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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.

SOUTH CAROLINA DEPARTMENT OF REVENUE'S NOTICE OF APPEARANCE AND SUBSTITUTION OF COUNSEL

W. Allen Myrick, Esquire (Bar No. 14718)
South Carolina Department of Revenue
300A Outlet Pointe Boulevard
Columbia, South Carolina 29210
Telephone: (803) 898-5266
Allen.Myrick@dor.sc.gov
CourtOrders@dor.sc.gov

Columbia, South Carolina
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RESPONDENT SOUTH CAROLINA DEPARTMENT OF REVENUE'S NOTICE OF APPEARANCE AND SUBSTITUTION OF COUNSEL

Please take notice that in compliance with Rule 264, SCACR, W. Allen Myrick hereby enters an appearance as the attorney of record for the Respondent, South Carolina Department of Revenue. Thomas C. Hughes, Esquire and Jason P. Luther, Esquire have left the Department, and the undersigned will be substituting as counsel for the Respondent moving forward.

Respectfully submitted,

s/ W. Allen Myrick, Esq.

W. Allen Myrick (S.C. Bar No. 14718)
300A Outlet Pointe Blvd.
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Phone: (803) 898-5266
Allen.Myrick@dor.sc.gov
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Attorneys for Respondent South Carolina Department of Revenue

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PROOF OF SERVICE

I hereby certify that I have served the **South Carolina Department of Revenue's Notice of Appearance and Substitution of Counsel** by depositing a copy in the United States Mail, postage prepaid, as well as via electronic mail, on July 10, 2026, addressed to the Appellant's attorney of record, at the address provided in the Attorney Information System as noted below:

James Emerson Smith, Jr., Esquire
1422 Laurel Street
Columbia, SC 29201
E-Mail: james@jamessmithpa.com

Amber N. Hogan
South Carolina Department of Revenue

Columbia, South Carolina
July 10, 2026

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

Physical Address:
300A Outlet Pointe Blvd.
Columbia, SC 29210

OGC: 803.898.5130
Direct Dial: 803.898.5266
Facsimile: 803.896.0171

July 10, 2026

VIA ELECTRONIC MAIL – ctappfilings@sccourts.org
The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
1220 Senate Street
Columbia, SC 29201

Re: South Carolina Department of Revenue, Respondent vs. Market Hall, LLC d/b/a Soda City Market
Appellate Case No. 2025-001745

Dear Ms. Kitchings:

Enclosed for filing please find the South Carolina Department of Revenue's Notice of Appearance and Substitution of Counsel in the above-referenced matter. I am also enclosing a Proof of Service.

By copy of this letter, I am serving opposing counsel with a copy of same.

If you have any questions or need any further information from our office, please do not hesitate to give me a call at 803.898.5266 or send me an e-mail at Allen.Myrick@dor.sc.gov. If I am not available, you can reach my paralegal, Amber Hogan, at 803-898-5008 or Amber.Hogan@dor.sc.gov.

With my regards, I am

Sincerely,

W. Allen Myrick, Jr., Esquire

WAM/anh
Enclosure
cc: James Emerson Smith, Jr., Esquire (via e-mail @ james@jamessmithpa.com)