

**THIS OPINION HAS NO PRECEDENTIAL VALUE. IT SHOULD NOT BE
CITED OR RELIED ON AS PRECEDENT IN ANY PROCEEDING
EXCEPT AS PROVIDED BY RULE 268(d)(2), SCACR.**

**THE STATE OF SOUTH CAROLINA
In The Supreme Court**

South Carolina Department of Revenue, Respondent,

v.

C&M Market, Appellant.

Appellate Case No. 2013-000126

Appeal from Richland County
Ralph King Anderson, III, Administrative Law Judge

Memorandum Opinion No. 2014-MO-023
Heard April 3, 2014 – Filed July 2, 2014

AFFIRMED

James Mixon Griffin and Jeffrey Ryan Heiskell, both of
Lewis Babcock & Griffin, LLP, of Columbia, for
Appellant.

Milton Gary Kimpson, Harry T. Cooper, Jr., Kathryn Ray
Brown, and Sean Gordon Ryan, all of Columbia, for
Respondent.

PER CURIAM: The Administrative Law Court's order is affirmed pursuant to
Rule 220(b)(1), SCACR, and the following authorities: *Ex parte Kenmore Shoe*

Co., 50 S.C. 140, 147, 27 S.E. 682, 684 (1897) (*in rem* judgment "bind[s] third persons [and is] conclusive evidence against all the world") (internal citation omitted); *MRI at Belfair, LLC v. South Carolina Dep't of Health and Enviro. Control*, 394 SC. 567, 716 S.E.2d 111 (Ct. App. 2011) (ALC is fact finder entitled to weigh witness credibility).

AFFIRMED.

**TOAL, C.J., PLEICONES, BEATTY, KITTREDGE and HEARN, JJ.,
concur.**