone number 843-249-7818
Firm's name (or yours if self-employed) and address	Bryant Accounting & Tax Servic	PTIN or FEIN	45-5484030
	112 Ye Olde Kings Hwy North My	ZIP	29582

If this is a corporation's final return, signing here authorizes the SCDOR to disclose that information to the South Carolina Secretary of State (SCSOS). You must close with the SCSOS and the SCDOR.

Taxpayer's signature | Date

SCHEDULE D ANNUAL REPORT TO BE COMPLETED BY ALL CORPORATIONS

1. Name TNW and More LLC
2. Incorporated under the laws of the state of SC
3. Location of the registered office of the corporation in South Carolina 3522 GOLF AVE
   In the city of LITTLE RIVER Registered agent at this address TIMOTHY KETTNER
4. Location of principal office (street address) 3522 GOLF AVE
   Nature of principal business in South Carolina SERVICE
5. The total number of **authorized shares** of capital stock, itemized by class and series, if any, within each class:

Number of shares	Class	Series
	COMMON	0

6. The total number of **issued and outstanding shares** of capital stock itemized by class and series, if any, within each class:

Number of shares	Class	Series
	COMMON	0

7. The names and business addresses of the directors (or individuals functioning as directors) and principal officers in the corporation:
   Attach separate schedules if you need more space.

Name Title Business address

TIMOTHY KETTNER; President; 3522 GOLF AVE; Little Rive, SC 29566
TIMOTHY WADE LONG; Vice Pres; PO BOX 1167; Little Rive, SC 29566
Chris Kiser; Treasurer; PO Box 1990; North Myrtle Be, SC 29582

8. Date incorporated 07-11-2016 Date commenced business in South Carolina 07-11-2016
9. Date of this report 03-30-2021 FEIN 81-3195334
10. If foreign corporation, the date qualified to do business in South Carolina
11. Was the name of the corporation changed during the year? NO Previous name
12. The corporation's books are in the care of % BRYANT ACCOUNTING AND TAX SERVICE
    Located at (street address) 112 Ye Olde Kings; North Myrtle Beach, SC 29597
13. The total amount of stated capital per balance sheet:
    A. Total paid in capital stock (cannot be a negative amount) . . . . $ 300
    B. Total paid in capital surplus (cannot be a negative amount) . . . . $
    C. Total amount of stated capital (cannot be a negative amount) . . . . . $ 300

ATTACH COMPLETE COPY OF YOUR FEDERAL RETURN

File electronically using Modernized Electronic Filing (MeF).
Pay online using our free tax portal, MyDORWAY, at **dor.sc.gov/pay.**

Select Business Income Tax Payment to get started.

If you pay by check, make your check payable to SCDOR and write business name and FEIN in the memo.

Mail Balance Due returns to:	**Mail Refund or Zero Tax returns to:**
SCDOR	SCDOR
Corporate Taxable	Corporate Refund
PO Box 100151	PO Box 125
Columbia, SC 29202	Columbia, SC 29214-0032

81-3195334

ONLY MULTI-STATE CORPORATIONS MUST COMPLETE SCHEDULES E, F, G, AND H

SCHEDULE E COMPUTATION OF LICENSE FEE OF MULTI-STATE CORPORATIONS

1. Total capital and paid in surplus at end of year . . . . $ 0
2. SC proportion (multiply line 1 by ratio from Schedule H-1, H-2 or H-3, as appropriate) Also enter on SC1120S, line 14 . . $ 0

SCHEDULE F INCOME SUBJECT TO DIRECT ALLOCATION

(A) Allocated Income	(B) Gross Amounts	(C) Related Expenses	(D) Net Amounts (Column B minus Column (C)	(E) Net Amounts Allocated Directly to SC
1. Total allocated income (Enter the total of Column D)				
2. Total income allocated to SC (Enter the total of Column E)				

Attach an explanation of each type of income listed above that is not allocated to South Carolina.

SCHEDULE G COMPUTATION OF TAXABLE INCOME OF MULTI-STATE CORPORATIONS

1. Total net income as reconciled. Enter amount from SC1120S, Page 1, line 3 . . . . 1.
2. Income subject to direct allocation to SC and other states from Schedule F, line 1 . . . . 2.
3. Total net income subject to apportionment (subtract line 2 from line 1) . . . . 3.
4. Multiply amount on line 3 by appropriate ratio from Schedule H-1, H-2, or H-3 . . . . 4.
5. Income subject to direct allocation to SC from Schedule F, line 2 . . . . 5.
6. Total SC net income (add lines 4 and 5). Also enter on SC1120S, Part 1, line 4 . . . . 6.

SCHEDULE H - 1 COMPUTATION OF SALES RATIO

	Amount	Ratio
1. Total sales within South Carolina (see instructions)		
2. Total sales everywhere (see instructions)		
3. Sales ratio (line 1 divided by line 2)		%

Note: If there are no sales anywhere: Enter 100% on Line 3, if South Carolina is the principal place of business
Enter 0% on Line 3 if principal place of business is outside South Carolina.

SCHEDULE H - 2 COMPUTATION OF GROSS RECEIPTS RATIO

	Amount	Ratio
1. South Carolina gross receipts		
2. Amounts allocated to South Carolina on Schedule F	< >	
3. South Carolina adjusted gross receipts (subtract line 2 from line 1)		
4. Total gross receipts		
5. Total amounts allocated on Schedule F	< >	
6. Total adjusted gross receipts (subtract line 5 from line 4)		
7. Gross receipts ratio (line 3 divided by line 6)		%

SCHEDULE H-3 COMPUTATION OF RATIO FOR SECTION 12-6-2310 COMPANIES

	Amount	Ratio
1. Total within South Carolina (see instructions)		
2. Total everywhere		
3. Taxable ratio (line 1 divided by line 2)		%

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SCHEDULE SC-K WORKSHEET

*** Enter amounts from corresponding lines on your federal Schedule K in Column B.**

	(A) Description	(B) * Amounts From Federal Schedule K	(C) Plus or Minus South Carolina Adjustments	(D) Federal Schedule K Amounts After SC Adjustments	(E) Col. (D) Amounts Not Apportioned or Allocated to SC	(F) Col. (D) Amounts Apportioned or Allocated to SC
1	Ordinary business income (loss)	(48,773)	(45,204)	(93,977)		(93,977)
2	Net rental real estate income (loss)					
3	Other net rental income (loss)					
4	Interest income					
5	Dividends					
6	Royalties					
7	Net short-term capital gain (loss)					
8	Net long-term capital gain (loss)					
9	Net section 1231 gain (loss)					
10	Other income (loss)					
11	Section 179 deduction					
12a	Contributions					
12b	Investment interest expense					
12c	Section 59(e)(2) expenditures					
12d	Other deductions					

Non-Refundable Tax Credits: Enter Total Credits from SC1120TC . . . . ____________
SC1120TC must be attached to return.

30955066

SCHEDULE L QSSSs AND DISREGARDED LLCs INCLUDED IN RETURN

A. List each **Qualified Subchapter S Subsidiary (QSSS)** doing business in South Carolina or registered with the SCSOS.

Name	FEIN	SC File # (if applicable)

B. List each disregarded **Limited Liability Company (LLC)** doing business in South Carolina or registered with the SCSOS.

Name	FEIN	SC File # (if applicable)

81-3195334

SCHEDULE N PROPERTY INFORMATION

Property within South Carolina

	(a) Beginning Period	(b) Ending Period
1. Land	156,925	156,925
2. Buildings	313,083	317,777
3. Machinery and equipment		
4. Construction in progress		
5. Other property*		
Total	470,008	474,702

*Provide an explanation or listing of property from line 5 above.

Description of Property	(a) Beginning Period	(b) Ending Period
Total		

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SHAREHOLDER'S SHARE OF SOUTH CAROLINA INCOME, DEDUCTIONS, CREDITS, ETC.

dor.sc.gov

SC1120S K-1
(Rev. 8/16/19)
3517

For calendar year 12-31-2019 or tax year beginning ________ and ending ________

Shareholder's identifying number ► [redacted]

S Corporation's FEIN ► 81-3195334

Shareholder's name, address and ZIP code
TIMOTHY KETTNER
3522 GOLF AVE
Little River, SC 29566

S Corporation's name, address and ZIP code
TNW and More LLC
3522 Golf Ave
Little River, SC 29566

Shareholder's percentage of stock ownership for tax year . . . . ► 33.3333 %

Check if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1 (3) ☐ Nonresident

	Shareholder's Pro Rata Share of Current Year Income, Deductions, Credits, etc.	(A) Federal K-1 Amounts	(B) Plus or Minus SC Adjustments	(C) Amounts Not Allocated or Apportioned to SC	(D) Amounts Allocated or Apportioned to SC
Incoem (Loss)	1 Ordinary business income (loss)	1 (16,258)	1 (15,068)	1	1 (31,326)
	2 Net rental real estate income (loss)	2	2	2	2
	3 Other net rental income (loss)	3	3	3	3
	4 Interest income	4	4	4	4
	5 Dividends	5	5	5	5
	6 Royalties	6	6	6	6
	7 Net short-term capital gain (loss)	7	7	7	7
	8 Net long-term capital gain (loss)	8	8	8	8
	9 Net Section 1231 gain (loss)	9	9	9	9
	10 Other income (loss)	10	10	10	10
Deductions	11 Section 179 deduction	11	11	11	11
	12 Other deductions	12	12	12	12

13	Withholding Tax for nonresident shareholder	13
	List applicable South Carolina tax credits. (Attach an additional sheet if needed.)	
14 (Credits)		14
15		15
16		16
17		17
18	Total South Carolina tax credits	18

35171016

R-2091

DEF-000305

1024

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SHAREHOLDER'S SHARE OF SOUTH CAROLINA INCOME, DEDUCTIONS, CREDITS, ETC.

SC1120S K-1
(Rev. 8/16/19)
3517

dor.sc.gov

For calendar year 12-31-2019 or tax year beginning ________ and ending ________

Shareholder's identifying number ► [redacted]

S Corporation's FEIN ► 81-3195334

Shareholder's name, address and ZIP code
THOMAS WADE LONG
PO BOX 1167
Little River, SC 29566

S Corporation's name, address and ZIP code
TNW and More LLC
3522 Golf Ave
Little River, SC 29566

Shareholder's percentage of stock ownership for tax year . . . . ► 33.3333 %

Check if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1 (3) ☐ Nonresident

	Shareholder's Pro Rata Share of Current Year Income, Deductions, Credits, etc.	(A) Federal K-1 Amounts	(B) Plus or Minus SC Adjustments	(C) Amounts Not Allocated or Apportioned to SC	(D) Amounts Allocated or Apportioned to SC
Incoem (Loss)	1 Ordinary business income (loss)	1 (16,258)	1 (15,068)	1	1 (31,326)
	2 Net rental real estate income (loss)	2	2	2	2
	3 Other net rental income (loss)	3	3	3	3
	4 Interest income	4	4	4	4
	5 Dividends	5	5	5	5
	6 Royalties	6	6	6	6
	7 Net short-term capital gain (loss)	7	7	7	7
	8 Net long-term capital gain (loss)	8	8	8	8
	9 Net Section 1231 gain (loss)	9	9	9	9
	10 Other income (loss)	10	10	10	10
Deductions	11 Section 179 deduction	11	11	11	11
	12 Other deductions	12	12	12	12

	13	Withholding Tax for nonresident shareholder	13
Credits		List applicable South Carolina tax credits. (Attach an additional sheet if needed.)	
	14		14
	15		15
	16		16
	17		17
	18	Total South Carolina tax credits	18

35171016

1024

dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SHAREHOLDER'S SHARE OF SOUTH CAROLINA INCOME, DEDUCTIONS, CREDITS, ETC.

SC1120S K-1
(Rev. 8/16/19)
3517

For calendar year 12-31-2019 or tax year beginning ________ and ending ________

Shareholder's identifying number ► [redacted]

S Corporation's FEIN ► 81-3195334

Shareholder's name, address and ZIP code
Chris Kiser
PO Box 1990
North Myrtle Beach, SC 29582

S Corporation's name, address and ZIP code
TNW and More LLC
3522 Golf Ave
Little River, SC 29566

Shareholder's percentage of stock ownership for tax year . . . ► 33.3333 %

Check if applicable: (1) ☐ Final K-1 (2) ☐ Amended K-1 (3) ☐ Nonresident

	Shareholder's Pro Rata Share of Current Year Income, Deductions, Credits, etc.	(A) Federal K-1 Amounts	(B) Plus or Minus SC Adjustments	(C) Amounts Not Allocated or Apportioned to SC	(D) Amounts Allocated or Apportioned to SC
Incoem (Loss)	1 Ordinary business income (loss)	1 (16,257)	1 (15,068)	1	1 (31,325)
	2 Net rental real estate income (loss)	2	2	2	2
	3 Other net rental income (loss)	3	3	3	3
	4 Interest income	4	4	4	4
	5 Dividends	5	5	5	5
	6 Royalties	6	6	6	6
	7 Net short-term capital gain (loss)	7	7	7	7
	8 Net long-term capital gain (loss)	8	8	8	8
	9 Net Section 1231 gain (loss)	9	9	9	9
	10 Other income (loss)	10	10	10	10
Deductions	11 Section 179 deduction	11	11	11	11
	12 Other deductions	12	12	12	12

13	Withholding Tax for nonresident shareholder	13
	List applicable South Carolina tax credits. (Attach an additional sheet if needed.)	
14 (Credits)		14
15		15
16		16
17		17
18	Total South Carolina tax credits	18

35171016

SCDEPDIF	**State Income Adjustment** **due to differences in depreciation between the Federal and State** (Keep for your records)	**2019**

Name(s) as shown on return	Identification number
TNW and More LLC	81-3195334

Taxpayer/Business

	Federal	State Portion	Difference
Bonus Depreciation	4,694	0	4,694
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	2,210	44,813	(42,603)
Regular Depreciation on Section 179 Difference	0	0	0
Total:	6,904	44,813	(37,909)

Spouse

	Federal	State Portion	Difference
Bonus Depreciation	0	0	0
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	0	0	0
Regular Depreciation on Section 179 Difference	0	0	0
Total:	0	0	0

Combined Totals

	Federal	State Portion	Difference
Bonus Depreciation	4,694	0	4,694
Section 179 Expense	0	0	0
Regular Depreciation not associated with Section 179	2,210	44,813	(42,603)
Regular Depreciation on Section 179 Difference	0	0	0
Total:	6,904	44,813	(37,909)

Form **4562**

State SC

Depreciation and Amortization
(Including Information on Listed Property)

▶See separate instructions. ▶Keep for your records.

2019

Name(s) shown on return	Business or activity to which this form relates	Identifying number
TNW and More LLC	FORM 1120S	81-3195334

Part I **Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,020,000
2	Total cost of section 179 property placed in service (see instructions)	2	4,694
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,550,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,020,000

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II **Special Depreciation Allowance and Other Depreciation** **(Don't** include listed property. See instructions.**)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III **MACRS Depreciation** **(Don't** include listed property. See instructions.**)**

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	34,322
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental			27.5 yrs.	MM	S/L	
property			27.5 yrs.	MM	S/L	
i Nonresidential real			39 yrs.	MM	S/L	
property				MM	S/L	

Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	10,491
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	44,813
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions. Form **4562** (2019)

EEA

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions . . .						25		
26 Property used more than 50% in a qualified business use:								
Equipment	03252019	100.00%	46,694	46,694	5	200DBHY	4,988	
Docks	07312017	100.00%	51,050	51,050	15	150DBMQ	4,421	
Tank	12292017	100.00%	5,500	5,500	7	200DBMQ	1,082	
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . .						28	10,491	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . .							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven . . .												
33 Total miles driven during the year. Add lines 30 through 32 . . .												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours? . . .												
35 Was the vehicle used primarily by a more than 5% owner or related person? . . .												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . .		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use? . . .		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . .		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions . . .		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2019 tax year (see instructions):					
43 Amortization of costs that began before your 2019 tax year . . .				43	
44 **Total.** Add amounts in column (f). See the instructions for where to report . . .				44	

SCGAIN~

State: **SC**

Differences between Federal Gain/Loss and State Gain/Loss due to differing basis on Sold Assets

(Keep for your records)

2019

Name(s) as shown on return

TNW and More LLC

SSN/EIN

81-3195334

Asset Description	Sale Price of Asset	Original Cost of Asset	Section 179 Expense	Regular Depreciation	Bonus Depreciation	Cost of Sale	**Federal** Gain/Loss	**State** Gain/Loss	Difference
	11,110	11,399			11,399		11,110		
Ice Maker	11,110	11,399		4,104				3,815	7,295
Federal Total	11,110	11,399			11,399		11,110		
State Total	11,110	11,399		4,104				3,815	
								Total Difference	7,295

SCGAIN~.LD

SCEF_ACK	Acknowledgement and General Information for Taxpayers Who File Returns Electronically	2019
Name(s) as shown on return: TNW and More LLC		Identification Number: **-***5334

Address

3522 Golf Ave
Little River, SC 29566

Thank you for participating in IRS e-file.

1. [X] Your 2019 state income tax return for SC1120S was filed electronically. The electronic filing services were provided by Bryant Accounting & Tax Service Inc

2. [X] Your return was accepted on 05-09-2020 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you.
   The submission ID assigned to this return is 57778020201303rzktiu.

PLEASE DO NOT SEND A PAPER COPY OF THE TAX RETURN TO THE STATE. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.

R-2099


Untitled Map
Write a description for your map.
Legend
1/2021
Key West Crazy Waterfront Restaurant & Bar
Waterfront Seafood Restaurant
Key West Crazy Waterfront Restau
Crab Catchers On The Waterfront
Google Earth
N
200 ft


Watson Drive
Legend
Watson Ave
Oak St
Edgew
on Ave
Google Earth
Data SIO, NOAA, U.S. Navy, NGA, GEBCO
900 ft
N

R-2101

STATE OF SOUTH CAROLINA) **IN THE COURT OF COMMON PLEAS**
) FIFTEENTH JUDICIAL CIRCUIT
COUNTY OF HORRY) **CASE NO.: 2021-CP-26-01512**

Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC

Plaintiffs,

v.

Timothy D. Kettner, Donald Kettner, and TNT and More, Inc. d/b/a Crab Catchers on the Waterfront,

Defendants.

PLAINTIFFS' MOTION FOR TEMPORARY INJUNCTION AND MEMORANDUM

The Plaintiffs move, pursuant to Rule 65 of South Carolina Rules of Civil Procedure, for a Temporary Injunction, preventing the Defendants Donald Kettner and TNT and More, Inc. (hereinafter the Defendants), during the pendency of this action, from interfering with the business activities of the Plaintiffs. Primarily the Defendants are taking actions to severely limit the Plaintiffs' business, known as Little River Watersports, the use of a parking lot that the Plaintiffs, 4 years ago, significantly improved, enlarged, and were using without restrictions. This motion is based upon the applicable law and such Affidavits as will be presented to this Honorable Court.

FACTS

Since early spring 2016, a joint venture has existed between TnW and More, LLC and the with the Defendant TNT and More, Inc. Until recently, the Defendant Timothy D. Kettner was the President, business operator, and majority stockowner of the Defendant Corporation as well as operating TnW and More, LLC (the LLC). The Plaintiffs Thomas Wade Long and Clyde Kiser each have a 1/3 interest in the LLC. In September 2020, a dispute arose between the Plaintiffs and the Defendant Timothy D. Kettner due to missing funds. Then sometime in the Fall 2020, Defendant Timothy D. Kettner moved to Wisconsin and apparently transferred his stock interest in the Defendant TNT and More, Inc., to his son, the Defendant Donald Kettner, and possibly others

This civil action, filed in March 2021, involves the operation of a watersports business, Little River Watersports, on real property located by the waterfront in Little River, South Carolina. This real property consists of land owned by the Plaintiff TnW and More LLC and Defendant TNT and More, Inc. For their joint venture and financing, their properties were combined in November 2017 as shown in a plat recorded December 15, 2017 in Plat Book 278, page 283. This Plat is attached as Exhibit A. The boundaries lines for the Combined Properties, as shown on the Plat, state that they have been abandoned. Also, the Plat states that the Combined Properties were agreed upon and dedicated for the plan development.[1] At the same time, the Defendant TNT and More, Inc. and the Plaintiff TnW and More, LLC, obtained a $1.1 million dollar loan from United Community Bank; the Combined Properties are the collateral for this loan. This loan continues to be paid on a monthly basis by the Parties. The Plaintiffs rely on the revenue generated by the business operations of the LLC to make the monthly payments.

The business activities of the LLC is the use of its marina for watersports, such as the rental of jet skis and the rental of slips for charter and commercial fishing boats. The rental of slips, directly owned by the Plaintiff TnW and More, LLC, are used by commercial fishermen on a daily basis during the various fishing seasons; currently there are 10 commercial fishing boats using the Plaintiffs' boat slips.

Since January 2021, the Defendants, except possibly the Defendant Timothy Kettner, have, in numerous ways, interfered with the business operations of the Little River Watersports. Their

[1] In June, 2021, Defendant Donald Kettner and the corporate Defendant filed a revised Plat. This was done without Plaintiffs knowledge or consent. It is also believed that United Community Bank did not consent to this new Plat.

interference antics have been the following: parking vehicles on the walkway to the business building in which rentals are handled, falsely filing a landlord ejectment action which was thrown out by Judge Clayton, a Horry County Magistrate, due to the non-existence of a landlord-tenant relationship, screaming and yelling profanities at jet ski and charter boat employees and customers, removing signs advertising the jet ski business, threatening the jet ski operators, locking gates to the parking lot, placing 20 no parking signs in the parking lot, towing cars, and pulling a tractor in front of a parking lot gate. On Friday, June 11, 2021, the Defendants erected 20 signs stating No Parking and also a larger sign. Pictures of the sign is attached as Exhibit B. On Sunday, June 13, 2021, they started towing cars. On Thursday, June 24, 2021, Defendants pulled a tractor in front of the main parking age and removed it at 11:00 a.m. They park this tractor every day since. Then over the weekend of June 26 and 27, 2021, the Defendants started back parking in front of the fuel tank and asked their customers to use the boat slips.

LEGAL ANALYSIS

The sole purpose of temporary injunctive relief and preliminary injunctions is to preserve the status quo and thus avoid possible irreparable injury to a party pending litigation. *Zabinski v. Bright Acres Assocs.*, 553 S.E.2d 110, 120 (S.C. 2001); *Compton v. S.C. Dep't of Corr.*, 392 S.C. 361, 366, 709 S.E.2d 639, 642 (2011); *MailSource, LLC v. M.A. Bailey & Assocs.*, 588 S.E.2d 635, 638 (S.C. Ct. App. 2003). An applicant must allege sufficient facts to state a cause of action for injunction and demonstrate that this relief is reasonably necessary to preserve the rights of the parties during the litigation. *Compton v. S.C. Dep't of Corr.*, 392 S.C. at 366. "Accordingly, the applicant must establish three elements to receive this relief: (1) he will suffer immediate, irreparable harm without the injunction: (2) he has a likelihood of success on the merits; and (3) he has no adequate remedy at law." *Id.*

"When a court is requested to issue a temporary injunction, it may consider the merits of a case to the extent necessary to determine whether a temporary injunction is appropriate. Once a prima facie showing has been made entitling the plaintiff to injunctive relief, a temporary injunction will be granted without regard to the ultimate determination of the case on the merits. A temporary injunction is made without prejudice to the rights of either party pending a hearing on the merits, and when other issues are brought to trial, they are determined without reference to the temporary injunction." *Helsel v. City of N. Myrtle Beach,* 307 S.C. 29, 32, 413 S.E.2d 824, 826 (1992) (internal citations omitted). "Before granting an injunction, the trial court should balance the equities: the court should look at the particular facts of each case and the equities of each party and determine which side, if any, is more entitled to equitable relief." *Peek,* 367 S.C. at 455, 626 S.E.2d at 36-37 (citing *MailSource, L.L.C. v. M.A. Bailey & Assocs.,* 356 S.C. 363, 368, 588 S.E.2d 635, 638 (Ct. App. 2003)).

a. Plaintiffs Will Suffer Irreparable Harm Without the Requested Injunction

It is imperative that the Little River Watersports business, not be interrupted. The Loan in the original principal amount of $1.1 Million, has been reduced to approximately $900,000.00. A foreclosure action will not occur if the business operations continue. In addition, Plaintiff Wade Long personally guaranteed this loan. In addition, the watersport activities employ over 10 employees, who will lose their jobs if Defendants are permitted to interfere.

b. Plaintiffs are Likely to Succeed on the Merits

At the preliminary injunction stage, Plaintiffs need not prove their entire case but instead must make a prima facie showing of entitlement to the relief sought in the Amended Complaint. *See Levine v. Spartanburg Reg'l Serv. Dist.,* 367 S.C. 458, 465-466, 626 S.E.2d 38, 42 (Ct. App 2005). In other words, Plaintiffs "need only present a fair question . . . as to the existence of such a right" *Id.* at 465, 42. "Once a prima facie showing has been made entitling the plaintiff to injunctive relief, a temporary injunction will be granted without regard to the ultimate termination of the case on the merits." *Helsel v. City of N Myrtle Beach*, 307 S.C. 29, 32, 413 S.E.2d 824, 826 (1992).

The evidence of the existence of the joint venture can be described as overwhelming. The 2017 recorded Plat, the $1.1 Million Dollar loan with United Community Bank, the joint sign and the business operations that existed for over 4 years.

c. <u>Plaintiffs Have No Adequate Remedy at Law</u>

In this case, there is no adequate remedy at law. An award of money damages is not an adequate remedy for the protentional loss of property and reputation. A temporary restraining order and preliminary injunction are Plaintiffs only recourse to prevent Defendants from interfering in the business activities of the Plaintiffs.

d. <u>The Balance of Equities Favors Plaintiffs</u>

Before granting an injunction, the equities of both sides are to be considered, and each case must be decided on its own particular facts. Second, the court of equity must 'balance the equities' between the parties in determining what if any relief to give. The equities on both sides must be taken into account. *MailSource, LLC*, 588 S.E.2d, at 638.

CONCLUSION

Based upon the attached Affidavits of Wade Long and Eric Rolf, the Plaintiffs will suffer irreparable harm if the Court does not grant an injunction. The consequences of not being able to conduct their business activities are far reaching in that, the real estate and boat slips of TnW and

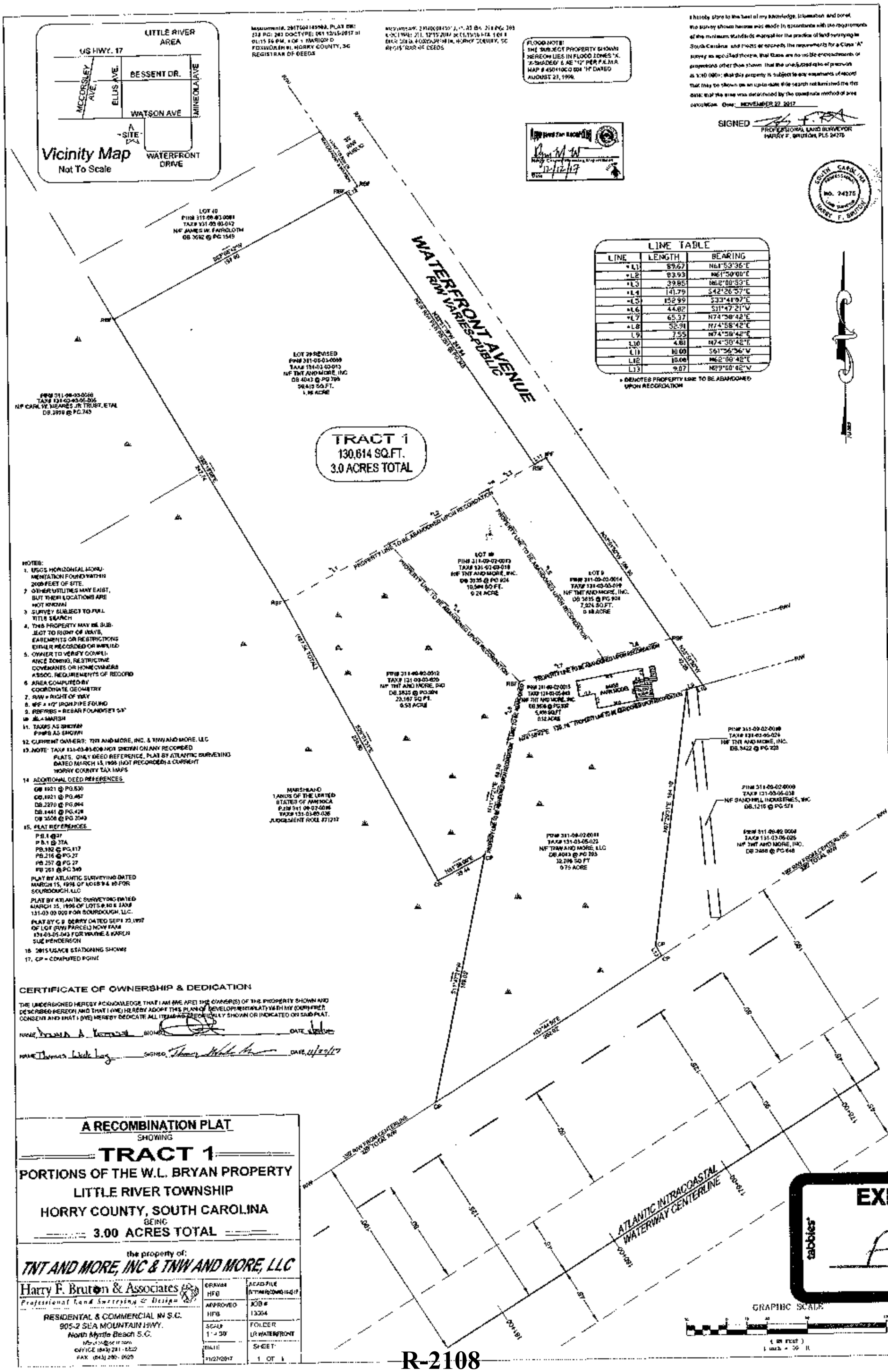
More, LLC, can be lost due to nonpayment of the United Carolina Bank loan and the damage to their individual business reputations. In addition, there is a real fear that physical harm can occur.

The undersigned respectfully requests that a temporary injunction be granted by this Honorable Court directing that the Defendant Donald Kettner, the Defendant corporation, and their agents stop blocking the parking, not interfere with the business operations of the rental of jet skis and boat slips, and not engage in hostile and verbally abusive actions toward the jet ski and boat slip customers and the employees.

BURR & FORMAN LLP

/s/ Henrietta U. Golding
Henrietta U. Golding, S.C. Bar # 2173
2411 Oak Street, Suite 206 (29577)
Post Office Box 336
Myrtle Beach, SC 29578
Ph: (843) 444-1107
Fax: (843) 443-9137
Email: hgolding@mcnair.net
Attorneys for Plaintiffs

Myrtle Beach, South Carolina
June 29, 2021



LINE	LENGTH	BEARING
•L1	89.67	N61°53'36"E
•L2	83.93	N61°50'00"E
•L3	39.85	N62°00'53"E
•L4	141.79	S42°26'57"E
•L5	152.99	S33°41'07"E
•L6	44.87	S11°47'21"W
•L7	65.37	N74°58'42"E
•L8	52.91	N74°58'42"E
L9	7.55	N74°58'42"E
L10	4.83	N74°58'42"E
L11	10.00	S61°56'56"W
L12	10.06	N62°08'42"E
L13	9.07	N29°50'42"W

• DENOTES PROPERTY LINE TO BE ABANDONED UPON RECORDATION

A RECOMBINATION PLAT
SHOWING
TRACT 1
PORTIONS OF THE W.L. BRYAN PROPERTY
LITTLE RIVER TOWNSHIP
HORRY COUNTY, SOUTH CAROLINA
BEING
3.00 ACRES TOTAL

the property of:
TNT AND MORE, INC & TNW AND MORE, LLC

Harry F. Bruton & Associates
Professional Land Surveying & Design
RESIDENTAL & COMMERCIAL IN S.C.
905-2 SEA MOUNTAIN HWY.
North Myrtle Beach S.C.

DRAWN	CAD FILE
HFB	
APPROVED HFB	JOB # 13354
SCALE 1" = 30'	FOLDER LR WATERFRONT
DATE 11/27/2017	SHEET 1 OF 1

EXHIBIT
A


PARKING
CRAB CATCHERS
CUSTOMERS
ONLY
VIOLATORS WILL BE TOWED
AT OWNERS EXPENSE
NOTICE
STARTING
MONDAY 6/14/21
CRAB CATCHER
PARKING LOT
HOURS:
9:00 A.M. - 11:00 P.M.
DAILY
*** NO OVERNIGHT PARKING ***

EXHIBIT
B

STATE OF SOUTH CAROLINA	) **IN THE COURT OF COMMON PLEAS**
	) FIFTEENTH JUDICIAL CIRCUIT
COUNTY OF HORRY	) **CASE NO.: 2021-CP-26-01512**
Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC	)
Plaintiffs,	) **AFFIDAVIT OF ERIC ROLF**
v.	)
Timothy D. Kettner, Donald Kettner, and TNT and More, Inc. d/b/a Crab Catchers on the Waterfront,	)
Defendants.	)

PERSONALLY appeared before me, Eric Rolf, being duly sworn, deposes and states as follows:

1. I own and operate a Jet ski business. I operate this business at the marina owned by TnW and More, LLC.

2. I rent the jet ski docks, two boat slips and the fuel dock.

3. It is my knowledge that this boat slip that I rent is owned by TnW and More, LLC, a company in which Wade Long and Clyde Kiser are involved.

4. I arrive at around 6:00 am each morning and I park in the parking lot as do my customers.

5. On the morning of Thursday, June 17, 2021, five of my customers parked in the parking lot. At that time two people, Robert Benoit and Casey Kuzmik came to my customers and me and verbally threatened my customers to get out of the parking lot. They were screaming and yelling and telling them that we had no right to be in the parking lot.

6. I understand that Robert Benoit and Casey Kuzmik, are now owners in TNT and More, Inc. d/b/a Crab Catchers on the Waterfront for they told me this. I cannot believe that they

are behaving so badly and it is really causing a problem in my business for I am losing a lot of revenue and its very disturbing as to what is happening now.

FURTHER AFFIANT SAYETH NAUGHT.

Eric Rolf

SWORN to before me this 18th
day of June, 2021

Miguel Toppin
Notary Public of South Carolina

MIGUEL TOPPIN
NOTARY PUBLIC
FORSYTH COUNTY, NC
MY COMMISSION EXPIRES 12/26/2023

My Commission Expires: 12/26/2023

STATE OF SOUTH CAROLINA	) **IN THE COURT OF COMMON PLEAS**
	) FIFTEENTH JUDICIAL CIRCUIT
COUNTY OF HORRY	) **CASE NO.: 2021-CP-26-01512**
Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC	)
Plaintiffs,	) **AFFIDAVIT OF THOMAS WADE LONG**
v.	)
Timothy D. Kettner, Donald Kettner, and TNT and More, Inc. d/b/a Crab Catchers on the Waterfront,	)
Defendants.	)

PERSONALLY appeared before me, Thomas Wade Long, being duly sworn, deposes and states as follows:

1. I am a one-third owner in TnW and More LLC. The other two members are the Plaintiff Chris Kiser a one-third owner, and the Defendant Timothy D. Kettner.

2. TnW and More, LLC was formed in early 2016 and it was incorporated on July 1, 2016. It was formed to operate a watersports and marina business in Little River, South Carolina.

3. The Defendant TNT and More, Inc., is a restaurant, Crab Catchers, in Little River. It was primarily operated by the Defendant Timothy D. Kettner until late September 2020. I have known Timothy D. Kettner for almost 20+ years and for most of those years, I sold to his restaurant, Crab Catchers, fresh fish from my commercial fishing operation.

4. Sometime in late 2015, Timothy D. Kettner proposed that we have a joint venture. He said that the property on which is located his business, Crab Catchers Restaurant, can be used for a watersports and marina business. He offered his property (owned under the name of the Defendant corporation) for this business joint venture if I would buy the land for the boat slips, demolish the old house on the property and do all the site work to enlarge and improve the parking

lot, and build a new structure. I agreed and we formed the Plaintiff, TnW and More, LLC. This business venture became known as Little River Watersports.

5. In reliance on the representations by Timothy D. Kettner, the Plaintiff TnW and More, LLC bought the land for the boat slips in September 2017.

6. In addition to buying the land for the boat slips, we significantly improved and enlarged the parking lot, installed fuel lines and fuel tank, erected docks for the jet skis, improved portions of the walking areas, erected a sales and ice cream shop used also as an office for the watersports business. In order to build the boat slips, we obtained dredging permits and dredged the entire marina to get the needed deep water.

7. In order to finance this joint venture, we borrowed the sum of $1.1 million dollars from United Community Bank in November, 2017. The real estate securing this joint debt are the lands owned by the Plaintiff, LLC and Defendant Corporation. Both Parties have been paying on this joint debt to the present. The Promissory Note and the two Mortgages are attached to the Amended Summons and Complaint and marked Exhibit A.

8. Timothy D. Kettner also combined the real property both companies own on a plat. This combined plat was approved by Horry County then filed in Plat Book 278, page 283 on December 15, 2017. Per the recorded Plat, the property owned by the Parties is identified as being in one Tract and upon recording, the boundary lines were removed. This Plat is attached as Exhibit A to this Affidavit. Just this week, without our knowledge, the Defendant Donald Kettner, had another plat recorded to which we did not consent.

9. On the 2017 Plat, both Plaintiff LLC and Defendant Corporation attested, by their signatures, to the Certification of Ownership and Dedication that they were adopting this plan of development and dedicating the combined property.

10. In September, 2020, a dispute between the Parties arose was as a result of Timothy Kettner not being able to account for monies generated by the business operations of Little River Watersports. Timothy Kettner primarily operated this business until September 2020 when it was discovered that Timothy Kettner, may have taken over $300,000.00 from the Plaintiff TNT and More, LLC.

11. Shortly after the discovery of missing monies, the Defendant Timothy Kettner moved to Wisconsin and I was told by his son, Donald Kettner, that Timothy Kettner no longer is TNT and More, Inc.

12. In November 2020, Donald Kettner, thru his lawyer, sent me a Commercial Lease for a 12 month term. I told Donald Kettner that this was wrong. He then tried to evict TnW and More, LLC but this was dismissed because we have a joint venture, not a landlord tenant relationship.

13. On March 12, 2021, this Affiant and Chris Kiser, on behalf of the Plaintiffs, filed a lawsuit against the Defendants, Timothy Kettner and Donald Kettner alleging their breach of the joint venture development as well as misappropriation of funds and other related business claims.

14. Over the last several months, all the Defendants except possibly Timothy D. Kettner, have repeatedly interfered in the business operations of the Plaintiffs by blocking access to the parking lot, blocking access to the sales office, blocking access to the fuel tank, and contacting regulatory government agencies with fraudulent complaints.

15. Ironically, the Defendants while interfering in the operations of the Plaintiffs, continue, since it opened for the season, to use the Plaintiffs' property by advertising the use of the Plaintiffs' boat docks to its patrons for the purpose of parking their boats while dining, using the large dumpsters paid for by the Plaintiffs, and posting its business signs at the boat dock area.

16. As shown by the attached pictures, the Defendant Donald Kettner has parked his truck in the direct pathway that is used by the jet ski customers. He did this a number of time times over the last several months. On Saturday June 12, 2021, he had put up No Parking Signs except for his restaurant. The next day, our customer cars were being towed all the while there is a large sign stating that the parking is for the Littler River Watersports business and Crab Catchers. See Exhibit B.

17. Over the last few months, the jet ski operators, the Charter Boat Captains, and the customers have been yelled at, cussed out, and threatened. I have asked Donald Kettner and his people to not behave badly but they just continue.

18. In the last couple of days, the Defendants put up chains with locks to the parking lot gates. The Charter Boat Captains, arrive between 4 am to 6 am, and these locked gates prevent them from hauling all their ice, supplies, bait etc. for their boats as they had done for the last 4 years.

19. We have a huge loan for this business. If our business continues to be interrupted by the Defendants, will be unable to pay the loan resulting in a foreclosure and the loss of the property. Also, our credit will be ruined. These consequences are devastating not only to the Plaintiffs but to many others.

FURTHER AFFIANT SAYETH NAUGHT.

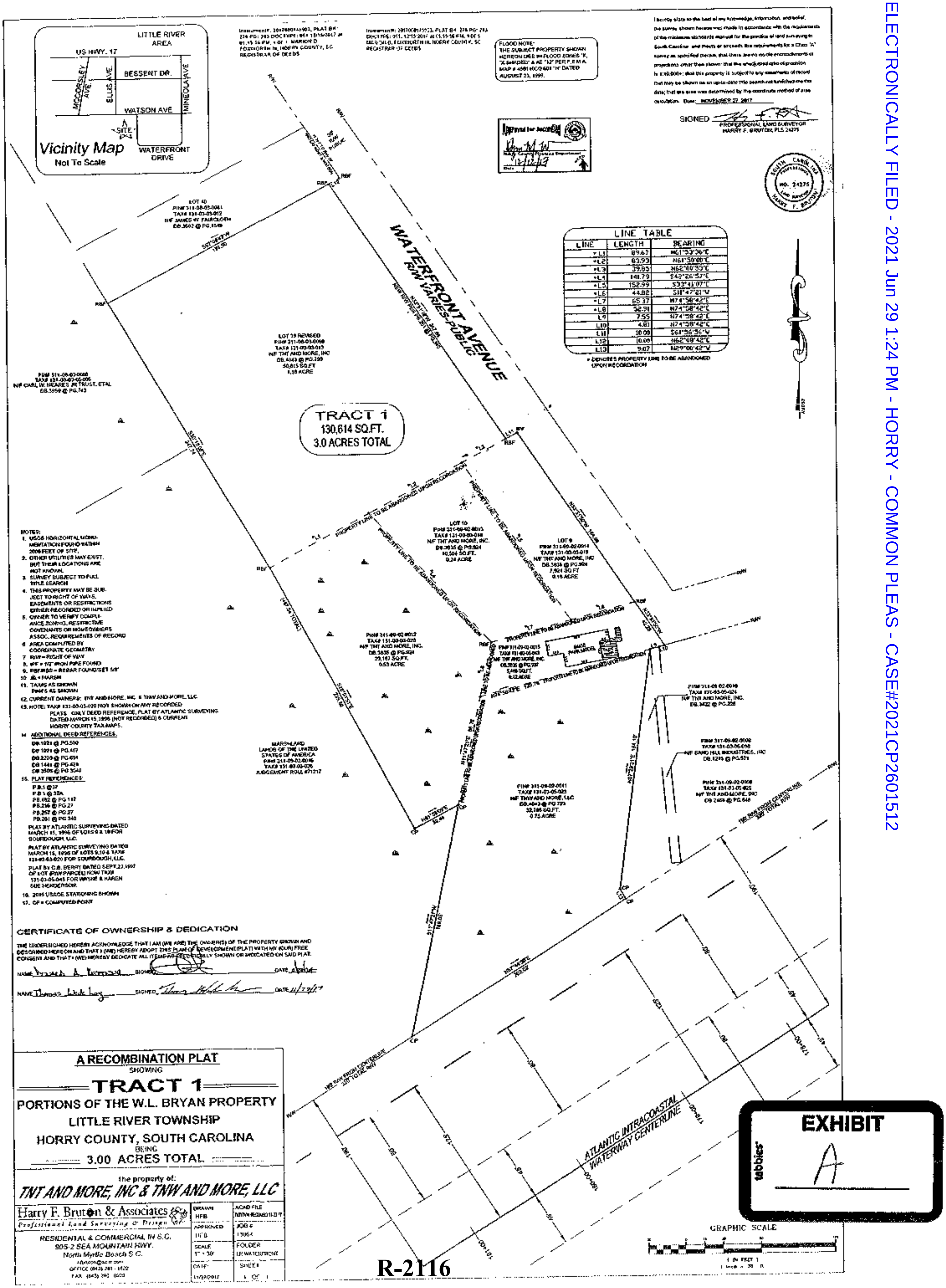
Thomas Wade Long

Thomas Wade Long

SWORN to before me this 17th
day of June, 2021

Notary Public of South Carolina

My Commission Expires: 12-1-25



LINE	LENGTH	BEARING
*L1	89.67	N61°53'36"E
*L2	83.93	N61°50'00"E
*L3	39.85	N62°00'53"E
*L4	141.79	S42°26'53"E
*L5	152.99	S33°41'07"E
*L6	44.82	S11°47'21"W
*L7	65.37	N74°58'42"E
*L8	32.91	N74°58'42"E
L9	7.55	N74°58'42"E
L10	4.81	N74°58'42"E
L11	10.00	S61°56'56"W
L12	10.00	N62°08'42"E
L13	9.07	N29°00'42"W

* DENOTES PROPERTY LINE TO BE ABANDONED UPON RECORDATION


PARKING
CRAB CATCHERS
CUSTOMERS
ONLY
VIOLATORS WILL BE TOWED
AT OWNERS EXPENSE
NOTICE
STARTING
MONDAY 6/14/21
CRAB CATCHER
PARKING LOT
HOURS:
9:00 A.M. - 11:00 P.M.
DAILY
*** NO OVERNIGHT PARKING ***
EXHIBIT
B


COASTLINE
TOWING & RECOVERY
4346 Sea Mtn. Hwy.
843-249-3236
RAM 4500
JERR-DAN
US DOT 2500170

EXHIBIT
B-1

EXHIBIT
B-2

EXHIBIT
B-3

tabbies
EXHIBIT
B-4


CRAB CATCHERS
PARKING LOT HOURS
Lot Open 7 Days/Wk
9am - 11pm
NO OVERNIGHT PARKING
GATES WILL BE LOCKED
during non-business hours
EXHIBIT
B-5

STATE OF SOUTH CAROLINA	) IN THE COURT OF COMMON PLEAS
	) FIFTEENTH JUDICIAL CIRCUIT
COUNTY OF HORRY	) Civil Action No. 2021-CP-26-01512
Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC	)
Plaintiffs,	) **PLAINTIFFS' MOTION FOR CONTEMPT AND SANCTIONS AGAINST THE DEFENDANTS DONALD KETTNER AND TNT AND MORE, INC.**
v.	)
Timothy D. Kettner, Donald Kettner, and TNT and More, Inc. d/b/a Crab Catchers on the Waterfront,	)
Defendants.	)

The Plaintiffs Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC (hereinafter, "Plaintiffs"), seek an order of this Honorable Court holding the Defendants Donald Kettner and TNT and More, Inc. (hereinafter, "Defendants") in contempt of court due to their numerous, intentional failures to comply with the Consent Order entered on July 27, 2021. The July 27, 2021 Order in part enjoined Defendants from blocking Plaintiffs' and their tenant's customers' and employees' access to the parking lot.

The facts supportive of holding Defendants in contempt of court and awarding sanctions are set forth below and are more fully set forth in Exhibit A, the Affidavit of Thomas Wade Long:

- On July 19, 2021, the Honorable William H. Seals, Jr. granted Plaintiffs' Motion for a Temporary Restraining Order pursuant to Rule 65(b), SCRCP. In that order, the Court found Defendants were blocking Plaintiffs, their tenant, Eric Rolf, and customers from use of the parking lot, Plaintiffs' sales office, and fuel tank. The Court ordered the Defendants were restrained from: (1) blocking the parking lot, including locking the gate to the parking lot during Plaintiff's business hours; (2) interfering with the business operations of the jet ski rental company, the boat slips, and the dock; (3) blocking the fuel tanks so that Plaintiffs and their tenant were allowed to utilize access to the tanks; (4) removing or taking steps that would harm the dock and/or the marina where Plaintiffs' tenant's camera equipment was located; (5) harassing Plaintiffs' and their tenant's customers and engaging in hostile and verbally abusive actions toward Plaintiffs' and their tenant's customers and employees; and (6) posting signage on the dock and/or marina indicating DHEC or other governmental agencies were requiring that the dock and/or marina be shut down.

- On July 27, 2021, the Honorable William P. Keesley entered a Consent Order, attached herein as Exhibit B, to which the parties agreed prior to any hearing regarding Plaintiffs' Motion for a Temporary Injunction. The Order, which continues to be effective until the resolution of this case, in pertinent part, sets forth the following conditions with respect to the parking lot: (1) Defendant Crab Catchers may neither prevent any of Plaintiffs' customers or employees from parking in any space other than Crab Catchers' designated spaces nor block access to the watersports building and fuel lines and tank; and (2) Defendant Crab Catchers must monitor the parking lot beginning at 9:00 a.m. each day until the close of business at approximately 10:00 p.m. or later.
- On September 28, 2021, Defendants violated the Consent Order by permitting a Defendant Crab Catchers' customer to park on Plaintiffs' dock and refusing to ask the customer to move.
- On October 21, 2021, Defendants kept the gate to the parking lot locked past 9:30 a.m. and parked a tractor that blocked the only gate the fuel truck could use to access Plaintiffs' fuel tank. Plaintiffs' counsel informed Michael Harrison and Howell Bellamy, counsel for Defendant TNT and More, Inc. and Defendant Donald Kettner, via email communication

sent at 9:40 a.m. and again at 10:17 a.m. that day, that the gate to the parking lot was locked and that Defendants' tractor was blocking the only gate the fuel truck could use. Plaintiffs' counsel also requested Defendants' counsel advise their client, Defendant Donald Kettner, to open the gate, on a daily basis have the gate open at 9:00 a.m., and move the tractor. These emails are attached as Exhibit C. No response was received from either attorney.

- On December 22, 2021 at 5:20 p.m., Defendants locked the gate to which the diesel fuel truck used to access the tanks for refill. Plaintiffs' counsel informed Michael Harrison and Howell Bellamy, counsel for Defendant TNT and More, Inc. and Defendant Donald Kettner, via email communication at 5:46 p.m., of the inability to access the fuel tank. Plaintiffs' counsel again requested Defendants' counsel to advise their clients to abide by the Order. This email is attached as Exhibit D. No response was received from either attorney.
- On January 12, 2022 at 1:30 p.m., the gates to the parking lot were still locked and had been locked for several days prior to January 12.
- On January 18, 2022 at 3:38 p.m., the gates to the parking lot were locked.

In light of Defendants' repeated willful violations of the Consent Order, Plaintiffs move this Court to: 1) find Defendants Donald Kettner and TNT and More, Inc., in contempt of court; 2) order Defendants Donald Kettner and TNT and More, Inc. to, on a daily basis, by 9:00 a.m., unlock and open the gate, permit the fuel truck to enter, and otherwise cease from blocking the gate; and 3) order sanctions against Defendants as the Court sees fit, to include the following remedies: a) award attorneys' fees and costs; and b) order such other relief as this Court deems just and proper.

Due to the failure of counsel for the Defendants Donald Kettner and TNT and More, Inc. to respond to the emails as noted above, it would be futile to communicate again with opposing counsel.

BURR & FORMAN LLP

/s/ Henrietta U. Golding
Henrietta U. Golding, S.C. Bar # 2173
2411 Oak Street, Suite 206 (29577)
Post Office Box 336
Myrtle Beach, SC 29578
Ph: (843) 444-1107
Fax: (843) 443-9137
Email: hgolding@mcnair.net

Attorney for Plaintiffs

Myrtle Beach, South Carolina
January 19, 2022

STATE OF SOUTH CAROLINA	) IN THE COURT OF COMMON PLEAS
	) FIFTEENTH JUDICIAL CIRCUIT
COUNTY OF HORRY	) Civil Action No. 2021-CP-26-01512
Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC	)
Plaintiffs,	) **AFFIDAVIT OF THOMAS WADE LONG**
v.	)
Timothy D. Kettner, Donald Kettner, and TNT and More, Inc. d/b/a Crab Catchers on the Waterfront,	)
Defendants.	)

PERSONALLY appeared before me, Thomas Wade Long, being duly sworn, deposes and states as follows:

1. I am a one-third owner in TnW and More, LLC. The other two members are the Plaintiff Chris Kiser, a one-third owner, and the Defendant Timothy D. Kettner.

2. TnW and More, LLC was formed in early 2016, and incorporated on July 1, 2016. It was formed to operate a watersports and marina business in Little River, South Carolina.

3. The Defendant TNT and More, Inc., is a restaurant, Crab Catchers, in Little River. It was primarily operated by the Defendant Timothy D. Kettner until late September 2020. Since September 2020, the restaurant and its property have been controlled by the Defendant Donald Kettner.

4. In September 2020, a dispute between the Parties arose as a result of the Defendant Timothy Kettner not being able to account for monies generated by the business operations of Little River Watersports. The Defendant Timothy Kettner primarily operated this business until September 2020 when it was discovered that he may have taken over $300,000.00 from the Plaintiff TnW and More, LLC.

EXHIBIT

tabbies

A

5. Shortly after the discovery of missing monies, the Defendant Timothy Kettner moved to Wisconsin, and I was told by his son, the Defendant Donald Kettner, that Timothy Kettner is no longer part of TNT and More, Inc.

6. In November 2020, Donald Kettner, through his lawyer, sent me a Commercial Lease for a twelve-month term. I told Donald Kettner that this was wrong. He then tried to evict TnW and More, LLC, but this was dismissed because we have a joint venture, not a landlord-tenant relationship.

7. Near the beginning of 2021, the Defendants Donald Kettner and TNT and More, Inc. repeatedly interfered in the business operations of the Plaintiffs by blocking access to the parking lot, blocking access to the sales office, blocking access to the fuel tank, and committing other interference tactics.

8. Because of the Defendants' interference, Plaintiffs filed a motion for an emergency temporary restraining order, which was granted by the Honorable William H. Seals, Jr. on July 16, 2021.

9. Shortly before Plaintiffs' motion for a temporary injunction was heard, the parties agreed to a Consent Order, which was entered on July 27, 2021 by the Honorable William P. Keesley.

10. In that Order, the Defendants were ordered to not prevent our customers or employees from parking in any space other than those particularly designated as Crab Catchers' spaces, and they were ordered to not block access to the watersports building, the fuel lines, or the fuel tank.

11. Shortly after the Order was signed, a post was installed inside the parking lot, near the gate entrance. Then cement was poured so that the post could not be removed. This post

causes problems in deliveries of supplies, including fuel. A picture of the post is attached as Exhibit 1.

12. The Defendants have continually blocked the only gate the fuel truck can use to exit the parking lot by parking a tractor in front of that gate. A picture of the tractor blocking the gate is attached as Exhibit 2.

13. On September 28, 2021, and for the fourth time that week, a Crab Catchers' customer was parked at our dock and would not move. Our tenant, Eric Rolf, asked the Defendant Donald Kettner to have the customer move the boat, but he refused. This activity interfered with the ability to rent the boat slips as well as permit the use of the jet skis. A picture of the Crab Catchers' customer's boat parked on our dock is attached as Exhibit 3.

14. Then on many occasions, Defendant Donald Kettner intentionally would not permit access to the parking lot. One instance was on October 21, 2021, when he kept the gates to the parking lot locked past 9:30 a.m. I took a picture, which is attached as Exhibit 4.

15. On December 22, 2021, the gate that the diesel fuel truck used to access the tanks for refill was locked at approximately 5:20 p.m. I tried to get this open for we were almost out of fuel.

16. On January 12, 2022 at approximately 1:30 p.m., the gates to the parking lot were locked as they had been for the last several days. I took a picture, which is attached as Exhibit 5.

17. On January 18, 2022 at approximately 3:38 p.m., the gates to the parking lot were locked. I took a picture, which is attached as Exhibit 6.

FURTHER AFFIANT SAYETH NAUGHT.

Thomas Wade Long

SWORN to before me this 19th

day of January, 2022

Christine Badami

Notary Public of South Carolina

My Commission Expires: April 16, 2029

EXHIBIT
A-1

CRAB CATCHERS
PARKING LOT HOURS
Lot Open 7 Days/Wk
9am - 11pm
NO OVERNIGHT PARKING
GATES WILL BE LOCKED
during non-business hours

EXHIBIT
A-2

EXHIBIT
tabbies
A-3

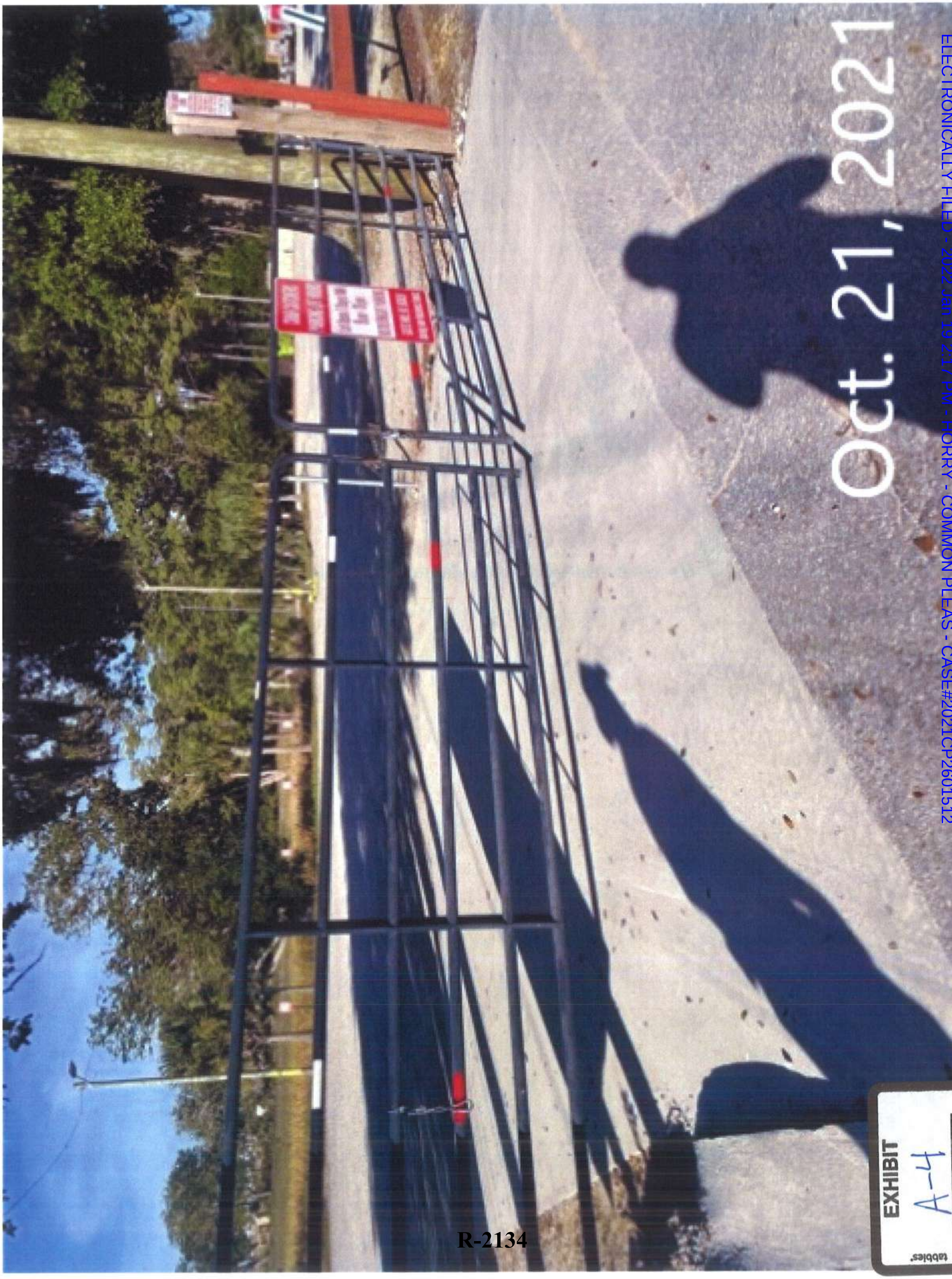


EXHIBIT A-4

tabbies

R-2135

EXHIBIT
A-5

R-2136

STATE OF SOUTH CAROLINA COUNTY OF HORRY	IN THE COURT OF COMMON PLEAS FOR THE FIFTEENTH JUDICIAL CIRCUIT CIVIL ACTION NO.: 2021-CP-26-01512
Thomas Wade Long and Clyde Kiser, Individually and on behalf of TnW and More, LLC, Plaintiffs, Vs. Timothy D. Kettner, Donald Kettner, and TNT and More, Inc. d/b/a Crab Catchers On the Waterfront, Defendants.	CONSENT ORDER

Plaintiffs Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC (hereinafter collectively as "TNW") and Defendants Donald Kettner and TNT and More, Inc. d/b/a Crab Catchers On the Waterfront (hereinafter as "Crab Catchers") consent to this Order on Plaintiffs' Motion for Temporary Injunction and Memorandum and Emergency Temporary Restraining Order Pursuant to Rule 65(b), as well as Defendants' Reply in Opposition to Plaintiff's Motion for a Temporary Restraining Order and Notice of and Motion to Dissolve Pursuant to Rule 65(b)(4). This Court finds the following:

1) On June 29, 2021, Plaintiffs filed a Motion for Temporary Injunction and Memorandum.

2) On July 16, 2021, Plaintiffs filed an Emergency Temporary Restraining Order Pursuant to Rule 65(b).

3) On July 19, 2021, Judge Seals signed Plaintiffs' Emergency Temporary Restraining Order Pursuant to Rule 65(b).

EXHIBIT
B

4) On July 21, 2021 Defendants filed a Notice of Motion and Memorandum in Support of Motion to Reconsider, Alter or Amend the Court's Order Granting the Plaintiffs' Motion for a Temporary Restraining Order.

5) On July 23, 2021, Judge Seals denied Defendants' Notice of Motion and Memorandum in Support of Motion to Reconsider, Alter or Amend the Court's Order Granting the Plaintiffs' Motion for a Temporary Restraining Order.

6) A hearing was set before the Honorable Judge William P. Keesley for July 26, 2021 at 9:30 a.m. but prior to the hearing the parties resolved the outstanding motions for temporary injunction.

7) The parties agree to the following with respect to the parking lot located 4412 Waterfront Avenue, Little River, South Carolina:

A) Crab Catchers use a combination lock for the main gate of the parking lot;

B) The combination will be given to the members of Crab Catchers, Thomas Wade Long, Clyde Kiser, Danny Juell and Danny Brown only;

C) The combination is not to be shared with any other persons not named herein;

D) TNW, Danny Juell and/or Danny Brown be responsible for accessing the parking lot for their clients/customers prior to 9 am each morning;

E) TNW, Danny Juell and/or Danny Brown will monitor the parking lot until 9 a.m. for the purpose of not permitting parking to any third parties;

F) TNW and all of its clients will refrain from parking in parking spaces which are currently posted with signs for Crab Catcher parking, being approximately 20 such spaces;

G) Crab Catchers will not prevent any of Plaintiffs' customers, clients, including their employees in any other spaces other than those designated by the existing signage

for Crab Catchers only nor will Crab Catchers block access to the watersports building and the fuel lines and tank;

H) Crab Catchers will take over monitoring the parking lot at 9 a.m. each day and will monitor the remainder of the day until the close of business being approximately by 10 p.m. or later;

I) Crab Catchers will lock the combination lock to the parking lot at night; and

J) As to the fish-cleaning table and the roof, the parties agree that there is a need for certain government approval for any restoration, which means the Defendants are not now capable of any restoration. During the pendency of this action, the Defendants agree that they shall undertake no further actions to remove, repair, assemble or disassemble any portion of the marina utilized by the Plaintiffs and TnW and More, LLC unless necessary to comply with the law and/or any regulatory agency, in which event written consent shall be sought from the Plaintiffs. In the event Plaintiffs fail to respond within 7-days' notice of a request for written consent without justification provided, then Defendant may comply with any lawful order or directive from any court of competent jurisdiction or any regulatory agency. Written notice must be emailed to counsel for the Plaintiffs and the Defendants simultaneously along with written notice to the Plaintiffs.

8) Plaintiffs withdraw the remaining allegations contained in both the Motion for Temporary Injunction and Memorandum and Emergency Temporary Restraining Order Pursuant to Rule 65(b) at this time without prejudice.

9) Defendants withdraw their reply and motion similarly without prejudice.

10) Nothing in this Order prevents any future legal action to the Court by either party on any matter that may need assistance from the Court. .

11) This is a *pendente lite* Order and shall expire at the resolution of this case. Nothing in this Order is meant to be interpreted as a permanent resolution to the matter at hand or the case itself.

12) Neither party admits or concedes to any allegations contained in the above-referenced documents as factual, and nothing in this Order is meant to stipulate to either party's version of the facts in this case.

13) All findings by Judge Seals are set to expire and shall not be a part of the record upon expiration of his Order.

IT IS SO ORDERED this 26th day of July, 2021.

The Honorable William P. Keesley
Presiding Judge

WE DO SO CONSENT:

Henrietta Golding, Esq.
Burr & Forman, LLP
Counsel for Plaintiffs Thomas Wade Long and
Clyde Kiser

Michael S. Harrison, Esq.
Murray Law Firm, PA
Counsel for Defendants TNT and More, Inc.
d/b/a Crab Catchers On the Waterfront

Horry Common Pleas

Case Caption: Thomas Wade Long , plaintiff, et al VS Timothy D Kettner , defendant, et al

Case Number: 2021CP2601512

Type: Order/Consent Order

Circuit Judge (Code #2050)

s/ William P. Keesley

Electronically signed on 2021-07-27 09:09:44 page 5 of 5

From: Golding, Henrietta
Sent: Thursday, October 21, 2021 9:40 AM
To: Michael Harrison; Bellamy III, Howell V.
Subject: Gates

Michael –

Gates are still locked today even though Donnie is at the restaurant. Please tell him to open the gates timely. Henri

Henrietta Golding
Senior Partner

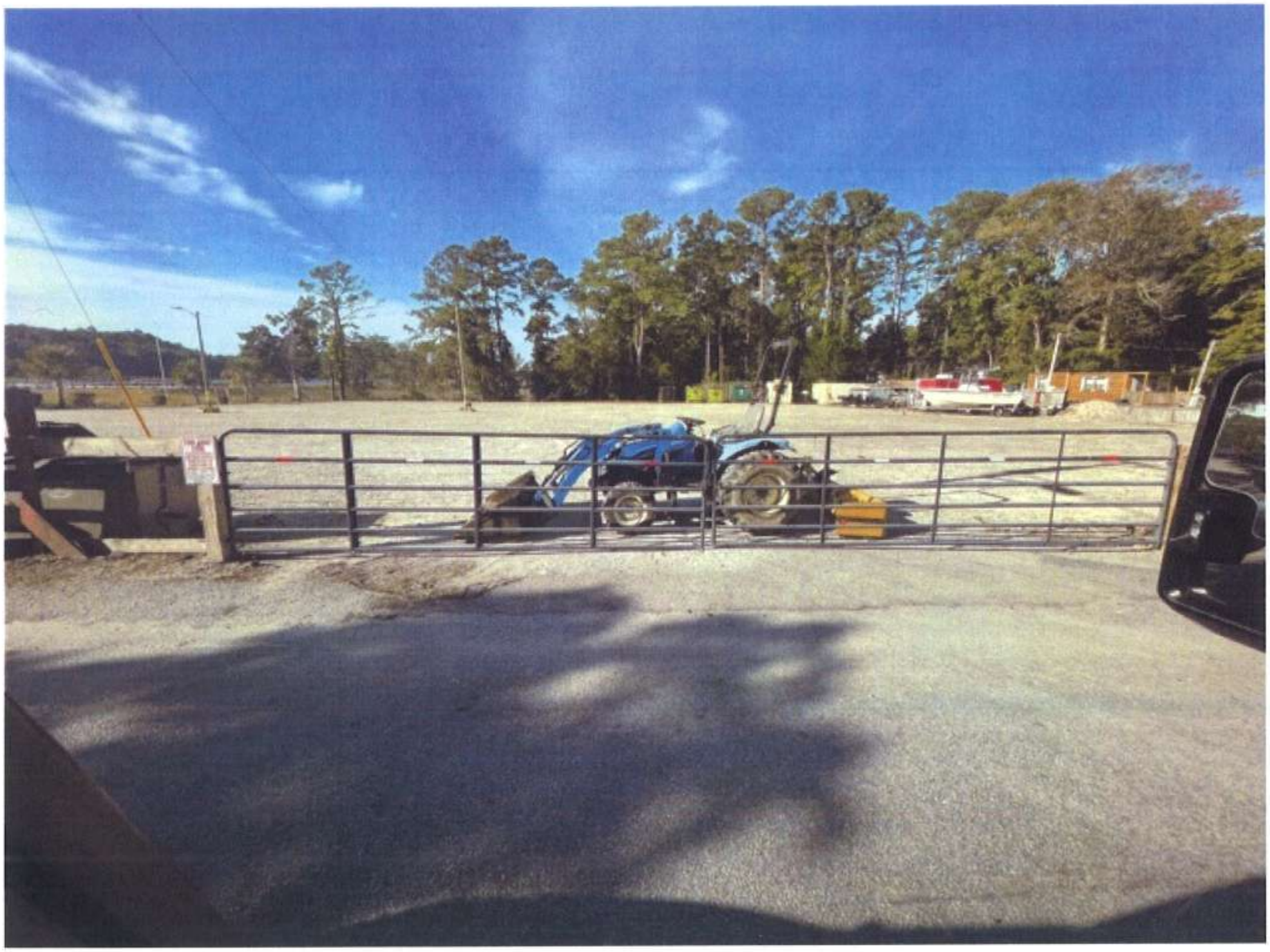
BURR & FORMAN LLP
2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

EXHIBIT
tabbies
C

From: Golding, Henrietta
Sent: Thursday, October 21, 2021 10:17 AM
To: Michael Harrison; Bellamy III, Howell V.
Cc: Koerner, Carole
Subject: FW: Gates locked & Blocked with tractor

Michael and Howell – please ask your clients to remove the tracker from blocking the gate. This gate is the only one thru which the fuel trucker can pass. Thank you Henri



Sent from my iPhone

Henrietta Golding
Senior Partner

BURR & FORMAN LLP
2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

From:	Golding, Henrietta
Sent:	Wednesday, December 22, 2021 5:46 PM
To:	Michael Harrison; Bellamy III, Howell V.
Subject:	Crab Catchers- Locked Gates

Michael and Howell –

The gates continued to stay locked contrary to the consent order. Please inform your clients that they need to open the gates as required. Thanks Henri

Henrietta Golding
Senior Partner

BURR & FORMAN LLP

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

EXHIBIT D

STATE OF SOUTH CAROLINA	) IN THE COURT OF COMMON PLEAS
	) FIFTEENTH JUDICIAL CIRCUIT
COUNTY OF HORRY	) Civil Action No. 2021-CP-26-01512

Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC

Plaintiffs,

v.

Timothy D. Kettner, Donald Kettner, and TNT and More, Inc. d/b/a Crab Catchers on the Waterfront,

Defendants.

PLAINTIFFS' MOTION FOR AN EXPEDITED EMERGENCY TEMPORARY RESTRAINING ORDER

Plaintiffs Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC ("Plaintiffs"), by and through their undersigned counsel, hereby move this Honorable Court for a temporary restraining order, pursuant to Rule 65 of the South Carolina Rules of Civil Procedure.

In support thereof, Plaintiffs aver the following:

1. The filing of this motion is required for two specific reasons: (a) The actions of the Defendants Donald Kettner and TNT and More, Inc., d/b/a Crab Catchers on the Waterfront ("Crab Catchers") are directly in violation of the Consent Order entered July 27, 2021, **Exhibit A**; and (b) The said Defendants' plan, to close the pier over the Memorial Day weekend, will deny access to fourteen boat slips which are rented and used daily by small business operators and their customers. This will cause immediate and irreparable harm to many people, as well as the Plaintiffs.

2. Pursuant to Section 7(J) of the aforesaid July Order, the parties agreed, "During the pendency of this action, the Defendants agree that they shall undertake no further actions to remove, repair, assemble or disassemble any portion of the marina utilized by the Plaintiffs and TNW and More, LLC unless necessary to *comply with the law and/or any regulatory agency, in*

which event written consent shall be sought from the Plaintiffs. In the event Plaintiffs fail to respond within 7-days' notice of a request for written consent *without justification provided, then Defendant may comply with any lawful order or directive from any court of competent jurisdiction or any regulatory agency.*" (Emphasis added.)

3. By letter dated May 19, 2022, counsel for Crab Catchers notified counsel for Plaintiffs of its intention to shut down the pier to "remove [] damaged and rotting boards and replace them" beginning May 27, 2022. Although Crab Catchers' counsel specifically referenced the Consent Order, the letter contained no mention of any law or regulatory agency requiring the replacement of allegedly damaged or rotting boards. This letter is attached as **Exhibit B**.

4. Plaintiffs' counsel immediately responded via email, asking for the location and number of the allegedly rotten and damaged boards as well as pictures reflecting the damage. Crab Catchers' counsel stated he was not required to provide such information pursuant to the Consent Order, but regardless, he stated there were five or six boards in need of repair, identified the area, and communicated when he received pictures from his clients, he would provide them. This email correspondence is included in **Exhibit C**. Plaintiffs' counsel received pictures and a video from Plaintiffs. The pictures are attached as **Exhibit D**. The pictures, **Exhibit D**, taken of the area identified by Plaintiffs, show no rotten boards, but rather, only cosmetic damage to paint on one area of the pier as well as a piece of a board that appeared to be recently chipped by an axe or some other similar tool. No unsafe condition is shown for none exists.

5. Plaintiffs' counsel emailed counsel for Crab Catchers, informing him repairs and the closure of the pier were unnecessary. Crab Catchers' counsel refused to change his position, and instead, responded that Crab Catchers will proceed with closing the pier. This email exchange is included as **Exhibit E**.

6. Either Friday evening, May 20, 2022 or Saturday morning, May 21, 2022, the Defendants posted a Notice of Closure of the pier for three days: Friday, May 27; Saturday, May 28; and Sunday, May 29. A picture of this Notice is attached as **Exhibit F**. Upon receiving a copy of this Notice, Plaintiffs' counsel, on May 22, 2022, again emailed Crab Catchers' counsel seeking a resolution due to the immediate harm for at least twelve small business operators will suffer if the pier is closed over the Memorial Day weekend. This pier area is the only access to the fourteen boat slips. These boat slips are rented to TnW and More, LLC's tenants. These boat slip renters use these slips for mooring of their respective watercrafts used for charter boat fishing, commercial fishing, and jet ski rentals. Counsel for Crab Catchers responded May 23, 2022, with two pictures and a video of the alleged rot, and the video and one picture reflect the place where it appears an axe or some other tool recently removed a piece of wood. Counsel for Crab Catchers stated that the pier will be closed, thus resulting in significant harm. This email exchange and the pictures sent by Crab Catchers' counsel are included as **Exhibit G**.

7. Crab Catchers' proposed closure is not only unnecessary, but is also in violation of the Consent Order as no law or regulatory agency has required this action of Crab Catchers.

8. Plaintiffs seek a temporary restraining order prohibiting Crab Catchers from closing down the shared walkway and pier and from removing or "repairing" any portion unless specifically directed by a governmental agency as provided by the Consent Order.

Plaintiffs move for a temporary restraining order and temporary injunction to prevent the harm set forth in the Verified Complaint, this Motion, and the supporting Affidavits of Thomas Wade Long and Steve Powell. Plaintiffs will post such necessary bond as may be required by this Honorable Court.

[*Signature on Following Page*]

BURR & FORMAN LLP

/s/ Henrietta U. Golding
Henrietta U. Golding, SC Bar # 2173
2411 Oak Street, Suite 206 (29577)
Post Office Box 336
Myrtle Beach, SC 29578
Ph: (843) 444-1107
Fax: (843) 443-9137
Email: hgolding@burr.com

Attorney for Plaintiffs Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC

Myrtle Beach, South Carolina
May 23, 2022

STATE OF SOUTH CAROLINA COUNTY OF HORRY	IN THE COURT OF COMMON PLEAS FOR THE FIFTEENTH JUDICIAL CIRCUIT CIVIL ACTION NO.: 2021-CP-26-01512
Thomas Wade Long and Clyde Kiser, Individually and on behalf of TnW and More, LLC, Plaintiffs, Vs. Timothy D. Kettner, Donald Kettner, and TNT and More, Inc. d/b/a Crab Catchers On the Waterfront, Defendants.	CONSENT ORDER

Plaintiffs Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC (hereinafter collectively as "TNW") and Defendants Donald Kettner and TNT and More, Inc. d/b/a Crab Catchers On the Waterfront (hereinafter as "Crab Catchers") consent to this Order on Plaintiffs' Motion for Temporary Injunction and Memorandum and Emergency Temporary Restraining Order Pursuant to Rule 65(b), as well as Defendants' Reply in Opposition to Plaintiff's Motion for a Temporary Restraining Order and Notice of and Motion to Dissolve Pursuant to Rule 65(b)(4). This Court finds the following:

1) On June 29, 2021, Plaintiffs filed a Motion for Temporary Injunction and Memorandum.

2) On July 16, 2021, Plaintiffs filed an Emergency Temporary Restraining Order Pursuant to Rule 65(b).

3) On July 19, 2021, Judge Seals signed Plaintiffs' Emergency Temporary Restraining Order Pursuant to Rule 65(b).

EXHIBIT A

4) On July 21, 2021 Defendants filed a Notice of Motion and Memorandum in Support of Motion to Reconsider, Alter or Amend the Court's Order Granting the Plaintiffs' Motion for a Temporary Restraining Order.

5) On July 23, 2021, Judge Seals denied Defendants' Notice of Motion and Memorandum in Support of Motion to Reconsider, Alter or Amend the Court's Order Granting the Plaintiffs' Motion for a Temporary Restraining Order.

6) A hearing was set before the Honorable Judge William P. Keesley for July 26, 2021 at 9:30 a.m. but prior to the hearing the parties resolved the outstanding motions for temporary injunction.

7) The parties agree to the following with respect to the parking lot located 4412 Waterfront Avenue, Little River, South Carolina:

A) Crab Catchers use a combination lock for the main gate of the parking lot;

B) The combination will be given to the members of Crab Catchers, Thomas Wade Long, Clyde Kiser, Danny Juell and Danny Brown only;

C) The combination is not to be shared with any other persons not named herein;

D) TNW, Danny Juell and/or Danny Brown be responsible for accessing the parking lot for their clients/customers prior to 9 am each morning;

E) TNW, Danny Juell and/or Danny Brown will monitor the parking lot until 9 a.m. for the purpose of not permitting parking to any third parties;

F) TNW and all of its clients will refrain from parking in parking spaces which are currently posted with signs for Crab Catcher parking, being approximately 20 such spaces;

G) Crab Catchers will not prevent any of Plaintiffs' customers, clients, including their employees in any other spaces other than those designated by the existing signage

for Crab Catchers only nor will Crab Catchers block access to the watersports building and the fuel lines and tank;

H) Crab Catchers will take over monitoring the parking lot at 9 a.m. each day and will monitor the remainder of the day until the close of business being approximately by 10 p.m. or later;

I) Crab Catchers will lock the combination lock to the parking lot at night; and

J) As to the fish-cleaning table and the roof, the parties agree that there is a need for certain government approval for any restoration, which means the Defendants are not now capable of any restoration. During the pendency of this action, the Defendants agree that they shall undertake no further actions to remove, repair, assemble or disassemble any portion of the marina utilized by the Plaintiffs and TnW and More, LLC unless necessary to comply with the law and/or any regulatory agency, in which event written consent shall be sought from the Plaintiffs. In the event Plaintiffs fail to respond within 7-days' notice of a request for written consent without justification provided, then Defendant may comply with any lawful order or directive from any court of competent jurisdiction or any regulatory agency. Written notice must be emailed to counsel for the Plaintiffs and the Defendants simultaneously along with written notice to the Plaintiffs.

8) Plaintiffs withdraw the remaining allegations contained in both the Motion for Temporary Injunction and Memorandum and Emergency Temporary Restraining Order Pursuant to Rule 65(b) at this time without prejudice.

9) Defendants withdraw their reply and motion similarly without prejudice.

10) Nothing in this Order prevents any future legal action to the Court by either party on any matter that may need assistance from the Court. .

11) This is a *pendente lite* Order and shall expire at the resolution of this case. Nothing in this Order is meant to be interpreted as a permanent resolution to the matter at hand or the case itself.

12) Neither party admits or concedes to any allegations contained in the above-referenced documents as factual, and nothing in this Order is meant to stipulate to either party's version of the facts in this case.

13) All findings by Judge Seals are set to expire and shall not be a part of the record upon expiration of his Order.

IT IS SO ORDERED this 26th day of July, 2021.

The Honorable William P. Keesley
Presiding Judge

WE DO SO CONSENT:

Henrietta Golding, Esq.
Burr & Forman, LLP
Counsel for Plaintiffs Thomas Wade Long and
Clyde Kiser

Michael S. Harrison, Esq.
Murray Law Firm, PA
Counsel for Defendants TNT and More, Inc.
d/b/a Crab Catchers On the Waterfront

Horry Common Pleas

Case Caption:	Thomas Wade Long , plaintiff, et al VS Timothy D Kettner , defendant, et al
Case Number:	2021CP2601512
Type:	Order/Consent Order

Circuit Judge (Code #2050)

s/ William P. Keesley

Electronically signed on 2021-07-27 09:09:44 page 5 of 5

MURRAY LAW OFFICES, PA

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May 19, 2022

VIA E-MAIL ONLY
Henrietta Golding, Esquire
Burr Furman
P.O. Box 336
Myrtle Beach, SC 29578

Re: Thomas Wade Long and Clyde Kiser, Individually and on behalf of TNW and More, LLC vs. Timothy D. Kettner, Donald Kettner and TNT and More, Inc. d/b/a Crab Catchers on the Waterfront
Case No.: 2021-CP-26-1512

Dear Ms. Golding:

Having inspected the boardwalk and fixed pier in recent weeks, it has come to our attention that several of the deck boards on the fixed pier are rotting and unsafe. To ensure the safety and well-being of the public and to ensure that no one is injured on the fixed pier, my clients intend to remove the damaged and rotting boards and replace them.

Pursuant to the Consent Order, please allow this letter to serve as the (7) seven day written notice. The repairs and replacement of these fixed boards will begin on Friday, May 27, 2022.

Sincerely,

Michael S. Harrison, Esq.

MSH/mn
Enclosures: as stated
Cc: Howell V. Bellamy, Esquire (via email)

EXHIBIT B

From:	Golding, Henrietta
Sent:	Thursday, May 19, 2022 12:50 PM
To:	Michael Harrison
Cc:	Bellamy III, Howell V.; Koerner, Carole; Voegel, Taylor
Subject:	RE: Fixed Pier Restoration

Mike – thank you for your below email. I hope you can provide me the pictures tomorrow. Henri

Henrietta Golding
Senior Partner

BURR FORMAN LLP

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

From: Michael Harrison <michaelharrison@murraylaw.info>
Sent: Thursday, May 19, 2022 12:47 PM
To: Golding, Henrietta <HGolding@burr.com>
Cc: Bellamy III, Howell V. <HBellamyIII@bellamylaw.com>; Koerner, Carole <CKoerner@burr.com>; Voegel, Taylor <tvoegel@burr.com>
Subject: RE: Fixed Pier Restoration

[EXTERNAL EMAIL]

Ms. Golding:

The Consent Order does not include any provisions requiring such information to be in the notice. However, it is my understanding that there are about 5 or 6 boards on the end of the fixed pier (end furthest away from the restaurant, to the right if you are facing the water) that have been clearly identified as rotten and needing replacement at this

EXHIBIT C

time. My clients plan to inspect each board to ensure that the remediation is complete and safe as part of the work. I have asked for pictures and will forward them to you when I get them.

Sincerely,

Michael S. Harrison, Esq.
Managing Attorney
Legal Services Division
4214 Mayfair Street, Suite B
Myrtle Beach, SC 29577
Office: 843-445-9933
Fax: 843-839-7397
Email: michaelharrison@murraylaw.info

Click here for information on additional legal services offered by Murray Law Offices

---

From: Golding, Henrietta <HGolding@burr.com>
Sent: Thursday, May 19, 2022 11:58 AM
To: Michael Harrison <michaelharrison@murraylaw.info>
Cc: Bellamy III, Howell V. <HBellamyIII@bellamylaw.com>; Koerner, Carole <CKoerner@burr.com>; Voegel, Taylor <tvoegel@burr.com>
Subject: RE: Fixed Pier Restoration

Mike –

Your letter attached to your below email does not provide enough information. Where are these boards located, how many boards are " rotten", and please provide pictures of these boards. Your immediate response is appreciated.

Thank you Henri

Henrietta Golding
Senior Partner

BURR FORMAN LLP

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107

fax 843-444-3967

hgolding@burr.com

Web

From: Michael Harrison <michaelharrison@murraylaw.info>
Sent: Thursday, May 19, 2022 11:17 AM
To: Golding, Henrietta <HGolding@burr.com>
Cc: Bellamy III, Howell V. <HBellamyIII@bellamylaw.com>
Subject: Fixed Pier Restoration

[EXTERNAL EMAIL]

Dear Ms. Golding:

Attached please find correspondence directed to you and your clients pursuant to the Consent Order in this matter. Please inform your clients of the same.

Sincerely,

Michael S. Harrison, Esq.
Managing Attorney
Legal Services Division
4214 Mayfair Street, Suite B
Myrtle Beach, SC 29577
Office: 843-445-9933
Fax: 843-839-7397
Email: michaelharrison@murraylaw.info

EXHIBIT D

R-2160

R-2161


NO ALCOHOL
BEYOND THIS POINT

[redacted]

From: Michael Harrison <michaelharrison@murraylaw.info>
Sent: Friday, May 20, 2022 12:34 PM
To: Golding, Henrietta <HGolding@burr.com>; Bellamy III, Howell V. <HBellamyIII@bellamylaw.com>
Cc: Koerner, Carole <CKoerner@burr.com>
Subject: RE: TnW and More, LLC v. Crab Catchers eta al

[EXTERNAL EMAIL]

You're so right about the fight. So don't pick a fight, and there won't be one. However, if you choose to challenge our right to do what we propose, then I will be there to answer your challenge. Proceed as you see fit. Your clients have wanted to fight like hell from day one. I expect nothing different now.

Sincerely,

EXHIBIT E

Michael S. Harrison, Esq.
Managing Attorney
Legal Services Division
4214 Mayfair Street, Suite B
Myrtle Beach, SC 29577
Office: 843-445-9933
Fax: 843-839-7397
Email: michaelharrison@murraylaw.info

From: Golding, Henrietta <HGolding@burr.com>
Sent: Friday, May 20, 2022 12:28 PM
To: Michael Harrison <michaelharrison@murraylaw.info>; Bellamy III, Howell V. <HBellamyIII@bellamylaw.com>
Cc: Koerner, Carole <CKoerner@burr.com>
Subject: RE: TnW and More, LLC v. Crab Catchers eta al

Mike –

This fight is so unnecessary. There are no rotten boards, there are no boards that are unsafe, and there is a court order which does not permit interference in my client's use. Henri

Henrietta Golding
Senior Partner

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

The information contained in this email is intended for the individual or entity above. If you are not the intended recipient, please do not read, copy, use, forward or disclose this communication to others; also, please notify the sender by replying to this message, and then delete this message from your system. Thank you.

From: Michael Harrison <michaelharrison@murraylaw.info>
Sent: Friday, May 20, 2022 12:23 PM
To: Golding, Henrietta <HGolding@burr.com>; Bellamy III, Howell V. <HBellamyIII@bellamylaw.com>
Cc: Koerner, Carole <CKoerner@burr.com>
Subject: RE: TnW and More, LLC v. Crab Catchers eta al

[EXTERNAL EMAIL]

Henri,

The fixed pier is our property. We intend to fix it. We have provided notice of such. We do not need your approval or your client's assistance to secure the pier. We have provided you with notice of our intentions as required, and we will be proceeding in accordance with the notice.

Your insinuation that we are disrespecting other people's property is absurd given our property rights and hypocritical given your clients' behavior to date. Your conclusion that we cannot do what we proposed to do because you say so is based on the false premise that you have the authority to make that call. I do not see that language in the Consent Order. Therefore, and again, we will undertake the repairs as indicated in our notice, notwithstanding an Order from the Court instructing us otherwise.

Sincerely,

Michael S. Harrison, Esq.
Managing Attorney
Legal Services Division
4214 Mayfair Street, Suite B
Myrtle Beach, SC 29577
Office: 843-445-9933
Fax: 843-839-7397
Email: michaelharrison@murraylaw.info

From: Golding, Henrietta <HGolding@burr.com>
Sent: Friday, May 20, 2022 12:04 PM
To: Michael Harrison <michaelharrison@murraylaw.info>; Bellamy III, Howell V. <HBellamyIII@bellamylaw.com>
Cc: Koerner, Carole <CKoerner@burr.com>
Subject: TnW and More, LLC v. Crab Catchers eta al

Hi Mike,

This email is in response to your letter dated May 19, 2022 sent to me yesterday with a subject line: Fixed Pier Restoration. In your May 19 letter, you state that "…several of the deck boards on the fixed pier are rotting and unsafe." After receipt of your letter, the boardwalk and fixed pier areas were inspected and contrary to your letter, there are no rotten boards. Apparently, someone recently took an ax to the deck area and did some chopping. Of course, it might have been some other type of instrument other than an ax, but some instrument was used to cause immediate damage. This damage did not previously exist and therefore, its sudden existence is troubling and suspicious. In addition, there are certain boards, in the area you identified, on which the paint has been worn off due to the scoffing caused by charter captains or their mates dragging fish, but these boards are not rotten and they are safe.

It is simply mind blogging that someone is intentionally causing damage to this area. My client will take care of the repair work and of course will save the documentation of the costs for repair as well as the damaged boards. I think it's time again to remind the Crab Catcher's owners that they must respect the property of others including my clients. Further, they cannot undertake any type of activities as you proposed in your May 19 letter.

Henri

Henrietta Golding
Senior Partner

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web


10:45
Done
Photo
NOTICE TO ALL:
THIS PIER WILL BE CLOSED FOR REPAIRS BEGINNING THE MORNING OF MAY 27 THROUGH MAY 29. NO ACCESS WILL BE ALLOWED WHILE CONSTRUCTION IS UNDERWAY. WE APPOLOGIZE FOR THE INCONVENIENCE.
-CRAB CATCHER'S
CRAB CATCHERS

EXHIBIT F

From: Michael Harrison <michaelharrison@murraylaw.info>
Sent: Monday, May 23, 2022 10:02 AM
To: Golding, Henrietta; Bellamy III, Howell V.
Cc: Voegel, Taylor; Koerner, Carole
Subject: RE: Pier shut down by Crab Catchers
Attachments: received_720330632616982.jpeg; received_1318067502020849.mp4; received_332005772331424.jpeg

[EXTERNAL EMAIL]

Ms. Golding:

Attached are pictures and a video of the boards clearly showing rot. I haven't seen any pictures from you showing otherwise, but I think it is pretty obvious that the boards are rotten. Again, we will be proceeding consistent with our notice. My clients have a legal obligation to protect the community, prevent liability, and ensure safe conditions on their property. I would think your clients would have the same concerns, or is it just their pecuniary interest that matter?

Sincerely,

Michael S. Harrison, Esq.
Managing Attorney
Legal Services Division
4214 Mayfair Street, Suite B
Myrtle Beach, SC 29577
Office: 843-445-9933
Fax: 843-839-7397
Email: michaelharrison@murraylaw.info

From: Golding, Henrietta <HGolding@burr.com>
Sent: Sunday, May 22, 2022 10:23 AM
To: Michael Harrison <michaelharrison@murraylaw.info>; Bellamy III, Howell V. <HBellamyIII@bellamylaw.com>
Cc: Voegel, Taylor <tvoegel@burr.com>; Koerner, Carole <CKoerner@burr.com>
Subject: Pier shut down by Crab Catchers

Mike –

EXHIBIT G

We need to work together to resolve this pier issue so it won't cause harm to a lot of people. The below sign was posted, I think, late Friday or early Saturday am, and of course, it has caused a lot of concerns because Crab Catchers will be denying access to at least 14 boat slips. There are about 12 small business operators that need the pier to get to their boats. The commercial fishermen and the charter fishing boats need this pier, as well as the jet ski rental operation. There are charter fishing reservations for the days that Crab Catchers plans to close the pier- in fact some of their guests have had their reservations for many months and I expect these guests made their travel arrangements around their reservations. Crab Catchers is fully aware that this is the prime season for fishing not only for the charters but also the commercial fishermen whose boats are docked there. Closing the pier, especially from May 27 thru May 29, is just devastating to these business operations.

In our emails on Friday, I relayed to you that there are no rotten boards on the pier; rather it looked like someone intentionally harmed one board. The other boards just have some of the paint scrubbed off and that is all. There are no unsafe boards. The pictures I received confirm that no unsafe condition exists. In one of your emails, you indicated that you would send me some pictures but you have not. If you have any pictures, please send to me.

Please lets communicate today to see what can be done to not harm all these small business operators. Thank you Henri

Sent from my iPhone

Henrietta Golding
Senior Partner

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107

fax 843-444-3967

hgolding@burr.com

Web

STATE OF SOUTH CAROLINA) IN THE COURT OF COMMON PLEAS
) FIFTEENTH JUDICIAL CIRCUIT
COUNTY OF HORRY) Civil Action No. 2021-CP-26-01512

Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC

Plaintiffs,

v.

Timothy D. Kettner, Donald Kettner, and TNT and More, Inc. d/b/a Crab Catchers on the Waterfront,

Defendants.

PLAINTIFFS' MOTION FOR CONTEMPT AND SANCTIONS AGAINST THE DEFENDANTS DONALD KETTNER AND TNT AND MORE, INC.

The Plaintiffs Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC ("Plaintiffs"), seek an order of this Honorable Court holding the Defendants Donald Kettner and TNT and More, Inc. ("Defendant Crab Catchers") (collectively "Defendants") in contempt of court due to their intentional and flagrant violations of the Consent Order entered on July 27, 2021. This Order, in part, enjoined Defendants from blocking Plaintiffs' and their tenant's customers' and employees' access to the fuel lines and fuel tank and removing any part of the marina without consent.

FACTS

The facts supportive of holding Defendants in contempt of court and awarding sanctions are set forth below and in Exhibit A, the Affidavit of Thomas Wade Long:

- On July 19, 2021, the Honorable William H. Seals, Jr. granted Plaintiffs' Motion for a Temporary Restraining Order pursuant to Rule 65(b), SCRCP. In that order, the Court found Defendants were blocking Plaintiffs, their tenant, Eric Rolf, and customers from use of the parking lot, Plaintiffs' sales office, and fuel tank. The Court ordered the Defendants were restrained from:

(1) blocking the parking lot, including locking the gate to the parking lot during Plaintiffs' business hours; (2) interfering with the business operations of the jet ski rental company, the boat slips, and the dock; (3) blocking the fuel tanks so that Plaintiffs and their tenant were allowed to utilize access to the tanks; (4) removing or taking steps that would harm the dock and/or the marina where Plaintiffs' tenant's camera equipment was located; (5) harassing Plaintiffs' and their tenant's customers and engaging in hostile and verbally abusive actions toward Plaintiffs' and their tenant's customers and employees; and (6) posting signage on the dock and/or marina indicating DHEC or other governmental agencies were requiring that the dock and/or marina be shut down.

- On July 27, 2021, the Honorable William P. Keesley entered a Consent Order, attached as Exhibit B, to which the parties agreed prior to any hearing regarding Plaintiffs' Motion for a Temporary Injunction. The Order, which continues to be effective until the resolution of this case, in pertinent part, sets forth the condition that Defendant Crab Catchers may not prevent any of Plaintiffs' customers or employees from accessing the watersports building and fuel lines and tank or making any changes to the marina, absent certain conditions.

- On May 30, 2022, from approximately 9:00 p.m. until 11:00 p.m., video footage shows Robert Benoit, an owner in Defendant Crab Catchers, wearing a green "Crab Catchers" t-shirt and tan shorts, attaching a chain around TnW and More, LLC's ten-thousand-gallon fuel tank, which was recently replaced with a three-thousand-gallon fuel tank in order to comply with Horry County directives. The three-thousand-gallon fuel tank holds fuel for the boats at the marina, and is positioned closely to the ten-thousand-gallon fuel tank. The ten-thousand-gallon tank contains several hundred gallons of fuel, but the three-thousand-gallon tank is full. The video shows Robert connecting the chain to a tractor, and attempting to move the fuel tank from its location.

- The video footage further shows when his attempt to move or otherwise damage the fuel tank failed, Robert Benoit retrieved a ladder, leaned the ladder against the fuel tank, and climbed the ladder in order to remove a sign attached to the tank. The sign stated: "Re-Elect Harold Worley for County Council: Your Trusted Leader."

- This video footage is more fully described in Plaintiff Wade Long's affidavit, referenced therein as <u>Exhibits 1-10</u>.

- On May 31, 2022, Plaintiff Long arrived at the marina and discovered the political sign was missing. After viewing his video camera footage, Plaintiff Long observed the wrongful conduct of Robert Benoit. The next day, Plaintiff Long attempted to have a similar sign installed by Identity Promotions, but Robert Benoit and Casey Kuzmik, both owners in Defendant Crab Catchers, threatened and intimidated the owner and his crew so that they had to return the following morning, June 2, 2022, at 8:00 a.m. when the police and Plaintiff Long were present. The Defendant Donald Kettner harassed, threatened, and intimidated the Identity Promotions crew. After law enforcement left, agents on behalf of Defendant Crab Catchers also removed a wooden sign promoting Plaintiffs' business that contained the business's address and phone number and stated: "Little River Watersports: Welcome to Little River Watersports: Lets Ride!!!" This sign had been in the same location for the last six (6) years. A photograph of this sign and a video showing Defendant Crab Catchers' removal of it are referenced in Plaintiff Long's affidavit as <u>Exhibits 12 and 13</u>.

- On June 1, 2022, counsel for Plaintiffs emailed Crab Catchers' attorneys, informing them of their clients' activity and providing the attached videos, <u>Exhibit C</u>. Defendants' counsel responded that their clients did not violate the Consent Order and are free to do whatever they wish with "their" property—the interest of which is at issue in this action. This correspondence is included as Exhibit D.

- Had Robert Benoit been successful in his attempt to move or otherwise damage the ten-thousand-gallon fuel tank, serious physical, property, and environmental damage could have ensued as the remaining fuel from that tank or the fuel from the nearby three-thousand-gallon fuel tank could have spilled into the very near water and other wetland areas.

- Not even a week prior, Defendant Crab Catchers tried to block access to Plaintiffs' fourteen boat slips over the Memorial Day weekend. Plaintiff filed a motion for temporary relief on May 23, 2022. In a hearing wherein both Plaintiffs and Defendants were present before the Honorable Steven H. John on May 26, 2022, the Court granted Plaintiffs' Motion, ordering Defendants to comply with the terms of the July 2021 Consent Order and not close the pier. This Order is attached as Exhibit E.

- In addition, since entry of the Consent Order, Defendants have repeatedly violated the terms of the Order in other ways. Plaintiffs currently have a separate Motion for Contempt and Sanctions, filed January 19, 2022, for Defendants blocking access to Plaintiffs' watersports building, fuel lines, fuel tank, and parking lot, pending a ruling. That Motion was heard by the Honorable J. Cordell Maddox, Jr. by Webex proceedings on March 29, 2022.

- Further, as more fully set forth in Plaintiff Long's Affidavit, upon information and belief, agents on behalf of Defendant Crab Catchers cut a padlock on Plaintiffs' panel box on or about Friday, May 13, 2022, and flipped a breaker switch to access and utilize receptacles for food trailers over the weekend of the Blue Crab Festival. TnW and More, LLC is solely responsible for paying for the usage associated with this panel box, and Santee Cooper confirmed the usage significantly spiked over the weekend of May 14, 2022 through May 15, 2022, but Plaintiffs did not utilize any power more than usual. See Exhibit 14. Perhaps most telling, the panel box was locked with a new padlock to which Plaintiffs have no key and therefore, now have no way to access the panel box for which they pay.

ARGUMENT

- Contempt results from a willful disobedience of an order of the Court. *Miller v. Miller*, 375 S.C. 443, 454, 552 S.E.2d 754, 759 (Ct. App. 2007) (citations omitted). An act is willful when it is committed "voluntarily and intentionally with the specific intent to do something the law forbids…[or] with bad purpose either to disobey or disregard the law." *Id.* at 454, 552 S.E.2d at 759-60 (citations and quotations omitted).

- South Carolina Code Section 14-5-320 provides: "The circuit court may punish by fine or imprisonment, at the discretion of the court, all contempt of authority in any cause or hearing before the same." Courts also have the "inherent power to punish for offenses that are calculated to obstruct, degrade, and undermine the administration of justice." *Miller*, 375 S.C. at 455, 552 S.E.2d at 760 (citations and quotations omitted).

- The behavior of attempting to move the fuel tank was voluntary and willful, well-planned, and executed under cover of night when none of Plaintiffs or their agents were present. At worst, Defendants' objective in connecting chains around a ten-thousand-gallon fuel tank, connecting the chains to a tractor, and attempting to move the tank was to damage Plaintiffs' property; at best, Defendants' reckless conduct could have easily resulted in the foreseeable consequences of severely damaging and otherwise endangering the surrounding environment, property, businesses, and human lives. The Defendants' action is far beyond "blocking access" to the fuel tank in violation of the Consent Order—the very same Order for which Defendants were before the Court not even a week prior to these events. This conduct was an attempt to move or otherwise damage the fuel tank entirely, regardless of the risk to others. Furthermore, the removal and theft of Plaintiffs' political and business signs in addition to the theft of Plaintiffs' electricity displays Defendants' complete disregard for the property of Plaintiffs. The Defendants have exhibited time after time a total disrespect for the Court and its orders, and it is hardly conceivable the Defendants have any goal other than to destroy the Plaintiffs' business.

Given Defendants' gross and reckless conduct, complete indifference toward damages to the property of others, human life, and the environment, and willful violations of the Consent Order, Plaintiffs move this Court for the following:

1) find Defendants Donald Kettner and TNT and More, Inc., in contempt of court;

2) order Defendants Donald Kettner and TNT and More, Inc. to pay a monetary fine of $75,000.00 or require Defendant Donald Kettner to be imprisoned for thirty (30) days; and

3) order sanctions against Defendants as the Court sees fit, to include the following remedies: a) award Plaintiffs' attorneys' fees and costs to be paid within ten (10) days after Plaintiffs' counsel files its invoice with the Clerk of Court; and

b) order such other relief as this Court deems just and proper.

Due to defense counsels' defense of this conduct, it would be futile to communicate again with opposing counsel.

[*Signature on Following Page*]

BURR & FORMAN LLP

/s/ Henrietta U. Golding
Henrietta U. Golding, S.C. Bar # 2173
2411 Oak Street, Suite 206 (29577)
Post Office Box 336
Myrtle Beach, SC 29578
Ph: (843) 444-1107
Fax: (843) 443-9137
Email: hgolding@burr.com

Attorney for Plaintiffs Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC

Myrtle Beach, South Carolina
June 3, 2022

STATE OF SOUTH CAROLINA	) IN THE COURT OF COMMON PLEAS
	) FIFTEENTH JUDICIAL CIRCUIT
COUNTY OF HORRY	) Civil Action No. 2021-CP-26-01512
Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC	)
Plaintiffs,	) **AFFIDAVIT OF THOMAS WADE LONG**
v.	)
Timothy D. Kettner, Donald Kettner, and TNT and More, Inc. d/b/a Crab Catchers on the Waterfront,	)
Defendants.	)

PERSONALLY appeared before me, Thomas Wade Long, being duly sworn, deposes and states as follows:

1. I am a one-third owner in TnW and More, LLC. The other two members are the Plaintiff Chris Kiser, a one-third owner, and the Defendant Timothy D. Kettner.

2. TnW and More, LLC was formed in early 2016, and incorporated on July 1, 2016. It was formed to operate a watersports and marina business in Little River, South Carolina.

3. The Defendant TNT and More, Inc., is a restaurant, Crab Catchers, in Little River. It was primarily operated by the Defendant Timothy D. Kettner until late September 2020. Since September 2020, the restaurant and its property have been controlled by the Defendant Donald Kettner.

4. In September 2020, a dispute between the Parties arose as a result of the Defendant Timothy Kettner not being able to account for monies generated by the business operations of Little River Watersports. The Defendant Timothy Kettner primarily operated this business until September 2020 when it was discovered that he may have taken over $300,000.00 from the Plaintiff TnW and More, LLC.

EXHIBIT A

5. Shortly after the discovery of missing monies, the Defendant Timothy Kettner moved to Wisconsin, and I was told by his son, the Defendant Donald Kettner, that Timothy Kettner is no longer part of TNT and More, Inc.

6. After Defendant Timothy Kettner moved away, the Defendants Donald Kettner and TNT and More, Inc. repeatedly interfered in the business operations of the Plaintiffs by blocking access to the parking lot, blocking access to the sales office, blocking access to the fuel tank, and committing other interference tactics.

7. Because of the Defendants' interference, Plaintiffs filed a motion for an emergency temporary restraining order, which was granted by the Honorable William H. Seals, Jr. on July 16, 2021.

8. Shortly before Plaintiffs' motion for a temporary injunction was heard, the parties agreed to a Consent Order, which was entered on July 27, 2021 by the Honorable William P. Keesley.

9. Since entry of the Order, Defendants have repeatedly violated the terms of the Order. In fact, we currently have a Motion for Contempt and Sanctions, filed January 19, 2022, for Defendants' blocking access to Plaintiffs' watersports building, fuel lines, fuel tank, and parking lot, pending. That Motion was heard by the Honorable J. Cordell Maddox, Jr. by Webex proceedings on March 29, 2022.

10. Just last week, on Friday, May 27, 2022, I, along with Robert Benoit and Defendant Donald Kettner, appeared with our respective attorneys before the Honorable Steven H. John wherein he granted our Motion for a Temporary Restraining Order restraining the Defendants from conducting repair and maintenance work over Memorial Day weekend and ordering the Defendants to come to an agreement with us on a repair and maintenance schedule.

11. Upon information and belief, on or about Friday, May 13, 2022, someone on behalf of Defendant Crab Catchers cut the $60.00 Masterlock padlock on TnW and More, LLC's panel box in order to access the breaker switches that connect to all of TnW and More, LLC's electrical needs, such as the fuel pump, camera system, etc. Underneath the meter, pictured in Exhibit 12, are several receptacles. However, I keep those receptacles switched off because TnW and More, LLC does not use them often, and the only way to access energy from the receptacles is to open the locked panel box and flip the breaker switch. On Tuesday, May 24, 2022, I discovered a new lock placed on my panel box, to which I did not have a key. I contacted Santee Cooper, who verified that TnW's power usage significantly spiked from Saturday, May 14, 2022 through Sunday, May 15, 2022, which is the weekend of the Blue Crab Festival—an event the Defendant Crab Catchers had numerous food trailers brought in for the weekend, which use power. A copy of my email exchange with Santee Cooper is included as Exhibit 14. TnW and More, LLC did not utilize the receptacles the weekend the usage spiked. I believe Defendant Crab Catchers is responsible for cutting TnW's lock, flipping the breaker for the receptacles, using its electricity, and placing a new lock on the box. My reason for this belief is video footage that shows what appears to be Robert Benoit standing near the panel box Friday night, May 13, 2022. TnW and More, LLC is solely responsible for paying the electrical bill associated with this panel box.

12. In the July 2021 Consent Order, the Defendants were ordered to not prevent our customers or employees from accessing the watersports building, the fuel lines, or the fuel tank and not to remove or undertake any repair without my consent.

13. As I arrived at the marina where the fuel tank is located on May 31, 2022, I noticed a political sign I had hung to the fuel tank was gone. This sign stated: "Re-Elect Harold Worley for County Council: Your Trusted Leader." A photograph of the sign as posted on the fuel tank is

included as Exhibit 11. In an attempt to discover where the sign had gone, I reviewed our camera footage.

14. The video camera footage from the night of May 30, 2022 showed Robert Benoit, an owner in Defendant Crab Catchers, attempting to move Plaintiffs' ten-thousand-gallon fuel tank, which still contains a few hundred gallons of fuel. Although the video footage is approximately one and a half hours in length, I reduced down the relevant moments captured on our cameras to ten (10) videos, which are included in chronological order as Exhibits 1-10.

15. Beginning around 9:20 p.m., Robert Benoit, wearing a green "Crab Catchers" t-shirt and tan shorts, connected chains to Defendant Crab Catchers' tractor, wrapping the chains around the fuel tank. See Exhibits 1-2. Once the chains were connected, Robert Benoit attempted to drive the tractor in the opposite direction of the fuel tank in an effort to move or pull the fuel tank. See Exhibit 3.

16. The fuel tank can hold ten thousand gallons of fuel, but is currently holding several hundred gallons due to the recent removal and replacement with a full, three-thousand-gallon tank that sits nearby. The exchange of the smaller fuel tank for the larger tank was done to comply with Horry County directives, and this compliance cost $30,000.00. Horry County did not require removal of the nearly empty ten-thousand-gallon fuel tank. Because moving that tank from the property entirely is extremely costly, we left the ten-thousand-gallon tank where it was, in hopes of using it in the future.

17. If Robert Benoit had been successful in moving the ten-thousand-gallon fuel tank, he could have pulled the tank to the ground, seriously injuring or killing himself or others and severely damaging the fuel tank and other property around the tank, including the full, three-thousand-gallon fuel tank. Also, had any fuel leaked from that tank or had the full three-thousand-

gallon fuel tank been damaged, causing it to leak due to Robert's actions, thousands of gallons of fuel could have flooded the parking lot, water, and other wetland areas.

18. Apparently, after his attempt to move the fuel tank was unsuccessful, the videos show Robert pulling his truck close to the fuel tank and retrieving a ladder from his truck bed. See Exhibit 4. Robert then placed the ladder against the fuel tank and over the political sign, climbed the ladder, removed the sign, and left with the sign. See Exhibits 5-10.

19. I tried to have a new, similar sign installed to the fuel tank by Identity Promotions on June 1, 2022, but Robert Benoit and Casey Kuzmik, both owners in the Defendant Crab Catchers, threatened and intimidated the owner and his crew so that they had to return the following morning at 8:00 a.m. when the police and I were present. The Defendant Donald Kettner continued to harass, threaten, and intimidate the Identity Promotions crew. After law enforcement left, agents of Defendant Crab Catchers also removed a wooden sign promoting Plaintiffs' business that contained the business's address and phone number and stated: "Little River Watersports: Welcome to Little River Watersports: Lets Ride!!!" This sign had been in the same location for the last six (6) years. A photograph of our business's sign before it was removed is attached as Exhibit 12, and a video of the Defendant Crab Catchers removing the sign is included as Exhibit 13.

20. The amount of charges TnW and More, LLC has paid and owes in attorneys' fees with the preparation of these types of motions, affidavits, exhibits, and proposed orders is well in excess of $30,000.00. If the Defendants continue to commit this sabotage and continue to act in blatant disregard for Court Orders without any repercussions, they will destroy TnW and More LLC, make useless its property, and if successful in these kinds of attempts, endanger human lives, property, and the surrounding, protected environment.

FURTHER AFFIANT SAYETH NAUGHT.

Thomas Wade Long

Thomas Wade Long

SWORN to before me this 3rd
day of June, 2022

Notary Public of South Carolina

My Commission Expires: 9-29-2026

STARLA CANNON
Notary Public, State of South Carolina
My Commission Expires 9/29/2026

EXHIBIT A-1

(Video #1)

Plaintiffs will produce all video exhibits to the Clerk of Court via USB drive, and Plaintiffs will serve all counsel of record all video exhibits by electronic means, including email and Sharefile.

EXHIBIT A-2

(Video #2)

Plaintiffs will produce all video exhibits to the Clerk of Court via USB drive, and Plaintiffs will serve all counsel of record all video exhibits by electronic means, including email and Sharefile.

EXHIBIT A-3

(Video #3)

Plaintiffs will produce all video exhibits to the Clerk of Court via USB drive, and Plaintiffs will serve all counsel of record all video exhibits by electronic means, including email and Sharefile.

EXHIBIT A-4

(Video #4)

Plaintiffs will produce all video exhibits to the Clerk of Court via USB drive, and Plaintiffs will serve all counsel of record all video exhibits by electronic means, including email and Sharefile.

EXHIBIT A-5

(Video #5)

Plaintiffs will produce all video exhibits to the Clerk of Court via USB drive, and Plaintiffs will serve all counsel of record all video exhibits by electronic means, including email and Sharefile.

EXHIBIT A-6

(Video #6)

Plaintiffs will produce all video exhibits to the Clerk of Court via USB drive, and Plaintiffs will serve all counsel of record all video exhibits by electronic means, including email and Sharefile.

EXHIBIT A-7

(Video #7)

Plaintiffs will produce all video exhibits to the Clerk of Court via USB drive, and Plaintiffs will serve all counsel of record all video exhibits by electronic means, including email and Sharefile.

EXHIBIT A-8

(Video #8)

Plaintiffs will produce all video exhibits to the Clerk of Court via USB drive, and Plaintiffs will serve all counsel of record all video exhibits by electronic means, including email and Sharefile.

EXHIBIT A-9

(Video #9)

Plaintiffs will produce all video exhibits to the Clerk of Court via USB drive, and Plaintiffs will serve all counsel of record all video exhibits by electronic means, including email and Sharefile.

EXHIBIT A-10

(Video #10)

Plaintiffs will produce all video exhibits to the Clerk of Court via USB drive, and Plaintiffs will serve all counsel of record all video exhibits by electronic means, including email and Sharefile.

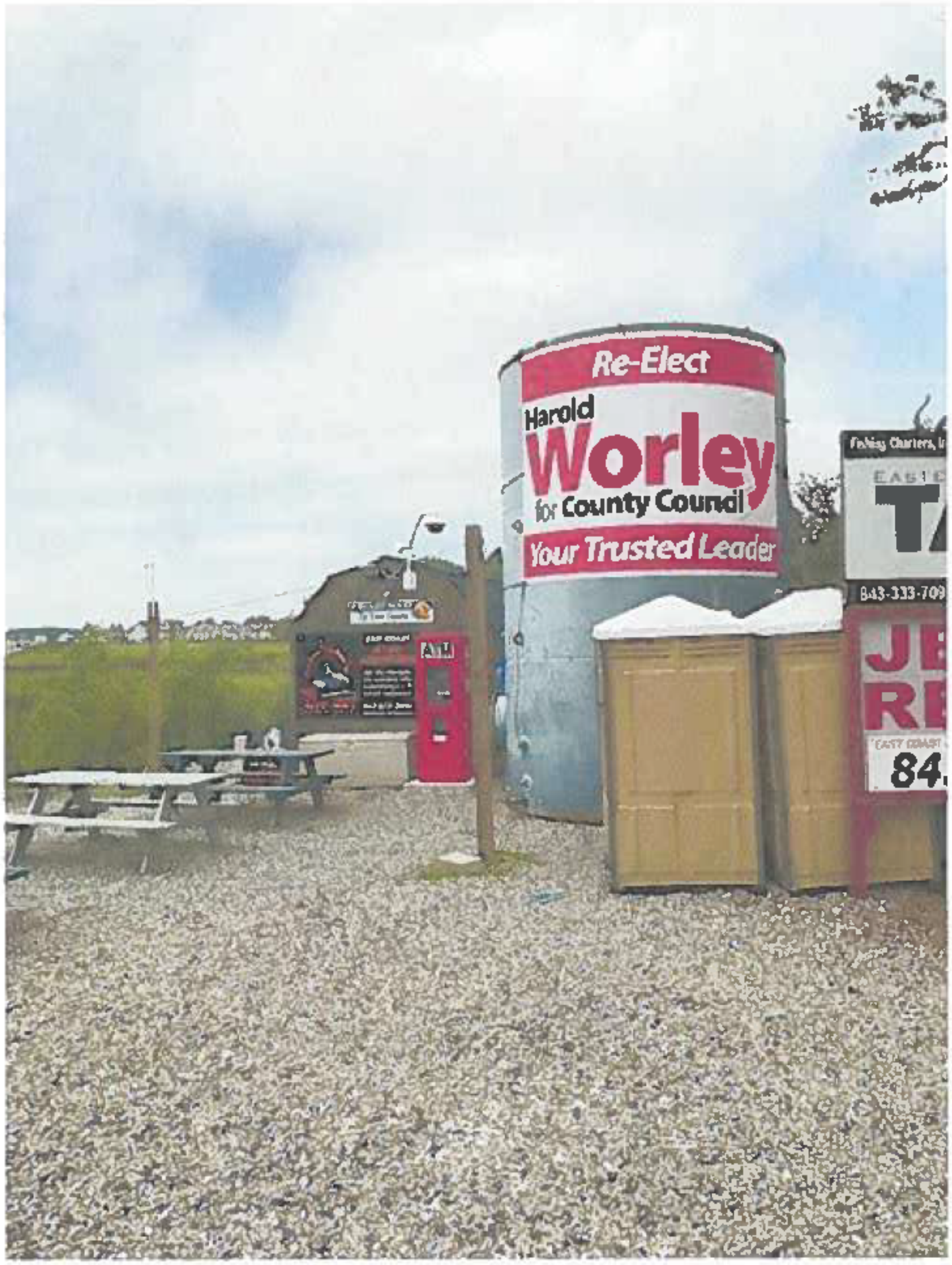
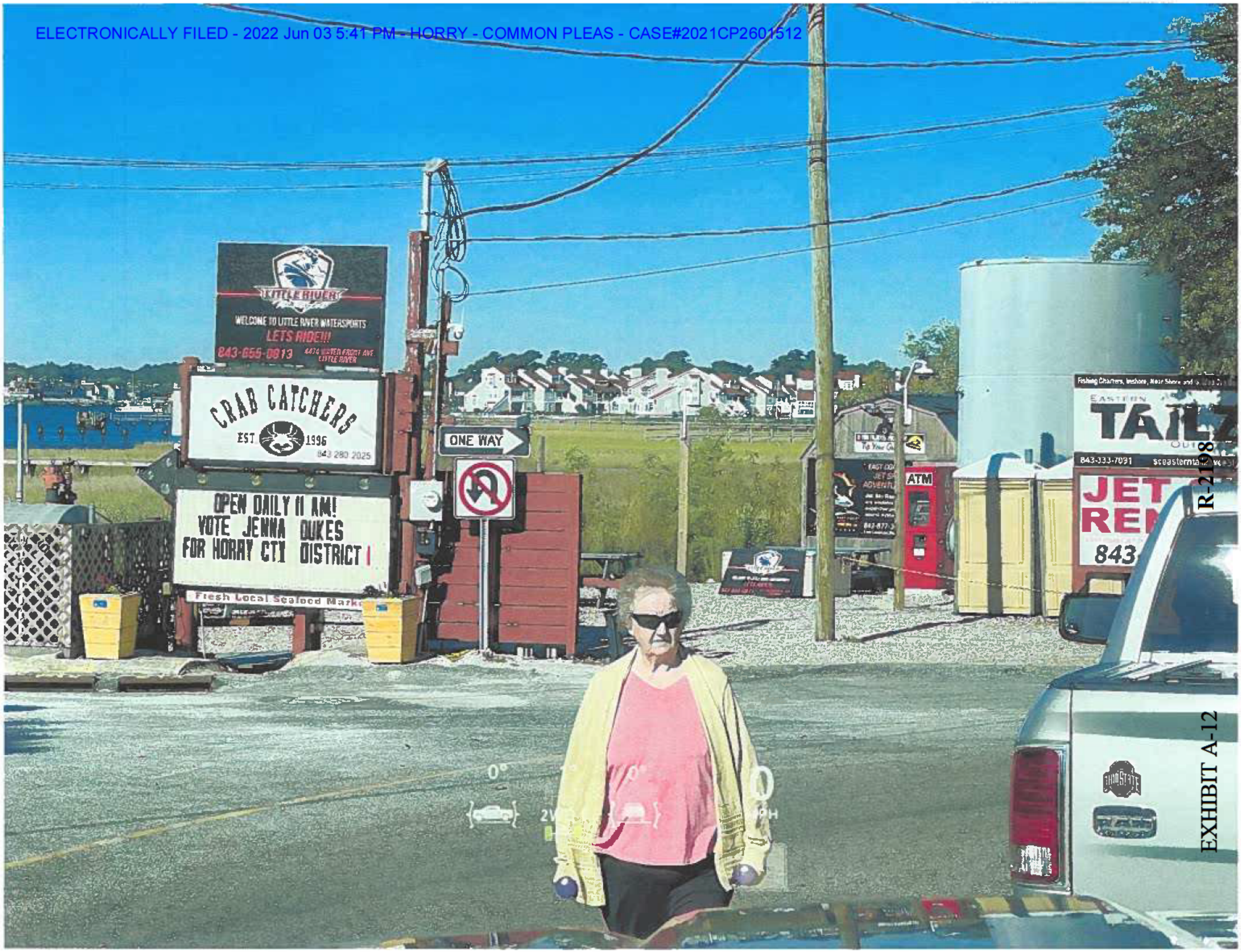

Re-Elect
Harold
Worley
for County Council
Your Trusted Leader
843-333-709

EXHIBIT A-11



R-2198

EXHIBIT A-12

EXHIBIT A-13

(Video #11)

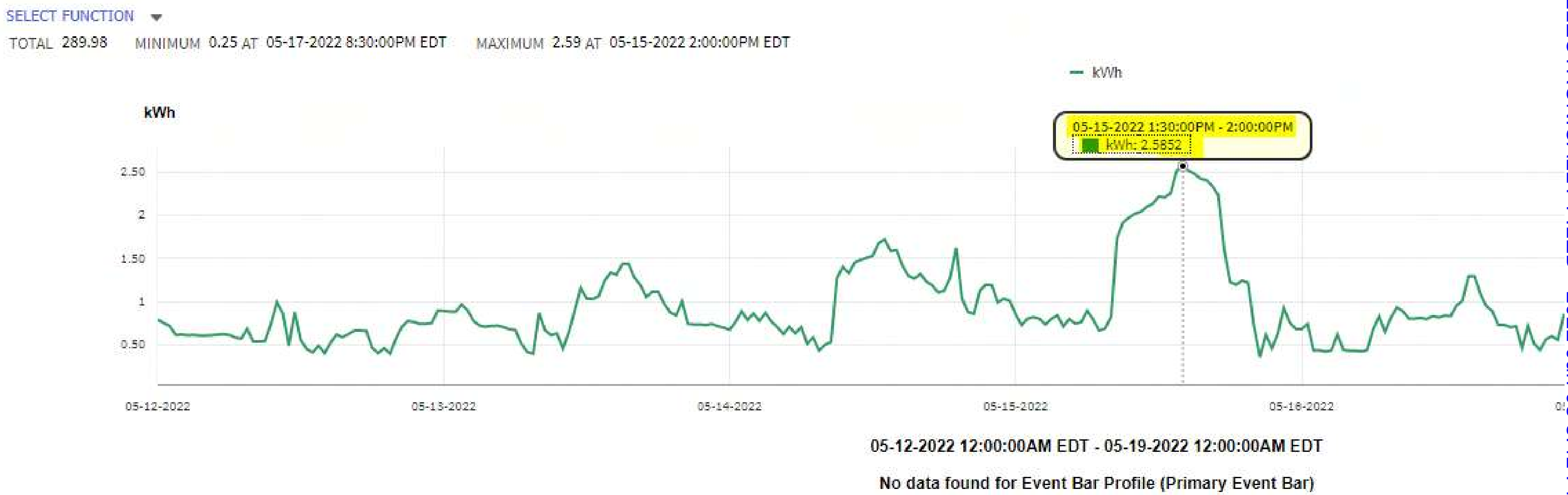
Plaintiffs will produce all video exhibits to the Clerk of Court via USB drive, and Plaintiffs will serve all counsel of record all video exhibits by electronic means, including email and Sharefile.

[redacted]

From: "Keener, Austin" <AUSTIN.KEENER@santeecooper.com>
Date: May 25, 2022 at 2:28:42 PM EDT
To: [redacted]
Subject: Santee Cooper Power Usage at 4458 Water Front Ave

Attached is the meter data for [redacted]0003.

EXHIBIT A-14



Let me know if you have any other questions about anything.

Thank you sir,

-Austin

Austin Keener
Commercial Energy Advisor
Small Business Energy Saver Program Manager
Conservation & Energy Efficiency
Santee Cooper | 305-A Gardner Lacy RD. Myrtle Beach, SC 29579

843.347.3399 ext 3567 | austin.keener@santeecooper.com

STATE OF SOUTH CAROLINA COUNTY OF HORRY	IN THE COURT OF COMMON PLEAS FOR THE FIFTEENTH JUDICIAL CIRCUIT CIVIL ACTION NO.: 2021-CP-26-01512
Thomas Wade Long and Clyde Kiser, Individually and on behalf of TnW and More, LLC, Plaintiffs, Vs. Timothy D. Kettner, Donald Kettner, and TNT and More, Inc. d/b/a Crab Catchers On the Waterfront, Defendants.	CONSENT ORDER

Plaintiffs Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC (hereinafter collectively as "TNW") and Defendants Donald Kettner and TNT and More, Inc. d/b/a Crab Catchers On the Waterfront (hereinafter as "Crab Catchers") consent to this Order on Plaintiffs' Motion for Temporary Injunction and Memorandum and Emergency Temporary Restraining Order Pursuant to Rule 65(b), as well as Defendants' Reply in Opposition to Plaintiff's Motion for a Temporary Restraining Order and Notice of and Motion to Dissolve Pursuant to Rule 65(b)(4). This Court finds the following:

1) On June 29, 2021, Plaintiffs filed a Motion for Temporary Injunction and Memorandum.

2) On July 16, 2021, Plaintiffs filed an Emergency Temporary Restraining Order Pursuant to Rule 65(b).

3) On July 19, 2021, Judge Seals signed Plaintiffs' Emergency Temporary Restraining Order Pursuant to Rule 65(b).

4) On July 21, 2021 Defendants filed a Notice of Motion and Memorandum in Support of Motion to Reconsider, Alter or Amend the Court's Order Granting the Plaintiffs' Motion for a Temporary Restraining Order.

5) On July 23, 2021, Judge Seals denied Defendants' Notice of Motion and Memorandum in Support of Motion to Reconsider, Alter or Amend the Court's Order Granting the Plaintiffs' Motion for a Temporary Restraining Order.

6) A hearing was set before the Honorable Judge William P. Keesley for July 26, 2021 at 9:30 a.m. but prior to the hearing the parties resolved the outstanding motions for temporary injunction.

7) The parties agree to the following with respect to the parking lot located 4412 Waterfront Avenue, Little River, South Carolina:

A) Crab Catchers use a combination lock for the main gate of the parking lot;

B) The combination will be given to the members of Crab Catchers, Thomas Wade Long, Clyde Kiser, Danny Juell and Danny Brown only;

C) The combination is not to be shared with any other persons not named herein;

D) TNW, Danny Juell and/or Danny Brown be responsible for accessing the parking lot for their clients/customers prior to 9 am each morning;

E) TNW, Danny Juell and/or Danny Brown will monitor the parking lot until 9 a.m. for the purpose of not permitting parking to any third parties;

F) TNW and all of its clients will refrain from parking in parking spaces which are currently posted with signs for Crab Catcher parking, being approximately 20 such spaces;

G) Crab Catchers will not prevent any of Plaintiffs' customers, clients, including their employees in any other spaces other than those designated by the existing signage

for Crab Catchers only nor will Crab Catchers block access to the watersports building and the fuel lines and tank;

H) Crab Catchers will take over monitoring the parking lot at 9 a.m. each day and will monitor the remainder of the day until the close of business being approximately by 10 p.m. or later;

I) Crab Catchers will lock the combination lock to the parking lot at night; and

J) As to the fish-cleaning table and the roof, the parties agree that there is a need for certain government approval for any restoration, which means the Defendants are not now capable of any restoration. During the pendency of this action, the Defendants agree that they shall undertake no further actions to remove, repair, assemble or disassemble any portion of the marina utilized by the Plaintiffs and TnW and More, LLC unless necessary to comply with the law and/or any regulatory agency, in which event written consent shall be sought from the Plaintiffs. In the event Plaintiffs fail to respond within 7-days' notice of a request for written consent without justification provided, then Defendant may comply with any lawful order or directive from any court of competent jurisdiction or any regulatory agency. Written notice must be emailed to counsel for the Plaintiffs and the Defendants simultaneously along with written notice to the Plaintiffs.

8) Plaintiffs withdraw the remaining allegations contained in both the Motion for Temporary Injunction and Memorandum and Emergency Temporary Restraining Order Pursuant to Rule 65(b) at this time without prejudice.

9) Defendants withdraw their reply and motion similarly without prejudice.

10) Nothing in this Order prevents any future legal action to the Court by either party on any matter that may need assistance from the Court. .

11) This is a *pendente lite* Order and shall expire at the resolution of this case. Nothing in this Order is meant to be interpreted as a permanent resolution to the matter at hand or the case itself.

12) Neither party admits or concedes to any allegations contained in the above-referenced documents as factual, and nothing in this Order is meant to stipulate to either party's version of the facts in this case.

13) All findings by Judge Seals are set to expire and shall not be a part of the record upon expiration of his Order.

IT IS SO ORDERED this 26th day of July, 2021.

The Honorable William P. Keesley
Presiding Judge

WE DO SO CONSENT:

Henrietta Golding, Esq.
Burr & Forman, LLP
Counsel for Plaintiffs Thomas Wade Long and
Clyde Kiser

Michael S. Harrison, Esq.
Murray Law Firm, PA
Counsel for Defendants TNT and More, Inc.
d/b/a Crab Catchers On the Waterfront

Horry Common Pleas

Case Caption: Thomas Wade Long , plaintiff, et al VS Timothy D Kettner , defendant, et al

Case Number: 2021CP2601512

Type: Order/Consent Order

Circuit Judge (Code #2050)

s/ William P. Keesley

Electronically signed on 2021-07-27 09:09:44 page 5 of 5

From:	Michael Harrison <michaelharrison@murraylaw.info>
Sent:	Thursday, June 2, 2022 1:11 PM
To:	Golding, Henrietta; Bellamy III, Howell V.
Cc:	Voegel, Taylor; Koerner, Carole; 'Scott Mongillo'
Subject:	RE: Nefarious actions of Robert Benoit/Crab Catchers
Attachments:	Correspondence to Golding 6-2-22.pdf

[EXTERNAL EMAIL]

Attached please find our correspondence in reply to your email below and to several other emails sent over the course of the last few days.

Sincerely,

Michael S. Harrison, Esq.
Managing Attorney
Legal Services Division
4214 Mayfair Street, Suite B
Myrtle Beach, SC 29577
Office: 843-445-9933
Fax: 843-839-7397
Email: michaelharrison@murraylaw.info

From: Golding, Henrietta <HGolding@burr.com>
Sent: Wednesday, June 1, 2022 9:38 AM
To: Michael Harrison <michaelharrison@murraylaw.info>; Bellamy III, Howell V. <HBellamyIII@bellamylaw.com>
Cc: Voegel, Taylor <tvoegel@burr.com>; Koerner, Carole <CKoerner@burr.com>; 'Scott Mongillo' <Scott@blandrichter.com>
Subject: Nefarious actions of Robert Benoit/Crab Catchers

Mike and Howell-

On May 30th, in the dark and when all persons associated with Little River Water Sports were long gone, Robert Benoit, along with some Crab Catchers employees, attempted to vandalized TnW and More, LLC's fuel tank and did destroy a sign on the tank. Fortunately, Benoit's attempts to topple the fuel tank failed which means a disastrous fuel split was avoided. I will email you portions of some videos showing Benoit's illegal activities, including his intentional violations of the Consent Court Order.

Mike – by viewing these videos you will now know the truth about your clients as I have been trying to tell you. The clips of some of the video will shortly be sent. Henri

Henrietta Golding
Senior Partner

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

From:	Golding, Henrietta
Sent:	Wednesday, June 1, 2022 9:41 AM
To:	'Michael Harrison'; Bellamy III, Howell V.
Cc:	'Scott Mongillo'; Voegel, Taylor; [redacted]
Subject:	Robert pulling up
Attachments:	b7462f20a7f23ddec1f5bed575314019.mp4

Henrietta Golding
Senior Partner

BURR FORMAN LLP

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

From:	Golding, Henrietta
Sent:	Wednesday, June 1, 2022 9:42 AM
To:	'Michael Harrison'; Bellamy III, Howell V.
Cc:	'Scott Mongillo'; Voegel, Taylor; Koerner, Carole
Subject:	Robert trying to remove & Damage fuel tank
Attachments:	20220531104232833_D00147057_Camera 03_8.mov

Henrietta Golding
Senior Partner

BURR FORMAN LLP

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

From: Golding, Henrietta
Sent: Wednesday, June 1, 2022 9:43 AM
To: 'Michael Harrison'; Bellamy III, Howell V.
Cc: 'Scott Mongillo'; Voegel, Taylor; Koerner, Carole
Subject: Setting chains up to remove fuel tank
Attachments: 20220531103443585_D00147057_Camera 03_8.mov

Henrietta Golding
Senior Partner

BURR FORMAN LLP

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

From:	Golding, Henrietta
Sent:	Wednesday, June 1, 2022 9:44 AM
To:	'Michael Harrison'; Bellamy III, Howell V.
Cc:	'Scott Mongillo'; Voegel, Taylor; Koerner, Carole
Subject:	Attempting to remove sign
Attachments:	d77981ecdea6197a58ace6998a677064.mp4

Henrietta Golding
Senior Partner

BURR FORMAN LLP

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

From: Golding, Henrietta
Sent: Wednesday, June 1, 2022 9:45 AM
To: 'Michael Harrison'; Bellamy III, Howell V.
Cc: 'Scott Mongillo'; Voegel, Taylor; Koerner, Carole
Subject: Hooking fuel tank to chains
Attachments: 20220531104015980_D00147057_Camera 03_8.mov

Henrietta Golding
Senior Partner

BURR FORMAN LLP

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

From:	Golding, Henrietta
Sent:	Wednesday, June 1, 2022 9:46 AM
To:	'Michael Harrison'; Bellamy III, Howell V.
Cc:	'Scott Mongillo'; Voegel, Taylor; Koerner, Carole
Subject:	Sign is down second angle
Attachments:	20220531102615199_D00147057_Diesel Tank_7.MOV

Henrietta Golding
Senior Partner

BURR FORMAN LLP

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

From: Golding, Henrietta
Sent: Wednesday, June 1, 2022 9:47 AM
To: 'Michael Harrison'; Bellamy III, Howell V.
Cc: 'Scott Mongillo'; Voegel, Taylor; Koerner, Carole
Subject: Sign is about down
Attachments: 41d50f5858915a048a70f10fa878090a.mp4

Henrietta Golding
Senior Partner

BURR FORMAN LLP

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

From:	Golding, Henrietta
Sent:	Wednesday, June 1, 2022 9:48 AM
To:	'Michael Harrison'; Bellamy III, Howell V.
Cc:	'Scott Mongillo'; Voegel, Taylor; Koerner, Carole
Subject:	Attempting to remove sign
Attachments:	c66d6f31cb19084ceb1b46eabf0a9a3f.mp4

Henrietta Golding
Senior Partner

BURR FORMAN LLP

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

From: Golding, Henrietta
Sent: Wednesday, June 1, 2022 9:49 AM
To: 'Michael Harrison'; Bellamy III, Howell V.
Cc: 'Scott Mongillo'; Voegel, Taylor; Koerner, Carole
Subject: Sign is down
Attachments: c8427f6b9d06c87809f8ccbcfc57ccaf.mp4

Henrietta Golding
Senior Partner

BURR FORMAN LLP

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

From:	Golding, Henrietta
Sent:	Wednesday, June 1, 2022 9:50 AM
To:	'Michael Harrison'; Bellamy III, Howell V.
Cc:	'Scott Mongillo'; Voegel, Taylor; Koerner, Carole
Subject:	Robert walking off with Sign
Attachments:	9764c474b2a2ce3e6b92521b96628d0d.mp4

Henrietta Golding
Senior Partner

BURR FORMAN LLP

2411 Oak St., Suite 206
Myrtle Beach, South Carolina 29577

main 843-444-1107
fax 843-444-3967
hgolding@burr.com
Web

MURRAY LAW OFFICES, PA

Legal Services Division • Michael S. Harrison, Managing Attorney

4214 Mayfair Street, Suite B, Myrtle Beach, SC 29577 • 843-445-9933 • 843-839-7397 (facsimile)

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June 2, 2022

VIA E-MAIL ONLY
Henrietta Golding, Esquire
Burr Furman
P.O. Box 336
Myrtle Beach, SC 29578

Re: Thomas Wade Long and Clyde Kiser, Individually and on behalf of TNW and More, LLC vs. Timothy D. Kettner, Donald Kettner and TNT and More, Inc. d/b/a Crab Catchers on the Waterfront
Case No.: 2021-CP-26-1512

Dear Ms. Golding:

I am in receipt of your email correspondence dated June 1, 2022 stating that my clients have violated the "Consent Court Order" in which you insinuate that my clients attempted to vandalize your client's fuel tank and destroyed a sign located on the tank. I am also in receipt of several emails regarding the same. Let this correspondence serve as my response to all.

None of your accusations contained in your email constitute any violations, intentional or otherwise of the Consent Court Order. Furthermore, no charges have been brought against my clients, so it is abhorrent for you conclude guilt of a crime for which they have not been charged and which the criminal courts have declined to issue a warrant for. As to my clients' character, I put no value on your opinion of such and find it irrelevant.

Your accusation that my client attempted to "topple" a 10,0000-gallon fuel tank is absurd and is a patent misrepresentation of what occurred here. Your clients unlawfully erected or directed others to install an oversized political sign for your client's father-in-law on a fuel tank located on my clients' property, a fuel tank for which my client has been cited by Horry County Code Enforcement for an "unpermitted structure." This being the same fuel tank that your clients have been promising to remove since March, a tank that is blocking my clients' access to the property that they undisputedly own. My client was simply trying to inch the tank out of the direct pathway to his restaurant due to the fact that your clients put it there and have essentially abandoned it on our property.

Your clients have made no attempt to remove any of the unpermitted structures on my clients' property while my clients continue to receive fines and violations, including the very fuel tank that was ordered removed by the County at issue here. Yet you accuse my clients of creating a dangerous situation.

The "disastrous fuel spill" you worried about in your email didn't seem to be important to your clients or you until now. The only fuel spill I am aware of is that caused by your clients on February 16, 2022 when the Horry County Fire Department showed up. Your clients were unconcerned when an actual fuel spill occurred, so it is bewildering that they seem to care about such things now.

As to the sign, your clients do not have permission to erect a political sign on their property. Unless and until a judge says otherwise, we will continue to remove the signs your client continues to erect unlawfully on our property.

Your joint venture argument has not been tried. So, your clients' assumption that they can do whatever they like on our property is incorrect. Your clients do not have carte blanche to do whatever they like, despite your belief and theirs. There is no joint venture. You have no rights on our property other than the temporary court ordered rights. Outside of those limited court ordered protections, we are free to do as we wish on our property; but your clients are not. I certainly don't think any version of the status quo includes your client erecting temporary political banners on our property. That certainly isn't part of any order I am aware of in this case.

I am aware of the inaccurate media coverage of this, and I have my suspicions as to how they got the information. I would urge caution to all in accusing others falsely of crimes they did not commit, have not been charged with, and for which there is no warrant or other form of indictment pending.

Sincerely,

Michael S. Harrison, Esq.

MSH/mn
Cc: Howell V. Bellamy, Esquire (via email)

STATE OF SOUTH CAROLINA) IN THE COURT OF COMMON PLEAS
) FIFTEENTH JUDICIAL CIRCUIT
COUNTY OF HORRY) Civil Action No. 2021-CP-26-01512

Thomas Wade Long and Clyde Kiser, individually and on behalf of TnW and More, LLC

Plaintiffs,

v.

Timothy D. Kettner, Donald Kettner, and TNT and More, Inc. d/b/a Crab Catchers on the Waterfront,

Defendants.

ORDER ON PLAINTIFFS' MOTION FOR TEMPORARY RESTRAINING ORDER

THIS MATTER comes before the Honorable Steven H. John for an Emergency Temporary Restraining Order and is based upon Plaintiffs' Motion for an Expedited Emergency Temporary Restraining Order, accompanying exhibits, the Affidavits of Thomas Wade Long and Steve Powell, and Defendants Donald Kettner and TNT and More, Inc. d/b/a Crab Catchers on the Waterfront's Reply to Plaintiffs' Motion.

I FIND AS FOLLOWS:

1. Defendants intend to close the shared pier and walkway that Plaintiffs and their tenants use to access fourteen (14) boat slips. This pier is the sole means by land which Plaintiffs and their tenants can access their boat slips.

2. Defendants contend there exist rotten and damaged boards on the pier that present an unsafe condition for use of the pier. Defendants posted signage stating they intend to close the pier and access for three days, beginning Friday, May 27, 2022 through Sunday, May 29, 2022, which is Memorial Day weekend.

3. Thomas Wade Long attested by affidavit that upon inspection, there are no damaged or rotten boards requiring the shutdown of the pier and denial of access. This finding

was confirmed by South Carolina licensed, professional engineer Steve Powell, who examined the pier on Monday, May 23, 2022, and attested by affidavit that the pier was not unsafe.

4. In this action, on July 27, 2021, a Consent Order was signed by Judge William P. Keesley which states in part: "During the pendency of this action, the Defendants agree that they shall undertake no further actions to remove, repair, assemble or disassemble any portion of the marina utilized by the Plaintiffs and TnW and More, LLC unless necessary to comply with the law and/or any regulatory agency, in which event written consent shall be sought from the Plaintiffs. In the event Plaintiffs fail to respond within 7-days' notice of a request for written consent without justification provided, then Defendant may comply with any lawful order or directive from any court of competent jurisdiction or any regulatory agency. Written notice must be emailed to counsel for the Plaintiffs and the Defendants simultaneously along with written notice to the Plaintiffs."

5. Defendants did not provide Plaintiffs any court order, law, or communication from a governmental regulatory agency requiring that the pier be repaired nor did they seek consent from the Plaintiffs to perform any work.

6. Based upon the filings, the affidavits, as well as the pictures provided to the Court, there appears to be no unsafe condition existing on the pier. The denial of access to the pier during Memorial Day weekend would result in significant and irreparable harm to Plaintiffs and their tenants, who operate charter fishing boats, commercial fishing, and Jet Ski rentals. The Plaintiffs and their tenants would suffer monetarily, and their reputations would be harmed if they were forced to close the business they have had reserved to conduct well before this Motion.

7. However, while there is currently no existing emergency regarding the pier, it does appear that certain repairs/maintenance may be necessary. It is therefore,

ORDERED

That the Defendants, their agents, and employees are restrained from closing the shared walkway and pier Friday, May 27, 2022 through Sunday, May 29, 2022 and from blocking access to the walkway and pier pending a final hearing in this matter and undertaking any repair unless Plaintiffs consent, or the proposed work is specifically mandated by an appropriate regulatory agency, or further Order of the Court. In this regard, the Parties are further,

ORDERED to consult and agree to a repair/maintenance schedule within ten (10) days of the date of this Order. All terms of Judge Keesley's Consent Order remain in full force and effect. Since the Court believes this Order confirms the previous Consent Order, no bond is required to be posted by the Plaintiff for this Order.

May __, 2022
Conway, South Carolina

____
The Honorable Steven H. John
Chief Administrative Judge

Horry Common Pleas

Case Caption: Thomas Wade Long , plaintiff, et al VS Timothy D Kettner , defendant, et al

Case Number: 2021CP2601512

Type: Order/Other

So Ordered

s/ Steven H. John, Resident Circuit Judge, #129

Electronically signed on 2022-05-27 12:36:28 page 4 of 4

STATE OF SOUTH CAROLINA	)	IN THE COURT OF COMMON PLEAS
	)	FOR THE FIFTEENTH JUDICIAL CIRCUIT
COUNTY OF HORRY	)	
	)	Civil Action No.: 2021-CP-26-01512
	)	
Thomas Wade Long, Clyde Kiser, individually and on behalf of TNW and More, LLC, and TNW and More, LLC,	)	
Plaintiffs,	)	**DEFENDANT TNT AND MORE, INC. d/b/a CRAB CATCHERS ON THE WATERFRONT'S NOTICE OF AND MOTION FOR JUDGMENT NOTWITHSTANDING THE VERDICT OR IN THE ALTERNATIVE, FOR A NEW TRIAL ABSOLUTE OR NEW TRIAL NISI REMITTITUR**
Vs.	)	
Timothy D. Kettner, Jose Bernardino Morales and TNT and More, Inc. d/b/a Crab Catchers On the Waterfront	)	
Defendants.	)	

COMES NOW DEFENDANT TNT AND MORE, INC. D/B/A CRAB CATCHERS ON THE WATERFRONT providing notice of motion and moving before this Honorable Court pursuant to SCRCP Rules 50(b) and 59 to set aside the verdict in this case and in support thereof would show unto this Court the following:

Background

The trial court began the trial in the above-captioned case on June 10th, 2024. After pre-trial motions and the presentation of Plaintiff's case, Defendant TNT and More, Inc. d/b/a Crab Catchers on the Waterfront (hereinafter as "TNT") moved for directed verdict. Defendant TNT's motions at the close of Plaintiff's case were 1) failure to comply with SCRCP Rule 23(b); 2) there is no evidence of a joint venture; 3) TNW and More, LLC cannot be a joint venture because the two forms of business are mutually exclusive under South Carolina law; and 4) Plaintiffs failed to establish by clear and convincing evidence that joint venture was created by promissory estoppel. Defendants renewed all motions for directed verdict at the close of Defendant's case, joined in all

Defendant Timothy Kettner's motions for directed verdict, and introduced additional defenses for the Court to consider which the Court did not address before charging the jury on June 20, 2024. The jury found for Plaintiffs on promissory estoppel finding that an unambiguous promise was made by TNT to TNW and More, LLC (hereinafter as "Marina"), "defining the promise as including consolidation of debt via the loan, guarantee of the loan, shared use of all properties and facilities including docks, parking lot, recombination plat, and TNT's restrooms and office space, and future economic benefit to all parties." Additionally, the jury found that the promise included the transfer of interest in real property and could not have been completed within one year of the time it was made. The jury found that Defendant Timothy Kettner breached his fiduciary duty to Plaintiff awarding Plaintiff $50,000.00 in actual damages and $100,000.00 punitive damages, for a total of $150,000.00. Additionally, the jury found for Plaintiff against Defendant TNT on Plaintiff's economic interference claim awarding $480,000.00 in actual damages and $480,000.00 in punitive damages. They also found Defendant Timothy Kettner liable for economic interference, awarding $120,000.00 in actual damages and another $120,000.00 in punitive damages. The jury awarded Plaintiff $3,100,000.00 in damages for breach of the joint venture agreement by TNT.

Standard of Review

A motion for JNOV is governed by SCRCP Rule 50(b). The rule states in pertinent part:

> Whenever a motion for directed verdict made at the close of all the evidence is denied or for any reason is not granted the court is deemed to have submitted the action to the jury subject to a later determination of the legal questions raised by the motion. A party who has moved for directed verdict may move to have the verdict and any judgment entered thereon set aside and to have the judgment entered in accordance with his motion for directed verdict.

SCRCP Rule 50. The same rule further specifies that, "a motion for a new trial may be joined with this motion, or a new trial may be prayed for in the alternative. If a verdict was returned the court may allow the judgment to stand or may reopen the judgment and either order a new trial or direct the entry of judgment notwithstanding the verdict." Gastineau v. Murphy, 331 S.C. 565, 568, 503 S.E. 2nd 712, 713 (1998). Further, in ruling on a motion for JNOV, a trial court must view the evidence and all reasonable inferences in the light most favorable to the nonmoving party. Elam v. S.C. Dep't of Transp., 361 S.C. 9, 602 S.E. 2nd 772 (2004).

A motion for judgment notwithstanding the verdict is "a renewal of a directed verdict motion." Wright v. Craft, 372 S.C. 1, 20, 640 S.E.2d 486, 496 (Ct. App. 2006). "The appellate court [which employs the same standard as the trial court when reviewing a motion for directed verdict or JNOV] must determine whether a verdict for the opposing party would be reasonably possible under the facts as liberally construed in his favor." Wright, 372 S.C. at 18, 640 S.E.2d at 495-96 (citation omitted).

In ruling on a motion for JNOV, the trial judge cannot disturb the factual findings of a jury unless a review of the record discloses no evidence which reasonably supports them. Horry County v. Laychur, 315 S.C. 364, 434 S.E.2d 259 (1993); Force v. Richland Mem'l Hosp., 322 S.C. 283, 471 S.E.2d 714 (Ct.App.1996). In deciding a motion for JNOV, the trial judge is concerned with the existence of evidence, not its weight. Curcio v. Caterpillar, Inc., 355 S.C. 316, 585 S.E.2d 272 (2003). A motion for JNOV may be granted only if no reasonable jury could have reached the challenged verdict. Burns v. Universal Health Servs., Inc., 361 S.C. 221, 232, 603 S.E.2d 605, 611 (Ct. App. 2004).

"If the motion for judgment notwithstanding the verdict … is granted, the court shall also rule on motion for a new trial, if any, by determining whether it should be granted if the judgment is thereafter vacated or reversed and shall specify the grounds for granting or denying the motion for the new trial." Rule 50(c)(1), SCRCP.

I. <u>**Even in a light most favorable to the non-moving party, there is no reasonable grounds to issue the jury verdict awarding Plaintiff any relief, especially financial relief, given the evidence, the instructions, the law, and the defenses raised by Defendant TNT in this case.**</u>

A. There is no evidence in the record to support a reasonable finding of a joint venture.

There exists, in this case, overwhelming evidence contravening the jury verdict finding that a joint venture was formed by the parties, including but not limited to, all the Plaintiffs own testimony. Given the following undisputed facts, no reasonable jury could have come to the conclusion that they did in the verdict:

1. TNW and TNT did not share profits.
2. There are no tax filings associated with the joint venture.
3. The joint venture never issued a K1 to anyone.
4. Neither TNT nor TNW benefited from or were liable for any taxes associated with the joint venture for more than eight years.
5. TNW had no right to control the operations of the restaurant.
6. TNT had no right to control the operations of the marina.
7. The joint venture could not have been completed in one year.
8. The joint venture involved the transfer and/or use in perpetuity of TNT's land without financial compensation being paid to them in the form of cash.
9. Neither TNW nor TNT had any insurance on a joint venture.
10. TNT was fined as a result of TNW operating without necessary permitting by Horry County Zoning and Planning.

11. There is no written contract associated with the joint venture.
12. Despite the terms of TNW and TNT's operating agreements regarding the necessity of voting for certain acts at issue in this case, no vote took place whatsoever by either company to enter into a joint venture.
13. There is no evidence of a business valuation for TNW.
14. There is no expert testimony as to the value of TNW's land.
15. TNW has not, will not, and was never under any threat of losing their land.
16. TNW has been continuously operating since 2016 with only minor interruptions.
17. There is no evidence in the record of profits lost by TNW as a direct and proximate result of any actions by TNT.

Given the above undisputed facts, no jury could have reached a verdict in favor of Plaintiff, much less issued an award of damages that threatens to bankrupt Defendant TNT.

An agreement between two parties constitutes a joint venture only if each party enjoys equal right to control the conduct of the other regarding their common purpose. Golson v. Thorne, 288 S.C. 463, 465 (S.C. Ct. App. 1986). This element of control is an essential element to a joint venture. Spradley v. Houser, 247 S.C. 208, 146 S.E.2d 621 (1966). Before a joint venture can exist, each party to the undertaking must be accountable to the other for his acts in carrying it out and each must have power of control. U.S. for Use of Altman v. Young Lumber Co., 376 F. Supp. 1290 (D.S.C. 1974). A joint venture exists where there are two or more persons united in the joint prosecution of a common purpose under such circumstances that each has authority, express or implied, to act for all in respect to the control of the means and the agencies employed to execute such common purpose. Golson v. Thorne, 288 S.C. 463, 465 (S.C. Ct. App. 1986). In order to constitute a joint enterprise, there must be a common purpose and community of interest in the object of the enterprise and an equal right to direct and control the conduct of each other with respect thereto. Long v. Carolina Baking Co., 190 S.C. 367, 3 S.E.2d 46 (1939) and Spradley v. Houser, 247 S.C. 208, 146 S.E.2d 621 (1966). The burden of proof to establish a joint venture is on the party who alleges the existence of the relation. Id. The Court in *Gordon*, defined a joint venture as a special combination of two or more persons, where in some specific venture a profit is jointly sought without any actual partnership or corporate designation. Gordon v. Rothberg, 213 S.C. 492, 50 S.E.2d 202 (1948), citing Dexter & Carpenter v. Houston, 4 Cir., 20 F.2d 647, 651. U.S. for the use of Altman, supra. In order for a joint venture to exist, there must be an agreement to share in the profits "and a duty to share in any losses which may be sustained." U.S. for Use of Altman v. Young Lumber Co., 376 F. Supp. at 1297. (D.S.C. 1974)(emphasis added). So, it is clear from the case law that a joint venture requires the joint venturers to share control and profits.

The evidence in this case shows clearly that there is no sharing of profits or control. TNW was entitled to all profits and responsible for all losses from its operation of the marina and water sports rental business for jet skis. **(**Dep. of Long taken March 7, 2023, p. 459, lines 21-25; p. 460, lines 1-4; pp. 460-461, lines 1-2; p. 473, lines 6-24; p. 474, lines 3-12; p. 475, lines 3-19; p. 496, lines 13-20). Additionally, Mr. Kiser testified that TNW and TNT never shared profits and never shared control over each other. Yet, the jury verdict clearly indicates that the joint venture involved the share of profits and control. This is irreconcilable. The lack of control and lack of sharing of profits between TNT and TNW was corroborated by every member of every party to this case. Additionally, Rhett Sansbury, the insurance agent for the parties, indicated that TNW never indicated that they were insuring a joint venture on any insurance policy ever in the history of TNW's existence, and in fact, continued to represent on insurance applications that they were not in a joint venture and the only policy they had was for TNW's operations. Kim Bryant, the accountant for all the members of TNT and TNW as well as the corporate accountant for both TNT and TNW, testified that no K1s were issued for any joint venture by any party. She also testified that there were no tax returns filed for a joint venture by any party. This is consistent with her deposition testimony where she clearly indicated, "They don't have a joint venture." (referring to the parties in Dep. of Bryant, Page 41, lines 19-20). When asked if there would be an indication in the corporate filings of the members of the joint venture that show[s] that they were in a joint venture, Bryant responded, "They should each get a K-1." She went on to indicate both in her deposition and in her trial testimony to say that no K-1s were issued for the joint venture by any party at any time. Anthony Young, the 30(b)(6) witness of UCBI, also testified that the loan documents did not form a joint venture in and of themselves. In fact, the entire record clearly indicates that the core elements of control and share of profits are absent from the record, casting the jury verdict as unreasonable and contradictory in light of Plaintiffs' own testimony and evidence bolstered by the witness testimony and evidence put forth by Defendant TNT.

Additionally, Mr. Long testified that TNT made no financial contributions to TNW's marina regarding its purchase, its permitting and construction, and its continuing operation and management. (Dep. of Long taken on March 7, 2023, pp. 460-461, lines 1-2; pp. 467- 469, lines 1-17). This is corroborated by the tax returns of both companies on the record, the registers of both companies, the receipts, and the testimony of Plaintiff Kiser, Defendant TNT, Justine Vaitas, and Kim Bryant.

Mr. Long also testified that TNW and TNT were not in a joint venture relationship based upon the definition of a joint venture (requiring equal sharing of profits and losses between the co-joint ventures as well as being able to exercise equal control over the subject matter of the joint venture). (Dep. of Long taken on March 7, 2023, p. 482, lines 24-25; p. 483, lines 1-8; p. 496, lines 13-20; p. 520, lines 6-13; p. 524, p. 7-12). This is an admission in both his deposition and on the witness stand. On November 29, 2022, on page 209 and 210, lines 19 to 5 Long testified as follows (emphasis suppled):

> 19 At what point do you allege that TNT and
> 20 TNW formed a joint venture?
> 21 *A. Well, as far as forming a joint venture,*
> 22 *that was the word that Henri liked using.* It was
> 23 me, Tim, and then me, Tim, and Chris. But we got
> 24 along, kind of, like a friendship. They knew --
> 25 they had their -- their property and they knew
> 1 their guidelines not to step over. I didn't nose
> 2 in their business but -- and then they didn't get
> 3 in my business. We supported each other.
> 4 Q. But they were separate businesses?
> 5 *A. They were separate businesses*[1].

Testimony from Defendant Tim Kettner further supports the notion that evidence of such an overwhelming nature exists that no reasonable jury could have reached the challenged verdict. Defendant Tim Kettner testified that TNW was formed by Defendant Tim Kettner and Plaintiff, and that an operating agreement was drawn up, and further that Chris Kiser was added as a member roughly one year later, resulting in an equal share between the three members. (Dep. of Kettner taken on March 9, 2023, p. 21, lines 4-14).

Defendant Tim Kettner further testified that Robert Benoit, Donald Kettner, Casey Kuzmik, Jose Morales, nor Justine Vaitis, all members of TNT, were mentioned in the operating

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[1] A joint enterprise exists where there are two or more persons united in the joint prosecution of a common purpose under such circumstances that each has authority, express or implied, to act for all in respect to the control of the means and the agencies employed to execute such common purpose. Long v. Carolina Baking Co., 190 S.C. 367, 3 S.E.2d 46 (1939). Further, in order to constitute a joint enterprise, there must be a common purpose and community of interest in the object of the enterprise and an *equal right to direct and control* the conduct of each other with respect thereto. Spradley v. Houser, 247 S.C. 208, 146 S.E.2d 621 (1966). *Thus, under well-established South Carolina case law "separate businesses," such as TNW and TNT, cannot be joint ventures based on Long's testimony.* (NOTE: "Henri" is Henrietta Golding, Esq., the Plaintiffs' former lawyer in this matter, and the Plaintiffs' attorney client privilege with her was deemed to have been waived by an Order of this Court.)

agreement, because “they weren’t partners. They had nothing to do with it” and were never involved with TNW or became members of TNW. (Dep. of Kettner taken on March 9, 2023, p. 31, lines 1-13). Defendant Tim Kettner testified that the only agreement between TNT and TNW, was a permissive agreement to allow Plaintiff Long to use TNT’s harbormaster office and front lot, and that Long was never granted any control or ownership in the harbor master office. (Dep. of Kettner taken on March 9, 2023, pp. 15-18, lines 2-13). Additionally, Defendant Tim Kettner testified that the term “joint venture” was never used, that TNT would not be involved in the business plan for which any loan was to be used, and that in his capacity as a shareholder of TNT, Kettner did not: (1) intend to enter into a joint venture on behalf of TNT; (2) take out a loan to enter a joint venture on behalf of TNT; (3) even discussed entering into a joint venture on behalf of TNT; (4) that “we [TNW] never used any TNW money to invest in TNT” and that the shareholders of TNT never used TNT money to invest in TNW; (5) that no member of TNT had any role to play, received profits or distributions, had voting powers, or any rights under written or oral agreement in TNW; (6) that “the joint venture was between Wade Long and myself,” and that “they [TNT] minded their business, and we [TNW] minded ours; and (7) “that the name of the joint venture was ‘TNW,” and that TNT and TNW were separate businesses. (Dep. of Kettner taken on March 9, 2023, pp. 35-36, lines 2-8; pp. 39-40, lines 1-3; p. 70, lines 9-15; pp. 75-76, lines 2-19; pp. 78-79, lines 6-21).

Additionally, during the course of litigation, the depositions of an accountant, Kim Bryant, and an agent of HUB International Insurance, Rhett Sansbury were taken by Defendant TNT. Both individuals were instrumental in preparing documents in furtherance of both businesses; Bryant for the filing of the entities’ tax returns, and Sansbury for drafting and preparing applications for the insurance underwriters. The information provided to both professionals further supports the already overwhelming testimony from the plaintiffs, which themselves have stated that the necessary elements of a joint venture do not exist.

Bryant testified that to her knowledge, based upon her preparation of business tax returns for TNW and TNT, independently, for nearly an entire decade, the only owners of TNW were "Tim Kettner, Wade Long, and Chris Kiser," and further, that those were the only people she discussed TNW's tax filings with. (Dep. of Bryant taken on December 28, 2023, pp. 13-15, lines 17-8). Bryant further elaborated as to why she never consulted with Robert Benoit, Casey Kuzmik, nor Donald Kettner (all members of TNT), regarding TNW's tax preparation, to which she testified was because "they weren't involved in TNW." (Dep. Of Bryant taken on December 28, 2023, pp. 26-27, lines 16-3). Bryant additionally testified that the entities never filed a K-1, which Bryant elaborated as "the profit or loss from the corporation that flows to the individuals that have ownership in the corporation's return," or in other words "the percentage would go – profit or loss to each individual that owned a percentage of stock, partners." (Dep. of Bryant taken on December 28, 2023, pp. 43-44, lines 13-6). The only filings made on behalf of TNW resulted in an issuance of a K-1 to Chris Kiser, Wade Long, and Tim Kettner, the only members of TNW, each sharing a 33.33% ownership stake. (Dep. of Bryant taken on December 28, 2023, pp. 44-45, Lines 24-25). Bryant testified K-1's on behalf of TNW were not issued to the members of TNT because "they have nothing to do – they're not affiliated with that company," and that she had never been asked to obtain an EIN, and that she never had discussions regarding a joint venture filing. (Dep. of Bryant taken on December 28, 2023, pp. 45-46, lines 18-7; pp. 46-52, lines 10-17). Finally, Bryant testified that Little River Water Sports, the d/b/a for TNW "was only TNW," that TNT nor TNW had a right of control over the financial records of the other, and that TNW was "Tim and Wade…[i]t…had nothing to do with Crab Catchers." (Dep. of Bryant taken on December 28, 2023, pp. 82-84, lines 16-16).

Sansbury, on the other hand, was solely responsible for issuing, and re-issuing insurance policies to both businesses, as independent entities, dating as far back as 2016. Sansbury testified during his deposition that TNT represented that they were submitting their applications as "an entity other than a joint venture" since 2016, and that when TNW submitted their initial application in 2018, it was done so as an LLC, and not as a joint venture. (Dep. of Sansbury taken on February 23, 2024, pp. 11-12, lines 12-9; pp. 16-17, lines 20-19). Additionally, Sansbury testified that the underwriters, taking the information provided by TNW, affirmatively left blank the option for "joint venture," and marked the box indicating that TNW was an organization other than a partnership or joint venture, in issuing the policy. Further, Sansbury testified that from 2018-2022, TNT was never a named additional insured for any policy issued to TNW, and that TNT and TNW were never involved in a joint venture based on the information provided from the entity itself, and finally, Sansbury testified that if the notion that TNW was a joint venture, and it submitted a claim at any point from 2016 until present day, based on the representations made, the coverage would have been voided. (Dep. Of Sansbury taken on February 23, 2024, pp. 21-22, lines 10-16; pp. 20-21, lines 10-9; pp. 32-34, lines 24-24).

In this present action, the parties at the heart of the alleged joint venture, Long and Kettner, made representations to themselves and understood between themselves that if any joint venture existed, it existed between Long and Kettner alone. Not only did the interested parties make such representations to themselves, but they held themselves out to third parties as not being in a joint venture as well, as represented by the testimony of their shared accountant, Kim Bryant, and their insurance agent, Rhett Sansbury. The alleged joint venture, if proven to exist, would expose both Long and Kettner to legal ramifications as the information provided to Bryant resulted in filings for an entity other than a joint venture, in addition to the voiding of their insurance policy considering the negligent and/or willful misrepresentations provided to Sansbury in applying for their insurance. Most importantly, and oddly enough, the Plaintiff themselves did not even identify themselves as a joint venture in their own pleading.

It is clear from the record that the jury verdict was in opposition to Plaintiffs' own testimony and evidence. Furthermore, Defendants TNT and Kettner put up evidence corroborating Plaintiffs' evidence that no joint venture existed. Without a clear common purpose which the joint venturers share control over and share profits resulting therefrom, there can be no joint venture. There is in fact no joint venture, as the jury simply reached an unreasonable and contravening conclusion in their verdict.

B. The jury verdict cannot stand based on its findings in the face of the affirmative defenses which have not been ruled on by the Court.

The jury verdict is unenforceable on several grounds raised by Defendant TNT and contains an irreconcilable contradiction within itself.

The irreconcilable contradiction is that the jury provided answers to special interrogatories indicating that the statute of frauds bars any recovery by Plaintiff under contract law. S.C. Code Ann. §32-3-10 states, "No action shall be brought whereby: (4) To charge any person upon any contract or sale of lands, tenements or hereditaments or any interest in or concerning them; or (5) To charge any person upon any agreement that is not to be performed within the space of one year from the making thereof; Unless the agreement upon which such action shall be brought or some memorandum or note thereof shall be in writing and signed by the party to be charged therewith or some person thereunto by him lawfully authorized." (emphasis supplied.)

In Springob v. University of South Carolina, 407 S.C. 490, 757 S.E.2d 384 (2104), the Court held as follows: "[T]he Statute of Frauds requires that a contract that cannot be performed within one year be in writing and signed by the parties." Davis v. Greenwood Sch. Dist. 50, 365 S.C. 629, 634, 620 S.E.2d 65, 67 (2005) (citing S.C. Code Ann. § 32-3-10 (1991)). If there is a possibility that a contract might be performed within one year, the statute of frauds is not a bar to enforcement of the contract. Roberts v. Gaskins, 327 S.C. 478, 484, 486 S.E.2d 771, 774 (Ct.App.1997). …

In order to satisfy the statute of frauds, there must be a writing signed by the party against whom enforcement is sought, and "the writings must establish the essential terms of the contract without resort to parol evidence." Cash v. Maddox, 265 S.C. 480, 484, 220 S.E.2d 121, 122 (1975) (citing *Barr v. Lyle,* 263 S.C. 426, 430, 211 S.E.2d 232, 234 (1975)). However, "[u]nder the statute of frauds, the form of the writing is not material, and may be shown entirely by written correspondence...." Barr, 263 S.C. at 430, 211 S.E.2d at 234 (citing Speed v. Speed, 213 S.C. 401, 408, 49 S.E.2d 588, 591 (1948))."

Where the parties entered into a written contract and subsequently orally modified the agreement and operated under the oral modification for two years, the statute of frauds was an absolute bar to one party's action for specific performance when the other party abruptly cancelled the contract because no action could be brought upon an agreement that was not to be performed within one year from its making unless that agreement was in writing. See Collins Music Co. v. Cook, 281 S.C. 580, 316 S.E.2d 418, (Ct. App. 1984).

According to the verdict, the agreement here involved the transfer of real property. As such, the agreement must be in writing and signed by the party to be charged in order to be enforceable. No such writing exists. In fact, the only contracts at issue and in the record in this case, require a vote to enter into a joint venture and no vote was ever taken. However, the Court failed to rule on this issue in directed verdict, and in doing so erred in allowing evidence of a joint venture to even be introduced.

The evidence is clear and the jury answer to the special interrogatory regarding the inability to perform the tasks of the joint venture within one year puts the statute of frauds in consideration by the Court. Pursuant to the statute of frauds, contracts which cannot be performed within one year of the date of the promise must be in writing and signed by the party to be charged. The alleged joint venture agreement is unenforceable as a matter of law and cannot be the basis of an award of damages.

Additionally, in this case the record is clear that the parties could not have formed a joint venture due to the mutual mistake of the parties in attempting to form the joint venture. On directed verdict, it was raised that the parties failed to adhere to the only contracts in evidence, the operating agreements of the respective parties. Both documents require a vote to commit the respective parties to the nature of a joint venture such as the one deemed in existence by the jury. The record is clear that no vote took place to form a joint venture at any time by any party. Yet, the jury ignored the active and prohibitive operating agreements of both parties in its finding of a joint venture both by contract and promissory estoppel. Promissory estoppel is an equitable cause of action where no contract exists, yet the jury found a contract and promissory estoppel to be present at the same time. This is improper under the law. Not only did they create a contract between the parties and then also find for Plaintiff on promissory estoppel in the fact of a created contract, they also ignored the contracts that were in existence. When the contracts are applicable, as were the operating agreements here, there can be no promissory estoppel or creation of a third contract out of thin air. The parties had contracts, the operating agreements, that controlled the actions of the parties and restricted them from entering into any contract for a joint venture without a vote, a vote that never took place. Therefore, Plaintiffs entire case should be estopped by the written agreements that are actually in place. It is clear that both parties failed to understand the terms of their operating agreements, and mutually made the mistake of entering into a joint venture. They simply could not have formed the contract, even if they wanted to do so, without a vote.

"South Carolina common law requires that, in order to have a valid and enforceable contract, there must be a meeting of the minds between the parties with regard to *all* essential and material terms of the agreement." Player v. Chandler, 299 S.C. 101, 105, 382 S.E.2d 891, 893 (1989). See also, Potomac Leasing Co. v. Otts Mkt., Inc., 292 S.C. 603, 606, 358 S.E.2d 154, 156 (Ct. App. 1987) ("It is well settled in South Carolina that in order for there to be a binding contract between parties, there must be a mutual manifestation of assent to the terms."). The necessary elements of a contract[2] are an offer, acceptance, and valuable consideration. Roberts v. Gaskins, 327 S.C. 478, 483, 486 S.E.2d 771, 773 (Ct. App. 1997). In Player v. Chandler 299 S.C. at 105, 382 S.E.2d at 894, the South Carolina Supreme Court asserted:

> The 'meeting of minds' required to make a contract is not based on secret purpose or intention on the part of one of the parties, stored away in his mind and not brought to the attention of the other party, but must be based on purpose and intention which has been made known or which, from all the circumstances, should be known.

Clardy v. Bodolosky, 383 S.C. 418, 425, 679 S.E.2d 527, 530 (Ct. App. 2009).

The record in this matter confirms that the parties never reached a meeting of the minds and/or an agreement on the sharing of profits and losses regarding the operation of TNW's marina and water sports rental business for jet skis based upon the testimony of Wade Long. (Dep. of Long taken on March 7, 2023, p. 482, lines 24-25; p. 483, lines 1-8; p. 496, lines 13-20; p. 520,

[2] White v. Roche Biomedical Lab'ys, Inc., 807 F. Supp. 1212 (D.S.C. 1992), aff'd, 998 F.2d 1011 (4th Cir. 1993) (promissory estoppel is inapplicable where a contract exists).

lines 6-13;p. 524, p. 7-12). Specifically, there is no proof that profits and losses are being shared between TNW and TNT, that the marina property is being shared, or the management decisions are being shared equally by TNW and TNT based upon the deposition and trial testimony of Wade Long. (Dep. of Long taken on March 7, 2023, p. 459, lines 1-24; p. 460, lines 1-18; p. 520, lines 6-13; p. 524, lines 7-12). Based upon the foregoing, TNW has failed to meet its burden of proof to show that a joint venture existed between TNT and TNT and/or was intended by the parties.

The Court also failed to rule on Defendant TNT's directed verdict motion referencing the legal defenses including the doctrine of unclean hands. The record is replete with the actions taken in bad faith by Plaintiffs in this case, including but not limited to, failure to obtain a permit for the rental hut, installation of the hut without a permit, failure to obtain a permit for the 10,000 gallon fuel tank, installation of a unpermitted 10,000 gallon fuel tank, failure to issue K-1s for the joint venture, failure to file taxes for the joint venture, failure to mitigate damages, operating without property insurance, leasing Defendant TNT's land to a third party without notice or compensation, harassment of Defendant TNT's members, and unlawful use of 911 in an effort to perpetuate harassment of Defendant TNT's members.

One cannot come to Court asking for equity and justice when that party has unclean hands. It is clear from the record that Plaintiff has unclean hands and should be barred from any recovery.

Additionally, the jury found a contract existed between the parties, and contracts have implied warranties. The implied warranties in the instant case are that any operation of any entity whether as a joint venture or as a separate entity would be carried on legally. Illegality is a bar to recovery on a contract, and the operation of what the jury found to be a joint venture is unlawful, as the operation continues to operate illegally, i.e. without all necessary permitting. Specifically, the fuel system remains unpermitted despite Plaintiff mitigating the fraud it perpetuated on the

County by installing a larger tank than was originally permitted. The rental hut was removed, but it was placed on the property without a permit originally, and it can be assumed that Plaintiffs intend to restore it to its original location despite the lawful order of a court to remove it.

The Court also has yet to consider the legal defense of the intervening acts of third parties with regards to the contract found to exist by the jury. Defendant Tim Kettner, former member of TNT and present member of TNW, was responsible for forming the contract found to exist by the jury. He would have dictated the terms of the contract along with Wade Long, but Tim Kettner lacked actual authority to bind TNT into a joint venture, as a vote of the members was needed. The vote needed to form a joint venture involving the transfer of assets or control of assets would have required a unanimous vote, and we know from the record that no such vote ever took place. Therefore, any action the jury believed that Tim Kettner took to bind TNT into a joint venture with TNW was ineffective. Therefore, TNW is barred from recovery as a matter of law.

The Court must also consider Plaintiffs' negligence. Plaintiffs had a duty to act lawfully, to operate their business lawfully, and to adhere to their operating agreement. They breached those duties by failing to obtain the proper permitting for their business operations and in co-opting TNT into joint venture without a vote by either entity to form a joint venture. As a result, TNT has been damaged by being forced into joint venture by a erroneous jury decision finding a joint venture existed between the parties.

Plaintiffs are also barred from any recovery based on the indefiniteness of the contract. First there is no written agreement. So, there are no clear and unambiguous terms, only the terms the jury cobbled together in contrast to the evidence on the record. The jury verdict suggests control and shared profits, as both are necessary elements of a joint venture agreement; but is not based on anything in the record. There is no clear delineation of who has control over what. In fact, Plaintiffs testified that they did not control TNT's business operation and that TNW never shared profits with TNT. Furthermore, there is nothing in the record to support a distribution of profits between the parties, what share of control or who is to control operations, or the terms of the agreement with regards to taxes, winding up, dissolution, sale, voting rights, etc. In fact, the jury found that the two entities share profits and control over a joint venture between the parties when the record is clear that they never shared profits, never shared control, and have nothing in writing that clarifies any of the terms of the joint venture. As a matter of law, there is clear lack of definitive terms, and frankly, the trial court has no authority to write the terms of agreement where none exists.

The Court failed to rule on the defense of license in this case which goes to the heart of Defendant TNT's defense. There is no written contract in this case clearly delineating the terms between the parties. Defendant TNT testified on the record that TNW was granted a license to use its property. There is no evidence contravening such a proposition. In fact, there is no evidence on the record other than self-serving, inconsistent testimony from Plaintiff's that this was anything more than a permissive use issue involving a license that could be rescinded at any time. Defendant TNT raised the issue, and TNW put forth no evidence to rebut the defense. Therefore, Defendant TNT was within its right to rescind the license to operate on its property and did so, barring Plaintiff from any recovery.

The Court has also not addressed the unconscionability of the joint venture agreement as found by the jury. First, the finding and subsequent enforcement of a contract between the parties would necessarily put Defendant TNT into a business that is currently operating unlawfully and without all necessary permitting. Second, despite the record being clear from both sides that they did not share profits or control, the jury verdict put all of Defendant TNT's property under the control of and subject to distribution of profits from the restaurant to the marina. Furthermore, the verdict essentially grants property rights to TNW in TNT property, either transferring or permanently encumbering Defendant TNT's property without compensation. That encumbrance also effects the marketability of both parties' businesses and land in a negative way in perpetuity. It forces the restaurant, a business existing for more than 30 years, to share profits with TNW, who has never turned a profit and is responsible for this lawsuit, and it does so even after Plaintiffs testified that they were not entitled to such share of profits, much less control. It forces Defendant TNT to be liable for operations that it has never had any control over, according to all parties on the record. The terms and consequences of the terms, as found by the jury, are unconscionable, unlawful, and unreconcilable and therefore any and all recovery by Plaintiff is barred.

There is also an overarching concern that the jury verdict finding a joint venture in these circumstances violates public policy. The forced formation of a joint venture by jury is problematic for several reasons. First, neither the jury nor the judge can render terms to a joint venture that either do not exist or for which there is no support on the record. Second, the joint venture involves the transfer of real property, either the actual transfer of real property or the use of property in perpetuity, without any evidence in the record of a deed or contract for sale of real property. To allow an end run around the statute of frauds by employing an alternative pleading of promissory estoppel to a claim of a breach of a joint venture agreement, would negate the intended purpose of the statute of frauds.

Although the doctrine of promissory estoppel may be used to avoid the statute of frauds writing requirement in South Carolina, it may not be used to create a legally enforceable promise when it would not otherwise be binding under ordinary contract principles. <u>Trident Construction Co., Inc. v. Austin Co</u>., 272 F. Supp. 566 (D.S.C. 2003). The doctrine of promissory estoppel, although equitable, has limitations. See e.g. Rushing v. McKinney, 370 S.C. 280, 295, 633 S.E. 2nd 917, 925 (Ct. App. 2006)(holding absence of clearly articulated terms between parties precludes recovery in promissory estoppel). "Specifically, the doctrine's elements represent a balancing between affording a remedy where contract law cannot, and ensuring the doctrine's application is not, itself, an inequity against the party estopped." Barnes v. Johnson 402 S.C. 458, 469, 742 S.E. 2nd 6, 11 (Ct. App. 2013). Additionally, the court in Collins Music Co., Inc., stated that, "In a proper case, the doctrine of estoppel may be invoked to prevent a party from asserting the statute of frauds." 281 S.C. 580, 316 S.E. 2d 418, 420 (1984)(citing Florence Printing Co. v. Parnell, 178 S.C. 119, 182 S.E. 313 (1935)). However, the court made it clear that before one can estop a party from invoking the statute of frauds, there must be competent proof of the existence of the oral contract. Atlantic Wholesale, 283 S.C. 36, 320 S.E. 2d 720, 723 (1984). The Court in Blanton Enterprises explained that, "Where, as here, the facts and circumstances of a case demonstrate that the parties to an oral promise did not intend to be bound until they had reduced the promise to writing and this never occurred, one party cannot recover on that promise under a promissory estoppel theory. To hold otherwise would undermine the universally recognized contract principle that the parties to a promise control the time at which it becomes obligatory." 680 F. Supp. 753, 775 (D.S.C. 1988). In the instant case, there is no enforceable oral contract, despite the findings of the jury. The evidence simply does not sustain such a claim, and in fact, contravenes such a claim as discussed herein. Even if the jury construed evidence in the record to indicate the existence of such a contract, the defenses to the claim defeat the existence of the contract. Without such, promissory estoppel cannot be used to end-around the statute of frauds.

In Rodarte, the court found the respondents sought to alter the terms of unambiguous, written contracts. 419 S.C. 592, 799 S.E. 2d 912 (2017) The Supreme Court stated that the appellate courts in Springob and the like took an expansive interpretation of the rule and "effectively sanctioned an end-run around the parole evidence rule and was erroneous." 419 S.C. 592, 602-603, 799 S.E. 2d 912, 917 (2017)(citing Spoone v. Newsome Chevrolet Buick, 309 S.C. 432, 434, 424 S.E.2d 489, 490 (1992)(noting that equitable estoppel could not be invoked to nullify a mandatory restriction and equity will not prevail over a positive enactment of the legislature); *see generally* 30A C.J.S. Equity § 128 (2007 & Supp. 2016)(discussing the equitable maxim that equity follows the law).

While it seems that earlier courts tried to strip out the intent of the legislature to prevent certain contracts from being enforceable unless in writing, the more modern court decisions by the Supreme Court reject the premise that promissory estoppel automatically negates the defense of the statute of frauds.

This weighs heavy on the existence of the only two contracts in evidence, the operating agreements, which restrict the parties from entering into a joint venture agreement. The only way a trial court can sustain a verdict which ignores the statute of frauds would be to ignore Plaintiffs' attempts to negate the parol evidence rule which prevents the introduction of extrinsic evidence of agreements with or prior to the execution of a written instrument when extrinsic evidence is to be used to contradict, vary, or explain a written instrument. Parol evidence is barred where written contracts exist. Here the operating agreement in the record are contracts that exist and that prevent the formation of a joint venture without a vote. The record further reflects that no vote was ever taken by any party to the joint venture to enter into a joint venture.

At trial, Plaintiffs attempted to introduce parol evidence of an oral contract where two contracts existed, i.e. the operating agreements. In fact, in his deposition Plaintiff Long testified that the joint venture was Little River Water Sports. He also testified that Little River Water Sports was the d/b/a for TNW. Additionally, both entities were incorporated with the secretary of state as is reflected in the record. If the jury believes Mr. Long, then its verdict is fatally flawed. Clearly the jury believed Mr. Long's testimony as they found in his favor. So, if that is true, then it must follow that the joint venture is actually TNW d/b/a Little River Watersports which according to every piece of evidence in the record belongs solely to TNW, is controlled solely by TNW, and shares no profits with anyone except Tim Kettner, Chris Kiser and Wade Long. So, the idea that there is a joint venture is contradicted by Plaintiffs themselves. Defendant TNT is inclined to agree that what Mr. Long said about the joint venture being TNW/Little River Watersports and would argue that the evidence in the record clearly demonstrates that TNW is owned by, controlled by, and splits profits only with its members which do not include Defendant TNT. The foregoing demonstrates how completely illogical the Plaintiffs case is and how unreasonable the jury verdict is in the face of the evidence.

By definition, a corporation cannot be a joint venture. If parties to a joint venture incorporate their efforts and become shareholders, the effort becomes a corporation and is no longer a joint venture. See <u>Future Plastics, Inc. v. Ware Shoals Plastics, Inc.</u>, 340 F. Supp. 1376, 1383 (D.S.C. 1972) (*finding that "[t]he evidence does not establish joint venture, since the parties incorporated their effort as <u>Future Plastics, Inc</u> . . . . A corporation is inconsistent with a joint venture*."). (Emphasis added). Plaintiffs specifically allege, "Plaintiff Wade and the Defendant Timothy Kettner formed the Plaintiff LLC in order to enter into a joint venture."[3] It is undisputed that TNW is an LLC.[4] <u>Postal v. Mann</u>, 418 S.E.2d 322, 323, 308 S.C. 385, 387 (1992) ("The allegations, statements, or admissions contained in a pleading are conclusive as against the pleader… the facts which are admitted by the pleadings are taken as true against the pleader for

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[3] Second Amed. Verified Compl., p. 2, ¶ 5
[4] Second Amed. Verified Compl., p. 1, ¶ 1, p. 2, ¶ 5

the purpose of the action.") Therefore, TNW cannot be a joint venture. See Id.; see also In re Silicone Gel Breast Implants Prod. Liab. Litig., 887 F. Supp. 1455, 1462 (N.D. Ala. 1995) ("the fact that an entity is a corporation precludes a finding that it is a partnership or a joint venture or a finding that its stockholders constitute partners or joint venturers … [a] joint venture cannot, however, be carried on in corporate form because the two forms of business are mutually exclusive."); Peabody-Waterside Dev., LLC v. Islands of Waterside, LLC, 995 N.E.2d 1021, 1024 (Ill. App. 5th Dist. 2013) (reversing the court's finding of a joint venture because such "finding ignores the corporate form of [an LLC] and the nature of the relationship between a limited liability company and its members… . Joint ventures are not distinct legal entities"); Itel Containers v. Atlanttrafik Exp. Service Ltd., 909 F. 2d 698 (2d Cir. 1990) (affirming the district court's ruling that a company itself "was not a joint venture because it was a corporation" since "a joint venture and a corporation are mutually exclusive ways of doing business.").

TNT also points to the fact that Little River Water Sports ("LRWS"), was incorporated as an Inc. by the South Carolia Secretary of State on May 3, 2018 as well as being a trade name or d/b/a of TNW; and, therefore, LRWS also cannot be the joint venture as claimed by some of the Plaintiffs in this case. Furthermore, Plaintiffs' Second Amended Verified Complaint seeks damages for the LLC based on alleged harm to an unidentified joint venture.[5] As set forth above, an LLC by definition cannot be a joint venture, and therefore is not entitled to damages separate and apart from the unidentified joint venture. Stated differently, the LLC would be the joint venture itself, and it cannot be both the joint venture and a joint venture partner in its own joint venture. See

[5] Second Amed. Verified Compl., p. 6 ¶ 27 - p. 7, ¶ 28.

Ormand-Ward v. Litt, No. 2021-CP-26-07668, 2022 WL 22700540, at *6 (S.C.Com.Pl. Oct. 12, 2022) (Emphasis added).

The issue above was raised on directed verdict; but there is no clear ruling on the matter, as a motion for JNOV is renewal of motions on directed verdict. The trial court should rule in favor of Defendant TNT finding that the alleged joint venture could not be such because it was incorporated, as all corporations were in this case.

Given the foregoing, it is clear that the jury verdict is unreasonable, illogical, and contradicts the evidence in the record. Therefore, the verdict should be vacated and the case dismissed as a matter of law. In the alternative, the matter should be remanded for a new trial.

II. A motion for a judgment notwithstanding the verdict is a renewed argument of the motions for directed verdict, and in this case, Defendant TNT's motions for directed verdict must be granted in light of the evidence with regard to promissory estoppel.

The Plaintiffs alleged a joint venture was created by promissory estoppel when "corporate parties combined their respective real properties for the operation of water sports rentals, ice cream shop, fishing charters and other business-related activities." (Second Amend. Verified Compl., p. 2, ¶ 5) This assertion is not supported by the trial testimony and exhibits placed in the record.

Under promissory estoppel, the promise to be enforced must be unambiguous with clearly articulated, definite terms, while the sustained injury must result from an inconsistent disposition by the promisor, particularly because promissory estoppel applies without a contract; the presence of either an ambiguous promise or an injury not arising out of the inconsistent disposition precludes promissory estoppel's application, though perceived inequities may exist. Barnes v. Johnson, 402 SC 458, 742 S.E.2d 6 (Ct. App. 2013).

An inability to clearly articulate the terms of an alleged oral contract, including how an existing capital contribution would be treated and specifically how the parties would settle up, renders an agreement ambiguous, and any loss is not recoverable under a theory of promissory estoppel. Id.

Because one may properly invoke promissory estoppel absent elements typically required for a contract, such as a meeting of the minds or exchanged consideration, the doctrine still requires, by clear and convincing evidence, a "promise unambiguous in its terms." See Satcher, 351 S.C. at 483–87, 570 S.E.2d at 538–40 (holding an unclear agreement that lacked details was not shown by clear and convincing evidence to be unambiguous); Rushing, 370 S.C. at 295, 633 S.E.2d at 925 (holding that an agreement was ambiguous and not enforceable under promissory estoppel because the party seeking enforcement of the promise "could not clearly articulate [its] terms").

This necessity for unambiguous terms, in the absence of a contract, reflects balancing the availability of an equitable remedy with ensuring the remedy's appropriate application. *See* Satcher, 351 S.C. at 483–84, 570 S.E.2d at 538–39 (stating promissory estoppel requires "a promise unambiguous in its terms" and "[u]nlike a contract, which requires a meeting of the minds and consideration, promissory estoppel looks at a promise [and] its subsequent effect on the promisee").

Consistent with this balancing of interests and the lack of a contract specifically defining the agreement, an inability "*to clearly articulate the terms* of [an] alleged oral contract," including how an existing "capital contribution" would be treated and specifically how the parties "would settle up," renders an agreement ambiguous. Rushing, 370 S.C. at 295, 633 S.E.2d at 925; *see* Satcher, 351 S.C. at 487, 570 S.E.2d at 540 (finding, despite testimony that some agreement existed, an unclear, unspecific promise to be ambiguous); see also 28 Am.Jur.2d *Estoppel and Waiver* § 52 (2011) ("The promise must be clear and unambiguous and sufficiently specific so that the judiciary can understand the obligation assumed and enforce the promise according to its terms.").

In the present case, no joint venture relationship exists between the TNW and TNT as claimed by the Plaintiffs because the alleged venture lacks articulated terms and is clearly ambiguous as evidenced by the following:

1. No written or oral agreement, express or implied, exists between TNT and TNW evidencing an intent to enter a joint venture for purpose of operating and managing TNW's commercial marina d/b/a Little River Water Sports;[6]

2. TNT has no right of joint control over the operation and management of TNW's commercial marina d/b/a Little River Water Sports;[7]

3. TNT has made no contribution of money, effort, knowledge, or skill to TNW's marina property d/b/a Litter River Water Sports;[8]

4. TNT has no right to share in the division of profits of TNW's commercial marina d/b/a Little River Water Sports; To the contrary, the only evidence is TNW was entitled to all profits and responsible for all losses;[9]

5. TNT has no duty to share in the losses of TNW's commercial marina d/b/a Little River Water Sports;[10]

6. TNT has no joint ownership and/or proprietary interest in the commercial marina d/b/a Little River Water Sports;[11]

7. TNT has no ownership interest in the marina d/b/a Little River Water Sports;[12]

8. TNW's commercial insurance policies on the marina from 2017 to the present

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[6] (Dep. of Long taken on March 7, 2023, pp. 482:24 – 483:8; p. 520:6 – 13; p. 524:7 – 12).
[7] Id. p. 458:17 – 20; p. 459:1 – 5.
[8] Id. p. 459:6 – 10; p. 468:12 – 25; p. 469:1 – 17.
[9] Id. p. 463:21 – 25; 475:17 – 19.
[10] Id. p. 460:21 – 461:2; 496:13 – 20.
[11] Id. p. 458:17 – 25; 459:1 – 5.
[12] Id.

date indicate that TNW is LLC and/or an entity other than a joint venture;[13]

9. TNT's commercial insurance policies on the restaurant from 2017 to the present date indicate that TNT is not in a joint venture relationship with TNW;[14]

10. The loan documents prepared by UCB do not create a joint venture relationship between the bank, TNT, and TNW;[15]

11. TNW's Tax returns from 2017 through 2022[16] indicate it was an LLC instead of being in a joint venture or partnership relationship with TNT; and

12. TNT' Tax returns from 2017 through 2022[17] indicate it was an S Corporation instead of being in a joint venture or partnership relationship with TNW.

Based upon the foregoing, the Plaintiffs cannot prove by clear and convincing evidence that an unambiguous joint venture exists. Rushing v. McKinney, 370 S.C. 280, 295, 633 S.E.2d 917, 925 (Ct. App. 2006) (holding absence of clearly articulated terms between parties precludes recovery in promissory estoppel).

III. A motion for a judgment notwithstanding the verdict is a renewed argument of the motions for directed verdict, and in this case, Defendant TNT's motions for directed verdict must be granted as a matter of law under SCRCP Rule 23(b).

The Court failed to grant Defendant TNT's motion for directed verdict under 12(b)(6) for failure to require Plaintiff's to comply with SCRCP 23(b). The argument against a favorable ruling on the matter was framed as if the matter was res judicata, as the matter had been ruled upon by Judge Culbertson at a motion hearing during the course of litigation. It is well settled that motions

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[13] **(**Dep. of Rhett Sansbury, p. 17:7 – 19; 19:8 – 12, 21 – 24) Excerpts from Sansbury's Deposition taken on December 28, 2023).

[14] Id. p. 17:11 – 19; 19:8 – 18; 21:20 – 23; 22:12 – 16; 25:4 – 13; 27:16 – 28:1; 32:9 – 12; 37:9 – 24.

[15] Dep. of 30(b)(6) witness Anthony Young, p. 70:9 – 20) Excerpts from Young's Deposition taken on February 21, 2024).

[16] (Dep. of Kim Byrant, p. 40, lines 23-25; p. 41, lines 5-20; p. 42, lines 4-19; pp.43-59, lines 1-20; pp. 79 -85, lines 1-4) Excerpts from Byrant's Deposition taken on December 28, 2023).

[17] Id. See footnote 16 supra.

during the course of litigation have no precedential effect on motions at trial. Furthermore, the matter must be taken up at trial without prejudice and no deference should be given to any prior findings by any judge, and it is certainly not a basis to treat the matter as res judicata. However, in the instant case, that is exactly the logic applied by the Court in error and should be reconsidered by this court.

Rule 23(b)(1), SCRCP, addresses the procedural requirements of an unincorporated association seeking to file a derivative action. It states,

> In a derivative action brought by one or more shareholders or members to enforce a right of a corporation or of an unincorporated association, the corporation or association having failed to enforce a right which may properly be asserted by it, the complaint shall be verified and shall allege that the plaintiff was a shareholder or member at the time of the transaction of which he complains or that his share or membership thereafter devolved on him by operation of law. The complaint shall also allege with particularity the efforts, if any, made by the plaintiff to obtain the action he desires from the directors or comparable authority and, if necessary, from the shareholders or members, and the reasons for his failure to obtain the action or for not making the effort**.** The derivative action may not be maintained if it appears that the plaintiff does not fairly and adequately represent the interests of the shareholders or members similarly situated in enforcing the rights of the corporation or association. (Emphasis added).

Under South Carolina law, an action brought by one or more shareholders/members to enforce a right of an unincorporated association must do so through a derivative suit.[18] See Brown v. Steward, 348 S.C. 33, 557 S.E.2d 676, (Ct. App. 2001).

In the present action, the Plaintiffs have failed to comply with requirements of Rule 23(b)(1), SCRCP. Specifically, the Verified Second Amended Complaint does not contain an allegation that a pre-litigation demand[19] was made on Donald Kettner and TNT and More, Inc. d/b/a Crab Catchers

[18] Plaintiffs' Complaint makes allegations regarding an alleged joint venture, however, Plaintiffs fail to identify the supposed joint venture, therefore such entity must be considered an unincorporated association.

[19] Demand letter submitted by members of fund created by home builders corporation, which was formed for the purpose of fulfilling an employer's workers' compensation obligations and liabilities, in conjunction with their complaint, was sufficient to comply with the demand and pleading requirements of rule governing derivative actions by shareholders, even though the complaint did not incorporate the demand letter by reference, in light of all of the

On the Waterfront, ("Crab Catchers") demanding that the Inc. continue to participate in the allege joint venture, or in the alternative, the LLC on behalf the joint venture will seek legal action and avail itself of all equitable and legal remedies. Similarly, the Verified Second Amended Complaint contains no allegation of demand futility so as to forgive the requirement of making a demand on Donald Kettner and Crab Catchers before the prosecution of the case. These types of allegations are required by Rule 23(b)(1), SCRCP. Consequently, the Plaintiffs' derivative action fails to comply with the pleading requirements of Rule 23, SCRCP, and must be dismissed pursuant to Rule 12(b)(6), SCRCP. Clearwater Tr. v. Bunting, 367 S.C. 340, 351, 626 S.E.2d 334, 339 (2006) ("A derivative action that does not meet the pleading requirements of Rule 23(b)(1), SCRCP, is properly dismissed pursuant to Rule 12(b)(6).").

This matter was filed and tried on the issue of the existence or lack thereof of a joint venture. The parties, as Plaintiff alleged, entered into joint venture and Plaintiff was allegedly harmed by the acts of the Defendants. While Plaintiff may have suffered some matriculated and residual damage, all actions, if the verdict is to be believed, were taken by the parties to advance or to destroy the joint venture. If that is so, then the true party in interest is the joint venture. The jury conflated the marina operation with the restaurant operation in the verdict. The only logical conclusion from that is that the two parties formed a joint venture that includes the restaurant property and its operations and the marina property in its operations. If that is true, the TNT and TNW are simply members of the joint venture, as the jury verdict states, then the damage would be to the joint venture, as the verdict conflates the joint venture with TNW's business in its entirety and co-opts the business and property of the restaurant. Therefore, the only logical conclusion from the jury verdict is that the

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parties' submissions and the trial court's willingness to consider multiple affidavits and documents outside the four corners of the complaint. Patterson v. Witter, 425 S.C. 213, 821 S.E.2d 677(2018).

real party in interest who suffered damages was the joint venture, and not TNW. The only reasonable conclusion from the verdict can be that TNT caused damage to the joint venture, as that is not only the way it was plead but also the way the evidence was applied at trial by Plaintiffs. While this presents serious issues about damages and who is entitled to such, the issue here is that the finding of a joint venture by the jury presupposes that it was in existence at the time the breach of the joint venture cause of action was filed. If we take the jury verdict at face value or in a reasonable light, even favoring the non-moving party, the matter was brought as a derivative lawsuit by TNW, auspiciously as one-half owner although no determination of ownership percentage or control of the joint venture was determined by the jury, against another member, TNT, in the most classic version of a derivative lawsuit, where one party feels that the other party is damaging the joint venture which is essentially the Plaintiff's claim. One cannot plead the elements of a derivative lawsuit, recover on the underlying theory, and then deny that it is derivative in nature simply to avoid compliance with Rule 23(b). Clearly, Plaintiffs failed to comply with Rule 23(b). The only question is does it apply or not. Defendants submit that it does, and since the Rule was not complied with the entire matter should have been dismissed and should never have gone to the jury as a matter of law.

IV. There is no evidentiary support in the record for the actual and/or punitive damages awarded by the jury.

A. Economic Interference - $480,000.00 in actual damages from Defendant TNT and $480,000.00 in punitive damages

There is no evidence on the record whatsoever that supports the jury finding actual damages in favor of Plaintiff in the amount of the verdict's findings. In fact, the only evidence of loss associated with Economic Interference is associated with the loss of the lease contract with Mr.

Rolf, according to Plaintiffs and the evidence submitted by them. The problem is that the contract between Mr. Rolf and TNW is a part of the record and clearly indicates that the contract was a lease with month-to-month terms terminable at will by either party with no more than 30 days-notice under the law and according to the agreement between the two. The actual compensation for the length of the term of the contract was $10,000.00. That amount represents the entire amount of actual damages that could even be claimed in this case. There is no testimony whatsoever from anyone attributing any other actual damages as having been caused by Defendant TNT. Therefore, the jury verdict awarding actual damages is completely unsupported by the record and should be overturned.

Not only was the evidentiary record clear that the only potential interference damages in the case consisted of the loss of the Rolf jet ski lease for two years at the rate of $10,000.00 per month, this limitation was stipulated to by counsel for TNW on the record. The problem is that there is no evidence to support the notion that the jet ski lease was for two years. That is simply not supported by the record, and is in fact, contravened by the lease in evidence on the record.

Even if there were evidence of damages associated with the alleged interference with the contract between TNW and Rolf, counsel for Plaintiff stipulated that the maximum allowable damages sought by Plaintiff were capped at $240,000.00, a number which presumes that a two-year lease existed that Defendant TNT caused to be cancelled. The evidence does not reflect a two-year agreement, and thus the argument ends there with regard to actual damages.

Moreover, a punitive award must be, at least in part, based on some level of actual damages. As the maximum amount of actual damages is limited by the evidence in the record to $10,000.00, a punitive award of $480,000.00 would be inappropriate under the law.

B. Breach of Joint Venture – $3,100,000.00 in actual damages

There is no reliable or proper evidence of damage proximately caused by a breach of contract. During motions in limine, the trial court ruled that Plaintiffs did not have a qualified expert to opine as to the business valuation of their business. Therefore, they were estopped from introducing any evidence as to the value of the business, a business that Plaintiffs testified has never turned a profit, owns less than one acre of land in Litte River, South Carolina, and that is in a joint venture that has never paid taxes or filed a return.

The trial court allowed Plaintiff Kiser to offer his opinion as an owner of real property that the marina property owned by TNW was worth $3,000,000.00 if operated as a marina and worth nothing otherwise.

The value of the subject property is not a proper measure of breach of contract damages. Damages for an alleged breach of contract are intended to place the non-breaching party back in his or her position prior to the breach. The Plaintiffs offered no evidence of the damages incurred in reliance upon the alleged promise to create a joint venture. The Plaintiffs could have offered evidence of the value of the enhancement of the property by filling in the pond as testified to by Long. They chose not to do so. The Plaintiff could have argued to the jury that the payments made on the joint loan constituted contract damages. They chose not to do so.

Moreover, the testimony that the TNW property was without value is not credible and should be disregarded by the trial court as a basis for contract damages. To allow such to stand, presumes facts not in evidence. There is no evidence that the business has been shut down permanently or for any elongated period of time justifying a loss of more than $3 million to TNW. Even if there was, that would fall under the purview of business valuation which Plaintiffs could not and should not have been allowed to proffer. Additionally, there is no evidence on the record to show that there has been any taking of TNW's real property. No party filed a quiet title action, and therefore, no transfer of any interest in land has or can take place. In other words, Plaintiffs have not lost their property and were never in a position to lose their property. They may argue that they couldn't run a marina without coopting our land to provide them with the necessary 150 feet of waterfrontage needed to operate as a marina, but that is again a business valuation issue. The inability to run a marina may impact their ability to increase their business valuation but it has nothing to do with the value of the land, which is the only thing that the court allowed Plaintiff Kiser to opine upon. More to the point, no reasonable jury could have ever found that .75 acres of land in Little River, South Carolina was worth $3.1 million dollars. In fact, Plaintiff says it best, if they can't operate the marina, the land is worth nothing. So, we must believe the Plaintiff and award them nothing. To do otherwise would contradict Plaintiffs own statements regarding damages.

As an additional ground to vacate the award for breach of the alleged joint venture agreement, permitting the award to stand would represent an impermissible double recovery to TNW. That is, if TNT is ordered to pay TNW the full value of the subject property and TNW were permitted to retain the property, TNW would realize a double recovery. It is impermissible, however, for TNW to have both the award and the property. Factually, based upon the record, Plaintiffs have suffered no loss of the business nor any loss of the land. Therefore, there is no support for the damages awarded by the jury verdict.

V. The Court has yet to rule on the matter of dissolution, and dissolution is appropriate in this case and presents a challenge to the court to avoid inequity.

To dissolve something, it must exist. For the reasons put forth herein, there can be no joint venture. However, the jury found that a joint venture exists in this case contradicting not only the evidence but also the applicable law in this case.

A joint venture is treated as a partnership under South Carolina law. Tiger, Inc. ex rel Green Apple Partnership v. Fisher Agro, Inc., 301 S.C. 229, 238, 391 S.E. 2d 538 (1989) ("Relations among joint ventures are governed by partnership law."); Few vs. Few, 239 S.C. 321, 332, 122 S.E. 2d 929 (1961); Gordan v. Rothberg, 213 S.C. 492, 503, 50 S.E. 2d 202 (1948).

As the law in South Carolina states that a joint venture is to be handled for all purposes as a partnership, it is difficult to reconcile that given the elements of a partnership in South Carolina. Under S.C. Code Ann. § 33-4 1-220 a partnership exists and can be dissolved if:

1) Except as provided by Section § 33-41-380 persons who are not partners as to each other are not partners as to third person;

2) Joint tenancy, tenancy in common, tenancy by entireties, joint property, common property, common property or part ownership does not itself establish a partnership, whether such co-owners do or do not share any profit made by the use of property;

3) The sharing of gross returns does not of itself establish a partnership, whether or not the persons sharing them have joint or common right or interest in any property from which the returns are derived; and

4) The recipe by a person of a share of the profits of a business is prima facie evidence that he is a partner in the business, but no such inference shall be drawn if such profits were received in payment:
   a. As debt by installments or otherwise
   b. As wages of an employee or rent to a landlord
   c. As an annuity to a widow or representative of a deceased partner
   d. As interest on a loan, though the amount of payment vary with profits of the business, or
   e. As consideration for the sale of the good will of a business or other property by installments or otherwise.

As is clear from the evidence and discussion above, there is no joint venture because joint ventures are partnerships, and the evidence in this case clearly shows that there is no partnership or joint venture. So, the question becomes how can you dissolve and distribute the assets of a joint venture or partnership that does not exist and is not supported by the facts in the record. If the trial court is able to reconcile this issue it must then turn to statute for dissolution of a partnership, as joint ventures are treated as partnerships in South Carolina. Tiger, Inc. ex rel Green Apple Partnership v. Fisher Agro, Inc., 301 S.C. 229, 238, 391 S.E. 2d 538 (1989) ("Relations among joint ventures are governed by partnership law."); Few vs. Few, 239 S.C. 321, 332, 122 S.E. 2d 929 (1961); Gordan v. Rothberg, 213 S.C. 492, 503, 50 S.E. 2d 202 (1948).

S.C. Code Ann. §33-44-940, provides for a court to issue an order of dissolution for a partnership, and states in pertinent part as follows (emphasis supplied):

(1) On application by or for a partner the court shall decree a dissolution whenever

(a) a partner has been declared a lunatic in any judicial proceeding or is shown to be of unsound mind,

(b) a partner becomes in any other way incapable of performing his part of the partnership contract,

(c) a partner has been guilty of such conduct as tends to affect prejudicially the carrying on of the business,

(d) a partner willfully or persistently commits a breach of the partnership agreement or otherwise so conducts himself in matters relating to the partnership business that it is not reasonably practicable to carry on the business in partnership with him,

(e) the business of the partnership can only be carried on at a loss, OR

(f) other circumstances render a dissolution equitable.

While arguably the parties may all be considered lunatics, that issue is not part of the record. The pertinent sections that apply in this case are that the jury has found that Defendant TNT is guilty of conduct that prejudices the carrying on of the business. The jury also found that Defendant TNT committed a breach of the agreement, but Defendant TNT still denies the existence of an agreement. However, if the jury verdict on breach is to be believed, then the joint venture should be dissolved. Additionally, the parties have been engaged in actions towards each other, including this lawsuit, that have so fundamentally damaged any relationship with the parties that forcing the parties to stay in business together would result in an extreme inequity. Therefore, Defendant TNT has shown a prima facie case for dissolution through the testimony and evidence put forth in this case and dissolution is appropriate of the joint venture.

If Plaintiffs' evidence is to be believed and the court takes all evidence in a light most favorable to non-moving party, then TNT and TNW are engaged in a joint venture that entails the business operations of both companies and the use of land owned by both companies. If this is so, the Court must not only dissolve the joint venture, but must issue some order determining how the joint venture is to be wound up, dissolved, and the assets distributed.

Once the dissolution provision of the Code has been implicated, the Court must resolve the accounts of the partnership and distribute the assets, if any, in accordance with S.C. Code Ann. §33-41-1060. The law states in pertinent part as follows:

In settling accounts between the partners after dissolution the following rules must be observed subject to any agreement to the contrary. Id. Additionally, the operating agreements of both parties are not only contrary to any distribution scheme the court may employ, but they also are an absolute bar to any court order for any distribution of any assets of either company to the other.

Even if the Court invalidates the restrictions provided by the operating agreements, which are in evidence in this case, then it must set itself to the task of settling the accounts pursuant to the statute which states that the assets of the partnership are the partnership property and the contributions of the partners specified in item (4). Id. Additionally, the liabilities shall rank in order of payments as follows: a) those owing to creditors other than partners; b) those owing to partners other than for capital and profits; c) those owing to partners in respect of capital; and d) those owing to partners in respect of profits. Id. Furthermore, the assets must be applied in the order of their declaration in item (1) of the code to the satisfaction of the liabilities. Id. Except as provided in §33-41-370(B): a) the partners shall contribute the amount necessary to satisfy the liabilities and b) if any, but not all, of the partners are insolvent or, not being subject to process, refuse to contribute, the other partners shall contribute their share of liabilities and, in the relevant proportions in which they share the profits, the additional amount necessary to pay the liabilities. Id. Also, when partnership property and individual properties of the partners are in possession of a court for distribution, partnership creditors shall have the priority on partnership property and separate creditors on individual property, saving the rights of lien or secured creditors as provided by law.

This presents a myriad of issues for the Court to resolve. First, there is no clear indication of what assets are and are not part of the joint venture. There is no evidence in the record to support the property upon which the restaurant sits is an asset of the joint venture, although the jury found as much in its verdict which is further evidence that the jury acted completely unreasonably in arriving at it findings. No one testified that the property upon which the restaurant sits was an asset of the joint venture. In fact, as detailed above, the evidence is clear that the restaurant property was not an asset of the joint venture. The only property the evidence supports as being a part of the joint venture was the parking lot owned by TNT, the land owned by TNW, and the marina operations. Any other distribution of assets would result in not only error due to lack of support of evidence in the case but also in an inequitable result of unjust enrichment of Plaintiffs. Plaintiff cannot be entitled to a share of the profits from the sale of assets it never claimed were part of the joint venture, no matter what ridiculous conclusion was reached by the jury.

Even if the Court can clearly determine what the assets of the joint venture are in this case, it must distribute those assets in some manner. Here, there is nothing in evidence to suggest the interest of the parties in the joint venture. We do not know what the shares of the parties' interest in the joint venture are. So, there is nothing in evidence to guide the court on this issue, and therefore, any distribution ordered by the Court would be arbitrary and capricious.

If the Court can resolve that issue, then it must distribute the damages to the real party in interest. Plaintiffs have alleged a joint venture exists and any damages in this case would be awarded to the entity that was damaged, i.e. the unnamed joint venture. Therefore, any distribution of the assets of the joint venture or profits from the sale thereof would rightfully be directed to the unnamed joint venture and not to TNW or the individual Plaintiffs which the jury completely misunderstood or was not properly instructed on during the trial.

It therefore follows that the Court must determine the distributional interest in the joint venture before it can liquidate the assets by order of the court. It simply cannot, as there is nothing on the record to provide a basis for doing so, and the Court simply cannot make it up. The Court could conclude that there are two parties involved in the joint venture, given the jury verdict. It could divide those interest in half. If so, then the damages awarded in this case would be split between TNW and TNT reducing the award to TNW by 50%. The jury verdict clearly did not intend this result, because the jury failed to understand the law and the issue of dissolution was not before the jury at trial. However, given the verdict, it is certainly an issue for the court to consider in ruling on the dissolution of the joint venture. Not to mention before you get to any of that, you have to determine what the liabilities of the joint venture actually are, and there is nothing on the record to support any finding of the kind.

In other words, the jury verdict is so unreasonable in finding that a joint venture exists in the face of a mountain of contravening evidence that it forces this court to presume facts not in evidence, insert terms between the parties that do not exist, and completely make up the grounds for dissolution and distribution which must necessarily follow an order of dissolution. That is one of many reasons the jury verdict is unreasonable. It produces absurd results and demands that the court do that which the court cannot do and has no authority or jurisdiction to do. Given the problematic effects of the jury verdict on this aspect of the case, the verdict should be vacated and new trial ordered to resolve the issues that the jury verdict presents in this case.

For the reasons above, Defendant TNT respectfully requests that this court issue an order in favor of Defendant TNT notwithstanding the verdict, dismissing this case in its entirety with prejudice, or in the alternative for an order for a new trial.

Respectfully Submitted:

s/Michael S. Harrison Esq.
Michael S. Harrison, SC Bar No. 100462
Attorney for Defendant TNT and More, Inc.
d/b/a Crab Catchers on the Waterfront
Winslow Law, LLC
1297 Professional Drive, Suite 202
Myrtle Beach, SC 29577
843-445-9933 (phone)
Michael@winslowlawyers.com

This 1st day of July, 2024
Myrtle Beach, SC

STATE OF SOUTH CAROLINA COUNTY OF HORRY	))	IN THE COURT OF COMMON PLEAS FIFTEENTH JUDICIAL CIRCUIT
Thomas Wade Long and Clyde Kiser, Individually and on Behalf of TnW and More, LLC, Plaintiffs, Timothy D. Kettner, Donald Kettner and TNT and More, Inc. d/b/a Crab Catchers on the Waterfront, Defendants.	)	Civil Action No. 2021-CP-26-01512 **DEFENDANT TNT AND MORE, INC.'S MOTION FOR RECONSIDERATION**

TO: PLAINTIFFS THOMAS WADE LONG AND CLYDE KISER, INDIVIDUALLY AND ON BEHALF OF TNW AND MORE LLC, AND THEIR RESPECTIVE COUNSEL:

PLEASE TAKE NOTICE THAT Defendant TNT and More, Inc. d/b/a Crab Catchers on the Waterfront, respectfully moves the Court to alter or amend its September 30, 2025 order denying TNT's motion for JNOV, new trial absolute, or new trial nisi remittitur.

INTRODUCTION

The Court's September 30, 2025 order denying TNT's motion overlooked, misapprehended, and/or failed to consider several core arguments advanced in support of JNOV on Plaintiffs' claims against TNT.

First, the Court's description of the alleged joint venture fails as a matter of law, and so too does the description testified to by Plaintiffs at trial and as alleged in the Second Amended Complaint. Therefore, a joint venture does not exist under any version of the facts.

Second, even if a joint venture could exist, the doctrine of part performance does not remove the alleged joint venture agreement from the statute of frauds. Partial performance does not exempt a contract that, by its terms, cannot be performed within one year. Relatedly, there was no part performance of an alleged oral agreement to transfer real estate because Plaintiffs made no payments to TNT for any real estate, nor did Plaintiffs plead or pray for the transfer of land. In fact, Plaintiffs stated on the record that they were not seeking the transfer of real property, but rather they were seeking an easement. Instead, their payments under the loan obtained in 2017 were solely for the portion of the debt issued to fund TnW's operations. Plaintiffs also failed to show they had actual possession of TNT's land and made no improvements to it as a joint venture.

Third, even assuming a joint venture agreement existed and was not barred by the statute of frauds, any such agreement would be terminable at will under South Carolina's policy disfavoring perpetual contracts absent clear and unequivocal language to the contrary. Accordingly, TNT retained the right to revoke Plaintiffs' use of its property at any time and did not breach the agreement.

Fourth, the Court mistakenly held Rule 23(b)(1), SCRCP, does not bar Plaintiffs' joint venture and promissory estoppel claims. These are claims held by the alleged joint venture—whatever it may be—but Plaintiffs brought them individually. As a result, they did not bring a proper derivative action seeking damages on behalf of the alleged joint venture.

Fifth, the Court allowed the promissory estoppel verdict to stand despite insufficient evidence to support this claim generally and inconsistent jury findings that (1) a joint venture agreement existed yet, (2) the parties are bound under promissory estoppel which requires that *no* contract exist.

Finally, JNOV is warranted because Plaintiffs' damages were speculative and required expert testimony which Plaintiffs failed to provide.

For these reasons, reconsideration is not only warranted but required. Therefore, the Court should amend its order to grant TNT a JNOV on all remaining claims against it or, in the alternative, grant a new trial.

FACTUAL BACKGROUND

Tim Kettner and his brother-in-law, Tony, established TNT [Tim n' Tony] and More, Inc. d/b/a Crab Catchers on the Waterfront in Little River, South Carolina around 1997. Trial Tr. at 973. Beginning as a small riverside shack, Crab Catchers developed into a thriving business, including a successful seafood restaurant and fish market. *Id.* at 974. Through this business, Kettner developed a close personal and professional relationship with Plaintiff Wade Long, a charter fisherman, operator of Longshot Charters, and host of "Longshot TV." *Id.* at 981. The parties often described their relationship in familial terms and had similar interests in the outdoors, hunting, and fishing. *Id.* Professionally, the two operated symbiotically but separately, with Long catching fish for Crab Catchers and Kettner sponsoring Long's businesses. *Id*. at 236, 798. As their personal and professional relationship grew, Long was more willing to help Crab Catchers, even helping to fill in a pond for Crab Catchers to use as additional parking spaces around 2014, long before the organization of TnW. *Id*. at 1046–47.

Through their conversations—largely over lunch at Crab Catchers or during a hunt—Long and Kettner came up with a new way to make money. Their idea was to form a separate company, purchase the land behind the restaurant, develop a marina to capitalize on the waterfront, and eventually grow their new company to include charter fishing, ice cream shops, fuel tanks, jet ski rentals, and more. *Id.* at 262. On June 30, 2016, Kettner and Long —"TnW"—organized TnW and More, LLC by filing articles of incorporation with the South Carolina Secretary of State. TnW operated as Little River Watersports, to serve as that entity for their business. *Id*. at 982. The businesses complemented one another: Crab Catchers served the dining and boating public, while TnW offered marina services. The idea was that each business would increase consumer traffic in the area, thereby leading to increased business for each business individually. Plaintiff Clyde Kiser then purchased a one-third share of TnW in 2018 for $88,000. *Id.* at 801. Kiser was previously involved in Long's commercial fishing and "Longshot TV" enterprises and was familiar with Crab Catchers, as both a sponsor of the show and purchaser of fish. *Id.* at 799. Kiser bought ownership in TnW because he saw the value in capitalizing on Crab Catcher's success and clientele, but as a part of a distinct business in which he could have an ownership interest.. *Id.* at 802. When the opportunity arose, Kiser "jumped on it." *Id.*

As TnW grew, it looked to outside financing to fund their purchase of land behind the restaurant and to "get the business up and running." Trial Tr. at 262. In 2017, TnW independently tried to obtain a loan of approximately $1.1 million. Primary repayment for the loan was to come exclusively from TnW's business projections (such as fuel sales, dockage fees, bulk ice sales, ice cream shop sales, charter boat rentals, and a referral program), but TnW could not obtain this loan on its own based solely on speculation on those projections. *Id*. at 1125. So to secure the loan, Kettner listed TNT as a co-borrower, because TNT had additional real estate it could pledge as collateral. *Id.* at 704-05. To ensure the bank had first priority on this real estate, TNT had to pay off the existing mortgages using part of the loan proceeds. *Id.* at 704. So, in the end, roughly twenty-five percent of the loan proceeds refinanced existing mortgages on TNT's property (about $275,000) with the bulk of the loan (approximately $825,000) directed toward TnW's marina operations and planned expansions. *Id*. at 1230-31. TNT and TnW's shared monthly payments on the loan reflected this 25/75 split to ensure each party was responsible for its own portion of the loan. *Id.* at 263.

In September 2020, Kettner sold his last remaining interest in TNT[1] so he could move back to Wisconsin to care for his parents. Trial Tr. at 971. However, due to the financial struggles of the fledgling company, TnW, Kettner could not sell his shares in it. In fact, Long and Kiser tried to sell their one-third shares to Kettner for $150,000 each, but Kettner refused the offer from a financial standpoint, as it seemed the only way out of the difficulty was through it. *Id.* at 993. So, Kettner retained his interest while Long and Kiser continued to operate TnW. When Covid hit, TnW ground to a halt and tensions began to rise. *Id*. at 992-93. TnW accused Kettner of stealing money, TNT and TnW accused each other of sabotaging business, and there was no end in sight to the escalation. *Id.* at 994.

After Kettner sold his shares and moved out-of-state, TNT, through its own due diligence, discovered that TnW misrepresented key facts related to alleged improvements which TnW placed on TNT's property to both TNT and Horry County Zoning and Permitting. *Id* at 766. More specifically, TnW submitted applications for the improvements, which included docks, a rental hut and fuel tanks, claiming certain parameters for the improvements; and then when the permits for these improvements were issued, TnW installed something completely different than what was approved. *Id.* This problem, created by TnW's fraudulent behavior, was not disclosed to TNT and resulted in TNT being fined by Horry County Zoning and Planning. *Id.*

As a result of discovering these problems on TNT's property, TNT sent notice to TnW of the issues to resolve them. Trial Tr. at 844. TnW refused to communicate with TNT regarding the issue, and as a result, TNT filed an action in Horry County Magistrate's Court to have TnW

[1] Kettner and his brother-in-law Tony sold their interests in TNT to Kettner's son Donny (37% interest), Donny's half-brother Casey Kuzmik (25% interest), long-time waitress at Crab Catcher's Justine Vaitis (20% interest), and extended family member Robert Benoit (18% interest). Trial Tr. at 975–78.

removed from the property, as there was no lease in place or any other written agreement between TNT and TnW. *Id*. This revoked the license TNT granted to TnW to use its property. In response to TNT's filing, TnW filed the current action in circuit court in Horry County and advised the magistrate's court that the magistrate lacked jurisdiction because the matter was more appropriately handled in circuit court where it was then pending. The magistrate case was dismissed in favor of the circuit court matter. TnW maintains this was the end of the alleged joint venture between the parties and that TNT breached the agreement by filing a lawsuit in magistrate's court. *Id.* at 282.

TnW filed a verified summons and complaint March 12, 2021, which it first amended April 29, 2021, and amended a second time on July 6, 2022. The Second Amended Complaint alleges seven causes of action: promissory estoppel, breach of fiduciary duty against Tim Kettner, breach of joint venture agreement, economic interference, assault, misappropriation, nuisance. But the jury was only charged with estoppel, breach of fiduciary duty, breach of joint venture, and economic interference after Plaintiffs dropped their claims for misappropriation, assault, and nuisance during trial. *Id.* at 267, 1218.

After a 10-day trial in June 2024, the jury found for Plaintiffs on all claims, with damages against TNT totaling $4,060,000 and against Kettner for $390,000. Defendants timely moved for JNOV or a new trial, which the Court denied on September 30, 2025. TNT now moves for reconsideration of that order.

LEGAL STANDARD

"The purpose of Rule 59(e), SCRCP, to alter or amend the judgment[,] is to request the trial judge to 'reconsider matters properly encompassed in a decision on the merits.'" *Collins Music Co. v. IGT*, 353 S.C. 559, 562, 579 S.E.2d 524, 525 (Ct. App. 2002) (quoting *Arnold v.*

State, 309 S.C. 157, 172, 420 S.E.2d 834, 842 (1992)). "Consequently, a party usually is allowed to ask the court to reconsider its decision even if it means rehashing all or part of an argument previously presented." *Elam v. S.C. Dep't of Transp.*, 361 S.C. 9, 21, 602 S.E.2d 772, 778–79 (2004). It would be inherently unfair to disallow "a party one final chance not only to call the court's attention to a possible misapprehension of an earlier argument, but also to revisit a previously raised argument." *Id.* at 22, 602 S.E.2d at 779.

"When a court alters a judgment, the party aggrieved by the alteration may ask for correction." *Coward Hund Const. Co. v. Ball Corp.*, 336 S.C. 1, 3, 518 S.E.2d 56, 58 (Ct. App. 1999). A judgment challenged by a Rule 59(e) motion is not final. *See id.* at 3–4, 518 S.E.2d at 58. The court must rule on the pending Rule 59(e) motion for the original order to take effect. *See Id.*

ARGUMENT[2]

I. Every Claimed Identification of the Joint Venture Fails as a Matter of Law.

The Court's order defines a joint venture as "a partnership between entities that is not formally created under any statutory scheme . . . [where] each party must enjoy an equal right to control the conduct of the other party. But that control is limited to the common purpose of the joint venture, not the separate businesses of the members to the joint venture." Order at 2–3 (citing *Spradley v. Houser*, 247 S.C. 208, 146 S.E.2d 621 (1966)).

Plaintiffs and the Court have advanced shifting, and at times inconsistent, theories of what the alleged joint venture is in this case. TNT repeatedly argued that TnW is bound by the theory stated in the Second Amended Complaint.[3] TNT prepared for trial using that pleading as notice of

[2] TNT also incorporates and reasserts all arguments made in its motions for directed verdict, for JNOV and new trial, and at the hearing on those motions, as well as all arguments made by Tim Kettner in his Rule 59 motion submitted on or about October 7, 2025

[3] The Second Amended Complaint alleges that the joint venture was TNT and TnW joining for "the development and operation of business activities on the real properties owned by [TNT

what TnW would argue, TnW never sought to amend those allegations, and TnW cannot disavow its pleadings mid-trial when it learns that its allegations fail. TNT reiterates that same objection here. But in any event, none of the various joint venture theories offered in this case—including the view which the Court adopted in its September 30 order—are viable under this legal standard.

A. The joint venture as found by the Court is a legal impossibility.

In its order, this Court found the alleged joint venture consisted of only "the use of the docks built by TNW and the parking lot owned by TNT" for the purpose of "allow[ing] both separate businesses to enjoy and make more profits through those separate companies." Order at 3. This definition is in direct conflict to South Carolina law, which requires that a joint venture be formed for a common purpose *distinct* from the individual interests of its members. *See Long v. Carolina Baking Co.*, 190 S.C. 367, 3 S.E.2d 46, 48 (1939) (holding a joint enterprise exists where "two or more persons united in the joint prosecution of a common purpose under such circumstances that each has authority, express or implied, to act for all in respect to the control of the means and the agencies employed to execute such common purpose"); 46 Am. Jur. 2d *Joint Ventures* § 15 ("The mere sharing of an economic interest is not sufficient to form a joint venture, since there must be some evidence that the parties participate and have control over the enterprise. Similarly, the assertion of a mutually beneficial relationship, without more, is insufficient to establish an equal right and control of a venture."); 46 Am. Jur. 2d *Joint Ventures* § 16 (stating that the profits for a joint venture are "a net financial gain or return for the joint venture, not merely for the parties individually" and "must be joint and not several"); *see also* Order at 2–

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and TnW] for which [TNT and TnW] combined their respective real properties for the operation of water sports rentals, ice cream shop, fishing charters, and other related business activities." 2d Am. Compl. ¶5. As explained below, "the operation of water sports rentals, ice cream shop, fishing charters, and other related business activities" is nothing more than TnW.

3 ("[C]ontrol is limited to the common purpose of the joint venture, not the separate businesses of the members to the joint venture."). Every business has an interest in increased profits. But two businesses' independent interests in increasing their own profits do not satisfy the fundamental requirement of a joint venture enterprise: a shared enterprise that generates joint profits or losses, not separate ones.

Therefore, what the Court found to be the joint venture cannot be a joint venture as a matter of law. If Plaintiffs are allowed to advance this theory without amending their complaint, they should be estopped from now disavowing it. But as explained below, any other theory of joint venture which they have advanced also fail as a matter of law.

B. The joint venture as testified to by Wade Long is a legal impossibility.

Wade Long (without any amendment of the complaint) testified at trial that the joint venture at issue was simply TnW doing business as Little River Water Sports. In fact, Long testified that he had never formed *any other businesses* with Kettner outside the joint venture in this case, which he alleges is TnW. Trial Tr. at 432-33; *see also* Trial Tr. at 255 ("Tim said I called the surveyor and filled him in with our joint venture business" referring to the newly created TnW and More, LLC). Long explained that TnW was the joint venture simply because it was, "some type of working relationship. We're in partners together. We're in business together. We're conducting income. We're coming together as one, sitting down at the table and eating. That is my personal definition [of a joint venture]." *Id.* at 420. Assuming Long's factual testimony to be true, there was no joint venture as matter of law. A joint venture cannot be an entity organized and incorporated by statute. *See Gordon v. Rothberg*, 213 S.C. 492, 503, 50 S.E.2d 202, 207 (1948) (defining a joint venture as a "special combination of two or more persons, where in some specific venture a profit is jointly sought *without any actual partnership or corporate designation.*")

(emphasis added). Both TnW, and Little River Water Sports, are organized LLCs under the laws of South Carolina, and therefore cannot be the joint venture in question. Long fails to articulate or provide any activities, purposes, control, sharing of profits and losses, or evidence showing there was a venture beyond the regular business of TnW.[4]

C. The joint venture as testified to by Clyde Kiser is a legal impossibility.

Kiser then changes what the alleged joint venture is yet again. He testified that the joint venture consists of TNT and TnW accomplishing Kettner and Long's plans to build additional shops, the shared use of the docks and parking lot, as well as the customers who would patronize both the marina and the restaurant. Trial Tr. at 853–54. But Kiser bought into TnW for those very purposes. *Id.* at 803 (explaining his investment in TnW was persuaded by potential benefits such as "[s]tarting a jet ski company there. All of the things that they were getting ready to bring onboard, like the ship store or the restaurant that they are going to be putting there. We had this giant fuel tank in, and we had some idea of putting a brewery there. We were going to wrap that tank, and they already had some logos printed out."). So according to Kiser, TnW was formed to accomplish what he believed to be the joint venture's purpose. In the end, Kiser, like Long, therefore believed TnW was the joint venture. *Id.* As explained above, at 8, TnW cannot be a joint venture.

Even assuming the joint venture was TNT and TnW together, the evidence still does not support a joint venture as a matter of law. Kiser testified that TnW "had no right at all" to "control the operations" of TNT and did not share any profits or losses with it, just as Tim Kettner claimed TNT had no right to control the marina or TnW because "they are separate businesses completely."

[4] If Long is correct that TnW is the joint venture at issue, the only members of the joint venture would be the members of TnW and More, LLC. Because TNT is not a member of TnW, under Wade Long's theory, TNT has no liability.

Id. at 1019. Long also testified that TNT had no control over the docks and were not even consulted when TnW negotiated and leased property on the docks to East Coast Jet Skis. *Id*. at 365; *see also Searson v. Webb*, 208 S.C. 453, 460–61, 38 S.E.2d 654, 658 (1946) ("The fiduciary relationship between coadventurers ordinarily precludes one of them from purchasing or leasing property related to the enterprise, either for himself or another, in the absence of a full disclosure to his associates.") (quotation omitted). As Kiser testified, all profits were *separate*: "When [TnW] built that marina, ten or 12 boats come up. They fill up at our fuel station; [TnW] make profits. They eat at the restaurant; [TNT] make profits." Trial Tr. at 840, 827. And further, losses (or the tax benefits associated with them) were not shared. *Id* at 963 (showing Long alone leveraged all TnW's losses, while TNT could not). Again, Kiser's definition of the joint venture cannot survive as a matter of law. Kiser identifies nothing more than two separate businesses in a geographically adjacent relationship with the idea that if either business drives consumer traffic, both businesses would individually benefit from the increase in potential revenue. The two businesses never wrote each other checks or made any payment to the other when they made a profit. Kiser provides no other evidence showing a joint purpose distinct from that of its members (TNT and TnW), shared profits or losses between the members, or mutual control. Kiser said it best—"We make them money, they make us money." *Id.* That is not "shared profits," and therefore is not a joint venture.

There was also no evidence showing the parties' intent to enter into a joint venture agreement. Dep. of Long taken on March 7, 2023, pp. 482:24–483:8; p. 520:6–13; p. 524:7–12. Wade Long, Anthony Young, and Rhett Sansbury (who managed the companies' insurance policies) each testified to this fact. *Id;* Dep. of 30(b)(6) witness Anthony Young, p. 70:9–20; Dep. Of Rhett Sansbury, p. 31:13-22. Without the necessary intent, TNT and TnW never had a meeting of the minds as required to form any contract, including an agreement to enter into a joint venture.

See Player v. Chandler, 299 S.C. 101, 105, 382 S.E.2d 891, 893 (1989) ("South Carolina common law requires that, in order to have a valid and enforceable contract, there must be a meeting of the minds between the parties with regard to all essential and material terms of the agreement."); *see also Potomac Leasing Co. v. Otts Mkt.. Inc.*, 292 S.C. 603, 606, 358 S.E.2d 154, 156 (Ct. App. 1987) ("It is well settled in South Carolina that in order for there to be a binding contract between parties, there must be a mutual manifestation of assent to the terms."). There was no evidence introduced showing intent to form a contract or meeting of the minds, and ample evidence to the contrary. Even if it could be argued that there was some meeting of the minds, it is clear that there was mutual mistake as to the terms between the parties.

Further, Kettner lacked both actual and apparent authority to bind TNT in any agreement with TnW, and TNT's operating agreement requires necessary formalities to ratify any agreement which never happened. Kettner lacked actual authority to bind TNT because TNT's operating agreement specifically requires "all decisions respecting management, operating, and control of the business and affairs of the Company . . . shall be made by a unanimous vote of the Member(s)." Trial Tr. at 1030–31. No vote was ever held, and therefore TNT never gave Kettner actual authority to enter a binding agreement with TnW. Trial Tr. at 1030-31.

Kettner also lacked apparent authority to enter into an agreement with TnW. "The doctrine of apparent authority provides that the principal is bound by the acts of its agent when it has placed the agent in such a position that persons of ordinary prudence, reasonably knowledgeable with business usages and customs, are led to believe the agent has certain authority and they in turn deal with the agent based on that assumption." *Fernander v. Thigpen*, 278 S.C. 140, 143 (S.C. 1982). "Apparent agency requires that the purported principal consciously or impliedly represented another to be his agent." *Graves v. Serbin Farms*, 409 S.E. 2d 769, 771 (S.C. 1991). "The principal must evidence an *express intent that he confirmed a third party to act on his behalf* and that the third party's actions were within the scope of his or her authority." *Vanderhall v. State Farm Mut. Auto. Ins. Co.*, 632 F. App'x 103, 4 (4th Cir. 2015) (emphasis added). TnW provided no evidence in support of its contention that TNT supplied an express intent to have Tim Kettner represent its interests by either creating TnW or entering a joint venture agreement with TnW. Long merely testified that *Tim Kettner* was making a promise, and he fails to show that TNT held Tim Kettner out as acting on its behalf on these matters or that Long reasonably believed Tim Kettner was representing TNT during those interactions. Trial Tr. at 257. Long also testified that TnW could not have entered an agreement with TNT absent a unanimous vote of the members, which never occurred.[5] *Id.* at 495. Therefore, Kettner was not acting with apparent authority to bind TNT nor was Long acting with authority to bind TnW.

Lastly, TNT never ratified the joint venture agreement it allegedly entered into through Tim Kettner. "Ratification, as it relates to the law of agency, means the express or implied adoption and confirmation by one person of an act or contract performed or entered into in his behalf by another who at the time assumed to act as his agent." *Lincoln v. Aetna Cas. & Sur. Co.*, 300 S.C. 188, 191, 386 S.E.2d 801, 803 (Ct. App. 1989). "Ratification exists upon the concurrence of three elements; (1) acceptance by the principal of the benefits of the agent's acts, (2) full knowledge of the facts, and (3) circumstances or an affirmative election indicating an intention to adopt the unauthorized arrangements. *Id.* (citing 2A C.J.S. *Agency* Section 71 (1972)). TNT never met any of these elements:

> (1) TNT did not accept any benefit attributable to a joint venture agreement. Benefits to TNT under a joint venture agreement would necessarily include shared

[5] TnW's operating agreement actually requires only a 75% majority to take an extraordinary action, but because TnW only consisted of three members a 75% majority would necessarily require a unanimous vote.

> profits, leveraging shared losses, a new common purpose with TnW, and control over TnW's facilities which were allegedly the basis of the venture. No evidence was introduced showing any of these necessary elements, and therefore no evidence was introduced showing TNT's enjoyment of them. There is, however, evidence that Long wrote off all the losses TnW incurred, while Kettner or TNT could not take advantage of the same. Trial Tr. at 961. Therefore, TNT was denied the only benefit of their alleged joint membership in a losing company. *Id.* At most, TNT ratified Kettner's pledging of TNT's land to secure a loan reorganizing TNT's previously existing mortgages by making regular payments. But absent any element of a joint purpose, ratification of the loan agreement, does not equate to ratification of a joint venture agreement.
>
> (2) TNT did not have full knowledge of the facts concerning the alleged joint venture agreement. This is apparent from the lack of any concrete terms accompanying the agreement. TNT could not have knowledge of facts which were not even known to the parties entering the contract.
>
> (3) TNT made no affirmative election indicating intent to adopt the unauthorized joint venture agreement. This lawsuit in its entirety arose from TNT's refusal to adopt the alleged joint venture agreement, and the record is devoid of any indication to the contrary.

TnW failed to allege TNT meets a single element of ratification, let alone the concurrence of all three as required. *Lincoln*, 300 S.C. at 191, 386 S.E.2d at 803. Therefore, TNT could not have been found to have ratified any alleged joint venture agreement with TnW.

Plaintiffs also have not conducted themselves as though a joint venture existed. No written or oral agreement, express or implied, exists between TNT and TnW. Dep. of Long, pp. 482:24–483:8; p. 520:6–13; p. 524:7–12. TNW's commercial insurance policies on the marina from 2017 to the present indicate that TnW is an entity other than a joint venture. Dep. of Rhett Sansbury, p. 17:7–19; 19:8–12, 21–24. Likewise, TNT's commercial insurance policies on the restaurant from 2017 to the present indicate that TNT is not in a joint venture relationship with TnW. *Id.* p. 17:11–19; 19:8–18; 21:20–23; 22:12–16; 25:4–13; 27:16–28:1; 32:9–12; 37:9–24. TnW's tax returns from 2017 through 2022 indicate it is an LLC, rather than a joint venture or partnership with TNT. Dep. of Kim Byrant, p. 40:23-25; 41:5-20; 42:4-19; 43-59:1-20; 79 -85: 1-4. Similarly, TNT's tax returns from 2017 through 2022 indicate it was an S Corporation instead of a joint venture or partnership with TNW. *Id.* And no K-1s were ever issued for any joint venture by any party. *Id.* This Court's holding that a "joint ventures are not separate fictional entities under South Carolina law" such that specific tax filings are not required to prove the existence of such is not the law of this state. As testified by Kimberly Bryant, the designation as a joint venture would require additional forms such as a Form 1065 and a K-1. Trial Tr. at 956-963. The Court's ruling completely ignores this testimony. However, it is clear from the parties' actions that there was no joint venture.

In sum, Plaintiffs offered no evidence whatsoever establishing the essential elements of mutual control, shared profits and losses, and a common purpose distinct from their individual member businesses. And their convoluted and conflicting testimony regarding the scope of the joint venture make it impossible for a jury to understand what is even being alleged. Taken together, Plaintiffs' inconsistent and legally deficient definitions confirm that no reasonable jury could conclude a joint venture existed.

D. The joint venture as found by the jury is a legal impossibility.

The jury found a new joint enterprise between TNT and TnW which consisted of "cooperation between TNT and TNW through consolidation of debt via the loan, guarantee of the loan, shared use of all properties and facilities including the Docks, Parking lot, Recombination plat, and Crab Catchers' restrooms and office space and future economic benefit to all the parties." Jury Verdict Form at 1, 3. This finding is unsupported by the evidence and cannot sustain the finding of a joint venture. Breaking this jury finding down, none of these factors evidence the necessary elements.

The loan is not evidence of a common purpose.

The business loan obtained by TnW, and collateralized by TNT as a co-borrower, does not evidence a joint purpose. In fact, it signals those entities' intent to keep their financing separate. The jury focuses on two aspects of the loan in their finding: the "consolidation of debt via the loan" and "guarantee of the loan." But the evidence presented shows only (1) TnW was never paid for TNT's mortgage debt and (2) TNT was not a guarantor on the loan, but merely a tertiary repayment source as a failsafe. The full amount of the loan, roughly $1.1 million consisted of two parts: 25% of the loan for TNT's refinancing of existing mortgages to give the lender first priority ($275,000), and 75% as a business loan for TnW's future endeavors ($825,000). *Id.* at 1230. According to Long's testimony, his payment on the loan from TnW was $5,033. *Id.* at 263. Geoff Hopkins, the loan officer, testified that the annual debt service on the loan was $91,000—or approximately $7,500 per month.[6] Trial Tr. at 708. Thus, although TNT's refinanced mortgages required $1,895 per month, TNT was contributing $2,467, or 32.9% of the total loan obligation. *Id.* Meanwhile, TnW's payments fell *below* its 75% share, and *none* were applied toward TNT's mortgage refinancing. No evidence in the record suggests TnW paid any portion of TNT's debt, and no reasonable jury could have found otherwise given the evidence introduced.

The remaining portion of the loan—the portion attributable to, and repaid by, TnW—was to be used for "jet skis, fuel sales, dockage, ice cream shop sales, and a charter boat referral program" all of which are the sole business of TnW. Trial Tr. at 703. The disbursements were

[6] There is some discrepancy among the actual monthly payment amount, Long testified to a monthly loan payment of roughly $7,200 (Trial Tr. at 263) and Hopkins testified to the payment being "somewhere like" $7,000 (Trial Tr. at 708). But based on the annualized debt service, the monthly payment would be $7,500. In any event, the precise total monthly payment within in this range is immaterial. Even in the light most favorable to TnW, TnW's monthly payment never rose above 71% of the total and therefore never contributed to TNT's debt.

never used to benefit TNT, and it was exceedingly unlikely TNT would ever be responsible for the debt. The primary source of repayment was TnW's income (projected to be generated by jet ski rentals, an ice cream shop, a fueling station, and the marina). *Id.* In the event TnW could not repay the loan, the secondary sources of repayment were the personal guarantors of the loan, which were Tim and Donny Kettner, Justine Vaitis, Wade Long, and Clyde Kiser.[7] *Id.* at 716. TNT was not a guarantor of the loan. *Id*. Its only risk was through foreclosure on its property if all other avenues of payment failed. *Id*. at 715-19. The jury's verdict therefore is unsupported by the evidence.

Shared use of the facilities does not evidence a joint venture

Next, the jury found "shared use of all properties and facilities" was a determining factor in finding a joint venture. Verdict Form at 1, 3. However, this is both factually incorrect and legally baseless. There is no dispute that, prior to the actions which led to this lawsuit, TNT allowed TnW to use its parking lot, and similarly that TnW allowed TNT to use two slips of its docks. Alone, this fact does not create a joint venture because those entities lacked the necessary elements of sharing profits, losses, and control, and the use of those properties was for no common purpose beyond that of their regular separate businesses. *Long*, 190 S.C. at 48 (holding each party must have control "of the means and the agencies employed to execute such common purpose"); *see also* Order at 2–3 ("[C]ontrol is limited to the common purpose of the joint venture, not the separate businesses of the members to the joint venture."). At most, the parties created a licensed to use each other's property. *See* 51 Am. Jur. 2d Licenses and Permits § 2 ("[A] license is a revocable

[7] It should be noted that Casey Kuzmik, a member of TNT, did not provide a personal guarantee.

interest.”). No evidence whatsoever shows the necessary control over these aspects of the alleged joint venture, because no control ever existed.

Long testified that TnW was “allowed to use the parking lot” and that TNT “got to use two of [their] slips” in the marina. Trial Tr. at 272. It is well established, however, that the permissive use of land does not affect the owner’s rights or control over it. *Bundy v. Shirley*, 412 S.C. 292, 310, 772 S.E.2d 163, 173 (2015) (“[W]hen a claimant uses property with the permission of the owner, he or she acknowledges the owner’s rights and uses the property without an affirmative, hostile act toward the owner’s rights.”). No evidence was introduced showing an agreement to control the property or to affect the rights of the properties’ respective owners. Still, the jury necessarily found the permissive use of these properties constituted a right to control them. If allowed to remain, this finding would trample not only the definition of a joint venture but also well-established real property law in South Carolina.

Future economic benefit is not evidence of a joint venture

Finally, the jury relies on the “future economic benefit to all the parties” in its finding of a joint venture. Verdict Form at 1, 3. This reasoning is fundamentally flawed and, by law, cannot stand. The jury’s finding alludes to the individual pecuniary benefit TNT and TnW each would receive from this “cooperation.” Even if true, this is not evidence of a joint venture. The law, as confirmed by this court in its order, requires a common purpose beyond each entities’ respective profits. *Long*, 190 S.C. at 48 (holding a joint enterprise exists where “two or more persons *united in the joint prosecution of a common purpose* under such circumstances that each has authority, express or implied, to act for all in respect to the control of the means and the agencies employed *to execute such common purpose*”) (emphasis added); 46 Am. Jur. 2d *Joint Ventures* § 15 (“The *mere sharing of an economic interest is not sufficient to form a joint venture*, since there must be some evidence that the parties participate and have control over the enterprise. Similarly, *the assertion of a mutually beneficial relationship, without more, is insufficient* to establish an equal right and control of a venture.") (emphasis added); 46 Am. Jur. 2d *Joint Ventures* § 16 (stating that the profits for a joint venture are "a net financial gain or return for the joint venture, not merely for the parties individually" and "must be joint and not several"); *see also* Order at 2–3 ("control is limited to the common purpose of the joint venture, *not the separate businesses of the members* to the joint venture.") (emphasis added). The jury's finding that the "economic benefit" to each entity as a result of their mutual success, therefore, cannot be evidence of a joint venture.

In the end, the jury's finding is simply incompatible with the law of South Carolina. The jury relies on shared debt obligations (which the evidence shows never existed), shared access to certain facilities (without any mutual control over those facilities), and geographically beneficial businesses in support of each other (which have no separate, common purpose). None of these items satisfy a single element of a joint venture.

The jury's finding will have sweeping implications if it is allowed to stand, creating joint ventures among any business sharing resources for their own benefit. For example, how many bars or shops share restrooms? How many businesses share a parking lot? How many stores locate to a shopping center to take advantage of foot traffic greened by an anchor tenant? Under the jury's view, these businesses are all in a joint venture. That is a sea change in the law. Without evidence satisfying each essential element, the jury's finding cannot stand, and JNOV must be granted.

II. The Statute of Frauds Bars Any Joint Venture Agreement.

The Statute of Frauds requires a contract which cannot be performed within one year be in writing and signed by the parties. *Springob v. University of South Carolina*, 407 S.C. 490, 757 S.E.2d 384 (2014); S.C. Code Ann. § 32-3-10. Here, Plaintiffs allege TNT and TnW formed a contract to enter and continue operations of a joint venture, and Plaintiffs' breach of joint venture claim is one for breach of contract. 2d Am. Compl. ¶¶26–28. If there is a possibility that a contract might be performed within one year, the statute of frauds is not a bar to enforcement of the contract. *Roberts v. Gaskins,* 327 S.C. 478, 484, 486 S.E.2d 771, 774 (Ct. App. 1997). To satisfy the statute of frauds, there must be a writing signed by the party against whom enforcement is sought, and "the writings must establish the essential terms of the contract without resort to parol evidence." *Cash v. Maddox,* 265 S.C. 480, 484, 220 S.E.2d 121, 122 (1975) (citing *Barr v. Lyle*, 263 S.C. 426, 430, 211 S.E.2d 232, 234 (1975)).

Generally, part performance can remove a contract from the statute of frauds as an equitable remedy. *See Scurry v. Edwards*, 232 S.C. 53, 60–61, 100 S.E.2d 812, 816 (1957) ("The general rule is well settled that sufficient part performance of a parol contract for the conveyance of real estate will, in equity, remove the contract from the operation of the statute."). But this general rule does not apply when the contract is one which could not be performed within one year. Under that circumstance, part performance will not save such a contract from the statute of frauds; only *full performance by one party* will. *See S. States Life Ins. Co. v. Foster*, 229 F.2d 77, 81 (4th Cir. 1956) ("Again, for part performance to put the agreement beyond the pale of the statute, the claimant must, save under exceptional circumstances first acquit himself of his burdens in full, leaving only the other party in non-compliance.") (applying South Carolina law); *see also Coker v. Richtex Corp.*, 261 S.C. 402, 406, 200 S.E.2d 231, 232 (1973) ("Our courts have long recognized the majority rule that full performance by one side will take the entire contract out of the one year clause of the statute of frauds.").

Here, even without any written agreement being produced or existing between the parties, the jury found the agreement could not have been performed within one year. Verdict Form at 4.

Therefore, any agreement between TNT and TnW is subject to the statute of frauds. There is no evidence in the record, nor was it ever alleged by Plaintiffs, that Plaintiffs performed their end of the agreement in full. Because there is no written agreement between the parties, Plaintiffs are barred from enforcing the alleged parol joint venture agreement

This Court instead held that part performance removed the agreement from the statute of frauds as a real estate transaction. Order at 5. As an initial matter this lawsuit does not, and has never, involved the transfer of land. That premise was improperly created by the jury, and unjustly upheld by this court, despite Plaintiffs disavowing such a claim. Trial Tr. at 134, 926, 1352. But even under that theory, while "sufficient part performance of a parol contract for the conveyance of land will remove the contract from the statute of frauds," that rule is irrelevant here because the contract falls under the statute of frauds for an independent reason. *Stackhouse v. Cook*, 271 S.C. 518, 521, 248 S.E.2d 482, 483 (1978). But even if the contract were a real estate transaction for the purposes of the statute of frauds, the court still erred in finding sufficient part performance to remove the agreement from the statute. To prove part performance of a real estate transaction, a party may look to (1) improvements to the real estate; (2) possession of the real estate; or (3) payment of the purchase price. *Bradshaw v. Ewing*, 297 S.C. 242, 376 S.E.2d 264, (1989). These elements must be taken together, and no single element can provide the basis for part performance alone; but "[a]ctual possession is deemed the most satisfactory evidence of part performance." *Kennemore v. Kennemore*, 26 S.C. 251, 1 S.E. 881, 884 (1887). Without actual possession, "payment of the purchase price in whole or part is not of itself regarded as such part performance as will take the contract out of the statute," and the mere fact that improvements have been made on land, even after possession, is "neither conclusive of that issue nor indispensable proof of it." *Scurry*, 232 S.C. at 61, 100 S.E.2d at 816.

The record here does not show part performance of a real estate transaction. This Court held that scant evidence of Long's improvements to TNT's land—years before TnW was ever formed—in conjunction with joint business costs between Long and Kettner were sufficient to find part performance of a real estate transaction, thereby removing the joint venture agreement from the statute of frauds. Order at 5. That holding directly conflicts with South Carolina law. Additionally, Plaintiffs plea for the equitable relief of the part performance exception lacks sincerity. Because "[t]he doctrine that part performance of a verbal agreement for the sale of real estate will take a case out of the operation of the statute of frauds, is a creature of the court of equity," it is no more equitable to award TnW land which it was never entitled than to deprive TNT of land it never intended to transfer. *Scurry*, 232 S.C. at 66, 100 S.E.2d at 819.

Furthermore, the alleged improvements upon the land were placed there unlawfully by TnW in violation of the County's permits through the fraudulent actions of TnW, who now argues in equity for relief under the part performance case law while having unclean hands. Trial Tr. at 766-67. One cannot put forth evidence of improvements in support of an equitable claim when those improvements are the result of unlawful actions constituting unclean hands. *First Union Nat'l Bank of S.C. v. Soden*, 333 S.C. 554, 568, 511 S.E.2d 372, 379 (Ct.App.1998) ("The doctrine of unclean hands precludes a plaintiff from recovering in equity if he acted unfairly in a matter that is the subject of the litigation to the prejudice of the defendant."). That is exactly what happened here. The Court's order is based in part on Plaintiffs' improvements argument which is founded in the muck of the unclean hands of Plaintiffs who placed those improvements upon TNT's land without proper permitting which resulted in fines to TNT, as they are the owners of the real property at issue in this case.

III. Even If the Statute of Frauds Does Not Bar the Contract, the Joint Venture Agreement Was Terminable At Will, and Therefore Properly Terminated by TNT.

Perpetual contracts are disfavored under South Carolina law and will be enforced only if the perpetual nature of the agreement is an express term. *Carolina Cable Network v. Alert Cable TV, Inc.*, 316 S.C. 98, 447 S.E.2d 199 (1994). Without this express indication, the agreement is presumed to be terminable at will. *Id.* at 102-03, 447 S.E.2d at 202. In this record, there is no evidence that the alleged joint venture agreement contained an express term for the agreement to be perpetual. In fact, the conflicting and disorganized nature of Plaintiffs' understanding of the agreement, discussed above at 8-13, shows many vital terms missing from the agreement, including but not limited to, scope and duration. And "[w]here the contract is terminable at will, reasonable notice from either party is all that is required to terminate the agreement." *Id.* Therefore, even if the statute of frauds does not bar an agreement here, reasonable notice from TNT would terminate the joint venture. Because Plaintiffs never contended they were deprived reasonable notice to vacate the parking lot—in fact, they are still using it to today—TNT property terminated the contract at will. It also bears noting that TnW received notice of the termination not only via correspondence, but also through the filing of the magistrate action. In fact, Plaintiffs repeatedly state on the record that the alleged joint venture ended when TNT filed the magistrate case, thereby acknowledging notice of the termination of any permissive use, license, or even contract.

IV. Plaintiffs Did Not Properly Bring a Derivative Action to Recover for Alleged Harm to the Joint Venture.

By alleging damages and pleading causes of action through the alleged joint venture, but failing to name the joint entity as a plaintiff or proceed on its behalf, Plaintiffs did not comply with Rule 23(b), SCRCP. As a result, JNOV must be granted as a matter of law.

Any harm resulting from a breach of the joint venture agreement is harm to the joint venture itself. Accordingly, the true party in interest is the alleged joint venture, and any action to enforce its rights must be brought derivatively, not directly. But Plaintiffs only seek damages for themselves. *See* 2d Am. Compl. ¶¶ 28 (alleging in the breach of joint venture claim that "[a]s a result of the breach, Plaintiff LLC has been damaged for which the Plaintiff LLC is entitled to actual damages, and consequential damages together with interest thereon"). The Court's order addressing this issue is cursory, containing misstatements of law and conclusions never pleaded, argued, or found by the jury. *See* Order at 15–16. For example, the Court equated the alleged joint venture to a general partnership, thereby confining its derivative action analysis to the Uniform Partnership Act. *Id.* However, the jury charge to form a joint venture expressly stated that a joint venture can only be created "without creating a partnership or corporation." Trial Tr. at 1396. The Jury charge accurately reflects joint venture law. *See Gordon v. Rothberg*, 213 S.C. 492, 50 S.E.2d 202 (1948) (providing that the primary difference between a partnership and a joint venture is that the former relates to a general business of a particular type, while the latter relates to a single specific enterprise or transaction)*; Welling v. Crosland*, 129 S.C. 127, 123 S.E. 776 (1924) (holding the same). The Court then incorrectly held "[t]here is no derivative action between partners in a general partnership" because "South Carolina law specifically grants the right to bring a derivative action against (1) corporations; (2) limited liability companies; (3) non-profit corporations S.C. Code Corporations; (4) and limited partnerships." This myopic view was error and completely ignores the fact that the Court refused TNT's jury charge on Rule 23(b)(1) despite the Court's ruling on the matter when the jury was never charged with it.

Rule 23(b)(1) expressly allows a derivative action "to enforce a right of a corporation *or of an unincorporated association.*" *Id.* at 15 (internal citations omitted; emphasis added). While South Carolina courts have not squarely addressed this issue, whether joint ventures are unincorporated associations for the purposes of derivative actions, other jurisdictions have applied the derivative framework to joint ventures and general partnerships. *See Yudell v. Gilbert*, 99 A.D.2d 108, 949 N.Y.S.2d 380 (App. Div. 2012) (holding joint ventures are subject to Rule 23 derivative analysis, and the classification of a claim turns on who suffered the harm and who would receive the benefit of recovery); *Diamond v. Pappathanasi*, 78 Mass. App. Ct. 77, 88, 935 N.E.2d 340, 350 (2010) (applying Rule 23 derivative framework to claims on behalf of a general partnership); *Thomasson v. Manufacturers Hanover Tr. Co.*, 845 F.2d 1020, 1031 (5th Cir. 1988) (affirming dismissal where general partners lacked standing to sue individually because the alleged injury belonged to the partnership).

Claims asserting harm to a joint enterprise must be pursued derivatively to protect the interests of all members and the entity itself. *See Brown v. Steward*, 348 S.C. 33, 38, 557 S.E.2d 676, 679 (Ct. App. 2001). The joint venture—whatever it may be—is the proper plaintiff under Rule 23(b). Because Plaintiffs failed to either name the joint venture as a party or proceed derivatively on its behalf, a JNOV is required.

Rule 23(b)(1) also addresses the procedural requirements of an unincorporated association seeking to file a derivative action which Plaintiffs did not meet. It states:

> In a derivative action brought by one or more shareholders or members to enforce a right of a corporation or of an unincorporated association, the corporation or association having failed to enforce a right which may properly be asserted by it, the complaint shall be verified and shall allege that the plaintiff was a shareholder or member at the time of the transaction of which he complains or that his share or membership thereafter devolved on him by operation of law. The complaint shall also allege with particularity the efforts, if any, made by the plaintiff to obtain the action he desires from the directors or comparable authority and, if necessary, from the shareholders or members, and the reasons for his failure to obtain the action or for not making the effort. The derivative action may not be maintained if it appears that the plaintiff does not fairly and adequately represent the interests of the shareholders or members similarly situated in enforcing the rights of the corporation or association.

These requirements must be strictly adhered to and "requires a plaintiff to set forth particularized allegations—a departure from the more liberal pleading requirements of Rule 8, SCRCP." *Walbeck v. I'On Co.*, 439 S.C. 568, 588, 889 S.E.2d 537, 547 (2023). Plaintiffs not only failed to meet these heightened requirements; but even if those obligations were excused, a derivative suit here could not be maintained because the Plaintiffs do not represent the interests of similarly situated members.

First, the Verified Second Amended Complaint does not contain an allegation that a pre-litigation demand was made on TNT demanding continued participation in the alleged joint venture, or in the alternative, that TnW on behalf the joint venture will seek legal action and avail itself of all equitable and legal remedies. Similarly, the Verified Second Amended Complaint contains no allegation of demand futility to forgive the requirement of making a demand on TNT before bringing this case. Consequently, Plaintiffs' derivative action must fail. *See Clearwater Tr. v. Bunting*, 367 S.C. 340, 351, 626 S.E.2d 334, 339 (2006) ("A derivative action that does not meet the pleading requirements of Rule 23(b)(1), SCRCP, is properly dismissed pursuant to Rule 12(b)(6).").

Even if those requirements were properly met, the derivative suit here does not represent the interests of similarly situated members. In bringing their suit, Plaintiffs are a class of one: TnW and More, LLC as a member of some joint venture. South Carolina has held that a "single member of a limited liability company may fairly and adequately represent the interests of a class of one and have standing to maintain a derivative action." *Boathouse at Breach Inlet, LLC*, 442 S.C. at 647, 900 S.E.2d at 490 (internal citation omitted). At the same time, "[a] plaintiff in a shareholder derivative action owes the corporation his undivided loyalty" and "must not have ulterior motives and must not be pursuing an external personal agenda." *McMillan Pazdan Smith, LLC v. Mattison*, 445 S.C. 35, 51, 911 S.E.2d 412, 421 (Ct. App. 2024). Where single shareholder derivative claims have been allowed, there must be "no hint of any conflict between the individual's interests and the interests of the corporation." *Id*. Here, TnW's claims as a minority shareholder, brought by Long and Kiser as individuals, are direct evidence of personal conflicts of interest. The purpose of their action is for Long and Kiser to profit directly, irrespective of the joint venture (or even the corporate form of TnW). Their blatant self-interested agenda is not in the interest of other members or the joint venture, and is in fact hostile to the interest of Kettner who remains a member of TnW.

Plaintiffs therefore failed to properly bring a derivative action under Rule 23(b), and this Court should grant a JNOV on any claim belonging to the joint venture.

V. JNOV, or Alternatively a New Trial, Should be Granted on the Issue of Promissory Estoppel.

No evidence was introduced showing the necessary elements of promissory estoppel: (1) an unambiguous promise by the promisor; (2) reasonable reliance on the promise by the promisee; (3) reliance by the promisee was expected by and foreseeable to the promisor; and (4) injury caused to the promisee by his reasonable reliance. *N. Am. Rescue Prods., Inc. v. Richardson*, 411 S.C. 371, 379–80, 769 S.E.2d 237, 241 (2015). Therefore, the Court should reconsider its order and grant a JNOV.

In its order denying JNOV, this Court held "the unambiguous promise which binds TNT was the 'shared use of all properties and facilities including docks, parking lot, recombination plat, and TNT's restrooms and office space." Order at 12. Per the Court, TNT received in exchange the construction of the parking lot by TnW without cost to TNT (despite this single day's work being completed *years* before TnW was founded) as well as TnW pledging its own real estate to secure the loan and paying off the purchase money mortgage for the actual purchase of the real estate. *Id.* This holding is without merit and has no basis in the facts or evidence presented.

First, the alleged promise was so ambiguous, Plaintiffs cannot even settle on a single promise that was made. There were no material terms included in the promise and reliance on any alleged promise by TnW was unforeseeable. Reliance on an ambiguous promise devoid of standard contractual terms is unreasonable. *See A&P Enters., LLC v. SP Grocery of Lynchburg, LLC*, 422 S.C. 579, 590, 812 S.E.2d 759, 764 (Ct. App. 2018) (finding reliance "unreasonable in light of the ambiguities of the alleged promise" where the promise failed to define terms, conditions, timelines, or performance requirements); *see also Rushing v. McKinney*, 370 S.C. 280, 295, 633 S.E.2d 917, 925 (Ct. App. 2006) (finding a promise ambiguous where "Plaintiff could not clearly articulate the terms of the alleged oral contract," and therefore "[Plaintiffs] reliance on the alleged promise . . . is unreasonable in light of the tension between the parties and the ambiguities of the alleged promise."). Here, Plaintiffs offer no evidence of the terms of the alleged promise, conditions, or even performance requirements. Instead, Plaintiffs offer a disjointed view of the joint venture with different definitions, ever-shifting terms of performance, and no concrete timeline or monetary conditions. So there was no unambiguous promise, reliance by TnW was unreasonable and unforeseeable, and any damages were incurred at TnW's own risk.

Second, the Court's findings of a promise are premised on a factually and legally inaccurate view of this case. As explained above, at 6-8, TNT received no benefit from TnW with respect to the business loan and reorganization of debt. The only evidence introduced shows TnW never contributed to TNT's mortgage, and in fact, TNT was overpaying for the portion of the loan attributable to its use. Further, the court and jury rely on TnW's permissive use of TNT's facilities—and vice versa—to establish an unambiguous promise of perpetual use. Order at 12; Jury Verdict at 1, 3. This holding, if it were to remain, would rewrite long standing real property law in this state which states express permission to use land cannot ripen into property rights. *See*

Williamson v. Abbott, 107 S.C. 397, 400–01, 93 S.E. 15, 16 (1917) (holding the permissive character of the use will continue of the same nature "until there is a distinct and positive assertion of a right hostile to the owner and brought home to him"). And lastly, improvements to TNT's parking lot by Wade Long is evidence of nothing as the work was completed years before TnW was even formed and contributed no basis for TnW's conception. Therefore, TnW could not have used that work as consideration for any future promise. These improvements were also placed upon TNT's property without proper permitting which negates TnW's ability to seek such equitable relief due to their unclean hands. The court also relies on the recombination plats, which in this case have no legal effect on the respective parties' property rights because there was no change in title. Because there can be no finding of promissory estoppel by law, JNOV must be granted.

Even if the court finds Plaintiffs introduced evidence sufficient to show promissory estoppel, the jury's inconsistent factual findings require a new trial to be granted. "The court cannot lawfully enter judgment on an inconsistent or incomplete verdict." *Stevens v. Allen*, 336 S.C. 439, 451, 520 S.E.2d 625, 631 (Ct. App. 1999). "Verdicts which are irreconcilably inconsistent should not stand, and a new trial should be granted, because the parties and the judge should not be required to guess as to what a jury sought to render." *Austin v. Stokes-Craven Holding Corp.*, 387 S.C. 22, 49, 691 S.E.2d 135, 149 (2010) (internal citation omitted); *see also Stevens,* 336 S.C. at 452, 520 S.E.2d at 631. ("A new trial is also warranted if the verdict is inconsistent."). That said, "[i]t is the duty of the court to sustain verdicts when a logical reason for reconciling them can be found." *Rhodes v. Winn–Dixie Greenville, Inc.*, 249 S.C. 526, 530, 155 S.E.2d 308, 310 (1967).

The jury's verdict here is irreconcilably inconsistent, such that judgment cannot be entered without the Court speculating as to the jury's intent. The jury found that a contract to form a joint venture existed between TNT and TnW, yet simultaneously concluded that, because no contract existed, promissory estoppel applied to create an enforceable agreement. These findings are mutually exclusive because promissory estoppel is a remedy available only in the absence of an enforceable contract. See *Barnes v. Johnson*, 402 S.C. 458, 470, 742 S.E.2d 6, 11 (Ct. App. 2013) (explaining "promissory estoppel applies without a contract") *abrogated on other grounds by Cruz v. City of Columbia*, 443 S.C. 201, 904 S.E.2d 451 (2024). Moreover, the jury's damages award cannot be attributed solely to either theory, as it did not specify which finding formed the basis of recovery and there was no election of remedies for which the court can rely. Without clarity as to the factual and legal foundation of the verdict, the Court cannot reconcile these inconsistent findings, and a new trial is required.

VI. JNOV Must be Granted Because No Evidence was Introduced Supporting the Actual Damages Awards Granted by the Jury.

A. The jury's award for economic interference is unsupported by the evidence.

The jury awarded Plaintiffs a total of $600,000 for economic interference based on a terminable-at-will contract without evidence of how long it would continue. Without a basis for the jury's damages award, JNOV is warranted. *See Austin*, 387 S.C. at 43, 691 S.E.2d at 146 (providing that "neither the existence, causation nor amount of damages can be left to conjecture, guess or speculation"); *see also Rd., LLC v. Beaufort Cnty.*, 433 S.C. 164, 177, 857 S.E.2d 371, 377 (Ct. App. 2021), *aff'd on other grounds*, 443 S.C. 11, 902 S.E.2d 366 (2024) (affirming JNOV where "the jury would have been left to speculate as to what damages [Plaintiff] suffered").

Plaintiffs' tortious interference with contract claim was cabined to one alleged contract: a $10,000 month-to-month lease with Eric Rolf to conduct jet ski rentals using TnW's docks. *See* Trial Tr. at 304–05. It was terminable at will by either party with no more than 30 days-notice under the law and according to the agreement between the two. *Id*. at 304, 355. Plaintiffs offered no evidence for how long TnW and Rolf expected this contract to continue but for TNT's alleged interference. The jury's $600,000 award, which represents 60 months of lease payments, is speculative and unsupported by the evidence.

In its order, the Court held the award was reasonable because the jury was charged with unforeseen damages, damage to reputation, damage for loss of employees, damage for loss of customers, and damage to loss of goodwill. But Plaintiffs failed to introduce any evidence to support the amount of damages on these grounds, much less how they were caused by the alleged interference. Therefore, the jury verdict awarding damages for tortious interference is unreasonable, unsupported by the record, and should be overturned.

B. The jury's award for breach of the joint venture agreement is unsupported by the evidence.

The jury's $3,100,000 award is based solely on speculative damages. Clyde Kiser testified that "the land *and the marina, if it's able to operate*" would be worth "$3 million," but it would be worth "nothing" if the marina cannot operate. Trial Tr. at 832–33 (emphasis added). This testimony is logically unsound, as it suggests that valuable waterfront property has no worth absent TnW's business operations, even though TnW paid $150,000 for the property before the historic increase in property values between 2019 and 2021. And it is legally improper, as it represents speculative testimony concerning future business revenue which Kiser was preventing from providing pursuant to the Court's ruling in limine under the guise of a property valuation. The property at issue is a .75-acre parcel on the Intracoastal Waterway Little River, which TnW still owns. *Id.* at 831–32. TnW's business was worth $450,000 by Plaintiffs' own estimation—just 15% of the jury's verdict . *Id.* at 871. The testimony that TnW has lost $3.1 million is rank speculation and cannot form the basis of a jury verdict. A JNOV therefore is warranted.

C. The jury's verdict cannot transfer an interest in TNT's land absent a quiet title action.

Without Plaintiffs pleading or praying for an interest in the property through a quiet title action, it was improper for the jury to issue such an award to TnW. *See Jones v. Leagan*, 384 S.C. 1, 10, 681 S.E.2d 6, 11 (Ct. App. 2009) ("[T]he character, as legal or equitable, of an action is determined by the complaint in its main purpose, the nature of the issues as raised by the pleadings or the pleadings and proof, and the character of the relief sought under them."). The jury's verdict effectively transfers an interest in TNT's land, in perpetuity, to TnW—relief that was never requested in Plaintiffs' Verified Second Amended Complaint or any subsequent pleading. In fact, Plaintiffs explicitly disclaimed any request for title during trial, stating, "[They're] not asking—I don't think we're asking—for this Court to deed land to us. What we want is an easement." Trial Tr. at 926. Despite this clear limitation, the jury nevertheless awarded Plaintiffs an interest in TNT's property, granting relief beyond both the pleadings and the scope of the Court's authority. Moreover, the jury granted TnW damages for the loss of the use of real property and real property constituting an unlawful double recovery. The Court completely ignores this in its order and fails to address this issue in any meaningful way despite its contorted discussion on election of remedies. As a result, JNOV must be granted.

D. The jury improperly awarded damages to Long and Kiser individually despite proof that they suffered no harm individually.

Plaintiffs' pleadings make clear the harms alleged were directly to the alleged joint venture or to TnW, not to Long or Kiser individually. *See generally* 2d Am. Compl. Accordingly, any recovery should flow to that enterprise. *See Brown v. Stewart*, 348 S.C. 33, 51, 557 S.E.2d 676, 685 (Ct. App. 2001) (holding because the alleged harm—reduction in value—was suffered by the entity, any recovery must flow through the entity, and an individual plaintiff cannot recover personally for a decrease in shareholder value). By awarding damages to Long and Kiser as individuals, the jury conferred relief on parties who suffered no damages. This misallocation of damages is impermissible, and JNOV must be granted as a result.

CONCLUSION

For all the reasons set out above, the verdict cannot stand. The Court misapplied its own joint-venture standard, misused part performance to evade the statute of frauds, and overlooked that any alleged agreement was terminable at will. Plaintiffs also failed to comply with Rule 23(b)(1), SCRCP, while pursuing claims that belong—if at all—to the alleged joint venture. Compounding these errors, the verdict rests on irreconcilable findings (contract and promissory estoppel) and the damages award is premised on inadmissible speculation and relief never pleaded, including an improper transfer of an interest in TNT's land. Accordingly, reconsideration should be granted. The Court should vacate its September 9, 2025 order, enter JNOV on all claims and dismiss this case with prejudice. Alternatively, at a minimum, the Court should order a new trial on all issues because the verdict is irreconcilably inconsistent and unsupported by competent evidence. TNT further requests any other relief that the Court deems just and proper.

Respectfully Submitted:

s/Michael Harrison
Michael S. Harrison, Esq., SC Bar #100462
Harrison | Pillinger, LLC
1297 Professional Drive, Suite 202
Myrtle Beach, SC 29577
Telephone: 843-839-5909
Email: michael@hphattorney.com

s/ Howell V. Bellamy, III
Howell V. Bellamy, III, Esq. S.C. Bar # 66575
1000 29th Avenue North
Myrtle Beach, SC 29577
Telephone: (843) 448-2400
Email: hbellamyiii@bellamylaw.com

This 10th day of October, 2025
Myrtle Beach, SC

RECEIVED
Nov 12 2025
SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM HORRY COUNTY

B. Alex Hyman, Circuit Court Judge

Case No. 2021-CP-40-01512

Timothy Wade Long and Clyde Kiser, Individually and on Behalf of TnW and More, LLC, ... Respondents,

v.

Timothy D. Kettner, Donald Kettner, Jose Bernadino Morales, Casey Kuzmik, Robert Benoit, and TNT and More, Inc., d/b/a Crab Catchers on the Waterfront, ... Defendants,

of which Timothy D. Kettner and TNT and More, Inc., d/b/a Crab Catchers on the Waterfront, are .... Appellants.

NOTICE OF APPEAL

Appellant TNT and More, Inc., d/b/a Crab Catchers on the Waterfront, appeals the following: (1) the jury verdict of June 21, 2024 (entered June 24, 2024); (2) the order of The Honorable B. Alex Hyman denying TNT and More, Inc's timely Motion for Judgment Notwithstanding the Verdict or in the Alternative for a New Trial Absolute or New Trial Nisi Remittitur on September 30, 2025; and (3) the order of The Honorable B. Alex Hyman denying TNT and More, Inc.'s timely Motion for Reconsideration on November 5, 2025. TNT and More received written notice of the entry of the order denying its Motion for Reconsideration on November 5, 2025. Copies of the jury verdict and orders of September 30, 2025, and November 5, 2025, are filed with this notice.

Respectfully submitted,

WILLOUGHBY HUMPHREY & D'ANTONI, P.A.

s/ *R. Walker Humphrey, II*
R. Walker Humphrey, II, SC Bar No. 79426
James T. Johnson, SC Bar No. 106944
133 River Landing Drive, Suite 200
Charleston, South Carolina 29492
Telephone Number: 843-619-4426
whumphrey@whdlawyers.com
jjohnson@whdlawyers.com

HARRISON | PILLINGER, LLC

Michael S. Harrison, SC Bar No. 100462
1297 Professional Drive, Suite 202
Myrtle Beach, South Carolina 29577
Telephone Number: 843-839-5909
michael@hpattorney.com

BELLAMY, RUTENBERG, COPELAND, EPPS, GRAVELY & BOWERS, P.A.

Howell V. Bellamy, III, SC Bar No. 66575
1000 29th Avenue North
Myrtle Beach, South Carolina 29577
Telephone Number: 843-448-2400
hbellamyiii@bellamylaw.com

Attorneys for Appellant TNT and More, Inc.

November 12, 2025
Charleston, South Carolina

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM HORRY COUNTY

B. Alex Hyman, Circuit Court Judge

Case No. 2021-CP-40-01512

Timothy Wade Long and Clyde Kiser, Individually and on Behalf of TnW and More, LLC, ... Respondents,

v.

Timothy D. Kettner, Donald Kettner, Jose Bernadino Morales, Casey Kuzmik, Robert Benoit, and TNT and More, Inc., d/b/a Crab Catchers on the Waterfront, ... Defendants,

of which Timothy D. Kettner and TNT and More, Inc., d/b/a Crab Catchers on the Waterfront, are .... Appellants.

CERTIFICATE OF SERVICE

I hereby certify that on November 12, 2025, in compliance with Court of Appeals Rule 203 (d)(1), I served the Notice of Appeal and Notice of Appearance by electronic mail on the counsel below at their email address on file with the Attorney Information System. I further certify that all parties required to have been served have been served.

Tucker Player
Player Law Firm, LLC
512 Village Church Drive
Chapin, SC 29036
tucker@playerlawifirm.com

Stan Barnett
Stan Barnett, Attorney at Law
305 North Civitas Street
Mount Pleasant, SC 29464
stan.barnett@yahoo.com

Counsel for Timothy Wade Long and Clyde Kiser, Individually and on Behalf of TnW and More, LLC

Ronald L. Richter, Jr.
Scott M. Mongillo
Bland Richter, LLP
People's Building
18 Broad Street, Mezzanine Level
Charleston, SC 29401
ronnie@blandrichter.com
scott@blandrichter.com

Eric S. Bland
Bland Richter, LLP
105 West Main Street, Suite D
Lexington, SC 29072
ericbland@blandrichter.com

Counsel for Timothy D. Kettner

/s/ R. Walker Humphrey, II
R. Walker Humphrey, II

November 12, 2025
Charleston, South Carolina

RECEIVED
Jun 11 2026
SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM HORRY COUNTY

B. Alex Hyman, Circuit Court Judge

Appellate Case No. 2025-002251

Timothy Wade Long and Clyde Ksier, individually and on behalf of TnW and More, LLC,...Respondents,

v.

Timothy D. Kettner, Donald Kettner, and TNT and More, Inc., d/b/a Crab Catcher on the Waterfront, ...Defendants,

of which Timothy D. Kettner and TNT and More, Inc., d/b/a Crab Catchers on the Waterfront, are...Appellants.

CERTIFICATE OF COUNSEL

The undersigned hereby certifies that the Record on Appeal contains all material proposed to be included by any of the parties, material required by Rule 201(c), SCACR, and not any other material.

[Signature page follows]

Respectfully submitted,

s/ *R. Walker Humphrey, II*
R. Walker Humphrey, II
James T. Johnson
WILLOUGHBY HUMPHREY & D'ANTONI, P.A.
133 River Landing Drive, Suite 200
Charleston, South Carolina 29492
(843) 619-4426

Michael S. Harrison
HARRISON | PILLINGER, LLC
1297 Professional Drive, Suite 202
Myrtle Beach, South Carolina 29577
(843) 839-5909

Howell V. Bellamy, III
BELLAMY, RUTENBERG, COPELAND, EPPS, GRAVELY & BOWERS, P.A.
1000 29th Avenue North
Myrtle Beach, South Carolina 29577
(843) 448-2400

Attorneys for Appellant TNT and More, Inc.

June 11, 2026
Charleston, South Carolina