Belk, Cobb, Infinger & Goldstein, P.A.
P. O. Box 71121
N. Charleston, S. C. 29415-1121
(843) 729 0928

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S.C. SUPREME COURT

November 19, 2026

Hon. Patricia A. Howard
Clerk of Court
South Carolina Supreme Court
P. O. Box 11330
Columbia, S. C. 29211

RE: *Watertoys v. S. C. Dept. of Revenue*
Opinion No.: 6154
Appellate Case No. 2024-000962
Administrative Law Court Docket No. 23-ALJ-17-0362-CC
D.O.R. File No.: 230028

Dear Ms. Howard,

I am electronically filing a Petition for Certiorari to the Court of Appeals with the Court. I am also sending by regular mail our firm's check in the amount of $250.00 to cover the filing fee. I am also providing a copy to the Court of Appeals electronically, and I am serving the Respondent by both electronic and regular mail. Please let me know if you require anything further to file this Petition for Certiorari. I thank you in advance for your attention to this request. With kind regards, I am

Very truly yours,

/s/ Thomas R. Goldstein
Belk, Cobb, Infinger & Goldstein, P.A.
Thomas R. Goldstein
tgoldstein@cobblaw.net

enclosure by regular mail: filing fee

cc:
Hon. Jenny Abbot Kitchings

Mr. Marcus D. Antley, III
Marcus.Antley@dor.sc.gov