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2007 JAN 17 PM 5:15

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January 17, 2007

Ms Renee Jenkins  
Director, Docketing Division  
Public Utilities Commission of Ohio  
180 East Broad Street, 13<sup>th</sup> Floor  
Columbus, Ohio 43215

Re: Case No.06-1189-EL-ATR.

Dear Ms. Jenkins:

On December 13, 2006, the Public Utilities Commission of Ohio issued its Finding and Order in the above referenced case approving the transfer of certain assets from from the Ohio Valley Electric Corporation to Duke Energy Ohio. In its Finding and Order the Commission ordered DE-Ohio to file a notice with the Commission within 30 days of the transaction closing date. This letter serves as the required notice that DE-Ohio closed the transaction on December 20, 2006.

Very truly yours,

Paul A. Colbert

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Technician

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