

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
OFFICE OF THE GENERAL COUNSEL

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July 21, 2023

**RECEIVED**

**Jul 21 2023**

**SC Court of Appeals**

**VIA U.S. & ELECTRONIC MAIL - CTAPPFILINGS@SCCOURTS.ORG**

The Honorable V. Claire Allen, Chief Deputy Clerk  
South Carolina Court of Appeals  
P.O. Box 11629  
Columbia, SC 29211

**Re: Duke Energy Corporation, Appellant, v. South Carolina Department of Revenue, Respondent**  
**Appellate Case No. 2020-001542**  
**ALC Docket No. 19-ALJ-17-0153-CC**

Dear Ms. Allen:

The Department of Revenue (Department) received your letter dated July 12, 2023 requesting the availability of counsel for the November 2023 term of Court. Please be advised that counsel for Department does not currently have any conflicts for November 6–9 or 14–16. However, please note that I am also counsel for the Department in *Lowe's v. South Carolina Department of Revenue*, Appellate Case No. 2021-000031, which is likewise listed on the preliminary list for the November 2023 term of Court. Therefore, I would respectfully request that the oral arguments not be scheduled for the same day, if possible.

By copy of this letter, I am advising all counsel of record of my communication with the Court. Should you have any questions, please do not hesitate to contact me at 803-898-5785 or [Jason.Luther@dor.sc.gov](mailto:Jason.Luther@dor.sc.gov).

With my regards, I am

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason P. Luther".

Jason P. Luther  
Chief Legal Officer

JPL/anh

cc: Via Electronic Mail Only:  
Samantha K. Trencs, Esquire - [samtrencs@eversheds-sutherland.com](mailto:samtrencs@eversheds-sutherland.com)

Letter to The Honorable V. Claire Allen, continued  
July 21, 2023

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