

**RECEIVED**

**May 04 2026**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

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Appeal From the South Carolina Administrative Law Court

S. Phillip Lenski, Administrative Law Judge

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

Appellate Case No. 2025-001745

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South Carolina Department of  
Revenue,

Respondent,

v.

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

Appellant.

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**MOTION TO EXTEND TIME FOR APPELLANT TO FILE INITIAL REPLY BRIEF**

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Appellant Market Hall, LLC, d/b/a Soda City Market, by and through undersigned counsel, respectfully moves this Court for an extension of time to file Appellant's Reply Brief. In support of this motion, Appellant states as follows:

1. Respondent's Initial Response Brief was received on May 1, 2026.
2. Undersigned counsel, James Emerson Smith, Jr., will be out of the country for overseas travel and will not return until June 8, 2026.
3. The Supreme Court of South Carolina has confirmed undersigned counsel's secure leave for the weeks of May 11, 2026 through June 5, 2026. A copy of counsel's Secure Leave Confirmation is attached as Exhibit A.

4. Appellant requires additional time after counsel's return to review Respondent's Initial Response Brief, evaluate the arguments presented, consult as necessary, and prepare and file a Reply Brief.
5. Appellant therefore respectfully requests that the Court extend the time for Appellant to file its Reply Brief until a date not earlier than thirty (30) days after June 8, 2026, and specifically to and including July 8, 2026.
6. This request is made in good faith and not for purposes of delay. The requested extension is supported by counsel's secure leave and overseas travel schedule.

WHEREFORE, Appellant Market Hall, LLC, d/b/a Soda City Market, respectfully requests that this Court enter an order extending Appellant's deadline to file its Reply Brief to and including July 8, 2026, or to such other date not earlier than thirty (30) days after June 8, 2026 as the Court deems just and proper.

Respectfully submitted,

May 4, 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

**PROOF OF SERVICE**

I hereby certify that on this 4<sup>th</sup> day of May, 2026, I served a copy of the foregoing Motion to Extend Time for Appellant to File Initial Reply Brief upon all counsel of record by AIS Email.

Jason P. Luther, Esq. – Jason.Luther@dor.sc.gov  
Thomas C. Hughes, Esq., - Thomas.Hughes@dor.sc.gov  
South Carolina Department of Revenue  
Attorneys for Respondent

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**SC Court of Appeals**

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

# The Supreme Court of South Carolina



## Secure Leave Confirmation

James Emerson Smith Jr., Bar No. 8733, has requested secure leave for the following weeks:

Secure Leave Date	Request Date
June 01, 2026 - June 05, 2026	10/6/2025 7:19 PM
May 25, 2026 - May 29, 2026	10/6/2025 7:19 PM
May 18, 2026 - May 22, 2026	10/6/2025 7:18 PM
May 11, 2026 - May 15, 2026	10/6/2025 7:18 PM
September 29, 2025 - October 03, 2025	6/30/2025 12:59 PM
September 22, 2025 - September 26, 2025	2/11/2025 7:18 AM
July 28, 2025 - August 01, 2025	1/22/2025 1:29 PM

Print or save your Secure Leave Confirmation. In the event a court proceeding is scheduled in error, you will need to transmit this form to the clerk of the relevant court and all other parties in the case.