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Nov 19 2026

S.C. SUPREME COURT

THE STATE OF SOUTH CAROLINA
In The Supreme Court

APPEAL FROM ADMINISTRATIVE LAW COURT

Deborah B. Durden, Administrative Law Judge

Opinion No.: 6154

Case No.: 2023-ALJ-17-0362-CC

Appellate Case No.: 2024-000962

Watertoys, LLC, d/b/a Tidalwave Watersports, Petitioner,

v.

South Carolina Department of Revenue, Respondent.

Proof of Service

I certify that I have served the Petition for Writ of Certiorari on the Respondent by electronic mail and by depositing a copy of it in the United States Mail, postage prepaid, on November 19, 2026, addressed to its attorneys of record, Marcus Antley, III and W. Allen Myrick, at the following addresses:

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Marcus.antley@dor.sc.gov
courtorders@dor.sc.gov

I certify that I filed the Petition for Writ of Certiorari, together with this proof of service, with the Clerk of Court of the South Carolina Supreme Court and the Clerk of Court for the South Carolina Court of Appeals.

November 18, 2026

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