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**Aug 29 2025**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

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Appeal From the South Carolina Administrative Law Court

S. Phillip Lenski, Administrative Law Judge

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Docket No. 24-ALJ-17-0391-IJ

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Market Hall, LLC, d/b/a Soda  
City Market,

Appellant,

v.

South Carolina Department of  
Revenue,

Respondant.

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**NOTICE OF APPEAL**

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Market Hall, LLC, d/b/a Soda City Market, by and through their undersigned counsel, hereby appeals the Order Enforcing Summons issued by the Honorable S. Phillip Lenski, dated August 4, 2025 in the above-captioned matter, pursuant to Rule 203(b)(6), SCACR and S.C. Code Ann. § 1-23-610.

The Appellant received written notice of entry of the Order on August 4, 2025.

August 29, 2025

Respectfully Submitted,

**s-James E. Smith, Jr.**

James E. Smith, Jr.  
James E. Smith, Jr., PA  
1422 Laurel Street  
Columbia, South Carolina 29201  
(803)933-9800  
Attorney for Appellant

Other Counsel of Record:  
Jason P. Luther, Esq.  
Thomas C. Hughes, Esq.

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**PROOF OF SERVICE**

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The undersigned, Attorney for the Appellant, does hereby certify that service of the Notice of Appeal in the above-captioned matter was made upon all counsel of record by AIS registered email address and the South Carolina Administrative Law Court by Hand Delivery this 29<sup>th</sup>, day of August 2025.

Jason P. Luther, Esq. – [Jason.Luther@dor.sc.gov](mailto:Jason.Luther@dor.sc.gov)  
Thomas C. Hughes, Esq., - [Thomas.Hughes@dor.sc.gov](mailto:Thomas.Hughes@dor.sc.gov)  
South Carolina Department of Revenue  
Attorney for Respondent

South Carolina Administrative Law Court  
1205 Pendleton Street, Suite 224  
Columbia, SC 29201

*s-James E Smith Jr*  
James E. Smith, Jr., P.A.  
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[James@JamesSmithPA.com](mailto:James@JamesSmithPA.com)  
Attorney for Appellant

JAMES E. SMITH, JR. \*†^  
-----  
OF COUNSEL:  
NINA NELSON SMITH

\*ALSO ADMITTED IN NC  
†ALSO ADMITTED IN GA  
^ALSO ADMITTED IN NY

**JAMES E. SMITH, JR., P.A.**  
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August 29, 2025

Via Email Only

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**SC Court of Appeals**

Honorable Jenny Abbott Kitchings, Clerk  
South Carolina Court of Appeals  
By Email: ctappfilings@sccourts.org

Re: Market Hall, LLC, d/b/a Soda City Market v. SC Department of Revenue  
Notice of Appeal  
ALJ Docket No

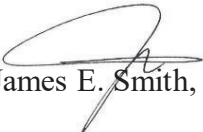
Dear Clerk Kitchings:

Please find the attached Notice of Appeal, Order being appealed and Proof of Service for filing with the South Carolina Court of Appeals. A copy of this letter with the same documents has been provided to the Respondent's counsel of record and the Clerk of the SC Administrative Law Court.

My firm check in the amount of One Hundred and 00/100 (\$100.00) dollars is being delivered for the filing fee in this matter. Please do not hesitate to let us know if you need anything further.

With kind regards, I remain,

Very truly yours,

  
James E. Smith, Jr.

cc via email: Jason P. Luther, Esq.  
Thomas C. Hughes, Esq.  
cc: The Honorable Jana Shealy  
SC Administrative Law Court

