

Gordon Ball, LLC

EXHIBIT 2

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Steven J. Toll
Cohen Milstein
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VIA EMAIL: stoll@cohenmilstein.com

Dear Steve:

The KPMG and Gatlinburg cases seem to be in good shape. We are awaiting Judge Greer's decision in Gatlinburg, but with Judge Phillips' ruling staring Greer in the face, we have reason for optimism.

I would like to continue our discussion about the Deloitte case. I hired Lewis Cosby as our in-house accounting consultant many months ago. Lewis was a CPA with Price-Waterhouse and later audited all of TVA's nuclear plants. Lewis knows the nuclear business inside and out.

Lewis and I identified two whistleblowers, Carlette Walker and Ken Browne. Lewis has established a relationship with Brown who will be invaluable to us. Additionally, we have identified the key players and have all of their depositions.

There have been 19 cases filed in various State and Federal Courts. We have identified and reviewed all of the rates filings and hearings before the South Carolina Public Service Commission. We have also reviewed the Base Load Review Act (BSLRA) and the 2005 Energy Policy Act and their effect on SCANA. We found an obscure interrogatory answer by SCANA that in 2015 Deloitte was commissioned to do a special audit on the cost of the VC Summer project. We have determined that a huge number of Deloitte people became SCANA people in high positions.

We have further reviewed all of the 10-K, 10-Q, 8-K and SEC comment letters of SCANA and The Southern Company. It is imperative that we have a complete understanding of both the South Carolina and Georgia projects as Deloitte was auditor for both.

In reviewing all of this information, we did not solely focus on the Bechtel Report, but rather focused on the fact that all of the mismanagement caused the accounting and reporting to be incorrect—and the most important fact being that Deloitte knew it was wrong.

I believe that an equal sharing of costs and fees in the Deloitte case is appropriate, the same as it has been in both the KPMG and Gatlinburg cases.

Sincerely,

Gordon Ball

GB/gdb

P.S. Laura and I are trying to secure the Tennessee Retirement Fund Security business.