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October 19, 2015

**RECEIVED**

OCT 19 2015

**S.C. Supreme Court**

**HAND DELIVERY**

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

Re: *Duke Energy Corp. v. S.C. Dep't of Revenue*  
Appellate Case No. 2014-002736

Dear Mr. Shearouse:

Enclosed please find the unbound original and sixteen (16) copies of the **South Carolina Department of Revenue's Response to the South Carolina Manufacturers Alliance's Amicus Curiae Brief** along with Proof of Service. Please file-stamp the extra copy and return it by the courier delivering these materials.

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

Very truly yours,

WILLOUGHBY & HOEFER, P.A.

  
Tracey C. Green

TCG/db  
Enclosure

cc: Lewis F. Gossett, Esquire (U.S. Mail)  
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