March 28, 2014

Attorney Examiner Kerry K. Sheets

Public Utilities Commission of Ohio

180 East Broad Street, 12th Floor

Columbus, Ohio 43215

Subject: In the Matter of Case Nos. 13-2231-GA-RDR and 13-2232-GA-ATA.

Dear Attorney Examiner Sheets:

In an entry dated March 7, 2014, Duke Energy Ohio was directed to file a statement by March 28, 2014, informing the Commission whether or not the issues raised in the parties' comments had been resolved. This letter is submitted to advise that not all of the issues raised in comments in this matter have been resolved.

Sincerely,

Jeanne W. Kingery

Associate General Counsel

Cc: Thomas G. Lindgren

Steven L. Beeler

Joseph Serio

Rebecca Hussey