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April 15, 2026

Ms. Jenny Abbott Kitchings, Clerk of Court  
SC Court of Appeals  
1220 Senate Street  
Columbia, SC 29201  
ctappfilings@sccourts.org

**RECEIVED**

APR 17 2026

SC Court of Appeals

107917

In re: MPC Harden, LLC d/b/a 5 Points Saloon vs. South Carolina Department of Revenue  
Appellate Case No. 2026-000734

Dear Ms. Kitchings,

Enclosed please find Appellant's response to the Clerk of Court's April 14, 2026 letter concerning the transcript and consent motion for extension of time to file his initial brief in this matter, along with a certificate of service.

The filing fee is being sent to the Court today.

With warm regards, I am

Sincerely,

Andrew R. Hand

/hm

Enclosures

cc: John R. Alphin  
Whitney B. Harrison  
Dana R. Krajack



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