

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

The Honorable Crystal M. Rookard, Administrative Law Judge

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.

Motion to Dismiss this Appeal as Moot

Respondent MPC Harden, LLC d/b/a 5 Points Saloon, pursuant to Rule 240 of the South Carolina Appellate Court Rules, respectfully moves this Court to dismiss this appeal as moot. This appeal challenges the South Carolina Department of Revenue’s (Department) grant of Respondent MPC Harden’s business liquor-by-the-drink license for the 2024–2026 licensing period. A license that has already been issued.¹

¹ In so doing, Respondent MPC Harden also requests, pursuant to Rule 201(d) of the South Carolina Rules of Evidence, that this Court take judicial notice of the Department’s issuance of Respondent MPC Harden’s business liquor-by-the-drink licenses for 2024-2026 and 2026-2028. See Exhibit 1 (Business Liquor by the Drink License, 2024-2026) & Exhibit 2 (Business Liquor by the Drink License, 2026-2028). See Rule 201(d), SCRE (“A court shall take judicial notice if requested by a party and supplied with the necessary information”); see also, Rule 201(f), SCRE (“Judicial notice may be taken at any stage of the proceeding.”); *Doe v. Bishop of Charleston*, 407

Mootness is a threshold justiciability doctrine. It is “the doctrine of standing set in a time frame,” and applies when intervening events render a case nonjusticiable. *Jackson v. State*, 331 S.C. 486, 489, 489 S.E.2d 915, 916 (1997). A case is moot when a judgment, if rendered, “will have no practical legal effect upon [the] existing controversy” because an intervening event makes it impossible for the reviewing court to grant effectual relief. *Mathis v. S.C. State Highway Dep’t*, 260 S.C. 344, 346, 195 S.E.2d 713, 715 (1973); *see also Sloan v. Friends of the Hunley, Inc.*, 369 S.C. 20, 25–26, 630 S.E.2d 474, 477 (2006). Accordingly, “cases or issues which have become moot or academic in nature are not a proper subject of review.” *Sloan v. Greenville Cnty.*, 356 S.C. 531, 544, 590 S.E.2d 338, 345 (Ct. App. 2003).

Those principles resolve this appeal for two independent reasons.

First, the challenged 2024–2026 license has already been issued. The Administrative Law Court (ALC) entered the order on reconsideration on February 10, 2026—granting renewal of Respondent’s MPC Harden’s 2024-2026 liquor-by-the-drink license. Intervenor-Appellant did not request a stay of that order or otherwise seek to prevent the Department from issuing the license during the pendency of this appeal.

That failure matters because the South Carolina Administrative Procedures Act provides that a notice of appeal from an ALC final decision does not itself stay enforcement of the final order. S.C. Code Ann. § 1-23-610(A)(2). In cases involving beer and wine permits or alcoholic-liquor licenses, a stay may be obtained only upon motion. *Id.* In the absence of any request for a stay, the Department issued Respondent MPC Harden’s business liquor-by-the-drink license. *See*

S.C. 128, 135, 754 S.E.2d 494, 498 (2014) (noting under the federal rules, courts may consider facts subject to judicial notice, including orders and records in the underlying cases).

Exhibit 1. Thus, the act Intervenor-Appellant seeks to prevent in his appeal—the issuance of the 2024–2026 license—has already occurred. Thereby, making the appeal moot.

Moreover, this appeal is moot for a second, independent reason. On July 2, 2026, Respondent MPC Harden applied for its 2026-2028 license. Neither the Intervenor-Appellant nor any other person or entity protested Respondent MPC Harden’s application for its new 2026–2028 liquor-by-the-drink license, which was issued July 2, 2026.² *See* Exhibit 2; *see also* S.C. Code Ann. § 61-6-1825(B). This license is valid through August 31, 2028. *See* Exhibit 2. Any ruling by this Court on the prior 2024–2026 license would not revoke, suspend, or otherwise affect the separate 2026–2028 liquor-by-the-drink license that the Department has already issued as that license is not before this Court.

No decision in this appeal would have any practical legal effect. The challenged 2024–2026 license has already issued in the absence of any stay, so this Court can no longer prevent the Department from issuing it. Nor would any ruling on the prior license period revoke, suspend, or otherwise affect Respondent MPC Harden’s new liquor-by-the-drink license, which the Department separately issued for the unprotested 2026–2028 licensing period

Notably, the “capable of repetition yet evading review exception” to mootness does not save this appeal. The issue did not evade review by reason of an inherently short licensing period; it evaded review, if at all, because Intervenor-Appellant did not seek a stay and did not protest the renewal of the liquor-by-the-drink license for the subsequent licensing period. South Carolina law

² Under section 61-6-1825(B), if the Department receives a timely protest and determines the protestant intends to attend a contested case hearing, “*the department must not issue the permanent license* but must forward the file to the Administrative Law Court.” (emphasis added). Thus, had Intervenor-Appellant or anyone else timely protested Respondent MPC Harden’s new license application and requested a contested case hearing, the Department could not have issued the new permanent license while that protest was pending.

provided a mechanism to preserve the controversy during appeal. *See* S.C. Code Ann. § 1-23-380(2); *see also* S.C. Code Ann. § 1-23-610(A)(2). Intervenor-Appellant chose not to invoke it. An issue does not truly evade review where the party seeking review could have preserved the controversy by requesting a stay but failed to do so. *See Sloan*, 369 S.C. at 26, 630 S.E.2d at 477; *City of Charleston v. Masi*, 362 S.C. 505, 520, 609 S.E.2d 301, 309 (2005).

This Court previously dismissed a licensing appeal as moot in materially similar circumstances. In *Eighteen Ink, LLC d/b/a Group Therapy v. South Carolina Department of Revenue*, Unpublished Opinion No. 2023-UP-288, the Court dismissed intervenors' appeal after the Department issued later licenses for subsequent licensing periods. *See* Exhibit 3. The Court held the prior license "at issue in this appeal" was "no longer in effect" because the business was operating under later issued licenses and, therefore, dismissed the appeal as moot. *See* Exhibit 3. Additionally, intervenors sought rehearing, arguing the appeal fell within the capable of repetition yet evading review exception because dismissal would allegedly render two-year licensing disputes unreviewable. The Court denied rehearing notwithstanding that argument. *See* Exhibits 4 (Petition) and 5 (Order).

Intervenor-Appellant cannot decline to seek the statutory stay that would have preserved the controversy, allow the challenged license to issue, allow a separate new license to issue without protest, and then ask this Court to issue an advisory opinion about a license that is no longer operative.

For these reasons, Respondent MPC Harden respectfully requests that this Court take judicial notice of Exhibits 1 through 5, dismiss this appeal as moot, and stay all appellate deadlines pending resolution of this motion. *See* Rule 240(b), SCACR ("A motion to dismiss an . . . shall, however, automatically stay the time limits for perfecting the appeal until the motion is decided.").

Respectfully submitted,

s/Whitney B. Harrison

Whitney B. Harrison (S.C. Bar No: 100111)

MCGOWAN, HOOD & FELDER, LLC

1517 Hampton St.

Columbia, SC 29201

Telephone: (803) 779-0100

Facsimile: (803) 787-0750

wharrison@mcgowanhood.com

John R. Alphin (S.C. Bar No.: 72583)

STROM LAW

jalphin@stromlaw.com

6923 N. Trenholm Rd.

Columbia, SC 29206

Phone: (803) 252-4800

Facsimile: (803) 252-4801

Attorneys for Respondent MPC Harden

July 9, 2026
Columbia, SC



SOUTH CAROLINA DEPARTMENT OF REVENUE

ABL-567

(Rev.
01/05/26)
4282

PLB

***** POST THIS IN A CONSPICUOUS PLACE *****

BUSINESS LIQUOR BY THE DRINK

26

Owner Name and Mailing Address

MPC HARDEN LLC
812 HARDEN ST
COLUMBIA SC 29205-1002Letter ID: L0037048642
License Number: 320696751-PLB
File Number: 320696751
Stipulations: 17
Date Issued: 03/06/26
Start Date: 09/01/24
End Date: 08/31/26

Trade Name and Business Address

5 POINTS SALOON
812 HARDEN ST
COLUMBIA SC 29205-1002

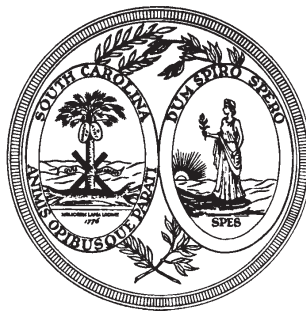
THIS LICENSE IS NOT TRANSFERABLE

***** You may not transfer this permit or license to another location or to another person. *****

If you sell all or a portion of your business, before the buyer can legally sell beer, wine, or liquor, he or she MUST obtain his/her own permit or license. You can be held financially responsible for any violations of the law that take place by any person using your permit and/or license. You may be held financially responsible for injuries due to the negligent sale of the beverages by someone using your permit or license.

If you have any questions concerning this license, contact the South Carolina Department of Revenue ABL Section at 803-898-5864 or by mail at: SCDOR, ABL Section, P.O. Box 125, Columbia, SC 29214-0907.

You may not transfer this permit or license to another location or to another person. If you sell the business or change ownership, name, or business address, you **must** apply for a new ABL license.



INSTRUCTIONS

This is your new license. Please fold on the above perforation marks and display in a conspicuous place. If you have a stipulation agreement, you **must** display it with your license.

Please visit dor.sc.gov to download and print the appropriate ABL sign(s), listed below, for the license type shown above and display alongside your license. **A violation may be issued for failure to display the required sign(s).**

- All Licenses: ABL-570
- Retail Liquor Stores: ABL-563, ABL-570, and ABL-578

If the business is closed, moved, or sold, you must return the original license immediately. To be refunded the 2nd year of the biennial license, the license must be received by the Department of Revenue with at least a full year (12 months) remaining on the biennial license.

If you have a stipulation agreement, you must display it with your license.

Mitigating Factors Index:

1. Stops serving alcohol by 12:00 AM (midnight).
2. All employees have completed an SCDOR Approved training course within sixty days.
3. Less than 40% of total sales is from alcohol.
4. Uses a forensic digital verification system to check IDs between 12:00 AM and 4:00 AM.
5. Is a nonprofit organization which is tax exempt pursuant to Section 501(c)(3) of Title 26 of the United States Code.
6. A single event under the jurisdiction of a Beer and Wine Special Event License or Liquor Special Event Permit.



SOUTH CAROLINA DEPARTMENT OF REVENUE

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PLB

***** POST THIS IN A CONSPICUOUS PLACE *****

BUSINESS LIQUOR BY THE DRINK

28

Owner Name and Mailing Address

MPC HARDEN LLC
812 HARDEN ST
COLUMBIA SC 29205-1002Letter ID: L0038427780
License Number: 320696751-PLB
File Number: 320696751
Stipulations: 17
Date Issued: 07/02/26
Start Date: 09/01/26
End Date: 08/31/28

Trade Name and Business Address

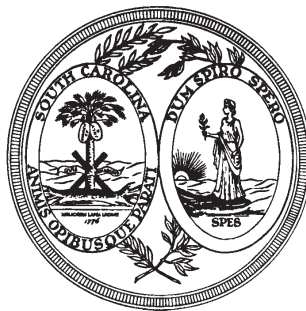
5 POINTS SALOON
812 HARDEN ST
COLUMBIA SC 29205-1002

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 If you sell all or a portion of your business, before the buyer can legally sell beer, wine, or liquor, he or she MUST obtain his/her own permit or license. You can be held financially responsible for any violations of the law that take place by any person using your permit and/or license. You may be held financially responsible for injuries due to the negligent sale of the beverages by someone using your permit or license.

If you have any questions concerning this license, contact the South Carolina Department of Revenue ABL Section at 803-898-5864 or by mail at: SCDOR, ABL Section, P.O. Box 125, Columbia, SC 29214-0907.

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J-P:63E:00047S:030IN:0A#:Y1447941004J:0000122940*



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1. Stops serving alcohol by 12:00 AM (midnight).
2. All employees have completed an SCDOR Approved training course within sixty days.
3. Less than 40% of total sales is from alcohol.
4. Uses a forensic digital verification system to check IDs between 12:00 AM and 4:00 AM.
5. Is a nonprofit organization which is tax exempt pursuant to Section 501(c)(3) of Title 26 of the United States Code.
6. A single event under the jurisdiction of a Beer and Wine Special Event License or Liquor Special Event Permit.

JP:64E:00047S:040IN:0A#:Y1447941004J:0000122940



**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 Court of Appeals**

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

v.

South Carolina Department of Revenue, Respondent,

and

Thomas R. Gottshall, April C. Lucas, and Michael
Drennan, Intervenors, Appellants.

Appellate Case No. 2020-000837

Appeal From The Administrative Law Court
Shirley C. Robinson, Administrative Law Judge

Unpublished Opinion No. 2023-UP-288
Submitted June 1, 2023 – Filed August 9, 2023

DISMISSED

Richard A. Harpootlian, of Richard A. Harpootlian, PA,
of Columbia; and Christopher P. Kenney, of Chris
Kenney Law, of Columbia, both for Appellants.

John R. Alphin, Bakari T. Sellers, and Matthew B.
Robins, all of Strom Law Firm, LLC, of Columbia; and
Whitney Boykin Harrison, of McGowan Hood Felder &

Phillips, of Columbia, all for Respondent Eighteen Ink, LLC.

Jason Phillip Luther and Patrick Alan McCabe, of Columbia, for Respondent South Carolina Department of Revenue.

PER CURIAM: Thomas R. Gottshall, April C. Lucas, and Michael Drennan (collectively, Appellants) appeal the Administrative Law Court's (the ALC's) final order directing the South Carolina Department of Revenue (DOR) to issue Eighteen Ink, LLC d/b/a Group Therapy (Group Therapy) an on-premises beer and wine permit and restaurant liquor by the drink license. Appellants argue the ALC (1) erroneously excluded and ignored the burden to law enforcement and other alcohol-related harms flowing directly from Group Therapy and (2) should have considered evidence showing Group Therapy was not primarily and substantially engaged in the service of meals in determining whether Group Therapy was eligible to obtain a restaurant liquor by the drink license. We dismiss Appellants' appeal as moot.

We find Appellants' appeal is moot because after the filing of this appeal, DOR issued Group Therapy on-premises beer and wine permits and restaurant liquor by the drink licenses for the two-year periods from 2020 to 2022 and 2022 to 2024. On May 15, 2023, Group Therapy filed a motion for judicial notice and to supplement the record on appeal with this court. Attached to the motion were documents and court filings pertaining to Group Therapy's 2020–2022 and 2022–2024 permits and licenses. With regard to Group Therapy's 2020–2022 permit and license, DOR initially denied Group Therapy's application due to public protest and its determination that Group Therapy did not have a reputation for peace and good order in the community. Thereafter, Group Therapy filed a request for a contested case hearing with the ALC. Prior to the scheduled hearing, Group Therapy and DOR reached a settlement agreement and the protestants withdrew their protest. Pursuant to the settlement agreement, DOR would renew Group Therapy's on-premises beer and wine permit and restaurant liquor by the drink license subject to certain restrictions and conditions. The parties filed a Consent Motion for Issuance of Permit and License with Restrictions, which the ALC granted by final order dated September 21, 2021. On August 22, 2022, DOR issued Group Therapy an on-premises beer and wine permit and restaurant liquor by the drink license for the two-year period from 2022 to 2024. Group Therapy

stated in its motion—to which Appellants did not file a return—that the permit and license were issued without protest.

Based on the foregoing, we find Group Therapy's 2018–2020 permit and license at issue in this appeal are no longer in effect because Appellants' and DOR's challenge to Group Therapy's 2020–2022 renewal application has ended and Group Therapy is currently operating under its 2022–2024 license and permit. *See* S.C. Code Ann. § 1-23-370(b) (2005) ("When a licensee has made timely and sufficient application for the renewal of a license or a new license with reference to any activity of a continuing nature, the existing license does not expire until the application has been finally determined by the agency, and, in case the application is denied or the terms of the new license limited, until the last day for seeking review of the agency order or a later date fixed by order of the reviewing court."). Because the 2018–2020 permit and license at issue in this appeal are no longer in effect, we find this appeal is now moot and does not meet any of the exceptions to the mootness doctrine. *See Sloan v. Friends of the Hunley, Inc.*, 369 S.C. 20, 25, 630 S.E.2d 474, 477 (2006) ("A justiciable controversy exists when there is a real and substantial controversy which is appropriate for judicial determination, as distinguished from a dispute that is contingent, hypothetical, or abstract."); *id.* at 26, 630 S.E.2d at 477 ("A moot case exists where a judgment rendered by the court will have no practical legal effect upon an existing controversy because an intervening event renders any grant of effectual relief impossible for the reviewing court."); *Sloan v. Greenville County*, 380 S.C. 528, 535, 670 S.E.2d 663, 667 (Ct. App. 2009) (holding there are three exceptions to the mootness doctrine: (1) "if the issue raised is capable of repetition but generally will evade review, the appellate court can take jurisdiction"; (2) "an appellate court *may* decide questions of imperative and manifest urgency to establish a rule for future conduct in matters of important public interest"; and (3) "if a decision by the trial court may affect future events, or have collateral consequences for the parties, an appeal from that decision is not moot, even though the appellate court cannot give effective relief in the present case" (quoting *Curtis v. State*, 345 S.C. 557, 568, 549 S.E.2d 591, 596 (2001))); *id.* ("The utilization of an exception under the mootness doctrine is flexible and discretionary pursuant to South Carolina jurisprudence, not a mechanical rule that is automatically invoked."); *Springob v. Farrar*, 334 S.C. 585, 592, 514 S.E.2d 135, 139 (Ct. App. 1999) (declining to issue an advisory opinion addressing a legal issue that was purely academic); *see also Sangamo Weston, Inc. v. Nat'l Sur. Corp.*, 307 S.C. 143, 148, 414 S.E.2d 127, 130 (1992) ("[An appellate] court will not issue advisory opinions and cannot alter precedent based on questions presented in the abstract.").

Accordingly, Appellants' appeal is

DISMISSED.¹

VINSON and VERDIN, JJ., and LOCKEMY, A.J., concur.

¹ We decide this case without oral argument pursuant to Rule 215, SCACR.

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Aug 24 2023

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

Appeal from the
ADMINISTRATIVE LAW COURT
The Honorable Shirley C. Robinson

Appellate Case No. 2020-000837
Case No. 19-ALJ-17-0001-CC

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

v.

South Carolina Department of Revenue.....Respondent,

and

Thomas R. Gottshall, April C. Lucas, Michael Drennan.....Intervenors, Appellants.

PETITION FOR REHEARING

The Court is incorrect that this matter is moot because otherwise the pendency of a matter like this one on appeal for more than three years will *always* render an alcohol beverage licensing (ABL) dispute over a two-year license “moot” and the Administrative Law Court’s (ALC’s) decision unreviewable. That is the quintessential definition of capable of repetition while evading review. The Court should grant rehearing and issue a new opinion vacating the ALC’s Final Order for the reasons argued in Intervenors, Appellants’ brief.

The Final Order abuses broad discretion. The ALC ignored uncontradicted evidence from law enforcement witnesses about alcohol-related harms like violence and public disorder and contorted the record with demonstrably false and misleading factual findings. See Intervenor’s Br.

28–34. This is one of those exceptionally rare cases where the proverbial trial testimony shows the traffic light was “red” but the court found it was “green.” The ALC then used its fictive view of the record to reach flawed legal conclusions, specifically when applying the “suitability doctrine” courts routinely apply in ABL disputes to discern whether a permit or license will have an adverse impact on the community. See Intervenor’s Br. 34–37. Precedent applying that doctrine has always considered facts on the ground—not the applicant’s bad conduct. (Bad conduct by the applicant is a separate basis for rejecting a permit or license and there was ample evidence of that too.) Instead, the ALC gave *no weight* to the mountain of uncontradicted evidence (including admissions from the bar owner) concerning alcohol-related violence and chaos flowing from the bar and in its vicinity, while crediting speculative and irrelevant facts that have no bearing on suitability. See id. at 36–37. Finally, the ALC avoided an alternative ground for denying the permit and license—i.e., constitutional eligibility—by excluding all the evidence Intervenor’s offered to advance that argument. This denied Intervenor’s their right under South Carolina Code § 61-6-1825(A)(3) to raise “reasons” the application should be denied without ever confronting the substantive issue. See Intervenor’s Br. 38–48. In short, the Final Order is an abuse of discretion *and* legally flawed.

Intervenors are not asking the Court to take any adverse action toward Group Therapy. The Dismissal Order is correct that after the Final Order was issued, South Carolina Department of Revenue (DOR) issued Group Therapy two-year licenses for 2020–2022 and 2022–2024. The Court is also correct that, after a public protest and initial denial, DOR and Group Therapy negotiated a settlement that resulted in public protests being withdrawn and the license and permit being renewed subject to restrictions and conditions, which the ALC granted. Intervenors *support and applaud* that agreement as it is designed to address the very concerns raised in this case. Again, Intervenors are not asking the Court to take Group Therapy’s permit and license; indeed, the

procedural vehicle to do that is a public protest and contested case hearing on the current license and no such protest or case has been filed.

However, the Court should grant rehearing and withdraw the Dismissal Order because the conclusion “[b]ecause the 2018–2020 permit and license at issue in this appeal are no longer in effect, we find this appeal is now moot and does not meet any of the exceptions to the mootness doctrine[,]”¹ effectively eliminates *any* appellate review of an ALC’s grant of a two-year ABL license. Consider the record in this case.

On July 17, 2018, Group Therapy filed its renewal application. R. App. 1. On December 4, 2018, DOR denied the applications based on public protests. R. App. 1.3 On January 2, 2019, Group Therapy requested a contested case hearing. R. App. 1. On February 4, 2019, Intervenor were allowed to intervene. R. App. 2. On September 27, 2019, the Columbia Police Department Chief was added as a protestant. R. App. 2. On December 9, 2019, DOR amended its prehearing statement to inform the ALC it no longer considered Group Therapy suitable due to a recent criminal citation. R. App. 2. On December 19, 2019, the University of South Carolina (UofSC) was added as a protestant. R. App. 2. The ALC held a contested case hearing on February 11–12, 2020. On April 29, 2020, the ALC issued the Final Order (R. App. 1–18), with almost the entirety of the 2018–2020 permit and license period having expired during the pendency of the ALC case.

An appeal was noticed on May 26, 2020. All final briefs were submitted by April 12, 2021—already outside the 2018–2020 period, but still *before* the September 21, 2021, issuance of the 2020–2022 permit and license that was the product of a consent agreement between the parties. For more than two years, this appeal was fully briefed. During that time, the 2020–2022 permit and license took effect. Beginning November 8, 2021, numerous rounds of correspondence sought

¹ Dismissal Order, 3.

oral argument conflict dates, scheduled oral argument, and rescheduled oral argument until argument was finally set by correspondence dated May 2, 2023. On May 15, 2023, Group Therapy moved to supplement the record with notice of the subsequent licenses, prompting the Court to cancel oral argument on May 30, 2023, and issue the Dismissal Order on August 9, 2023.

This case presents a classic example of a dispute capable of repetition yet evading review, see, e.g., Byrd v. Irmo High School, 321 S.C. 426, 431–32, 468 S.E.2d 861, 864 (1996), because the time that passes during the pendency of the matter in the ALC and this Court guarantees an ABL dispute over a two-year permit or license will *never* receive appellate review before it is deemed moot under the Dismissal Order’s rationale. Precedent holds that this exception “is most applicable in situations where the prejudice suffered by the complaining party is temporary and has ended by the time of appellate review.” Croft as Tr. of James A. Croft Tr. v. Town of Summerville, 433 S.C. 473, 480–81, 860 S.E.2d 352, 356 (2021) (citing Byrd). For example, in Byrd, short-term student suspensions were held to evade review because they are, “by their very nature, completed long before an appellate court can review the issues they implicate.” 321 S.C. at 432, 468 S.E.2d at 864. So too here. Moreover, litigation delay has nothing to do with whether an appeal is moot so long as a court still has power to grant the relief an appellant seeks. Skydive Myrtle Beach, Inc. v. Horry Cnty., 428 S.C. 638, 643, 837 S.E.2d 485, 487 (2020) (reversing mootness dismissal predicated on three-year delay).

The Final Order below is a gross injustice and misapplication of fact and law which, if left in place, will serve as precedent for future undeserving ABL applicants who sow precisely the sort of alcohol-related harms in a community that the statutory public protest regime is designed to prevent. This Court can and should grant relief in the form of an order vacating that decision. Doing so *in no way* affects Group Therapy’s current ABL permit and license, and it preserves

future appellants—whether they be public protestants, DOR, or bar owners—ability to come to this Court for the correction of errors.

Under Rule 221(a), SCACR, the petition for rehearing should be granted.

Respectfully submitted,

Richard A. Harpootlian (Bar No. 2725)
RICHARD A. HARPOOTLIAN, P.A.
1410 Laurel Street (29201)
Post Office Box 1090
Columbia, South Carolina 29202
(803) 252-4848
(803) 252-4810 (facsimile)
rah@harpootlianlaw.com

s/Christopher P. Kenney
Christopher P. Kenney (Bar No. 100147)
CHRIS KENNEY LAW
Post Office Box 1377
808 Lady Street, Suite D7 (29201)
Columbia, South Carolina 29202
(803) 546-3695
cpk@chriskkenney.law

ATTORNEYS FOR INTERVENORS,
APPELLANTS GOTTSHALL, LUCAS,
AND DRENNAN

August 24, 2023
Columbia, South Carolina.

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Aug 24 2023

SC Court of Appeals

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Thomas R. Gottshall, April C. Lucas, Michael Drennan.....Intervenors, Appellants.

PROOF OF SERVICE

I certify that on August 24, 2023, I served Intervenors, Appellants' Petition for Rehearing on Respondent Eighteen Ink, LLC, d/b/a Group Therapy by emailing it to its attorneys of record, John R. Alphin (jalphin@stromlaw.com), Bakari T. Sellers (bsellers@stromlaw.com), Matthew B. Robins (mrobins@stromlaw.com), and Whitney B. Harrison (wharrison@mcgowanhood.com), and on Respondent South Carolina Department of Revenue by emailing it to its attorneys of record, Patrick McCabe (Patrick.McCabe@dor.sc.gov) and Jason Luther (Jason.Luther@dor.sc.gov).

Respectfully submitted,

s/Christopher P. Kenney
Christopher P. Kenney (Bar No. 100147)
CHRIS KENNEY LAW

CHRIS KENNEY LAW

Christopher P. Kenney
Phone: 803.546.3695
Email: cpk@chriskenny.law

808 Lady Street, Suite D7
Post Office Box 1377 (29202)
Columbia, South Carolina 29201

August 24, 2023
VIA EMAIL FILING

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Aug 24 2023

SC Court of Appeals

The Honorable Jenny Abbott Kitchings
South Carolina Court of Appeals
Post Office Box 11629
Columbia, South Carolina 29211
ctappfilings@sccourts.org

In re: Eighteen Ink, LLC, d/b/a Group Therapy v. S.C. Dep't Rev.,
Appellate Case No. 2020-000837

Dear Ms. Kitchings:

Enclosed please find Intervenor's, Appellants' petition for rehearing and proof of service for filing. Please file the documents and return clocked copies to me.

Thank you in advance for your assistance.

With warm regards, I am

Sincerely,



Christopher P. Kenney

CPK:
Enclosure
cc: Counsel of Record (email only)

The South Carolina Court of Appeals

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

v.

South Carolina Department of Revenue, Respondent,

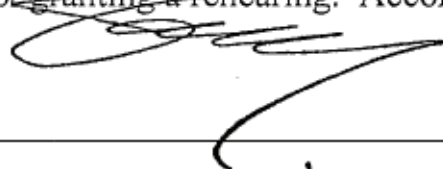
and

Thomas R. Gottshall, April C. Lucas, and Michael
Drennan, Intervenor, Appellants.

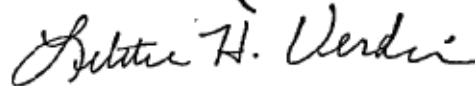
Appellate Case No. 2020-000837

ORDER

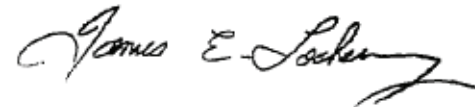
After careful consideration of the petition for rehearing, the Court is unable to discover that any material fact or principle of law has been either overlooked or disregarded, and hence, there is no basis for granting a rehearing. Accordingly, the petition for rehearing is denied.



J.



J.



A.J.

Columbia, South Carolina

cc:

FILED
Sep 15 2023

Richard A. Harpootlian, Esquire
Patrick Alan McCabe, Esquire
Bakari T. Sellers, Esquire
John R. Alphin, Esquire
Matthew B. Robins, Esquire
Jason Phillip Luther, Esquire
Christopher P Kenney, Esquire
Whitney Boykin Harrison, Esquire
The Honorable Shirley C. Robinson

FILED
Sep 15 2023

RECEIVED

Jul 09 2026

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

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.

Proof of Service

The undersigned hereby certifies that Respondent's Motion to Dismiss with corresponding exhibits was served by electronic delivery on July 9, 2026, to the following counsel of record using the primary email address for each listed in the Attorney Information System (if applicable) pursuant to Rule 613, SCACR, and South Carolina Supreme Court Order No. 2022-05-06-04:

Richard Harpootlian: rah@harpootlianlaw.com

Andrew Hand: arh@harpootlianlaw.com

Dana Krajack: dana.krajack@dor.sc.gov

Signature Page to Follow

Respectfully submitted,

s/ Whitney B. Harrison

Whitney B. Harrison (Bar No. 100111)

McGowan, Hood, Felder, & Phillips, LLC

1517 Hampton Street

Columbia, SC 29201

(803) 779-0100

wharrison@mcgowanhood.com

July 9, 2026

Columbia, South Carolina



MCGOWAN HOOD FELDER & PHILLIPS, LLC

CHAD A. MCGOWAN (SC, GA, NC)
S. RANDALL HOOD
JOHN G. FELDER, JR.
ROBERT V. PHILLIPS
ASHLEY WHITE CREECH
JAMES L. WARD, JR. (SC, NC)
JORDAN C. CALLOWAY
JULIA M. FLUMIAN
RYAN J. GINTY
EVE S. GOODSTEIN
MARCIE E. GREENE

WHITNEY B. HARRISON
ZACHARY B. HAYDEN
DANIEL W. LUGINBILL
ANNA S. MAGANN
G. DONOVAN MALLOY
TIMOTHY M. MCKISSOCK
NASH W. PARHAM
AMANDA N. PITTMAN
ERIN R. STUCKEY
JAY F. WRIGHT

1517 HAMPTON STREET
COLUMBIA, SC 29201
803.779.0100

MCGOWANHOOD.COM

DIRECT: 803.339.1864

WHARRISON@MCGOWANHOOD.COM

July 9, 2026

Via Email Only

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
P.O. Box 11629
Columbia, SC 29211

Re: *MPC Harden v. DOR*
Appellate Case No. 2026-000734

Dear Ms. Kitchings:

Please find for filing Respondent's Motion to Dismiss this appeal with corresponding exhibits, along with the proof of service. A check for the filing fee will be placed in the mail. If you have any questions, please do not hesitate to contact me.

Thank you for your assistance with this matter.

Sincerely,

s/Whitney B. Harrison

Whitney B. Harrison

cc: Richard Harpotlian
Andrew Hand
Dana Krajack
John Alphin

RECEIVED
Jul 09 2026
SC Court of Appeals