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Aug 27 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.

**SOUTH CAROLINA DEPARTMENT OF REVENUE'S MOTION TO RELIEVE JASON
P. LUTHER AS COUNSEL FOR RESPONDENT**

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*Attorneys for South Carolina Department of
Revenue*

Columbia, South Carolina
August 27, 2026

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**SOUTH CAROLINA DEPARTMENT OF REVENUE'S MOTION TO RELIEVE JASON
P. LUTHER AS COUNSEL FOR RESPONDENT**

Pursuant to Rule 240 and 264(b) of the South Carolina Appellate Court Rules, Respondent South Carolina Department of Revenue ("Department") respectfully moves this Court for an Order relieving Jason P. Luther as Counsel for the Department in the above-styled matter. The Department hereby consents to Mr. Luther's withdrawal of representation as he recently departed the agency to serve as an Administrative Law Judge. The Department will continue to be represented in this matter by the undersigned.

Accordingly, the Respondent South Carolina Department of Revenue respectfully moves this Court for an Order relieving Mr. Luther as Counsel.

<Signature on following page>

Respectfully submitted,

Dana R. Krajack

Dana R. Krajack, Esquire (S.C. Bar No. 3608)

300-A Outlet Pointe Boulevard

Columbia, SC 29210

Phone: 803.898.5172

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and

Coley Frank Adams,.....Intervenor-Appellant.

PROOF OF SERVICE

I, the undersigned Paralegal with the South Carolina Department of Revenue, attorneys for the Respondent, hereby certify that I have served counsel listed below with a copy of the South Carolina Department of Revenue's Motion to Relieve Jason P. Luther as Counsel for Respondent via U.S. mail, postage prepaid and via electronic mail at the address listed in the Attorney Information System:

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Strom Law firm, LLC
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<Continued on following page>

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Amber N. Hogan, *Senior Paralegal*

Columbia, South Carolina
August 27, 2026



**SOUTH CAROLINA
DEPARTMENT OF REVENUE**

Office of General Counsel

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VIA ELECTRONIC MAIL - ctappfilings@sccourts.org

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

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SC Court of Appeals

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**Re: MPC Harden, LLC d/b/a 5 Points Saloon, Respondent, v. South Carolina
Department of Revenue, Respondent, and Coley Frank Adams, Intervenor,
Appellant**

Appellate Case No. 2026-000734

Dear Ms. Kitchings,

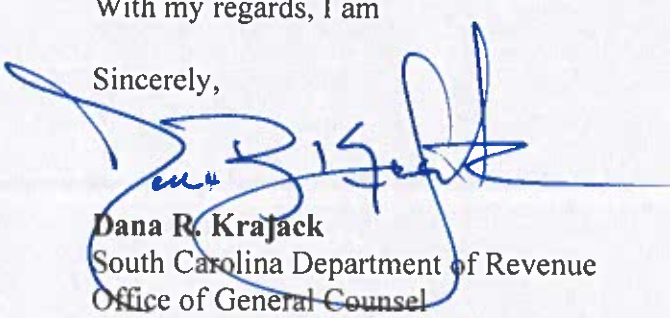
Enclosed for filing please find the South Carolina Department of Revenue's Motion to Relieve Jason P. Luther as Counsel for Respondent in the above-styled matter. Also enclosed is a Proof of Service.

By copy of this letter, I am serving all counsel of record with the same.

If the Court has any questions or need any further information from my office, please do not hesitate to give me a call at 803.898.5172 or send me an e-mail at Dana.Krajack@dor.sc.gov. If I am not available, you can reach my paralegal, Amber Hogan, at 803.898.5008 or Amber.Hogan@dor.sc.gov.

With my regards, I am

Sincerely,



Dana R. Krajack
South Carolina Department of Revenue
Office of General Counsel

c: Richard A. Harpootlian via e-mail at rah@harpootlianlaw.com
Andrew R. Hand, Esquire via e-mail at arh@harpootlianlaw.com
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