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**Aug 17 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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NOTICE OF RESPONDENT'S CONSENT TO APPELLANT'S MOTION FOR EXTENSION  
OF TIME TO SERVE RECORD ON APPEAL

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Appellant Market Hall, LLC, d/b/a Soda City Market, by and through undersigned counsel, respectfully notifies the Court that, subsequent to the filing of Appellant's Motion for Extension of Time to Serve Record on Appeal, counsel for Respondent South Carolina Department of Revenue advised that the Department consents to the relief requested in Appellant's Motion.

A copy of Respondent's counsel's written consent is attached hereto as Exhibit A.

Appellant respectfully requests that the Court consider Respondent's consent in ruling upon Appellant's pending Motion requesting an extension through September 7, 2026, to serve the Record on Appeal.

Respectfully submitted,

August 17, 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 17<sup>th</sup> day of August 2026, I served a copy of the foregoing  
NOTICE OF RESPONDENT'S CONSENT TO APPELLANT'S MOTION FOR EXTENSION  
OF TIME TO SERVE RECORD ON APPEAL upon all counsel of record by AIS Email.

W. Allen Myrick, Esq., - Allen.Myrick@dor.sc.dov  
South Carolina Department of Revenue  
Attorneys for Respondent

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

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## EXHIBIT [A]

**From:** [Allen Myrick](#)  
**To:** [James Smith](#)  
**Cc:** [Amber Hogan](#)  
**Subject:** RE: Market Hall Motion to Extend Time ROA  
**Date:** Friday, August 14, 2026 9:22:20 AM  
**Attachments:** [image009.png](#)  
[SCDOR Logo codetwo fc38c2cd-8b4d-495f-af48-8318931df5f7111111111111.png](#)  
[EmailSignature-icons-05\\_310994a5-c83c-4228-91e7-39231c6dfccf1.png](#)  
[EmailSignature-icons-04\\_5b42472e-6464-486a-be5e-292a5122fe9b1.png](#)  
[EmailSignature-icons-06\\_fa75d424-bcad-400c-8b0d-7213493cc44d1.png](#)  
[EmailSignature-icons-03\\_f1b38a41-e3ee-4bfa-9860-c9c2765dc3601.png](#)  
[EmailSignature-icons-07\\_e2d2a585-5fd6-4e45-b69c-0a9eb32da4471.png](#)

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James:

Good morning.

The Department consents.

Best,

Allen



**Allen Myrick**

Associate General Counsel

Office of General Counsel

803-898-5266 | mobile: 803-394-4912 | [Allen.Myrick@dor.sc.gov](mailto:Allen.Myrick@dor.sc.gov)

South Carolina Department of Revenue | [dor.sc.gov](http://dor.sc.gov)

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**From:** James Smith <[James@JamesSmithPA.com](mailto:James@JamesSmithPA.com)>  
**Sent:** Thursday, August 13, 2026 9:26 AM  
**To:** Allen Myrick <[allen.myrick@dor.sc.gov](mailto:allen.myrick@dor.sc.gov)>  
**Subject:** [EXTERNAL] Market Hall Motion to Extend Time ROA

Good morning, Allen:

I discovered that I inadvertently missed the August 6 deadline to serve the Record on Appeal in the Market Hall matter. I have prepared the attached Motion for an extension through September 7, 2026, to complete and serve the Record.

Would DOR consent to, or advise that it has no objection to, the requested extension? I will indicate appropriately on the attached draft. The extension will not affect DOR's full

time to file its Final Brief following service of the Record. I will of course work with you to ensure the Record is complete before filing.

I appreciate your consideration.

Sincerely,

**James E. Smith Jr., Esq.**



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