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April 22, 2013

Barcy McNeal
Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

Re: *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Gas Rates, Case No. 12-1685-GA-AIR*

In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval, Case No. 12-1686-GA-ATA

In the Matter of the Application of Duke Energy Ohio, Inc., for Approval of an Alternative Rate Plan for Gas Distribution Service, Case No. 12-1687-GA-ALT

In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods, Case No. 12-1688-GA-AAM

Dear Ms. McNeal:

Interstate Gas Supply, Inc. ("IGS") filed a motion to intervene in the above four proceedings on June 19, 2012. IGS' intervention motion was granted by Entry issued on January 18, 2013. On April 2, 2013, a Stipulation and Recommendation was filed in these four proceedings for the purpose of resolving numerous issues in the cases (except the cost-recovery issue related to remediation of two manufactured gas plants, which will be resolved at a later time). The Stipulation and Recommendation was presented at the April 3, 2013 hearing in the cases.

The Stipulation and Recommendation does not address IGS' concerns as set forth in IGS' Objections and in the Direct Testimony of Matthew White, which were filed with the Public Utilities Commission of Ohio ("Commission") on February 4 and 25, 2013, respectively. IGS recognizes that the Stipulation and Recommendation is the result of bargaining among the parties and that there are other means by which IGS' concerns can be addressed. IGS has elected to not become a signatory party to the Stipulation and Recommendation proposed for these cases.

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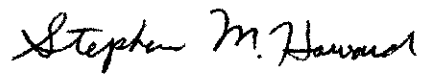
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However, IGS is not opposed to the Stipulation and Recommendation as presented to the Commission for its consideration.

Sincerely,

A handwritten signature in black ink that reads "Stephen M. Howard". The signature is written in a cursive style with a large initial 'S'.

Stephen M. Howard

/glp

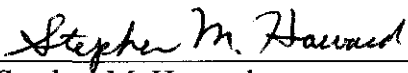
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CERTIFICATE OF SERVICE

I certify that a true and accurate copy of the foregoing document was served by electronic mail this 22nd day of April 2013 upon the persons listed below.



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