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Jan 29 2026

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

Appeal From the South Carolina Administrative Law Court

S. Phillip Lenski, Administrative Law Judge

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

Appellate Case No. 2025-001745

South Carolina Department of
Revenue,

Respondent,

v.

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

Appellant.

**MOTION TO EXTEND TIME FOR APPELLANT TO FILE INITIAL BRIEF AND
DESIGNATION OF MATTER**

COMES NOW, Market Hall, LLC, d/b/a Soda City Market, by and through the undersigned counsel, pursuant to Rules 240 and 263 of the South Carolina Appellate Court Rules, and hereby respectfully moves this Honorable Court for an extension of time to file its Initial Brief and Designation of Matter until February 13, 2026. Rule 240, SCACR, Rule 263, SCACR.

In support of this Motion, Appellant states as follows:

1. On December 30, 2025, the Clerk of the South Carolina Court of Appeals issued a letter stating that "the initial brief of appellant and designation of matter are due to be served and

filed within thirty (30) days from this date of this letter." The current deadline for filing Appellant's Initial Brief and Designation of Matter is therefore January 29, 2026.

2. Counsel for Appellant, James E. Smith, Jr., is a Lieutenant Colonel in the South Carolina Army National Guard and has been ordered to annual training from January 27-30, 2026, and February 2-8, 2026.
3. Due to the attendance and preparation required for this annual training obligation and the complexity of the issues in this appeal, Counsel for Appellant requires additional time to prepare and file Appellant's Initial Brief and Designation of Matter.
4. As the undersigned counsel is presently serving on active military orders, which materially affects counsel's ability to comply with the current deadline. S.C. Code Ann. § 25-1-1930 expressly authorizes this Court to grant a continuance or extension of time under such circumstances.
5. Additionally, the Servicemembers Civil Relief Act, 50 U.S.C. § 3932, authorizes this Court to grant appropriate relief under these circumstances.
6. Good cause therefore exists for the requested extension.
7. This extension request is made in good faith and not for the purpose of delay. The requested extension will not prejudice any party to this appeal.
8. Counsel for Appellant has contacted counsel for Respondent regarding this Motion, and Respondent consents to the relief requested.

WHEREFORE, Appellant respectfully requests that this Honorable Court grant an extension of time for Appellant to file its Initial Brief and Designation of Matter until February 13, 2026.

January 29, 2026

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

CERTIFICATE OF SERVICE

I hereby certify that on this 29th day of January, 2026, I served a copy of the foregoing Motion to Extend Time for Appellant to File Initial Brief and Designation of Matter upon all counsel of record by AIS Email.

s-James E. Smith, Jr.
James E. Smith, Jr.
James E. Smith, Jr., PA
Attorney for Appellant

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