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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

The Honorable Crystal M. Rookard, Administrative Law Judge

Case No. 2024-ALJ-17-0420-CC
Appellate Case No. 2026-000734

MPC Harden, LLC d/b/a 5 Points Saloon,

Respondent,

v.

South Carolina Department of Revenue,

Respondent,

and

Coley Frank Adams,

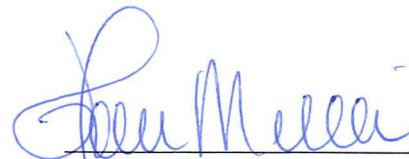
Intervenor, Appellant.

CERTIFICATE OF SERVICE

I, Holli Miller, paralegal to Richard A. Harpootlian, P.A., located at 1410 Laurel Street, Columbia, South Carolina 29201, hereby certify that on March 30, 2026, did serve via hand delivery the following document to the below counsel:

Document: Notice of Appeal

Served: Jana Shealy, Clerk of Court
SC Administrative Law Court
Edgar A. Brown Building
11205 Pendleton Street, Suite 224
Columbia, SC 29201



Holli Miller

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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

The Honorable Crystal M. Rookard, Administrative Law Judge

Case No. 2024-ALJ-17-0421-CC
Appellate No. 2026-000733

Eighteen Ink, LLC d/b/a Group Therapy,

Respondent,

v.

South Carolina Department of Revenue,

Respondent,

and

Coley Frank Adams,

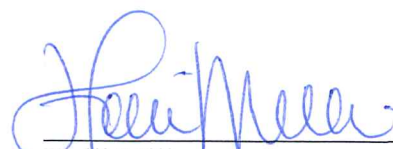
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March 30, 2026
VIA HAND DELIVERY

The Honorable Jana E. Shealy
Clerk of Court
South Carolina Administrative Law Court
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Columbia, SC 29201

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SC Court of Appeals

In re: Eighteen Ink, LLC d/b/a Group Therapy v. South Carolina Department of
Revenue
Case No.: 24-ALJ-17-0421-CC

MPC Harden, LLC, d/b/a 5 Points Saloon vs. South Carolina Department of
Revenue
Case No.: 24-ALJ-17-0420-CC

Dear Ms. Shealy,

Enclosed please find the notices of appeal in these matters.

By copy of this letter, I am serving the parties electronically with a copy of the same.

With warm personal regards, I am

Sincerely,


Richard A. Harpootlian

/hm

Enclosures

cc: John R. Alphin
Whitney Harrison
Dana Krajack