

Andrew W. Saleeby, CPA, LL.M. (Tax)  
Special Counsel

February 17, 2022

**RECEIVED**  
**Feb 17 2022**  
**SC Court of Appeals**

**VIA ELECTRONIC MAIL**

The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
1220 Senate Street  
Columbia, South Carolina 29201

Re: South Carolina Department of Revenue v. Agua Pina, LLC d/b/a  
Hookah on the River  
Appellate Case No. 2021-000886

Dear Ms. Kitchings:

Enclosed for filing please find an original of the Final Brief of Appellant, the Final Reply Brief of Appellant and Volumes 1 through 3 of the Record on Appeal. I would appreciate return of a clocked copy to me via electronic mail.

As noted in the attached Proof of Service and by way of copy, I am serving counsel of record with the same. Thank you for your assistance.

Sincerely,

Andrew W. Saleeby

Enclosures

cc: Patrick McCabe, Esq.

- Austin
- Charleston
- Charlotte
- Columbia**
- Greensboro
- Greenville
- Bluffton / Hilton Head
- Myrtle Beach
- Raleigh