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Aug 24 2026

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 RevenueRespondent,

v.

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

**RESPONDENT SOUTH CAROLINA DEPARTMENT OF REVENUE'S NOTICE OF
APPEARANCE**

Michael S. Traynham (S.C. Bar No. 75117)
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300A Outlet Pointe Boulevard
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CourtOrders@dor.sc.gov

Columbia, South Carolina
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Market Hall, LLC d/b/a Soda City MarketAppellant.

**RESPONDENT SOUTH CAROLINA DEPARTMENT OF REVENUE'S NOTICE OF
APPEARANCE**

Please take notice that in compliance with Rule 203, 264 and 267 SCACR, Michael S. Traynham hereby enters an appearance as an attorney of record for the Respondent, South Carolina Department of Revenue, in addition to W. Allen Myrick who previously appeared by Notice dated July 10, 2026.

Respectfully submitted,

s/ Michael S. Traynham

Michael S. Traynham (S.C. Bar No. 75117)

W. Allen Myrick (S.C. Bar No. 14718)

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Attorneys for Respondent South Carolina

Department of Revenue

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South Carolina Department of Revenue,Respondent,

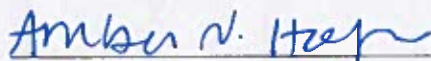
v.

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

PROOF OF SERVICE

I hereby certify that I have served the **Respondent South Carolina Department of Revenue's Notice of Appearance** by depositing a copy in the United States Mail, postage prepaid, as well as via electronic mail, on August 24, 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@jamesmithpa.com



Amber N. Hogan
South Carolina Department of Revenue

Columbia, South Carolina
August 24, 2026



**SOUTH CAROLINA
DEPARTMENT OF REVENUE**

Visit our website at dor.sc.gov

Office of General Counsel

300A Outlet Pointe Blvd.
Columbia, SC 29210

VIA ELECTRONIC MAIL – ctappfilings@sccourts.org

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
1220 Senate Street
Columbia, SC 29201

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SC Court of Appeals

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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 Respondent South Carolina Department of Revenue's Notice of Appearance 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 803.898.5785 or send me an e-mail at Michael.Traynham@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,

Michael S. Traynham
MST/anh
Enclosures

cc: James Emerson Smith, Jr., Esquire