

J. Frederick Reames III, J.D., LL.M (Tax)
Member
Admitted in SC

November 16, 2012

VIA HAND DELIVERY

V. Claire Allen, Deputy Clerk
The South Carolina Court of Appeals
1015 Sumter Street (29201)
PO Box 11629
Columbia, South Carolina (29211)

Re: Duke Energy Corporation v. South Carolina Department of Revenue
Case No. 2012-213180

Dear Ms. Allen:

Pursuant to your letter of November 6, 2012, enclosed please find Duke Energy Corporation's Memorandum on the Issue of Appealability for your review and consideration for the above-referenced matter. This Memorandum on the Issue of Appealability is being served on opposing counsel by Hand Delivery.

Please give me a call if you have any questions or require anything further at this time.

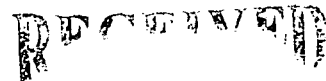
Very truly yours,



Rick Reames III

RR/shp
Enclosures

cc: Tracey C. Green, Esquire
John M. S. Hoefler, Esquire
John Roberts, Esquire
Harry Hancock, Esquire
Milton Kimpson, Esquire
J. Abraham Gutting, Esquire



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SC COURT OF APPEALS