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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.

PROOF OF SERVICE

I hereby certify that I have served the **Respondent South Carolina Department of Revenue's Final Brief** by depositing a copy in the United States Mail, postage prepaid, as well as via electronic mail, on September 28, 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
September 28, 2026

From:	Amber Hogan
To:	james@jamessmithpa.com
Cc:	Allen Myrick; Michael Traynham
Subject:	South Carolina Department of Revenue v. Market Hall, LLC d/b/a Soda City Market / Appellate Case No. 2025-001745
Date:	Monday, September 28, 2026 10:59:00 AM
Attachments:	2026.09.28 Respondent SCDOR"s Final Brief.pdf

Mr. Smith,

Attached please find a copy of the Respondent South Carolina Department of Revenue's Final Brief, which we intend to file with the Court in short order. We will also deliver one bound and one unbound copy via a courier this afternoon pursuant to the Court's letter of July 8, 2026.

If you have any questions or need any further information from our office, please do not hesitate to give us a call.

Hope you had a great weekend.

Amber

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SOUTH CAROLINA
DEPARTMENT OF REVENUE
Office of General Counsel
Visit our website at dor.sc.gov

300A Outlet Pointe Blvd.
Columbia, SC 29210

VIA HAND DELIVERY & 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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September 28, 2026

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 Final Brief in the above-referenced matter. I am also enclosing a Proof of Service. We will have a courier deliver one (1) bound copy of the Final Brief with a red cover as specified by Rule 267 of the South Carolina Appellate Court Rules.

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

If you have any questions or need anything further from me, 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
Enclosure
cc: James Emerson Smith, Jr., Esquire (via e-mail @ james@jamessmithpa.com)