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

Appellant,

v.

South Carolina Department of  
Revenue,

Respondent.

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**PROOF OF SERVICE**

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The undersigned, Attorney for the Appellant, does hereby certify that service of the Initial Brief of Appellant and Designation of Matter to be included in the Appeal in the above-captioned matter was made upon all counsel of record by AIS registered email address this 2<sup>nd</sup>, day of March 2026.

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July 7, 2026

Via Email Only

Honorable Jenny Abbott Kitchings, Clerk  
South Carolina Court of Appeals  
By Email: ctappfilings@sccourts.org

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**SC Court of Appeals**

Re: Market Hall, LLC, d/b/a Soda City Market v. SC Department of Revenue  
Reply Brief of Appellant  
Appellate Case No.2025-001745

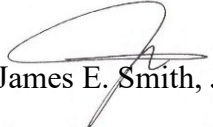
Dear Clerk Kitchings:

Please find the attached Reply Brief of Appellant in the above-referenced appeal along with the Proof of Service for filing with the South Carolina Court of Appeals. A copy of this letter with the same documents has been provided to the Respondent's counsel of record.

Please do not hesitate to let us know if you need anything further.

With kind regards, I remain,

Very truly yours,

  
James E. Smith, Jr.

cc via email: Jason P. Luther, Esq.  
W. Allen Myrick, Esq.  
Thomas C. Hughes, Esq.



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