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April 12, 2011

Public Utilities Commission of Ohio
ATTN: Docketing Division
13th Floor
180 East Broad Street
Columbus, Ohio 43215-3793

| | | |
|--------------------------------------|---|-------------------------|
| RE: Duke Energy Ohio Gas Cost |) | Case No. 11-218-GA-GCR |
| Recovery Rates Effective May 3, 2011 |) | Case No. 89-8002-GA-TRF |
| April Filing for May 2011 |) | |

Docketing Division:

Enclosed for purposes of updating the Company's gas tariff, are ten (10) copies each of the following tariffs to become effective May 3, 2011:

Sheet No. 10.140 – Index to Applicable Gas Schedules and Communities Served
Sheet No. 71.173 – Rider GCRR, Gas Cost Recovery Rate

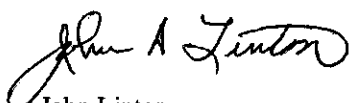
Sheet No. 71.173 specifies the gas cost recovery rate of 50.23 cents per 100 cubic feet, which is to be applied to bills rendered during the revenue month of May 2011.

The revised "Index" is filed to reflect the revised sheet numbers and effective date of these tariff changes.

One copy of the enclosed filed tariffs is to be designated for the above referenced TRF docket number.

Please time-stamp the enclosed extra copies and return for our file. Thank you.

Very truly yours,


John Linton

Enclosure

r:/tariffs/gcr/cge/memo to Docketing Division.doc

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 Sam Date Processed APR 13 2011

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Filed pursuant to an Order dated March 11, 2004 in Case No. 03-1384-GA-ORD before the Public Utilities
Commission of Ohio.

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Issued: April 12, 2011

Issued by Julie Janson, President

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INDEX TO APPLICABLE GAS TARIFF SCHEDULES AND COMMUNITIES SERVED

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| <u>Division and Town Names</u> | <u>Town</u> | | <u>Town</u> |
|-----------------------------------|-------------|----------------------------------|-------------|
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Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 71.173
Cancels Sheet No. 71.172
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RIDER GCRR
GAS COST RECOVERY RATE

The Gas Cost Recovery Rate (GCRR) shall be determined in accordance with Chapter 4901:1-14 of the Ohio Administrative Code, which is substantially cited in its entirety on Sheet No. 70 of this Tariff, P.U.C.O. Gas No. 18.

The GCRR to be charged during the revenue month of May 2011 is \$0.5023 per 100 cubic feet.

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