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VIA OVERNIGHT MAIL

PUCO

May 14, 2007

The Public Utilities Commission of Ohio Ms. Rene J. Jenkins Secretary to the Commission 180 East Broad Street Columbus, Ohio 43255-0573

Re: In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in Gas Rates PUCO Case No. 07-0589-GA-AIR

In the Matter of the Application of Duke Energy Ohio, Inc. for Approval of an Alternative Rate Plan for its Gas Distribution Service

2 PUCO Case No. 07-0590-GA-ALT

In the Matter of the Application of Duke Energy Ohio, Inc. for Approval to Change Accounting Methods
PUCO Case No. 07-0591-GA-AAM

Dear Ms. Jenkins:

Enclosed please find an original and 16 copies of the individual cover pages of the above-referenced filings to be submitted by Duke Energy Ohio, Inc. The docket numbers were reserved via a telephone call to PUCO Docketing and I am submitting the enclosed hard copies as verfication for our records.

Please date-stamp and return the extra copies of the filing in the self-addressed envelope provided with this letter.

Should you have any questions, please call me at (513) 287-3601.

Thank you.

Sincerely.

John J. Finnigan, Jr.

Associate General Counsel

JJF/sew

www.duke-energy.com

BEFORE THE

PUBLIC UTILITIES COMMISSION OF OHIO

| In the Matter of the Application of |) | |
|-------------------------------------|---|-------------------------|
| Duke Energy Ohio, Inc. for Approval |) | Case No. 07-0590-GA-ALT |
| of an Alternative Rate Plan for its |) | |
| Gas Distribution Service |) | |