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SC Court of Appeals

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

Case No. 2024-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.

PROOF OF SERVICE

I hereby certify that I have served the **South Carolina Department of Revenue's Initial Brief and the South Carolina Department of Revenue's Designation of Matter** by depositing a copy in the United States Mail, postage prepaid, as well as via electronic mail, on May 1, 2026, addressed to the Appellant's attorney of record, at the address provided in the Attorney Information

System as noted below:

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Amber N. Hogan

Amber N. Hogan
South Carolina Department of Revenue

Columbia, South Carolina
May 1, 2026

From: [Amber Hogan](#)
To: James@JamesSmithPA.com
Cc: [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 5:26:00 PM
Attachments: [2026.05.01 DOR's DOM.pdf](#)
[2026.05.01 DOR's Initial Brief.pdf](#)
[2026.05.01 Proof of Service.pdf](#)

Mr. Smith,

Attached please find the South Carolina Department of Revenue's Initial Brief and Designation of Matter, which we intend to file in short order with the Court of Appeals this afternoon.

If you have any questions or need any further information from our office, please do not hesitate to give me a call.

Have a great weekend,
Amber

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