

**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

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

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

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**AFFIRMED**

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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.

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**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.**