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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.

**RESPONDENT SOUTH CAROLINA DEPARTMENT OF REVENUE'S
DESIGNATION OF MATTER**

Pursuant to Rule 209 of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue proposes that the following items be included in the Record on Appeal:

ORDERS

1. Order and Notice of Hearing (April 18, 2025)
2. Order Enforcing Summons (August 4, 2025)

PLEADINGS

3. South Carolina Department of Revenue's Petition for Rule to Show Cause (November 8, 2024)
4. Market Hall LLC's Response to Rule to Show Cause (November 18, 2024)

5. South Carolina Department of Revenue's Memorandum of Authorities (June 16, 2025)
6. Market Hall LLC's Memorandum of Authorities (June 19, 2025)
7. South Carolina Department of Revenue's Motion for Rule to Show Cause (October 6, 2025)
8. Market Hall's Notice of Motion and Motion to Stay Order pending Appeal (October 6, 2025)

TRANSCRIPTS

9. Transcript of Administrative Law Court Hearing (May 20, 2025)

EXHIBITS

10. Petitioner's Exhibits 1-10
11. Respondent's Exhibit 3

The undersigned certifies that the South Carolina Department of Revenue's Designation of Matter to be included in the Record on Appeal complies with Rule 209(c), SCACR, and contains no matter which is irrelevant to the appeal.

Respectfully submitted,

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Columbia, South Carolina
May 1, 2026