

2 While these issues have not been resolved in South Carolina, there are a number of courts addressing these issues across the country (e.g., *Microsoft Corporation v. Franchise Tax Board*, 39 Cal. 4th 750, 139 P.3d 1169 (2006)), and Petitioner requests additional time to research and identify those cases, and to provide this Court with the latest and most current treatment of those issues.

3. This large and complex case both involves a significant amount at issue and has an unusually extensive appellate record, spanning 24 years and consisting of eighteen volumes containing more than 8,000 pages.

4. Undersigned counsel certifies that this extension is not requested for purposes of delay but is necessary to adequately research and prepare the Brief required under Rule 242(i), SCACR.

WHEREFORE, Petitioner respectfully requests a twenty (20) day extension for filing its brief on the merits pursuant to Rule 242(i), SCACR.

Respectfully submitted,



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Attorneys for Petitioner Duke Energy Corporation

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph K. Anderson III, Administrative Law Judge

Appellate Case No. 2014-002736

Duke Energy Corporation.. Appellant,

v

South Carolina Department of Revenue Respondent.

PROOF OF SERVICE

This is to certify that the foregoing Appellant's Motion for Extension to File Brief on the Merits was sent via US Mail addressed as follows this 20th day of April, 2015:

Milton G. Kimpson
S C Department of Revenue
Office of General Counsel for Litigation
Post Office Box 12265
Columbia, SC 29211

John M S Hoefler
Tracey C Green
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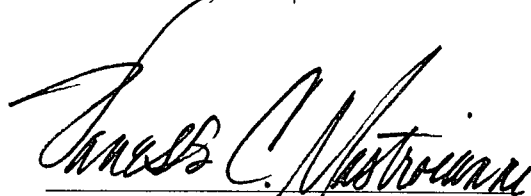
The Honorable Jenny Abbott Kitchings
Clerk of Court
§1015 Sumter Street South Carolina Court
of Appeals
Columbia, SC 29201

Harry A. Hancock, Esq
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APR 21 2015

SC Court of Appeals


Vanessa C. Mastroianni

Burnet R. Maybank, III
Member
Admitted in SC

April 20, 2015

VIA HAND DELIVERY

The Honorable Daniel E. Shearouse
Clerk, South Carolina Supreme Court
1231 Gervais Street
Columbia, SC 29201

Re: *Duke Energy Corp v S C Dep't of Revenue*
Docket No.. 10-ALJ-17-0270-CC
Appellate Case No. 2014-002736

Dear Mr Shearouse.

Enclosed for filing are the original and seven (7) copies of the Motion for Extension to File Brief on the Merits in the above matter along with a Proof of Service Please return a clocked-in copy of each to us via our courier.

Charleston

Charlotte

Columbia

Greensboro

Greenville

Hilton Head

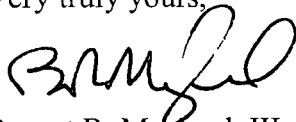
Myrtle Beach

Raleigh

Also enclosed is a check in the amount of \$25.00 in payment of the filing fee.

Thank you for your assistance in this matter.

Very truly yours,



Burnet R. Maybank III

BRM/vcm

Enclosures

cc: ✓ The Honorable Jenny Abbott Kitchings
Milton G Kimpson
John M.S Hoefler
Tracey C Green
John W. Roberts
Harry A. Hancock

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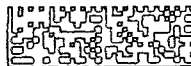
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The Honorable Jenny Abbott Kitchings
Clerk of Court
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