

From: [James Smith](#)
To: [Court Of Appeals Filings](#)
Cc: [Allen Myrick](#); [Michael Traynham](#); [Amber Hogan](#)
Subject: RE: SCDOR v. Market Hall, LLC — Appellate Case No. 2025-001745 - APPELLANT'S EXPEDITED CONSENT MOTION FOR EXTENSION OF TIME AND FOR LEAVE TO FILE CORRECTED FINAL BRIEF OF APPELLANT AND
Date: Monday, September 28, 2026 10:20:14 AM
Attachments: [image009.png](#)
[image014.png](#)
[image015.png](#)
[image016.png](#)
[image017.png](#)
[image018.png](#)
[image019.png](#)
[Market Hall Motion to Extend Time and Correct Final Brief.pdf](#)

***** EXTERNAL EMAIL:** This email originated from outside the organization. Please exercise caution before clicking any links or opening attachments. ***

Dear Clerk Kitchings:

Attached is Market Hall, LLC's **Time-Sensitive Motion for Extension of Time and for Leave to File Corrected Final Briefs**. We respectfully request prompt consideration because the current deadline for the final briefs is today, September 28, 2026.

The motion seeks an extension through October 13, 2026, and express leave to correct both the Final Brief of Appellant and the Final Reply Brief of Appellant.

The Department consents to the motion and joins in requesting a reasonable opportunity to offer a sur-reply if the Court considers one appropriate based on any new substantive points raised. Counsel for the Department are copied for notice and service of the attached motion.

I will be taking the filing fee to the Court later today. Thank you for your consideration.

James E. Smith Jr., Esq.

JAMES E. SMITH JR., P.A.
DEDICATED TO EXCELLENCE. COMMITTED TO SUCCESS

Licensed in SC, NC, GA & NY

Telephone: 803-933-9800

Facsimile: 803-933-9801

Web: www.JamesSmithPA.com

Email: James@JamesSmithPA.com

1422 Laurel Street, Columbia, SC 29201



Confidentiality Notice

This message is intended exclusively for the individual or entity to which it is addressed. This communication may contain information that is proprietary, privileged, confidential or otherwise legally exempt from disclosure. If you are not the named addressee, you are not authorized to read, print, retain, copy or disseminate this message or any part of it. If you have received this message in error, please notify the sender immediately either by phone (803-933-9800) or reply to this e-mail and delete all copies of this message.

From: Court Of Appeals Filings <ctappfilings@sccourts.org>
Sent: Wednesday, September 23, 2026 12:30 PM
To: Amber Hogan <Amber.Hogan@dor.sc.gov>; Court Of Appeals Filings <ctappfilings@sccourts.org>
Cc: James Smith <James@JamesSmithPA.com>; Allen Myrick <Allen.Myrick@dor.sc.gov>; Michael Traynham <Michael.Traynham@dor.sc.gov>
Subject: RE: SCDOR v. Market Hall, LLC — Appellate Case No. 2025-001745

Good afternoon,

The Court has received your filing. A stamped copy is attached for your records.

Thank you.

From: Amber Hogan <Amber.Hogan@dor.sc.gov>
Sent: Wednesday, September 23, 2026 11:36 AM
To: Court Of Appeals Filings <ctappfilings@sccourts.org>
Cc: James@JamesSmithPA.com; Allen Myrick <Allen.Myrick@dor.sc.gov>; Michael Traynham <Michael.Traynham@dor.sc.gov>
Subject: SCDOR v. Market Hall, LLC — Appellate Case No. 2025-001745

***** EXTERNAL EMAIL:** This email originated from outside the organization. Please exercise caution before clicking any links or opening attachments. ***

Good morning,

Attached for filing please find the Respondent South Carolina Department of Revenue's Motion for Leave to Supplement the Record with regard to the above matter. A hard copy has also been placed in today's mail.

By copy of this e-mail to Mr. Smith, I am advising of my communication with the Court.

If the Court has any questions or needs any further information from our office, please do not

hesitate to give me a call.

Sincerely,

Amber



Amber Hogan

Senior Paralegal

Office of General Counsel

803-898-5008 | Amber.Hogan@dor.sc.gov

South Carolina Department of Revenue | dor.sc.gov

The content of this email and any attachments may be confidential and legally protected from disclosure. If you are not the intended recipient of this email, please reply immediately to notify the sender, then delete it from your system. You are prohibited from sharing any part of this message with a third party.

~~~ CONFIDENTIALITY NOTICE ~~~ This message is intended only for the addressee and may contain information that is confidential. If you are not the intended recipient, do not read, copy, retain, or disseminate this message or any attachment. If you have received this message in error, please contact the sender immediately and delete all copies of the message and any attachments.