June 22, 2018

**VIA ELECTRONIC FILING**

Jocelyn G. Boyd, Esquire  
Chief Clerk & Administrator  
Public Service Commission of South Carolina  
101 Executive Center Drive, Suite 100  
Columbia, South Carolina 29210

Re: Commission Order No. 2018-81 issued in Docket Nos. 2017-207-E and 2017-305-E and  

Dear Ms. Boyd:

On June 12, 2018, the South Carolina Office of Regulatory Staff (“ORS”) filed with the Public Service Commission of South Carolina (“Commission”) a report written by the accounting firm, Baker Tilly Virchow Krause, LLP (“Baker Tilly”) pertaining to the financial status of South Carolina Electric & Gas Company (“SCE&G” or the “Company”) and its abandonment of the V.C Summer Nuclear Units 2 and 3 (“Report”).¹ The Report objectively analyzed data provided by the Company and indicated the resulting facts according to the eight scenarios put forth in Commission Order No. 2018-102. In an effort to further assist the Commission in its decision, ORS sought a letter from Baker Tilly interpreting the results of the Report and detailing the financial ramifications of each scenario. Please see enclosed Baker Tilly’s Interpretation Letter.

¹ An affidavit from Baker Tilly on the Report is forthcoming.
Additionally, please see enclosed an ORS memorandum regarding the impairment of assets upon Revised Rates suspension.

Sincerely,

Andrew M. Bateman

Encl.

cc: Joseph M. Melchers, Esquire (via electronic mail)
F. David Butler, Esquire (via electronic mail)
All Parties of Record in Docket No. 2017-305-E (via electronic mail)
All Parties of Record in Docket No. 2017-207-E (via electronic mail)
All Parties of Record in Docket No. 2017-370-E (via electronic mail)