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139 East Fourth Street, R. 25 At II P.O. Box 960 Cincinnati, Ohio 45201-0960 Tel: 513-287-3601 Fax: 513-287-3810 John Finnigan@duke-energy.com

John J. Finnigan, Jr. Associate General Counsel

FILE

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

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

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Technician Date Processed 5-/5-07

www.duke-energy.com

BEFORE THE

PUBLIC UTILITIES COMMISSION OF OHIO

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