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SC Court of Appeals

IN THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph K. Anderson, III, Chief Administrative Law Judge

Case No. 19-ALJ-17-0153-CC

2020-001542

Duke Energy Corporation..... Appellant,

v.

South Carolina Department of Revenue..... Respondent.

APPELLANT’S DESIGNATION OF MATTER

Appellant Duke Energy Corporation designates the following materials to the Record on Appeal:

1. Court of Appeal’s Order granting extension of time to file opening brief and designation of matter, dated December 29, 2020
2. ALC’s Order on Cross-Motions for Summary Judgment, dated October 27, 2020
3. Duke Energy’s Motion for extension of time to file initial brief and designation of matter, dated December 22, 2020
4. Duke Energy’s Notice of Appeal, dated November 24, 2020
5. Duke Energy’s Motion for Summary Judgment and memorandum of law in support of Duke Energy Corporations motion for summary judgment, dated July 31, 2020
6. Department’s Motion for Summary judgment and memorandum in support of Respondent’s motion for summary judgment, dated July 31, 2020
7. Duke Energy’s memorandum in response to the Department’s motion for summary judgment, dated August 31, 2020
8. Department’s response in opposition to Petitioner’s motion for summary judgment, dated August 31, 2020

9. Duke Energy's memorandum in reply to the Department's response in opposition to Petitioner's motion for summary judgment, dated September 15, 2020
10. Department's reply to Petitioner's response in opposition to Respondent's motion for summary judgment, dated September 15, 2020
11. Motion for Summary Judgment hearing transcript, dated September 24, 2020
12. Excerpts from the Deposition Transcript of Dana Taylor, dated February 6, 2020
13. Excerpts from the Deposition Transcript of Orville Sharpe, dated February 5, 2020
14. Excerpts from the Deposition of Frank Rainwater, dated February 5, 2020
15. Excerpts from the Deposition Transcript of Thomas Cooper Monroe, III, dated February 5, 2020
16. Excerpts from the Deposition Transcript of Timothy Donovan, dated February 4, 2020
17. Excerpts from the Deposition Transcript of Robert Thomas, dated February 4, 2020
18. Excerpts from the Deposition Transcript of Jerilynn VanStory, dated February 4, 2020
19. Excerpts from the Deposition of Meredith Cleland, dated May 28, 2020
20. Duke Energy MSJ Exhibit 1 (Senate Finance Committee Email)
21. Duke Energy MSJ Exhibit 4 (Department Policy Division Tax Incentives for Economic Development)
22. Duke Energy MSJ Exhibit 5 (Credit Form Rev. 7/95)
23. Duke Energy MSJ Exhibit 6 (Credit Form Rev. 7/97)
24. Duke Energy MSJ Exhibit 7 (Credit Form Rev. 9/98-B)
25. Duke Energy MSJ Exhibit 8 (Credit Form Rev. 9/98)
26. Duke Energy MSJ Exhibit 9 (Credit Form Rev. 9/98)
27. Duke Energy MSJ Exhibit 10 (Credit Form Rev. 8/17/99)
28. Duke Energy MSJ Exhibit 11 (Credit Form Rev. 9/11/00)
29. Duke Energy MSJ Exhibit 12 (Credit Form Rev. 8/26/02)
30. Duke Energy MSJ Exhibit 13 (Credit Form Rev. 8/5/03)
31. Duke Energy MSJ Exhibit 14 (Credit Form Rev. 9/8/05)
32. Duke Energy MSJ Exhibit 15 (Credit Form Rev. 10/4/06)
33. Duke Energy MSJ Exhibit 16 (Credit Form Rev. 7/20/07)
34. Duke Energy MSJ Exhibit 17 (Credit Form Rev. 8/8/11)
35. Duke Energy MSJ Exhibit 18 (Credit Form Rev. 5/9/13)
36. Duke Energy MSJ Exhibit 19 (Credit Form Rev. 1/9/13)
37. Duke Energy MSJ Exhibit 20 (Credit Form Rev. 1/16/14)
38. Duke Energy MSJ Exhibit 21 (Credit Form Rev. 1/16/14)
39. Duke Energy MSJ Exhibit 22 (Credit Form Rev. 4/21/14)
40. Duke Energy MSJ Exhibit 23 (Credit Form Rev. 7/24/14)
41. Duke Energy MSJ Exhibit 26 (Department 2008-2011 Audit Report – Schedule C)
42. Duke Energy MSJ Exhibit 28 (Department Memorandum dated 1/15/2014 by VanStory)
43. Duke Energy MSJ Exhibit 30 (2017 South Carolina Senate Bill 0428)
44. Duke Energy MSJ Exhibit 31 (Fiscal Impact Statement for S.0428)
45. Duke Energy MSJ Exhibit 32 (Department's talking points memo for S.0428)
46. Duke Energy MSJ Exhibit 33 (Department's objective memo for S.0428)
47. Duke Energy MSJ Exhibit 34 (Duke Energy's 2014 10-K)
48. Duke Energy MSJ Exhibit 36 (Department Determination)
49. Duke Energy MSJ Exhibit 37 (Department Notice of Adjustment)
50. Duke Energy MSJ Exhibit 38 (Duke Energy's Protest of Notice of Adjustment)

51. Duke Energy MSJ Exhibit 39 (Duke Energy's Request for Contested Case Hearing and Statement of the Case)
52. Duke Energy MSJ Exhibit 40 (Department's Business Tax Guide – pp. 3)
53. Duke Energy MSJ Exhibit 41 (Duke Energy's Credit Forms 2010-2014)
54. Duke Energy MSJ Exhibit 42 (Form SC 1040 Instructions 2019 – pp. 9)

I certify that this designation contains no matter which is irrelevant to this appeal.

RESPECTFULLY SUBMITTED,



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PROOF OF SERVICE

I hereby certify that I have served the foregoing Appellant’s Initial Brief and Designation of Matter on counsel for Respondent, as shown below, by depositing a copy of the same in the United States Mail, postage prepaid, on this 10th day of February, 2021.

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