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**To:** [Court Of Appeals Filings](#)  
**Cc:** [James@JamesSmithPA.com](mailto:James@JamesSmithPA.com); [Thomas C. Hughes](#); [Jason Luther](#); [Allen Myrick](#); [Cyndal Sweet](#)  
**Subject:** South Carolina Department of Revenue, Respondent vs. Market Hall, LLC d/b/a Soda City Market, Appellant / Appellate Case No.: 2025-001745  
**Date:** Friday, May 1, 2026 5:42:11 PM  
**Attachments:** [2026.05.01 Proof of Service \(with e-mail\).pdf](#)  
[2026.05.01 DOR's DOM.pdf](#)  
[2026.05.01 DOR's Initial Brief.pdf](#)

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Good afternoon,

Attached for filing please find the South Carolina Department of Revenue's Initial Brief and the South Carolina Department of Revenue's Designation of Matter in the above-referenced matter.

By copy of this e-mail to Mr. Smith, I am advising of my communication with the Court.

If the Court has any questions or needs any further information from our office, please do not hesitate to give me a call.

Kindest regards,  
Amber

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