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## Statement of Issues on Appeal

1. If the General Assembly did not vest jurisdiction in the Administrative Law Court to conduct de novo hearings regarding energy certification decisions made by the State Energy Office, did the Administrative Law Court err by dismissing the case brought solely for that purpose?
2. Should a court without subject matter jurisdiction of a case take any action in the case other than to dismiss the matter?
3. Are orders issued by a court without subject matter jurisdiction void?
4. Did the refusal of an applicant for tax credits to supply requested information to the certifying authority forgo any right to later claim that it was denied appropriate process by that agency?
5. Should an appellate court allow a party to assert inconsistent factual contentions to the lower and appellate courts?
6. Did the abandonment of the administrative process being provided by the certifying authority preclude a later claim that the administrative process was insufficient?
7. Is the possibility of certification as eligible for an energy incentive tax credit sufficient to create a constitutionally protected property interest, an entitlement?
8. Did the General Assembly delegate solely to the State Energy Office the discretion to determine whether certain energy expenditures should be certified as eligible for income tax credits under Section 12-6-3620?
9. Does the constitution mandate a trial-type hearing before the State Energy Office can decline to certify eligibility for a biomass energy tax credit?
10. Did the circuit court err by dismissing International Paper's second action between the same parties and regarding the identical subject matter while the first action was on appeal?
11. Did the Circuit Court abuse its discretion in refusing to grant a stay when the defendant will suffer prejudice and the moving party has an identical claim pending in another court?