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January 3, 2011

Kristen Cocanougher
Duke Energy Kentucky, Inc.
139 East 4th Street, R. 25 At II
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Cincinnati, OH 45201-0960

Rocco O. D'Ascenzo
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Duke Energy Kentucky, Inc.
139 East 4th Street, R. 25 At II
P. O. Box 960
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RE: Case No. 2010-00523
Duke Energy Kentucky, Inc.
(Accounting Deferral)

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received December 29, 2010 and has been assigned Case No. 2010-00523. In all future correspondence or filings in connection with this case, please reference the above case number. Public comments and responses to public comments regarding this case may be viewed on the Commission's web site at <http://www.psc.ky.gov>.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Derouen".

Jeff Derouen
Executive Director