

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. 10-ALJ-17-0270-CC

Duke Energy Corporation,.....Appellant,

v.

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

**DESIGNATION OF MATTER TO BE INCLUDED
IN THE RECORD ON APPEAL**

Respondent South Carolina Department of Revenue respectfully proposes that the following matters be included in the record on appeal in addition to those matters designated by Appellant Duke Energy Corporation:

1. Department of Revenue's Motion for Summary Judgment, Memorandum in Support of Motion for Summary Judgment, with all Attachments & Exhibits, filed April 20, 2012.
2. Department of Revenue's Memorandum in Reply to the Response of Duke Energy Opposing the Motion for Summary Judgment by the Department of Revenue and Memorandum Objecting to the Grant of the Cross-Motion for Summary Judgment by Duke Energy, with all Attachments & Exhibits, filed June 4, 2012.
3. Respondent's Trial Exhibit 1 (Income Tax Division Foreign Corporate Training Manual).

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4. Respondent's Trial Exhibit 2 (Restated Charter of Duke Power Company, dated July 25, 1977).
5. Respondent's Trial Exhibit 3 (Restated Articles of Incorporation of Duke Power Company, dated October 6, 1993).
6. Respondent's Trial Exhibit 4 (Restated Articles of Incorporation of Duke Energy Corporation, dated June 18, 1997).
7. Department of Revenue's Response to Duke Energy's Post-Hearing Memorandum of Law, filed July 9, 2012.
8. Department of Revenue's Memorandum Opposing Duke Energy's Motion for Reconsideration of the Order Granting Partial Summary Judgment to the Department, filed September 14, 2012.
9. Department of Revenue's September 21, 2012 letter in response to ALC's inquiries regarding statement made by Duke Energy in its Motion for Reconsideration.
10. Duke Energy Corporation's Responses to the Inquiries Presented by the ALC on September 19, 2012.
11. Stipulations of Facts and Issues.

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Counsel for Respondent certifies that this designation contains no matter which is irrelevant to the appeal.

Respectfully submitted,

**SOUTH CAROLINA DEPARTMENT OF
REVENUE**

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April 24, 2013