

**From:** [James Smith](#)  
**To:** [Court Of Appeals Filings](#)  
**Cc:** [Jason Luther](#); [Thomas C. Hughes](#)  
**Subject:** SC DOR v. Market Hall LLC - Motion to Extend Time IBA DOM  
**Date:** Thursday, January 29, 2026 4:30:08 PM  
**Attachments:** [image003.png](#)  
[Market Hall Motion to Extend Time IBA DOM.pdf](#)

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Dear Clerk Kitchings:

Please find Appellant's Motion to Extend Time with Certificate of Service for filing in the above-subject matter.

Sincerely,

**James E. Smith Jr., Esq.**



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