

**FAX****THE  
LIBERTY  
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PUCO

November 1, 2007

The Public Utilities Commission of Ohio  
180 East Broad Street  
Columbus, Ohio 43215-3793

Re: Case No. 07-723-EL-UNC

Dear Commissioners:

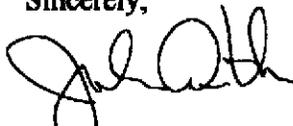
The RFP for the referenced case specified that the Final Report for the Management/Performance and Financial Audit of Duke Energy Ohio be filed and docketed on October 31, 2007.

The Liberty Consulting Group conducted the subject audit, and delivered the Final Report to FedEx on October 30, 2007, with sufficient time for delivery to the Commission by 10:30AM on the required date of October 31, 2007. Unfortunately, due to a delivery error by FedEx, the package was misdirected and not actually delivered to the Commission until the morning of November 1, 2007.

Therefore, due to circumstances beyond the control of Liberty, please accept the subject Management/Performance and Financial Audit Final Report one day late for filing on November 1, 2007.

Thank you.

Sincerely,



John Antonuk  
President

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business technician \_\_\_\_\_ Date Processed 11-1-07

