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January 24, 2013

Via Hand Delivery

The Honorable Jenny Abbott Kitchings
Clerk of Court
South Carolina Court of Appeals
1015 Sumter Street
Columbia, SC 29201

Re: *Duke Energy Corp. v. S.C. Dep't of Revenue*, 10-ALJ-17-0270-CC

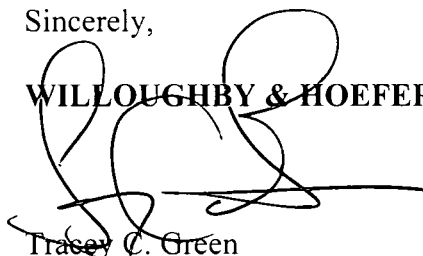
Dear Ms. Kitchings:

Please allow this letter to serve as the Department of Revenue's response to the Motion to Consolidate and to Hold Timelines in Abeyance Pending Order of Consolidation filed by Duke Energy on or about January 14, 2013. The Department has no objection to the action sought in the motion filed by Duke Energy.

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

Sincerely,

WILLOUGHBY & HOEFER, P.A.


Tracey C. Green

TCG/lag

cc: Burnet R. Maybank, III, Esquire
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SC Court of Appeals