

**WILLOUGHBY & HOEFER, P.A.**

ATTORNEYS & COUNSELORS AT LAW

930 RICHLAND STREET

P.O. BOX 8416

COLUMBIA, SOUTH CAROLINA 29202-8416

MITCHELL M. WILLOUGHBY  
JOHN M.S. HOEFER  
RANDOLPH R. LOWELL  
TRACEY C. GREEN  
BENJAMIN P. MUSTIAN  
ELIZABETH ZECK\*  
ELIZABETHANN LOADHOLT CARROLL  
CHAD N. JOHNSTON  
JOHN W. ROBERTS  
ANDREW J. D'ANTONI

AREA CODE 803  
TELEPHONE 252-3300  
TELECOPIER 256-8062

July 8, 2013

\*ALSO ADMITTED IN TX

**HAND DELIVERY**

The Honorable Jenny Abbott Kitchings  
Clerk of Court  
South Carolina Court of Appeals  
1015 Sumter Street  
Columbia, South Carolina 29201

Re: *Duke Energy Corp. v. S.C. Dep't of Revenue*, No. 2012-213180

Dear Ms. Kitchings:

Pursuant to Rule 211, SCACR, enclosed for filing please find the original and 15 copies of the Final Brief of Respondent South Carolina Department of Revenue along with the required certificate of counsel. Please file-stamp the extra copy and return it by the courier delivering these materials.

By copy of this letter, I am serving counsel of record and enclose a certificate of service to that effect.

Thank you. If you have any questions, please call.

Very truly yours,

**WILLOUGHBY & HOEFER, P.A.**



Tracey C. Green

TCG/lag  
Enclosure

cc: Burnet R. Maybank, III, Esquire  
James Fredrick Reames, III, Esquire  
Jeffery A. Friedman, Esquire  
Eric S. Tresh, Esquire  
Maria Todorova, Esquire

**RECEIVED**

JUL 08 2013

**SC Court of Appeals**