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April 17, 2015

Honorable Jenny Abbott Kitchings  
Clerk of Court  
S.C. Court of Appeals  
Post Office Box 11629  
Columbia, SC 29211

**RECEIVED**

APR 17 2015

**SC Court of Appeals**

RE: International Paper Company, Inc. v. South Carolina State Energy Office  
Appellate Case No. 2013-000114

Dear Madam Clerk:

Pursuant to Rule 208(b)(7) of the South Carolina Rules of Appellate Practice, the State Energy Office would bring to the court's attention the decisions made by the United States District Court and the Ninth Circuit Court of Appeals in the following case:

In re: Parker North American Corporation v. Resolution Trust Corporation, 148 B.R. 925 (C.D. Cal. 1992) and the same case upon appeal at 24 F.3d 1145 (9<sup>th</sup> Cir. 1994). The issue which both courts address and which is found throughout Appellant's Reply Brief is a ruling made by a court after having ruled that it lacked subject matter jurisdiction.

The district court's discussion of the issue is found at 148 B.R. 925, 928. The circuit court's reference to the issue is found at 24 F.3d 1145, 1149 n.3.

This case was recently discovered and constitutes, as far as is known to the Respondent, the only case where a lower court issued rulings after declaring it was without subject matter jurisdiction and the appellant claimed that those rulings were the law of the case and should have been appealed. The above-referenced citations are to two reviewing courts on that issue—one by the District Court reviewing the Bankruptcy Court decision and the second the Ninth Circuit Court of Appeals reviewing the District Court's decision.

Very truly yours,

Frank S. Potts  
Office of General Counsel

cc: Erik P. Doerring, Esquire  
Robert L. Widener, Esquire